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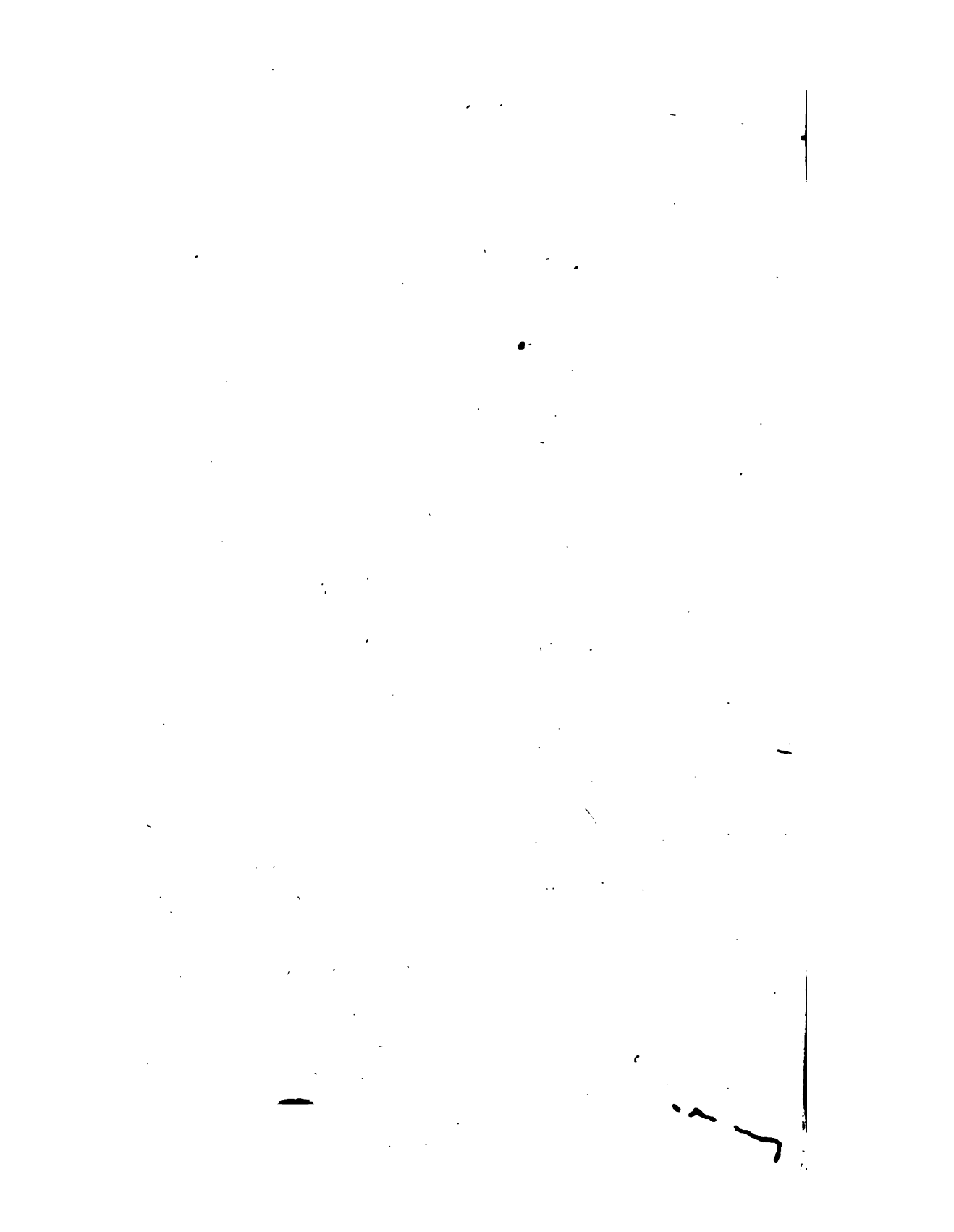


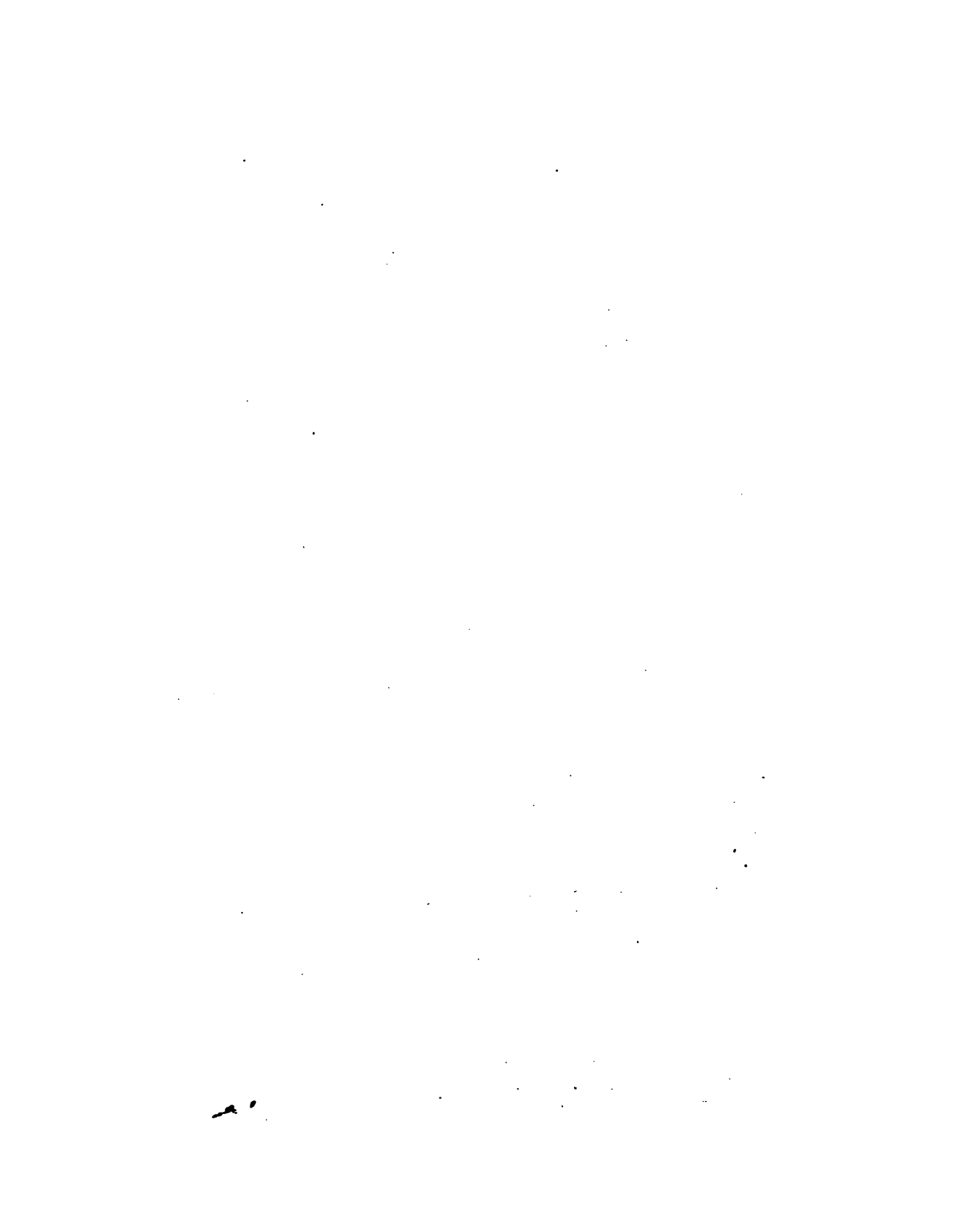
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(SOME OLD WRITING)



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THE  
BRITISH COMMISSARY,

IN TWO PARTS.

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PART I.

A SYSTEM FOR THE BRITISH COMMISSARIAT  
ON FOREIGN SERVICE.

---

PART II.

AN ESSAY TOWARDS ASCERTAINING THE USE  
AND DUTIES OF A COMMISSARIAT  
STAFF IN ENGLAND.

---

Celui la paie moins, dit ULPIEN, qui paie plus tard: C'est  
ce principe qui conduisit les législateurs, *après la destruction*  
*de la République Romaine.*

MONTESQUIEU *Esprit des Loix.* Liv. 22. Ch. 22.

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By HAVILLAND LE MESURIER, Esq.

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LONDON:

*Printed by C. Roworth, Hudson's Court, Strand,*

FOR T. EGERTON, AT THE MILITARY LIBRARY, NEAR  
WHITEHALL.

1801.

W<sub>i</sub>



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1801

TO  
FIELD MARSHAL  
*HIS ROYAL HIGHNESS*  
THE DUKE OF YORK,  
COMMANDER IN CHIEF OF HIS MAJESTY'S FORCES,  
&c. &c. &c.

---

SIR,

THE distinguished and gracious attention which your Royal Highness pays to every Department of the Army, over which you preside, seems most decidedly to point you out as the natural Patron of every undertaking which has in view the good of the Service, or can be useful to the Country in general; the Permission, therefore, which I have obtained, of dedicating the following Treatise to your Royal Highness, not only calls forth my warmest gratitude, but gives me the assurance that it will obtain a more particular attention than I could otherwise have hoped for.

That,

( iv )

That, under your Royal Auspices, the British Army may continue to shine forth a pattern of rational and sound Discipline, as it has ever done of striking and undaunted Valour, is the sincere and earnest wish of,

SIR,

Your Royal Highness's

Most obedient,

And dutiful Servant,

H. LE MESURIER.

---

## ADVERTISEMENT.

---

**T**HE first part of the following Treatise, originally compiled for private distribution, was written in the year 1796, as mentioned in the Introductory Chapter, and it contains, in substance, the method which was pursued by the Author when he was left in charge of providing the army on the Continent, in the absence of the Commissary General; and which, his own experience has assured him, to be both practicable and useful. It was consigned to writing at the particular desire of the Generals under whom he served.

The Second Part (which is little more than an Appendix to the first) in like manner contains the system pursued by him as Superintendant of the Southern District of England, in 1797 and 1798, when the apprehensions of the intended invasion from France, made it necessary to take particular measures for supplying the Army, and providing against sudden and extraordinary demands. This he has left as it was written, under the impression of the moment, and has therefore to intreat the candid reader to carry along with him the situation of affairs in 1798; but, as in this service also, his conduct was approved by a commander of such high reputation and experience as him under whom he acted, he may stand acquitted of presumption in laying this sketch likewise before the Public,

lic, as a useful document for future operations in similar cases.

The whole is now reprinted for public sale, with some additions, and this too, at the recommendation of one of those truly respectable and distinguished Characters by whose advice the work was originally compiled; and that he is permitted to dedicate this publication to his Royal Highness the Commander in Chief, while it is highly gratifying to his private feelings, will, he trusts, be an inducement to those who are principally concerned, fairly and candidly to investigate a subject, which is confessedly of such high importance to the country in general, and to the army in particular.

---

THE  
BRITISH COMMISSARY,  
PART I.

---

A  
SYSTEM  
FOR THE  
BRITISH COMMISSARIAT,  
ON  
FOREIGN SERVICE.

---

*By HAVILLAND LE MESURIER, Esq.*

Late Deputy Commissary General to the Army serving on the  
Continent of Europe.

---

1801.

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY

# REPORT

ON THE RESEARCH OF

DR. J. H. VAN VLECK

FOR THE YEAR 1927

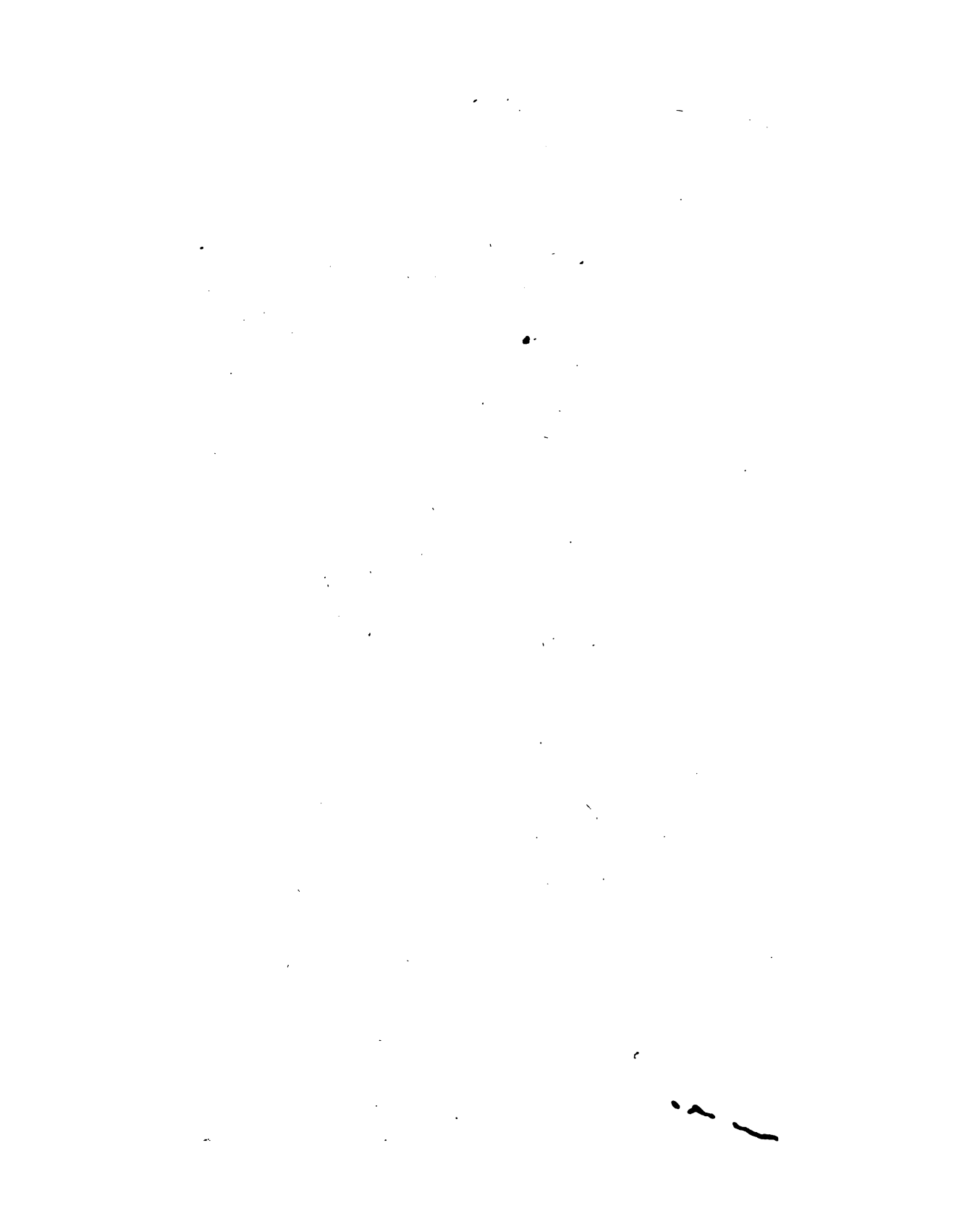
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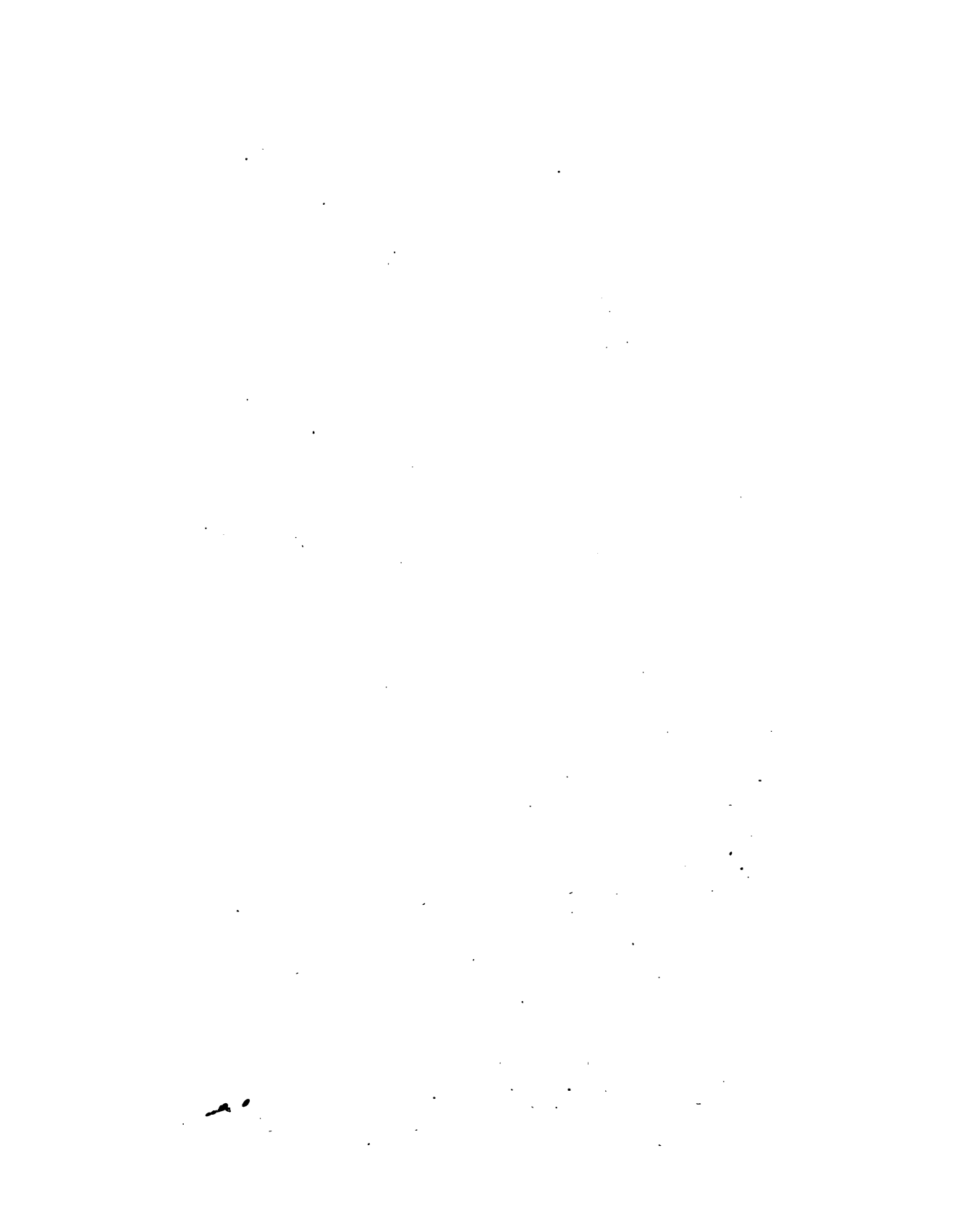
TO  
General Count Wallmoden,\*  
COMMANDER OF THE COMBINED ARMY,  
AND  
Lieutenant General David Dundas,  
COMMANDING THE BRITISH TROOPS  
SERVING  
IN GERMANY IN THE YEAR 1795,  
THIS SYSTEM,  
EXEMPLIFIED UNDER THEIR COMMAND,  
AND  
WRITTEN AT THEIR DESIRE,  
IS  
WITH EVERY SENTIMENT OF GRATITUDE AND RESPECT  
INSCRIBED.

*London, 4th June, 1796.*

\* Now Field Marshal.







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## CHAPTER I.

### INTRODUCTION.

**T**HERE is not an article of expence in the contingencies of an Army but must in some measure depend on the abilities and integrity of its Commissaries. The Commander in Chief, occupied with the great movements and general plans, cannot stoop to the inspection of articles of running expence; neither can the military departments be taken off from the detail of their duty to examine and control them. In fact, the civil administration of an Army is an object of such magnitude, as to demand the whole attention of the persons entrusted with it; who although necessarily under the orders of the Commander in Chief, do nevertheless receive instructions from and report to the Lords of the Treasury, as being alone accountable to Parliament for the expenditure of all grants. Experience shows, that notwithstanding commissariat expences have been commented upon in and out of Parliament, from the Duke of Marlborough's time to this day, no one has attempted to bring a system forward, which may obviate the inconveniencies of sending Men abroad to exercise functions, which are perfectly new to them. The truth is, Commissaries are only employed in time of war, and sought for at the moment of active operations; it should however be remembered, that the importance of their office is not to be estimated by the length of

B

their

their services, but by the weight of its responsibility: For instance, the Assistant Commissaries sent out to the Continent during the late Campaigns, received no other information from the Treasury, than notice of their appointment, and verbal orders to join at head quarters. Had the nature of the service been previously known to those Gentlemen, or at least had general instructions been delivered them on their arrival, their minds would have been relieved from much anxiety, and their accounts would from the beginning have regularly been brought forward; now as the saving to the Country must ever be proportionate to the punctuality of its agents, it may be fair to ask, how many millions would have been saved in the seven years war, the late American War, and the present numerous Commissariat Establishments, had a uniform system been adopted, and followed ?

With a view to remedy these inconveniencies, to procure to the Armies a more regular supply when on Service, and to the Country a greater security for the due expenditure of its treasures, it was judged desirable by men of high military character, that a mode of conducting the Commissary General's department, which had been approved of in practice, should be committed to writing while fresh in the memory; and accordingly the following system was written in the year 1796, after the return of the Army from the Continent; the writer having served from July 1793 in Flanders and Holland, provided for the foreign Troops, composing the left wing, on its retreat from thence, and afterwards, for the whole combined Army, when the Commissary General

neral returned to England, in the year 1795. It was printed for private distribution in 1798, and is now brought forward with two additional chapters, so as to comprehend every part of the Commissary's duty; and in the Appendix the Instructions and Formulæ are given, such as they ought to be, without a reference to the variations from such as had been given; the present aim being the establishment of a plain, practical, and efficient system, founded upon actual experience, and compared with the practice of the Germans and French, which it is hoped will be comprehended without difficulty by the candid Enquirer, and can be applied to the providing the smallest Corps, as well as the greatest Armies.

On so confined a subject, few even among Military Men, may feel interested, and fewer still may have the patience to wade through dry matters of detail; yet to such as will afford the time necessary to comprehend the whole, and to examine every part of the Appendix, considerable labour and a connected system will be apparent, and no small advantage will be obtained, if a spirit of Enquiry is set on foot respecting a Department of such essential importance to the Operations of an Army, the Details of which have been hitherto involved in Obscurity and Doubt.



## CHAPTER II.

## OF A COMMISSARY GENERAL.

**T**HIS is the only civil officer of the army (the Commissary of Accounts excepted) who receives his instructions direct from the Treasury. In the seven years war he was called Intendant General, and the office was filled successively by Mr. Orby Hunter, General Pierfon, and Sir George Howard, each of whom granted warrants for payment of supplies, and the Commander in Chief did then as now give his warrants for the Contingencies. In the Austrian and Prussian Service he generally is the eldest Lieutenant General in the Army. In the present war, the Commissary General has been decorated with no military rank; but his commissions and instructions\* show the great powers a Commissary General is invested with. He is ordered, as "Superintendent and Director of Forage, Provisions, "Necessaries and Extraordinaries," to consult the Commander in Chief as to the places where Magazines are to be laid up, the quantities to be provided, and the removal and delivery thereof, and under such directions it is his duty to provide those Magazines, and every other extraordinary the Army may stand in need of. By his instructions he is to draw and negotiate all Bills on the

\* See Copies in the Appendix, A, No. 1, 2, 3.

Treasury,

Treasury, and even those drawn on the Pay-master General are to be negotiated by him ; in short, whether this officer be called Intendant or Commissary General, he is responsible for the providing the Army in every situation, and with him rest the direction and control of every article of expence.

Invested with such extensive powers, his situation is the more arduous, as much is to be done by him on the spur of the moment. The fullest confidence must be placed in him by the Commander in Chief, else the latter would be cramped in his operations, whilst the other could not exercise that discretion he ought ever to keep in mind, of incurring just so much and no more expence, than is required for the due performance of every service. A frequent and daily intercourse will in consequence be kept up between them ; hence it follows, that however inconvenient the military departments may think it to crowd their quarters, the Commissary General should always be fixed as near the Commander in Chief as possible ; for his presence must, on reflection be found as necessary to the due regulation of a March, as that of the Quarter Master General, or any one Officer of the army.

As the Commissary General attends the Commander in Chief daily, for orders and to make his reports, so should he at certain hours render himself accessible to persons of every description. It is a most essential part of his duty to obtain information of every kind : the civil polity, the interior resources, the roads, rivers, or canals of a country, are objects which obviously he

must acquire a knowledge of, but which he will be deceived in, unless he can draw information from various sources, and compare and digest the opinions and views of different people; for interest rules mankind, and no one comes near an Army without an interested motive. By thus opening the sluices of information, he will not only obtain useful knowledge, as to the Country, but, will be furnished with the only means in his power of checking abuses in every department; for no Contractor will seek to corrupt subordinate officers, while he finds himself admitted to the presence of the Chief, and abuses will be attempted with extreme caution, when so watchful an eye is known to pervade every part of the administration.

But, while oral Communication is insisted on, as necessary to draw forth resources and check abuses, it is as indispensably required that all money transactions should be committed to writing. Every tender should be written and signed; the supply of an army must not depend on the caprice of any man; and it is well known that persons in general are much more tenacious of their bond than of their word: but above all, it is incumbent on the Commissary General to prove, that he has at all times used diligence to procure tenders, and that he has accepted the best. The unaccepted tenders are the fair and proper certificates\* of prices to be produced by him, and they come within the meaning of the 5th Article of his Treasury Instructions;† for the certificate

\* These do not preclude the other Description of Certificates, if they can be had without Collusion or making Discoveries prejudicial to the Service.

† See Appendix A, No. 3.

of "two respectable Merchants abroad," may at any time be obtained with a little management, when a mere cover is intended; while a discreet Commissary General will be cautious of disclosing his Transactions to the Merchants of the country he is in, which he must do, if he requires *bona fide* certificates of them; and as to the certificates of Magistrates, it is well known they are as little to be depended upon.

In truth, the money transactions are the most burthenfome part of a Commissary General's duty. They are the more discouraging, as with every anxiety and regularity on his part, it is not possible to shut every avenue to suspicion; neither will the world scarcely ever be brought to do justice to his integrity. There is, however a mode of relieving his mind from part of the burthen, and satisfying the rational and thinking part of mankind. The 5th article of his Instructions\* points to this. He is there ordered, "to submit his Vouchers on the spot, to the inspection and examination of persons appointed for that purpose." If he is determined to be punctual, he will never fail so to do at the end of every month; he will also insist upon the examinations taking place, while the memory is fresh, the difficulties of the service apparent, and the Commander in Chief at hand, to do justice to his exertions. In all matters of Contracts, in particular, it is of the utmost importance to him, that copies of all he makes should accompany his monthly Accounts, as by that open line of conduct, he challenges enquiry while

\* See Appendix A, No. 3.

in his power to profit from the animadversions of others: Thus while millions pass through his hands, he may never have accounts out-standing for more than one month's expenditure, and if he pursues that line towards others, which he himself follows, every expence will be liquidated as soon as incurred, and by his punctuality he will draw to himself every nerve, and every purse, upon a scale of œconomy proportionate to the competition.



## CHAPTER III.

## OF DEPUTIES COMMISSARY GENERAL.

**S**UCH being the complicated duties of the Intendant or Commissary General, Government gives him Deputies, who were called in the seven years war, Commissaries General of Supply, and now, Deputies Commissary General\*. These Officers are on every occasion the representatives of the Commissary General, and in his absence must perform his functions. They generally are two in number, and it is necessary there should be more than one, if the army be at all considerable, or the service active; for since the head must be relieved from the labour of detail, it will be found greatly to facilitate the operations of the department, if one of the Deputies be specially directed by him, to attend to the mode of supplying the Army, and watching it in all its parts, while the whole attention of the other is taken up, in superintending the Accounts and bringing them regularly forward. Unquestionably the duties of these Officers should ever be kept distinct from those of the Issuing Commissaries, and whatever may be the pressure of the moment, it is more advisable for them, to appoint a person who is not a Commissioned Officer, to make the issues, and do the duties of an Assistant Commissary, than to undertake that labo-

\* See Copy of their Commission in the Appendix, B, No. 1.

rious detail, and make themselves accountable for it in the first instance; whereby they would be taken off from that watchfulness over the whole, which alone can spy defects, and would be deprived of leisure to apply a remedy. Their communication with the Commissary General must be direct, and their reports incessant;\* they are like hands to the head:—they not only are to arrange and witness his transactions, but may even be empowered to draw upon the Pay master for the Contingencies of the Department; and if their Accounts are made up on the 15th and last day of every month, (a rule which experience has shewn to be productive of the happiest effects) no time will be afforded for errors to multiply, and the Commissary General will be perfectly safe in delegating that trust.

\* See in the Appendix, B, No. 2, form of a Weekly General Return of the Magazines of the Army.

## CHAPTER IV.

## OF ASSISTANT COMMISSARIES.

**T**HE late Commissary General on the Continent, having, from motives which do him honor, obtained for these Officers War-Office Commissions which entitle them to half-pay, they now bear two commissions, the additional one being for five shillings a day, paid at the Treasury. On them rests the execution of the Commissariat Duties. They have to distribute the Bread, Forage, Straw, Fuel and Candle to the Troops, and every other extraordinary which the Service may require. It is their duty to see the Troops provided conformably to General Orders, and that every Article be good in kind, and the quantity full in tale and weight. If they form Magazines, it therefore is incumbent on them to keep a very watchful eye over Contractors and their own Magazine Keepers; the first will do all in their power to defraud, and will turn the carelessness or corruption of the meanest Labourer to profit, by passing off inferior qualities, or lighter weights than their Contracts specify. Besides personal inspection and those local arrangements which will suggest themselves to an intelligent mind, the Commissary will find it necessary to give, if possible, a separate responsibility to every Magazine Keeper, and to keep an account open with every Store under his charge; for since he may, as he sees occasion, empty one  
Store



Store before another, he can by this precaution ascertain the fidelity of the people under him, without waiting for the final delivery of his Magazine.

It is also extremely material that scales and weights be hung on the most conspicuous part of the Magazine, and at the spot where the Foraging takes place, and that it be a standing Order that the Quarter Masters or Foraging Serjeants weigh a part at least of the sacks and rations every foraging day previous to carrying them off; in short, every cheque or mode of publicity that can be devised is necessary to be established and kept up; to guard the Magazine from plunder, and to secure the due Allowances to the Troops,

When the Assistant Commissary forages the Army in the Field, he must in like manner charge himself with every article received, whether procured from an established Magazine, from a Contractor, or by Requisitions in the Country, for which he will be discharged by his Issues to the Troops. In short, there is not an article of entry or issue but must be correctly and immediately accounted for.

In the Appendix\* will be found *formulae* of Returns of Magazines, Accounts of Entries and Issues, Abstract of Disbursements, Account Current and Way Bill, being those which latterly were printed for the use of the Assistant and Acting Assistant Commissaries on the Continent.

\* See Appendix, C. No. 1, 2, 3, 4, 5, 6, 7.

In the Appendix\* will also be found General Instructions to the Assistant Commissaries. A set was drawn up for the first time about the end of May, 1794, and delivered to all the Assistant Commissaries, who joined the army from that period. These will be found somewhat different, especially in regard to fixing the periods of bringing forward the accounts, and in obliging the Assistant Commissaries to send duplicates of the statements, and adding the recapitulation to the accounts of Issues, whereby the Commissary General may always make out a general statement of the rations supplied the whole Army, with very little trouble, and without depending on the activity of a Commissary of Accounts.

With these General Instructions every Assistant Commissary must therefore comply, and according to them will he be made responsible. Above all he must keep his accounts so closely made up as to transmit them with the Vouchers on the 15th and last day of every month. It is well known, and has been felt, that there are situations where the Issuing Commissary is so uncomfortably situated, that he has not even the conveniences of an Office to open his papers in, and it is acknowledged, that where many bundles of papers are to be sorted and taken account of, such a situation would be a fair plea for delay. But it is positively insisted upon, that no Commissary ought ever to stand in that predicament. He never ought to have more than fifteen days accounts and vouchers to carry with him. He requires no superfluous papers. Pen and ink he must

\* See Appendix, C. No. 8.

have to make his Issues; every necessary Clerk (and men who can read, write, and understand the first rules of arithmetick, are every where to be found) must be allowed him, and instead of finding it a hardship to make up his accounts twice in the month, he will be happy when the day arrives to get rid of his Vouchers. The mode of making them up by Abstract prevents the necessity of carrying Books of Accounts, and printed forms will enable the most ordinary Clerk to set his Vouchers in order. If example were necessary to enforce so plain a precept, so indispensable an injunction, it could be alledged, that the Commissaries with the left wing of the Army, at and after the retreat from Holland, in January, February and March, 1795, had every possible difficulty to encounter, being harrassed by the Enemy on the out-posts, and by Austrians and Prussians in their Quarters, yet they never failed producing their Accounts on the appointed days; that after that period, that is, from the 1st of May, 1795, to the breaking up of the Commissariat in March 1796, the Officer in charge of the Department received the Accounts of *every Accountant* under his orders twice in the month, and transmitted them monthly with his own to the Office of Accounts. In fact no other mode can be satisfactory; for since the Commissary General takes credit for all he pays to the inferior Accountants, the Accounts of the Department are not completely delivered in unless their Vouchers accompany his own.

The Instructions given the Assistant Commissaries comprehend the duties of the Acting Assistant Commissaries. These are either the most intelligent of the  
Commissariat

Commissariat Clerks, or other persons, who, when the Assistant Commissaries are not in sufficient number, are appointed to act in their stead. It would be extremely improvident were Government to send out as many Assistant Commissaries as are adequate to provide for the Army in every situation, and it would be unwise to shut the door of promotion against the Commissariat Clerks and others, who may shew capacity and zeal. As to these, their number must wholly depend upon the nature of the Service, and grow out of the occasion.

## CHAPTER V.

## OF THE FIELD BAKERY.

**N**O Army can take the Field without a regular supply of Bread: in garrison or large towns, the permanent Ovens may afford a sufficient resource, but other means must be resorted to in the Field; and as the movements of an army may be very sudden, it is necessary that a Bakery should be so constructed as to move with it; and also to be set at work in the least possible space of time, and with the most common materials.

Accordingly, Iron Frames have been invented, and are in use by the Armies of every Power in Europe. They are easily transported, speedily put together, and as speedily taken to pieces.

The number of Ovens, and the establishment of the Bakery, will of course depend upon the number of Troops; but, whatever they are, they must be complete previous to Embarkation, or must be found complete on arrival at the scene of operations. Without bread the Soldier cannot act; and it appears doubly necessary to prepare every part of the Bakery in England beforehand, as perhaps no Englishman now living has directed a Field Bakery on actual service; at least for any considerable number of Troops.

At

At the Head of the Establishment must be a Commissioned Officer, that is, an Assistant Commissary, who might more properly be called the Commissary of the Bakery. To him the Commissary General would give instructions to take upon himself the charge of the Field Bakery, and to carry into execution the following scheme, for which he would be made responsible, the whole calculated for an Army of 36,000 British, but capable of being divided into sections, or proportionably increased, to be constituted in the following manner, viz.

List of Persons to be completed and reported fit for			No. 1
Duty, as set forth in the Appendix D,			
List of Horses	—	—	2
Waggon Train	—	—	3
Bakery Utensils	—	—	4
Camp Equipage	—	—	5

### THE OVEN.

OF all the Ovens used on the Continent, from the beginning of the campaign of 1793, those arched with clay, or marle, mixed with chopped straw, are infinitely to be preferred, both on account of the facility of carriage, and celerity of preparation.—Clay, marle, or other strong soil, is every where to be found, but not always bricks in sufficient quantities to supply the building and flooring of Ovens, of a different construction, which would require about 4,300 English bricks, whilst only about 660 English bricks are required to floor a double Oven of the present construction, and build the

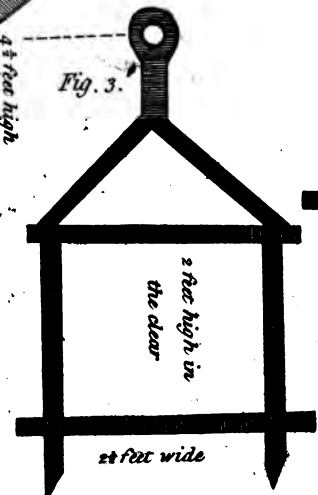
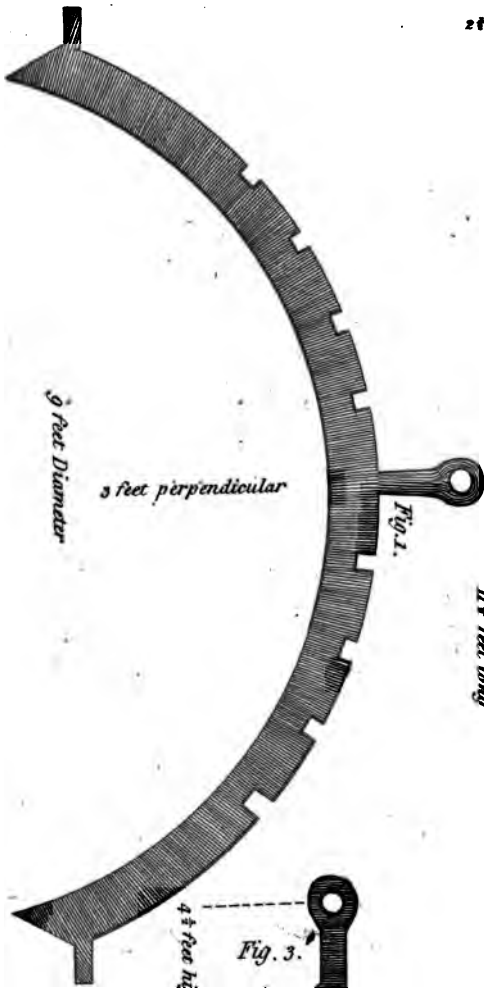
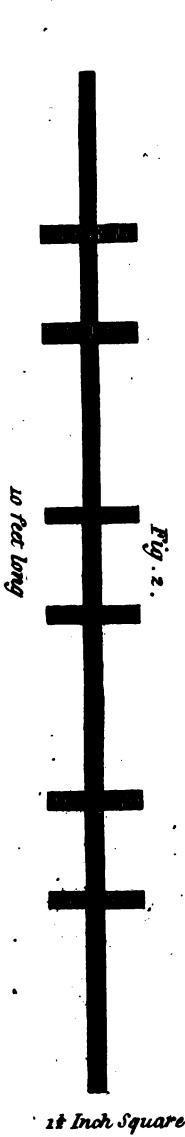
partition wall.—Each English brick weighs about  $4\frac{1}{2}$  lb.

1000 making two tons— its length  $8\frac{1}{2}$  inches  
 breadth  $4\frac{1}{2}$  inches  
 thickness  $2\frac{1}{2}$  inches

making about 3,000lb. weight for each double Oven.

Fig. 1*. Three Iron Arches, each Arch 9 feet	lbs.
diameter at the base, 3 feet perpendicular—4 Grooves on each side,	
$1\frac{1}{2}$ inch wide, each Arch weighing	
230lbs. — — —	690
2. Eight Iron Bars 10 feet long, $1\frac{1}{2}$ inch	
square, with 6 Cross Bars, which fit	
the Grooves in the Arches, weighing	
60lbs. — — —	480
3. One Iron Door Frame (with 2 hinges)	
$2\frac{1}{2}$ wide, 2 feet high in the clear, and	
$4\frac{1}{2}$ feet high up to its ring, weighing	60
4. One Iron Bar round, to pass through	
the rings of the door and arches, $2\frac{1}{2}$	
inches diameter, $11\frac{1}{2}$ feet long,	
weighing — — —	80
One Iron Door — — —	25
Weight of a single Oven — — —	1335
Consequently of a double ditto — — —	2670
For 12 double Ovens — — —	12
Which upon 10 Waggon — — —	10) 32040
For each Waggon — — —	3204
	For

\* See the Plans annexed.







For 12 double Ovens are required

72 Arches.

192 Bars with their Croffes.

24 Door Frames.

24 Doors.

24 Traverfing Bars.

The Commiffary having prepared and put the Establishment in order, according to the foregoing scheme, must attend to the following instructions.

Previous to fixing the Bakery, he will choofe a level, dry, and healthy fiteuation, clofe to clean water. The Bakers will begin by unloading the firft Waggons which carry the Iron Frames, that the fame Waggons may be immediately employed in transporting the clay, marle, or building materials and ftraw. Should the ground not be fufficiently level, the Bricklayers and others level it, and lay the firft flooring of brick, upon a layer of fand without clay, then build the wall of feparation, and afterwards lay the fecond flooring of brick, cemented with clay without ftraw, it being neceffary to have a double flooring of brick, as the heat of the Oven extracts the moifture, which would prevent the under part of the loaves from being baked in an equal degree with the upper.

Upon this plane the arches are placed, the firft three feet from the wall, and the two others three feet from each other; and laftly the Door Frame one foot and an half from the outer Arch. The Bars are placed in the Grooves, and the Crofs Bar paffed through the

Rings resting upon the wall. Then the whole is coated over with clay, or marle mixed with chopped straw, and sand, nine or ten inches thick, which is extended at the extremity of the arch, so as to become a solid body; and when several Ovens are placed side by side, the lower part of the clay becomes a common mass between the two Ovens.

The Ovens are then heated, and when the composition becomes of a bright white colour, which is generally the case after ten or twelve hours, the Oven is fit to bake Bread.

A double Oven bakes 300 three-pound loaves per batch, and five batches in 24 hours 1500 loaves.

Making — 3000 rations.

Twelve such Ovens 36,000 ditto.

In case of emergency those Ovens can bake six times in 24 hours, but the Bread is not so good, and the work ought not to exceed five batches.

If the Ovens are to supply German Troops, they can only bake 250 loaves of 4lb. or 500 rations of 2lb. making at 5 batches — — 2500 rations.

For 12 Ovens 30,000 ditto.

The Assistants of the Commissary of the Bakery must be Men of Trust, and if possible of Experience, fit to be detached, and separately to direct an Establishment, in the which case a proportion of Men, Waggons, and Horses of every description will accompany the Detachment,

tachment, according to the number of Ovens detached, reserving a proportionate number with the Main Body.

One must always be present at unloading the Meal, to see it weighed, and to give it out day by day to the Master Baker; in short they must possess the confidence of the Commissary of the Bakery, as he is responsible for their doing their duty, and preventing all embezzlement.

Every Ammunition Sack of Meal, weighing gross	202l.	produces net	—	—	200lb. Flour.
		Add water	—	—	115
					<hr/>

315 of Dough cut into 180 rations of 28 oz. which when baked, produces 24 oz. or 1½ lb. so that of the 115 lb. water, 70 remain in the bread, and 45 evaporate\*.

Of course 200 lb. Flour ought to produce 270 lb. Bread.—In the Field Bakery on the Continent, 3 lb. Meal produced generally 4 lb. Bread, making the proportion of 266½ lb. only for 200 lb. Flour, and that is perhaps a fair proportion, generally speaking, which does not greatly differ from the French calculation.

To ascertain the quality of the Bread, the Commissary will not fail to examine it in person, at least twice in

\* "Traite General des Subsistances Militaires," par M. Dupré D'Aulnay. 4to. Paris, 1744, pages 193 & 194.

twenty-four hours, and he will be particularly careful to see it is well baked, as the Bakers may not choose to bake it sufficiently, for the sake of making it weigh more; and in case of complaint he will be called upon to account minutely for every deficiency in quality as well as quantity.

In like manner, he will be careful to keep the Train in perfect order, making one of his Assistants report to him every morning, as it must be kept in constant readiness to move at an hour's warning.

He will be careful that the Journals, Accounts and Vouchers be duly preserved, always taking duplicates of the latter; and to enable him the better to execute this branch of his duty, an Accountant is allowed him to act also as Paymaster.

He will keep,

- 1st. (*Form in Appendix.* A regular Account of Entries into the Magazines of the King's Field Bakery. D, No. 6.)
- 2d. (No. 7.) Account of Issues from the Magazines of the King's Bakery.
- 3d. (No. 8.) Account of Bread baked in the King's Ovens, compared with the Meal employed.
- 4th. (No. 9.) Account of Issues of Bread from the King's Ovens.

5th.

- 5th. (No. 10.) Return of Bread, Oats, Hay and Straw received and issued for the use of the King's Bakery.
- 6th. (No. 11.) Account of receipts and expenditures of Necessaries for the Train.
- 7th. (No. 12.) Abstract of Disbursements for the public Service, by                      Commissary of the Bakery, from                      to
- 8th. (No. 13.) Account current.

Regular pay-lists must be made up to the 15th and last day of every month, the amount whereof must be inserted in his Abstract of Disbursements (No. 12) to be sent to the Commissary General, on the 15th and last day of every month, with copies of all the entries and issues made up to the same dates, and an Account Current (No. 13), together with the accompanying vouchers, to the end that the Commissary General, after having inspected them, may forward the whole to the Commissary of Accounts for final examination.

Should any of the Assistants be detached, the Commissary of the Bakery will direct them to comply strictly with those instructions, and he will receive the accounts and vouchers from them, to be incorporated with his accounts, and forwarded by him to the Commissary General.

The Abstract of Disbursements and Accounts Current, must always be sent in duplicate.

It will require only four hours and an half when the Ovens are at work, the Tents pitched, and every man employed, to pack up the Tents and Train, break up the Ovens, and load the Waggon.

In the Order of March, one of the Assistants with a Serjeant leads the Column, the two caissons and forge cart are in the center, the Serjeant Major, with the sick and led horses and supernumerary persons close the march. The Commissary himself, with one or more of his Assistants, will probably be in advance, choosing his ground.

All Disorders in a March should be most severely punished, and the strictest watch must be maintained to prevent them.

## CHAPTER VI.

## OF THE WAGGON TRAIN.

THE great engine in the hands of the Commissariat, on which the movements of an Army depend, is a proper establishment of Waggon. In all wars, where a British Army has taken the field, great abuses have unfortunately prevailed in this department, and it even now remains a problem, whether Government ought to purchase Waggon and Horses, and form temporary establishments, or whether the Army should be provided with a Train by Contractors.

In the seven years war there was a General Contractor for the Waggon Train, and his Contract was kept up until the very year before the peace, when Government bought the Train of him. In the American War, Waggon were considered almost as a privilege by the departments to which they were attached, until the arrival of the Gentleman last sent there as Commissary General, who found it necessary to make great reforms in that branch of service. The same Gentleman, when he went out to the Continent with the late Army, made use of the Waggon of different Contractors: but in the beginning of 1794 an experiment was made by raising a Corps called the Corps of Royal Waggoners, and purchasing Waggon and Horses. Of this Corps little need be said, as its miserable state became proverbial



verbial in the Army : it failed completely in every part, and on many occasions the service suffered very materially in consequence.

The idea of this Corps was probably taken from the fine well regulated establishment of Austrian Waggoners. This is a standing establishment kept up in peace and war, having Officers and men trained to the service, and a system improved and perfected through a succession of years. Unquestionably, a great military Power like Austria, to which a Waggon Train is necessary in Peace as well as war, acts wisely in point of resource and economically in point of expence, to form and keep up an establishment of its own Waggoners in preference to throwing them into the hands of Contractors ; but it is obvious, that the excellence of the Austrian system consists in the discipline of the individuals who compose it, all of them being made acquainted with their duty from their youth : such a set of men (to say nothing of the difficulty of purchasing and organizing hundreds or thousands of Waggoners when other services press) it is utterly impossible for Britain to procure upon the spur of the moment.

The excellent Roads of England also render it difficult to find English Drivers capable of acting in foreign countries in the same capacity, the Carriages in those countries being constructed purposely for the Roads, and both different from any thing seen here.

Bad therefore as were the Contract Waggoners in the Campaign of 1794, they certainly did far better service, than

than the Royal Corps of Waggoners. The Contractors did not pay their Waggoners regularly, and probably committed depredations in drawing Forage for more horses than were effective; many were the complaints against them, and various their excuses; both were in some respects reasonable, and both led to the Consideration of a better system as soon as opportunity was afforded to put it to the proof.

Accordingly the Royal Train was sold, and every purchaser of not less than fifty Waggoners was admitted to the advantages of a contract for all the Waggoners he purchased; he was ensured the duration of his Contract for three months, and was only to deposit one third of the cost, allowing the remainder to be paid out of his earnings. The form of the Contract and the pay of the Waggoners were previously fixed, and by this mode a most advantageous sale was procured, while a new set of Contractors were introduced, with the additional advantage of obliging the old Contractors to reduce their prices and to come under the same terms.

In the Appendix\* will be found a translation of one of the original Contracts. The Discipline of the service was maintained by obliging every Contractor to obey the orders of the Officers appointed to command the Train, and rendering him responsible for the conduct of every individual employed under his Contract; every pretext for his not paying his Waggoners their subsistence was prevented by settling his Accounts twice

\* See Appendix, E, No. 1, 2, 3, 4.

every month ; the Waggoners were afforded protection by having an immediate appeal to the Officers of the Commissariat, who were totally independent of the Contractors, and set over them to order and inspect their proceedings ; abuses in drawing forage were checked by obliging every Contractor to render an account of the whole number of Rations drawn by his men and horses during the course of every month ; and lastly, an Assistant Commissary was appointed over the whole as Inspector of the Train, and to report weekly to the Commissary General on its effective strength and actual employment.

Doubtless many a more ingenious system may be devised, but none has hitherto been put in practice by a British Commissariat so successfully as the present : for every Regiment of British Cavalry late on the Continent may boldly be appealed to, to say whether any complaint of irregularity or insufficiency was ever preferred after they were provided with Waggoners under the new contracts ; whether the complaints which had subsisted against that branch of service were not then done away ; and whether the Horses and Waggoners were not always kept in condition for service. It seems therefore to be the Interest of Great Britain, that every Commissary should provide the Army with Waggoners of the Country on Contract, (binding the Contractors in such a way, that their Waggoners may be as much under military orders as if they belonged to the Crown) for in that case the expence is certain, and the Waggoners kept in pay no longer than they absolutely serve : and it must equally be the wish of the Army, to be attended with such.

fuch Waggons and Horfes, becaufe they are conducted by men, whofe intereft it is to keep them up in the beft poffible condition, and confequently which are to be depended upon in times of difficulty and extraordinary movements. As for the number of Waggons a Train fhould confift of, that can be afcertained by no rule. The refources of the Country, and the nature of the operations, muft direct the judgment. An advancing Army requires a large and effective Train, elfe the General cannot be fure of his operations ; a retreating Army needs but a fmall one, becaufe it falls back upon refources, and will moft effectually diftrefs its enemy by fweeping the Waggons as it moves. In both cafes the richnefs or poverty of the Country will make a wide difference. With the Army on the Continent it was underftood a number of Waggons fufficient to carry two days forage and three days bread were always to remain with regiments, befides thofe attached to the Departments ; thefe, it muft be remembered, are exclufive of Hospital and Bakery Waggons and the various neceffary Transports.

In the Appendix will be found a Copy of Inftuctions \* to the Infpector of the Train, calculated for an Army provided with Waggons on Contraft, yet having a few Men, Waggons and Horfes paid directly by the Crown.

\* E, No. 5.

## CHAPTER VII.

### OF REGIMENTAL RECEIPTS.

**I**T being contrary to a Commissary's duty to issue any Article under his charge without being furnished with a regular receipt, it follows that the form of that receipt should be perfectly known and invariably used. This can only be enforced by general orders, and assuredly it is one of the first orders that ought to be given out. In the British service these Receipts are called Requisitions or Returns. Both appellations prevail, and both without impropriety; for one corps will draw up the receipt in the form of a Requisition, another in the shape of a Return; whereby neither are in strictness a complete voucher until the person who brings it to the Commissary witnesses the issue, although in point of fact the additional signature can seldom be obtained when the Army forages in the Field.

The informality of these Receipts on the part of the British Troops on the Continent led to serious evils. It engendered an office, which became respectable by the talents of the Gentleman who filled it, but which in itself was never defined as to its relative situation with the Commissariat, or at best was an Assistant to the Adjutant General under another name. This Officer had been appointed under the name of Inspecting Commissary, for the ostensible purpose of inspecting the quality.

lity and weight of Forage, but he moreover did receive wherever he happened to be (for the Office was dispensed with elsewhere) all Requisitions for Forage and Bread ; against these he gave his Cheque or *Bon*, as it was called, with which Forage was obtained from the Commissary. As however the Inspecting Commissary had no right by virtue of his Office to order any Issue, he afterwards used to present a return of all he had given orders for (except the broken periods issued between one foraging day and the other) to the Adjutant General, who signed it as a matter of course, and that Return became the Commissary's Voucher. Thus were there three Vouchers for one Issue ; the original Requisition, the Inspecting Commissary's *Bon*, and the Adjutant General's sweeping Return ; but this last neither comprehended the broken periods, nor what was drawn by Detachments of the same Regiment at a distance. The evil was at last felt, and before the British Cavalry left the Continent, the Regimental Receipts were brought direct to the Assistant Commissary.

It may be asked, how the Commissary could issue upon the Inspecting Commissary's *Bon*, when his orders are, to take only Regimental Receipts ? The answer is, that no Commissary durst refuse doing what General Orders point out. The Regiments were ordered to carry their Returns to the Inspecting Commissary, and not to him ; therefore he had no alternative but to accept the *Bon*, or make the Issue without a Voucher.

There however were *Bons* of another description ; these were the Commissary's own Cheques, which were  
sometimes

sometimes given to Regiments to account for deficiencies, when he could give part, but not the whole of their requisition; and at other times, when he was obliged to give orders for the forage to Contractors or Magistrates. It is greatly to the honor of the Commissariat, that only one man, and he a Foreigner, was found to take advantage of this multiplication of Vouchers. The integrity of the Commissaries was so little exposed to suspicion, that it scarcely was perceived the Commissary could take credit for the whole of the Regimental Requisition, while the holder of his *Bon* for the deficiency of the Issue, could sell or obtain forage for it elsewhere. It was not till after the system now submitted was enforced, that the practicability of the fraud came to light. One Commissary finding himself obliged to send the Returns of his Magazines, and his Vouchers, on the 15th and last day of every month, could no longer avoid shewing the regular Entries and Issues of his Magazines; alarmed at the deficiencies which appeared in his forage Accounts, he accused his Clerk of issuing his *Bons* a second time, instead of destroying them as soon as complied with, and brought him to a Court Martial, when it appeared both were leagued with Contractors; and such matter of crimination came out against himself, that in his turn, he was tried, convicted, and cashiered with infamy.\*

The result of these observations will be, that in every case there should, if possible, be only one Voucher for one Issue. The mode of accomplishing this must be simple,

\* See Charges and Sentence in the Appendix, F, No. 1.

and it is adopted by those who certainly have most experience ; for every German Corps, or German Officer who draws forage, or any other Article from the Commissariat, sends a mere receipt \*.—This prevents farther writing or trouble, because the receipt may be presented in the open field, and is in itself a complete Voucher. All that is required, is, for the Regiment to order its Forage Party to bring back the receipt, if the quantity be not obtained ; and the Quarter-master, or Foraging Serjeant, to give a receipt for what they get, if only part can be had.

\* F, No. 2, Translation of a German Forage Receipt.



## CHAPTER VIII.

## OF FORAGING AN ARMY BY MAGAZINES.

**B**EFORE an Army takes the field, means of supply must unquestionably be ascertained. To ensure this, Magazines are formed, and placed in situations to assist the General's Plan—They remove all apprehensions of want, and give confidence to an army.

Without entering into the discussion, whether too great a stress be not in general laid on the necessity of having *large* Magazines, it is necessary to remark, this is by far the most expensive mode of foraging an army. The expence of a Magazine Establishment is great, and the waste considerable. Whenever purchases are made in a Country, prices will advance in proportion to the size of the magazine. It will also be remembered, that when an Army moves from its magazines, the cost and waste of removing them will often amount to infinitely more than the original price; that the removal is often impracticable: and that every waggon employed on that service is an addition to the expence, and takes off from the resources necessary for the general operations. It was calculated in the seven years war, that 9600 waggons would be required to transport the mere forage for 80,000 Horses, from the nearest Magazine at Cassel,

Cassel, to the seat of operations at Gießen \*. However, if active operations are intended, the expence must be submitted to, and in proportion to the resources of the Country, will the contents of the depôts be increased or diminished.

The material point to be considered, is the convenience of Land and Water Carriage, because the price of the articles, and the assistance to the Army, will be found proportionate to the expence and facility of the transport. Should small depôts of nine, to thirty days provision, be established, they will be found to possess great advantages over extensive magazines: abuses are immediately seen, because the quantities are small: they occasion no great advance in price; they are easily transported; or if they fall into the enemy's hands, the mischief is of little importance.

\* See in the Appendix, G, Extract of a Letter from H. S. H. Duke Ferdinand of Brunswick, to the Marquis of Granby, dated Paderborn, 24th of April, 1760.

## CHAPTER IX.

## OF FORAGING BY CONTRACTORS.

**B**UT the great advantage of small depôts, consists in the art of placing them as a reserve to give Confidence to the Troops, and to counteract the failures, or be combined with the exertions of Contractors—These are a set of men without whom an Army cannot subsist—They may be classed under two descriptions: one, the great Contractors, who deliver specific quantities into Magazines under the care of an Assistant Commissary, within a given time; the other, those Contractors who engage to furnish indefinite quantities to certain Corps, during a March, on the Outposts, or in Camp or Quarters, at a distance from the main body. Contracts, of the latter description, should be made subject to be revoked, by either party, on giving warning; \* for the Commissary General must reserve to himself the power of reducing prices, as he becomes better acquainted with the resources of a Country; else he may fear to make engagements on the spur of the moment, when the nature of the service may require it; and he will deprive himself of the advantages of competition

\* By pursuing this mode, a reduction in prices, from month to month, took place on the Continent, during nearly the whole of the year 1795, making a total saving which it does not belong to the writer to calculate.

by tying up his own hands. The chief point to be gained, is, to persuade every Contractor, that if he individually should keep back, others will be found to come forward. Competition must therefore be established, and it can only be procured by the most scrupulous punctuality in settling and paying accounts. If a British Commissary General once establishes his character, by never putting off a payment, by paying all the engagements he has made, with the same punctuality a private Merchant holds himself bound to do; he will find a throng press upon him for the preference of his commands;—but if Contractors are put off after having made their deliveries, and do not touch that payment they had calculated upon to face their private engagements, each will fall off from the Army, and none will be left but some man of great capital, who can afford to run the chance of delay, and build his calculation upon a Monopoly of the Contracts.

It is clear the independence of the Commissariat can never subsist, while the Army is in the hands of one great Contractor.\* He cannot act by himself, but has, of course, a number of Sub-Contractors: they all, from the chief downwards, have no spur to their exertions, but the *plus aut minus* of gain; not only they cannot upon extraordinary occasions make any sacrifice of time or of property to the success of military operations, but the very person thus substituted for the Commissary

\* See in the Appendix H. Extract of a Letter from H. S. H. Duke Ferdinand, to the Marquis of Granby, dated Wavert, 25th of May, 1760.

General is equally interested with the others in keeping up the prices : even if they fail in their contracts, they generally will find plausible reasons for the failure, since they must of necessity be protected from loss by the Enemy, or military Events ; and they know that in this case the Commissariat cannot do without them : but what is more, a Commissary General, by thus setting a bar between him and the Sub-Contractors, who after all are the efficient men, deprives himself of the proper sources of information, and in the moment of difficulty may expose the Army to sudden Want. Unquestionably a great task is imposed on the Commissary General, by obliging him to make a number of Contracts, where only one would discharge his responsibility ; but, if he has established competition, he never will be at a loss for tenders ; and if he has Depôts in reserve, so disposed as to afford assistance to the different points of the Army, whenever any Contractor fails, he will force the Contractors to make their engagements good, and keep the Troops secure of their Supplies, independently of them all.

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## CHAPTER XI.

## OF PROVIDING MONEY FOR AN ARMY.

**T**HE acknowledged credit of Great Britain in every part of the world, gives a British Commissary General every facility, which the country he is in can possibly afford. He possesses an unlimited credit on the Treasury of Great Britain; and (provided the Lords Commissioners will, on their part, order his bills to be accepted, with the punctuality expected from men of business) can never want money as long as trading towns are within his reach. As however the resources of a country may sometimes be limited, and it may from thence follow, that circuitous modes must be found, in which case a concurrence of drawers would counteract each others means, the negotiating all Bills, not only for the Commissariat Expences, and Subsistence of the Troops, but also for every other service that may arise, ought of necessity to be placed in the hands of one man; and accordingly the late Commissary General on the Continent was invested with the sole power of negotiating them.

It is stated in the third article of his Treasury Instructions\*, that the produce of these bills should be deposited in the hands of the Deputy Pay-master Gene-

\* See Appendix, A, No. 3.

ral, who pays only upon the Commissary General's warrants. This certainly is the regular mode, and to be followed as closely as possible; but when an Army is in motion, and perhaps in an Enemy's Country, it is extremely desirable for the Commissary General to have other Depôts of Cash besides the military Chest, and it will save great expence and risk, whenever he can make it convenient to pay by drafts on the Bankers and Merchants, who negotiate the bills at a distance. These Bankers and Merchants will of course, be made to subject themselves to produce the required certificates of rates of exchange and value of money, and to transmit their accounts and vouchers at the same time, and with the same regularity, as the other accountants under the Commissary General's orders; so that they will be equally chequed and controlled by the Commissary of Accounts, and the Public Purse be as fully guarded by this mode, as it can possibly be by the other.

In this branch of the Commissary General's duty, constant foresight is required; the sinews of War are Money, and without it the parts of an Army cannot hold together.

## CHAPTER XIII.

## OF A COMMISSARY OF ACCOUNTS.

**T**HIS Officer, (as has already been observed) receives his Instructions direct from the Treasury, and although by his Commission he is put under the Orders of the Commander in Chief, he is directed to follow only such Instructions as he may from time to time receive from the Lords of the Treasury.\* His duties are strongly marked. They consist in detecting frauds; in examining and auditing Accounts; in making enquiries into every article of expenditure, so as to be enabled to cheque the Commissary General's Contracts and every other Disbursement made for the Army, and especially in entering copies of all Accounts in his Books, so as to control the several Accountants, to keep every branch of service distinct, and to bring the whole expence of the Army under one view.

His powers are of the negative kind. The Commissary General is ordered by his Instructions to submit all his Vouchers to his examination, and of course he has a right to demand every explanation that can lead to the forming a perfect judgment of the money transactions of the Army; neither will he certify any account until he is fully persuaded of the correctness

\* See Appendix, I, No. 1, 2, 3, with the Note added.



of the castings, of the fairness of the purchases or payments, and of the regularity of the Vouchers. Should he have doubts, it is his duty to state them to the Commissary General in the first instance, or if the case requires it, to the Commander in Chief, and lastly to the Lords of the Treasury. He is sent to the Army for the purpose of watching the Publick Purse, to give the alarm if it is opened improperly, and, since his sanction must be obtained before the Army Accounts can be passed, he himself is responsible to Government in the second instance, if mal practices should be detected.

Such are the advantages derived to the Country by having a branch of the office of Comptrollers of Army Accounts attached to an Army. It is only "on the spot" that a right judgment can be formed of the difficulties of Service, or a just estimate made of its expence. Prices vary from local situation and from arbitrary laws: in Germany especially, where the Government changes at every step, no general rule can be adopted, and it would be as unwise to fix a rate of prices by General Orders for all Germany, as for Government at home to fix a rate for the Armies in every Quarter of the Globe. Nothing can therefore be more wise, or more comfortable to the feelings of a great Accountant, than the appointment of an Office, that shall regularly discharge him from the weight of his papers, whose duty it will be, to provoke his justification on every doubtful point, while the Transaction is recent and open to explanation, and whose neglect so to do at that time will be his best excuse, should he be taxed with want of regularity afterwards. The  
Country

Country has in fact no substantial control over a Commissary General, but through this Office. It is stated by the Commissioners for examining the Publick Accounts in their seventh Report, presented to the House of Commons the 18th of June, 1782, “ that a  
 “ Voucher for a payment for the extraordinary service  
 “ abroad, is, and, of necessity must be allowed in the  
 “ Office of Auditors of the Imprest, if it contains a  
 “ certain number received, the signature of a person  
 “ receiving, and a just computation, and agrees with  
 “ the Abstract; it being then deemed and admitted as  
 “ a fair Voucher.” Any man conversant in business will feel that such Vouchers are not difficult to be produced at a distance of time and place, although no man will dare submit a false Voucher of such a description to a Publick Office *on the spot* within fifteen days of the time of payment.

Calculated as was this Office to ease the Accountant and guard the Money of the Publick, experience has shewn, that it can bring distress on an Army and encrease the burthen of its expence. In the seven years war a Commission of Accounts was sent out without whose Certificate no Account was paid. In the present War, it was a standing Order of the Commissariat on the Continent, until the beginning of the year 1795, that “ before payments were made, the Accounts on  
 “ which they were made must be certified by the Com-  
 “ missary of Accounts.”

At first view it may be said in favor of this mode, the Commissary General makes the Contracts, but as  
 he

he cannot pay them until certified by the Commissary of Accounts, they are a cheque on each other. This argument is specious, but fallacious. In the first place, the Contractors know only the Commissary General, and, if, after having fulfilled their Contracts, they must be sent away to dance attendance on another Office, they have a right to complain of deception, and most assuredly they will quit the Army, as they did in both the Wars alluded to.\* In the next place, every man of business knows, that prompt payment is the life of business. The Contractor will feel, by far, more anxiety to obtain his money for the past, than to enter upon any new Contract; and supposing a case to arise where pressed by his engagements, he cannot get his Accounts passed at the Office of Accounts, may he not attempt corruption, to gain his Certificate? A similar Attempt may certainly be made at the Commissary General's Office, but at least, the Contract, the payment and the Voucher must undergo a revision; whereas lastly, the reference *before* payment destroys the control. The Certificate of the Office of Accounts is final. There is no Cheque upon him, no revision of his sentence; if he is satisfied, no man can complain; in his own Office are the Vouchers, and the grounds of his

\* Those who know the writer will believe he is the last man to detract from the merits of the General Contractor who attended the late Army on the Continent, whose exertions were often astonishing, and always liberal; his extensive means enabled him to wait for his payments, but every other Contractor left the Army in the Spring of 1794, and he thereby became in effect its sole Contractor.

decisions remain in his own breast. Surely it never was the intention of Government, that any payment should be made without being chequed, and the obvious meaning of the Instructions of the Commissary of Accounts goes to his examining every thing that is *done*, but in no event to take away the responsibility with which another Officer is invested.

Undoubtedly the mode of referring Accounts before payment relieves a Commissary General from a disagreeable part of his responsibility : but if in so doing he casts off the responsibility which Government laid on him in the first instance, for the purpose of obtaining the examination and control of another Office in the second instance ; he in effect runs counter to the spirit of his Instructions, at the same time that he leaves his Contractors at the mercy of an Officer, over whom there is no cheque.

Another great evil arising from this reference before payment, will be its interference with the examination and control of the accounts of the different Accountants. It was given as a reason by the Commissary of Accounts on the Continent for not passing the Accounts of the Commissariat more readily, that it was out of his power to give sufficient attention to them while ordered to march with the Army. The bustle of moving his papers so often, and the clamours of the people demanding money by whom he was beset, occupied (he said) his whole time. Whereas the necessity for that Officer's paying attention to the sorting and methodizing papers in his Office requires his being at a  
distance

distance from the general operations ; for no one will deny that it is in his power, if kept free from interruption, to examine and arrange Accounts however voluminous, especially when transmitted every month ; in this consists the chief use of his Office, and it is only by beginning well, that so desirable a service can be carried through. It is therefore much to be lamented that the Commissions of this Officer were dated in June, whilst those of the Commissary General were dated in March, 1793. They should be coëval, else confusion will ensue, and if confusion arises from delay, the activity of military operations will preclude the possibility of establishing order. The Forage Accounts of an Army are those in particular, which are generally overlooked, yet that will be found the part of the Commissariat system most necessary to be watched. In the charges against the Assistant Commissary already mentioned it will be seen, that he was connected with Contractors in a way that could only be detected by examining his Forage Accounts. It is also evident, that no cheque lies upon Regiments or Departments in the drawing of Forage, unless regular Accounts are kept of all they draw. How desirable therefore is it, how indispensable a duty does it become, for the Commissary of Accounts to keep an Account open with every Regiment, so as to enable him to report from time to time to the Commander in Chief, and to apprize the Commissary General, what are the quantities of Forage and Commissariat Allowances drawn by each Department and Corps ?

Let it not be said that this is impossible. If the Commissary of Accounts is suffered to remain free from inter-

interruption, if the Commissary General transmits to him regularly every month all the Accounts of the Army, what can possibly prevent his reducing them to order? A Forage Abstract may serve as his model how to keep his Forage Accounts open. There he will find the name of the Regiment or Department and the Quantity drawn for. Let him have all the Abstracts copied, in a kind of Journal, and from thence posted under different heads of Accounts. As for any mischief that may arise from disclosing the strength of the Army, none can. It is but too true, that in a British Army the effective Combatants bear but a small proportion to the numbers fed. In July 1795, it was found, that the Commissariat provided for 43,000 persons, while the effective strength scarcely exceeded 20,000 men. The Returns of the effective men rest with the Adjutant General, and they only are necessary in a military point of view; but an enemy would be grossly deceived who should calculate the strength of our Armies by the number of Rations issued, and these are all which the Commissariat need be informed of.

## CHAPTER XIII.

### OF THE ESTABLISHMENT OF A COMMISSARIAT, PREVIOUS TO EMBARKATION.

**T**O render a British Army compleat in its several departments, it is evident, that the appointments must take place previous to embarkation, and the Commissary General who understands the nature of the responsibility he is about to encounter, will no doubt take care, that every branch of his department be supplied with fit and able persons to carry on the service entrusted to them.

As the extent of the preparations must correspond with the strength of the Army, it may, for the sake of illustration be necessary to suppose it to consist of

22,000 Infantry,

5,000 Cavalry.

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27,000 effective Men, which will correspond with the statements already given respecting the Field Bakery, because such a number of effective Troops will probably require a supply for 36,000 Persons, and 20,000 Horses.

Nevertheless, as the Supernumeraries will mostly join the Army, after it is landed, Provision in the first instance, need only be made for the numbers returned by the Adjutant General.

The

- The Commissary General will require
- 2 Deputy Commissaries General.
  - 2 Assistant Commissaries, having War-Office Commissions, one to each Wing.
  - 1 Commissary of the Bakery, with his Establishment complete.
  - 1 Assistant Commissary, with either War-Office or Treasury Commissions\*, to each Brigade.
  - 1 Waggon-Master or Inspector of the Train ; if taken from the Waggon Corps, a proportion of Estaffettes and a few Officers to accompany him, but no Waggon except those attached to the Bakery Train, of which the number may be extended, if thought necessary ; the whole to act under the Commissary General.

A sufficient number of Clerks for his Office, and at least one for each of his deputies, to be masters of languages, if possible, and some at least to be acquainted with Accounts.

The Commissary of Accounts has his own Establishment, as also the Deputy Pay Master General.

As the Commissary General's charge does not commence before the landing of the Troops, he need only take care that two months provision be landed with

\* See in the *Essay* on the Home Service what is said respecting *Resident Commissaries*, to which it may be added, that the best security to the Public lies in short Accounts, whatever be the Description of the Commissary.



them, according to the effective Numbers, for where followers join, provisions will be found.

But measures must be taken beforehand for securing adequate Supplies of Meal and Oats, (and if need be of other articles, but with Meal and Oats in abundance, an Army can never starve) exclusive of the two months above-mentioned, for these should only be considered as a reserve to ensure Military Operations, and to afford time for drawing the Resources of the country.

From whence to be procured, and how to be transported so as to accompany the Troops, are distinct considerations to be attended to.

Hay, Straw or Fuel, Waggons or Means of transport, are always to be found in a country if it be inhabited; but it requires judgment and dispatch to procure them, and honourable treatment to prevent desertion.

Money is also a distinct consideration to be duly weighed before hand, and secured to a certain extent.

These being the heads of the Commissariat arrangements, a Commissary General will move the Commander in Chief to give out a plain, decisive and permanent Order as to the form of the Returns or Receipts, and mode of Foraging, to be uniformly used by the Army; and it is submitted that the form given in the

the

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the Appendix\* answers every purpose of a Return or Receipt.

And as by means of the recapitulations and duplicates of Accounts, delivered by the Assistant Commissaries to the Head of the Department, it will be in his power, without any great trouble, to report twice in every month to the Commander in Chief the number of Rations drawn for by the whole Army, leaving other particulars to the Commissary of Accounts, with whose Office these Reports will not interfere, the form of such a general Return is added. †

\* See in Appendix.—Delmenhorst Return, K, No. 1.

† See Appendix K, No. 2.

## CHAPTER XIV.

## CONCLUSION.

**T**HE avowed design of this Essay being to establish a practical system for the British Commissariat, care has been taken to confine these operations to what is strictly Commissariat. What is said of providing Bread and Forage in Germany, may, it is believed, apply to every other necessary for an Army in all parts of the world; and the mode of accounting for Entries and Issues, will also serve for every general article of Supply. Much stress has been laid on the necessity of keeping the Office of Accounts aloof from the contamination of Army followers, and making it an Office of Control over the Accountants, but in no instance, (for cases of extraordinary exception belong to no rule) allowing it to interfere with payments to Contractors. It has been proved by experience, that no competition can be maintained, unless the Commissary General fulfils his own bargains. It is insisted upon, that a Commissary of Accounts can keep a clear and distinct account of all the money transactions of an Army, provided they are regularly laid before him; but that he cannot be answerable for their examination at the time and on the spot, if he is obliged to follow the Army, and is subject to be interrupted by the settlement of accounts with persons demanding payment. It is shewn, that this is the only system which affords security to the Public,

Public, because the operations of the Commissary General are thereby controlled by the Office of Accounts, while no control lies over the latter; and if the copies of all contracts are transmitted, and the accounts and vouchers submitted within the month, not only the Commissary of Accounts, but the Deputies Commissary General, and every person, whether in or out of the department, can form an opinion of prices, and of the fairness of the transaction.

If the line here laid down is followed, and the responsibility of the department subdivided among its members, each will bear his proper proportion, and the weight which may be supposed to bear on the Commissary General for the settlement of his Accounts, will be relieved, or taken off by one of his deputies. There need only be further declared, that all that is now recommended (save a part of what is laid down as the duty of a Commissary of Accounts) has been put in practice on the Continent from the month of January, 1795, to the month of March, 1796. In the early part of that period every difficulty was combined that could justify delay in the production of Accounts; afterwards the Army had no interruption from the enemy, but it was kept moving from one cantonment to another, divided into several camps, put again into cantonments, and lastly marched home, so as to have passed over in a North, East, and West direction, all the part of Germany contained between the Embs and Elbe, and as far as Franckfort to the South. By following the system here laid down, no Corps, however distant, or however small, ever suffered want; and by transmitting the copy of every

contract, with his own, and the vouchers and accounts of every accountant under him, at the beginning of every month, to the Commissary of Accounts (which vouchers have all been by him fully examined and allowed) but making it a rule to settle and pay for all his engagements in the first instance, the officer in charge of the Commissariat had the satisfaction to quit the country within a month after the troops had reached the place of their discharge, without leaving any demand on his administration unpaid. Every thing wound itself up. No claim has since been preferred, and if any should arise hereafter, the punctuality established in the department would of itself be fair evidence, that the claim must be unfounded.

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APPENDIX.

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*Entered with  
the Secretary  
at War.*

*(Signed,  
M. Lewis.*

of things thereunto belonging, as well by inspecting the Rates and Goodness of the Stores, Provisions and Forage of Our said Forces, as by viewing and taking an Account of all the remains of Stores, Provisions and Forage bought for the Use of Our said Forces, whether the same be done by Contractors or others, as likewise to settle and adjust all accounts relating thereunto; and you are to observe and follow such orders and Directions from time to time as you shall receive from Us, Our said most dearly beloved Son, or other your superior Officer, according to the rules and discipline of War, in pursuance of the Trust we do hereby repose in you. Given at our Court of St. James's, the Twenty-seventh Day of February, 1793, in the Thirty-third Year of Our Reign.

By His MAJESTY's COMMAND,

(Signed) HENRY DUNDAS.

A. No. 2.

COMMISSARY GENERAL'S WARRANT.

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(Signed) *GEORGE R.*

**G**EORGE the Third, by the Grace of God, King of Great Britain and Ireland, Defender of the Faith and forth, to all to whom these presents shall come, greeting. Know ye, that We reposing especial trust and confidence in the prudence, skill and integrity of Our trusty and well beloved Brook Watson, Esq; to be Superintendant and Director of Forage, Provisions, Necessaries and Extraordinaries of Our Army, now serving or to serve on the Continent of Europe, under the Command of Our dearly beloved Son Frederick Duke of York and Albany, have nominated and appointed, and do by these presents nominate and appoint him the said Brook Watson to be Superintendant and Director of Forage, Provisions, Necessaries and Extraordinaries of our said Army; hereby giving to the said Brook Watson the full powers and authorities herein  
after



after mentioned, but subject nevertheless to the Controul of Us and Our High Treasurer or Commissioners of Our Treasury for the Time being, strictly commanding the said Brook Watson, to follow such Instructions and Directions touching the Execution of his Office, as he shall receive from us, or from Our High Treasurer or Commissioners of Our Treasury for the Time being. And We do hereby authorize and empower the said Brook Watson, to procure and provide Forage, Provisions, Bread, and Waggon and Waggon Horses, Wood, Straw and all other Necessaries and Conveniencies, commonly called Contingencies, for the Use of Our said Army, consulting the Commander in Chief of our said Army as to the Places, where Magazines of Forage should be laid up, and the Quantities to be provided at each place, and as to the removal and delivery thereof to such place or places as the necessity of the service may require. And for the purposes aforesaid, the said Brook Watson is, with the consent and direction of the Commander in Chief of Our said Army for the Time, to make such Contracts and Agreements, as shall be necessary, and take care, that the same be faithfully performed, and that the supplies provided be duly distributed to the  
Army.

Army. For the due Execution whereof all Commissaries, Officers, Agents, Ministers and Contractors employed, or to be employed, in any of the affairs aforesaid, are to pay Obedience to the Directions of the said Brook Watson. And for the greater encouragement of the said Brook Watson, well, duly and diligently to discharge the duties hereby required of him; We are graciously pleased to allow the said Brook Watson the sum of Four Pounds by the day, the same to commence from the day of the date hereof, and to be payable for and during his continuance in the due execution of the said Office, or until Directions to the contrary shall be given by Us or by Our High Treasurer or Commissioners of Our Treasury for the Time being. Given at our Court at St. James's, this first day of March, 1793, in the Thirty Third year of Our Reign.

By His MAJESTY's COMMAND.

(Signed) W. PITT,  
MORNINGTON,  
R. HOPKINS.

A. No. 3.

COMMISSARY GENERAL'S INSTRUCTIONS.

*Instructions to BROOK WATSON, Esq.  
Superintendent and Director of Forage,  
Provisions, Necessaries, and  
Extraordinaries of the Army, now  
serving, or to serve, on the Conti-  
nent of Europe.*

**W** H E R E A S His Majesty has been pleased, by Warrant, under His Royal Sign Manual, bearing date the first day of March, 1793; to appoint you to be Superintendent and Director of Forage, Provisions, Necessaries, and Extraordinaries of the Army now serving, or to serve on the Continent of Europe, under the command of his Royal Highness Frederick, Duke of York and Albany, with Directions to follow such Instructions and Orders, touching the execution of your said Office, as you shall receive from His Majesty, or from His High Treasurer, or the Commissioners of the Treasury, for the Time being.

FIRST. You are forthwith, to repair to the Army upon the Continent of Europe, to take upon yourself the Superintendance over the several Departments, and

to

to be considered responsible for the Expenditure of all Money, Provisions, and Stores.

**SECOND.** You are to draw and negotiate all Bills for the extraordinary Services of the Army ; and also to negotiate all such Bills, as shall be drawn by the Deputy Paymaster of the Forces to your Order, for the Pay and Subsistence of the Troops, taking care, that the same are negotiated at the most favourable Rate of Exchange that can be obtained, and at the least possible Commission.

**THIRD.** You are to deposit in the hands of the Deputy Pay-master General, all the money that you shall procure for Bills negotiated by you, as aforesaid, and to issue your Orders on the Deputy Paymaster-General, for such Payments as you shall find necessary.

**FOURTH.** You are to obtain the authority or approbation of the Commander in Chief for all Expences incurred by you.

**FIFTH.** You are to take a written Voucher for the due payment of all Articles purchased by you, with a Certificate of two reputable Merchants annexed thereto, that the same were bought at the market price of the time, and on payment thereof, the receipt of the party is to be attested by at least one Witness. You are to submit the said Vouchers to the Inspection and Examination, upon the Spot, of such Person or Persons, as may be hereafter appointed for that Purpose, who are to certify that the same are regular, correct, and complete,

plete, which Certificate is to be laid before the Commander in Chief, for his Approbation and Signature.

SIXTH. You are to make up your Cash Account once in every two Months, and to transmit a Copy thereof, with one Set of Vouchers to Us, or to the Lords Commissioners of the Treasury for the time being.

SEVENTH. You are to keep a like Account of the Receipt and Issue of all Provisions and Stores, which shall have been purchased by you, or that may come into your hands; which Account, with the proper Vouchers for all your Issues, is to be laid before the Person or Persons to be appointed as aforesaid, to be examined and certified by him or them, and afterwards submitted to the Commander in Chief for his approbation and signature, and transmitted to Us, or to the Lords Commissioners of the Treasury for the time being.

EIGHTH. When any provisions or Stores are damaged, lost, destroyed, or plundered, you are to obtain special Certificates thereof, for your Indemnification, without which you will not be allowed Credit for the same. You are to be particularly attentive to the Preservation of all Stores and Provisions committed to your Charge, and to give positive Orders to your Deputies and Assistants for that purpose, as you will be responsible for the whole.

NINTH. You are to obey all such further Orders and Instructions, as you may from time to time receive from Us, or from the Lords Commissioners of the  
Treasury

Treasury for the time being, or from the Commander in Chief now, or for the time being. Given under Our Hands, at the Treasury Chambers, Whitehall, this ninth day of March, One Thousand, Seven Hundred, and Ninety-three.

(Signed) WM. PITT.

(Signed) MORNINGTON.

(Signed) BAYHAM.

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B. No. 1.

DEPUTY COMMISSARY GENERAL'S  
COMMISSION.

HAVILLAND LE MESURIER, *Esq. Deputy  
Commissary General of Stores, Provisions and  
Forage.*

GEORGE R.

(L. S.) **G** E O R G E the Third by the Grace  
of God King of Great Britain,  
France and Ireland, Defender of the  
Faith, &c. To Our trusty and well-  
beloved Havilland Le Mesurier, Esq.  
greeting: We do by these presents con-  
stitute and appoint you, to be Deputy  
Commissary General of Stores, Provisions  
and Forage to Our Forces serving on the  
Continent under the Command of Our  
most dearly beloved Son, His Royal  
Highness General Frederick Duke of

*Entered with  
the Secretary  
at War.*

*(Signed)  
M. Lewis.*

York. You are therefore carefully and diligently to discharge the Duty of Deputy Commissary General of Stores, Provisions and Forage, by doing and performing all and all manner of things thereunto belonging, as well by inspecting the Rates and Goodness of the Stores, Provisions and Forage of our said Forces, as by viewing and taking an Account of all the Remains of Stores, Provisions and Forage upon removal of Camp and Quarters, and we do hereby authorize you, to inspect the buying and delivering of Stores, Provisions and Forage for the use of Our said Forces, whether the same be done by Contractors or others, as likewise to settle and adjust all Accounts relating thereunto: And you are to observe and follow such Orders and Directions from time to time, as you shall receive from Us, Our said most dearly beloved Son, or other your superior Officer, according to the Rules and Discipline of War: in pursuance of the trust we hereby repose in you. Given at Our Court at St. James's, the Seventeenth Day of June, 1794; in the Thirty-fourth Year of our Reign.

*Entered with the  
Commissary General  
of Musters.*

*(Signed)  
Wm. Woodman.*

By His MAJESTY's Command.

(Signed) PORTLAND.

GENERAL

B. NO. 2.

GENERAL RETURN.

GENERAL RETURN of the KING'S MAGAZINES on the 1795, at Night.

DATE.	NAMES of the MAGAZINES.	POUNDS.			POUNDS.		
		Biscuit.	Wheat Meal.	Rye Meal.	Oats.	Hay.	Straw.
1795.	Bremen	500,000		1,000,000	1,000,000	400,000	
	Quackenbruck		1,000,000		2,000,000	1,500,000	
	Hoya				1,000,000	2,000,000	600,000
	Hammeln		2,000,000	2,500,000			
		500,000	3,000,000	3,500,000	4,000,000	3,900,000	600,000



**C. No. 1.**  
**ACCOUNT OF ENTRIES into the KING'S MAGAZINE at**

DATE	FROM WHOM RECEIVED.	POUNDS.			WHEAT-MEAL.		RYE MEAL.		Empty Sacks	LOAVES BREAD.		lbs. Bifcuit	lbs. Can dles	Pieces Turf
		Oats.	Hay.	Straw	Sacks.	lbs.	Sacks.	lbs.		Wheat	Ryc.			
18	Contractor N. N. per Billander J. Meyer	50000							800					
	Contractor N. N. from 1st to 16th inf.	50000	20000	4000					800					
	By 50 Contract Waggoners of Mr. Joseph Schipfer from Aftit. Comm. N.N.				1000000				6000					
	REMAINED by last Return -	1000000	20000	4000	1000000				2200					
		50000	5000	50			340	70000	3000			4000		
	Issued -	1500000	25000	4000	50	1000000	340	70000	5200			4000		
	REMAINS -	1000000	20000		900000									
		50000	5000	4000	50	100000	340	70000	5200			4000		

N. (Signed) N. N. A.M.O. Commr.

**ABSTRACT** m 1ft to 15th May, 1799, inclusive.

No. of the Voucher.	Date.	Name of the Officer.	Empty Sacks.	Rations of Fuel.	FUEL.		Pounds of Candles.	Straw for Hospital, Camp, &c. lbs.
					Wood. Cords or Faggots	Coal. Bushels or lbs.		
1	May	Captain						
2		Major						
3		Colonel						
4		Colonel						
5		Vincen						
6		John L						12000
7		R. Me						
8		Captain						
9		Major						
10		Colonel						
11		Colonel						
12		Vincen						
13		John L						
14		Roger						
15		Captain						
16		Major						
17		Colonel						
18		Colonel						
19		Vincen						12000
20		John L						
21		Roger						
22		Colonel						
23		Major						
24		Colonel						
25		Vincen						
26		John L						
27		Roger						
28		Colonel						
29		Captain						
30		Major						
31		Colonel						
32		Colonel						
33		Vincen						
34		John L						
35		Roger						
								24000

15th May, 1799.

RECAPITULATION.

C. No. 1.

ACCOUNT of ENTRIES into the KING'S MAGAZINE at

DATE	FROM WHOM RECEIVED.	POUNDS.			WHEAT-MEAL.		RYE MEAL.		Empty Sacks.	LOAVES BREAD.		lbs. Biscuits.	Pieces of Lard.	lbs. Candles.
		Oats.	Hay.	Straw.	Sacks.	lbs.	Sacks.	lbs.		Wheat.	Rye.			
18	Contractor N. N. per Billander J. Meyer	50000							800					
	Contractor N. N. from 1st to 16th inf.	50000	20000	4000					800					
	By 50 Contract Waggon's of Mr. Joseph Schipfer from Affrit. Comm. N.N.					100000			6000					
	REMAINED by last Return -	100000	20000	4000		100000			2200					
		50000	5000		50		340	70000	3000			4000		
	ISSUED -	150000	25000	4000	50	100000	340	70000	5200			4000		
	REMAINS -	100000	20000			90000								
		50000	5000	4000	50	100000	340	70000	5200			4000		

N.

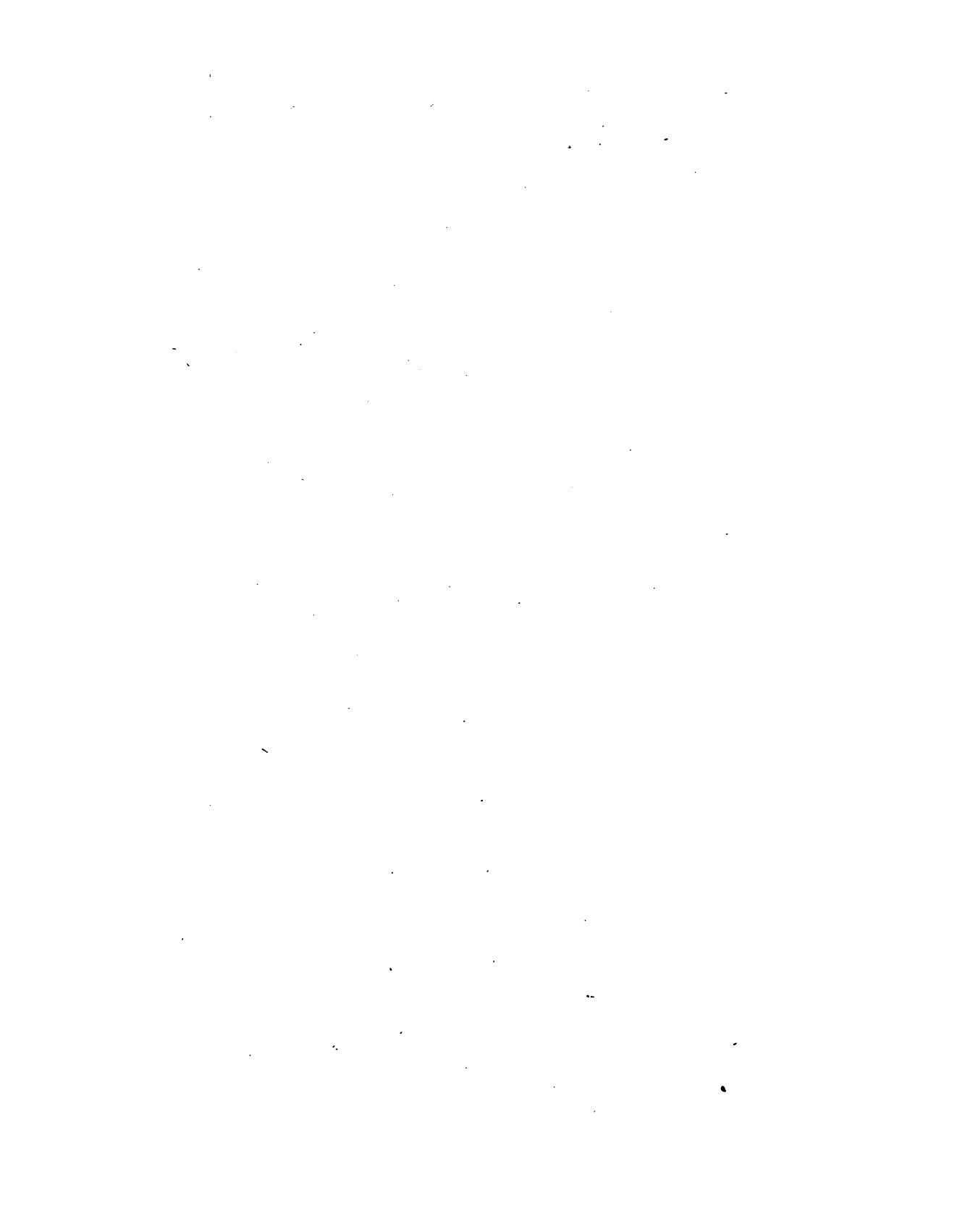
18

A BSTRACT m 1ft to 15th May, 1799, inclusive.

No. of the Voucher.	Date.	Name of Officer.	Empty Sacks.	Rations of Fuel.	FUEL.		Pounds of Candles.	Straw for Hospital, Camp, &c. lbs.
					Wood. Cords or Faggots	Coal. Bushels or lbs.		
1	May	1						
2		Major						
3		Colonel						
4		Colonel						
5		Vincen						
6		John I						12000
7		R. Me						
8		4						
9		Major						
10		Colonel						
11		Colonel						
12		Vincen						
13		John I						
14		Roger						
15		7						
16		Major						
17		Colonel						
18		Colonel						
19		Vincen						12000
20		John I						
21		Roger						
22		10						
23		Major						
24		Colonel						
25		Vincen						
26		John L						
27		Roger						
28		Colonel						
29		13						
30		Captain						
31		Major I						
32		Colonel						
33		Colonel						
34		Vincen						
35		John L						
		Roger I						
								24000

15th May, 1799.

RECAPITULATU



C. No. 3.

ACCOUNT of TOTAL ISSUES out of the KING'S MAGAZINE at N.

DATE.	TO WHOM DELIVERED.	POUNDS.			Wheat Meal.		Rye Meal.		Empty Sacks	Leaves Bread		Lbs. Biscuit.	Pieces Turf.	Lbs. Candles.
		Oats.	Hay.	Straw	Sacks.	lbs.	Sacks.	lbs.		Wht.	Rye.			
18	To Assistant Comm. N. N. for the Bakery, To Assist. Comm. N. for the King's Magazine, per Waggon Per Abstract of Issues to the Troops	50000	24000	4000			3	40	24000					
	Total	50000	24000	4000			340	24000						

N. N.

18

(Signed) N. N.

Assistant Commissary.

**C. No. 6.**  
**N. N. Commissary General, in Account Current with N. N. Assitant Commissary.**  
**Dr. Cr.**

		— Currency.		— Currency.

Errors excepted,  
N. N. Assitant Commissary.  
18  
(Signed) N. N. Assitant Commissary.

( 77 )

C. No. 7.

*WAY BILL from His Majesty's Magazine*  
*at*

**I CERTIFY** to have laden on the under-mentioned  
waggons, under the charge of  
the under-mentioned stores to be delivered to  
in charge of His Majesty's Magazine  
at

No. of Waggons														Waggoners Names.

Dispatched on the      of      at      o'Clock.

N. N. Magazine-Keeper. N. N. Assist. Comm.

I acknowledge to have taken the above mentioned  
waggons under my charge, on the day and hour speci-  
fied ; and that the said stores were in good condition,  
which I engage to see delivered in like good condition  
to      Assistant Commissary at

without any delay.



tale, specify the same in your Receipts, and make an immediate report thereof.

6. You will also mark the days of arrival and discharge of any Vessels or Carriages from which you receive Stores, Provisions, or Forage; and if you detain them beyond a reasonable time for their delivery, minute your Reasons for such detention.

7. Should it happen in the case of having sent the Stores, that proper Receipts have not been returned you within the time limited, you are without fail to report the circumstance with your observations thereon, in default whereof you will remain charged as if the article had not been sent.

8. Whenever the Receipts returned you do not correspond with your Original Way Bill, you are diligently to enquire whether the deficiency arises from negligence or fraud, and in the first instance to take care that the guilty do not escape punishment. You then are to report the particulars without delay, to the end, that an investigation may take place, and the true cause of the difference may be ascertained, in default whereof the Receipt shall be considered as the true Voucher for the delivery to the exclusion of the original Way Bill.

9. If the exigency of the Service should at any time require you to purchase Stores, Provisions, or Forage, you are, besides the proper Voucher for the payment of the Purchase Money, to annex to every such Account, a  
Certificate

Certificate of two respectable Merchants, or Magistrates of the place, that the said Articles were bought at the fair market price of the time.

10. When any Stores, Provisions, or Forage are damaged, lost, destroyed or plundered, you are to obtain special Certificates thereof from the Officer commanding, for your indemnification, without which you will not be allowed credit for the same. And you are to be particularly attentive to the preservation of all Stores, Provisions, or Forage, committed to your charge, and to give positive orders to this effect to all persons employed under you, as you will be responsible for the whole.

11. For the purpose of obtaining the proper Voucher required for your indemnification in the case of any Stores, Provisions, or Forage being found unfit for service, you will apply by letter to your Commanding Officer, requesting him to order a Survey to be held thereon, and to grant you a Certificate, specifying the several quantities which shall be condemned as unfit for service. Before any Survey shall be requested you will apply to the Commissary General, or the next superior Officer of the department within your reach.

12. You are not to lend, exchange, or sell any of the Stores, Provisions, or Forage, committed to your charge, on any account whatever.

13. Your authority for issuing Stores, Provisions, or Forage, will be a Regimental Receipt, according to the

the form in General Orders, and you are strictly to conform to the mode of Foraging hereby pointed out.

14. You are not to issue any back Rations or Portions to any person.

15. You are particularly enjoined to have Scales and Weights always conspicuously hung up at the place of Foraging, whether in a Magazine or in the Field; and you must be ready at all hours to submit every part of the Stores under your charge to the inspection of such Officers as may be ordered on that duty, as also, to show them the mode of Account adopted between you and your Storekeepers, which requires the greater attention from you, as you will be made responsible for every deficiency in the Magazine, and because your Magazine Accounts will be examined with the same scrupulous attention as your Cash Accounts.

16. Commissariat Articles are Meal, Bread, Forage, Fuel and Straw, and the department will have to provide the means of Transport; consequently it is your duty on your arrival at your Post, to enquire diligently into the resources which the country is able to furnish, and to point out to me by frequent Reports what have been, and then are the Rates of payment for those Articles, and which in your opinion, are the most eligible means of providing the Troops in your neighbourhood, whether by Contract or Requisition, recommending at the same time such Contractors as you shall understand to be capable of performing their Contracts, whom you shall encourage to come to me with Tenders;—all this  
you

you will do by Letter directly addressed to myself, which is to contain no other head of Service ; and you may rely on my deriving great satisfaction from having it in my power to represent your activity and judgment to the Commander in Chief, and to the Lords Commissioners of His Majesty's Treasury.

17. You are to keep separate Cash Accounts, to be made up and transmitted to me, with a complete set of Vouchers, on the same Days as those mentioned in the Second Article of these Instructions ; and you are to take Duplicate Receipts to serve as one in my name, for all cash disbursements, which must be witnessed by at least one known respectable person, taking care that Duplicates of the Abstract and Account Current always accompany these Accounts.

18. You are to make frequent Reports to me or to the Officer I shall appoint for the purpose, on the different heads of Service under your charge, and state all cases of doubt and difficulty, that you may receive further Instructions thereon. If any unforeseen circumstances should arise not provided for by your Instructions, and the nature of which will not admit of the delay necessary to receive my orders thereon ; you are to state the same with your opinion of the proper course to be taken, to the Officer commanding in your district, and that done, act according to his directions, giving him such communication of your instructions as the case may require.

19. You are to remain at your Post as long as any of the Troops shall be in your neighbourhood, and on no

account to quit the Magazine until taken off by the Rear Guard of the Army.

20. You are faithfully and honestly to perform and discharge the duty and trust reposed in you, and you are not directly or indirectly to derive the smallest advantage whatever beyond your stipulated pay, except the regular allowances of Provisions and Articles usually furnished from the departments of the Quarter Master and Barrack Master Generals, under pain of losing your half-pay, and being subject to such other penalties and punishments as a Court Martial shall inflict.

21. Annexed you have the forms undermentioned:

- A. Account of Entries into the Magazine, shewing the Remains.
  - B. Abstract of Issues to the Troops, with a Recapitulation.
  - C. Account of total Issues from the Magazines.
  - D. Weekly Return of the Magazine.
  - E. Abstract of Disbursements.
  - F. Account Current.
  - G. Model of a Way Bill.
-

D. No. 1.

LIST OF PERSONS BELONGING TO THE  
FIELD BAKERY.

---

- 1 Commissary of the Bakery.
- 4 Assistants.
- 1 Accountant and Paymaster.
- 1 Master Baker.
- 8 Head Bakers.
- 188 Journeymen Bakers, of whom 20 are in  
reserve.
- 1 Joiner.
- 4 Carpenters, (1 Master and 3 Journeymen.)
- 8 Bricklayers (1 Master and 7 Journeymen.)
- 1 Surgeon.

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- 84 { 1 Serjeant Major.
- 4 Serjeants.
- 70 Waggoners, of whom 5 are in reserve.
- 4 Farriers and Smiths.
- 2 Collar-Makers.
- 2 Wheelwrights.
- 1 Veterinary Surgeon.

---

301 Total No. of Persons.

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**D. No. 2.**

**LIST OF HORSES NECESSARY FOR THE  
TRAIN.**

---

180 for 30 Waggon, at 6 Horses each.

8 for 2 Caiffons, at 4 ditto.

6 for 2 Forge Carts.

10 in reserve.

---

**204 Total No. of Horses.**

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**N. B. The Commissary, his Assistants, and the other Officers have Horses of their own, and only receive the Forage.**

D. No. 3.

WAGGON TRAIN.

---

- 30 Waggons (each with 6 Horses) 20 feet long.
- 2 Caiffons - (each with 4 Horses) ditto.
- 2 Forge Carts (each with 3 Horses)
- 128 Sets of Harness for the Fore Horses.
- 66 Sets of ditto, for the Shaft Horses.
- 130 Portable Mangers.
- 203 Pickets.
- 194 Picket Cords.
- 34 Windlasses.
- 60 Drag Chains for 30 Waggons.
- 4 Ditto, for 2 Caiffons.
- 2 Ditto, for 2 Forge Carts.
- 35 Small Hatchets—1 for each Team.
- 35 Greasing Pots.
- 6 Lanterns, with Lamps instead of Candles.
- 5 Spare Fore-wheels.
- 5 Do. Hind, ditto.
- 35 Hoes.

N. B. Twenty or thirty spare Waggons, each with Four Horses, might accompany this when a large Army embarks from England, with Horses and Drivers in proportion; but they are not particularly necessary for the Bakery.



D. No. 4.

BAKERY UTENSILS.

---

- 12 Double Iron Ovens, 11 feet long, 9 feet diameter, and 3 feet high.
- 28 Troughs and their Covers, 16 feet long, 3 feet wide and 3 feet deep, to knead the dough.
- 12 Large Canvas Tents (having double Coverings) 32 ft. long and 24 ft. wide, to make the bread in.
- 4 Ditto, to cool and deposit the bread in.
- 2 Ditto, to deposit the Meal and empty Sacks in.
- 200 Boards 8 ft. long, and 1½ ft. wide, to carry the Bread to the Oven and back when baked.
- 24 Small Scales to weigh the dough, with weights from ½ an oz. to 6lb.
- 24 Small Lamps for Night Work.
- 24 Small Hatchets.
- 24 Scrapers, to scrape the dough from the troughs.
- 12 Copper kettles, containing each from 10 to 12 pails of water.
- 12 Trevets, to place the kettles on when made to boil.
- 12 Barrels with handles, to carry water, containing each from 6 to 7 pails.
- 12 Pails to draw Water.
- 24 Yokes and Hooks to carry the Barrels by hand.
- 24 Iron Peles, to shove and draw the bread from the ovens.

24 Iron

- 24 Iron Pitchforks, to turn and move the Firewood and Coals in the Ovens.
- 24 Spare Handles 14 feet long, for the Peles and Pitchforks.
- 24 Rakes with their handles, of the same length, to clear away the coals and cinders from the ovens.
- 4 Large Scales to weigh the sacks and barrels of meal, and capable of weighing 500lb.
- 4 Triangles for the said Scales; to each must be added 500lb. of weights—3 of 100lb. each—2 of 50lb. each, and downwards to half a pound.

D. No. 5.

CAMP EQUIPAGE.

---

- 19 Tents for Non-commissioned Officers.
  - 26 Ditto, ordinary for 10 Men each.
  - 2 Ditto, ditto, for the 13 Workmen.
  - 1 Ditto, for Workshop for the Collar-makers.
  - 300 Blankets—1 to each Man.
  - 96 Camp Kettles.
  - 300 Canteens—1 to each Man.
  - 99 Small Hatchets.
  - 96 Iron Peles.
  - 96 Iron Pickaxes.
-

OUNT of EN from to

E.	FROM.	OIL.						
		Faggots.	Casks.	Pounds Gross wt.	Pounds Net wt.	Bricks.	Empty Sacks.	Empty Barrels.
1	Affiant Co	600			50			
2	Ditto	500						
3	Ditto	500						
4	Contractor	1000						
5	Ditto							
6	Ditto	500						
10	Ditto							
15	Affiant Co					600		
17	Ditto	500						
19	Ditto						300	
27	Ditto						100	
30	Ditto	500					100	
		500			50	600	500	
	Issued	1000			35	400	500	
		500			15	200		

FIELD BAKERY, at from to

LEVEL WT.	RYE MEAL.					WOOD.		OIL.		Bricks.	SALT		Empty Barrels.	Empty Sacks.
	Barrels.	S. cks.	Pounds Gross wt.	Tare.	Pounds Net wt.	Planks.	Cords.	Faggots.	Pounds Net wt.		Pounds Net wt.	Pounds Net wt.		
100								300	25					
100								1000						
100						4		1000						
500								500						
750								500		50				
772								500			400			30
								500	10					10
								500						10
222						4		700	35	50	400			50

epted)

elmenhorst, the

ned,

ACCO employed, from

LOAVES.		
DATE	Rye.	
	Loaves of 4 lb.	Rations of 2 lb.
1801 April	000	
	000	
	000	
	000	
	000	
	000	
	000	
	000	
	000	
	442	
	442	
	442	

RECAPITULATION.



ACCOUm

to

DATE.		I.OAVES.			
		Wheaten.		Rye.	
		oaves f 3lb.	Rations of 1½lb.	Loaves of 4lb.	Rations. of 2lb.
1801 April	3	3000	6000		
	4	3366	6732		
		500	1000		
		600	1200		
		400	800		
		500	1000		
	5	6000	12000		
		5000	10000		
		1000	2000		
	6	3000	6000		
	7	4000	2000		
		500	1000		
		500	1000		
8	2500	5000			
9	2500	5000			
10	1000	2000			
11	1000	2000			
12	500	1000			
13	2355	4710			
		5221	7042		



RECEIPTS of the KING'S BAKERY, at \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_

D	BREAD.		OATS.		HAY.		STRAW.	
	Loaves of 3lb.	Rations of 1½lb.	Rations of 10lb.	lbs.	Rations of 10lbs.	lbs.	Rations of lbs.	lbs.
18 Apr 3d inf.			660	6600	660	6600		
— 6th inf.	471	942	660	6600	660	6600		
— 9th inf.	471	942	660	6600	660	6600		
— 12th inf.	471	942	660	6600	660	6600		
— 15th inf.	471	942	660	6600	660	6600		
— King's Bakery,	2355	4710	3300	33000	3300	33000		

4  
1  
thorft, the  
1  
(Signed)  
1  
1  
4  
8  
188  
1  
4  
8  
70  
4  
2  
2  
10  
30  
2  
2

ACCOUNT of \_\_\_\_\_ to \_\_\_\_\_

DATE.	RECEIVED	Shoemaker-Makers.		Wheelwright.		Farrier.		
		Leather. Lbs. Raw Leather.	Lbs. Twine.	Planks.	Spokes.	Lbs. Nails.	Lbs. Bars.	Bushels of Coals.
01 pr.	7 One Barrel Pit ing 250lb. One Cask We weighing							
	9 Two Hides, 58lb. net.	1						
12	Six Bars Sw to Shoe the			2				
15	Twine to m Harness. Three Bushels for the Forj		3				120	
				1	45	2		
							56	
								1
	Total	5	3	3	45	2	176	1
	Total issued as							

**D. No. 13.**  
**N. N. Commissary General, in Account Current with N. N.**

Dr.		Cr.

Errors excepted,  
 -----  
 Delmenhorst, the

E. No. 1.

WAGGON CONTRACT.

*(Translation.)*

**T**HE undersigned engages to furnish for the Service of his Britannick Majesty one hundred good Waggons with one Driver and four good Horses to each, able to draw on unpaved roads 1500 pounds, and on paved Roads 3000 pounds weight, under the following conditions, viz.

**FIRST.** He will be paid for each Waggon the sum of four Dutch florins per day, and the payment will be made every fortnight, on producing returns of the Waggons and effective Horses which have done duty, certified by the commanding Officer of the Train.

Each draught horse will receive a ration of forage of ten pounds of oats and fifteen pounds of hay, and each waggoner one portion of bread per day.

**SECOND.** The undersigned makes himself responsible as well towards the Commissary General, as towards the Commanding Officer of the Train, for the good conduct of every individual employed under the present contract, and accountable for whatever may be done contrary to the discipline and good of the Service; he  
binds

binds himself, to make good every deficiency that may arise from theft or negligence in the transport of Stores upon his waggons, unless the same can be proved to have been taken by superior force, it being left with him in such case, to stop the amount from the pay of such Brigadiers and Waggoners as participated in the fraud.

**THIRD.** The Brigadiers will be all under the command of the Officers of the Corps of Royal Waggoners, or such other Officers as may be appointed for the purpose, to whom the undersigned will make his report every day according to the annexed formulary.

**FOURTH.** To every Ten Waggon there will be a Brigadier at two florins per day, and to every hundred Waggon two Chief Brigadiers at three florins, an Inspector at four, and a Fourrier likewise at four florins per day, who will all be under the immediate Orders of the Commanding Officer, although paid by the undersigned Contractor, who is to make the said payment monthly in presence of an Officer of the Crown.

**FIFTH.** Each of these individuals shall be mounted at the Contractor's expence, and none will receive a ration of forage, unless the Commanding Officer of the Waggon Corps certifies, that he is duly mounted and able to execute the Service. Each of them will receive one portion of Bread per day, the same as the Waggoners.

**SIXTH.** The undersigned will propose to the Commanding

From the four-horses must be complete, or the Waggon will not be paid for.

FIFTEENTH. The Contractor shall not under pretext of sickness amongst his Waggoners excuse himself from Service, as he must take care always to have a sufficient number of Waggoners and Horses in reserve, as well as a certain quantity of Harness of every kind. The number of horses in reserve will be fixed at Thirty to every hundred Waggon, and the number of supernumerary Waggon at Ten. These will receive one Portion of Bread for each Man and one Ration of Forage for each Horse.

Done and passed in Duplicate at Delmenhorst, 11th of May, 1795.

(Signed) PETITHAN.

(L. S.) Accepted.

(Signed) HAVILLAND LE MESURIER,  
Deputy Commissary General.

(Signed) J. N. DAIWAILLE,  
quâ teste.

E. No. 2.

3d August, 1795.

Contractor N. N. DAILY REPORT OF A WAGGON CONTRACTOR.

REPORT of the Stations and Condition of N. N.'s Contract Waggon, in His Britannic Majesty's Service, the of 179 at Night.

Department, Regiment, or Corps to which the Waggon are attached.	In what Camp, or Place.	M E N.						Waggons.	Carts.	Horses.
		Inspectors.	Fouriers.	Chief Brigadiers.	Brigadiers.	Drivers.				
To the Hess. Regiment, Prince Frederick	Neuhans	—	—	—	—	6	4	2	22	
To the 8th Regiment of Brit. Light Dragoons	Brinkum	—	—	—	—	6	6	—	24	
To the Hanoverian Life Guards	Wildchhausen	—	—	—	—	8	5	3	29	
To the Brigade of Hesse Darmstadt	Gehde	—	—	—	1	11	10	—	42	
To Assistant Commissary Longden	Cloppenburgh	—	—	1	3	40	36	—	150	
To Assistant Commissary Greet	Quackenbrück	—	—	—	2	17	15	—	63	
REMAINS in the PARK in good Condition and fit for Service	Nienburg	1	1	1	6	25	20	5	119	
Unfit for Service at present	Ditto	—	—	—	—	7	4	—	11	
	Total	1	1	2	12	120	100	10	60	

E. No. 3. FORAGE SHEET.

Contractor N. N.	MEN.				
	Brigadiers.	Waggoners.	Waggon.	Carts.	Horses.
<p>Dispatched the September, }  1795, from Nienburgh for }  Quackenbruck }</p> <p>This Convoy was foraged at Nien-  burgh to the inclusive.</p> <p>Certified by me  (Signed) N. N.  Inspector of the Train.  N. N.  Brigadier.</p>	11	94	90	4	379
<p>Foraged at Diepholz, the }  to the inclusive }</p> <p>Certified by me  (Signed) N. N.  Affiant Commissary.  N. N.  Brigadier.</p>	11	94	90	4	377



E. No. 4.

FORAGE RETURN OF A WAGGON  
CONTRACTOR.

*RETURN of the Rations of Bread and Forage drawn  
from the KING'S MAGAZINES under N. N.'s Con-  
tract, from the 1<sup>st</sup> to the 30<sup>th</sup> of September, 1795,  
inclusive.*

Date of the Receipt.	For what Days.	From whence drawn.	Rations of Bread.	Rations of Forage.

(Signed) N. N. Contractor.

Examined.

(Signed) N. N. Inspector of the Train.

E. No. 5.

*To the Waggon Master of the Army, and Inspector of  
the Train.*

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**Y**OU are strictly to observe such Orders as you may at any time receive from the Commander in Chief, or any other your superior Officer, according to the Rules and Discipline of War; nevertheless you are more particularly to consider yourself as under the Orders of the Commissary General, whose directions and those of his Deputies you are bound to follow, and you are to conform to the following Instructions:

1. You are to take care that all the Waggon, Horses, and Men furnished by the Contractors, be in perfect Order, and conformable to their Contracts; whereof Copies are delivered you with these Instructions; and you will in like manner be furnished with Copies of any future Contracts which may be entered into respecting the Waggon Train, as you will be considered as Superintendant over all Waggon Contractors, and held responsible for their duly and scrupulously fulfilling every Article of their Contracts, which you will

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there-

therefore consider as binding in what regards yourself, in the same manner as if every point was repeated in these Instructions.

2. Should you therefore perceive any deficiency on the part of the Contractor, you will not fail immediately to oblige him to replace it in the best manner; and if necessary, you will report the circumstance.

3. You will take especial care that order be maintained in the Park, observing that the Brigadiers and Fourriers, though paid by the Contractors, are put under your orders, (their numbers being as per margin\*); and you will be careful that the Waggon's be so disposed at sun-set every evening, as to be able to move without confusion, in case Orders to that effect should arrive in the Night.

4. For this purpose it is necessary that there should be a space allotted for the arrival of all Waggon's and Horses into the Park, and a different space allotted for the departure from it; and you will station Sentries at each avenue, to prevent any deviation from that arrangement.—It is also necessary that the Waggon's of, and those belonging to the Crown (if any) should be parked separately, so as to be distinguished at one view, and the same distinction must be kept in the order of March.

\* To every 10 Waggon's, 1 Brigadier.  
100 ditto, 2 Chief, ditto.  
1 Inspector.  
1 Fourrier.

5. You

5. You will see justice done by the Contractor to the Brigadiers and others employed by him, and will take care that you or an Officer under your orders be present when they receive their pay, conformably to the 4th Article of his Contract.

6. You will make Entries in a Register to be kept for that purpose, of the property in the hands of the Contractor, belonging to deceased, or other individuals, conformably to the 9th Article of the Contract, and you will from time to time report to me the amount, to the end, that if judged necessary, it may be deposited in the hands of the Paymaster General.

7. You will every morning make a Report in writing of all the Men, Waggon and Horses, and their condition at the Park, either to myself, or in my absence, to such of my deputies as I may direct, taking care that the Reports delivered you every evening by the Contractor (according to the model furnished) be duly preserved by you to be referred to as your vouchers, in case of need.

8. You will be precise in your Orders to the Conductors or Brigadiers of Convoys, respecting the Quantity and Quality of Stores and Provisions laden thereon, to see that they agree perfectly with the Way Bills; that in case of deficiency the 2d Article of the Contract may be put in full force, as they will be called upon to account satisfactorily for the Damage or Waste, in case any shall have been sustained, while the Convoy was under their charge.

9. You will likewise be careful that each be furnished with a Forage Sheet, drawn up conformably to the model with the Contract, which must be returned to you properly filled up, as soon as the convoy has accomplished its appointed service.

10. These Forage Sheets, and the Returns of Forage drawn by every Contractor upon his Contract (made out conformably to the model annexed to it, on the 15th and last day of every month) must be delivered to me or to the Deputy appointed for that purpose, they being previously entered in a Register to be kept in your own possession.

11. It will be your duty to be extremely guarded in the Certificates you give the Contractors, according to the first Article of their Contract, that no Payments may be made but for services actually performed; but on the other hand you will be careful to suffer no unnecessary delay to take place, it being absolutely requisite that the Contractor should receive his money at the time stipulated, to avoid every pretext for his not paying his Waggoners, or not keeping up the Train in the most regular manner.

12. In regard to the Officers, Estaffettes, Waggoners, or other persons employed under the Crown, you will have regular Pay-Lists made out, and apply to me for Money for their Subsistence, as well as for every other contingency; and if necessary a Pay Master will be given you for this service, taking care to send your Abstract of Disbursements (Form A.) with one set of  
Vouchers

Vouchers and an Account Current (Form B.) on the 15th and last day of every month, to me or to the Deputy appointed to receive them, and you will take care to send a Duplicate of the Abstract and Account Current at the same time.

13. All Receipts for Payments are to be taken in Duplicate, and witnessed by one known person.

14. Herewith you have the form of a Return (C.) to be made up and sent me on the 15th and last day of every month, with your other Accounts, of the Waggon, Timber, Iron, Leather and Oil belonging to the Train, exclusive of the Contract Waggon, as it will be your Duty to see that no Article be wasted.

15. On the 15th and last day of every month, you will also make up a Return of all the Rations drawn for the use of the Officers, Men, Saddle and Waggon Horses, which are not included in the Contractors Return, which Return you will deliver with a Duplicate, in the same form, and at the same time as those made up by the Contractors, according to Article the 10th, having another Copy duly entered in your Register.

16. It is intended that only Contract Waggon shall be attached to Regiments, who will draw their Rations with those Regiments; consequently you will observe, that the Contractors are to draw no Rations for them, although you will take care that they pay the Waggon-

ers punctually, so as to prevent every just cause of complaint.

17. You will give in a Return of all the persons under your Orders, exclusive of those paid by the Contractors, stating their Rank, Employment and Pay; and you will submit, from time to time for my approbation, such Assistance as you may further deem necessary for the duly carrying on the Service.

F. No. 1.

*CHARGE and SENTENCE of the COURT-  
MARTIAL on —.*

**A**T a General Court-Martial held by order of Lieutenant General Dundas, at Brinkum, the 14th September 1795, of which Major General Dundas was President, ———, Assistant Commissary of Stores and Provisions, was charged by Havilland Le Mesurier, Esq. Deputy Commissary General, with the following Crimes, viz.

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**FIRST CHARGE.** With having defrauded Government of the Sum of Two Thousand Seven hundred Guilders, Brabant Currency, upon a forged receipt dated Thourout, 12th March, 1794, knowing it to be a forgery.

**SECOND CHARGE.** With having fraudulently given the Contractors H. v. E. and Co. a certificate of deliveries into the King's Magazine at Quackenbrugge as received from the 8th to the 23d April, 1795, for two hundred and seventy-seven thousand, eight hundred and fifty pounds of oats, and ninety-two thousand seven hundred and twenty-eight pounds of Hay, which Quantities were



never delivered into the Magazine, whereby the Crown was defrauded to the amount of thirty thousand six hundred and eleven Guilders, Dutch Currency.

**THIRD CHARGE.** With having been in partnership with Contractors and others in deliveries made into the King's Magazines under his charge, by which means the Crown was defrauded of various Sums.

**FOURTH CHARGE.** For combining with his Clerks and Magazine-keepers, to defraud the Crown, and allowing them a share in the illegal profits made by the purchase and sale of the King's Forage and Stores.

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### OPINION OF THE COURT.

THE Court having maturely considered the evidence brought against the prisoner in support of the four charges, of which he stands accused, together with his defence, and the evidence which he has produced to substantiate his defence, is of opinion,

*Upon the FIRST CHARGE,*

That the Evidence is not adequate to conviction, and the Court does therefore acquit the said — of the first charge.

(Signed) R. DUNDAS, Major General.

PRESIDENT.

*Upon the SECOND CHARGE,*

The Court finds the Prisoner — guilty in Breach  
of

of the first Article of the 15th Section of the Articles of War; it does therefore sentence him to pay into the hands of Brook Watson, Esq. Commissary General, or his order, for the use of the Crown, the sum of thirty thousand six hundred and eleven guilders, Dutch money, being a sum which he partook of, and which Government has been defrauded of, with his knowledge and by his assistance and culpable conduct; and also to forfeit the sum of one hundred pounds sterling, to be applied and disposed of, as his Majesty shall direct and appoint; and to remain in prison until such time as the said thirty thousand, six hundred and eleven guilders, Dutch money, and the said one hundred pounds sterling, are so paid accordingly.

(Signed) R. DUNDAS, Major General.  
PRESIDENT.

*Upon the THIRD CHARGE,*

The Court finds the Prisoner ——— guilty in the breach of the first Article of the 13th Section of the Articles of War; it does therefore sentence him to pay into the Hands of Brook Watson, Esq. Commissary General, or his order, for the use of the Crown, the sum of two thousand and fifty guilders, Dutch money, being a sum which he has partook of, and which Government has been defrauded of, with his knowledge and by his assistance and culpable conduct; and also to forfeit the sum of One Hundred Pounds Sterling, to be applied and disposed of, as His Majesty shall direct and appoint, and to remain in prison until such time, as  
the

the said two thousand and fifty guilders, Dutch money, and the said one hundred pounds sterling are so paid accordingly.

(Signed) R. DUNDAS, Major General,

PRESIDENT.

The Court does likewise sentence him to pay into the hands of Brook Watson, Esq. Commissary General or his order, for the Use of the Crown, the sum of two thousand one hundred and sixty florins, Dutch money, being a sum which he has partook of, and which Government has been defrauded of, with his knowledge and by his assistance and culpable conduct; and also to forfeit the sum of one hundred pounds sterling, to be applied and disposed of, as His Majesty shall direct and appoint; and to remain in prison, until such time as the said two thousand, one hundred and sixty florins, Dutch money, and the said one hundred pounds sterling are so paid accordingly.

(Signed) R. DUNDAS, Major General.

PRESIDENT.

*Upon the* FOURTH CHARGE,

The Court finds the Prisoner ——— guilty in Breach of the 22d Article of the 16th Section of the Articles of War; and it does therefore sentence him, from his scandalous and infamous conduct as unworthy to remain in His Majesty's Service, to be *Cashiered* with every mark of ignominy and disgrace.

And

And the Court does further adjudge that the Prisoner  
— shall stand amenable and remain liable for all  
such other sums in which he has been a party concerned  
to defraud Government during the period of his being  
an Assistant Commissary, as may hereafter be proved  
against him in a Court of Civil Judication.

(Signed) R. DUNDAS, Major General.

PRESIDENT.

F. No. 2.

*Translation of a German Receipt of Forage.*

**T**HE Underfigned acknowledges by this present that the 14th Hanoverian Regiment of Light Infantry received for the 1st, 2d, 3d and 4th of June, for 4 days, *Four hundred and sixty seven Rations of Oats at 10lb, Four hundred and sixty seven Rations of Hay at 10lb. Two thousand four hundred and eighty Portions of Bread at 2lb.* from the magazine of his Britannick Majesty at Cloppenburg.

Cloppenburg, the 1st of June 1795.

(Signed) L. Colonel.

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4670lb. of Oats.

4670lb. of Hay,

4960lb. of Bread.

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## G.

*Extract of a Letter from H. S. H. Duke Ferdinand of Brunswick, dated Paderborn, 24th of April, 1760, to Lieut. Gen. the Marquis of Granby.*

— — — Pofons, par exemple, que l'Armée, qui agira en Hefle, fut de nouveau aux Environs de Gieffen; cette Armée exigera audelà de trente Mille Rations par jour, et comme nous n'avons encore en Hefle, que le Magazin de Caffel, il faudroit non feulement en faire fortir chaque jour 600 Voitures; mais auffi les faire relever à Fritzlar, à Ziegenhayn, et à Marbourg, de façon que pour fournir à l'Armée, le fourage complet d'un feul jour aux environs de Gieffen, il faudroit avoir en chemin 2,400 Voitures. Ces mêmes Voitures en retournant à leur Station, ne pourront charger de nouveau, que le troifieme, cinquieme, et feptieme jour; apres quoi, il faut leur accorder quelque jour de repos, tant pour faire respirer les Chevaux, que pour permettre au payfan de vaquer à fes affaires; mais pour remplir le vuide entre ces jours, que je viens de nommer, il faut encore 2400 Voitures, pour le fecond, quatrieme, fixieme et huitieme jour, de maniere que dans la premiere huitaine il faudroit avoir journellement, 4,800 Chariots; en accordant à ces Voitures huit jours de repos, il faudroit encore 4,800 Voitures,

tures, pour relever les premières de façon que l'Armée exige pour le seul article de fourage, 9,600 Voitures; il s'en faut beaucoup qu'on doive compter, d'en trouver pour cette besogne la quatrième partie en Hesse.

Les Provinces voisines y concourent, mais elles ne pourront jamais fournir ce nombre de Voitures, demandée en même temps pour d'autres besoins.

Il est donc impossible de pourvoir l'Armée de fourage, par des Transports tirés des Magazins, soit de celui de Cassel, soit d'autres Magazins.

H

*Extract of a Letter from H. S. H. Duke Ferdinand of Brunswick, to the Marquis of Granby, dated Wavern, 25th May, 1760.*

— — — Quant à l'offre du Major \* \* \* je vous dirai, que je ne suis point du sentiment, qu'un Entrepreneur General de Fourages nous convienne.— Voici mes Raifons :

1. Il est vrai, qu'il feroit fort commode pour le Commissariat, d'avoir un Entrepreneur General; mais l'Armée en souffriroit, et on auroit tort, de se fier à ses promesses, qu'il ne pourroit réaliser, si je même lui supposois la meilleure volonté du monde et le moins d'envie de gagner que possible, *qualité qu'on ne vante cependant pas beaucoup au sujet du Major \* \* \**

2. Si le Commissariat fait son devoir, comme j'ai lieu de l'esperer des Arrangements pris à present, je pense, qu'il vaut mieux de mettre au Profit de la Couronne ce gain souvent immense, qu'on est obligé d'accorder aux Entrepreneurs Généraux.

3. La moindre difficulté est de faire des achats. Le seul point difficile est de trouver des Voitures pour les Transports, tant pour former les Magazins, que  
pour



pour en transporter le nécessaire a l'Armée. Si vous voulez vous donner la peine de vous informer sur les details de cette branche du service aupres du Commissariat, vous trouverez qu'ils sont immenses, et d'une nature à ne pouvoir point être dirigé par un Entrepreneur Général.

4. Les Etats du Roi et ses Alliés, les princes neutres, et les provinces Enemies fournissent à present le Chariage, ensuite d'une Arrangement pris entre eux et le Commissariat. C'est une grande charge pour tout ces pays là ; mais on s'y prête puis qu'on a de la deference pour les Demandes du Commissariat et qu'on se fie à ses dispositions. Il en seroit bien autrement d'un Entrepreneur ; jamais les princes alliés et les princes neutres ne souffriroient, qu'on abandonat à la merci d'un Entrepreneur leur Chariage, le bien et quasi la vie de leurs sujets, d'où l'inconvenient se manifesteroit d'abord d'une maniere, qui deviendroit irreparable.

5. Il n'y à pas moyen de garder le secret des operations, si je suis obligé de le confier à un Entrepreneur:—C'est un point qui merite la plus grande attention. Car si l'Ennemi est informé des dispositions de mes magasins et de mes depots, qui sont faits et qui seroient à faire encore durant la Campagne, il peut toujours deviner mes desseins.—Et est il croyable, que je puisse compter sur la fidélité et sur la discretion d'un Entrepreneur et de ses Commis.

I. No. 1.

COMMISSION OF THE COMMISSARY OF  
ACCOUNTS.

CHARLES MASON, *Esq.*  
*Commissary of Accounts to the  
Forces serving on the Continent.*

GEORGE R.

GEORGE the Third by the Grace  
of God, King of Great Britain,  
France and Ireland, Defender of the  
Faith, &c. To Our trusty and well-  
beloved Charles Mason, Esq. greeting:  
We do by these presents constitute and  
appoint you to be Commissary of Ac-  
compts to Our Forces serving on the  
Continent, now under the Command  
of Our most dearly beloved Son, His  
Royal Highness, General, Frederick,  
Duke of York. You are therefore care-  
fully and diligently to discharge the  
duty of Commissary of Accompts by  
doing and performing all and all manner  
of things thereunto belonging. And you  
are to observe and follow such Orders

*Entered with  
the Secretary  
at War.*

*(Signed)  
M. Lewis.*

and Directions from time to time, &  
you shall receive from Us, our said  
dearly beloved Son, or other your  
superior Officer, according to the Rules  
and Discipline of War, in pursuance  
of the Trust we hereby repose in you  
Given at our Court at St. James's, the  
Twenty-first Day of June, 1793, in the  
Thirty-third Year of our Reign.

By His MAJESTY's Command

(Signed) HENRY DUNDAS

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WARRANT

I. No. 2.

WARRANT OF THE COMMISSARY OF  
ACCOUNTS.

*G E O R G E R.*

**G**EORGE the Third by the Grace of God, of Great Britain, France and Ireland, King, Defender of the Faith and so forth. To all to whom these Presents shall come, greeting. Know ye, that we confiding in the Prudence, Skill and Integrity of Our Trusty and well-beloved Charles Mason, Esquire, have named, ordained and appointed, and by these presents do name, ordain and appoint him, to be Commissary of the Accounts of Our Army now serving or to serve on the Continent of Europe, and more particularly, to examine, audit, and certify all Accounts whatsoever of Money due for Forage, Provisions, Necessaries and Extraordinaries of Our said Army. To hold and execute the said Office unto him the said Charles Mason during Our Pleasure, according to such Orders, Rules and Directions, and subject and liable to such limitations, restrictions and controls, as shall from time to time be given unto him, and be appointed by Us or by or from the

Commissioners of Our Treasury for the time being, to whom we do hereby strictly charge and command the said Charles Mason to be obedient in all things concerning the said Office and the Execution thereof. And for the Encouragement of the said Charles Mason well, duly and diligently to intend, execute and perform the said Office, and the Trust hereby reposed in him, and in Reward for his Labour, Pains, and Care therein, We do give, grant, and allow unto him the Sum of Two Pounds by the Day, to commence and be paid from the Day of the Date hereof, for and during the time of his executing the said Office as aforesaid, or until Directions to the contrary shall be given by Us, or the Commissioners of Our Treasury for the Time being. Given at Our Court at St. James's, this Twenty-first Day of June, 1793, in the Thirty-third Year of Our Reign.

By His MAJESTY's Command

(Signed) W. PITT.

BAYHAM.

J. H. TOWNSHEND.

I. No. 3.

INSTRUCTIONS OF THE COMMISSARY OF  
ACCOUNTS.

CHARLES MASON, *Esq.*  
*Commissary of Accounts to the  
Army serving on the Continent.*

*Instructions to CHARLES MASON, Esq.  
Commissary of Accounts of the Army  
now serving on the Continent of  
Europe.*

**W**HEREAS His Majesty has been pleased, by  
Warrant under his Royal Sign Manual, bearing  
date the twenty-first day of June, 1793, to appoint  
you to be Commissary of Accounts to the Army, now  
serving or to serve on the Continent of Europe, and  
more particularly to examine, audit and certify all Ac-  
counts whatsoever of money due for Forage, Provi-  
sions, Necessaries and Extraordinaries of the said Army,  
according to such orders, rules and directions, and sub-  
ject and liable to such limitations, restrictions and con-  
trols, as should from time to time be given unto you  
and be appointed by His Majesty, or by or from the  
Commissioners of the Treasury for the time being:

You are to examine the Accounts for the Expendi-

ture for the extraordinaries of the Army on the Continent, to attend whether every expence incurred is authorized or approved by the Commander in Chief; if such authority or approbation is not produced, to give notice thereof to the Commissary General; but you are nevertheless to examine the Account exhibited to you, and from time to time report to the Commissioners of the Treasury the Articles so unauthorized. You are to attend to the prices charged for each article, the rate of exchange and the current value of every species of money, all of which ought to be certified, when circumstances will admit of it, by two respectable merchants or magistrates on the spot, to be the market price and rate of exchange at the time. You are then to examine the computations and castings, and certify the amount in words at length on each bill of particulars or accounts exhibited for your examination; entering copies of the whole in your books, with such observations as may occur to you thereon.

You are to examine, correct and state to the Commissary General all such Public Accounts with the Office of the Commissariat, as may be sent you for that purpose. At the end of every two months you are to call upon the Deputy Paymaster-General for an account of all the payments made by him, for the extraordinaries of the Army during that period, together with the vouchers for the same, namely the Order of the Commissary General for payment, and the Receipts of the parties, to each of which there must be at least one credible witness. You are to attend that the Deputy Paymaster-General has given credit for the stoppages of provisions, if any are  
ordered,

ordered, and for all sums which may have come to his hands, as the produce of old and damaged Stores, or of Stores captured from the Enemy and sold within that period. Having carefully examined this Account, you are to certify the same, enter it in your books, and send a copy of it to the Commissioners of the Treasury for the time being, with such observations as may occur to you thereon.

You are to obey such further instructions as you may from time to time receive from Us, or from the Commissioners of the Treasury for the time being. Given under our hands at the Treasury Chamber, Whitehall, this ninth day of July, 1793.

(Signed) W. PITT.

BAYHAM.

J. H. TOWNSHEND.

The Writer of this system thinks it his duty to suggest the propriety of adding a clause to the following effect :

“ You are to be particularly attentive to the number  
“ of Rations of Bread and Forage and other contin-  
“ gent allowances drawn for by each Regiment, De-  
“ partment or Corps, keeping a distinct account thereof  
“ in your books, and you will from time to time give  
“ notice of the amount to the Commissary General, or  
“ if need be, to the Commander in Chief, and you will  
“ send copies of the different statements to the Com-  
“ missioners of the Treasury for the time being, with  
“ such observations as may occur to you thereon.”

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ays, the and 17 inclusive.

Horses drawing Forage.				No. of Rations.	Quality.	No. of lbs. per Ration.	Total No. of Pounds.
Heavy Dragoon.	Light Dragoon.	Commissariat.	Total No. of Horses.		Bread	}	
					Hay		
					Hay		
					Oats		
					Straw		
pounds							
pounds							
ires.							



2.

APITULATION

OF HIS MAJESTY'S

THE

COMMISSARI

ART II.

To what Reg

acc.

AN

S A Y

ASCERTAINING

AND DUTIES

OF A

RIAT STAFF

IN

LAND.

LE MESURIER, Esq.

of the Rations under the Command of

From	Department,	Rations of Bread or Biscuit.	Rations of Forage.

TO  
THE RIGHT HONOURABLE  
General Sir Charles Grey, *K. B.*\*  
*Esq. Esq. Esq.*

THIS ESSAY,  
COMPRISING  
ORDERS AND REGULATIONS  
DRAWN UP IN STRICT CONFORMITY  
WITH HIS  
PLAN OF DEFENCE  
FOR THE  
SOUTHERN DISTRICT OF ENGLAND,  
AND  
APPROVED BY HIM,  
IS RESPECTFULLY  
INSCRIBED.

*Tunbridge Wells, 1st Dec. 1798.*

\* Now Lord Grey, of Howick.



AN ESSAY, &c.

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**I**N the foregoing system nothing has been admitted on theory, but the whole is founded on actual experience. Could there be such a Guide in framing regulations for the duties of a Commissary in England in cases of actual invasion, no man ought to put forth crude suggestions, much less to indulge in complicated or fanciful theories. As however no regular system of interior defence has been adopted for this Country before the present War, it may not be unbecoming an Officer entrusted with the situation I hold, to offer his ideas upon a subject he has well considered; and I am happy in believing that if I differ in opinion on some points from men of greater weight and more splendid abilities, we can only be animated with the same views, the same zeal and the same integrity of heart.

Should an Enemy have made good his landing, established posts, recruited his Armies, and made regular war in England, the system for the Commissariat  
might



might be followed in every point, even a Commissary of Accounts would become necessary; and I see nothing wherein a distinction need be made between a British Army acting at home under such circumstances, and a British Army acting on the Continent: for Military Law can alone be adequate to the exigency of such a situation.

But whether such an Event be within the range of possibility, whether Great Britain be doomed to be humbled in her Navy, in her stupendous Constitution, or in the spirit of her people; events which humanly speaking, are so far removed as to be beyond the stretch of probability; it nevertheless is apparent that the legislature has judged it necessary to give a direction to the loyalty of the country, and the Act of Parliament of the late Session will stand upon record, as a monument of wisdom, and parental foresight, to the latest ages.

It is certain that that Act of Parliament can never be carried into execution, without the previous appointment of a Commissariat Staff, because none but Commissaries can be at the same time under the immediate orders of the Commander in Chief, and of the Lords of his Majesty's Treasury, and in both those situations must the officer act who is to make requisitions for provisions and forage, and who is to ascertain and pay the amount of the requisitions and the necessary indemnities. Previous to the passing of this Act, Government had however appointed Commissariat Staffs, with a view to the defence of the most vulnerable  
parts

parts of the Kingdom, and depôts were formed at different points with a military view to secure Provision for the sudden assemblage of a body of Troops. And here I may be allowed to refer to the preceding System\* wherein I have recommended the establishment of small depôts, even when Troops are supplied by Contractors, as the observations apply with double force when Troops depend wholly for a supply on the Country.— Certain it is, that in every part of England, give but a little time, and abundance of Provisions will be poured forth to the full extent of what any Army may stand in need of; but who will venture to pronounce, that a panic may not be so great at a moment of sudden invasion, as to check the natural resources of that part of the Country nearest the Enemy, which is the very part where the Army must assemble? Who will venture to say, that every inhabitant of either sex will not at the first moment be entirely (and laudably) occupied in removing its old, infirm and helpless mouths from the face of the Enemy; and so far from baking Bread and furnishing Forage for the Troops, will be occupied in providing for himself and dependents, or perhaps in destroying the very means of support which the Army might expect to find? If such an event be the natural consequence of an Invasion, it follows that Military Depôts of Provisions laid in with œconomy and judgment are absolutely necessary, where particular points are at all events to be protected.

\* Chapter IX. page 36.

Beyond that motive, every kind of Magazine in England would not only prove an extravagant waste of money, but a real diminution of the resources of the Country. Let any one cast an eye over its cultivation, and calculate the provisions and means of transport within a given circle, he will find that Nature has distributed her gifts in such generous proportions, that in twenty-four hours any body of Troops can be furnished with as many carts or waggons as may be necessary, if provisions are not, as is more probable, found on the very spot for at least a few days. In truth, the resources which every foot of this plentiful land affords, render the difficulties of providing for troops so small, that a Commissary General need only direct his Officers to make enquiries as to the number of waggons that can be procured, the quantities of Bread which may be baked both in public and private ovens, the mills and the average stock the millers keep, the ease with which oats can be furnished, the plenty of hay and straw at the farms, and the fuel every where to be found when necessity calls for it, to be satisfied upon their reports that all necessary supplies are within reach : and it must ever be kept in mind that should the distribution made by Nature be disturbed, it might easily happen, that a part of the Country would be drained at the very spot necessary to be defended, in which event the Army must either fall back on its Magazines, or the means of the Country must be strained to transport the Magazines to the Army.

In considering this part of the subject, it is evident that great resources may be derived from stationing  
intelligent

intelligent resident Commissaries in proper places even without a Magazine; for if they render themselves masters of what the Country is able to furnish, and can be depended upon for the execution of an order at a moment of alarm, they will answer the purpose of a moveable Magazine without any expence or inconvenience; but I must be allowed to suppose they are instructed in their duty before-hand, and aware of all that will be expected of them. In particular they will be aware, that as the irruptions of an Enemy, however violent, can only be temporary, because he must eventually be crushed, much judgment must be exerted by the Commissariat in securing for the use of the Army whatever is within the Enemy's reach, so as to prevent, on the one hand, any article of supply from contributing to his subsistence (which is a point never to be lost sight of) and on the other, to guard the Country from waste or unnecessary expence. Unquestionably the military commanders are to be consulted on such occasions, but the mixed duties of a Commissary require his exercising his private judgment also, as he is responsible in the first instance, for the procuring supplies and bringing forward all matters of account.

To apply the foregoing principles, I am under the necessity of adverting to Associations for purposes of supply, which having been encouraged and sanctioned by the printed Proposals published with authority, and by General Instructions from every part of England, except the Southern district, are to be considered as a matter of importance, and I hope that in giving my opinion of them I shall be allowed credit for good intentions,

tentions, and that it will be believed that the reasons must be strong which lead me to decline adopting arrangements which appear to have gone forth with such official recommendations. In fact, the Associations of Englishmen for defence, should be Associations of *armed men*. In other respects, let the ordinary and established course be pursued. The man who stands forth to learn the use of arms, and stakes his life upon the defence of his King and Constitution, must not depend for his subsistence upon the voluntary supplies of any set of individuals. The Millers and Bakers will either act from interested or disinterested motives; if from the first, they will only exert themselves at the expence of the Country; if from the last, it is cruel and unjust to press upon a particular class of men, while all are called upon to contribute: in either case, that resource while merely voluntary, is not to be depended upon. Should this objection be removed by the voluntary zeal of the Millers and Bakers, in associating to establish depôts of flour at particular places, which on an emergency are to be depended upon, I must be allowed to reply, that if depôts are necessary, they ought to be established by Government, otherwise they will fall under the inconvenience of unnecessary Magazines, and drain the Country instead of adding to its resources; but surely no Association has yet been found to make such provision without fee or reward.

The 7th Section of the Act of Parliament which is the law of the Land, with great wisdom dismisses the idea of subjecting Troops to the voluntary supplies of Millers and Bakers. It makes it lawful for his Majesty  
to

to authorize and empower the proper officers to take *Provisions of any kind, if necessary, for the Public Service*, and vests powers in the Lords Lieutenants and Deputy Lieutenants, who are the leading Magistrates of each County, adequate to the procuring every resource whether voluntarily or by force, that the country is susceptible of. If Millers and Bakers by associating could make two ears of wheat grow where only one is now reaped, I should most heartily encourage them, but as it is evident that all they may have in store is liable to the requisition of the Magistrates, whether they associate or not, every possible resource they possess is already secured to the Country by law.

Should it be admitted that the Associations of Millers and Bakers are unnecessary, it will follow that they clog exertion. To incorporate these with the present Officers of the Commissariat, intermediate agents have been appointed, which form a link necessary in the chain of accounts, thereby lengthened and rendered more complicated. Few know, but those who have made the experiment, how unreasonable it is to expect the punctual execution of orders, by men unacquainted with Public Service; what one man catches at first sight, requires time to be comprehended by another, and many a man will stop short at a trivial matter, while his best faculties are required to give an impulse to the machine. The greatest care is indeed requisite, lest by endeavouring to regulate untried speculations, the leading strong barriers which must direct and contain a publick Accountant be not weakened. Hence the detail should follow the occasion, not precede it, for

should an Officer once break through the link of his instructions (which must be the case if they are complicated or speculative) the harmony of the whole is destroyed; whereas he always will be brought within bounds, if the lines of his duty are plainly and strongly marked, leaving minute circumstances to grow out of the service, and the information of men of experience on the spot.

The associations of the "Nobility, Gentry, and Yeomanry," for the supply of waggons on an emergency, are of the same nature as those of the Millers and Bakers, and equally recommended by the printed proposals. It so happens that the invasion of a neighbouring island has required on a sudden, an immediate supply of Waggons, to convey Troops by forced marches, and through those particular counties which had set the example of the Associations; no better occasion could offer for putting them to the proof, yet no association conveyed a single regiment one stage, but the service was conducted as if no such measure had ever been in contemplation, and the magistracy granted preps warrants upon the principle of general co-operation and assistance.

Should the enemy ever be desperate enough to land, I well know the truth of these observations will be felt; but as in the mean while I cannot hope that any opinion of mine will carry weight, when opposed to that of older and abler men, I rest satisfied with entering my protest against the error, and doing what in me lies to check it.

A further

A further consequence of the error has been the appointment of a temporary officer in every county, called a Central Commissary, but very different from the officer, whom probably I was the first to call by that name. To this officer is entrusted the making up of the accounts, certifying the sums due, and carrying on duties contained in upwards of one hundred pages of printed instructions, for to so many amount the instructions to himself and all the accompanying documents to which his instructions refer. It is perfectly clear, that his duties, however complicated, are not above the comprehension of one man, provided that man has previously been made acquainted with service; but I am bound to declare, that no man who has not previously been trained, can be expected to execute such a trust during the shock and bustle of an Invasion, and if any one thing requires precision and dispatch, it surely is the arranging accounts preparatory to payment. The circumstance above alluded to, of the forming Associations for purposes of supply, forms the basis of his instructions, which are drawn up under the idea that regular agents are appointed for the Associators, and that the service is carried on by them; it is therefore evident that the use of this Central or County Commissary depends on the efficacy of the Associations, which in the case of the waggons required for the forced marches, have not even been thought of; and consequently this fabrick rests on no foundation.

Setting aside these Associations, it is necessary in considering the duties of the Commissariat in Great Britain to recur again to the Act of Parliament passed last  
 K 3 Session,



Session. Its leading feature is a determined spirit to clear the Country before the Enemy, to cut off all his resources, and to provide indemnity for the sufferers by the measure.

They who have honoured the preceding system with any degree of consideration will no doubt have perceived, that the establishment of a Commissary General with a sufficient number of Deputies and Assistants is adequate to every purpose of supply, and every mode of account, but there are three descriptions of Commissaries known only on Home Service, which it is necessary to notice.

The *Resident* Commissaries are so called from their being put in charge of the depôts, and remaining attached to them. They are not Commissioned Officers, and receive only temporary pay, but they can at all times be made to act as Assistant Commissaries, and in the preceding system are noticed under the appellation of Acting Assistant Commissaries. In short they supply the place of an Assistant Commissary at a much smaller expence to Government. I wish to be permitted to suggest, as matter of consideration, whether the present system of giving an Assistant Commissary his Commission without previous experience be necessary or provident. I well know that the putting an Officer in charge of a trust may be said to add to the responsibility of a Commissary General if that Officer is not bearer of a regular commission, but I do not think that inconvenience of sufficient weight to counterbalance the evils of putting Men unacquainted with their duty in high situations,  
and

and entailing a permanent half-pay on the Country, without being assured it will be earned; besides, the Assistant Commissaries before the present war had no half-pay, and I do not well see the objection to the revival of such a class of Officers with Treasury Commissions only, leaving emulation open for such of them as shall distinguish themselves, who will look forward to being put on the War Office Establishment. This in my mind would answer the laudable purpose intended by giving them half-pay at the outset; for the Man of merit will keep that promotion in view, and certainly where men act with integrity and zeal amidst difficulties and temptations, they ought never to be disappointed of the half pay, for no other remuneration can they honestly obtain.

Another species of Commissary is, I believe, peculiar to the Southern district. It consists of Gentlemen of the Clerical Office, who have had the generosity to undertake the charge of the depôts of cattle in case of Invasion, or if the Country should be cleared; these Gentlemen receive no pay except an invasion actually takes place, but in the mean while, they have accepted their Instructions, and made themselves masters of the duty they would have to perform.

It is evident that the Services of these Gentlemen would prove of the utmost relief to the Commissary General. It is enough for him to provide supplies for the Troops at a moment of general difficulty and alarm, especially in a department inexperienced and new to the sight of an Enemy. Yet it is a chief part of his

duty to see property protected, or at least (as much as in him lies) to give an account how it has been disposed of. Many accidents will happen in driving Live Stock, for which reason the owners or their servants march with them; but the security would be incomplete either for the owner or the public, if proper persons were not appointed at every place of Rendezvous to take account of, and provide for if necessary, the cattle of every Division. To this duty the Reverend Gentlemen are perfectly adequate, and the respectability of their character, and their being generally known to the Farmers, must inspire confidence and prevent jealousy.

The third description of Commissary peculiar to home service is the *Central Commissary*, whose Office comprehends much of what has been said in the preceding system under the head of *Commissary of Accounts*. In the Southern District he is one of the Deputies Commissary General, and his station made known to the three Counties. He has books of account ready prepared wherein to enter every transaction, and as his station must always be in the rear of the Army, he moreover would be charged with all the papers of the department. His office is to methodize all claims, regulate all accounts, report them to the Commissary General, who must always be supposed to be with the Commander in Chief, and to receive and follow his instructions. In short, the Commissary General makes him his Accountant and the reporter of all claims brought forward against the Public. This Officer is of so much trust, and would prove of so much public benefit in case of a general movement,

movement, that unquestionably none but a man of experience, integrity and knowledge of Military accounts ought to undertake it, and even such a man ought leisurely to consider before hand the multiplicity of his duties; towards individuals who have just claims; towards those who have doubtful pretensions, towards Government in the detection of improper vouchers and demands, and towards the Chief of his Department, who must confide in him for a fair statement of facts and correctness in figures.

Great and important as the duties of the Home Commissariat would be in case of actual invasion, they are but secondary under the present arrangements until the Country is invaded. The Troops are provided when on their march, under the War Office, and when in Barracks under the Barrack Master General. In case of Encampment they come under the Commissary General, and are provided by contract, but otherwise he has no care but to maintain the Depôts or Magazines on the outposts. Of course he has neither bakery or waggon trains. Every village is a bakery, and a requisition to the Magistrate will procure waggons; but should the state of warfare draw to a length, both must certainly be established, and the preceding system will show how they may be put in order.

Whatever improvement may be attempted, caution is extremely necessary. Undoubtedly it would be a grand desideratum, to bring a system of Army Accounts under one view, like the Abstract, to be seen at Vienna, where the total amount of the rations of bread,  
forage,

forage, fuel and straw, drawn by every regiment, department, or corps, in the pay of the emperor, is annually drawn up and lodged in the Chancery of War; and I have endeavoured to prove in the foregoing System, and by my Instructions to my Central Commissary, that it is practicable and easy to keep such an account with every regiment, department or corps belonging to an Army under a Commander in Chief. Sure I am, that there is no security against fraud, unless the Vouchers for Army Allowances undergo a revision and controul, and unless an Officer *knows* at the time he signs it, that the voucher will be checked; but I am too little acquainted with the mode at present followed by the War Office and Barrack Department, to judge whether it may be feasible to bring about such a perfect system, as that of the Austrian Chancery of War, without doing a violence to established forms. I moreover have been told a saying of the great Frederick of Prussia, who well knew he was plundered by his Commissaries—"The emperor," said he, "pays four millions to his Commissaries, and is plundered of only two. I am plundered of my four millions, but instead of paying an Army of Commissaries, I have all fighting men in my Army." The King's moral opinions may be estimated from that speech, and all his troops have put it to profit; for a set of greater plunderers does not exist, and their Commissaries pride themselves upon every thing but their honesty; but it does not follow as a consequence, that the Prussian Commissariat is not equal to its duties, if it was conducted by men of integrity, or that the Austrians, by refining as they have done on all matters of account, may not have incurred unnecessary

unnecessary expence, and clogged their own operations. Certain it is, and well known to those who have studied their tactics, that they seldom follow up a victory with the speed of other powers, because every Department takes some time in preparing the movements "according to rule," so as to put the *comptabilité* in order, before the General dare take upon him to advance.

A British Commander in Chief is happily placed above that control; for no Englishman will hesitate to sacrifice forms to substance. Nevertheless, all must feel the necessity of a clearer system of accounts than has hitherto been adopted by our army; and that man will render an essential service to his country, who may have abilities to plan, and power to execute, an effectual system of controul over every regiment, department, or corps in the army, at home and abroad, without overburthening the civil establishment, or multiplying regulations beyond the compass of a moderate understanding. To this end, the late regulation, respecting Regimental Paymasters, may probably be made essentially to contribute.

In my humble sphere, I shall wind up this Essay with copies of the orders given the Officers of the Commissariat for the Southern District, because it is only by considering them, that the practicability of what I advance can be proved; they are drawn up in strict conformity with the principles I have enforced, and which I cannot deem wholly inadequate, as they have been approved by General Sir Charles Grey, and founded on his plans of defence for the Southern district. — They

will

will be found at length in the Appendix, and are as follow :

- A. Instructions to the Assistant Commissaries.
- B. Additional Instructions to the same.
- C. Instructions to the Resident Commissaries.
- D. Additional Instructions to the same.
- E. Instructions to the Acting Assistant Commissaries at the Cattle Depots.
- F. Instructions to the Central Commissary.

An Abstract, of the Regulations for, and execution of the March by Waggons, of the Hereford, Bedford, and Worcester Regiments of Militia, will also be found in the Appendix G.

These marches were executed by the Commissariat for the Southern District, who conveyed the women, artillery, and heavy baggage, with the troops, and I know nothing to add as an improvement. The whole depends on the punctual execution of the Regulations on the part of the Troops during the March, and on the readiness of the relays at every stage, for which purpose two Officers of the Commissary General's Department must accompany each column, one of them moving always before the troops, to secure the waggons; and as no magistrate has been found to refuse signing a press warrant,

warrant, on the requisition of a Commissary, and the Officer who accompanied each column has punctually discharged every expence, previous to his return to Quarters, on the certificate of Magistrates, whereby the owners of the waggons appear to have been perfectly satisfied, I am of opinion it is practicable to move Troops in England upon turnpike roads, three hundred miles in five days, provided they carry neither artillery nor baggage. It is proved, by these marches, that even with their artillery and heavy baggage they can be moved fifty miles a day. As to the expence it is considerable; for when a race is run against time, greater powers are often exerted than are absolutely required, as may be seen on looking over the march routes, where more waggons were often employed than necessary; but that consideration ought not to deter an officer from putting it out of the power of chance to frustrate the punctual execution of his orders.

If the principles laid down for the service of the Commissariat, in the Southern District of England, be just, the lines clearly drawn, and the instructions intelligible, I conceive that a greater detail would weaken their force; the Commissariat Officers ought to study them, and certainly will be better able to put them in practice, than if they were made more voluminous.

Such being the conviction of my mind, I have committed these thoughts to writing: although I am well aware, that as long as England is free from invasion, the duties of the Commissariat may be carried on under the most imperfect system; but since a time *may* come, when



when specious theories would engender fatal mistakes, I conceive it the duty of every man, placed in an active situation, to communicate the result of his observations and experience. I sincerely wish mine may do good; and although the extent of my abilities may justly be called in question, no man can take from me the purity of my intentions.

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**A.**

**GENERAL INSTRUCTIONS to the Assistant Commissaries to the Army, serving in the Southern District of England.**

1. **YOU** are strictly to obey all such orders as you may, from time to time, receive from the Right Honourable the Lords Commissioners of His Majesty's Treasury, His Royal Highness Field Marshal the Duke of York, or the Commander in Chief for the time being, the General or Officer commanding the Southern District, the Commissary General to the Army in the said district, his Deputies, and all other your superior Officers, according to the Rules and Discipline of War, taking care, whenever the service will permit, to have such orders in writing.

2. Immediately on arriving at your destination, you are to take care that proper store houses are provided for the reception of oats, meal, and biscuit, by the Resident Commissaries who are under your immediate direction: and you are further to ascertain what store houses may be depended upon in case of necessity, and on what terms they can be procured.

3d. You, are from time to time, to visit and inspect the state of the stores or magazines in charge of the  
Resident

Resident Commissaries, and to report to Deputy Commissary General the state and quality of the biscuit, oats and meal therein contained, and as far as you can ascertain, whether the quantity amounts to the receipt given. Annexed is a copy of the Instructions given to the Resident Commissaries.

4. Should you, at any time, be placed in charge of a magazine, you are particularly to see that whatever stores, provisions, or forage you may receive, are of good and sufficient quality, weight and tale; and you are to keep clear, concise, and exact accounts of all the said articles, shewing your receipts, issues, condemnations, losses, and remains; which account you are to make up and transmit to me, on the last day of every month: and you are to transmit a Weekly Return of all stores in your possession to the Deputy Commissary General.

5. Whenever you may receive stores, provisions, or forage from any of the King's Magazines, you will demand from the Masters or Conductors of the different vessels or waggons employed in conducting them, their several bills of lading, or way bills, giving him, or them, a receipt for the exact quantity of each article you may receive, remarking in the body of the receipt any short delivery, if such there is, and immediately report to myself, and acquaint the Commissary from whose Magazines such stores may be sent, of any deficiency in the delivery, that such Master or Conductor may be held responsible for the Amount of the deficiency. Should such stores appear to you damaged,  
or

or unfit to be issued to His Majesty's troops, you will have them inspected by proper and discreet persons, letting them certify the same in writing, and immediately transmit me a duplicate of the certificate.

6. You will be particularly attentive that no stores, provisions, or forage, delivered by Contractors, that are insufficient, damaged, or wanting in weight, be received, either by you, or the troops you supply; but that the same be perfectly good and sufficient of its kind, conformable to contract; an extract of which will always be sent you for your guidance.

7. Should you at any time be directed to forward stores from your magazine, to any other depôt or magazine at a distance, you are to have the same counted and weighed, in the presence of the person or persons who are to convey them, giving him or them regular way-bills of what he has in charge, taking his or their receipts in duplicate for the amount, one of which you will immediately inclose to the person destined to receive them, (so as to enable him, in case of deficiency, or short delivery, to make the Carrier accountable) desiring he will send you his acknowledgment for the same, as soon as received by him, to serve as your voucher and acquittance for such issue; and keeping the duplicate receipt from the Carrier as your intermediate voucher.

8. If the exigency of the service should at any time require you to purchase stores, provisions, or forage, which must never be done without my authority, or in

case of the utmost necessity, and then by the written authority of the General Officer commanding, specifying such necessity, with the quantity to be purchased: you must at the same time procure the certificate of two respectable Merchants or Magistrates, stating that the price is the fair market price of the Country, and you are to take duplicate receipts for all payments, to be witnessed by one known person, and insert the same in a Monthly Abstract, to be transmitted with one set of vouchers and an Account Current, to me, on the last day of every month.

9. When any stores, provisions or forage are damaged, lost, destroyed or plundered;—in the first case, you are to report the same to me, stating as near as you can ascertain the quantity of stores, &c. so damaged, in order that I may apply to the Commander in Chief for a survey to be held on the same, that you may obtain a Certificate as the voucher for your indemnification: or should circumstances occur so as to prevent your communicating with me or my Deputies on the subject, you will in such case apply by letter to the General commanding the District or Officer commanding at your post, in the manner above described, requesting he will be pleased to order a survey on the same, and you will wait for an order from me how to dispose of the condemned stores. In the second case, no stores, &c. are to be destroyed but by the written authority of the Commander in Chief, or a General Officer commanding the district or post: In the third case, of stores being lost or plundered, you must obtain the Commanding Officer's certificate of the same, in addition

to

to the evidence you will be called upon to produce of the person or persons who have knowledge thereof, without which you will not be allowed credit for the same.

10. You are not to lend, exchange, or sell, any of the stores, provisions, or forage, committed to your charge, on any account whatever.

11. Your authority for issuing stores, provisions, and forage, will be the voucher pointed out in the printed regulations delivered you, which are conformable to the practice of the army.

12. You are faithfully and honestly to perform and discharge the duty and trust herein reposed in you; and you are not directly or indirectly to derive the smallest advantage whatever, beyond your stipulated pay, except the regular allowances of provisions and articles, usually furnished from the departments of the Quarter Master and Barrack Master Generals, under pain of losing your half pay, and being subject to such other penalties and punishments as a Court Martial shall inflict.

13. INSTRUCTIONS in case of a Complicated Movement or actual Invasion:

According to my present arrangement you have the superintendance of the following depôts, on the line say \_\_\_\_\_ under the orders of Deputy Commissary General \_\_\_\_\_ whose orders you

will, on all occasions, be very particular in executing; but as it is necessary you should be apprised of the principal heads of your duty, in case of a General Movement of the troops, or Actual Invasion, you will particularly attend to the following observations.

a. It will be your duty to make yourself acquainted where to find waggons and hay, being two necessaries at present unprovided for, and which nevertheless must be procured at a moment of difficulty. You must also consider before hand, in what way, and where, you could find ovens, and learn how much bread you could bake in 24 hours. You must study further, how to procure not only bread, but also oats, hay, straw, and fuel, on an emergency; because in case of an actual movement, you will probably be directed to take charge of a brigade, and to forage from the resources of the country, taking care in such case to have the authority of the General Officer in writing, and giving receipts for every article so taken up; an account of which you will immediately send to me, to enable me to discharge and make compensation for every article so procured.

b. You will report to me on the last day of every month your opinion of the general resources of the country, the general run of prices of meal, oats, hay, and straw, and such other observations as you may think useful to me

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in the execution of the duties of the Com-  
fariat.

- c. You will from time to time have such further directions as may be necessary for you in the execution of the particular service you may be ordered upon.

HEAD QUARTERS,

1797

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L 3

GENERAL



C.

GENERAL INSTRUCTIONS to *Resident*  
*Commissary at* *in the Southern District*  
*of England.*

1. **Y**OU are strictly to obey all such orders as you may from time to time receive from His Royal Highness Field Marshal the Duke of York, or the Commander in Chief for the time being, the General commanding the district, myself, or the Superintendant and Commissary General of the Southern District for the time being, the Deputies and Assistants holding his Majesty's Commission, (and in case of actual Invasion, the officer commanding at your post), taking care to have such orders in writing.

2. You are to receive into your charge such stores, as shall have been laid in by order of Commissary General Bisset, ascertaining the exact weight thereof, deducting the average weight of the sacks; for which you are to grant your receipt, and will be held responsible for the receipt so granted; you are at the same time to report the exact state and quality of such stores to myself, or Deputy Commissary General and you are to keep clear, concise and exact accounts of all stores received and issued by you, according to the forms he will give you.

3. You are frequently to visit the store-houses  
under

under your charge, and to examine into the state of the different articles therein contained, taking care that the same be kept dry and sufficiently aired; you are to make weekly returns of the state, quantity, and quality of such stores to the Deputy Commissary General, who will transmit the same to me; and you are further to observe that the Assistant Commissary in your neighbourhood will from time to time inspect and examine your magazines, and have directions to report the quantity and quality of the several articles committed to your charge, and the state in which they are kept.

4. Immediately on arriving at your destination, you will make enquiries after proper store-houses, necessary for the different articles you may have to receive, reporting the quantities of oats, meal or biscuit they can contain. You will be very particular in stating the nature of those already hired or fitted there under Commissary General Bisset's directions, and what are the particulars of the agreements entered into for that head of service.

5. Should at any time any part of the stores committed to your charge become damaged and unfit to be issued to his Majesty's Troops, you are immediately to transmit to the Assistant Commissary in your neighbourhood a correct statement of the same, specifying the quantity so damaged, and the cause of such damage, and report at the same time to Deputy Commissary General \_\_\_\_\_ to the end the necessary steps may be taken to have the same

condemned, so as to entitle you to take credit for the amount in your accounts.

6. Whenever you may be directed to receive into your charge, stores from Contractors, or others; you are carefully to examine into the quality of the same, ascertaining the exact quantities so delivered, and that they are agreeable to contract, an extract of which will be sent you for your guidance. You will grant the contractor receipts for the quantities of good and sufficient articles, *actually so received into the King's Magazines in your charge*, specifying the same in words at length, and for which you will be held responsible.

7. Should you at any time be directed to forward stores from your Magazine to any other Depôt or Magazine at a distance, you are to have the same counted and weighed in the presence of the person or persons, who are to convey them, giving him or them regular way-bills of what he has in charge, taking his or their receipts in *duplicate* for the amount, one of which receipts you will immediately inclose to the person destined to receive them, (so as to enable him, in case of deficiency or short delivery, to make the carrier accountable,) desiring he will send you his acknowledgment for the same, as soon as received by him, to serve as your voucher and acquittance for such issue, and keeping the duplicate receipt from the carrier as your intermediate voucher.

8. In case of your making payments for the King's Service, you are to take duplicate receipts, to be witnessed

nessed by one known person, and insert the same in a monthly abstract, to be transmitted with one set of vouchers, and an account current, to Deputy Commissary General \_\_\_\_\_ on the last day of every month.

9. You are faithfully and honestly to perform and discharge the duty and trust herein reposed in you, and you are not directly or indirectly to derive the smallest advantage whatever beyond your stipulated pay, except the regular allowances of provisions and articles usually furnished from the departments of the Quarter-Master and Barrack-Master General (if such should at any time be allowed you), under pain of immediate dismissal, and to be subject to such other punishment as a Court-Martial shall inflict.

HEAD QUARTERS.

1797

**I** ACKNOWLEDGE to have received from  
Superintendent and Commissary  
General for the Southern District of England, the  
Instructions whereof the preceding is a Duplicate, to  
which I engage to conform.

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Witness,

ADDI-

detachment might direct, because you would be present at the delivery. Where this cannot be done, and the troops are obliged to scramble for their forage, you are to be doubly vigilant to prevent confusion, because *in every case* it is your especial duty to see that the troops give receipts for every article furnished, whether willingly given or taken by force, and you are to certify the regimental receipt, by adding your name to it, wherever you have been present or have a knowledge of the transaction.

It may not be expected of you in so pressing a moment to deliver in an account of the certificates thus given by you, especially as there will be a central Commissary of Rank always stationed in the rear, to whom the Magistrates or Farmers are to carry them, but you will of course be held bound to explain, when called upon, every circumstance relating to these certificates.

You will therefore when foraging by requisition feel relieved from the weight and intricacy of accounts; I cannot however press too strongly on your mind, that this indulgence is given, not only to enable you to be more active in finding supplies, but also for the purpose of enabling you the better to see justice done to those Individuals whose property is applied to military purposes, and you are to let the country know and feel, that every article taken by, or furnished to the Troops, shall be faithfully accounted and paid for. It is my duty to add, though I am persuaded the observation does not apply to any Officer of the department, that  
any

any refusal on your part to certify the amount of what may be furnished to the column, brigade or corps under your care, would be considered as a breach of orders.

The greater the confusion, the more collected you will be expected to be. I will from time to time give you the best instructions in my power, and doubt not receiving every necessary report from you according to the pressure of the occasion.

I am to desire you will acknowledge the receipt of this letter, and remain,

Sir,

Your most obedient humble Servant,

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D.

*ADDITIONAL INSTRUCTIONS to the Assistant  
and Resident Commissaries in the Southern  
District.*

*Tunbridge Wells, May, 1798.*

SIR,

**F**ROM the arrangement made under the sanction of an Act of Parliament for procuring supplies in case of an actual Invasion, it becomes necessary for me to make an addition to the General Instructions you received, when put in charge of the King's Magazines, at

I. As it is possible your Magazine may receive a very considerable increase, not only from Contractors, but from other depôts already laid in, or from different parishes, in case the country is cleared, it is necessary that you should perfectly understand the nature of a way bill: and I accordingly annex the form of one marked (A) to which you will conform. This you will observe is to be in duplicate, one of which to be signed by the drivers of the waggons, and certified by the conductor, is to remain with you, as your immediate voucher; and the other is to be signed by yourself, and given to the conductor of the train of waggons, who, on his arrival

arrival at the place appointed, is to deliver it up to the resident Commissary there; and you are to take care to have a proper acknowledgment from the latter, of the receipt of all the articles, to enable you to take credit in your accounts for the same.

II. Whenever provisions or stores are brought you by parishes or individuals, (which can only be when the country is ordered to be cleared,) you will give them the receipt, whereof the form is also annexed, marked (B), and be particular in acquainting the holders of it, that it must be carried to the central Commissary residing at Tunbridge Wells, within sixteen days, according to Act of Parliament.

III. Annexed, under letter (C), you have the mode in which you are to account for his Majesty's stores, that may at any time come under your charge, namely,

No. 1.—Account of Entries into his Majesty's magazines.

No. 2.—Abstract of Issues out of the King's magazines.

You will observe that the latter deducted from the former will shew your remains.

IV. Herewith you have the orders of his Royal Highness, the Commander in Chief of the army, respecting the mode to be followed in foraging the troops, and the forms of the returns to be given. You are to take care that the return be duly signed when brought



to you, and the Quarter-master, or other person, who brings it must sign a receipt at the foot of the return, for all the provisions he may require; for you will perfectly understand, that it is not the quantity stated in the return, but what the *receipt* specifies, that will be allowed as your voucher. It is for this reason, you are desired to sign a certificate of all you have actually issued from your magazine, which the Quarter-master, or other person signing the receipt, carries away with him.

V. Should you be applied to for bread or forage by the army, when you have not the same in your magazine, you will endeavour to procure a sufficient quantity in the neighbourhood, giving the farmer or other person the receipt, according to letter (B); but should time not be afforded for your receiving the articles into your magazine, and accounting for them, in the way directed by these instructions, you are then to point out those parishes or farmers in your neighbourhood, who are able and willing to assist the troops in the moment of emergency; and you will, if possible, sign as a witness to the delivery of the articles, according to the form under the Letter (D), giving assurances of regular payment, provided the receipt is carried to the Central Commissary, residing at Tunbridge Wells, within sixteen days, according to the Act of Parliament. In this case you will not be expected to render an account of the delivery, further than as a witness, if called upon; because the holder of the receipt is not to part with it until it has been presented and certified at the Central Commissary's office.

VI. You

VI. You are to take particular care that no receipt for bread or forage, issued to the army, be given in duplicate, that only one voucher may appear for every issue; and you will be particular in apprising the troops you may have occasion to forage, that every article they draw for will be charged to the regiment, so as to make them responsible, if they draw for more than they are entitled to.

VII. In case a train of waggons or carts should at any time be attached to your magazine, you will be careful to report immediately to me the day of their arrival, the number and condition of the said waggons and carts, also, of the horses, and the number of conductors, specifying whether they furnish themselves with bread and forage, or receive the same from the King's magazine; and you will take care to send a duplicate of the letter, at the same time, to Deputy Commissary General at Tunbridge Wells, or any where else that he may be stationed as Central Commissary.

VIII. Whenever the country may be ordered to be cleared, you will be allowed a clerk to assist you; and I shall, on your application, increase the number, if the service should require it. The care of the cattle being chiefly entrusted to a gentleman of the country, you will, in a great measure, be relieved from that burthen; nevertheless you will attend to the printed instructions annexed on that head, and see them carried into execution, in case of failure on the part of the gentleman recommended.

M

IX. You

**IX.** You are to remain at your post as long as any of the troops shall be in your neighbourhood, and on no account to quit the magazine, until taken off by the rear guard of the army.

I have only to desire further, that you will acknowledge the receipt of this letter, and state to me in writing, if any doubt should arise in your mind how to carry it into execution.

I am,

Sir,

Your most obedient

Humble Servant.



B.

RECEIVED this            Day of            179  
of  
into the place of deposit at            the following  
Articles, viz.

[The Quantity of each Article to be  
expressed in words at length.]

for the use of His Majesty's troops, the value of which  
I engage, in the Name of the Commissary General,  
shall be paid to the said  
after the Rates to be settled by the Deputy Lieutenants,  
or Magistrates of his district, provided this Voucher be  
presented to            Central Com-  
missary for the Southern District, now stationed at Tun-  
bridge Wells, within sixteen days after the date hereof.

Appointed by the Commissary General  
to receive the above articles.

C. No. 1.

E  
S





D.

CAMP at *this*  
Day of 179

RECEIVED of  
for the Use of the

Regiment of

[Quantities in Words  
at Length.]

Bread,  
Wood,  
Straw,  
Forage,

Rations of 1½lb.

Rations of 12lb.

Trusses of 36lb.

Rations { 10lb. Oats,  
14lb. Hay.

being for Days from the to  
both inclusive.

Witness present at the Delivery :

N. B. The above Receipt to be presented to  
Central Commissary, residing at Tun-  
bridge Wells, within Sixteen Days of the Date  
thereof.



E.

*INSTRUCTIONS for the Acting Assistant Commissaries at the Cattle Depôts in the Southern District.*

*Tunbridge Wells, May, 1798.*

REVEREND SIR,

AS you have done me the honour of accepting the trust of superintending the cattle, in case of actual Invasion, on their arrival at the depôt pointed out by General Sir Charles Grey, at

I am to give you such Instructions as will enable you to guard the Crown from imposition, to do justice to the individual, and insure an uniformity of system.

1. You will be aware, in the first place, that by the Regulations of General Sir Charles Grey, adopted in the Southern District, the Cattle are to be marched by Parishes, under the care of a person appointed by the Parish; and each herd of cattle is to be accompanied by its owner, or some servant to take care of it.

2. The general direction of the march being entrusted to the Yeomanry Cavalry, the captain of each troop will know where the cattle are to be deposited;

it will therefore be your duty to pass in review the whole of what may be left at your depôt ; and I herewith furnish you with a Return, marked (A.) which must be signed in duplicate, one to remain with you, and the other with the head of the Parish.

3. After the delivery of your certificate, should the owners wish to take away any of the cattle included therein, you are to take care that the same shall be deducted from the amount of the Return, because you will be called upon to give an account of the disposal of every head of cattle, which may appear by your certificate to have arrived at your depot.

4. In case an order from me, or any commissioned officer in the department, should be given you to deliver up to the Troops any number of the head of cattle, you will take care to have a proper receipt for the same, specifying the number and quality in words at length, to be signed by the commanding officer of the regiment or corps, or by the quarter master authorized on the part of the regiment, which receipt shall be allowed you in discharge of the Return that you have given to the head of the Village.

5. The providing for such numbers of cattle as will be deposited at \_\_\_\_\_ is a matter of infinite importance, and I cannot too strongly impress upon your mind the service you will render the Country in general, and your own County in particular, by considering before-hand how they can best be fed without removing them further into the interior parts. The

King's magazines in your neighbourhood are small, having been laid in solely with a view to military operations; nevertheless the present Commissaries will assist as far as they are able with such provisions as the cattle may stand in need of; and you have herewith a Forage Return (B.) to be given them whenever Forage is drawn from a Magazine.

6. It will be your particular duty, Sir, to observe that the Return is signed by the head of the Parish, appointed to accompany the cattle; and you will explain to him, that although you and every officer under the Crown, will assist in providing food to the utmost of your abilities, and will certify every loss or accident that may happen while the cattle remain at the depôt, it is only on condition that he and the owners or servants of every Parish do their utmost to feed and preserve their property; for where no exertion is made on their part, you are to declare to them, that, by General Sir Charles Grey's orders, I shall not consider them as entitled to any indemnity whatever.

7. You will be careful to report to me from time to time the numbers of head of cattle at your depôt, and the mode in which they are provided, as I shall then give you further instructions as the nature of the case may require.

8. From the time the cattle are ordered to be cleared, you will receive the same pay as an Assistant Commissary; and you are hereby allowed to employ  
one

one or more clerks, if necessary, to carry on the Service; all which in that case I hereby promise to pay, as well as all other expences you may be at in carrying my Instructions into effect.

I am,

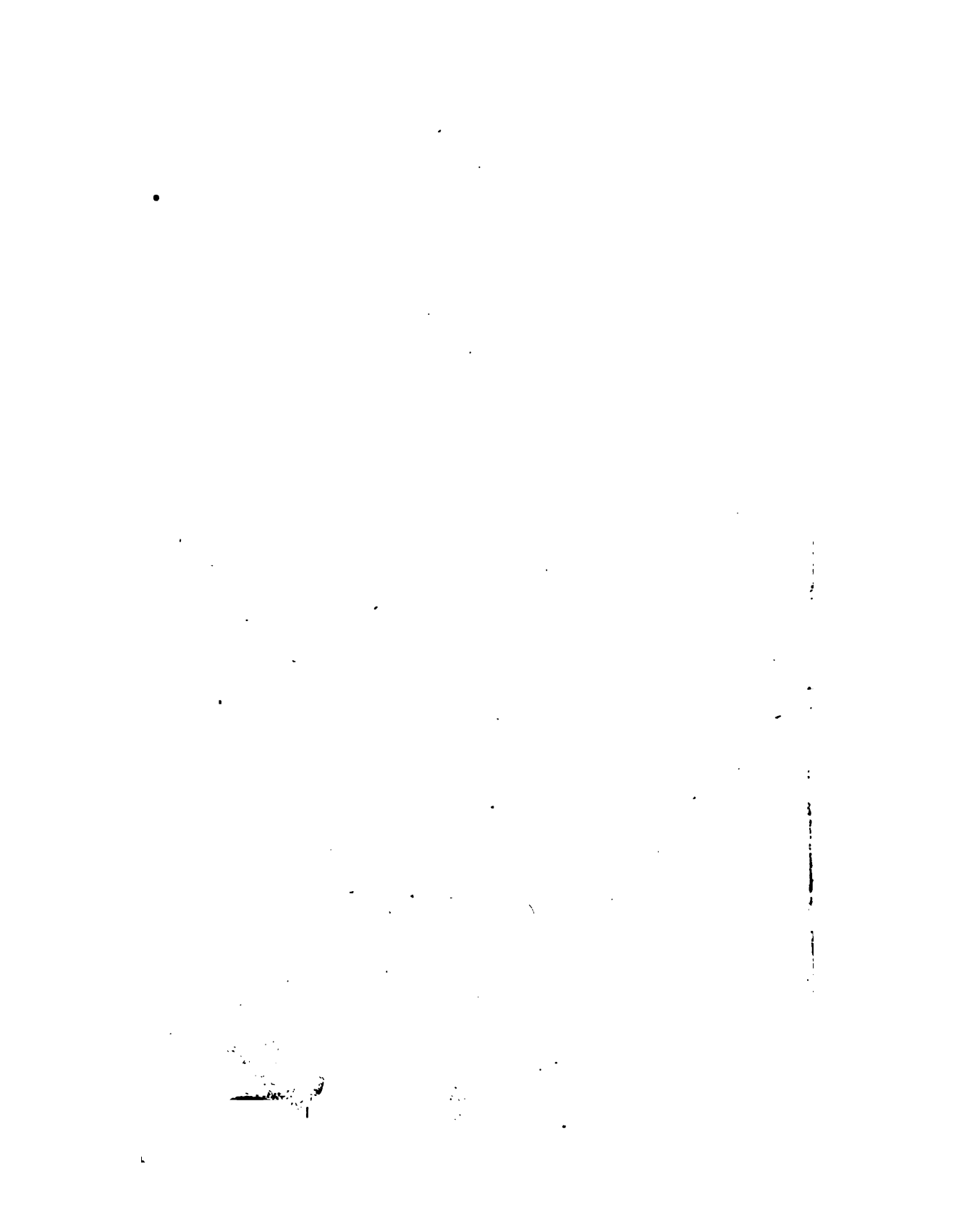
REVEREND SIR,

Your most obedient

Humble Servant.

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RETURN



RETURN of the I

arrived at the Depot at

179

OWNER'S	Young Cattle and Colts.	Sheep and Goats.	PIGS.		

I certify, that the Numbers amount to

Oxen.

Cows.

Young Cattle and Colts.

Sheep and Goats.

Pigs.

Certified

179

To be written in  
Words

Printed by the Parish of  
to take Charge of the Cattle.

*for the Cattle of the Deptt at*

No. of Pigs.	Total Rations.			
	lb. Hay.	lb. Oats.	lb. Bran.	

**Total**

length  
has  
at

Pounds of Hay.  
ditto of Oats.  
ditto of Bran and Meal.  
ditto of

Appointed by the said Parish.

F.

MODELS

FOR THE

CENTRAL COMMISSARY'S BOOKS.

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*Maidstone, 15th February, 1798.*

SIR,

**H**EREWITH I send you models of the manner in which I should wish the accounts of issues to the Troops to be kept in case we should ever be under the necessity of Foraging the Country.

The books are to be the following :

1. A *Day Book*, in which must be copied verbatim every account certified, with the certificate given at full length, that no transaction may issue from your Office without being particularized there, and open to future examination. This book of course forms the ground-work of your responsibility.

2. A *Journal* of the Entries, wherein is stated in a more compact form by whom supplies are furnished  
and



and to whom delivered; the whole taken from the day book.

3. A *Ledger* for the Entries or Cr. side.
4. A *Ledger* for the Issues or Dr. side.
5. A *Day Book* for Contingencies not relating to Commissariat articles, such as Cattle, &c. but to be a copy of the certified accounts like the others.
6. A *Journal* for those contingent Articles.
7. A *Ledger* for the Entries or Cr. side.
8. A *Ledger* for the Issues or Dr. side.

It is evident that you will have it in your power to certify, and if need be, pay every account as soon as examined and copied in your day book, but the articles must afterwards be regularly posted as a cheque upon Individuals and Corps.

I am, Sir,

Your most obedient

Humble Servant.

DATE

ABSTRACT of the

of

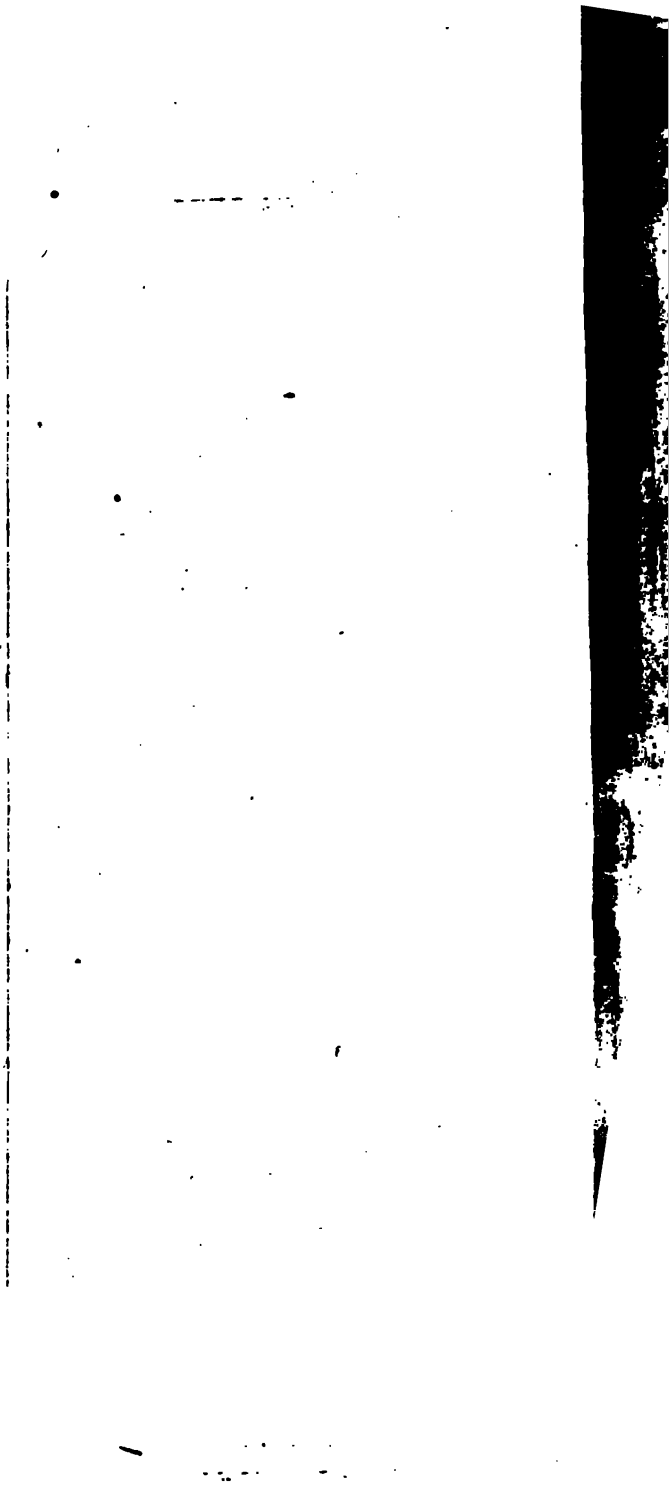
1798, viz.

DATE.		No. of the Voucher.				lbs. of Candles.	Folio in Ledger.			
								£.	s.	d.
1798 Nov.	9	84				24	59			
	12	85				31	60			
	18	86				46	61			
						10	62			

N. B. The £  
 In the the Commissaries in charge of the Magazines, from  
 The

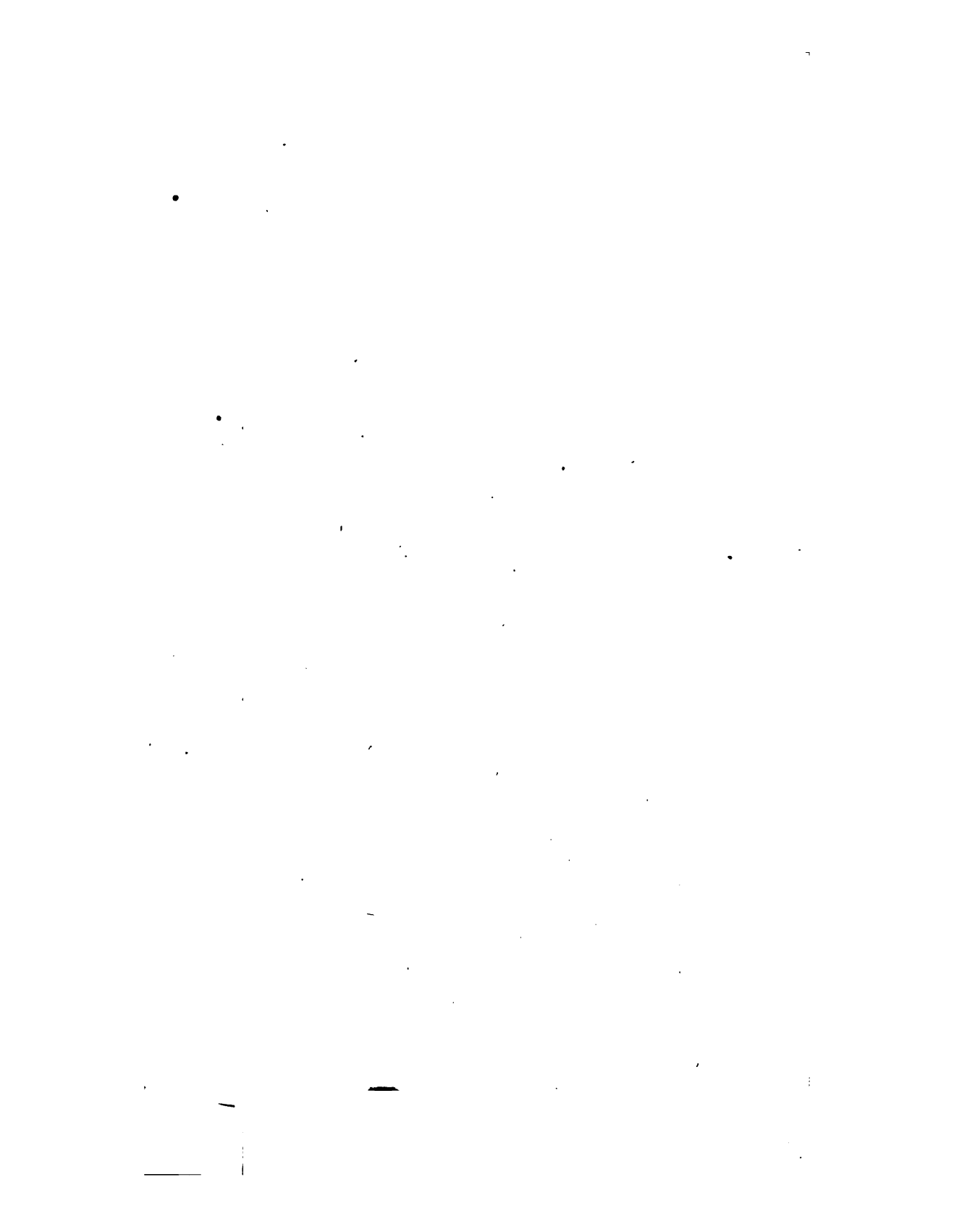


DATE.					lbs. of Candles.	Folio in Journal.	£.	s.	d.
198	By a fuel per				101	41			



Cr.

DATE.				lbs. of Candles.	Folio in Journal.	£.	s.	d.
1798	By a	fue	per	101	41			



INSTRUCTIONS *to the* CENTRAL COMMISSARY  
S. D.

*Tunbridge Wells, 1st May, 1798.*

SIR,

**T**HE Lords Commissioners of His Majesty's Treasury having directed me to appoint one of my Deputies or other Commissioned Officer of my department, to be always stationed in the rear of the Army, for the purpose of receiving, computing and ascertaining accounts, as also for the receiving and taking charge of all the papers of the department; and General Sir Charles Grey having fixed the residence of this Officer at Tunbridge Wells, I am to direct that you take that Office upon yourself as Central Commissary for the Southern District.

You will immediately put in order sets of books to enable you to charge every regiment, department, of corps, with every article of bread, forage, fuel or straw, drawn by, and waggons, carts and horses furnished to them, and to give credit to every magazine, parish or individual that may have furnished the same.

You will in like manner have a set of books in readiness for the cattle and other contingent articles, which in case of actual Invasion I may be ordered to procure



( 196 )

for the Troops, or to take charge of on account of Government, it being my wish that the first set of books should wholly refer to commissariat articles, and the present set to contingent and extraordinary supplies.

You will perceive that a weighty part of your duty will consist in arranging and methodizing the claims of parishes and individuals under the Act of Parliament and General Sir Charles Grey's Regulations, these you will naturally enter into a day book, to be from thence posted into your journal and ledger, and I should advise your classing them as much as possible under the heads of respective parishes, in preference to accounting with persons individually.

As I place the same reliance on your integrity as I do on my own, and have had long experience of your capacity for business, I shall make payments upon your certificates, put you in charge of my own papers, and direct those of the department to be regularly sent to you, but as our communications in case of actual Invasion must be daily, I think it best to burthen you with no further particulars until the occasion may call for them.

I am, SIR,

Your most obedient

Humble Servant.

REGULA-

REGULATIONS *for the MARCH of the HEREFORDSHIRE Regiment, from CANTERBURY to HILSEA BARRACKS.*

**T**HE Column to move in regular order on the left hand side of the road at the rate of three miles per hour.

One commissioned and one non-commissioned officer, per hundred men, to be mounted and move with each column.

On arriving at each stage the column to draw up close to the waggons in waiting, and the planks and baggage to be immediately shifted.

A non-commissioned officer to be specially appointed and answerable for the removal of the planks and straw from the waggons discharged to the waggons going forward.

The time of departure, and the time of arrival at each stage, to be certified in the March Route in possession of the Commissariat by the commanding officer of the column, and also by the Assistant Commissary attending the column on the March Route given the regiment.

Should an accident happen to any waggon, its contents must immediately be divided among the remainder ;

der; during which the column to halt, and afterwards hasten its pace to recover the lost time, as the whole must always move together.

The advance guard to take care that the way is kept clear for the waggons. A commissioned officer having the March Route, signed by Sir Charles Grey, to move one stage before the other, in company with an officer of the Commissariat, to press waggons in case they should not be found regularly provided.

Canterbury, 27th June, 1798.

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MARCH

MARCH OF THE HEREFORD MILITIA FROM CANTERBURY TO HILSEA BARRACKS.  
 RIGHT DIVISION.—Major Smith, Commanding Officer—Left Canterbury, 28th June, 1798,  
 6 o'Clock, A. M.

Places of Departure.	No. of Waggon.	No. of Post Chaises.	No. of Post Horses.	Time of Departure	Time of Arrival.		At	Signature of a Commissioned Officer, of the Hereford Militia.
					Miles.	At what o'Clock		
Canterbury	35	3	6	A. M. 6 o'Clock	16	$\frac{1}{2}$ past 11 A. M.	Sittingbourne	(Signed) PHILIP BARNEBY.
Sittingbourne	34	5	6	12 Noon	16	$\frac{1}{4}$ before 6 P. M.	Aylesford	Do.
Aylesford	33	5	6	$\frac{1}{4}$ past 6 P. M.	14	1 o'Clock A. M.	Riverhead	Do.
Riverhead	34	5	6	$\frac{1}{2}$ past 1 A. M.	12	$\frac{1}{2}$ past 5 A. M.	Godstone	Do.
Godstone	34	5	6	$\frac{1}{2}$ past 6	13	11	Dorking	Do.
Dorking	34	5	6	$\frac{1}{2}$ past 11	16	4 P. M.	Godalming	Do.
Godalming	34	5	6	4 A. M.	20	11	Petersfield	Do.
Petersfield	34	5	6	$\frac{1}{2}$ past 11	15	2 P. M.	Hilsea Barracks	Do.
					122	Miles		

HILSEA, 30th June, 1798.

(Signed) PHILIP BARNEBY,  
 Pay-Master, Hereford Militia.

MARCH OF THE HEREFORD MILITIA FROM CANTERBURY TO HILSEA BARRACKS.

LEFT DIVISION.—*Capt. Poole, Commanding Officer—Left Canterbury, 28th June, 1798, 6 o'Clock, A. M.*

Places of Departure.	No. of Waggons.	No. of Post Chaises.	No. of Post Horses.	Time of Departure.	Time of Arrival.		At	Signature of a Commissioned Officer of the Hereford Militia.
					Miles.	At what o'Clock.		
Canterbury	26	3	2	6 o'Clock A. M.	18	½ past 1 P. M.	Charing	(Signed) R. POOLE, Capt. Comm. Do. Do. Do. Do. Do. Do. Do.
Charing	25	3	1	½ past 1 P. M.	18	past 8 P. M.	Maidstone	
Maidstone	25	3	5	9 o'Clock	14	past 1	Tunbridge	
Tunbridge	26	3	6	2 o'Clock	19	past 11	Uckfield	
Uckfield	26	3	6	12 o'Clock	16	6 o'Clock, P. M.	Brighton	
Brighton	27	3	6	6 P. M.	20	½ past 1, A. M.	Arundel	
Arundel	27	3	6	4 A. M.	10	8, A. M.	Chichester	
Chichester	27	3	6	½ past 8	15	½ past 1, P. M.	Hilsea Barracks	
					130	Miles.		

HILSEA BARRACKS, 30th June, 1798.

(Signed) RICHARD POOLE,  
Captain.

REGULATIONS *for the MARCH of the* BEDFORD  
MILITIA *from* HASTINGS to SHREWSBURY.

N. B. The same as for the Hereford, except the following difference.

The Waggon's to be ordered at 2 o'Clock every morning, the Drum to beat at 3 o'Clock, and the whole to move at 4 precisely.

By Order of His Royal Highness the Commander in Chief, the Bedford to halt as follows.

Cuckfield — Tuesday 4th Sept.  
Farnham — Wednesday 5th,  
Marlborough — Thursday 6th,  
Tewksbury — Friday 7th,  
Bridgenorth — Saturday 8th,  
Shrewsbury — Sunday 9th.

Head Quarters, 3d September, 1798.



ber, 4 o'Clock A. M.

Places of DepAt	No. of Miles per Day.	Signature of a Commissioned Officer of the Bedford Militia.
Haftings Horfebridge Uckfield Cuckfield Horsnam Dorking	45    37	
Guildford		
Farnham Basingstoke Newbury Marlborough Swindon	44   46	
Cirencester Cheltenham Tewksbury Worcester Kidderminster Bridgenorth	48    49	
<i>1st Division</i>		
Shrewsbury Ellesmere Wrexham Chester	40 15	Ferry
No. of Miles	318	

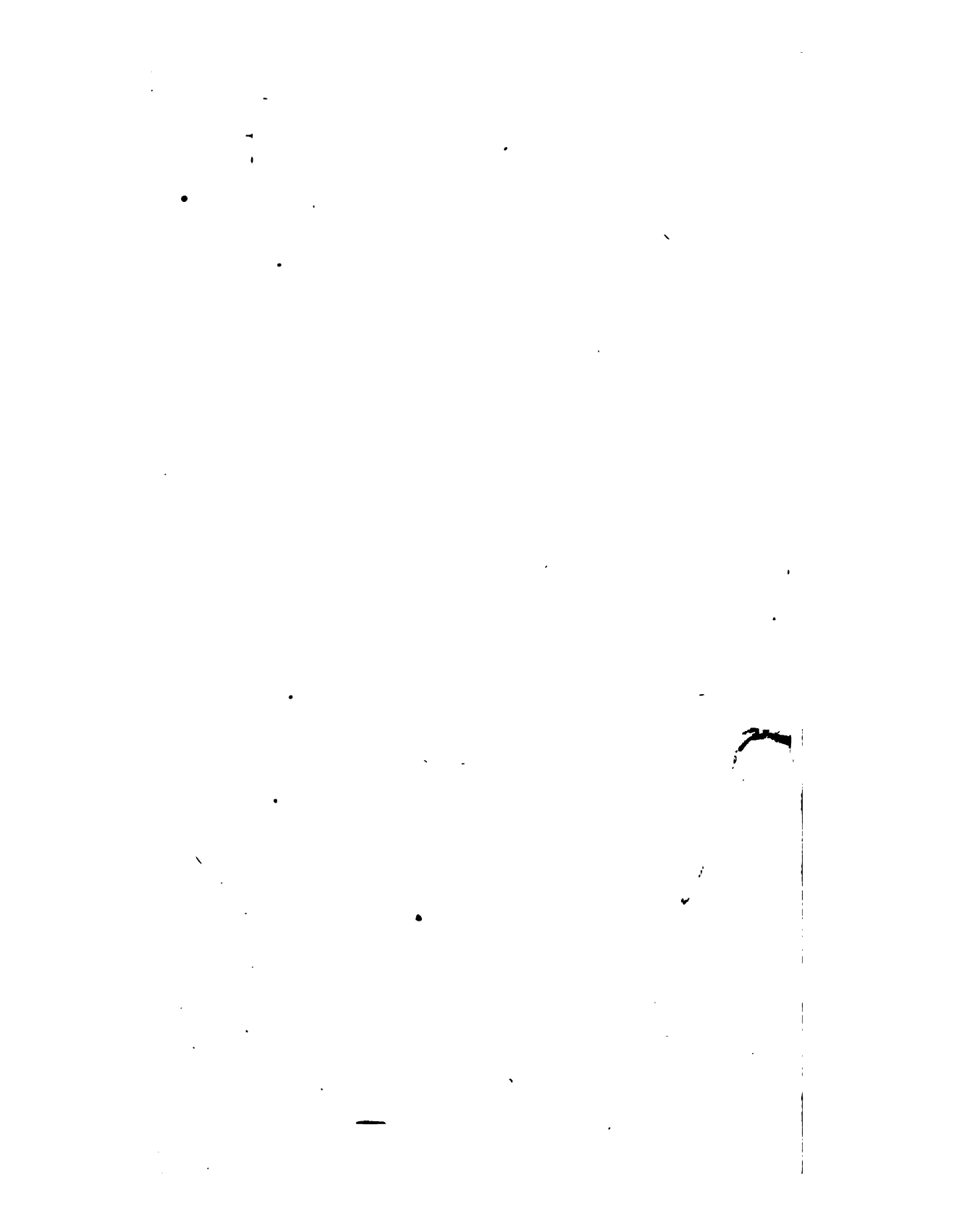
d) F. MOORE, Colonel.

N. B. T

T

where it joined the 1st Division.



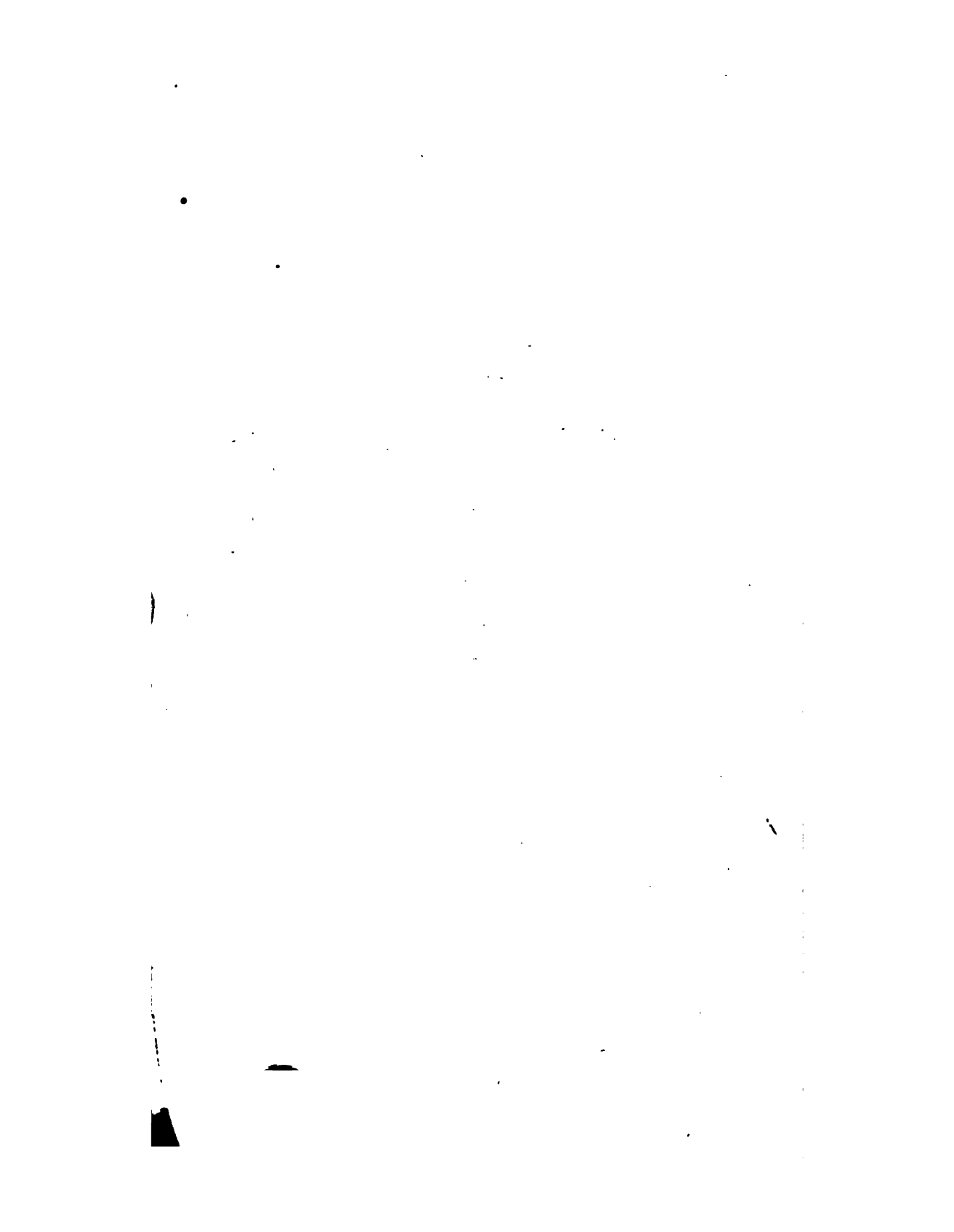


REGULATIONS *for the* MARCH *of the* FIRST  
DIVISION *of the* WORCESTER MILITIA *from*  
WINCHELSEA *to* NEWPORT.

N. B. The same as for the Bedford, except the following difference.

By Order of His Royal Highness the  
Commander in Chief the 1st Division of the  
Worcester to halt as follows :

Farnborough— Wednesday 5th Sept.  
Amsersham — Thursday 6th,  
Banbury — Friday 7th,  
Broomsgrove— Saturday 8th,  
Newport — Sunday 9th.



## MA to NEWPORT.

FIRST DIVISION 1798---40 minutes past 3 o'Clock.

Places of Departure.	No. of Miles per Day.	Signature of a Commissioned Officer of the Worcester Militia.
Winchelsea		
Northiam		
Lamberhurst		
Tunbridge	53	
Farnborough	6th	
Croydon		
Kingston		
Uxbridge	56	
Amersham	7th	
Aylesbury		
Buckingham	52	
Banbury	8th	
Kineton		
Stratford on Avon		
Alcester	44	
Broomsgrove	9th	
Stourbridge		
Wolverhampton	38	
	es	
	243	

N, Lieut. Colonel,

f the 1st Worcest. Militia.



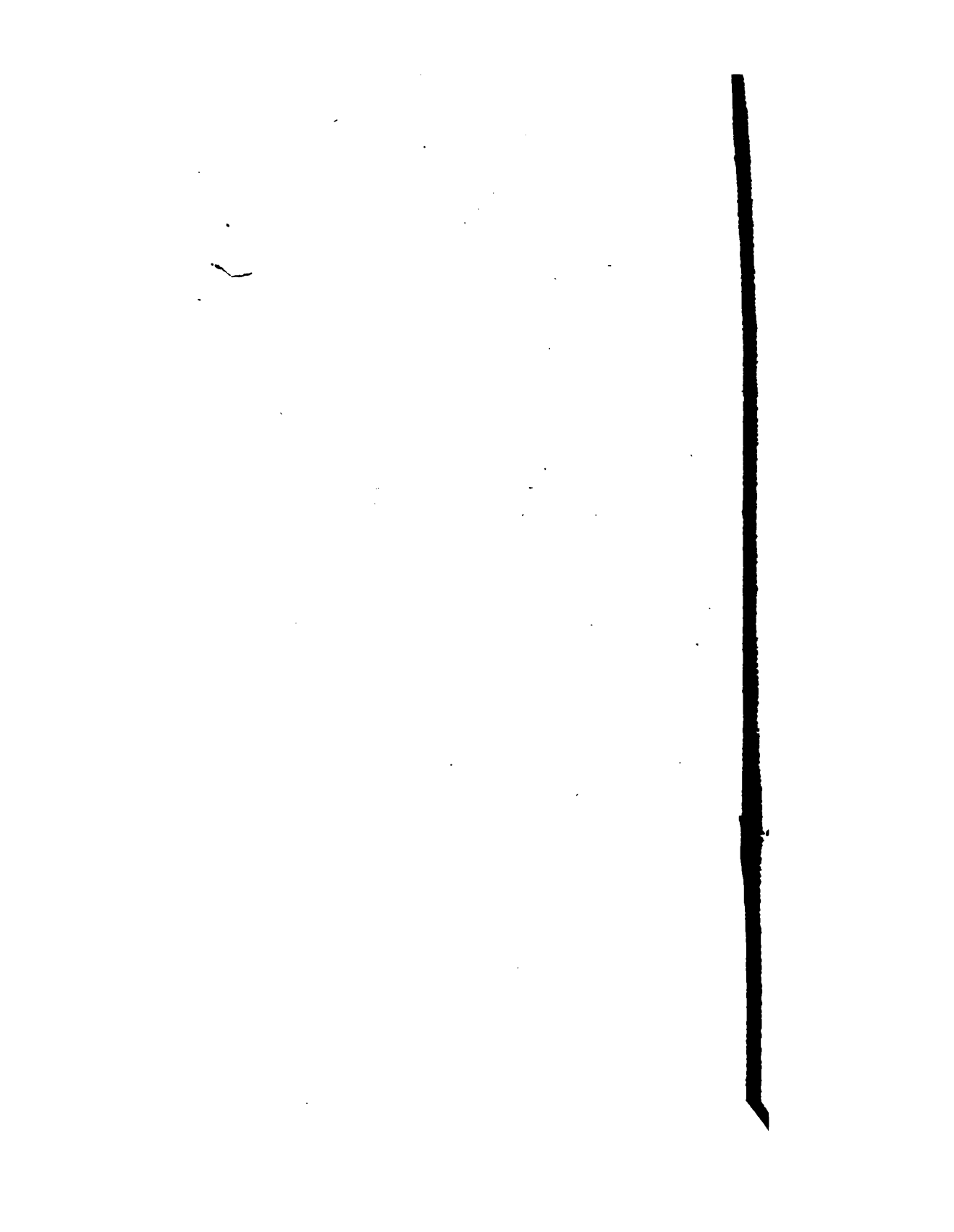
REGULATIONS *for the* MARCH *of the* SECOND  
DIVISION *of the* WORCESTER MILITIA  
*from* RYE *to* WELLINGTON.

N. B. The same as for the First Division, except  
the following difference.

By Order of His Royal Highness the  
Commander in Chief the Second Division  
of the Worcester to halt as follows.

Cuckfield — Wednesday, 5th Sept.  
Bagshot — Thursday, 6th  
Woodstock — Friday, 7th  
Worcester — Saturday, 8th  
Wellington — Sunday, 9th

MARCH



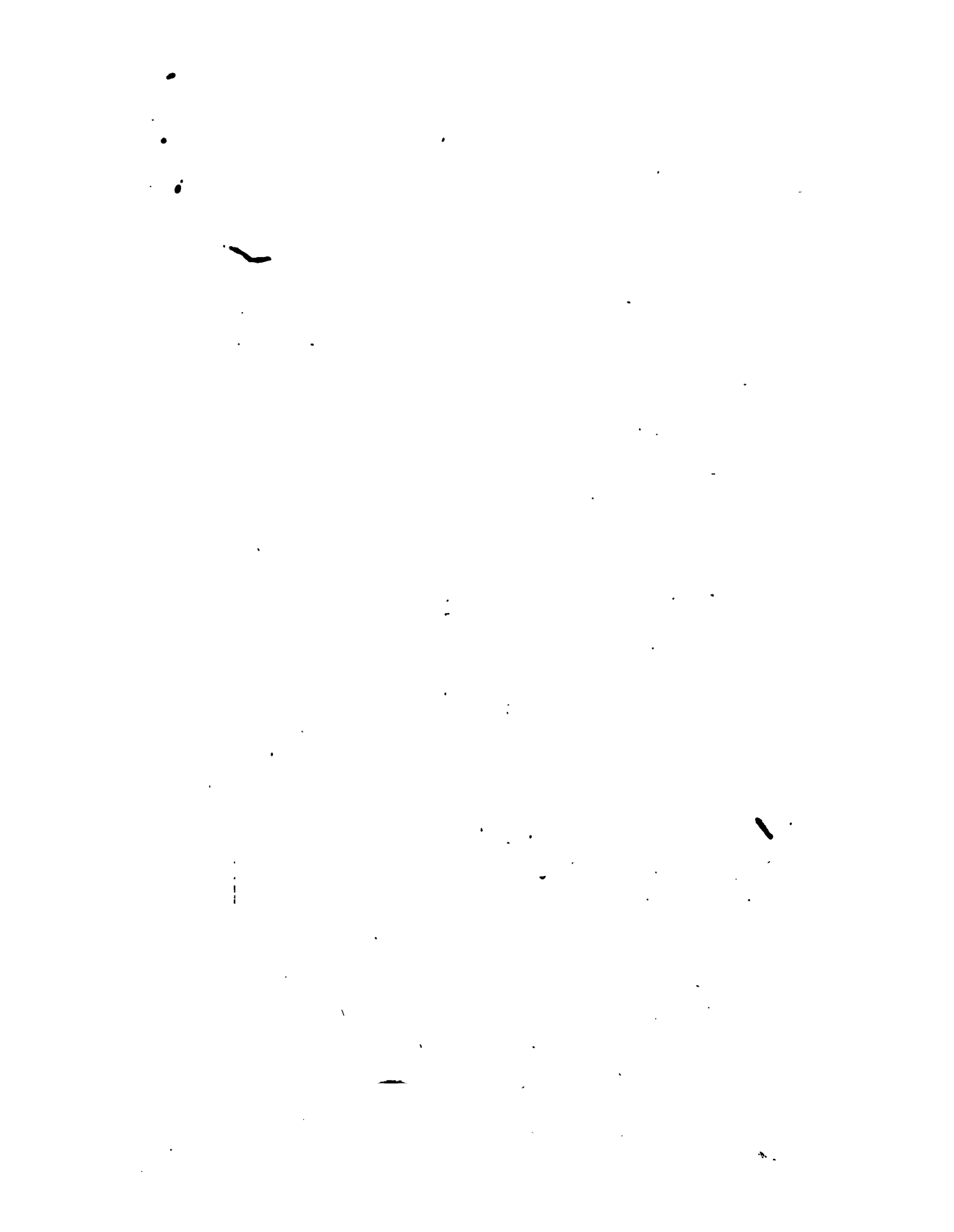
MAP OF RYE IN SUSSEX TO

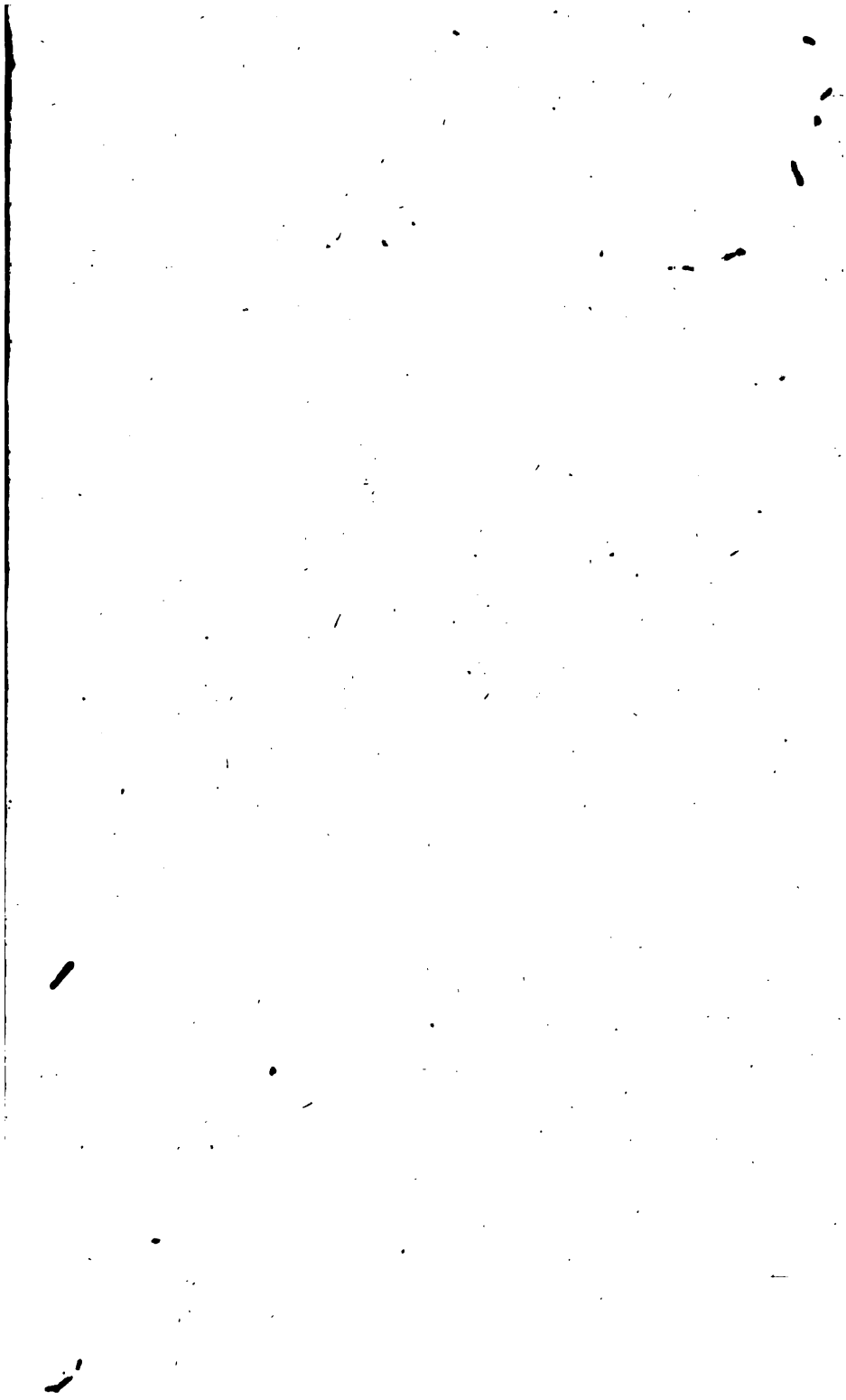
SECTION 1798, at  $\frac{1}{2}$  past 4 A. M.

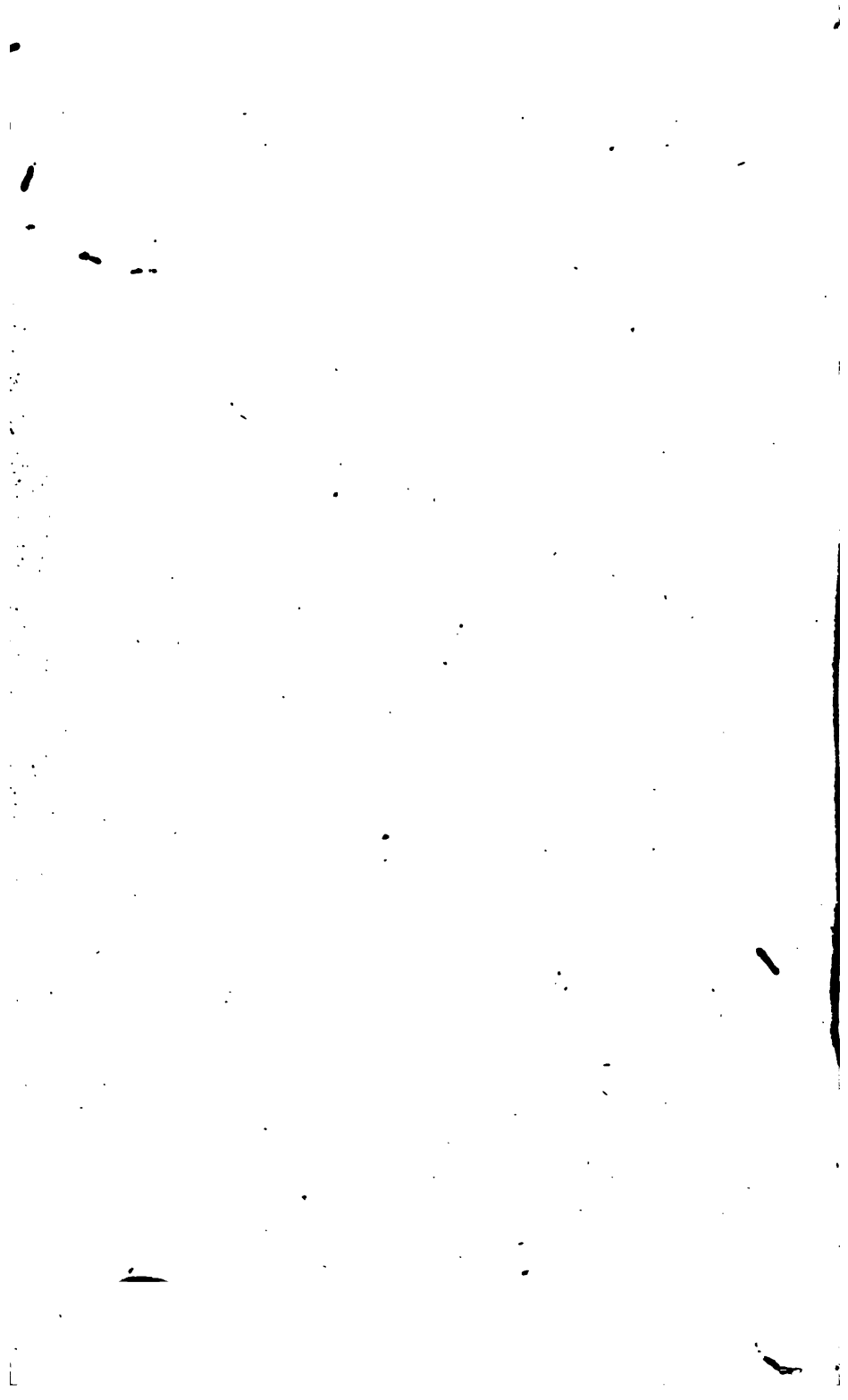
Places of Departure.	No. of Miles per Day.	Signature of a Commissioned Officer of the Worcester Militia.
Rye		
Battel		
Horfebridge		
Uckfield	54	
Cuckfield		
Horsham		
Dorking		
Guildford	50	
Bagshot		
Wokingham		
Reading		
Wallingford		
Oxford	45	
Woodstock		
Chipping Norton		
Morton	50	
Evesham		
Worcester		
Kidderminster	43	
Bridgenorth		
Total Miles	242	

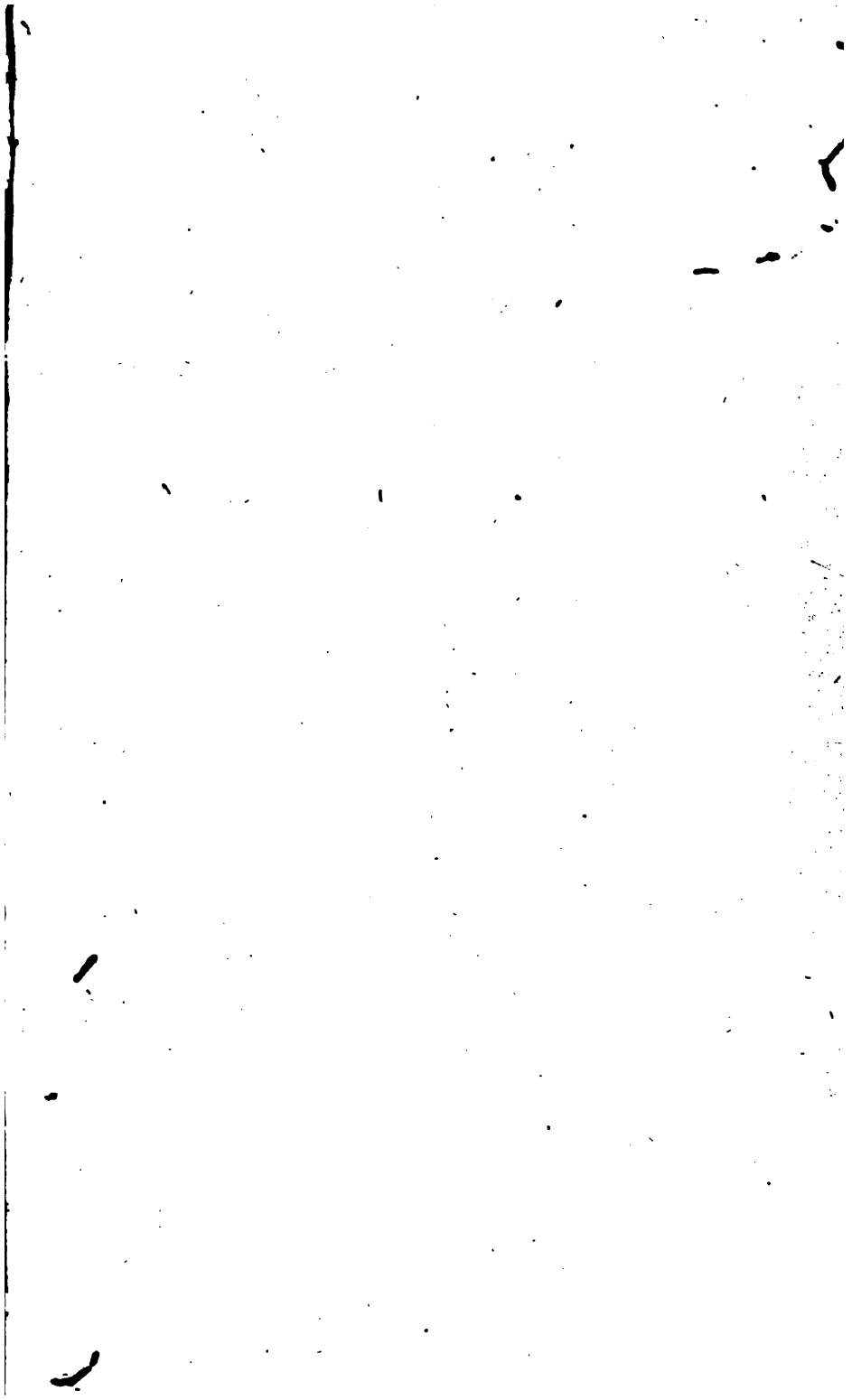
d) J. NEWPORT, Colonel.  
1st Worcest. Regt. Militia.

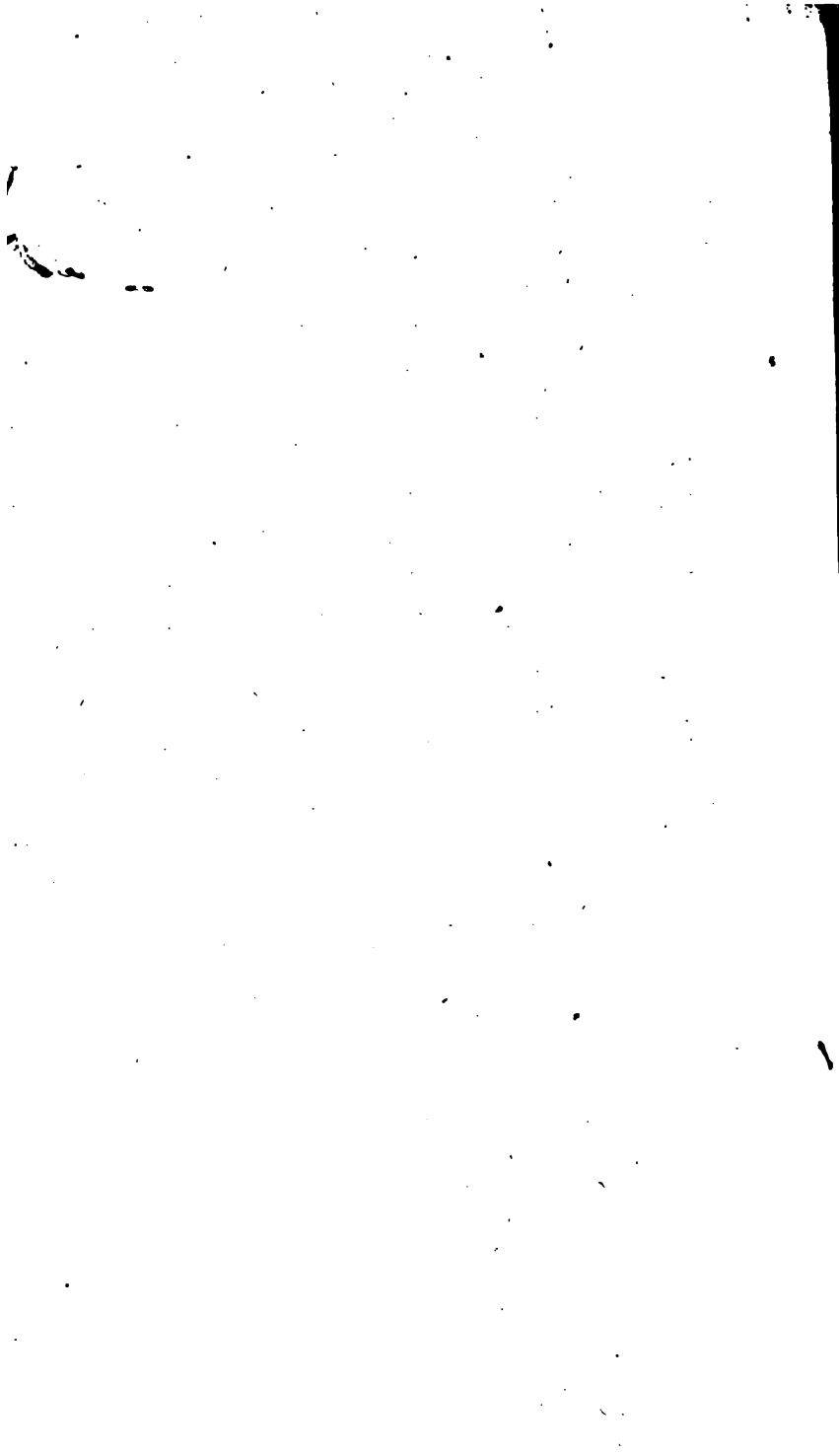












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