

The Professionalisation of the Royal Navy: 1660-1688

by

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Abstract

This thesis analyses the developments made between 1660 and 1688 that contributed towards the Royal Navy becoming a more professionalised organisation. It outlines the impact of individuals and their methods towards achieving professionalisation. The political and financial problems facing the navy before the restoration of the monarchy are also addressed. Biographical case studies of three influential naval reformers; James Stewart, The Duke of York; William Coventry; and Samuel Pepys are used to demonstrate the significant influence that they had on the process of professionalization.

This thesis ascertains that although the terminology had not been invented at this stage, the principles of Management Control were implemented by Pepys, Coventry and the Duke of York as a method of organizational professionalisation, identifying examples of performance measurement, rewards systems and the implantation of standard operating procedures.

An in-depth analysis of the Duke of York's instructions for the duties of the Principal Officers demonstrates that the Duke of York introduced enhanced accounting procedures and additional control mechanisms to reduce abuses and increase administrative efficiency.

Additionally, a set of professional responsibilities has been created within this thesis for Coventry, whose role as secretary is absent from the instructions. This shows for the first time, that Coventry identified his professional remit as focusing primarily on retrenchment and the reduction of abuses. This contributed towards wider professionalisation.

This thesis has also analysed the historiographical debates surrounding the characters of the Duke of York and William Coventry. Because both individuals had controversial private lives, the literature is frequently biased, therefore a fair assessment is reached in this thesis through a survey of the primary evidence and secondary literature. Finally, Samuel Pepys can also be seen to contribute towards the restoration administration's aim to reduce abuses and implement accounting procedures to increase professionalisation.

In order to ascertain how professionalised the navy was by the end of 1688; a review of the current theoretical understanding of the definition of 'professionalisation' was undertaken. A new conceptual framework for the definition of professionalisation with a set of criteria was developed that is applied to the 3 case studies.

Finally, this thesis has established that the period of the late seventeenth century could be the first time that England is accurately described as being a 'fiscal-military state' because it has become a powerful military capable state, supported by efficient administrative procedures and the ability to secure the revenue required to enable it to engage in war. Previous studies by Brewer (1989) and Rodger (2011) have given the 18th century as the starting point of Britain becoming a 'fiscal-military state'.

Declaration

Whilst registered as a candidate for the above degree, I have not been registered for any other research award. The results and conclusions embodied in this thesis are the work of the named candidate and have not been submitted for any other academic award.

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Chapter One- Introduction

A fleet, no matter how ferocious and feared, will only ever be as effective as the men and provisions it had access to. The importance of competent administration in the success of the Royal Navy has been observed by several notable researchers in this field, Dr N.A.M Rodger describes this phenomenon in the following way;

“It was the capacity of naval administration ashore, above all the Victualling Board, which transformed the operational capabilities of British fleets at sea” (Rodger, 2006, p.583).

J.D Davies also addresses the seriousness of ensuring an adequate supply of man-power for the effective operation of the navy;

“In many respects, the manning of the navy was one of the most difficult administrative tasks which a seventeenth century government could undertake: as Sir William Coventry once noted, ‘the greatest difficulty & vexation in a warre is the manning of ships’” (Davies, 1991, p. 67).

As military success was linked with the country’s ability to outspend her enemies, it is essential to analyse the spending power of England and the Royal Navy. This introduction will briefly describe the focus of British civil expenditure in the late seventeenth century, to demonstrate the rationale for the research aims of this PhD thesis, which will follow after this introduction.

The reasons for England’s preeminent maritime prowess during the seventeenth century are evident when comparing England’s level of spending and access to manpower with

England's European counterparts. Relative to national income, England was spending double that of France, and had thrice the 'military participation ratio' (Rodger, 2011, p. 122)¹. Davies observes that for the period circa 1665 the navy constituted, without competition, the 'largest spending department of the state'. Expenditure varied between one third and one half of the annual budget depending on the political climate (Davies, 2017, p.13).

	<i>Military expenditures</i> %	<i>Civil government</i> %	<i>Interest payments</i> %
1689-1692 (war)	79	15	6
1698-1702 (peace)	67	9	24
1702-1713 (war)	72	9	19
1714-1739 (peace)	39	17	44
1740-1748 (war)	65	10	25
1750-1755 (peace)	41	15	44
1756-1763 (war)	70	8	22
1764-1775 (peace)	37	20	43
1776-1783 (war)	62	8	30
1784-1792 (peace)	31	13	56
1793-1815 (war)	61	9	30

Figure 1- A table demonstrating military expenditure in relation to the expenditure of other civil departments, establishing the continuously higher spending on military expenditures in relation to other civil expenditures (O'Brien, 1988, p.2).

Further to this, England's military spending was unique in comparison to that of other European states, due to the high ratio of military spending that was allocated to the navy. For example, in 1688, England spent thirty percent of their total military budget on the Royal Navy. Comparatively, France spent thirteen to twenty-five percent, Russia spent fifteen percent and Spain seven to nine percent on their respective navies (Harding, 2002, p. 206). David Armitage describes England as an empire of commerce instead of

¹ The number of participating adult males in military occupations.

conquest, “defended by its navy rather than being propagated by an army”, this explains England’s unprecedented naval spending (Armitage, 2004, p. 271).

Rodger also considers the phenomenon of this unique unparalleled naval expenditure whilst discussing fiscal-naval states. The continued spending during peacetime could be attributed to a ‘military-industrial’ complex², which allowed for invested finances on ‘advanced technology’ (Rodger, 2011, p. 122).

Increased peacetime spending carried both advantages and disadvantages. Additional expenditure led to the proliferation of a ‘military industrial complex’ that enabled finances to be invested in to the development of ‘advanced technology’ that was advantageous to the progress of the navy, as well as local industry and business (Rodger, 2011, p.122).

However, maintaining a peacetime navy was disproportionately expensive. The nature of international conflict ensured that a substantial proportion of the victuals required by the military could be obtained en route with local resources. This inevitably reduced the costs for the government to operate an effective wartime military. In contrast, in peacetime, all victuals had to be supplied domestically from England at a greater cost.

Wheeler assesses the importance of the navy and its financial procedures, asserting that ‘modernisation’ was practised throughout both the Dutch and French wars, due to the mounting financial burden that resulted from the increasing need for arms and personnel during this period (Wheeler, 1996, p.457). Wheeler suggests that this coincides with a ‘financial revolution’ that was simultaneously occurring within England’s state finances.

² Rodger describes the ‘military-industrial’ complex as being focused on accumulating capital (assets) rather than current usage.

He disputes the common assertion that the creation of the Bank of England, at the end of the seventeenth century, was the pivotal point within this financial revolution³. Instead, Wheeler prefers the alternative suggestion that earlier within the seventeenth century, the Interregnum governments “devised, improved and successfully used methods of short-term debt that was implemented again by the succeeding Restoration governments later” (Wheeler, 1996, p. 458).

Wheeler notes the direct link between effective financial procedures and English naval successes, citing that victory in the First Dutch War reflected England’s capacity to raise the necessary finances to adequately supply the fleet. England’s defeat at the battle of Dungeness and the mutiny in 1648, both coincided with the failure to arm, victual and man the fleet appropriately (Wheeler, 1996, p. 458). With this appreciation for the importance of navy finance and administration this research will focus upon the administrative structures, abuses, failures and reforms within the Royal Navy.

Prior to 1660, the navy suffered from periods of inadequate and unprofessional organisation, which exhibited a significant impact on the navy’s financial and administrative capacity. From 1660 onwards, a number of reforms and protocols were introduced in order to improve the financial and administrative organisation of the navy. These were in response to internal and external pressures, such that the navy would be better able to meet the challenges of the time, including the internal political climate of the country and international conflict. This thesis will detail the numerous factors that influenced the financial and administrative condition of the navy prior to 1660 and the methods that were

³ Wheeler argues that this time period in England should be labelled a ‘financial Revolution’. He asserts that this is because the rapid expansion of the military forces required a “steady stream of manpower, logistics and equipment that only a government able to raise unprecedented sums of money for years on end could provide”. He then asserts that no state did this as successfully as England. (Wheeler, 1996, p.457)

introduced to implement change. Particular focus will be given to the impact of under-investment upon the navy during this time-period. This contributed heavily to the declining credit and increasing debt of the navy, which exhibited a significant impact on employment both within the military and dependent dockyard industries.

These reforms that were implemented post 1660 include examples of the implementation of standard operating procedures, performance measurement and the introduction of rewards systems. All three of which, although contemporaries did not use this terminology, we now identify as Management Control. This introduction of management control aided the Royal Navy in moving towards becoming a more professional organisation. Therefore, although these are 20th century concepts, 1660-1688 provides an insight into how the logic underlying both was already there in the seventeenth century.

1.1 Research aim and objectives

The aim of the research conducted here is to establish the extent to which attempts made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the Royal Navy in the late 17th century.

The following research objectives would facilitate the achievement of this aim:

- Investigate the concepts of professionalism and management control through the literature.
- Establish the situation prior to 1660, using both modern literature as well as Holland and Slyngsbie's discourses of the Navy (Holland, 1896 & Slyngsbie, 1896)
- Identify three key actors and using primary sources (including the various iterations of the Duke of York's instructions, the Coventry Papers, Navy Board letters and Pepys' diaries and letters) create biographical case studies of each, focusing on the reforms that they put in place and how these established standardised operating procedures, managerialism, control mechanisms and rewards systems.
- Analyse these findings to establish the extent to which the management controls put in place are significant in the organisational professionalisation of the Royal Navy in the later 17th century.

Extensive primary source evidence has been transcribed and analysed as part of the data collection for this research. In order to be able to analyse it, a thematic approach was taken. Each reform was categorised under the following headings; reduction of abuses, accounting procedures, improved efficiency and 'state of the navy'. This was simply to

create a schematic in which the perceived motivation for each reform was addressed, in order to be able to identify trends and patterns within the data. This is explored in depth within chapter two; methodology.

It will be argued that the reforms instigated by these 3 key actors lead to organisational professionalisation of the Royal Navy in the late seventeenth century through their use of management control. This research will argue, through the findings of each case study, how even though they were facing severe financial problems, through the implantation of financial procedures and the reduction of abuses they managed to start professionalising the Royal Navy.

1.2 Original contributions explained

An original contribution that this thesis has undertaken, is the research, design and application of a new theoretical framework for the definition of professionalisation. There are numerous examples of academics attempting to understand when and how a certain organization or time period became professionalised (Abbott, 1988; Hall, 1968; Elias, 1950). However, accounting historians have not attempted to assess when organizations implemented performance measurement or management control. This field is nearly non-existent, the few examples can be seen within chapter three, however there is no attempt by any accounting or naval historians to understanding this at all within the seventeenth century navy. Naturally, the terminologies of professionalisation, performance management, management control and organizational professionalism are modern and as such were not used in the seventeenth century. However, this thesis will constitute the first scholarship that identifies through archival evidence, examples of how Coventry, Pepys and the Duke of York implemented practices that can be described as performance measurement and how this enabled the seventeenth century Royal Navy to become more professionalised.

This is important because it means that we now know that the concept of management control is now new, only the terminology is from the 20th century. This will potentially widen the scope of management control literature, because can now see modern concepts differently, and it will enable future researchers to build upon this and see which other organisations this is evident in and if these concepts can be placed in any other time periods.

The current scholarly literature is somewhat limited in nature with regard to many elements of the Royal Navy between 1660-1688. Samuel Pepys has, of course, been more widely discussed. However, discourse relating to The Duke of York tends to focus primarily on his personal life and religion, whilst his career as Lord High Admiral and its associated achievements are largely overlooked. William Coventry is almost entirely absent from history books. The research conducted here has therefore been successful in widening the scope of knowledge of naval administration in the late seventeenth century.

One way in which this has been achieved is increasing the understanding of the implementation of naval protocols, as well as highlighting the financially focused job profiles of the principal officers under the Duke of York's administration. To attain this, the most in-depth analysis to date has been undertaken of the Duke of York's instructions for the regulation of the navy. This analysis compared each subsequent version of the instruction's supplementary directives, as well as ascertaining how much was original in the Duke of York's version, and how much was present in a previous edition published by the Earl of Northumberland. This data establishes for the first time, the focus given to the introduction of accounting procedures in the navy, for the purpose of the reduction of abuses and increasing efficiency.

Additionally, this research represents the first comprehensive delineation of the role and job profile of William Coventry, this in turn establishes Coventry's contribution towards professionalisation that is exhibited during this period. The enquiry into the extant primary evidence relating to William Coventry, has identified that his professional responsibilities centre on retrenchment and the reduction of abuses.

This research has garnered similar results whilst investigating the primary evidence pertaining to Samuel Pepys. These indicate that a clear emphasis of his career was the implementation of accounting procedures and the reduction of abuses within the navy, through the introduction and supervision of thorough administrative practises.

Through cross examination of knowledge outlined in each of these case studies, we observe for the first time, a clear wider picture of the primary aims and objectives of the restoration administration as a whole. Intense scrutiny of the case studies has revealed that even though each of the individuals chosen for the case studies have disparate job roles and differing levels of seniority we can see similar themes arising. There is a clear demonstration that the implementation of robust accounting reforms for the reduction of the abuses and to combat inefficiencies were a priority of the restoration administration, not just of one individual.

Davies addresses the lack of literature and attention given to the navy during the restoration period (Davies, 2017, p.264). Davies references an anonymous academic, whilst describing his experience of conducting academic research, he explains that when reading “one weighty, academic, and highly acclaimed modern study of the restoration era” he noted that the author had written huge volumes of text without referencing the navy in any way. He laments the index of said books which “would be laughable, were it not so depressing: ‘armed forces: see army, militia’” (Davies, 2017, p. 264).

Davies then comically compares references to the restoration navy as being comparable to the Loch Ness Monster. Although an amusing anecdote, this attitude clearly demonstrates the motive, and indeed the necessity, for undertaking this research. As the navy as a whole, during the restoration era is given so little scholarly attention, it is little

wonder that a lower profiled individual such as William Coventry was all but forgotten before this thesis.

1.3 Why is this research important?

Prior to this research, Sam Mclean in his Doctoral thesis is the only academic to discuss professionalisation in the seventeenth century navy (Mclean, 2017). He does not construct an independent framework and instead bases his definition on the literature of George Ritzer, Trim and Michael Lewis, to underpin his research on the navy between 1660 and 1749.

The value of this thesis however, is that not only has it constructed an independent framework for professionalisation, it has taken the concepts further than any previous research had. We already knew previously that a level of professionalisation had taken place during and around this time period, as mentioned additionally by Coats (2000). However, we did not know that these 3 individuals (Pepys, Coventry and the Duke of York) implemented systems in order to achieve professionalisation. The understanding that what was being put in place between 1660 and 1688 was management control demonstrates that a system was put in place that shows a plan, the individuals were not simply implementing accounting procedures in an ad hoc fashion. This goes against the current view of the late seventeenth century navy. Therefore, it has been demonstrated that these individuals were introducing systems, of which Mclean, Coats or any other historian have not identified, which shows a next level interpretation of design and planning for professionalisation.

Additionally, only Lee (1970), Brown (2012) and Mclean (2009) have looked at the concept of management control outside of the 19th and 20th centuries. This field of academia is relatively new and under researched. Modern Scholars, including Neely et al (2005), Langsfield-Smith (1997) and Ferreira & Otley (2006) explore management control in an entirely modern context, which the theories not going beyond the 19th century. However, the value of this thesis, is that it joins Lee, Brown and Mclean in showing that Management Control can be recognised much earlier than it is given credit. Furthering this, this thesis is the only research to credit the Royal Navy between 1660-1688 as implanting these complex systems in order to professionalise.

1.4 Earlier establishment of the Fiscal-Military state

In 2011, Rodger agreed with John Brewer by stating that in the 18th century England could be described as a 'fiscal military state'. He defines this as "a state dedicated to making war and equipped to do so by the efficiency of its administration, and especially its revenue-raising machinery" (Rodger, 2011, p. 121). He states that Britain's changing financial status did not arise despite the financial weakness of the crown, instead it was propelled by it. The crown's weakness caused the state to need to borrow on a large scale and as such create the mechanisms to do so.

Although this is undoubtedly correct, this thesis has demonstrated that this was happening a century earlier than theorised by both Brewer (1989) and Rodger (2011). This thesis will demonstrate that individuals such as Coventry, the Duke of York and Pepys were all working towards ensuring the navy was economically efficient for it to be an effective war making nation. In the Pepys case study in Chapter seven , an analysis will be provided showing that Pepys strived to improve the credit and reputation of the navy and

its merchants in order to secure future borrowing- a clear example of a 'fiscal-military state', 100 years earlier than previously conceptualised.

Brewer describes the need for spending and administrative development as an essential element of the fiscal-military state;

"Victory in battle relied in the first instance upon an adequate supply of men and munitions, which, in turn, depended upon sufficient money and proper organization— what modern military men call 'logistics' and sociologists dub 'infrastructure'" (Brewer, 1989, p. 13).

Therefore, we can see from his earlier postulations and the research gathered in this thesis that this can be extended to include the Stuart era navy from 1660. They re-organised the administrative structures of the navy, worked hard to improve the declining credit of the navy to be able to borrow 'sufficient money' to adequately supply and arm the fleet. Additionally, this is supplemented, by the new tax system established in 1645, that was heavily used by the King Charles II and King James II (O'Brien, 1998, pp. 1-2).

Additionally, Brewer highlights the 18th century as seeing an unprecedented volume of record keeping, he states that "the clerks transcribed in the service of government—tax accounts, inventories of supplies, financial statutes, tables of revenue and trade, rules governing the borrowing of money and the purchase of equipment and supplies" (Brewer, 1989, p. 14). However, this thesis demonstrates that a wealth of new record keeping was happening in every role within the naval administration, as evidence within the Duke of York's published instructions.

1.5 Structure of the thesis

A methodology chapter will introduce and explore how the data was collected and the methodological approach that was undertaken whilst compiling this thesis. This includes assessing the validity of case study and biographical research as well as understanding the relevance of interdisciplinary research within the current academic literature.

The thesis then includes a literature review detailing the current theoretical understanding of what is meant by the term professionalisation and management control. This thesis has reviewed scholarly definitions of this notion, from which an original framework has been generated, which details a set of criteria that constitute a consensus definition within the relevant literature. The criteria is as follows;

1. The occupation having permanence and full-time employment
2. A formal pay system and salaries
3. The requirement of specific knowledge and expertise
4. The necessity to undertake formal training or have achieved specific qualifications.
(The literature does not agree on the level or type of qualification, disagreeing on whether it should be university level, vocational or apprenticeship)
5. The understanding of a public perception or 'status' relating to an occupation and the need to uphold it.
6. The guiding of behaviour and establishing of standards within each role.

This chapter also includes an in-depth analysis of the terminology of management control and performance measurement. Understanding these accounting history terms is

essential because archival evidence will demonstrate how this was being implemented in the seventeenth century, and in turn how this demonstrates the organization becoming professionalised.

This thesis then continues with a literature review (chapter 4), exploring the concept of naval administration before the restoration of the monarchy. This context is required to understand the implications of the changes made during the restoration administration. Chapter 4, will include a brief general history of naval administration, outlining ownership of the fleet as well as structural and administrative changes implemented from the Tudor era.

This is then followed by a review of the period of the facilitation of the navy by the Interregnum government, including the adoption of a Navy Commission. As well as a detailed analysis of the successes and failures during the protectorate, which is considered to be a period of relatively low fiscal investment for the navy. The historical context is necessary, because the individuals selected by this research to be biographical case studies would have been raised and influenced by the events of the Interregnum.

Additionally, within the introduction, the Dutch Wars will be examined for their role in the progression of administration of the Royal Navy, and then finally this introduction will conclude with a history of the Victualling Board.

The three biographical case studies will then follow;

The first biographical case study (Chapter 5) concerns James Stuart, Duke of York. This focuses primarily upon the instructions he created and disseminated for the purpose of standardizing job profiles and working practises within the Royal Navy. These instructions

have not been examined in any previously published work with the degree of scrutiny applied in this investigation.

A thesis published by Anne Coats does assess these instructions with some depth, the topic constitutes only a small chapter in a much larger research project entitled 'the economy of the navy and Portsmouth: a discourse between the civilian naval administration of Portsmouth Dockyard and the surrounding communities, 1650-1800' (Coats, 2000). This publication features only a broad discussion of some of the larger changes made. For example, asserting that a set was published in 1673 due to Charles II⁴ having to hold the Duke of York's office as Lord High Admiral⁵. Additionally, Coats quotes a few specific examples of James' implementations, for example, James implemented a 'more efficient system' by stating that the Treasurer 'must be always ready to pay'. However, her analysis and conclusions are significantly briefer regarding the Duke of York's instructions because they are not the primary focus of her work.

Additionally, Bernard Pool also discusses these instructions within his research concerning Navy Board contracts throughout the seventeenth to nineteenth centuries (Pool, 1966, p. 1-5). Pool evaluates with some technical detail, but only in relation to the making of contracts. He does not analyse the minutiae of these instructions, e.g. whether they can be attributed to the restoration administration or the particulars outside the making of contracts.

⁴ Charles II was the King of England between 1660 and 1685. He was the son of Charles I, who had been executed at the end of the English Civil War, and spent the next 14 years in exile in Europe. Fox describes Charles II as "an able, fair-minded, and innovative administrator" of which none of his duties as King were closer to his heart than the navy. (Fox, 2009, p. 2)

⁵ The Duke of York was forced to step down from public office due to his Catholic faith and the introduction of the Test Act in 1673.

Conversely, the research conducted for this thesis seeks to assess, with technical detail, the individual specifications of each job role outlined within the instructions and assess the impact of the instructions upon naval operations between 1660 and 1688. The clarification within the instructions of the duties of enlisted men and naval officers may have served a number of purposes, which have been categorised within this research as a means of either improving efficiency, retrenchment, the introduction of accounting procedures, bringing about a reduction of abuses (which were pervasive during this time period), or as a means of outlining punishments? Furthermore, this research specifically highlights which aspects of the instructions demonstrate examples of the introduction of management control. Finally, this research examines in detail and evaluates the amendments made to historic instructions published by the Earl of Northumberland, which were the precursor to the Duke of York's instructions.

These instructions were amended and re-disseminated numerous times during this time period, which were often bound together with additional documents, often in response to the political climate; either domestic or international. This research will assess the content of each version and the implications this has to ascertaining the progress and professionalisation of naval administration across this period. This is explored in relation to the research objective querying what reforms were introduced to improve the financial and administrative organisation of the navy and whether this led to the navy becomes increasingly professionalised.

Additionally, this research will cross analyse the information taken from these instructions alongside alternative contemporary sources, including; the Coventry Papers, letters from Pepys' private collection, Navy Board in and out letters, diary extracts and

court documents⁶. These sources demonstrate examples of these instructions being actively practised. This has enabled the effectiveness of the publication and dissemination of these instructions to be ascertained more clearly as well as the impact of these reforms in the context of the wider objective of this research; determining how they contributed towards professionalising the Royal Navy in the late seventeenth century.

Chapter 5 will in turn give a brief biography of the military career of the Duke of York as well as a historiographical analysis of the academic literature of the Duke of York. The contrasting views of David Thomas, J R Tanner, Andrew Lambert and Francis Turner, with regard to the Duke of York, have been discussed in detail (Thomas, 1982, Tanner, 1897, Lambert, 2008 & Turner 1950). The opinions of these researchers generally fall into two main lines of thought: that James was an able and talented military leader or that he was a scandalous royal, who prioritised his extra marital relations above his professional duties.

This intense scrutiny of the Duke of York's character is necessary because the historiographical debate frequently draws attention to his professional conduct and diligence. In order to adequately assess the Duke of York's contributions towards professionalisation through his reforms during this period, it is also essential to establish how far the Duke of York was personally responsible for implementing these reforms and to what extent he delegated to his junior officers. This research will use primary evidence to demonstrate his regular attendance at meetings and first-hand accounts of his

⁶ According to the National Archives, "The Coventry Papers came to Longleat through Henry Frederick Thynne, third son of Sir Henry Frederick Thynne, Bart., by Mary, daughter of Lord Keeper Coventry, and grandfather of Thomas Thynne, second Viscount Weymouth (1714). H. F. Thynne was Secretary to his uncle Henry Coventry, when Secretary of State, and also his co-heir (CVI. f.352); he was moreover executor to his uncle Sir William Coventry". <https://discovery.nationalarchives.gov.uk/details/r/23729c29-65e4-4382-b33c-55dae413036d>, accessed on the 23rd September 2019.

involvement in naval administration, to dispel the popular view of the Duke of York's antipathy and ambivalence towards his professional responsibilities in favour of his extra marital relations.

Additionally, this case study analyses James' specific professional responsibilities as well as those of his supporting principal officers. A brief history of the Navy Board will then be delivered, in which their responsibilities are detailed and the evolution of their roles, giving attention to who and when they were filled by.

The second case study (Chapter 6) also takes the structure of a biographical narrative, this time concerning William Coventry, the secretary to the Duke of York. Even outside of the context of his naval career, William Coventry is largely unacknowledged by historians. Some notable exceptions give more detailed accounts; Evelyn Cruickshanks, Pool, Carlyle and V Vale. However, although these researchers documented more significant accounts on Coventry, these are generally broad and focused primarily on the turbulent period when Coventry, who at the time, was in conflict with The Earl of Clarendon⁷, as well Coventry's time imprisoned in the Tower of London. Excepting these few accounts, most other historians' references to him are brief and he is regularly demoted as a footnote, described simply as the 'personal secretary' to the Duke of York.

⁷ The Earl of Clarendon and William Coventry had a volatile relationship that stemmed from the Second Dutch War. Vale describes this by stating that Coventry witnessed Clarendon's work and this convinced him "*of the overriding need for the chancellor's removals as a preliminary to wide administrative reforms*". Coventry then decided to end his employment as a Navy Commissioner and the Duke's secretary to focus on Clarendon (Vale, 1956, p.108). Naturally, this led to enmity between Coventry and Clarendon. Clarendon was impeached by the House of Commons in 1667, accused of subverting the laws of England. The House of Commons was unable to prove these accusations, but Clarendon still felt compelled to flee to France. Clayton Roberts suggests that Coventry secured Clarendon's dismissal but opposed Clarendon's impeachment (Roberts, 1957, pp. 1-2).

This thesis will constitute the first attempt to define the role of William Coventry within the navy and as secretary to the Duke of York. No historic attempt to establish the professional responsibilities of Coventry are evident and, further, his role is not outlined within the contemporary set of instructions published by the Duke of York. As a consequence, his engagement with the navy is largely misunderstood or unrecognised. This focus of this chapter of research was a 'bottom up' analysis of a variety of primary evidence, including memorandums, minutes and diary extracts, obtained from the Calendar of State Papers, The Coventry Papers and Samuel Pepys' diaries. These sources will establish that retrenchment and the reduction of abuses were essentially the primary focus of Coventry's naval career. This will enable the ascertaining of how influential Coventry was in professionalising the Royal Navy in the late seventeenth century.

The third case study (chapter 7) is the final biographical narrative; detailing Samuel Pepys' contribution to the professionalisation of the Royal Navy between 1660 and 1688. This will focus on his role in raising awareness for the abysmal state of naval finances and as an advocate for financial reform. This is achieved through an analysis of his diaries and correspondence, to develop an understanding of the depth of the financial issues facing the restoration administration. Additionally, focus will be placed upon identifying Pepys' contributions in aiding his colleagues; the Duke of York and William Coventry to rectify the crisis. This contextual understanding of the crises and Pepys' response, again responds to the larger research objective of understanding how the navy became more professionalised during the restoration.

This research has identified a number of sources that demonstrate that, similarly to the Duke of York and Coventry, Pepys prioritised the reduction of abuses, increased

efficiency, retrenchment and the implementation of accounting practises to attempt to alleviate the severity of the abysmal financial situation. Pepys implemented sweeping reforms across the administration of the navy, including the introduction of a numbered system for the issuing of bills for payment. This helped to ensure their prompt payment and increased efficiency. Additionally, this research will explore Pepys' salary sacrifice as a means to improve the credit of the navy. This sacrifice will demonstrate his personal commitment to the improvement of navy finances (IOHR, Vol 97, 15).

Finally, the concluding chapter of this thesis draws together the thematic findings from each case study and demonstrates how Coventry, Pepys and the Duke of York have implemented management control concepts and this has supported the navy in moving towards organisational professionalism.

Chapter Two- Methodology

2.1 Introduction

Having introduced the research aims and objectives in the previous chapter, this chapter will move forward to detail the methodology. This will ascertain how this research was conducted and why research decisions were selected in order to establish the extent to which attempts were made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the Royal Navy in the late seventeenth century.

This chapter will begin by discussing how the data was collected; this addresses the archival locations and the processes in which the primary sources were selected for the research. Section 2.2 then analyses how a thematic framework was developed in order to accurately and efficiently categorise the data, in order for discussion and analysis within chapters five to seven.

Within section 2.3, rationale is established for the use of case study style research. This is an essential discussion as it promotes the validity of the overall concept of the research aim; which highlights that three senior individuals will be investigated. Subsequently, this discussion will develop further by exploring not only the validity of case studies as a research method, but specifically addressing why these three men were chosen as the case studies.

As this thesis is interdisciplinary, and making the connections between historic accounting, Section 2.5 of this chapter then scrutinises interdisciplinary research. It identifies the similarities and differences between the fields of naval academia and

accounting academia as well as the strengths and weaknesses of both fields. With the notable finding that academics are promoting the future of interdisciplinary research within both fields as the suggestion is that the combination of both skill sets makes the research stronger.

Finally, section 2.6 will briefly document the limitations of primary source material within archival research. This topic will be explored and developed further in the subsequent source analysis in chapters five to seven.

Overall, this chapter will demonstrate that interdisciplinary biographical case study research was the most suitable approach to this topic.

2.2 Data Collection

The compilation of this thesis was achieved through archival data collection and qualitative data analysis. The data analysed here was collected from a number of archival sources including: The National Archives (Kew); The National Museum of the Royal Navy, (Portsmouth); The National Maritime Museum (Greenwich); The Institute of Historical Research (Senate House, London); The British Library (London), The Pepysian Library (Cambridge) and the Cumbria Archive Centre (Staffordshire) as well as from a number of online collections including the Calendar of State Papers and the Burnley Newspaper Collection. Additionally, a variety of published source materials have been consulted, including the diaries of Samuel Pepys and compilation source books, such as collections published by the Navy Records Society⁸.

⁸ A comprehensive list is available in the Bibliography.

The appropriate sources were identified and reviewed using online databases; primarily the 'Discovery' database, facilitated by the National Archives. This proved to be more sophisticated than other available databases since it enables enquires to be made using advanced queries regarding materials collated from multiple country-wide sources, not just the collections available at the National Archives. However, not every UK collection is listed on Discovery, for example The National Museum of the Royal Navy's collection is only available through private consultation with their archivist.

Additionally, published secondary literature have aided in data collection, namely N.A.M Rodger and Randolph Cock's 'A guide to the Naval records in the National Archives of the UK' (Cock and Rodger, 2008) and C.S Knighton's 'Some Pepysian Addenda at Magdalene College, Cambridge' (Knighton, 2000). These descriptive pieces, were useful in isolating potential sources within the archives.

However, these publications are not exhaustive, since other collections, such as those held by the Caird Library, hold a large amount of material pertinent to this research that are not detailed by either Discovery or Rodger or Knighton.

These sources range from restricted-Personal diaries in private archives, to open personal documents such as letters found within public archives as well as restricted official sources such as royal papers and open state papers such as Acts of Parliament (Scott, 1990, pp. 14-17)⁹.

Once collected, the methodology for analysing these sources evolved over the process of this research.

⁹ According to the classification of documents based upon the structure by J. Scott.

The first stage in the source analysis was to generate a full, typed transcription, as typically the contemporary source materials were not readily legible. This palaeographical stage enhanced the ease of subsequent analysis.

Subsequently, the recurrent themes and topics pertinent to this research were identified through comprehensive reading of the text and were addressed systematically with comments and annotations. Finally, the relevant sections were collated into a dossier and subsequently used for the writing of each chapter.

Later, the digital software package 'NVIVO' was incorporated as a more efficient data analysis tool. This software enables the source materials to be uploaded in electronic-format, which were then be compiled in to 'Nodes' that are each associated with a specific theme of the research. In the case of this research, the nodes are the themes used in each case study. Images detailing the use of NVIVO can be found in Appendix four.

The software then enables the researcher to highlight important quotes or excerpts from source materials and 'attach' them to each relevant node. Both primary and secondary source materials can be analysed in this way. A file is then created with each source reference to the node/theme across the data. The use of NVIVO assisted this research in analysing the data from each chapter for the purpose of understanding trends and building the overall conclusions to this research.

2.3 The use of case study research

When creating the research design, selecting which primary sources to analyse and who or what to be focus the research upon. This research decided to undertake a biographical case study approach.

A biographical approach was taken for this research because, as a social history, it should be established what individuals have contributed to the professionalisation of the navy. It is not being stated that it is only the contributions of these 3 men that have professionalised the navy, it is simply assessing how these men aided the process.

Burrows published a paper in 2019 discussing his experiences of writing biography in accounting. He argues that it constitutes a strong research opportunity, stating that many accounting figures “deserve” biographies because it would give an insight into accounting more broadly and demonstrates the “evolution of technical functions” (Burrows, 2019, p.149).

Erben states that biography as a research method ensures advanced general and specific understanding; “The general purpose is to provide greater insight than hithero into the nature and meaning of individual lives or groups of lives. Gives that individual lives are part of a cultural network, information gained through biographical research will relate to an understanding of the wider society” (Erben, 1999, p.4).

Banner also queries the validity of biography is an academic historical methodology. He states that within academic circles it is occasionally seen as ‘second rate’. He postulates that this is because it is often written from a belles-lettres tradition, instead of with academic vigour that is achieved through PhD trained scholarship. However, he argues

that biography is at its most valuable when it is based upon “archival research, interweaves historical categories and methodologies, reflects current political and theoretical concerns, and raises complex issues of truth and proof” (Banner, 2009, p.580)

As this research is a doctoral thesis that is extensively using archival source material with a theoretical underpinning, it has been ensured that biography is a valid methodological approach. It could be argued that biographical case study research leads to the over focus upon ‘great men’. However, Carnegie and Napier dispute this assertion stating that in order to understand the developing of accounting, we need to understand it as a ‘human construction’, therefore analysis of the humans involved is of vital importance.

Additionally, there is a movement within the current literature away from ‘great men’ and towards “humble accountants” (Carnegie and Napier, 2010, p.18). Therefore, these case studies include the lesser known William Coventry, is pushing forward ‘humble’ administrators into the historical narrative. A choice made to ensure that this research is conforming to accepted and established modern methodological practices.

However, Carnegie and Napier also state the following;

“Accounting history researchers have yet to explore the potential of comparative biography, which involves the study of the lives and careers of more than one individual on a comparative basis. The comparative biography approach, sometimes referred to as biographical case studies, has been employed for studying the lives of politicians, particularly dictators such as Hitler and Stalin, and civil servants ... Comparative biography is undertaken for the purpose of “enhancing the connection between individuals and the illumination of the larger patterns of the past” (Carnegie and Napier, 2012, p.20).

Therefore, this thesis has simultaneously taken a novel and established methodological approach by implementing comparative biographical case studies. This approach is established within historical enquiry and an emerging technique within accounting history.

The use of case study research is a well-respected and established methodological approach undertaken by both military historians and business historians.

Cobbin and Burrow undertook an overview of methodological approaches within accounting history literature. Their research concludes that the most popular methodological approach was 'descriptive narrative', but this was closely followed by case study inquiries (Cobbin and Burrow, 2018, p.493). Langfield-Smith document the benefits of case study research in Management control systems, stating that it "offers the potential for deeper examination" and it also enables a breadth of controls to be simultaneously studied (Langsfield- Smith, 1997, p.221). This is furthered by her assertion that across the academic discipline there are calls for wider use of case study research and alongside survey research it will continue to "play a role in the future" (Langsfield-Smith, 1997, p.228).

However, it also arguably fits into Carnegie and Napier's definition of a Prosopographical study. They describe this research methodology as involving the wider examination of a collective group of people "by means of a collective study of their lives and careers. Otherwise known as "collective biography" (Carnegie and Napier, 2012, p.21). The purpose of this wider examination is to understand if institutional change is developed from a communal outlook.

As the research looks at collective case studies within an institution, arguable you could categorise the methodological approach as 'case study' or prosopographical. However, Carnegie and Napier do assert that there is considerable potential for further research with this methodology. They give specific potential examples, including; Council and Board members. They state the following;

The scope for prosopography and its rich explanatory potential is under-recognised in historical accounting research, possibly because the successful application of the method requires the availability of, and affordable access to, considerable archival sources in developing an understanding of the mix of considerations that shaped the behaviour and value systems of the historical actors under investigation” (Carnegie and Napier, 2012, p.22).

Therefore, this thesis is responding to understood gaps within the current academia.

2.4 Why these specific men?

The men were selected because this research wanted to address men from differing levels of seniority. Additionally, as an administrative topic, this research also wanted to see how this was implemented from 'office level', instead of the more traditional notion of on board a ship.

At the beginning of this PhD journey, this original research proposal was significantly vaguer. The aim of the research was to research naval accounting during and pre-seventeenth century. Whilst undertaking the preliminary research for this thesis, the case studies originally selected were; The Duke of York, William Coventry and Thomas Alderne

and Colonel Pride and the syndicate of Victuallers. This third case study was going to investigate the victualling organisation that was instituted by the interregnum government. These gentlemen were chosen because of their role within the navy commission and their use of navy bills. These navy bills were revolutionary because they enabled the victualing board to organise their own finances and not be constrained by parliamentary grants. Colonel Pride was in control of the 'syndicate of victuallers' between 1649 and 1651, with Alderne being his longest standing employee working under him.

However, throughout the period of the data collection for the initial Duke of York case study, it became increasingly apparent that Samuel Pepys was a key and integral member of the naval administration at its progression towards professionalisation. Initially, this research was reluctant to chose Pepys as a case study, due to him already being well researched. However, as the PhD developed, it became the opinion of the researcher that you cannot examine this topic within this time period without analysing the role of Pepys. Additionally, he is well researched within the current academia, however, his role in professionalising the Royal Navy through the implementation of accounting procedure is not.

Wilson argues that certain naval men have become more the focus of historian's attention throughout the years. In the example of the Georgian navy he states that only commissioned officers are given significant attention and warrant officers are all but forgotten. He gives the ever-growing example of Lord Nelson (Davey & Colville, 2019, p.29). Although, undoubtably one of naval history's most exciting individuals, Nelson is

already incredibly well recorded and investigated by historians. Instead, Warrant officers such as the Purser and Chaplain are forgotten.

Therefore, it has been ensured that through the investigation of the Duke of York's instructions and Samuel Pepys's enquires we have given a voice to these formerly silent warrant officers. This research has chosen to analyse in-depth what these warrant officers were doing that professionalised the navy during the late seventeenth century. However, because this was implemented at a higher level (through the Duke of York and the Navy Board) it is necessary to view these warrant officers through the scope of the individuals that made the change.

This research could have chosen the methodological approach of assessing change purely through the eyes of the pursers, Boatswains and Gunners, however they were following the orders of the bureaucratic officials in the Navy Office. Therefore, to be able to ascertain how effectively these changes were made and the reasons for the changes it was necessary to research it from the level of the individuals that actually created the policies and implanted the change.

2.5 Naval Accounting- An interdisciplinary study.

As an interdisciplinary thesis, it is necessary to explore the differences between history and accounting academia. Firstly, history theses tend to omit a traditional methodology chapter contrasting this, accounting theses generally undertake a more scientific approach to their methodology.

Fischer also argues that historians have traditionally had an aversion to thinking critically about exploring their methodology, a point he believes is only accentuated within the field of maritime history. He explicitly refers to a lack of quantitative methodology, stating that “relatively few maritime historians today are better prepared to mine such massive collections [of data and primary source material]” (Fischer, 2011, p.374).

Johnman and Murphy highlight that the field of Naval History is also lacking a theoretical underpinning to their ideas, potentially causing the field to become less respected academically than other disciplines (Johnman & Murphy, 2007, p.269).

Theory is core to the business and economic history discipline. This engaged this thesis to underpin the research with a detailed analysis of the definition of professionalisation and management control.

This research has chosen to investigate the specific accountancy implementations during the 1660-1688 time period under the development of 3 individuals. This research methodology was selected because it is the standard research practise amongst accountancy historians. Edwards & Walker detail that “Accounting historians operate in an environment where the production of general histories of their subject is not encouraged... tend toward the production of detailed investigations of specific and

manageable subjects” (Edwards & Walker, 2010 p.2). Although these specific investigations are less accessible to a popular audience and as such have a smaller readership, they are more academically respected. A reason for this is because there are problems associated with “universality and totalisation”, which can result in many areas of history remaining unresearched and not disseminated. They discuss that the only way to give these pieces of history a voice is dedicated and ‘un-universal’ academic investigations (Edwards & Walker, 2010, p.3).

One of the most important discussion points that Edwards & Walker highlight is that the field of accounting history has developed a wider academic view. They assert that this is an approach found not just within accountancy but also broadly within business. However, it therefore means that accounting history particularly benefits interdisciplinary research. With Edwards and Walker specifically suggesting that amongst others, an adjoining discipline that could benefit partnership with accounting history would be military history (Edwards and Walker, 2010, p.5). This natural partnership that arises from accounting and military histories, due to the technical minutiae of manning, arming and feeding a large navy, demonstrate why the study of naval administration and professionalisation is a logical interdisciplinary research topic.

Interdisciplinary academia is widely discussed within historiography. Lambert states that the introduction of interdisciplinary research helped reinvigorate the stagnating field of naval history by “widening both audiences and the research community” (Lambert, 2011, p.207). Edwards & Walker describe the synthesis of accounting history. They describe how it can be unflattering assessed as “mind-numbing”. But, they appeal against this characterisation. They believe it is an essential process of information gathering. They

also suggest that not all accounting historians are assessing simple ledgers, there is a less conspicuous field of accounting history academia, they highlight how it can be found with social and political histories as well as in the pursuit of military campaigns (Edwards & Walker, 2010, p.1).

This growing trend towards interdisciplinary historical enquiry has begun to carve a new 'sub' field of academia, in which this research places itself. However, this chapter will briefly examine the pre-existing field of accounting and military history to understand the historiography of both, in order to assertation where this thesis positions itself.

Cobbin and Burrows have undertaken a concise review paper detailing all the academic literature covering accounting as well as military and war, published between 2000-2017. One of the biggest military topics of academic enquiry relating to accounting is the field of logistics. In a modern context we can see that logistics takes roughly a "third of the US defence budget" (Cobbin and Burrows, 2018, pp.488-489). Therefore, with this in consideration, we can see why military- accounting academia is such an important field of research, that would benefit expanding.

Funnel and Chwastiak describe what is meant by military accounting, stating that it is "the mechanism for allocating resources and ensuring they are employed [deployed] in the most efficient way possible" (Funnell and Chwastiak, 2015, p.1). Therefore, with this definition, we can see why Cobbin and Burrow highlight that Finance is arguably the "fourth arm of Britain's defence services". Of which, without efficient implementation and attention the rest of the military would be rendered unsuccessful (Cobbin and Burrows, 2018, p.489).

Funnell criticises the current lack of military accounting, when considering that military spending has by far dwarfed all other government spending, the military accounting academic history does not parallel this. However, he states that a prominent exception of this is Chwastiak's research upon the Vietnam war (Funnell, 2010, pp.561-2). Cobbin and Burrow also lament, that even though it is clear how important financing and accounting is to the military, accounting history in this field is woefully underrepresented.

The work that is published is usually incredibly niche. A special edition of Accounting History was published to celebrate military accounting, it stated that they "were premised on a definition of military as extending beyond the notion of the fighting forces to include "industries and political infrastructure upon which the military depend" (Funnell, 2006, p.388)- quoted from Cobbin and Burrows, 2018, p.490.) We can also see from conferences and additions to collaborative books that there is a changing attitude to the field, with scheduled attention to military accounting (Cobbin and Burrows, 2018, p.491).

The United Kingdom has been highlighted as being world leading and dominating the pre-existing literature. Cobbin and Burrow highlighted that within a given time period they analysed the publications relating to military accounting. 21 publications researched UK military accounting, more than any other country. The USA holds the next position with 12 (Cobbin and Burrow, 2018, p. 492). Therefore, the UK is clearly an academic leader in this discipline.

Accounting history differs largely from naval history as an academic field. As stated, Accounting history tends towards more detailed specific research and veers away from general history. Whereas, when looking at some of the most notable recent publications within the field of Naval History; Lambert's 2019 work on sea power states, which is a

broader history of eminent states (including Britain, Athens, Venice and the Dutch) and how they became eminent 'Sea-Powers'; JD Davies, *Kings of the Sea: Charles II, James II and the Royal Navy*, which is again a broader history of the later Stuart Kings and their passion and intelligence for their navies. Finally, an example can be seen with one of the most notable works in the field – N.A.M Rodger's *Command of the Ocean*. This gives a thorough overview of Britain's naval heritage between 1649 and 1815, covering topics from administration to military tactics.

Rüger describes Rodger's work as being designed primarily "not only, as a history of the royal navy, but as a history of Britain, told through the prism of the royal navy" (Colville & Davey, 2019, p.233). Ruge argues that this is essential for the best naval histories, they should be so much more than just "combat, strategy and technology- they were never only naval histories".

All of these well-respected academic pieces of research undertake a much broader general history. This contrasts greatly from accounting history, which, as already mentioned, focuses on specific fields of enquiry for more detailed research. Although interdisciplinary, this thesis has chosen to align itself closer to the later, and as such this is the reason for the methodological choice of investigation specific accounting implementations of 3 individuals, instead of a wider institutional study that gives a more general history.

Naval- Business History is not a new notion, it is a pre-established field of academia. Davey and Colville describe the movement after 1976 (when Kennedy published his landmark work 'The rise and fall of British Naval master) of historians focusing not just on battles and tactics, but assessing the wider picture. This includes; statecraft, geopolitics

and economics. He references historians such as Lambert, Knight and O'Brien how "resources, economics and government have shaped naval power" (Davey & Colville, 2019, p.6). These debates spread into the 1990s with military professionalism and the fiscal-military state (Davey & Colville, 2019, p.7). Knight also describes this phenomenon, stating that from the 1960s "economic, social and business history rose in popularity. By the early 1990s the concept of the 'fiscal-military state' was being popularised; this the study of the politics and administration of the navy moved much closer to mainstream history" (Knight, 2011, p.236). Therefore, we can see that this thesis' approach to interdisciplinary naval accountancy practices are not new are form part of an established research practise within modern naval history.

Before moving on, It should also be discussed here, that naval history as an academic discipline has a troubled past. Although it fits under the umbrella of history academic as a whole, those studying naval history and historiography will lament its standing and reputation over the past century. As will be explored directly, naval history was not respected for lacking critique and analysis in the pre- WWII era and it is undervalued post World War II. No naval historian has held a chair at a university. Both Rodger and Knight lament that young scholars have tended to move into mainstream history in order to be able to advance their careers (Rodger, 1944, p.44)(Knight, 2011, p.234). However, scholarly support for the field increased in the 1980s (Knight, 2011, p.234). Fischer states that most scholars believe "that their work fails to receive sufficient respect from other practitioners in the larger historical discipline" (Fischer, 2011, p.366).

Rodger believes that it is important to assert that in all probability it is not that academic disciplines do not agree that an understanding of the history of the sea is important,

instead they believe that it always falls under someone else's department. For example, he argues that Economic historians will research overseas travel and fisheries, but will not touch upon warfare, naval historians will focus upon battles and campaigns, but not place these into a historical context to locate their significance and military historians in theory see it as importance, but in practice this is neglected (Rodger, 1994, p.43).

To understand the reason behind this, Lambert stresses that it is important to understand naval history's origins. The field originated as a study for navies as its primary purpose, and a study about navies as its secondary aim (Lambert, 2011, p.209). The publication of research into the inner workings of the navy were determined by the educational requirements as well as strategic reflection of a state's navy. These histories also fit a political purpose, at the same time as there was the development what could be described as a 'historical profession', there was a growing trend across Europe of secular nationalism. This meant that nations were using their histories to support the idea of powerful nations, being able to cement the ideas of nationhood as well as reimagining their national identities after losses (Lambert, 2011, p.209). Lambert argues that naval histories were designed to "foster confidence in the organisation, rather than a reverence for factual accuracy" (Lambert, 2011, p.218).

Hattendorf also describes this situation stating that Naval History needed to appeal to the general public only as far as was required in order for them to support its public expenditure, it needed to be as informative as required for a statesman to use as a guide, and for a seamen to appreciate the ideals of the organisation. Of which, none are the 'dispassionate understanding' required of an academic (Hattendorf, 1994, p.4).

One of the eminent scholars, of whom we can accredit the emergence of what could be described as an 'academic field of research' is Laughton. Working from King's College London, he recognised the importance of using the history of the navy as an educational tool. He "used academic methodology to refine the delivery of naval education and producing teaching texts" (Lambert, 2011, p.209). However, most importantly for the longevity of naval history as a discipline, he founded the Naval Records Society. In a time when accurate data collection was occasionally neglected, his society produced the volumes of published primary source material. By 1914, the society had produced 45 volumes of valuable material. This rose to 78 by the outbreak of the Second World War (Knight, 2011, p.226). Laughton also wrote the additional entries of 19th century officers for the Oxford Dictionary of National Biography (Lambert, 2011, p.210); A valuable biographical reference tool used within the Duke of York, Coventry and Pepys' case studies.

Rodger poses an interesting point that needs considering with the introduction of the Naval Records Society. He stresses that the council of the NRS in their first twenty years consisted of the following; "King Edward VII, two royal princes, five cabinet ministers, eleven peers, twenty-seven admirals, four generals... two directors of naval construction, two princes of the Holy Roman Empire, and the Lord Provost of Glasgow" (Rodger, 1994, p.43). He explains that there were some politically motivated decisions around this time. Clearly, the pedigree of the council members is unparalleled in any academic discipline. However, this plays into the idea that this time period was "a history of gentlemen, for gentlemen" (Rodger, 1994, p.42).

It is also important that post-World War II, scholars across Europe were allowed access to the source material available inside their respective Nation's National Archives (with the exception of the USSR). This allowed for a far clearer data driven methodological approach (Lambert, 2011, p.217). An additional development that aided the field to mature at a faster rate was the publication of guides to navigate naval history source material. For example, Randolph Cock and N.A.M Rodger's guide helped scholars understand the breadth of source material available, attempting to ensure that research did not just use the material within the ADM classes at Kew, instead understanding the wealth of material available within other classes at the National Archives (Knight, 2011, p.228).

Traditionally research within the naval history discipline has been centred around biography of great men and operational minutiae. These writings were traditionally from the perspective of commissioned officers with the aim of celebrating Britain's naval supremacy, whilst neglecting; Shipbuilding; Employment; Finance; Politics and Suppliers and vendors (Knight, 2011, p.225). Knight describes the research published before 1939 as lacking analysis of critique (Knight, 2011, p.227). He also argues that due to the research's proclivity for short technical minutiae, in modern eyes were would probably refer to the publications as a 'note' instead of an academic journal.

Additionally, many of the eminent scholars (For example Knox, Laughton and Corbett) in this period were not writing in great quantity in the *Mariner's Mirror*. Their focus instead was on the Creations of some of our greatest naval research institutions; The Society of Nautical Research, The Navy Records Society, the establishment of the National Maritime Museum and saving HMS Victory. Knights postulates that this could be a rationale for the

arguable lack of quality within field during this time period; the senior researchers were otherwise engaged. Oppenheim's 1896 work was an exception to this. His detailed work on naval administrative history, it is argued by Knight is still useful today. This work has proven to be of great value to this research. However, this work was published with 'Victoria County History' and not within mainstream academic circles. Supposedly, this in relation to Oppenheim's reputation for being "prickly and reclusive" and in turn not ingratiating himself with his peers (Knight, 2011, p.227).

Both Lambert and Knight have suggested that the work before World War II was hindered by its motivation of celebrating the Royal Navy and lack of primary source material. We can therefore see a new era of naval history emerge in the aftermath of the World War II. Knight refers to this as "new naval history", that moves away from operation history and becomes more empirical in nature (Knight, 2011, p.218).

Lambert highlights that Beeler's work published in 1997 entitled 'British naval policy in the Gladstone Disraeli era, 1866-1880', was a huge development milestone for the field, because it established that naval budget and finance was fundamental to a state's national policy. This in turn ascertained why governments found the funding of navies problematic because it created a politically difficult situation. This idea is most certainly upheld within the following chapters of this research, ascertaining that the fear of the crown using the navy as a spearhead for control was the strongest element in it withholding essential finances (Lambert, 2011, p.213).

Knight asserts that one of the most influential pieces of work to move away from simple operational histories is N.A.M Rodger's 'In the Wooden World'. He states that this work "upended John Masefield's early twentieth century accepted and hostile view of the

harshness of the discipline and governance of the navy. He did this by a close, systematic and statistical examination of naval correspondence, logs and muster books in the public record office...the enormous success and influence of this book took naval scholars by surprise” (Knight, 2011, p.235).

One of the ways of assessing the impact on this new wave of history, the movement towards social and economic interdisciplinary partnerships and away from traditional biographies and operational histories is to examine the bicentenary celebrations for the Battle of Trafalgar in 2005. More emphasis was played to the lesser known participants of the battle and the social history of the era. The *Mariner’s Mirror* published a special edition to commemorate, and from the 16 articles included, only 6 were written about the battle itself or Nelson (Knight, 2011, p.239).

Historiography for Naval History was historically neglected and undervalued with “limited concern for the context in which key texts were generated”(Lambert, 2011, p.217). This view is shared by Fischer who attempts to address the biggest problems within the field. He states that within the *International Journal for Maritime History*, over the five years prior to his publication, 62% of all articles rejected for publication were rejected on the grounds of unconvincing contextualisation (Fischer, 2011, p.369).

Glete states that in the study of the post English Civil War time period, the research in naval history has been extensive. However, a lot of this research is both out of date and too narrow. He argues that “administration, economy and the development of naval capabilities are often inadequately treated” (Glete, 1999, p.2). This shows the necessity to undertake research that reconceptualises our understanding of a well-known time period with a shifting focus towards under researched topics.

Glete postulates that this is because the time period in question is a period of great change. This can be seen in the rise and fall of existing empires. He categorises them in 2 ways, either a political empire or an economic empire or alliance. He exemplifies the first using the Spanish empire, the Ottoman empire, The Danish empire and the Swedish empire. He then exemplifies the later with the Dutch empire and the Hanseatic network of trade in Northern Europe, with the further clarification that he feels the Venetian empire sits somewhere between the two. This is important because he queries whether we should be asking if these nations can attribute their success due to their economies or their maritime policy? Questions he believes are not answered within the current academic literature. Glete builds on this to say that time periods of great change have traditionally been less suited to specialisation (e.g. interdisciplinary detailed topics). *“The division of existing scholarship into various subjects and traditions is inadequate for this period of change”* (Glete, 1999, pp.6-7). Therefore, we need to change this stance and utilise interdisciplinary research to be able to research this time period with accurate scholarly vigour.

Funnel states that for any community to exist with any level of complexity, a military force is necessary to enforce control (Edwards & Walker, 2010, p.562). Therefore, It is an essential organisation required to support the British constitution. Funnel argues that from the seventeenth century the primary interest of accounting historians was *“protections against threats from the military to the supremacy of Parliament and to the liberty of individuals”* (Edwards & Walker, 2010, p.562).

This is important within this research, because a large component that is discussed throughout this thesis is the parliamentary-crown financial struggle. Parliament would

regularly withhold money to the crown to fund the navy, with the thought being that this was in order that the navy would not be used against the crown.

Funnell cites Howard, arguing that the biggest query post English Civil War was the issue of needing forces in order to protect from external threats, without said forces being used against their own people. The government tended to keep the military small in order to reduce their threat, however, the dual problem with this is that it would leave the state unprepared against a foreign attack (Edwards & Walker, 2010, p.563). However, as can be seen with both the English Civil War and Glorious revolution, this was not entirely successful, therefore political controls were also necessary. The Mutiny Act was enacted to “stipulate that each year the crown was required to reaffirm its allegiance to the principle of parliamentary control of the army as enunciated in the Bill of Rights” in 1689 (Edwards & Walker, 2010, p.564).

“an enduring tension arose in the seventeenth century between military efficiency and control of the military to ensure political security, with Britain’s naval superiority allowing the former always to be sacrificed” (Edwards & Walker, 2010, p.565).

Funnell describes this as a ‘constitutional theme’ in military accounting. However, there are now widening areas of interest within military accounting history. For example, the origins of specific accounting measures which would form the basis of what is constituted as ‘modern management accounting’ (Edwards & Walker, 2010, p.562).

Additionally, Funnell explains that from the end of the 17th century, the primary objective of military accounting was to act as a control mechanism to ensure financial procedures had been followed.

2.6 Discussion relating to strengths and limitations of primary source material

As a historical thesis, this research relies entirely upon primary source material for the data collected for the subsequent analysis. Therefore, the strengths and limitations of this will be discussed directly. In this methodology chapter, this will only be explored in a wider sense, the strengths and limitations of specific sources will be discussed during their analysis within the main body of the thesis.

Napier describes one of the biggest pitfalls of archival data collection for accounting history. Although he is specifically referencing pre-colonial Africa, his point is transferable. He suggests that sometimes there is lack of clear archival evidence because “much of this accounting was likely to be oral, hence no permanent writings of other artefacts could be expected to survive” (Edwards & Walker, 2010, p.41).

“the challenge for accounting historians in this type of situation is to be aware how far they can use whatever evidence of practices and procedures still survives as a basis for conclusions about accounting. The danger is that descriptions in secondary sources of behaviour that may appear to be accounting to an accounting historian may not be good proxies for any actual accounting activities” (Edwards & Walker, 2010, p.41).

This is an integral point that is worth considering with source analysis. Some documents are specific accounting documentation, for example ledgers and instructional books, of which the data is reasonably clear. However, some sources are taken from letters, diary extracts and personal addenda.

As this research is enquiring to accounting practices that are nearly 400 years old, we cannot implement an alternative methodological approach. All participants are long

deceased. Therefore, the only control mechanism we can place upon this research is the examination of wide array of primary source material that is taken from different locations, authors and differing source types. These sources are then cross referenced for corroborations and the potential existence of patterns or trends. Therefore, although not a perfect methodology, and certainly not what would be used in a modern context with surviving participants. With this form of historical enquiry, this is the best practice we have available.

Bowen also describes the necessity for cross referencing primary source material. He refers to this process as 'triangulation'. He describes by stating that "The qualitative researcher is expected to draw upon multiple (at least two) sources of evidence; that is, to seek convergence and corroboration through the use of different data sources and methods... By triangulating data, the researcher attempts to provide 'a confluence of evidence that breeds credibility'... [and] can corroborate findings across datasets and thus reduce the impact of potential biases" (Bowen, 2009, p.28).

Bowen also highlights that a particularly useful function of primary source document analysis, is using the documents to track change and development. He stated that when there are numerous iterations of a document, these can be used to compare and identify changes, which can enable the researcher to "get a clear picture of how an organisation or a program fared overtime" (Bowen, 2009, p.30). This is exactly the function of the analysis of numerous drafts of the Duke of York's instructions, as seen in the Duke of York Case study.

Rodger describes the proper use of source analysis as being pivotal to ensuring that naval and maritime history becomes as respected as its other historical counterparts within the

wider academic discipline. He states that researchers must “at the level of the monograph, this must mean the documentary sources; at the level of the synthesis, the printed authorities”. This includes exploiting the archives and all relevant literature (Rodger, 1994, p.118). He argues that this had been traditionally neglected and unsparingly found amongst those authors who lack academic training, for example-retired officers.

2.7 Conclusion

This chapter has provided an overview of the methodological choices and rationale for this thesis. It has detailed which archives have supplied the primary source evidence for the Research as well as stating the limitations of primary source research. However, this will be explored in much further detail in the bodies of each case study in chapters five to eight, whilst analysing individual documents.

An analysis of case study research as a methodological choice and the use of biographical case studies has demonstrated the validity in using this methodology to support the thesis' research aim of establishing the extent to which attempts made by three senior individuals to instigate management controls were responsible for organisational professionalisation of the navy in the late seventeenth century. Additionally, this chapter has demonstrated that this research is responding to scholar's appeals for new interdisciplinary research within naval and accounting academia in order to progress the fields.

Chapter Three- Literature review for professionalisation and Management Control

3.1 Introduction

In the previous chapter, the methodological choice of using Biographical case study research to achieve the research aim; ‘establish the extent to which attempts made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the navy’, were reviewed. This chapter will further support this aim by providing a review of the findings of selected academics relating to the definitions of management control and professionalisation. This is essential because there is debate amongst scholars relating to exactly what is meant by these key terms. In section 3.2 the definition of professionalisation is explored across academic and practitioner literature. Subsequently, similarities are identified and a new framework is developed by collating the definitions and finding a consensus.

Section 3.3 then provides the same level of review for the terminologies surrounding management control, highlighting the keywords and what criteria they ascertain is necessary for a management control system. This directly addresses the first research objective by investigating the concepts of professionalism and management control through the literature.

The importance of researching management control in a historic context is then explored in section 3.4. This highlights the emerging new field of academia, demonstrating the limited volume of academics who have focused upon understanding the importance of applying 20th century concepts to historical applications. Of which, no scholar has

previously addressed these concepts to the navy in the seventeenth century.

Finally, Section 3.5 will address the link between professionalisation and management control and details how management control can be implemented in order to work towards organisational professionalism.

Therefore, this chapter will provide the appropriate theoretical underpinning to support this research's aims and objectives.

3.2 Professionalisation

Some of the most notable names in the field of professionalisation include Larson, Eliot Freidson and Andrew Abbott. Freidson reimagines the understanding of professionalism as a concept (Freidson, 2004). He creates a 'logical model' for professionalism, stating that its foundation is rooted in the 'world of work', "because, like all occupations, they cannot exist without some way of gaining an income" (Freidson, 2004, p.5). Freidson himself states that his work is different from the two previous leaders in this field; Larson and Abbott. Larson asserts that historically, professionalisation has occurred as a result of the financial benefit to be gained through increasing the societal position afforded to experts by attempting to control and reduce. However, Freidson argues that Larson does not develop the logic of this theory far enough and asserts that his research is necessitated by this lack of scrutiny, because he "abstract[s] them into a model of interconnected institutions whose realization depends upon the conjunction of a limited number of contingencies" (Freidson, 2004, p.6).

Additionally, he credits the work of Abbott, who is sceptical of the existence of a specific professionalisation process. Instead, Abbott focuses his work on how professions gain, keep and potentially lose a monopoly over their expertise.

Freidson breaks his own concept down into two key principles; firstly that 'professional' work is so specialised that it requires extensive training and experience and the absence of such training renders the work inaccessible to the general populace. Secondly, he theorises that this knowledge and expertise "cannot be standardized, rationalised... or commodified" (Freidson, 2004, p.17)

One point that Freidson places particular emphasis upon is the 'division of labour', specifically the method in which labour is coordinated when employees are undertaking 'different but related tasks', therefore he uses "the concept of the division of labour to represent the organisation and coordination of the relations between workers performing different but interconnected specialisations" (Freidson, 2004, p.37).

Freidson also describes the necessity for training programmes. He declares that for a profession to receive 'official recognition' a clear requirement is that they must have undertaken the learning of a substantial body of knowledge that is underpinned by theoretical concepts (Freidson, 2005, p.82). This recognition can come from the general public, paramount power or state.

This training should be a distinguishable feature that enables the worker to perform tasks that are above and beyond what could be expected of any capable adult who lacks the training. Additionally, it is stipulated that this training should be vocational in nature. (Freidson, 2004, pp. 84-6).

It is noteworthy that Freidson asserts that the training necessitated within a profession should have university affiliation (Freidson, 2004, p.93). This is a view shared by other academics, such as Lewis Meriam, who states that it is necessary that entrance into the profession should require the post holder to have achieved a degree or equivalent from a university (Meriam, 1937, p. 59). Although this is most certainly true in a modern sense, it is one of the examples of this theoretical understanding potentially not extending into a historical context. In the 1660's university education was rare and typically reserved for those seeking to enter very specific professions. It is important that this is noted when applying this theory outside of the twentieth and twenty-first centuries.

Abbott presents an alternative view on the concept of professionalisation. He argues that the concept is generally misrepresentative because it does not place sufficient emphasis on the 'the contents of professional life'. The focus had previously been on licensing and ethics codes, whereas he argues that the personal side is missing and the focus should be on "who was doing what to whom and how" (Abbott, 1988, p.2). Abbott focuses upon the need for competition, moving from an individualistic to a systematic view of professions. He states that "Control of knowledge and its application means dominating outsiders who attack that control. Control without competition is trivial" (Abbott, 1988, p.2).

However, Abbott only makes two fleeting references to military professions within his work. Firstly, he implies that there is some competition with domestic military forces. An example of gives is of the American Air Force; *"The technology of airplanes revolutionised the tasks of the war. Yet the air arm of the American military became separate from the Army only after an internal battle of several decades, and it lost a similar fight with the navy"* (Abbott, 1988, p.92).

His second reference can be seen when he describes some professions as being built upon 'fading values', with an emphasis on personality instead of technique. His examples are the French army officer corps, who "until at least the seventies a legitimation based on tradition, courage, personal glory, service of the patrie, and the brotherhood of arms" (Abbott, 1988, p.192).

Additionally, Abbott places a large emphasis on coalescence into a group or association (Abbott, 1988, p.11). This work then seems to suppose that professionalisation only occurs in groups that charge for their services, for examples Lawyers or Accountants. This preconception, would explain that lack of references to the military in professionalisation literature. The military does not have competition, because it is state governed, and as such there cannot be numerous navies within one state's jurisdiction. As such, not all of these concepts can be seen as relevant in a historical military context.

Therefore, when considering the value of these theses, Friedson's and Abbott's focus on the importance of free markets and competition in their theses render them less useful as a benchmark for professionalisation in the context of the 17th Century Navy and, therefore, in the context of this research. Therefore, the scope of this review was expanded outside of the academic field leaders to examine the views presented in sources that are more applicable to this research.

The first publication analysed was located from the National Research Council, assimilated from a conference of academics relating to the Nation's Cybersecurity workforce. This conference has two different sets of criteria, for both modern and historic notions.

In a modern context, the conference agreed that the following criteria were essential:

1. *Educations, training and other activities that transform a worker into a professional*
2. *Social processes by which an occupation becomes a profession.*

The research council also sets out the historic conditions for professionalisation. Their paper does not stipulate what is meant by historic, however it does state that this list includes elements found in the literature on professionalisation.

“Historically, professionalization has had one or more of the following goals

1. *To establish standards that enhance the quality of the workforces*
2. *To regulate workers whose jobs can affect the health, safety or property of others*
3. *To enhance public trust and confidence*
4. *To enable compliance with regulatory or legal requirements*
5. *To enhance the status of an occupation*
6. *To establish a monopoly or otherwise regulate the supply of labour to advance the interests of its members*
7. *To guide the behaviour of practitioners in the field, especially when it comes to morally or ethically ambiguous activities*
8. *To establish and standardize roles (and the associated knowledge, skills, and abilities) and pathways so as to better align supply and demand, increase awareness of career paths, and facilitate recruitment and retention by employers”.* (National Research Council, 2013).

Similarly, to those definitions provided within the academic literature, one might equally question the relevance of this description, . However, its context within an official pamphlet authored by America’s cybersecurity workforces, it is argued that its relevance is significant given that this workforce clearly has a government and military focus. It is important to note the phrase “one or more of the following goals” included in the description. As such, there is no onus to establish a case for all eight of goals included but may still assert that some of these goals were demonstrated by the Navy during the process of professionalisation.

Hall also highlights this notion within his own research on professionalisation. Firstly, he describes the following as being key attitudinal attributes to professionalisation; 1. The organisation becoming a 'major reference' for ideas and judgements, 2. The benefit of this service to the public, 3. Self-regulation, because the people most qualified to judge is a fellow professional, 4, 'a sense of calling to the field' and finally, 5, autonomy- no pressure from external pressures (Hall, 1968, p. 93).

However, one of the key points taken from Richard Hall's research is that he describes the act of professionalisation as "movement toward correspondence with the professional model" (Hall, 1968, p.92). Therefore, it should be noted that professionalisation is a noun; describing a process. Therefore, it is not imperative for an organisation to be completely akin to a professional model for professionalisation to have occurred. Instead, simply progression towards this more ideal state.

Norbert Elias' research describes the evolving nature of a profession within the navy. He describes how the seventeenth and eighteenth centuries can be described as the 'formative years' of the development of a navy profession (Elias, 1950, p. 294). He describes how book learning was not essential because it was "of little avail" (Elias, 1950, p. 293), but he states that young boys getting experience on the ships as early as possible was the most important element.

Elias is describing an apprenticeship style system instead of an academic qualification. He also describes how officers should have been seen as men of breeding. They were expected to be fluent in multiple language in order to represent their countries (Elias, 1950, p. 294). However, Elias does not reference any of these claims with sources, which makes it academically problematic.

In his PhD thesis, Mclean also discusses the literature surrounding the idea of professionalisation for his project which spans the time period 1660-1749. In his work he compares three main theoretical frameworks to aid his definition of 'professionalisation; George Ritzer, Trim and Michael Lewis. Mclean's ideas have been compiled into a comparative table (Mclean, 2017).

Ritzer's criteria	Trim's criteria	Lewis's criteria
Power	a discrete occupational identity	A continuous flow of entry of young officers, of the required material and in the required numbers.
Doctrine, or general systematic Knowledge.	formal hierarchy	There must be the provision of an adequate system of training the young officers as they enter
Rational training.	Permanence	There must be the provision of regular employment for the officers thus trained. Employment must be as regular as possible, and when not forthcoming, the officer's professional connection must be maintained through half-pay.
Vocational qualifications	a formal pay system	There must be the provision of reasonable chances for the individual officer in rising gradually in professional, financial and social status as he becomes capable of bearing greater responsibility and thus giving more to the service and the state, e.g. rank and promotion.
Specialization	a distinctive expertise and means of education therein	There must be provision for a steady exodus at the other end of the service. Officers not suitable for promotion to command or flag rank need to be able to be superannuated or placed into the reserve.
A full-time employment	efficiency in execution of expertise	Pecuniary provision for retired officers or dependants
The existence of a clientele	A distinctive self-conceptualization	
Salaries		
Promotions		
Professional duties		

A distinctive way of life		
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Table 1- A cross comparison of Sam Mclean's theoretical framework for the definition of professionalisation. Taken from his 2017 King's College London PhD thesis.

Ritzer elaborates on the three differing sociological approaches to reaching a definition on professionalisation; structural, processual and finally, the power perspective. He describes the structural approach as being the explicit comparison of characteristics held by professions that are not held by non-professions. His description for processual is the historical path that an occupation must take to reach becoming professional and finally, his description for power perspective is the monopoly granted to their work tasks (Ritzer, 1975, p. 630).

However, Ritzer states that this should not be seen as mutually exclusive from the previous two approaches, because “we can see power as both the motor force behind drives towards professionalisation as well as one of the defining characteristics” (Ritzer, 1975, p. 630).

Finally, Lawrence Hrebiniak describes professionalisation with arguably the most different definition to his fellow scholars. He describes it by placing an ‘ethos’ on the staff. He states that employees should require less control. “The use of professionals implies a greater reliance on internalized standards and expertise or knowledge to control behaviour rather than bureaucratic or administrative mechanisms” (Hrebiniak, 1976, p. 664).

The debate over the definition of the terminology professionalisation is a large field of academic discipline. The accepted ‘popular’ view according to the Oxford English Dictionary

standard is that professionalisation “Give[s] (an occupation, activity, or group) professional qualities, typically by increasing training or raising required qualifications.”

As can be seen from the information summarised in this literature review, the current definitions of professionalisation are broad, somewhat disparate and often specifically tailored for an individual field of study or timeframe. Therefore, for the purposes of this research, none of the pre-existing frameworks are suitable in their entirety as such, it has been necessary to establish an original framework that encompasses elements of pre-existing definitions, that are appropriate for the application to seventeenth century research

The methodology used for constructing this original framework, consisted of applying a mode-average analysis of the most popular criteria present from across the literature review to establish an academic consensus of the criteria that constitute professionalisation.

By including the individual criteria that are referenced more frequently than others, the following criteria are what could be considered as the most relevant in defining professionalisation;

1. The occupation having permanence and full-time employment
2. A formal pay system and salaries
3. The requirement of specific knowledge and expertise
4. The necessity to undertake formal training or have achieved specific qualifications.

(The literature does not agree on the level or type of qualification, disagreeing on whether it should be university level, vocational or apprenticeship)

5. The understanding of a public perception or 'status' relating to an occupation and the need to uphold it.
6. The guiding of behaviour and establishing of standards within each role.

Therefore, having completed a review of both the field leaders as well as a breadth of alternative sources, this research has conceptualised the above original framework that best represents an academic consensus of the definition of professionalisation. This original framing will be used for the purposes of this thesis.

3.3 Management Control

This chapter will now explore the literature surrounding management control, to understand what is defined by this term. This definition has been researched alongside professionalisation, because it became apparent whilst undertaking the data collection for this thesis that the accounting practices implanted by the Navy Board during the given time period could be characterised as management control. This management control aided in the professionalisation of the Royal Navy. Naturally, the Navy Board in 1660 were not using this same terminology that modern business academics use today, however, they thought about it as a system that needs putting into place – regardless of the terminology.

Firstly, this section will explore the definition of the term control, before moving onto the broader notion of management controls. Langsfield-Smith gives a detailed definition of the term control. It states that they can be both formal and informal- including rules as well as standardised operating procedures (Langsfield- Smith, 1997, pp.221-228). They

can also be output or behavioural controls, meaning they have a feedback nature and generally financial in nature. This includes the measurement of specific results, and the implementation of corrective actions upon failure to achieve specific targets. These can also include Human Resource management, which includes behavioural controls.

This differs from informal controls, which are usually less academically researched, due to their less visible nature. These include unwritten policies, which are usually as part of a workplace culture, including organizational norms and shared values (Langfield-Smith, 1991, pp.208-9).

Ferreira & Otley prefer the term Performance Management Systems in preference to Management Control Systems because it identifies a more complete approach to the supervision of an organization's performance, with Performance Management systems incorporating all the definitions that sit under management control (Ferreira & Otley, 2009, p.264).

They debate the various definitions that pre-exist because it is 'difficult to establish', ultimately concluding that Performance Management Systems are the processes established within an organization for filtering down to all employees the management structure's aims. This is achieved through "*analysis, planning, measurement, control, rewarding, and broadly managing performance, and for supporting and facilitating organizational learning and change*" (Ferreira & Otley, 2009, p.264).

Ferreira and Otley develop this further by stating that it is the duty of managers to take the responsibility for setting this aims in order to fulfil the expectations of all 'relevant stakeholders. They also analyse Otley's seminal 1999 work; in which he creates a 5-piece

framework for Performance Management. Firstly, the organization’s key aims should be identified, alongside the appropriate methodology implemented within the organization to assess the success of these aims. Secondly, Otley evaluates the importance of processing forward thinking strategies, alongside performance measurement. Thirdly, Otley describes the importance of target setting, including both how these are set as well as at which management tier this is appropriate. Fourthly, the application of a rewards-based system as a method of performance management. Finally, Otley details the data required and the information flows necessary to accurately and efficiently manage and monitor performance.

Ferreira and Otley then develop their own theoretical framework with the following concepts;

Concept	Description of concept
Vision and Mission	This includes ascertaining the organization’s vision and mission and how this is filtered through across the organization to all of its members.
Key success factors	This establishes what the organization identifies as its central and key factors for future success and again, how this filtered across the organization to all of its members.
Organizational structure	This asks the important questions; <i>“what is the organization structure and what impact does it have on the design and use of Performance Management Systems?”</i>
Strategies and plans	This concept aims to understand what strategies have been implemented by the organization, and what procedures have been applied to support the success of these strategies. Again, this concept assesses how this is communicated across the organization.
Key performance measures	This concept identifies what measures for performance relating to the organization’s

	aims are applied. How are these communicated across the organization and are they important when evaluating performance.
Target setting	This concept aims to identify what an organization needs to achieve as part of the above Key Performance Measures, in turn how are these targets set and how difficult are they to attain.
Performance evaluation	This concept questions what processes are available within an organization to evaluate performance, including overall organizational performance, individual and team.
Rewards systems	This concept assesses if rewards are available based on performance targets. Will these hold a financial incentive, or conversely are there penalties for failure to attain targets?
Information Flows, Systems and Networks	This specifically questions what information flows an organization has to support the implementation of its performance management systems.
Performance management systems use	This concept queries how the information gained through the above controls is used at different hierarchical levels across the organization.
Performance Management Systems Change	This evaluates change to pre-existing systems and are they made in a proactive or reactive manner.
Strength and coherence	This final concept evaluates the strength of performance management systems and how they are implemented.

Table 2- A table that summarises Ferreira and Otley's theoretical framework (Ferreira & Otley, 2009, pp.267-276).

These concepts highlighted by Ferreira and Otley details concisely the definition of performance management/ management control. Berry et al also undertook a review paper relating to management control systems. Their assessment of what is defined as performance in management control yields similar results to Ferreira and Otley. They

state that performance management in Management control includes the following; *“examining objectives, strategy¹⁰, measures, incentives and information flows as well as contextual issues, e.g. external environment, organisational culture, social controls and history”* (Berry et al, 2009, p.4).

Neely et al. (2005) also discuss the field of Performance management, which they state is lacking quantity of academic reflection. Their definition is initially much broader, stating that from a marketing perspective this means to perform one’s goal with more “efficiency and effectiveness” than one’s competitors (Neely et al. 2005, p.1228). They justify this by describing how *“a performance measure can be defined as a metric used to quantify the efficiency and/or effectiveness of an action[1]. . A performance measurement system can be defined as the set of metrics used to quantify both the efficiency and effectiveness of actions[2],”* (Neely et al. 2005, p.1229).

¹⁰ Langfield-Smith reviews what is meant by the term Strategy. She states that some define it as *“a pattern of decisions about the organization’s future which take on a meaning when it is implemented through the organization’s structures and processes”* however, another definition states that *“strategic decisions occur at many levels of managerial activity. They are concerned with the long-term direction of the organization, the scope of the organization’s activities, the matching of organizations to its environment and resource capabilities, the allocation of major resources within the organization and consideration of the expectations and values of the organization’s stakeholders”*. (Langfield-Smith, 1991, p.210)

Category of measure	Measures used
Shipments	Actual Performance-to-build plan Current backlog
Inventories	Total (weeks and \$) Scrap Excess Obsolete
Variiances	Purchase price Production burden Materials acquisition Materials burden Materials usage
Labour performance	Labour Efficiency Utilization Productivity Overhead percentage Overtime Absenteeism
Capital	Indirect direct ratio Appropriations Expenditures
Spending	Salaries and benefits Controllable expenses Non-controllable expensed
Headcount	Direct Indirect Total By functional areas

Table 3 Taken from (Neely et al, 2005, p.1230) indicating typical monthly performing measures.

The above table is taken from Neely et al's work and details specific examples of performance metrics that can be used on a monthly basis to assess effectiveness and efficiency. We can extrapolate the data from this table and apply it in a historic context. As this thesis will explore in the following chapters, we can see examples of these control metric's in place. For example, the monitoring of excess and waste, absenteeism, salaries and benefits. Therefore, even though the terms performance management and management control were not in place in the late seventeenth century, this does not mean that the concepts were not being to be used at this point. As such, we can retrospectively, apply the terminology to the developments during this time period.

The model used for the original framework defining the criteria regarding professionalisation relates to occupational professionalisation. The Duke of York, Coventry and Pepys have individually demonstrated the movement towards becoming professionalised, however they have also taken this one step further by making the organisation more professional through the application of management control. Therefore, each concept links and feeds into the next, overall achieving a movement towards organisational professionalism.

3.4 What is the importance of researching Management Control in England in the Seventeenth century?

Very little is written on management control in the seventeenth century, or indeed in a historical capacity overall, which once again demonstrates the value of the research this thesis has undertaken. One piece of scholarship that has been undertaken relates to a sixteenth century farmer; Henry Best. Mclean's research upon Best explores that notion that landowners in the sixteenth century has established that for a farm to be effective and profitable, strong supervision of farm labourers was essential. In order to teach his eldest son how to manage the farm, Best wrote an instructional manual in 1645. Mclean narrates Best's analytical and systematic approach to employment and labour management (Mclean, 2009). In a similar approach to this thesis, it is clear that even though the modern terminology was not being applied in 1645 when we understand the definition, we can see that management control was used in agriculture in the seventeenth century, as this thesis will prove it was also being used in the military at this time period.

There is no current research relating to management control in the Navy in the seventeenth century, or in the English military as a whole. However, one of the nearest pieces of research within academia can be seen in Peter Brown's research relating to command and control in the seventeenth century Russian army.

Brown describes command and control as being *"extension of authority over distance and reductively described to issuing orders and trying to control outcomes"* (Brown, 2012, p.249). He highlights that the terms are modern, but the concepts are 'timeless'.

'embedded in any historical military organization. Brown describes command control as the protocol in which the management structure, in this case the military commanders or differing levels of seniority, implement military decisions and how they achieve and evaluate outcomes. Brown asserts that this covers logistics, battle organisation, recruitment, transportation and deployment (Brown, 2012, p.25).

Another example of the retrospective application of modern terminology to timeless concepts can be seen in Lee's investigation of internal controls and historical examples of their implementation. Lee describes the definition of internal controls in the following way;

"Internal accounting control comprises the plan of organization and the co-ordinated procedures used within the business to (1) safeguard its assets from loss by fraud or unintentional errors, (2) check the accuracy and reliability of the accounting data which management uses in making decisions, and (3) promote operational efficiency and encourage adherence to adopted policies in those areas in which the accounting and financial departments have responsibility, directly or indirectly" (Lee, 1970, pp.150-1).

Lee has found examples of summaries prepared, which are examples of internal controls, from as early as Sumerian scribes circa 3600 BCE as well as the treasuries of Egyptian pharaohs, under the Greek and Roman empire through the control of government receipts, the tally stick and pipe roll under Henry I, the Domesday book and bookkeeping in Genoa and Milan in the Dark ages (Lee, 1970, p.151). However, the only reference to the seventeenth century relates to Geijsbeek's book, in which a government engineer; Simon Stevin, acted as an accountant and auditor. He wrote a book in 1604 describing internal controls. Lee describes the controls instituted in this book, specifically the measures relating to military administration.

“Payrolls should be sent direct to the auditors for immediate verification by them. (2) The cook should report independently to the auditors on the number of meals served by him to the troops; Stevin advocated the use of a budgeted cost per meal to ensure no fraud or error was occurring in the cookhouse. (3) Arrears of rent should be reported monthly to the general treasurer for suitable action” (Lee, 1970, p.157).

Overall, historical application of management control principles is neglected within the current academic literature. We can see examples of management and internal control being discussed, with one reference to a foreign military and 2 references to the seventeenth century. However, this thesis is the only work that looks at applying the definitions of management control in England in the seventeenth century.

Funnel identified numerous potential topics within his review of the current academia that holds promise for future accounting historians; these include; *“how developments in the military reflected the evolution of cost accounting practices in the private sector, the influences that the military might have had on business accounting, the opportunities that*

war created for women to work as accountants, both in private practice and in government agencies such as the army pay corps in Britain, and the contribution of accounting to the operational success of armies” (Edwards & Walker, 2010, p.575).

Although these are very exciting, he does not highlight the lacking literature and promising research potential amongst military history and management control. It is a subject that is neglected within naval history, business history and accounting history, and as such demonstrates very clearly why this research is important and novel.

Conclusively, Management control is the top layer of management information, it explains how to get people to achieve targets that have been set as part of management accounting. This includes performance, budgets and key performance indicators. To exemplify, Management accounting sets budgets, whereas management control works out how to implement them. It is synonymous with performance management; involving the writing of procedures and staff appraisals. This usually involves the writing of a manual. This is a timeless concept with a modern terminology. This research will apply the definition of management control to the behaviours of the Royal Navy in the seventeenth century to demonstrate how they were moving to become a more professionalised body.

It should be stated clearly at this point, that there is very little within the current academic accounting history literature relating to management control within historical contexts. This will be because management control is a 20th century term, and accounting historians have not yet begun to ascertain whether the concepts here can be seen within different time periods and potentially have the accounting terminology backdated. Even though historical figures were not using the modern terminology, this thesis has found

numerous examples with archival evidentiary support within the late seventeenth century of the implementation of performance measurement, which is an element of management control. No other scholar has yet to document this development.

3.5 How does Professionalism and Management control link?

Within the current literature, the link between professionalism and management control is seldom explored. One scholar who does identify the connection is Evetts (2013). She states that in modern society there appears to be two different strains of professionalism that are developing; organizational and occupational. Under the heading of organizational professionalism, Evetts describes how this includes traditional elements of management control; *“It incorporates rational-legal forms of authority and hierarchical structures of responsibility and decision-making... increased standardization of work procedures and practices and managerialist controls. It relies on externalized forms of regulation and accountability measures such as target-setting and performance review”* (Evetts, 2013, p.787).

This idea is compared to the concept of occupational professionalism, that holds the more traditional notions of professionalism; similar to those seen in the earlier literature review; most notable vocational training and education. This occupational professionalism is built around the concept of collegial authority. The below table, taken

from Evetts' paper, demonstrates the difference.

Organizational professionalism	Occupational professionalism
<ul style="list-style-type: none"> • Discourse of control used increasingly by managers in work organizations • Rational-legal forms of authority • Standardized procedures 	<ul style="list-style-type: none"> • Discourse constructed within professional groups • Collegial authority • Discretion and occupational control of the work
<ul style="list-style-type: none"> • Hierarchical structures of authority and decision-making • Managerialism • Accountability and externalized forms of regulation, target-setting and performance review • Linked to Weberian models of organization 	<ul style="list-style-type: none"> • Practitioner trust by both clients and employers • Controls operationalized by practitioners • Professional ethics monitored by institutions and associations • Located in Durkheim's model of occupations as moral communities

Table 4- A table taken from Evetts which conceptualises her theory of the two different forms of professionalisation (Evetts, 2013, p. 788).

Additionally, Evetts builds upon this point by stating that some modern professions construct their professionalism 'from within'. She compares the professions of law and medicine, medicine is generally regulated externally, whereas Law is rare within modern professional occupations as it still "constructs professionalism 'from within'" (Evetts, 2013, pp 789-90).

However, it is important to address here that, as stated by herself, Evetts is discussing the issue in relation to a modern society. No previous academic has identified this link to historical societies. This thesis will demonstrate that even though there is an absence of modern terminology, we apply the same concepts to a historical time period and demonstrate that management control was being implemented in order to professionalise the organization.

Therefore, building upon Evetts statement that modern occupations can either be regulated externally or from 'within'. Chapter's five and six have demonstrated that the three case studies under investigation; William Coventry, Samuel Pepys and the Duke of York have all implemented managerialism, performance reviews and standardized

procedures to support the Royal Navy in working towards organizational professionalism from within the organization.

In an additional publication by Evetts, she once again builds upon her own concept of organizational professionalism. It is described that managers can appeal to the concept of 'professionalism', which acts as a personal motivator to employees to act and behave in a certain way, enabling the management to be able to manage 'at a distance'. In summary, the aim would be for the staff to self-regulate in order to preserve the notion of professionalism. However, she describes the concept as having a different reality.

Managers tend to actually manage through "bureaucratic, hierarchical and managerial controls rather than collegial relations...budgetary restrictions and financial rationalizations; the standardization of work practices rather than discretion; and performance targets, accountability and sometimes increased political controls" (Evetts, 2009, p.).

3.6 Conclusion

This chapter has provided the thesis with a framework detailing the criteria for professionalisation, based upon a consensus across the literature, compiled through a thorough review. This chapter also reviews the terminology relating to management control and performance measurement. These reviews support the research objective to investigate the concepts of professionalism and management control through the literature.

Additionally, this chapter ascertained that although these terms were first used in the 20th century, scholars have started to apply the concepts historically. Therefore, this thesis is building upon a pre-existing and burgeoning field of academia, but is the first to apply these terms to the navy in the 20th century.

This chapter has defined the terms, we will see the analysis regarding the application of these terms in chapters five to seven. However, before that is explored, the subsequent chapter will provide an overview with the state of the Royal Navy up until this thesis' given time period of 1660-1688. This is in order to be able to see the difference in the organisation once the management control systems are implemented

Chapter Four- Naval administration literature review

4.1 Introduction

The previous chapter has provided this thesis with a conceptual and theoretical understanding of management control and professionalisation. In order to see the effect of management control systems applied by the three individuals as seen in the case studies, we must establish the situation in the navy prior to 1660. This research objective supports the overall research aim because it will enable the subsequent chapters to see the difference made by the implantation of management control systems, as well as the necessity in instigating them.

This chapter begins with an introduction to the international context of developing naval power then introduces Tudor and early Stuart naval administration, highlighting the problems facing the navy as well as the changing shape and structure of the organisation. Subsequently, section 4.3 explores the administration of the navy during the interregnum time period (1649-1660), discussing the effects of the English Civil war and the First Dutch War. Section 4.4 then moves into changes in the restoration time period, covering 1660 to 1688, the time period covered by this thesis. This section discusses the discourses, as written by Slyngsbie and Holland, and give the relevant historical context to the problems facing the navy and its administration during this period.

This review is important because it gives the historical context relating to the subsequent three chapters. It shows the problems facing the navy and will supply the relevant understanding as to why the reforms made by the Duke of York, Coventry and Pepys were necessary and worthy of our attention.

4.2 Comparing international navies

To place the developments of the naval administration between 1660-1688 into context, it is necessary to understand the international development of navies in the earlier part of the seventeenth century. Bruijn's (2000) comprehensive article compares the international development of 'ocean going warships' from the late 1500s. He states that for the first time we can quantifiably compare the development of international powers (Bruijn, 2000, p.69)¹¹. Bruijn compares Spain, England, France, and the Netherlands (but stipulates that until 1640 Spain included Portugal).

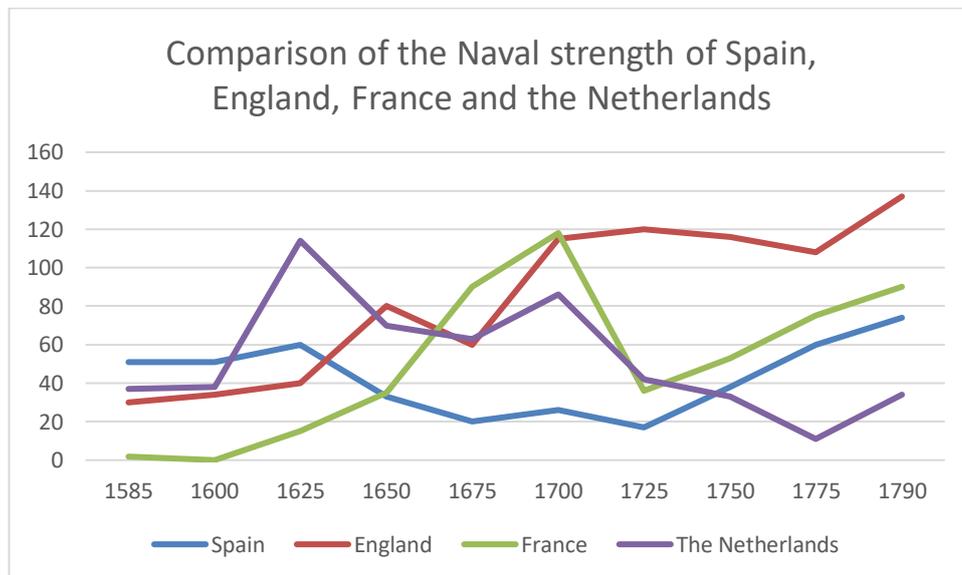


Table 5- A graph demonstrating the changing fleet size between 1585 and 1790 of France, England, Spain and the Netherlands.

¹¹ Bruijn does state that there is debate as to what should be considered within this data. For example, should we include any vessel that is acquisitioned by the navy? Or should it have held a certain volume of guns? Modelski and Thompson theorised that pre-1650 it should be any ship utilised by a navy, however post 1650 the consensus is that for a ship to be named a 'ship of the line' it needed to hold a minimum of 30 guns (Bruijn, 2000, p.70).

Bruijn notes that it is important to see that each state has individual fluctuations in fleet size and that they do not all progress in a continuously upward trend.

However, out of the 10 datapoints, in 5 we can see that England has the biggest navy, with the other 5 biggest datapoints the title of the biggest navy is split across Spain, France and the Netherlands. Interestingly, in 1625 the Netherlands has 114 ships, nearly double the volume of the next closest runner up; Spain who has 60. Bruijn states that in 1640 the Dutch spent nearly 90% of their state budget on war related spending (Bruijn, 2000, p.71-2).

In the 16th century, Spain also did not hold a permanent navy. In times of conflict, they requisitioned, either by force or volunteering. Crown subsidies encouraged ship building that benefited the state and the crown also held a full monopoly over armament production. This contrasted the Spanish Netherlands, from 1583 they turned Dunkirk into a naval port with a two navy policy, “a Flemish fleet and next to this regular navy, a rapidly increasing force of privateers” (Bruijn, 2000, p. 74-6). This dual challenge was immensely successful, but it also demonstrated a sign of the State’s weak finances as they could not maintain a full mobile fleet alone.

The Dutch republic had a different approach. They had five separate admiralties due to being governed by a confederate of seven princes all sharing one army and navy. Each admiralty was ruled by a board of 9-12 councillors and each was responsible for securing its own income with some government subsidies from the State’s general (part of their governing institution). This is important because it demonstrates clearly that England’s navy was not alone in having a problematic access to finances during this era.

4.3 Tudor Naval administration

The notion of a permanent navy was relatively new to the Stuart monarchs. Historically, the monarch did not purchase naval ships, previously the standard procedure had been for merchant ships to be requisitioned by the navy, armed and then utilised as fighting ships (Wilcox, 1966, p.7). Upon cessation of hostilities, the fleet would then be disbanded and returned to their owners.

Recruitment for the fleet was generally fulfilled via impressment¹². This method of recruitment constituted one of the biggest problems for the Royal Navy at this point. This was due to the organisational difficulties associated with having to rapidly mobilise a fleet in response to conflict. In addition, impressment also led to a high staff attrition rate.

Richard Blakemore states that in the 1630s, there were increased levels of impressment. Archival evidence demonstrates that there were grievances from the fleet's captains regarding men who had absconded from active service. In response, there were decrees banning and warning the impressed men from doing so (Blakemore, 2014, p.258).

However, aside from the lack of discipline and authority that this engendered, an even more problematic outcome was the constant replacement of these men. Blakemore references a journal by sea captain Pennington. This journal covers his years at sea in the

¹² Impressment is described by Collins English Dictionary as the “the commandeering or conscription of things or men into government service”. <https://www.collinsdictionary.com/dictionary/english/impressment> (accessed on the 23rd September 2018). Davies discusses impressment in further detail stating that it was the crown's prerogative, and although people were critical of it at times, it was not questioned legally and it became an ‘occupational hazard’ to the seamen (Davies, 1991, p.71).

1630s and laments the need for regular impressment to cover the constant flow of men he was discharging. This ultimately led to a fleet crewed by inexperienced sailors.¹³

However, the reign of Henry VIII saw significant structural and administrative change for the Royal Navy resulting in the navy becoming more professionalised and organised. This was a result of the increasing prominence of guns within naval warfare across the European theatre. Therefore, the utilization of merchant shipping was no longer an effective or suitable method of mobilising a fleet. Moving forward the navy necessitated purpose-built ships.

This can be seen in the drastic increase in ships owned by the crown. At the beginning of the reign of Henry VIII, the crown had five ships within permanent 'royal service'. At the end of his reign, forty-seven more had been constructed and thirty-five more acquired¹⁴. This dramatic increase in the size of his navy by one-thousand five hundred and sixty percent resulted in a need for a more structured form of naval organisation.

Lambert also asserts that the reign of Henry VIII was a pivotal moment in England's transformation into a 'sea power state'. He states that when England underwent the reformation of its church and broke from Rome, Henry broke from the 'European System'. Subsequently, this also enabled Henry to access the vast financial wealth of the monasteries after he dissolved them in the 1530's. This money "filled the royal coffers and released timber, stone and bronze for national defence projects" (Lambert, 2018, pp.268-9).

¹³ Sir John Pennington fought in the First Dutch War as Vice Admiral of the fleet, he also held the office in 1639 of Admiral of the Channel Fleet (Naval Biography, 1895, pp. 354-356)

¹⁴ Henry VIII reigned from 1509-1547.

Scott- Wheeler praises the Tudor Naval era for its success, “Henry VIII used the navy successfully as his first line of defence against the French and Spanish and as an offensive instrument against Scotland in the 1540’s” (Scott- Wheeler, 1999; 23).

Additionally, as a protestant country there was an increased threat to Elizabeth I from neighbouring Catholic states, as witnessed with the Spanish Armada (Lambert, 2018, p. 271). Therefore, we can see a clear rationalisation for the increased armament and military development under Elizabeth.

This dramatic and swift increase in size led to a requirement for the efficient and rapid development of naval administration, in order to cope with the increased demand. This can be seen in a table detailing the increased naval shipbuilding under the Tudors, taken from the research of M. Oppenheim (Oppenheim, 1988, p.118)¹⁵. In 1559, only six ships were built, rising to twenty-two in 1601 with particularly high years of thirty-three ships being built in 1588 and 1599. This demonstrates the clear rise in the commissioning of Royal Navy ships throughout this era.

In 1509, the only official naval administrator was the ‘Clerk of the Ships’, a post which had been filled since 1495 by Robert Brigadine¹⁶. This office had no real financial authority because the sovereign still had to approve all naval expenditure. Davies argues that the Royal Navy could still not be characterised as professional during this early Tudor era, because it was not manned during peace time (1965, p.268-277).

¹⁵ Please find a table detailing increased naval shipbuilding under the Tudors in the appendixes of this thesis.

¹⁶ Also spelt Brygandyne. Brigadine worked in this role between 1495 and 1523 covering “a transitional period of the change from the medieval to the beginnings of the modern navy”. He was of Yeoman class from Wachenden in Kent. He retained the foremost position in naval matters during Henry VIII’s reign. (Oppenheim, 1896, pp. xvii-xix)

Henry VIII was not the only Tudor to focus administrative and financial attention towards the Royal Navy. Using the example of the Spanish Armada, Geoffrey Parker describes the success of Queen Elizabeth I (Parker, 1996, p.284). He cites the concentration and location of guns on her ships, making them larger and more streamlined. However, he also prominently addresses the “crown’s sustained financial commitment to the fleet”. Parker describes how the Elizabethan fleet, in comparison to Phillip of Spain’s fleet, benefited from “almost a century of relatively heavy investment by the state in its navy” (Parker, 1996, p. 286). This was essential, due to the time-consuming nature of mobilising a fleet. Therefore, Elizabeth invested in ship-building and the training of a permanent resident crew for her ships.

However, In contrast, Scott-Wheeler highlights Elizabeth I’s inefficiencies with her navy, drawing attention to her reputation of underfeeding the fleet and lacking payments for the crew upon completion of deployment, he states that “Elizabeth earned reputation for tight-fistedness the old fashioned way- by doing everything as cheaply as possible” (Scott-Wheeler, 1999; 23).

There was a commission established in 1618 that attempted to reform the navy’s administration. This commission pointed “out the direct responsibility of the principal officers for the waste, peculation and neglect which had prevailed since 1603”, resulting in the proposition of measures to curb abuse within office, which they deemed to be the primary source of dishonesty (Andrews, 1991, p. 145)¹⁷.

¹⁷ This 1618 commission was first mentioned in the privy council on the 4th June 1618 and guided by Sir Fulke Greville. However, Buckingham had shown an interest in it by August of the same year. At the beginning of the year, the 28-year-old Buckingham had turned down the role of Lord High Admiral citing inexperience, but obviously his interest had increased by the end of the year, as he took part in the commission as well as taking up the role of Lord High Admiral. This commission found significant abuses by two of the King James I’s Favourites; Nottingham and Mansell.

Leslie Wilcox argues that it would be fair to describe victualling as a system of abuse due to the fact that “all who could were making money out of it” (Wilcox, 1996, p.119).

Kenneth Andrews counters this, asserting that it was also “The poverty of the crown [that] was responsible for bad victualling, pay arrears and mutinous conduct” (Andrews, 1991, p.145), not just abuses and fraudulent practices.

Upon the ascension of the early Stuart Monarch’s the navy entered a period of neglect. There were only 30 warships, which were frequently laid up and only manned by a skeleton crew of ships keepers. Scott- Wheeler asserts that James could have afford to sustain a maintained peace time navy “but James chose not to spend enough of his income and personal time for that purpose” (Scott-Wheeler, 1999, pp.26-28).

4.4 Interregnum administration (1649-1660)

James Wheeler collated data relating to naval expenditure between 1600 and 1699. He explains that “the growth of the annual costs of the navy during the seventeenth century are another reliable guide to the magnitude of the military revolution at sea” (Wheeler, 1999, p.203). He also explains that between 1600-1635 the state owned thirty warships, between 1650 and 1688, this had rocketed to between eighty and one hundred permanently state-owned warships (Wheeler, 1999, p.203).

Period	War or peace time	Naval Cost (£)	Per Annum (£)
1600-09	W/P	678,405	67,000
1610-19	P	591,630	59,000

This commission Enquired into; additional allowances granted to senior naval captains and admirals and their dead pays, enquiries into increased expenses of naval sites, surveying provisions, analysis of historic enquiries to help avoid future abuses and more (McGowen, 1967, pp. 10-16).

1620-29	P/W	1,214,925	121,000
1630-39	P	1,436,770	143,000
1640-50	W	2,901,802	290,000
1651-60	W	6,302,671	663,000
1660-69	P/W	6,610,620	661,000
1670-79	P	6,061,678	606,000
1680-89	P	5,013,843	501,000
1690-99	W	17,632,863	1,763,000

Table 6- A table Taken from (Wheeler, 1994, p.204) that demonstrates Peace and Wartime spending in the Seventeenth Century navy.

The overall structure of the administration within the navy did not change on a large scale for a long time period, however, the English Civil War led to many temporary changes to the structure¹⁸. The Navy Board became known as the Navy Commission, this was the first change the Parliamentarians initiated to take control and gain power within the navy (Aylmer, 1973, p. 10).

Oppenheim details the changing nature of the Navy Board stating that it was the primary administrative body of power between 1546 and 1618, however during the era of 1618 and 1619, “we have a transitional period when the Navy Officers, Commissioners of the Admiralty, Parliamentary Committees, Lord Admiral and the King were all at different times, and occasionally simultaneously, ruling and directing” (Oppenheim, 1988, p. x).

¹⁸ The English Civil War took place between 1642 and 1651 between the Cavaliers (Supporters of King Charles I) and the Roundheads (Parliamentarian supporters of Cromwell) that eventually resulted in a Cromwellian victory and the execution of Charles I. It is estimated that between one third and one quarter of 16-60-year-old men were raised to arms for all or part of the civil conflict (Wanklyn and Jones. 2014, p.3). The period of time between the execution of Charles I and the restoration of the monarchy in 1660 is referred to as the ‘Interregnum government’.

It was also the Parliamentary Navy Commission that began to bequeath finances to the Treasurer (Rodger, 2006, p. 33 and Wilcox, 1966, p. 19). This Interregnum period proved challenging for administrative bodies within the navy as a result of conflicting Parliamentary and Royalist loyalties, affecting both serving captains as well as the 'civil servant' figures within the boards. A knowledge of the historical context of the Parliamentary and Royalist conflict is essential because it illuminates why Parliament were often difficult in bequeathing support and financial provision to the restoration navy.

The majority of the fleet joined the Parliamentary cause by mid-1642, which led to significant personnel changes. For example, the King discharged the Earl of Northumberland from his position as Lord Admiral due to his Parliamentary sympathies¹⁹. In response, Parliament placed the Earl of Warwick into this position, both for his sympathetic views as well as his maritime connections; collected from his 'privateer and colonial voyages' (Blakemore, 2014, p. 254-5).

King Charles I attempted to 'buy' the loyalty of his fleet by giving his sailors their first pay rise since Queen Elizabethan I. Blakemore argues against the conventional narrative that the sailors were solely motivated by financial gain, instead asserting that their questionable loyalty to the Royalist cause was due to the historic poor management of the fleet, including bad victuals (Blakemore, 2014, p.254-5). However, it is worth noting that Blackmore balances his argument by stating that there was a lack of complaint from sailors in the 1640s regarding mistreatment.

¹⁹ The Earl of Northumberland gained military experience under Elizabeth I, fighting in the Low Countries with Robert Dudley, Earl of Leicester. His navy experience was gained under the Lord High Admiralty of Charles Howard (who served 1585-1619). He was accused by James I of being involved in the gunpowder plot, however he was released from the tower in 1620. (Naval Biography 1805, p.291)

The Commonwealth Parliament also decided to substitute the 'Derby House Committee', also known as the 'Committee of Both Kingdoms' for a Council of State. The Derby House Committee was comparable to a Privy Council, because their authority was executive instead of consultative, "Except for the raising and issuing of money, it could initiate and carry through an almost unlimited range of business". Its powers included issuing instructions to the army and navy as well as international diplomacy. These powers encompassed those of the Lord Admiral, which were transferred to a subcommittee entitled the 'Admiralty Committee'. The Navy Commissioners came underneath this committee, although "its relation to the Navy Committee of the house itself was less clear. The preparation of estimates for Parliament and of schemes for financing the navy was probably that committee's main role". In addition, the roles of Clerk of the Acts and Comptroller were omitted from the new Navy Board all together (Aylmer, 1973, p. 18-40).

Rodger describes the inadequacies of the regime during this time period (1649-1660), in particular with the Dutch War revealing the limitations of the administration (Rodger, 2006, p.34)²⁰. He states that "Men of proven ability and experience had been replaced by others chosen for religious and political loyalty".

The First Dutch War was also responsible for highlighting the need for a more efficient and simpler structure. "The Parliamentary Navy Committee was eliminated, Admiralty

²⁰ The Anglo-Dutch Wars were a series of conflicts that led to both Dutch and British defeats between 1652 and 1674. They were instigated in 1652 in reaction to the British Navigation Act of 1651 that was created in an attempt to curb the Dutch growing dominance in international trade. This act formally stated that the Channel was an English waterway and as such foreign ships should lower their ensigns in submission to England as well as be prepared for the British perceived right to 'stop and search' within the channel. This led to increased tensions that results in the arming of Dutch merchant shipping and their accompaniment of warships through the channel and ultimately in a series of battles to gain dominance between the British and the Dutch. (Palmer, 2005, pp. 39-52)

authority was given to a new (and smaller) Admiralty Commission, and administration remained in the hands of the navy commission” (Cock and Rodger, 2008, p.25).

During the First Dutch War naval spending increased, reforming the previous policy of restrained military spending. “These pressures and general dissatisfaction with the existing procedure led to a new department in December 1652/January 1653. This was comparable to the appointment of the six new Admiralty and Navy Commissioners. There were to be four new commissioners for inspecting the treasuries, with powers to reorganise them as they saw fit. All of these commissioners were also MPs” (Aylmer, 1973, p. 25-26).

The Protectorate’s failures in terms of the administration of the Royal Navy are often seen as so overwhelming, that they distract from the successes of the protectorate. For example, the Commonwealth accumulated mammoth debts, as a result, this failure often overshadows a notable change in the tax system. In 1645 a new form of taxation was established that changed the financial situation for the state because it meant that they could now borrow against themselves in a short-term capacity (Rodger, 2004, p.38).

Previously, the state would have to levy a new taxation to pay for an upcoming expenditure such as a war or battle. Patrick O’Brien describes the taxation in post-restoration England as steadily increasing to meet the demands of the increasing financial burden of conflict. He states that between 1660 and 1815 taxation was increased 18 times (O’Brien, 1998, pp. 1-2).²¹

²¹ “While Poll taxes, annuities, and lotteries were resorted to by English governments from 1660-1770 to provide some of the financial sinews of power, the three regular taxes of the Interregnum- that is customs, excise, and assessment- proved to be the most reliable and acceptable ways to make money well into the eighteenth century” (Wheeler, 1999, p. 241)

John Beckett describes the changing attitudes towards taxation in the late seventeenth century;

“The long-held belief that the King should ‘live of his own’, and that extraordinary direct taxation ought to be raised only for emergencies such as war, had been restored in 1660, perpetuated in 1685, and –in an attenuated form- continued at the revolution. The land tax however, was a direct tax levied year in and year out in peace and war, and as a result the distinction between ordinary and extraordinary taxation became increasingly blurred” (Beckett, 1985, p. 285).

<i>Years of war</i>	<i>Tax receipts as a percentage of the extra revenue raised to finance wars</i>
1689–1697	49
1702–1713	26
1739–1748	21
1756–1763	20
1775–1783	19
1793–1815	58

Figure 2- A table showing the contribution of taxation for the overall revenue required to partake in international conflict during the reign of William and Mary (O’Brien, 1988, p. 4).

At this same time period a second form of financial change was introduced. A new payment method was introduced by the Treasury. New negotiable bills were issued, “payable ‘in course’ (meaning in numbered sequence of issue)”. The Navy Commission also used this system for their own payments on credit. As these bills were described as negotiable, the price could be inflated or discounted by contractors, who in turn would necessitate increasing their own prices to accommodate the previous discounts (Rodger, 2006, p. 41). “The bills and warrants were endorsed in a manner somewhat similar to a cheque, anticipating the exchequer orders as described by Chandaman [who says that] these orders ‘actually created credit’” (Wheeler, 1996, p. 458-460). This system was

clearly not integrated into administrative practices effectively during the Interregnum government because this was re-introduced again during the restoration under the administration Samuel Pepys. This is researched in depth in the final case study of this thesis.

During part of the era of the Navy Commission, specifically 1649 to 1651, the Navy Commission took on the responsibility of victualling for the navy. This was achieved by gathering a 'syndicate of victuallers' under the authority of Colonel Pride, who to achieve success within their roles, had to utilise their own Credit and reputation for the navy's Finance and supplies acquisition. As there were multiple victuallers, they worked in partnership with each other, rather than as a one man supply system (Wilcox, 1966, p. 120). From 1654, there was only one gentleman left from this syndicate; Thomas Alderne. His role developed and he was given an official role, accompanied by a permanent salary until his death three years later.

This was financially a problematic time for victualling and the Royal Navy as their credit was diminishing due to their lack of monetary support from parliament. However, the new commissioners; Francis Willoughby, Nehemiah Bourne and Robert Thomson continued a new system which focused upon attempting to purchase their supplies internationally. This invariably meant that they were "Undercut[ing] The London Merchants" (Rodger, 2006, p.43). This led to a reduction in the cost of victuals by thirty-nine percent. Rodger debates this point, arguing that this could potentially be attributed to 'incidental bountiful seasonal harvests', however, he compares the average price reductions nationally (sixteen percent) with the navy's price reduction of thirty-nine

percent and demonstrates that although this allows for the Harvest it also suggests that international purchasing aided in the reduction in prices of victuals.

However, even with this in consideration, the credit of the navy had declined to such extreme lows that victualling was becoming near impossible and by 1670 there were ships within the fleet that were literally starving due to lack of provisions.

These financial issues proved a wider concern than just victualling. The entire navy was nearing bankruptcy. Rodger gives examples of the one and a quarter million pounds debt as well as ship's companies who had not been paid for as long as four years (Rodger, 2006, p.95). During the Interregnum period, victualling was supplied through 'contracts' along with the supply of timber and naval stores (Aylmer, 1973, p. 40). Timber in particular proved a difficult commodity to source across Europe, with mass shortages becoming a common occurrence, with all countries attempting re-forestation, Specifically, England enclosed all of the royal forests to preserve the timber for ship building (Harding, 2002, p. 217).

The attempts to revive the Navy Commission during this era led to complications. The Navy Commission was restructured with members of Parliament; however, these men did not prove popular with the senior naval officers, who submitted "complaints of malpractice" (Rodger, 2006, p.43). This led to a successive restructure resulting in the elimination of many guilty parties. This led to only five remaining officers; John Holland, Robert Moulton, Thomas Smith, Peter Pett and Robert Thomson. "Holland resigned and Moulton died in that year [1652], leaving Smith as the only survivor of the pre-1649 Commission" (Rodger, 2006, p. 43). Necessitating the addition of Willoughby, Hopkins and Bourne to complete the commission.

Prior to the English Civil war (pre- 1642), there was a period of low investment in the navy, due to James I's 'peace-loving' nature. This went as far as withdrawing the English from the Spanish War²². According to a letter from the Mayor of Plymouth, this deprived the men of the potential financial gain of prizes. Additionally, this lower investment enabled foreign navies to assert their control in English waters. The Mayor states that the Turkish Navy captured in excess of one thousand men and in the ten days preceding this letter they had captured twenty-seven ships and two hundred men. This resulted in growing fear amongst merchant ships and fishermen for their safety (Wilcox, 1966, p. 33-4).

In reaction to this, Charles I commissioned a small fleet. However, it was Cromwell, in the Interregnum years, who made the largest changes to the size of the fleet. He understood the significance of maritime trade and as such re-built the navy, resulting in the fleet expanding to the size of two hundred and twenty-nine ships. Prizes had been a necessary component of the government combating the 'agency' dilemma of the captains having full control at Sea of vast and expensive Ships of War²³. These prizes were rewarded on successes and maintenance of their posts at sea, the prizes were usually granted from the 'spoils of war'.²⁴ Douglas Allen states that this system was problematic, because as much

²² A series of conflicts fought between Spain and England, between 1585-1604, including the famous naval battle; The Spanish Armada. These conflicts ended after James I ascended the throne succeeding Elizabeth I and withdrew from the conflict.

²³ Agency Theory is a sociological theory that has been used by scholars in business related fields since the 1960s. The Theory asks the question of risk when one party (the principal) delegates work to his agent. Issues arise in this relationship for 2 reasons; firstly, when the desires or goals of the principal and agent enter into conflict with each other and secondly when it becomes too costly or arduous for the principal to accurately monitor and verify the work of the agent. (Eisenhardt, 1989, pp. 57-74). This can be seen when a naval ship is on deployment in foreign seas and their work cannot be verified by the Navy Board.

²⁴ Prize money was awarded as an incentive to the men for taking or sinking an enemy ship. When sold, the value of the ship was distributed, 1/8th was awarded to the commander in chief, ¼ was awarded to the Captain, 1/8th was awarded to the master and lieutenants, the warrant officers and the petty officers with the final ¼ granted to the rest of the crew, including the marines. (Rodger, 2004, p. 522)

as it worked as a motivator it also diverted the captain's attention towards hunting "for lucrative prizes instead of pursuing more strategic objectives" (Allen, 2002, p.206).

4.5 Restoration administration (1660-1688)

The 'restoration' is the specific time period relating to this research, the post 1660 era in which the monarch (King Charles II) was restored to power after the Cromwellian and Protectorate governments- who ruled England after the English Civil War. The restoration administration faced many problems when they took over the handling of the Royal Navy. Firstly, the new administration under the Stuart monarchy inherited debt and disorder from the Interregnum administration. It is estimated that they received roughly £750,000 worth of accumulated Interregnum debt (Thomas, 1982, p. 19)²⁵. The second problem faced by the restoration government was the political power struggle between Parliament and crown. The crown held the executive powers for the navy, however Parliament held the financial and legislative abilities (Ranft, 1952, p. 368).

Parliament had historically held the right to grant taxation since the Magna Carta was implemented in 1215 to curb the powers of King John II. Therefore, theoretically this was not a new political or financial system. However, since the Civil War and the Protectorate government's establishment of authority in the United Kingdom, Parliament gained an increased level of power, those of which had previously sat within the monarch's prerogatives- even after the restoration of the monarchy. Frank Fox describes this power

²⁵ In modern monetary value this is equivalent to £78,881,175.00. This was calculated using the National Archives 'Calculating Purchasing Power' calculation. Accessed from <http://www.nationalarchives.gov.uk/currency-converter/> (25.09.2018)

struggle by stating that in theory normal naval spending should have been covered by the crown's fixed revenues, most notably Customs receipts. However, these were insufficient to fund the necessary costs of 'ordinary spending', for example the victualling and manning the of fleet. Therefore, this difference and any 'extraordinary' spending was to be granted by Parliament. Extraordinary spending included war and ship building (Fox, 2009, p.15).

Ranft holds strong views relating to the Interregnum administration, of which he can often be unforgiving and severe. He believes that they had an impairing lack of expertise in technological matters that prohibited it from "performing any useful function" (Ranft, 1952, p. 368). Although severe, Ranft's view is interesting because, in the era of the restoration administration, parliament held an enhanced level of power due to their ability to restrict finances. However, as Ranft states, unlike the Stuart monarchs; King Charles II and King James II, the interregnum leaders were not expert in naval matters.

Conversely, Davies attempts to see this problem from the perspective of parliament. He argues that a motivation for Parliament withholding money from the navy could be the lack of trust held for the navy and the Crown. Parliament believed that the navy was "the Trojan horse of arbitrary power" that could entice the Crown to forever banish Parliament (Davies, 1993, p. 274). This consideration aids our understanding of the growing mutual fear, however it led to some of the biggest issues facing the navy during this time period. The most notable include; a crippling lack of financial support, corruption and abuses as well as ill-discipline with the fleet.

Corruption and abuses are one of the more frequent complaints of this era. Edmund Spragge argued that it was not immoral to partake in abuses for private profiteering

because if he was not personally receiving these ‘bonuses’, then somebody else would instead, but either way, the money would not return to the King’s exchequer (Pepys, MS 2851, pp. 225-6).

Tanner describes the 1660-1673 period as being the least important in the history of the Stuart navy, quoting Pepys as saying that the Navy Office was in an unsatisfactory state prior to this point (Tanner, 1897, p. 20)²⁶. Two things are worth noting here. Firstly, 1673 coincides with James, Duke of York re-releasing instructions for the role of Lord High Admiral and the instructions for the management of the Navy Board.²⁷ But secondly it is worth noting that this is a quote from Pepys, who tended to be self-aggrandising, and as such would surely enjoy claiming that the navy was significantly better after his introduction as secretary in 1673. Examples of his self-aggrandising nature can be seen in extracts of his own diary. He felt the requirement to ensure that his readers are aware that he was “*the first that took the pains to bring the victualling-contract* (Pepys, 1667, as cited in Latham and Matthews, 1971). This is just one of many instances, in which he highlights his own achievements. Tanner did not address specifically what he meant by the ‘least important’, this could relate to administrative change, this could relate to political upheaval, this could relate to the study of naval history as a whole? However, it is worth noting, that as Tanner himself points out, due to the Second Dutch War, the finances of the navy were in dire straits. He states that between 1655-1666, the navy was in arrears to the sum of 2,312,876l (Tanner, 1897, p.82). Therefore, if he is stating that the

²⁶ In comparison to 1673-79 time period and the 1684-88 time period. Tanner categorises these time periods using the justification that 1660-73 marked the era of the restoration to the Duke of York stepping down due to the introduction of the Test Act. 1673-9 marks the era in which Pepys administered the navy as secretary to the admiral, and finally the 1684-8 time frame marks James, Duke of York returning to office as Lord High Admiral.

²⁷ Please see the Duke of York chapter of this research for an in-depth analysis and explanation of these instructions.

1660-1673 time period was least important in reducing abuses, it is true that abuses were not completely eradicated and the finances were not 'solved', but, with the financial context of the situation being so complex, the advancements made can still be attributed as a real step towards change and thus important in their own right. As will be seen in great detail in each of the case studies of this research.

The Second Dutch War contributed to the progress of administration; because of the urgency of manning, victualling and administrating a growing fleet.²⁸ New commissioners were appointed to the Navy Board to oversee distant dockyards, including Portsmouth and Harwich. They were slightly more junior to the officers representing the London dockyards. They were also not senior within the Navy Board and not senior over the officers within the dockyards themselves. Rodger describes this phenomenon using a case study of the yard commissioner. Their authority enabled them to "supervise, advice, warn and report" but this was where their official power ended. The yard commissioner could not give explicit orders. Therefore, for him to be successful in his vocation, he needed to have a strong personal character to ensure that he could gain respect and acceptance from the workers. Naturally, this caused regular disputes amongst senior officers (Rodger, 2006, p. 104).

The revival of the Sick and wounded Commission was also another bi-product of the Second Dutch War²⁹. However, it was disbanded upon the completion of the war, it proved to be unsustainable due to the Navy's struggling finances. However, it did work in

²⁸ 4 March 1665 – 31 July 1667

²⁹ This commission was first instituted in 1653 for the intention of aiding sick and wounded seamen. J J S Shaw describes this as "the first organized attempt by England to ensure medical aid for her sailors". As was the status quo during the seventeenth century, this was hindered to some extent due to the lack of financial provisions. However, it was re-instituted again on the outbreak of the second Dutch War (Shaw, 1939. P. 307).

conjunction with the 'Chatham chest' - a charity that originated within the Tudor era to benefit disabled naval veterans, who were wounded in service (Rodger, 2006, p. 104).

The Third Dutch War (1672) also created political change in the form of the rebalancing of power over the navy between Parliament and Crown. Between the restoration of the monarchy and the Third Dutch War, Parliament's involvement in naval matters had been sporadic. Davies describes the relationship;

"There had been a few statutes to regulate the service, notably the 'Act for establishing Articles and orders for the regulating and better government of His Majesty's Navies, ships of war and Forces by sea' (in other words, the first statutory set of articles of war for the navy) of 1661. A few naval officers and administrators, such as George Carteret³⁰ and Sir William Penn³¹, had sat in the commons, but their Parliamentary careers were generally characterised by inactivity, and a noticeable failure to create any noticeable change on behalf of the navy. The only period of intensive naval scrutiny of naval issues by the restoration Parliament had come in the sessions of 1667-8, when MPs had debated the 'naval miscarriages' of the Second Dutch War hotly, erratically and ultimately, inconclusively" (Davies, 1993, p. 272).

However, after the Third Dutch War, the Admiralty was passed over to the control of a commission headed by Prince Rupert³². Rodger argues that this was a "gesture of great importance. Instead of being entirely within the sphere of the King's prerogative powers,

³⁰ Cartaret was also a Lieutenant on the 'Royal Prince' in 1665 and became commander at Oxford in 1666. He commanded both the Jersey and Foresight. (Biographia Navalis 1, 1794, p. 157)

³¹ Sir William Penn first served as a Rear Admiral in the Irish Station but also served as Vice Admiral in the First Dutch War. He left the navy after the Second Dutch War in 1666 and lived a comfortable life in retirement (Naval Biography, 1805, p. 469).

³² Prince Rupert was the first cousin to King Charles II of England. He was a renowned military leader and seen as a 'Cavalier Hero' after his effort fighting in the English Civil War. Charles II appointed Rupert as second-in-command of the British fleet during the Second Dutch War. (Fox, 2009: pp. 3-6). He did not arrive in England until the outbreak of the Civil War and offered the Stuart monarchy his support because he believed so strongly in their cause (Naval Biography, 1805, p. 416).

the navy was now in a more neutral position, somewhere part-way between King and Parliament” (Rodger, 2006, p.107). However, this was a change that did not last.

Due to the ‘Popish Plot’ and the ongoing friction between the Catholics, the monarch and Parliament; the King needed to increase his appeasement of Parliament and discharged Prince Rupert from his role³³. A bi-product of this change was the dismissal of Pepys from office, who even though capable, was not seen as a ‘Parliamentarian’. A political crisis arose in the aftermath of the unsuccessful Third Dutch war, which necessitated the resignation of King Charles II’s brother as Lord High Admiral (Cock and Rodger, 2008, p. 25). It took until 1684, for Charles II to feel powerful enough to regain control of his Admiralty.

Using his new powers, he installed an inquiry into naval management and administration. The recommendations for this inquiry included the construction of a Navy Commission, with the aim for it to work in conjunction with the Navy Board. The Commission would work towards restoring the administration and the Navy Board would continue to work through their old accounts and documentation (Rodger, 2006, p. 109-10). It is thought that during this period, the reason for increased Parliamentary concern in the navy, was due to increased paranoia over a possible French invasion attempt. Louis XIV of France was said to be fitting out a fleet at Brest. Clearly, only an international enemy in the form of France could align both Parliament and Crown’s interests (Davies, 1993, p. 276).

³³ A fictitious assassination plot against Charles II, devised to swell anti Catholic feeling in England between 1678 and 1681.

4.6 Conclusion

This chapter has provided this thesis with the historical context surrounding the naval administration before and during the restoration of the monarchy in 1660. It has chronologically through sections 4.2 to 4.4 reviewed the naval administration through the Tudor period, early Stuart, Interregnum and Restoration eras.

It has explored the flaws and problems in the administration, including the financial issues due to the underfunding of the organisation. In turn, this gives the historical context for the subsequent three case studies chapters which enables the thesis to demonstrate why the implementation of management control systems in order to move towards organisational professionalism is important.

Chapter Five- Duke of York Case study

5.1 Introduction

The Duke of York is the first of the three biographical case studies that this thesis will investigate in order to establish the extent to which attempts made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the Royal Navy in the late 17th century. The previous chapters have set the scene for the developments and reforms made by the Duke of York, by demonstrating what we mean by professionalisation and management control as well as supplying us the historical context necessary to understand the implications of the Duke of York's reforms.

The aim of this case study is, through the use of archival sources dating to the tenure of James as Lord High Admiral, to answer this thesis' research objective and identify one of three key actors and create a biographical case study. This will focus on the reforms that he put in place and how these established standardised operating procedures, managerialism, control mechanisms and rewards systems.

The case study will firstly, use primary and secondary literature to attempt to understand James' character, Section 5.3 will investigate the contrasting perceptions of the Duke of York across the current scholarship. Section 5.4 to 5.6 will give even further biographical and historical context than we saw in chapter 3. It will detail what he achieved during the years he held the post of Lord High Admiral, explain the role of the Navy Board as well as giving specific details relating the financial difficulties facing the navy at this point and the effect this was having as an organisation.

Following this, the case study will then attempt to assess the contributions made by the Duke of York in implementing management control in order to work towards organisational professionalism. This is achieved by exploring what accounting procedures the Duke of York implemented and then assessing which of these can be seen as displaying the metrics for this thesis' framework for professionalisation or management control. This will help to contribute towards the overall research aim of assessing how one of the three senior individuals who instigated management controls was responsible for the organisational professionalisation of the Royal Navy in the late 17th century.

This will be achieved through in-depth primary source analysis through section 5.7 to 5.9. The thesis will explore a wide range of sources, however the main source used in this case study were the various editions of a set of instructions issued by James, for regulating the affairs of the navy. This will be broken down into key themes, these include; the implementation of accounting procedures, increased efficiency, the 'State of the Navy' and the reduction of abuses. Evidence found from within these instructions will be supplemented by additional primary evidence including letters, court documents and diary extracts. Building upon the discussion in section 2.6 relating to the strengths and weaknesses of using primary source material, the validity of these sources will be analysed, including dissemination, originality and authorship.

Finally, this chapter will discuss the state of the navy at the end of the Duke of York's tenure. It will ascertain that the navy was not perfect at this point and address the areas that further reform would be required. Because, as stated in the research aims and objectives, the Duke of York supported the navy in moving towards organisational professionalism, it is not stating that the organisation was fully professionalised in 1688.

5.2 Introduction to James, Duke of York

Compared to other British monarchs, comparatively few historians have taken note of James Stuart, Duke of York - the future King James II of England and VII of Scotland. Using the scant literature surrounding him and references to him in Charles II's literature we can see that James was a complex man, particularly worthy of further research.

James was born at St. James' Palace on the 14th October 1633, the second surviving son of King Charles I and Queen Henrietta Maria (Lambert, 2008, p.83).³⁴ He spent the Interregnum years in Europe after escaping Cromwell's control in April 1648. He worked in the French army but then transferred to the Spanish military after the French entered into an allegiance with Cromwell in 1655 (Lambert, 2008, p.85). In addition to this, he was granted the governorship of Jersey by his older brother the future Charles II, an island that was still retained under Royalist control (Speck, 2009). James proved himself to be a capable and popular leader under Spanish employ and was promoted to Lord Admiral in 1660 (Bryant, 1962). However, due to the English restoration of the monarchy and the Duke of York's subsequent return to the country of his birth, he did not have the opportunity to take up the position of Lord Admiral (Speck, 2009).

In the aftermath of King Charles II and the Duke of York returning upon the restoration of the monarchy, their priority was to begin clearing the accumulated Interregnum debts and begin reforming the Royal Navy³⁵. James had held the title of Lord High Admiral since the age of five, as was common precedent, because it allowed the young prince to draw

³⁴ Please see appendix one for a family tree detailing the Tudor and Stuart succession

³⁵ Lord Montagu, accompanied by Samuel Pepys collected the King and his brother from Scheveningen in May 1660 (Stuart, 1962, p. 292).

the wage of the office (Lambert, 2008, p. 3). James was re-granted these honours in a ceremony upon the restoration, with his patents of appointments not being issued officially until 29th January 1661 (PRO 30/24/3 & Pepys, 1661, as cited in Latham and Matthews, 1971).

James inherited one hundred and thirty ships from the Commonwealth (Speck, 2009). One of his first tasks he undertook was to change the names of the Commonwealth ships back to those associated with the monarchy. For example, 'The Resolution' returned to its earlier name 'The Prince Royal' and the 'Naseby' became the 'Royal Charles' (Lambert, 2008, p. 89)^{36 37}.

5.3 Contrasting perceptions to the Duke of York's character and contributions

Throughout the literature on James Stuart, two prominent and contrasting depictions of James' character have emerged. One school of thought is that he was one of the most capable royal military leaders in English history. Thomas described James as "the ablest naval commander ever to sit on the throne of England" (Thomas, 1982, p. 20). This is a view echoed by Lambert, who credits Charles II and James as being "the only English Kings to be genuinely expert in naval matters" (Lambert, 2008, p.90). Other historians and

³⁶ The Naseby was named after a decisive battle of the English Civil War that enabled the Parliamentarians to find victory in the Civil War (Ross, 1888, p.668).

³⁷ This instant attempt to dissociate himself with the Interregnum government is naturally associated with the very bitter feeling felt by the Stuart brothers. Within his memoirs, James describes Richard Cromwell's "*Mock-government*" and the execrable murder of his father. And the "*happy conduct of the restoration of King Charles the second*" (Stuart, J, 1660-1673, cited in *Memoirs of the English Affairs*, 1729)

biographers focus instead upon his licentious ways and view him as a young excitable womaniser who focused more on his scandalous love life than on any of his official duties.

Tanner argues in his *Biography on James II* that there are frequent difficulties that arise when trying to ascertain this information, due to the unreliability of primary sources in this period (Tanner, 1897, p 60). He quotes both the Venetian Count de Grammont and Samuel Pepys regarding James' womanising reputation³⁸. These sources are frequently questioned for their reliability, due to their love of gossip amongst other things, however, the corroboration of these two independent sources would lead us to believe there in an element of truth in this interpretation of his character. However, it is also worth considering the variety of Pepys quotes and sources, he also states the following;

"If it had not pleased God to give us a King and Duke that understood the sea, this nation had 'ere this been quite beaten out of it, such was the deplorable condition of our Navy when they came in, in comparison to the Dutch" (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, p. 84).

This demonstrates that even though Pepys is occasionally negative in his attitude towards James, he is also complimentary towards his capabilities. This is unsurprising considering his diaries span a nine-year time period and reflect his changing mood and interpretations.

³⁸ Pepys is famous for keeping his linear diary for nine and half years (Dawson, 2000), which serves as an invaluable if not biased primary source for this era. It is thought that he spent his career collecting documents with an aim to creating a history of the Navy (Tanner, 1920). However, as Mark Dawson states, too much emphasis has been placed purely on his diary in the past, and it should be noted the abundance of supporting documents and books that he created. This research will use a compilation of his works as evidentiary support for this era.

Turner asserts that James delegated the majority of his work to his ministers, although he does concede that it is normal practice to delegate work to a team (Turner, 1950, p.72). Even if his ministers did contribute more heavily than James himself, James still deserves credit *“for without the support of his great position, and without also his decision of character, the vested interests and the conservatism inherent in all public services would have defied all attempts at reform”*. It should also be worth considering the counter-argument, that it should not necessarily be the focus that he delegated work and as such was not ‘hands on’, but instead that the Duke of York’s delegation is an example of how he displayed effective leadership qualities?

This research also asserts that Turner contradicts his own argument by giving numerous examples of James’ diligence and attention to the Navy. He references examples from Pepys’ Diary, dated the 24th June 1668, where Pepys complains of the “weakness of our office” (Pepys, 1668, as cited in Turner, 1950). James responds to this complaint from Pepys by granting him the opportunity to create proposals for more defined definitions of their duties. Even if James was not responsible for any of the actual innovations and writing per se, he was undoubtedly responsible as a leader, in pushing forward innovation and facilitating change. Turner argues that he can only be seen as a “Royal Patron”, acting as a figure head, with the real credit more fairly attributed to William Coventry and Samuel Pepys.

Turner also states that James did “little beyond weekly meetings of the Navy Board” (Turner, 1950, p.73). Turner clearly disregards weekly meetings as unimportant. We can see from the different editions of instructions to regulate the navy, which will be discussed in greater detail within this case study, that a meeting that took place at the

Court of Whitehall in the presence of King Charles II (AND/30, AND/28, MSS44 & Stuart J, 1660, as cited in the Oeconomy of His Majesty's Naval Office, 1717). Senior decisions were clearly made at this level, so attendance of these meetings should not be disregarded. When Turner discusses James' involvement in the Second Dutch War, he observes that "James spent the whole of his days & the greater parts of his nights with that part of the fleet, which were being equipped in the Thames" as well as spending time at Portsmouth and Chatham Dockyards (Turner, 1950, p.77). This research asserts that this does not seem like someone that was not personally involved, and as such makes Turner's statements paradoxical.

Speck holds the view that "James was no mere figurehead as Lord High Admiral, but took an active interest in naval affairs" (Speck, 2009). Tanner also believes James was involved in the day to day running of the navy, arguing that "the numerous references to him in the state papers show that while he was Lord High Admiral he bestowed a great deal of attention upon the duties of the office". Tanner does not enter into a debate on this issue, he simply declares his competence (Tanner, 1920, p.19).

There was a hiatus in James' naval career due to the introduction of the Test Act in 1673³⁹. James had stopped taking communion in 1672, and resigned as Lord High Admiral in 1673 because under new legislation, his Catholicism made him ineligible to hold public office. However, Pool asserts that James still gave expert advice "behind the scenes" (Pool, 1966, p.12). Some historians believe that his Catholicism was a result of his travels

³⁹ The Test Act was introduced by Charles II in 1673 under growing pressure concerning his moderate attitude towards non-protestant believers. This act legislated that all holders of public office should swear an oath to both the monarch and the protestant church of England as well as unequivocally denying the Catholic doctrinal tradition of transubstantiation. Those unwilling to take this oath were banned from holding public office. <https://www.Parliament.uk/about/living-heritage/evolutionofParliament/Parliamentaryauthority/revolution/overview/catholicsprotestants/> (accessed on 09/10/2018)

whilst in exile during the Commonwealth era. On his way to France, he stayed at a Benedictine Monastery and this is seen as a turning point in his religious views (Speck, 2009) . The situation in England was worsening for James, who was becoming unpopular and feared and there were plans after the 'Popish Plot' for him to be assassinated. In March 1667, James fled to Brussels to avoid the bad feeling for him in England. Amid a rumour of Charles II being sick in 1679, he began a return home , but upon Charles' recovery James settled in Edinburgh as the King's High Commissioner. James returned to England in March 1682 to widespread acclaim for his successes in running Scotland.

The Catholic fear grew in his absence with newspapers lambasting him as a 'Popish Pretender' (Protestant (Domestick) Intelligence or News Both from City and Country , 1681). James eventually ascended to the throne of England himself on the 6th February 1685, becoming King James II, after the death of King Charles II (Speck, 2009). James once again reprised his role as Lord High Admiral, which had been filled in his absence by Prince Rupert and subsequently King Charles II.

5.4 The Role of the Lord High Admiral

It is worth specifically documenting what James is responsible for in his role as Lord High Admiral. His duties, as stipulated in an order in council memorandum dated 13th June 1673, state the following; He is at all time to be able to give a 'perfect account of the navy including the ships, stores, yards and persons employed and their services. He is to oversee with diligence the providing and issuing of stores. And once a month, or oftener if the King requires meet with the principal officers and be learned of their methods as well

as receiving their weekly reports. He is not to allow money to be spent on anything other than originally intended, or use resources on anything than originally intended. Lastly, in all things he is only allowed to work in the known and allowed practise of the Royal Navy, with all of his orders and letters kept fair record of by his secretary.

Michael Oppenheim describes the Duke of York's diligence as Lord High Admiral by stating that the rigour with which he undertook his duties overshadowed the Navy Board (Oppenheim, 1988, p. x).

5.5 The Navy Board

Before both the Protectorate and restoration governments, the pre-1642 Stuart administration consisted of two main components; The Admiralty and the Navy Board. However, in the Interregnum years the navy was governed by a Navy Commission (Aylmer, 1973), run by a board of seven men and an Admiralty commission of twenty-eight men (Tanner, Samuel Pepys and the Royal Navy, 1920). However, upon the restoration of the monarchy, the Navy Commission was disbanded and the Navy Board was resurrected at Seething Lane (Fox, 2009, p.15).

The Navy Board had previously been known as the 'Council of the Marine' (Cock and Rodger, 2009, p.24). The Board formed a hierarchical structure with the Admiralty headed by the 'Lord Admiral of England' which was fed into by the Navy Board, who in turn were fed into by the smaller substructures of administration, such as the Victualling Board and the Ordnance Board. Each Board or committee was responsible for different key necessities for the Royal Navy, it was not a traditional power hierarchy with each

subordinate to the next and each office had primary power over their responsibilities⁴⁰. To explain, the Admiralty were responsible for “Policy, Command and Discipline” (Rodger, 2006, p.33) whereas the Navy Board were overseeing the construction and maintenance of Ships and Dockyards (Cock and Rodger, 2009, p.28). The smaller boards sitting underneath the Navy Board also had their own functions, for example; the Victualling Board were in control of supplying the men with provisions and the Ordnance Board oversaw the supply of guns and armaments for the fleet. One should note that the Admiralty, chaired by the Lord Admiral of England, was not a standalone position, he worked in consultation with the monarch and his aids.

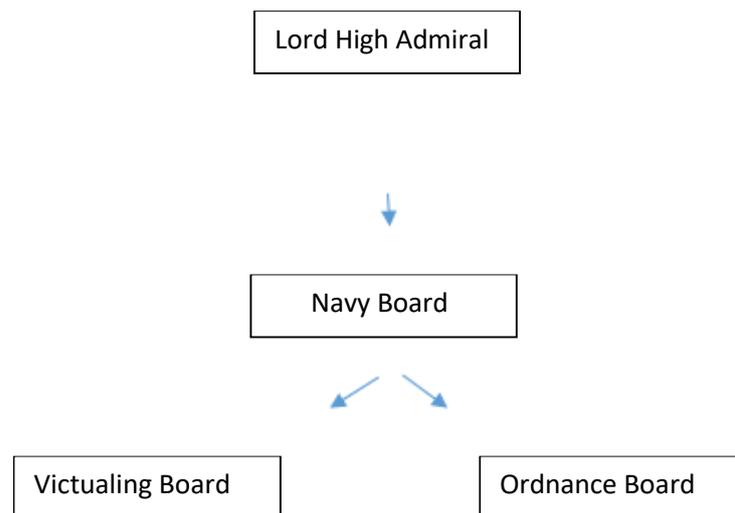


Figure 3- A flow chart demonstrating the hierarchy of the Admiralty during the restoration administration from 1660.

The creation of the Navy board was a slow and gradual. The role of the Lord Admiral in the Tudor era had been one of “honour of estimation and profytt, but in practise it had

⁴⁰ Please see table 3 for a breakdown of who held each position during this time period and table 5 for a summary of the responsibly of each office.

little connection with the day to day running of the navy”. This then slowly progressed to become a more bureaucratic and effective office (Davies, 1965, p. 269).

James’ new Navy Board consisted of; a Treasurer, Surveyor, Comptroller, Clerk of the Acts and three additional Commissioners, who were all paid with salaries instead of perquisites (Thomas, 1982, p. 21). The original Treasurer’s post was filled by Sir George Cartarett, the Comptroller was filled by Sir Robert Slyngsbie, the Surveyor was filled by Sir William Batten⁴¹ and the Clerk of the Acts by Samuel Pepys, with the three commissioners being; Lord John Berkley, Sir William Penn and Peter Pett (Tanner, 1897, p. 21-22), (Rodger, 2006, p. 95). Each officer had his own office and staff. Stephen Gradfish states that the Comptroller was responsible for auditing the accounts of the Treasurer, the Surveyor and the subsidiary boards (Gradfish, 1980, p.15). Over the years these duties had become too onerous for the one man alone, and thus, during the latter part of the seventeenth century three more commissioners, a Comptroller of the Treasurer’s accounts, a Comptroller of the Storekeeper’s accounts and a Comptroller of Victualling accounts were added to the staff.

Below is a table identifying the holders of the posts of principal officers during this time period.

Year	Comptroller	Surveyor	Treasurer	Clerk of the Acts
1660	Robert Slyngsbie	William Batten	George Cartarett	Samuel Pepys

⁴¹ Sir William Batten was a Vice Admiral for the Parliamentary fleet; however, he sailed the ‘Constant Warwick’ to collect Charles II upon the Restoration of the monarchy. He was also responsible for transmitting the papers of Lord High Admiral to the Duke of York. (Biographia Navalis 1, p. 1794:8)

1661	Sir John Mennes ⁴²			
1666			Lord Anglesey	
1667		Thomas Myddleton		
1671	Sir Thomas Allen ⁴³			
1672		John Tippetts		
1673			Sir John Warden	
?			Sir Richard Haddock ⁴⁴	

Table 7- A table showing the holders of offices within the Navy Board, demonstrating the starting year that each individual took up office.

The board that James created exemplifies how he planned to run his navy. Previously, there were strong complaints regarding the nepotism associated with employment within

⁴² Sir John Mennes was from Kent and educated at Corpus Christi College, Oxford. In 1661 under the Restoration navy he was made 'Commander-in-chief in the downs' and Admiral of the Narrow seas. Geoffrey Callender describes his appointment as controller "an appointment which would occupy him for the remaining 10 years of his life (Callender, 1940, p. 280).

⁴³ Sir Thomas Allen (Sometimes spelt Allin) was from Lowerstoft, Suffolk. He fought with the royalist cause during the civil war and was rewarded for this upon the restoration of the monarchy. He was given the command of Dover in 1660 and made commander in chief of the Mediterranean in 1664 (Naval Biography, 1805:461). He is also known for keeping a series of journals that spanned the restoration era. We cannot be sure of his diligence, in his diaries there is one reference to his work as Comptroller, he "went ashore to control the pay of the yard" on the 13th July (Allin, 1940, p. 204).

⁴⁴ Haddock was born in 1630. He was made captain of the Portland in 1666. He was made captain of the 'Royal James' during the Third Dutch War (Naval Biography, 1805, p. 4). He goes on to become a commissioner at Deal in Kent.

the navy, as such inexperienced men from wealthy families were generally employed⁴⁵. However, all of James' choices, except Samuel Pepys, were men of strong military and administrative experience. Cartaret had previous experience as Comptroller under Charles I, Slyngsbie was the son of a Comptroller and personally held nearly thirty years' experience serving as a sea captain, Batten was returning to an office that he had already held and as such had experience, Berkley was an experienced soldier, Penn had been a serving sailor for his entire career and Pett came from the ship building industry (Tanner, 1920, p. 19-25). This demonstrates that James was attempting to fill his senior positions with experienced and capable, with the most potential to make his navy a success (Knighton, 2004, p.143).

The Clerk of the Acts was the oldest of the four posts, traceable to circa 1214, with the other three posts dating back to the Tudor era. However, Henry VIII was responsible for integrating this position into the Navy Board (Knighton, 2004, p. 142). A. W Johns is complimentary to Henry VIII regarding this change, claiming that their introduction is "proof of the soundness of the King's judgement" (Johns, 1928, p. 32-3). He states that the role of Clerk of the Acts was a slowly evolving role, which over time incorporated other responsibilities such as Keeper of the King's dock, after the construction of England's first ever dry dock in Portsmouth Dockyard, commissioned by Henry VIII (Wilcox, 1966, p. 77).

⁴⁵ Davies discusses nepotism within his research 'Gentlemen and Tarpaulins'. He describes the navy's system of employment created to combat this. It consisted of the secretaries within the navy (e.g. William Coventry, who is the focus of the final case study of this research) creating lists of potential candidates, which are then used as a medium for the King or Lord High Admiral to select from (Davies, 1991, p. 17) This system necessitated the acquisition of references from captains to ensure that only those with ability advanced within the navy.

The role of the Treasurer evolved from an earlier office entitled 'Keeper of the King's ships. Johns describes the evolution into the role of Treasurer referencing a document from December 2nd 1530, in which a Gentleman named Gonson is described as holding the offices "of Deptford Stronde, merchant, Purveyor of stores for the King's ships, and Keeper of the stores," (Johns, 1928, pp. 36-7). However, his titles evolved to include "paymaster of sea matters," "paymaster of the King's ships," or "paymaster of our marine affairs," which shows a gradual change in the focus of his work, slowly becoming more fiscally focused. The first individuals to work in this office were from merchant or ship owning backgrounds. Johns describes them in contemporary terminology as 'businessmen', which although useful for a financial role, they would often be amiss in their knowledge of naval administration (Johns, 1928, p. 40). Therefore, this paved the way for the introduction of the third office, the Comptroller. Another motivation for the introduction of this post, was an attempt to eradicate and control some of the abuses in administration. The instructions created by the Duke of York, which will be analysed further within this case study, describe how the duty of "the Comptroller was to sign and control the Treasurer, and he was not only first in priority of place but of duty that shall sign the Treasurer's accounts" (AND/30).

Finally, the Surveyor was responsible for overseeing the design and construction of ships, including their refits. His responsibilities also included the management of Master Shipwrights as well as the upkeep of "dockyard buildings and equipment". Due to the expansion of the size of the navy, this office required the attention of two joint-Surveyors" (Gradfish, 1980, p. 15).

There was generally a standard practice for recruitment into these positions, for example the Comptroller was generally a Captain from the Royal Navy, serving with half pay and the Surveyor was a previous Master Shipwright (Cock and Rodger, 2008, p. 28).

Comptroller	A control mechanism, to examine the books of the principal officers and make payment of wages.
Surveyor	Construction and design of ships, manage the Master Shipwrights and attendants.
Clerk of the Acts	Presents the State of the Navy, keeps records.
Treasurer	Receive and pay treasure, sign estimates and other accounting procedures.

Table 8- A table to demonstrate the main responsibilities of the principal officers of the Navy Board

There is debate amongst historians as to the hierarchy of the Navy Board, disputing who held the most authority. According to Wilcox, the head of the Navy Board was the Comptroller, with the Treasurer subordinate to him, with the junior positions being the Surveyor, then the Clerk of the Ships to do office work (Wilcox, 1966, p.18). This is debated by Gradfish, who argues that the most senior member of the board was the Treasurer, owing to his monetary power (Gradfish, 1980, p. 15).

Davies also describes the confusion of seniority within the navy. He argues that there was confusion as to who held the ultimate leadership in the navy, asserting that “the Lord

High Admiral's patent was notoriously vague... certain matters could be ordered only by the monarch" (Davies, 2017, p. 100). Richard Hamilton describes how "during the reign of Charles II, great disputes had arisen between himself and his brother as to the exercise of the large powers of the Lord High Admiral, but, when the latter came to the throne as James II, he exercised both the regal authority and that of Lord High Admiral" (Hamilton, 1896, p.9).

Davies addressed this hierarchical problem in depth; stating that the issue of seniority can be seen in all levels of the navy, arguing that even commissioned officers felt that they were only answerable to the King and Lord High Admiral (Davies, 1991, p.43). A situation which was exacerbated by the mutual disdain held between the Navy Board and the officers.

It is all worth addressing the role of the Privy Council in governing the navy. Charles II took a vested interest in the running of the navy and used the Privy Council to create a permanent 'committee' for the navy, in which the Lord High Admiral sat as well as Prince Rupert, Albermarle and other Secretaries for State (Fox, 2009, p. 15). This committee was an opportunity for King Charles II to exert his authority in maritime matters over the Lord High Admiral, as such it could be argued that this body should be placed above the Lord High Admiral in the hierarchy of the navy.

5.6 Financial difficulties effecting the navy

As already discussed, the Stuart restoration inherited a poor indebted navy from the Commonwealth, neglected during a "*notorious period of weakness and penury in naval*

administration”, who themselves had inherited a built-up fleet from their predecessor, Charles I (Thomas, 1982, p.19)⁴⁶. The restoration navy received depleted resources and accumulated debts of roughly £750,000. Pepys states that the finances became perilous when Charles II ascended the throne, criticising the old practises by saying that as the navy had grown in volume, the navy’s increased needs had grown parallel, necessitating more staff (Pepys, as cited in British Naval Documents, 1993). This resulted in control becoming increasingly difficult and change become requisite. Posts were filled through nepotism in preference to professional experience to the “*consequence to the service*” (Pepys, as cited in British Naval Documents, 1993). Pepys states that previously all the work had been done by clerks, who showed no loyalty.

An important aspect that Rodger highlights is that Both King Charles II and King James II “were keenly interested in the navy, and in time became expert in it” (Rodger, 2006, p. 95). The poor State of the Navy upon the restoration led to Charles II and the Duke of York focusing far more into the technical minutiae of the navy and administration than their predecessors or successors ever felt necessary. However, this extra monarchical attention to the navy and its administration did not stop the excessive financial difficulties. Parliament had granted the navy multiple financial aids; however, they were not enough to eliminate their financial struggles. In addition to this, a bi-product of this situation was a feeling of mistrust between the administration and Parliament. The later believing that they had gifted a more than apt amount of aid and it must have been

⁴⁶ Charles I was beheaded in 1649, marking the end of the English Civil Wars. James, Duke of York and Charles II were in exile until their restoration to the throne in 1660 ending the Interregnum period (Turner, 1950).

misused. Pepys declared “God help the King and his cause if the Parliament shall give no more than they can be made understand reason for”.

This led to a series of enquiries into administrative procedure, including; the Parliamentary Committee on Miscarriages (1667)⁴⁷, the Public Accounts Committee (1668-9)⁴⁸ and the Brooke House Commission (1667-9)⁴⁹. Rodger declares that “the Navy Board was the bull’s-eye of every committee’s target”. However, the findings from these reports were often short-sighted and arguably ill-understood. One example was that “£514,518 8s 81/2d had been spent ‘for other uses than the war’ – meaning other naval uses, mainly pre-war debts, but many chose to understand that this sum had been illegally diverted into the pockets of the King, his mistresses, or his naval administrators” (Rodger, 2006, p. 101). Not only does this demonstrate the severe financial crisis the navy was currently facing, but it also exemplifies the royalist and Parliamentary tensions that plagued the latter half of the seventeenth century.

⁴⁷ This enquiry was ordered in October 1667 and looked into conduct during the Second Dutch War. The overall question propounded to Parliament after hearing the report in February 1668 was “that the not timely recalling the order for the division of the fleet, after the intelligence of the coming out of the Dutch Fleet, was a miscarriage”. After 2 rounds of voting 122 MPs agreed it was outweighing the 99 that believed it was not. (House of Commons Journal Volume 9: 15 February 1668) (Debates in 1667: October)

⁴⁸ This committee ran in the late 1660’s and was appointed by act of Parliament to take “account of public monies”. They were given 2 seats within the House of Commons and regularly fed back to Parliament their findings on public spending. (House of Commons Journal Volume 9:14 March 1668) One such debate included the findings of embezzlement by Sir William Penn (House of Commons Journal Volume 9:14 April 1668)

⁴⁹ The Brooke House Committee was responsible for examining financial expenditure during the Second Dutch War, ensuring it was not spent on non-war related expenditures. (Beresford Chancellor, 1908, p. 18)

5.7 The Duke of York's instructions

One Criterion for professionalisation that has been developed as part of the original framework is 'the requirements for specific knowledge and expertise'. Therefore, one of the main sources that will be analysed for this case study is a set of instructions detailing the duties of the principal and junior officers of His Majesty's Royal Navy, because these instructions clearly attempt to standardize roles and ensure that the officers are utilising specific knowledge.

Additionally, according to Ferreira and Otley and their theoretical framework for 'performance management' ascertaining a company's organizational structure and understanding informational flows, systems and networks are both criteria for a performance management system (Ferreira & Otley, 2009, 267-276). Therefore, the publication of the following instructions, which highlights individual responsibilities within the Royal Navy and how key information is distributed throughout the Royal Navy are key indicators of performance management. This also comes under Langsfield-Smith's description of management control as being the formal and informal rules that are instituted to govern an organisation, these rules can include Standard Operating Procedures (Langsfield- Smith, 1997, pp.221-228). The Duke of York's instructions clearly constitute a standard operating procedure, and as such we can see management control in a form, in use in the seventeenth century. This supports the navy in working towards organizational professionalism. Evett also cites 'standardized procedures' as being indicative of organizational professionalism, she (Evetts, 2013, p.788).

Thomas states that these instructions demonstrate the "unprecedented professionalism" of James' administration (Thomas, 1982, p. 19-25). Hamilton states that "no [set of]

instruction[s] could have been sounder” (Hamilton, 1896, p.10). There are multiple copies of this source, however, the standard format for this document is a hardbound book. These books generally contain copies of relevant letters, introductions and other important information relating to the functioning of the navy. These instructions have not previously been analysed in relation to how they demonstrate that naval administration was professionalising in the restoration era. As stated in chapter one, this case study will analyse these instructions and break down their policies thematically, demonstrating how the implementation of specific procedures contributed to the professionalisation of naval administration in the seventeenth century.

At the beginning of AND/30, entitled ‘Duke of York’s instructions for the Navy Office’ collected from the Caird library at the National Maritime Museum, is a copy of instructions for the role of Lord High Admiral⁵⁰. The Lord High Admiral’s duty is kept separate from the main document detailing the duties of the principal officers. This first page of the bound volume, hereafter referred to as ‘the instructions’, is dated 16th June 1673, stating that it was ascertained and published by the Duke of York, and that this piece of the book was written at the Court of Whitehall with a list of notable names that were present. These include; The Duke of York, Charles II and Master Secretary William Coventry, amongst others. The first five pages detail the instructions for the role of Lord High Admiral. However, they are virtually an exact copy of the instructions laid out from an ‘order-in-council’, dated 13th June 1673 (British Naval Documents, 1993). The copy is almost perfect except for a few minor changes for example the earlier document discusses the “pressing or otherwise procuring [of men]”. Whereas the more recent

⁵⁰ Please see bibliography for full list of where each of the versions of the instructions were located from. Generally, in the text of this research, only an accession number will be referenced.

document using the alternative “impresting” and similar changes in phrasing such as the exchange of “he is without order from His Majesty to command or allow” for “he is on no wise to direct or permit”. However, this ‘newer’ version could correlate with the final sentence “and it is ordered by His Majesty in Council that the said Instructions be entered in the Council Book and a copy of them be sent to his Royal Highness the Lord High Admiral of England to be observed accordingly”. Therefore, because one book is dated three days later, it could be theorised that this was potentially the copy sent to the Duke of York.

Pepys takes credit for preparing the original draft, before it was confirmed by King Charles II (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25). The footnotes within his naval minutes, compiled by the Naval Records Society in 1926, state that even though there are various copies of this original document, this reference by Pepys “is the first intimation that the new establishment for the Lord High Admiral’s office had been prepared by Pepys”. Pepys again mentions this in his ‘Naval Minutes’, stating that he “examined the duty of the Lord Admiral prepared by me and confirmed by the King in council in June 1673” (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25).

One underlying question arising here is how much responsibility can we attribute to Pepys? Was it his idea and work? Or simply work that was commissioned by the Lord High Admiral, the Duke of York? Regrettably, no answer has at such presented itself. Even though there are two references to Pepys writing the Lord High Admiral’s duty, both are written by Pepys and neither state whose idea it was. However, what can be taken from this is that regardless of initial inspiration, the Duke of York’s administration was

responsible for the creation of this document and as he was present at the meeting, was clearly involved in the process.

The first page from the version collected from the archives at the National Museum of the Royal Navy (Portsmouth) differ because it was written before the 1673 additions (MSS44)⁵¹. The document also starts with Whitehall court documents. AND/30 is written earlier, and has a court document dated 4th July 1660. It details who was present at the meeting, this time (due to the earlier dates) Coventry and Pepys are not in attendance, but The Duke of York, The King, the Lord Chancellor, Montague and others were present. These minutes state that they have met to discuss the paper given by the Duke of York “for the regulating the affairs of the Admiralty and navy this day read at the board”. They appoint and authorise the commissioners and principal officers and revoke the authority of the previous Treasurers and Commissioners, requiring them to return their books, records and furniture to Samuel Pepys (British Naval Documents, 1993 & AND/30). The Duke of York states that the previous Treasurer’s books should be given directly to Cartarett, however, the Victualling Board are temporarily allowed to keep their posts and books “*till further order provided*”. This is interesting because the Duke of York is not completely overturning the previous administration as he is enabling specific officials to retain their posts, however, he has given the caveat to this instruction which enables him to change this in the future.

An anomaly within the instructions is that within the version of instructions accessed through the National Museum of the Royal Navy’s archives at Portsmouth Historic

⁵¹ Please see table four to for a concise list of the primary sources used to locate editions of these instructions.

Dockyard (MSS 44, 1662) there is an additional handwritten note pushed into the spine between the pages of the instructions of the Treasurer. This note says “*remarks on the conduct of the treasurer of the navy with regard to the board, use 9th article of the treasurer’s instructions*”. The ninth article relates to paying the Treasurer a salary instead of fees and perquisites. This note is handwritten and is not dated or signed. It clearly looks aged and demonstrates someone wanting to investigate further the effects of the change in payment of the Treasurer. Although we cannot ascertain exactly who or when, this does demonstrate the importance laid upon this.

This research attempted to gain further clarification on this note through consultation with the archivists at the National Museum of the Royal Navy as well the Admiralty Library, however as the Admiralty Library was not established until 1797 this is simply how they received it and cannot ascertain exact dates or authors. Therefore, we cannot make any definite assertions with this additional note, but what can be ascertained is that at some point, post 1662, somebody with access to this document took extra interest in the change of payment method for the Purser.⁵² It should also be noted that not everybody had stopped receiving fees and perquisites, but it is a step in the right direction for the Navy Board in moving towards becoming a more professionalised body. This is because it clearly demonstrates one of the criteria established for professionalisation; the introduction of a formal pay system and salaries.

Another example of this can be seen in a letter dated 17th January 1662 from James to John Fowler, the Judge Advocate of the fleet. This source is not attached to the

⁵² Thank you to Heather Johnson (National Museum of the Royal Navy) and Jenny Wraight (Admiralty Library) for their assistance in this matter.

instructions, instead it has been accessed from a compilation of primary sources relating to James II (Stuart, J, 1662 as cited in *Memoirs of the English Affairs*, 1729). The Duke of York grants Fowler his warrant that describes that he will be paid by *“an allowance of salary, fees, perquisites, and other considerations as usually hath been, or that shall be thought meet to be allowed to a judge advocate of His Majesty’s fleet”*. With this example we can see a wider movement away from the payment via perquisites.

The ninth page of AND/30 includes a letter dated 28th Jan 1661, which accompanies the book of instructions. The instructions are issued for the “duty of the several officers belonging to his Ma[?] Navy”⁵³. Other copies are available in (D/Lons/L13/7/2/16, *British Naval Documents*, 1993, MSS44 & Stuart, J, 1660-73 as cited in *Memoirs of the English Affairs*, 1729). In this letter the Duke of York explains his delay in publishing these instructions, explaining that there had been such a “want of money” for the navy that it had emboldened and caused little “hope of their amendment” of those that were corrupt in their negligence and abuses. Therefore, until money became available and the King could pay and discharge the worst offenders it would prove futile to attempt reform. He re-iterates how negligent men are not to be given continued employment within His Majesty’s navy, ordering a search within His Majesty’s yards for ‘impotent men’ more in need of a hospital than active employment. He is not callous in his attitude to these men,

⁵³ The use of [?] was a methodological choice on the part of the researcher whilst transcribing primary sources. A question mark was inserted when a letter or word was either illegible or distorted in some way instead of making assumptions on what the letter might represent.

suggesting that many were wounded in the last Dutch War and as such should be benefitting from the Chatham Chest instead of employment⁵⁴.

He also desires an account of the 'behaviours' of the men within the yards, he wants offenders to be suspended and then to be personally informed so that he can give "orders as such deters others from the like abuses". He commands the Master Shipwrights to be inspected and ensure that they have not made frivolous and unnecessary repairs for personal financial gain. Additionally, he stipulates that if any storekeeper or officer who has the responsibility of ascertaining the state of the 'condition of stores' has broken the trust of their position and given a false report of the quality, as such signed for bills for stores which were useless, should be punished. Any cases in which these instances go unpunished "will reflect upon you" [the principal officers] as "you have proved to expend upon his Ma [?] Treasure in goods unfit for the service". He recommends that the Navy Office focus upon the timely acquisition of goods, but not to "rely wholly on the judgement of purveyors or any single person, but to use all means to be fully inform'd". In the larger contracts of greater value, he recommends that they spend "some days in enquiry before concluding the contract".

The Duke of York then makes a further request that whenever His Majesty's ships return to port from their overseas deployments, an examination will take place to assess the professional conduct of all staff. If anyone is found lacking in their ability to perform their duties then the Lord High Admiral is to be informed. The letter ends stating that a book of instructions accompanies this letter, along with the promise that there will be adequate

⁵⁴ The Chatham Chest was an institution founded in 1590, initially starting as a voluntary donation, then from 1626 became a compulsory payment from all seamen's wages to fund the forerunner of the military pension (Powell, 1922) p174

financial support to execute his wishes. This letter is essential because it shows that good housekeeping and administration cannot be achieved without sufficient capital. In addition, it also shows James' attempt to curb abuses, make efficiencies and his willingness to use strict punishments to achieve reform. Additionally, it is worth noting that he repeats himself in this letter and the main body of the instructions. This recapitulation demonstrates the gravitas he placed upon the severity of these issues and the passion he placed upon reforming it, Thus, helping us to reach the conclusion that he was actively trying to professionalise the navy from the beginning of his tenure.

Additionally, the implementation of a system that punishes employees, is an example of a rewards system under performance management. This system does not have to always be incentive based rewards, it can equally be penalties for failures (Ferreira & Otley, 2009, p. 267-276). This example of performance management demonstrates the practices that supported the navy in working towards organizational professionalism.

In an additional letter found preceding the main body of the instructions (AND/30, 1673) (MSS 44, 1662), James once again explains his rationale for publishing the duties of the principal officers. He states that there are "frequently doubts and disputes", therefore this letter is to prevent the "growth or continuance of those of the like inconveniences arising from the ignorance or neglect of the duties belonging to the several officers I have thought fit to ratify and confirm certain orders". He states that he understands that previously a set of instructions had been issued by the Earl of Northumberland when he was admiral (1638-42), but finishes his letter by stipulating that all officers working for the Royal Navy, either in ships or yards will adhere to these rules or "*answer to the contrary*". This demonstrates that even though he knows that discipline has historically

been lax, the Duke of York is ensuring that people understand that a policy has been implemented and it will be enforced.

Again, this letter is dated 28th Jan 1661 to the principal officers and commanders of His Majesty's Navy. This repetition of correspondence from James shows the importance he personally laid upon these instructions, they clearly weren't written on a whim and forgotten about. For the Lord High Admiral to take such a personal interest in the dissemination of this letter is telling. This letter is signed from the command of His Royal Highness but then also countersigned by W. Coventry.

For clarity in explaining which versions of these instructions contain additional documentations, please see the table below.

SOURCE	MAIN BODY OF INS.	INS. FOR THE LORD HIGH ADMIRAL (16 TH JUNE 1673)	WHITEHALL COURT DOCUMENT 4 TH JULY 1660	LETTER 24 TH /28 TH JAN 1661	ADDITIONAL LETTER DATED 28 TH JAN 1661	LETTER DATED 25 TH SEPTEMBER 1671	ADDITIONAL L INS. FOR THE NAVY	ADDITIONAL L INS. FOR THE COMPTROLLER OF THE TREASURER	LETTER REGARDING PURSERS COPYING INS.16/12 JULY 1662.
MSS 44	✓		✓	✓	✓	✓	✓	✓	✓
D/LONS/L13/7/2/16	✓	✓		✓			✓		
AND/30	✓	✓	✓	✓	✓	✓	✓		✓
SLOANE MS3232	✓								
NAVY RECORDS SOCIETY, BRITISH NAVAL DOCUMENT, 1204-1960, VOL 131**		✓	✓	✓					
MEMOIRS OF THE ENGLISH AFFAIRS, CHIEFLY NAVAL**				✓					
AND/28			✓	✓	✓				

PRO 30/32/1						
THE OECONOMY OF HIS MAJESTY'S NAVAL OFFICE.**	✓	✓	✓	✓		✓
AND/29	✓				✓	✓
ADM 7/827*	✓	✓	✓	✓		✓

Table 9- A table depicting what documents are contained in each set of instructions and where they are located

**ADM 7/827 also has a detailed breakdown of the expenditure of the Royal Navy including salaries*

*** These sources are published in modern compilations, those without are accessed in archives.*

**** Ins. Is an abbreviation for instructions.*

It cannot be argued that these bound volumes of the instructions were bound at a later date, because many have Pepys' signature, confirming that they are a true copy. In addition, Pepys references the bound volumes in his diary on the 18th April 1669.

Therefore, they have to have been copied and collated within his lifetime (Pepys, 1669, as cited in Latham and Matthews, 1971).

5.7.1 The main body of instructions

There is an abundance of data found within the instructions attributed to the James II. This research will organise the data using a thematic approach, breaking the analysis down into the following themes; reduction of abuses, accounting procedures, improved efficiency and the "State of the Navy". This will support the research in explaining how the introduction and/or enforcement of these policies aided in professionalising the Royal Navy during the restoration administration. For simplicity, each relevant instruction will

only be analysed once, but reference will be made as to how it also demonstrates alternative themes, rather than duplicating analysis under each theme.

These instructions in theory remained in place for the administration of the navy until the beginning of the nineteenth century, when the Admiralty was restructured (Tanner, 1920, p. 26). Coats addresses this by stating that “the fact that the instructions of 1662 were not superseded, but modified periodically until the reorganisation of the navy board at the beginning of the nineteenth century, demonstrates their continuing relevance, if not their complete success” (Coats, 2000, p. 35). This demonstrates real longevity to what the restoration administration had created. Although, credit does need to also be given to his predecessors for this achievement. An interesting source from the eighteenth century entitled ‘The Oeconomy of His Majesty’s naval office containing the several duties of the commissioners and principal officers thereof’, is a version of the Duke of York’s instructions which was transcribed and printed in 1717. In the preface, which does not have an author attributed, it states that “*the regulations, here made publick, to be drawn up, which have ever since been a standing rule to that office, being so perfect in themselves, that it has not been thought requisite to alter them to this day*” (Stuart J, 1660-1673, as cited in the Oeconomy of His Majesty’s Naval Office, 1717). However, some bias needs to be considered here, in view of the terminology used by the author, describing the restoration is “*the usurpation*” instead of Cromwellian, Commonwealth or the Protectorate government eras. As this was published in 1717, the reigning monarch was George I, a cousin of James II. It is natural that the anonymous writer would want to be ingratiating towards the crown’s historic achievements and use derogatory language

towards those who had unseated a monarch, because this would have been the 'safer' option in England at this time.

5.7.2 The Earl of Northumberland's document

As has been referenced twice within the analysis of the instructions, it is worth noting that a similar version of these instructions existed written under the command of the Earl of Northumberland during his tenure as Lord High Admiral, between 1638 and 1642 (Davies, 2017, p.36)⁵⁵. Although one could then say that all of the above is the work of Northumberland and his team instead of the Duke of York and his team, this research argues against this for the following reasons. Firstly, only one version of the Earl of Northumberland's instructions has been found by the researcher (Sloane MS3232). Whereas, multiple differing versions exist of James' set of instructions, as can be seen in the table above. Therefore, the argument could be made that even though the original instructions were not written in full by James and his team, the fact that he amended the instructions as will be seen next, and widely disseminated them across the country with so many surviving copies extant today, it can be argued that he put far more emphasis on implementing these instructions than his predecessors. Although there is no way of definitively proving this, with the consideration that there are scant references to Northumberland's instructions and probably only one known existing copy, it is a

⁵⁵ An additional set of instructions was created by George Villiers, the Duke of Buckingham who held the office of Lord High Admiral between 1619 and 1628. This research has chosen to purely focus on Northumberland's instructions, because this is the newer of the two and as such we can see what has been implemented by the Duke of York's administration.

reasonable assumption that these were not disseminated effectively across the navy. And as such, not implemented to any major degree by the navy.

Additionally, looking at the discourses written before the Duke of York's tenure as Lord High Admiral, as will be discussed further within this chapter, the navy was in a disarray with a multitude of neglect and abuses which James tried to overcome. One could ask the question, why would he overcome this by implementing the same procedures that were being used before? As such it is a valid argument to query whether these were being enforced thoroughly before?

There are also many amendments made by James and his Navy Board to the original instructions. There are changes to wording such as the continual use of the wording Lord Admiral instead of the later terminology of Lord High Admiral, but as these are subtle and do not affect the overall output of the document these will not be mentioned any further here. Instead, this research will demonstrate the larger differences, such as the addition of large sections to the instructions and the deletion of other large sections. With the overall theme being that he is adding more specific financial processes than his predecessors. This will enable the thesis to answer the research question- clarifying if through the introduction of administrative procedures, whether the navy became more professionalised during the restoration administration.

Within the opening instructions for the principal officers, it is stated that they are personally or by purveyor, to seasonably enquire as to the market price of the provisions, so as not to tie themselves to specific contracts and not to take provisions without first assessing them within the yards to make sure that they are of the quality and quantity as agreed in contract. Pool argues that this instruction is largely redundant, because it

assumes the access to cash for a financial transaction, whereas “the Navy Board were hardly ever in a position to offer a cash payment” (Pool, 1966, pp.6-7).

Also, creating weekly invoices, as mentioned in the analysis of James’ instructions, in the theme of accounting procedures, to ensure that they are not taking provisions on the notion of there being a lack of alternatives. With the fate of merchants misinforming the Navy, the Lord High Admiral is to be given notice so that both the officers purchasing can be dismissed from service to ensure that unfit commodities and exorbitant prices are avoided. Also, within the opening instructions, the Duke of York has removed a chapter which allows their powers to be delegated to their deputies. Obviously, attempting to ensure that only the most trusted, qualified and experienced are working within these important duties. Also, as Pepys had highlighted that incompetent clerks were showing no loyalty. This demonstrates that James had listened to the advice of his counsellors and implemented it through established procedure.

It should also be noted that according to Evett’s conceptualisation of professionalisation, the presence of a hierarchical structure of authority and decision making is indicative of organizational professionalism (Evett, 2013, p.788). Therefore, we can extrapolate from this management structure that the Duke of York is using management control to work towards organizational professionalism.

An entire additional set of instructions to the Treasurer of the navy that detail the procedures for weekly accounts and certificates is not present in Northumberland’s instructions. However, these additional instructions also stipulate that the Treasurer should now be paid by salary instead of perquisites and sinecures and the procedure of

having the men's money deducted for contribution to slops and the Chatham chest. It could be argued that this is a response to the abuses that built up during this era.

In a letter to the Navy Board dated August 25th 1666, James berates the board for not sending out timely payment to the slop sellers which resulted in them not being able to clothe the sailors (Stuart, J, 1666 as cited in *Memoirs of the English Affairs*, 1729). He also reminds them to make their payments to the Chatham chest. This again shows that the Duke of York is following up on the instructions and involving himself with the detailed tasks of leading a navy. But, also by amending the later versions of the instructions, he is adding in the changes that have proven themselves necessary since the last edition.

In the Surveyor's duty, there is an additional paragraph stating that the business of the navy has increased so drastically that the Surveyor cannot undertake the mammoth volume of work solely, therefore he is to use 'his instruments' to undertake the work in a timely fashion. However, the Surveyor's deputies are not delegated full responsibility. The instructions state that for the security of the navy, there are not permitted to give warrants, nor pass accounts without the counter signature of both the Master Attendant and Master Shipwright or in extraordinary situations the fellow principal officers may be acquainted with it.

The entire section of the duty of the Comptroller of the Treasurer's accounts and the Comptroller of Victualling and stores is absent from Northumberland's instructions. All of which relate to the passing of accounts and financial methods of control. These include the storekeeper's instructions for in-stores, conversions of stores and out-stores, which are also not present in the Northumberland instructions. Again, all of these are primarily focused on the accounting procedure of their role. Therefore, emphasising the

importance he laid upon the introduction of accounting procedures to the Royal Navy. Conclusively, even though James utilized earlier versions of regulations of the navy, he clearly made impacting and relevant alterations, which aided in professionalising naval administration during his tenure. Tanner discusses the earlier instructions, and compares James' set with an even earlier edition by Buckingham⁵⁶ "*as compared with these the instructions of 1661-2 are much more detailed and elaborate*" (Tanner, 1897, p. 28).

5.8 Thematic analysis of the Duke of York's instructions

5.8.1 Reduction of abuses and stock control

The most prominent theme to arise within the analysis of the instructions is the reduction of abuses and stock control. Fox describes the 1660s as a period "ripped and ransacked by corruption", ranging from embezzlement, bribery, poor quality victuals and fraud (Fox, 2009, p.16). Davies also addresses abuses within the restoration administration, stating that captains regularly made excuses, stating that they claimed they had lost their paper work or not received adequate instruction as a method of covering their abuses (Davies, 1991, p.45). Upon reflection of how widespread the participation in abuses was within the navy, it is understandable why there are so many attempts made by the Duke of York and the restoration administration to attempt to rectify this. This theme will briefly

⁵⁶ George Villiers, Duke of Buckingham held the post of Lord High Admiral between 1619 and 1628. He held many other influential titles including warden of the cinque ports and warden of Hampton Court Palace during the reign of James I and continued to retain royal favour under the succession of Charles I. He was assassinated on the 23rd August 1628 by John Felton in Portsmouth (Naval Biography 1, 1805, pp. 357-361)

address what contemporary authors document as the abuses affecting the navy before moving on to the policies made by the Duke of York to combat this.

A memorandum from the Navy Board, located in the Cumbria Archive Centre, shows the extent of mismanagement whilst James was away in exile. It is a concise list of recommendations from the Navy Board for the retrenchment of the navy. It gives nineteen different examples of how the navy can save money. With just a few examples including; reduce the number of commissioners attached to the board; revoke the Treasurer's right to have clerks and reduce the volume of clerks for the Comptroller and the Comptroller of victualling's accounts to four clerks each. These are drastic measures and show the dire straits that the navy was in (D/lons/l13/7/2/18)⁵⁷.

Tanner discusses the many abuses that are highlighted within the various discourses of the navy (Tanner, 1920, p.5). "*They bring into relief the remarkable durability of naval abuses*". The Pepysian library in Cambridge carries multiple discourse and documentations of abuses dating back to 1578, so the idea to write a discourse into abuses is by no means a new idea, but acting upon it was not always the outcome of a discourse.

Holland discusses the State of the Navy in his second discourse of the navy, written in 1659⁵⁸. In an introductory letter to James II for his work, he states that his discourse was written through observation and experience gained through thirty years' service. He claimed to have "discovered few of the many obliquities of that government" and hinted

⁵⁷ Dated, 29th December 1679.

⁵⁸ Holland wrote 2 discourses on the navy during the Interregnum. His experience of abuses was gained through his employment in the navy; he held posts as Clerk to Captain Downing from 1624, Clerk of the Cheque at Portsmouth and from 1635 he was the paymaster of the navy (Tanner, 1896, pp. ix-xi).

at ways for its future regulation. Since 1618, there had been many commissions ordered to regulate the navy, however according to Holland, these often were a guise for men seeking to augment their own private gain usually undertaken by inexperienced men. These commissions were costly and timely, but “crumbled to nothing”. Holland argued that when the commissioners of customs were paid with salaries rather than fees they no longer worked with their former zeal (Holland, 1896, p. 155). He gave the advice that muster books by the Clerk of the Cheque will prevent the abuse of the Pursers. This is an instruction we can see has been acted upon, demonstrating James was willing to heed advice.

Holland also discusses the abuses towards impoverished seamen from slop sellers, recommending that they not be charged for their first two months of service (Holland, 1896, pp. 131-159). He states that records should be kept of defective victuals and returned. Once again, this is addressed by James, Duke of York in (AND/28, 1660). Holland asserts that the lack of timely notice for ordering victuals is a contributing factor, which James attempts to address by requiring regular surveys of the “State of the Navy” to give advance notice of what is required and when. Holland highlights the need to take note of the deliveries keeping

“an exact account whether their number answered the content or card, and then comparing the number and weight together (abating the tare of the cask) to see whether they be made both for weight and number according to the statute, yea or not” (Holland, 1896, p. 260).

Finally, Holland addresses material wastage, such as the over conversion of timber into chips. This is another recommendation from Holland that is addressed by the Duke of

York, with multiple attempts to rectify this. Notably, this is addressed within the porter's inspections of the men as they leave the yards after their shift finishes.

Sir Robert Slyngsbie is one of the most famous discourse writers, writing his discourse of the navy in 1660. He discusses the main issues with the navy as including defects on the ships, confusion growing within the navy, "*tardy and disorderly supplies*"⁵⁹. This confusion is clearly a pre-cursor to the need for the instructions to be amended and re-distributed so that each of the men know what is expected of them with the duties of their office. Slyngsbie discusses the Earl of Northumberland's attempt to set down instructions for the navy, but he states that Northumberland had taken great pains in enquiring into the ancient offices and makes various references to its good points even though it is overly verbose (Slyngsbie ,1896, p. 337).

It could be argued here that the publication of self-reflective discourses of the navy are an example of performance management. Ferreira & Otley define a criterion of performance management is 'Performance Management Systems Change', this criteria states that an organization should evaluate changes to pre-existing systems and it should be discussed if they are made in a proactive or reactive manner (Ferreira & Otley,2009, 267-276). We can see from these discourses, that there are examples of proactive investigation into their current systems.

The Duke of York clearly understood the need for reform and attempt to address the abuses and negligence as seen above within the instructions he disseminated to regulate the navy. In the introductory section of the instructions there is an overview to the

⁵⁹ Sir Robert Slyngsbie was the son of a Comptroller who served in the civil war as a royalist captain and went on to become a Comptroller during the restoration administration from 1660 (Tanner, 1896, p. LXXII).

principal officers about what is expected of them. It is stated clearly that the principal officers should work jointly to advance the service of the Royal Navy, without “any private or indirect end”. Methods of obtaining this include transparency, that is achieved through public meetings. Their regulations stipulate that any discussion regarding the acquisition of provisions and the creation of new contracts are to take place in public meetings, to reduce potential for private gain. No “considerable quantity” of provisions can be purchased without entering into a contract following this protocol. Control is also exercised upon delivery, on arrival all provisions are to be checked for quantity, goodness, dimensions etc. Once “maturely scann’d” and passed, a copy of this report is to be sent to the Clerk of the Cheque and the storekeeper subscribed by the Clerk of the Records. This report is then to be cross analysed with the original contract, to ensure that the quality and quantity is sufficiently comparable to the pre-agreed contractual obligations. At which point, if this does not correlate, the policy ensures that the provisions are to be refused and not paid for from His Majesty’s treasure. This point is echoed on numerous occasions with the instructions clearly stating that no bill whatsoever should be paid without following this protocol (AND/30).

In the same introductory section, it states that the principal officers are responsible for ensuring that the ‘inferior ministers’ of the navy such as Clerks, Shipwrights and Gunners know how to govern themselves and perform their duties and be “honest, diligent and active in His Majesty’s service” compared to those who “are careless, unfaithful and remis”. Those who are the latter are to be referred to the Lord High Admiral, who will decide upon an appropriate punishment, including suspension or dismissal from service. The terminology of the words honest and unfaithful, shows that this is not just a

procedure enacted for efficiency, which it clearly is, but also establishes the reduction of abuses and private exploitation. This is a clear example of professionalisation according to this research's original framework, it exemplifies 'The guiding of behaviour and establishing of standards within each role'.

Lastly, within the introductory section of the instructions, the use of bills is discussed. It states that the principal officers cannot pass bills "by innovation beyond their office" without the expressed permission of either the Lord High Admiral, or after an open and serious debate at a full public meeting in which they would have to demonstrate the necessity of this decision. The instructions explicitly state that the rationale for this is to ensure that money is not "wasted by the private opinion or favour of one or two".

Within the specific instructions for the role of the Treasurer, there is a severe instruction regarding the limitations of the Treasurer's office. It stipulates that neither he, nor his deputy, is allowed to pay or allow payment for any bill in which the King will be adversely affected. Although, this appears to be a fair instruction, it is worth considering that his fellow principal officers may be given permission to deputise. Thus saying, that even though some of the principal officers are allowed to use their discretion, this does not extend to the Treasurer. This clearly aims to reduce the capability of any wrongdoing on his part.

Additionally, within his instructions, it states that for the Treasurer to be able to make any payments, he needs a warrant from at least three of his other principal officers and commissioners of the navy. The only exception are tickets, which are made in the Comptroller's office and the set protocol is that in his absence any single principal officer may make payable. However, even with this exception, the instructions then reiterate

clearly that this is the exception and no other payment may be warranted by the Treasurer without following the aforementioned procedure. If the Treasurer is found to have contravened this procedure the Comptroller is not to allow his payment and is to inform the Lord High Admiral and the Navy Board in writing and wait to receive instructions on how to deal with this misdemeanour. This clearly shows a strong policy made to remove any opportunity for abuse by the Treasurer, and as such it is demonstrating how the Duke of York is moving towards a less corrupt and more professionalised navy. Although, it should be considered that we do not know exactly what the repercussions for a breach were likely to be.

These controls would naturally make the work of the principal officers more burdensome and presumably make the procedures take longer than previously. To attempt to counter this, even though these control mechanisms are put into place to avoid abuses, effort was still being made to make sure that the administration and as such the running of the navy still runs as smoothly and efficiently as possible. It is stated that in the above situation, no bill, ticket, book or warrant signed by the Treasurer should be delayed or denied for any time longer than necessary to complete an investigation of the error that had occurred. Lastly, within the Treasurer's instructions it states that the wages of the Treasurer will take a different format, including that "for the future be paid by salary, & not by poundage". This attempt to move away from perquisites and sinecures is once again, a clear example of the Duke of York fulfilling one of this thesis' criteria; the introduction of a formal pay system and salaries.

Within the Surveyor's Instructions; he is charged with the duty of keeping an account of all provisions issued by his fellow officers, including himself and both naval and private

captains- where applicable. This account is to be accredited by storekeepers, clerks and captains that warranted or issued the loan. Therefore, at any point he is informed on what has been lent from the stores and what has been returned “and if not, be return’d - it may be”. This policy is clearly a control to prohibit private profiteering and theft from His Majesty’s stores, at the expense of His Majesty’s treasure. The instructions for the Surveyor also make alternative plans for situations in which the Surveyor is absent. These plans clarify that due to the Geographical spread of naval sites and the increasing size and demand of the navy, it is not always possible for it to only be the Surveyor who personally signs off warrants for issues or accounts. Therefore, his deputy (the Clerk of the Survey), would be given permission to sign these warrants, with the caveats that they are also countersigned by the Master Attendant or the Master Shipwright, and only in extreme circumstances and with the permission of the Surveyor. This strict protocol, ensures that there is a ‘plan B’, so that abuses could not occur in the necessary absence of the Surveyor.

The instructions for the Clerk of the Acts⁶⁰ state that the Clerk is to acquaint himself with the current market price of the provisions purchased by the navy. An emphasis is placed upon the timely acquisition of provisions currently required by the navy, in order that His Majesty is not disadvantaged and placed in the position of purchasing overpriced goods and being defrauded due to lack of current information regarding the market. He explains that this would stop them taking “the commodity without choice from one man whereas diver’s men that have the same materials would gladly serve cheaper and better.”

⁶⁰ Sometimes referred to as ‘Clerk of the Navy’

The monitoring of purchase price data can be seen as a clear example of Neely et al's control metric for performance management; variances and purchase price (Neely et al, 2005, 1230). Therefore, again demonstrating that although the modern terminology of performance management or management control is not being used, this is another distinct example accessed from within the archival evidence of the Duke of York implementing performance management in order to work towards organizational professionalism.

The Clerk of the Cheque's responsibility entails the mustering of men. This should be undertaken numerous times and as a control, at multiple and varied locations, to check those in His Majesty's employ are in attendance. This acts to prevent disingenuous working practices within the dockyards. The variety of mustering locations is to remain flexible so that the men cannot predict his musters and therefore hide their abuses. In addition, he is to ensure that the Boatswain, Gunner and Purser are present on their ship as part of their three nightly rota that is prepared for the security of the ship. Again, specifying that he should not undertake the mustering at set time to allow for the element of surprise and spontaneity. Then, at the end of each month, he is to assess these muster lists and adjust wages accordingly to ensure they are deducted of both victuals and wages and to publicly report "the neglect of men".

This check against absenteeism, is also a clear example of a metric devised by Neely et al of a performance measurement system (Neely et al, 2005, 1230).

A further control against this abuse is seen in the regulations published within the duty of the Master Attendant, who is to "upon the neglect of the Clerk of the Cheque to must in the night". Similarly, he is to ensure that the Porter is not allowing malpractice at the

gate, and that he is sufficiently documenting occurrences of lateness or early departure and that the dockyard staff are not leaving with items belonging to the navy. For example, ensuring employees are not leaving with Timber instead of wood chips. We can see from a letter, dated April 22, 1662, that James was aware that people were continuing to disobey this rule, he “desire you in the future totally to prohibit” (Stuart, J, 1662 as cited in *Memoirs of the English Affairs*, 1729). James then commanded the Navy Board to oversee their duties in a strict and diligent performance and expects that if they have found anyone to have broken this rule then they are “to expect the severest punishment that their offences shall deserve”. This additional letter, collected from outside of the bound volumes of instructions, demonstrates that the Duke of York was improving upon the initial instructions and attempting to update these methods to ensure that the most effective procedure for reducing abuses was in place. Again, this clearly demonstrate the movement towards a professionalised body, according to this research’s criteria for professionalisation, it is an example of the Duke of York ‘guiding [the] behaviour and establishing of standards within each role’.

This assiduousness towards the reduction of waste of wood chips can be seen as a clear example of Neely et al’s control metric for performance management; the monitoring of waste and excess (Neely et al, 2005, 1230).

This same diligence can be seen in another letter dated, in which James wrote to the Navy Board saying that he had been informed that at night, men were sailing down the Medway to Chatham, under the pretence of fishing with the actual aim of embezzling the stores (Stuart, J, 1661 as cited in *Memoirs of the English Affairs*, 1729)⁶¹. Therefore, in

⁶¹ Dated, January 28th 1661.

response, he created a rule to ban fishing amongst His Majesty's ships from Rochester Bridge to the lowermost ship in the river. With a further issue to instruct the Mayor of Rochester the same. Again, this displays that James was not idle in the introduction of the rules, as new ways were found to steal from His Majesty he attempted to close these loopholes. It should be noted that these two letters are not bound into the instructions, therefore these letters were circulated separately to the instructions. This demonstrates that the Lord High Admiral was consistently improving his instructions and they were not merely a whim or box ticking exercise.

The Clerk of the Cheque was also to ensure that at the commencement of additional works or services, no staff such as labourers are to be employed without a warrant signed by two of the principal officers. Acting as an additional control mechanism against unnecessary employment the waste of His Majesty's treasure. The Master Attendant has an addition control in terms of employment, it is his duty to ensure that all men working are of an able and efficient standard. Stating that he will have to answer to the contrary if there are decrepit men who are incapable of performing their labour, maybe for reasons such as decayed fortunes.

The Master Shipwright also takes on this similar duty, in assessing when it is appropriate to discharge employees and ensure that "not too many servants or boys to be entered upon the works proper to their command and care". The Purser is also responsible for ensuring the correct payment of wages on his ship, keeping an exact cheque book of his seamen and to include entry and discharge, those that have run away, death and absence of every single person belonging to the ship. To ensure that victuals and wages are not being paid unnecessarily and exploited for individual gain. Between these different

specific instructions, we can clearly see that the Duke of York is ensuring that abuses through recruitment cannot occur.

Within the instructions for the Comptroller's duty it is specified that he should keep a distinct account of those impressed into the service of the navy, to balance this he should abate the account of those who have left the service to ensure there is no double payment. Although this is clearly, a procedure created to enable the accounting of the navy to work more proficiently, it is also clearly under the theme of the reduction of abuses, because it enables the Comptroller to work as a control on the Treasurer's accounts, and when it is unclear enables the Comptroller to call "*the parties to balance their accounts*". Therefore, creating accountability and reducing the excuse of confusion.

A letter accessed from the Bodleian library, Oxford shows another example of James attempting to reduce abuses. In 1672 James wrote a letter given permission for men to be impressed on to ships with specifics of their salaries. However, he adds a caution "*in the execution hereof you are to take care, that neither yourself, nor any authorised by you, do demand or receive any money, gratuity, reward or other consideration whatsoever for sparing, changing or discharging any person or persons impressed or to be impressed by virtue hereof*" (MS Eng. Hist./c.478/fols.216-7). Stating that they will answer the contrary "*at their perils*", showing James once again trying to reduce abuses and private gain within the navy.

In another letter, dated May 14th 1661, James writes to the Board after he was informed that after a ship has been built additional sleeping cabins are being constructed for the officers (Stuart, J, 1661, as cited in *Memoirs of the English Affairs*, 1729). James states that this is both an unnecessary expense but also wastes stowage space. He gives the

order to reduce the abuses in extravagant over spending he adds a control measure that before any additional cabins can be constructed they should need to permission of at least the flag officer but more importantly “that *the officers be content with such accommodation as were in the former voyage*”. These letters demonstrate that the Duke of York is not only reducing abuses through the implementation of these instructions, but he is following up and managing the navy to reduce abuses after they were disseminated.

5.8.2 Punishments

The threat of punishments is an infrequent, but none the less clear theme that is evident within the instructions as a method of enforcing the rules set in place, within the introductory letters, as already stated above. The Lord High Admiral places the full responsibility of punishing any infractions at the hands of the principal officers and any neglect in doing so will reflect upon themselves and for the entirety of those employed within the navy if they do not follow these rules they will have to answer “*to the contrary*” (AND/30, 1673). However, within the instructions there is only one example of a reward being distributed if duties are committed properly, instead of a punishment if they are not, this is found within the Clerk of the Cheque’s duties. It states that within the accounts kept by the Clerk of the Cheque for extra works, houses, wharfs etc. if he has managed to prove that “*the expense be exorbitant, to know where to lay the fault, and from whom to require an account thereof, or if there has been any thrift or good service in that action to whom to extend their encourage rewards & c-* “. However, there are also examples of punishment within the Clerk of the Cheque’s duty, his duties include looking through muster books and if sailors are absent for longer than given permission they are

to be assigned the title of runaway and have their wages forfeited, any penalties placed on them as per the law. The same shall be if they take longer than their granted leaves they shall have their payment book spoiled with a *“R for a runaway on his books, & leave his wages blank till the officers upon examination of the business at the pay table, shall give further order therein”* (AND/30).

In a letter to the Duke of Albermarle, dated April 20th 1665,⁶² James discusses defective and lacking victuals, he gives a concise detailed list of the victuals that the fleet has and the victuals that the fleet needs (Stuart, J, 1665 as cited in *Memoirs of the English Affairs*, 1729). He puts his name to the council of war, to ensure that more victuals are granted the fleet. Noting that if more money for victuals are not granted than the fleet will never be set to sea. This is an ominous threat to parliament as the second Dutch war is looming. He used the power and status behind his name for the good of the navy.

5.8.3 The ‘State of the Navy’

The third theme that is prevalent within the instructions is the numerous requests, made through multiple directives, for an accurate description of the current “State of the Navy”. This is necessary for various reasons, it ensures that the employees are answerable and held accountable for their work, but it also enables the higher command to quickly ascertain what is missing and what needs work. For example, if a potential conflict was to

⁶² The Duke of Albermarle, George Monck was a royalist civil war general, born of the Devonshire nobility. However, after being captured by Cromwell’s forces he was converted to be a Parliamentary military leader, eventually taking command of Scotland. Monck sent an escort to aid King Charles II returning from exile upon the restoration of the monarchy in 1660. He had a successful career under Charles II. Fox describes him as having even more influence than the Duke of York regarding the influence of the distribution of public offices. (Fox, 2009, pp.5-8) His family line descended from the time of Henry III (naval biography, 1805, p. 386),

arise they would quickly know whether they are in the position to fight or what area needs quick investment for preparation.

The introduction of the instructions direct that a general survey is needed for all of the dockyards, ships and stores also assessing what magazine is needed to ascertain "*what is wanting*" in the navy. They are also requested to yearly "*under their hands*" present to the Lord High Admiral an estimate of the navy in harbour for victuals in wages, differentiating what the charges are for each yard. With the rationale for this being that; with this done quickly and efficiently in the first place then there will not be a need for "*clamours from poor men for want of their money*" (AND/30, 1673). Yet again, this demonstrates one of the criteria for professionalisation through the introduction of a "formal pay system", as such this is a clear demonstration of the Duke of York professionalising the navy during his tenure as Lord High Admiral.

Within the Treasurer's duty it is required of him to remonstrate "*under his own hands*" to the Lord High Admiral the state of the service, the state of finances and assignments at least once a year rationalising that this will enable the more efficiently and timely payment of bills. In the Comptroller's duty he is given an even more frequent deadline, he is instructed to take a general audit of all accounts, provisions and services rendered categorised into each particular service every quarter and annually.

The Surveyor's duty state that he should annually create a report to be presented to the rest of the Navy Board of "*what he [has] conceived a fit proportion of hemp, tarr, masts, canvas, deals, timber, boats anchors & other provisions for a magazine for His Majesty's navy for the year succeeding*" as well as demonstrating how much of the above is found with the stores, to enable a survey of the navy and ascertain what needs to be supplied in

the forthcoming year. The Clerk of the Cheque is required to be answerable to the Lord High Admiral for financial expenditure on victualling "*proper to that year*". This is more as a method of control because it states that this will allow the Lord High Admiral not to pay more than needs to be paid. Lastly, within the instructions for the Master Shipwright and their assistants it states that a yearly survey of His Majesty's ships need to take place, specifying the defects and specifying what they recommend the requirement for fixing said defects "*and putting each ship into a serviceable condition for 2,3,4,5 or 7 years to come more or less*". This is clearly a very accurate and detailed account that shows many variables to allow the Lord High Admiral to work out what would, short or long term, be the most financially viable option. These instructions also allow the Master shipwright to enrol the rest of the officers in this surveying task, demonstrating the creed and importance laid upon this task by James.

Examples of this instruction being used can be seen in Pepys' diary extracts, when Pepys describes how himself, Batten and Penn had a meeting with James to describe the State of the Navy and the lack of money⁶³. Pepys describes how "*he is much troubled at it, and will speak to the King and Council of it this morning*" (Pepys, 1661, as cited in Latham and Matthews, 1971). This is interesting, because it shows the instructions being used, and it also shows an active participation from the Duke of York when confronted with the 'State of the Navy'. Another example of this can be seen on the 28th December 1661, in his diary, Pepys states that he has been at his residence all morning writing and all of the board in the office have been writing an estimate of the debts of the navy, at the request of the Duke (Pepys, 1661, as cited in Latham and Matthews, 1971). Therefore, this is a

⁶³ Dated, 14th-15th August 1661.

clear example of the Duke of York taking a vested interest in enforcing the instructions and personally monitoring the behaviour of his navy Board.

5.8.4 Accounting procedures

The next theme that arises within the main body of instructions is the introduction of accounting procedures into the duties of those in the employ of the navy. In the introductory section for the principal officers it is stated that they are to create a weekly invoice from the customs house of goods, with the details of merchants, so that there can be no opportunity for the purveyor to state that there is a lack of choice. Also, in the same section it is stipulated that petty warrants should be taken greater care of and are to be more traceable. With levels of control, that they can be traced “first the accounts by the warrants then the warrants by the sea-books and then sea books, by the muster books, which often times vary”. This should then be examined so that savings can be found for the King’s treasury, in terms of incorrect numbers in varying capacities, therefore, anything returned or abated by the victuallers should be charged to their accounts. This shows good administrative record keeping so that they can better inspect the transactions of others therefore showing both this theme with accounting procedures as well as control mechanisms and the reduction of abuses. This is extended by the need for them to attend the payment of all wages, the making of contracts, passing of purveyor’s accounts and expenses for water and travelling charges.

At the end of the year it is then their duty to sign the accounts and then cancel their own warrants. With the same procedure for the storekeeper’s accounts. The specificity of the

procedures is great, the document details the need to attach the storekeeper's certificate to the bills "and to charge the storekeeper open and balance of his accounts". As this is not the first time this is mentioned, we can really see the importance laid upon the activation of accounting procedures. Their procedures can be seen also in the command to keep counter books of the Clerk of the Cheque for volumes of men mustered to sea and their petty warrants issued.

From a letter written by James on May 9th 1661 to the Navy Board, in which he intervenes on behalf of the Master shipwright at Deptford, he states that it has been drawn to his attention that the exchequer is paying him 20d per diem (Stuart, J, 1661 as cited in Memoirs of the English Affairs, 1729). It takes great lengths to obtain this and James states that this should instead be paid from the Treasurer of the navy, which would be of no loss to the King, but greatly aid the Master Shipwright. This is a clear example of firstly, how James is approachable and clearly men within his employ feel they can approach James with an issue for him to champion, but secondly that he is actually taking part in menial matters within the navy to help organise it more efficiently and ensure payments are made correctly (Stuart, J, 1661 as cited in Memoirs of the English Affairs, 1729).

A similar notion can be seen in a letter from May 23rd 1661 to the Principal Officers from James (Stuart, J, 1661 as cited in Memoirs of the English Affairs, 1729). He attempts to reduce abuses of unnecessary overspending that before any repairs are carried out within the His Majesty's yards "*an estimate of the charge of the said repairs be by them sent up unto yourselves*". There is a caveat that if the estimates are too high when compared with historic estimates, they are to be forwarded to James himself to oversee and give

direction, otherwise they are allowed the discretion themselves. This is an important letter, because it clearly demonstrates that when James had issued the instructions this was not him finished with his work in regulating the navy. He was still updating and sending out new individual instructions for the better regulating of the navy. It was a work-in progress, allowing him to see where things didn't work and where they did. There is a letter to the principal officers from James, dated 28th sept 1660, in which he clarifies that there has been doubt amongst the Clerks of the Cheque regarding accounting procedures.

“How the quarterly books are to be made up, and whether to be rated according to salaries and Allowance given of late years; confidering as well the greatnefs of the prefent service, as the consequence it may be to his majefty, that all occasion of repining to be removed from such as are employed in the navy; I have thought fit to direct that you continue to allow all wages and salaries, according to later practise, until farther consideration be had thereof, and you received order to the contrary”
(Stuart, J, 1660 as cited in Memoirs of the English Affairs, 1729).

This shows his practical hands on approach to naval finance. There are multiple other sources demonstrating this practical approach to the navy's day to day administrative queries. Within the sources contained with his memoirs of English affairs chiefly naval, there are examples of him discussing the residence of the Clerk of the Survey as well as his finance allowances and a letter regarding the sale of one of His Majesty's ships. James personally tells the principal officers where to send the money and how to document this in the accounts' *“510l. may be paid into the hands of Sir George Carterett, treasurer of his majefty's navy; who is to strike a tally for the said sum in the receipt of his majefty's*

exchequer". This shows his personal involvement in the accounting and administration of the Royal Navy (Stuart, J, 1660-73 as cited in *Memoirs of the English Affairs*, 1729).

Within the Comptroller's instructions (AND/30), he is given the duty of attending the payment of all wages to seamen, shipwrights, caulkers etc. Under consultation with the other principal officers he is to rate all the wages. He is to be informed of the "rate all the commissions for the ships are sold in [the] market" and the standard rate for workmanship and labour and to ensure that the wages being paid does not exceed the usual standard wage. This diplomatically states "in the King's or their own wrong". Thus, engaging in the standardisation of wages, and ensuring that people aren't being paid above and beyond what is appropriate for their role. The Comptroller is also to keep a 'compter book', which verifies what is in the Treasurer and Victualler's books. This is to be kept exact, and he should be able to answer to the Lord High Admiral at any point and state what and how much has been issued by the aforementioned. As has been seen previously, a professionalisation criteria, as theorised by this thesis is the introduction of a formal pay system. James' determination here to ensure the wages were standardised is a clear example of the movement towards a more professionalised navy.

The Clerk of the Act's instructions also clearly detail the accounting procedures associated with his role. He is asked "*To keep an exact record of all conclusions, orders, petitions, debates, estimates, warrants, letters, answers &c. agitated at all meetings*" with the rationale being stipulated that this will enable the board to consult these notes in future decisions to work on precedent. Additionally, if any accidents befall the originals, a true copy is always kept with the Clerk of the Acts.

In a letter, dated December 17th 1666, James again writes to the Navy Board regarding accounting procedures (Stuart, J, 1666 as cited in *Memoirs of the English Affairs*, 1729). He references previous instructions he has sent out in this matter, which we can assume are the instructions that this research is currently analysing, He reminds them that in the first week of January next year that they have a deadline and will need to present an account of the bills mentioned in the weekly accounts, which have been signed between the 1st January 1665 and the first of January 1666. As well as an account of returns sent to them by the Treasurer *“of moneys received and paid by him. So that he can have a view of the debts of the Navy. He also states that if over the year they find accounting methods that would be even more suitable for displaying these debts e.g. inconveniences in the old method or supplements to it, he would like to hear their recommendations. With a final reminder to pass the victualler and Purser’s accounts which “I believe may be of good advantage to the Kings service”*. This shows that he is improving upon the instructions to ensure they are being carried out. But, also that he is willing and happy to listen to new ideas, anything that would aid the King’s service. This echoes a similar letter that had been sent out at the beginning of the year reminding the Board in advance that no bills are to be paid until they had first been entered into Brounker’s office and reminds them to keep the Treasurer and Comptroller’s accounts with a note of the navy debt on the side (Stuart, J, 1665 as cited in *Memoirs of the English Affairs*, 1729). Again, it should be noted that neither of these letters were disseminated in the bound volumes containing the instructions, we can assume they were circulated separately. Also, this is another clear example of the Duke of York being hands on with the administration and not acting as merely a ‘Royal Patron’, as discussed earlier within this chapter.

Although the main source being used to analyse the Duke of York's focus on administrative reforms is the instructions issued periodically throughout his tenure, we can see clearly through the variety of alternative sources also demonstrate this point that James consistently followed up on these policies and ensured accounting procedures were being actively used by navy personnel. In a letter to the Navy Board from James sent on the 23rd November 1666 after the laying up of the fleet, he instructs those on board to utilise winter to pass the accounts of all the Pursers in harbour, with the additional information required of the volume of men present on each ship and how this exceeded the expected numbers. The threat of punishment by the King is given for non-compliant Pursers. James also requires the victualler's accounts be passed because "*he has been informed*" that he has money remaining which would make the King's declaration of needs to Parliament for the following year a lot easier (Stuart, as cited in British Naval Documents, 1993). This source shows he is keeping abreast of the situation and still looking for surveys of the navy and not allowing negligence and attempting to keep it an efficient machine.

Within the additional instructions for the Treasurer (D/Lons/l13/7/2/16; MSS 44, 1662) which are not present in all of the versions of the instructions, it stipulates that he should give the principal officers an account of moneys spent in that week. Interestingly, as will be discussed later in this chapter, this section is not within the Earl of Northumberland's instructions for the Navy Board (Sloane MS3232) and this additional set of instructions adds far more clarity to the duty of the Treasurer.

"what moneys or assignments for money he had received in the said week, and how much the said money's or assignments, or any former money's or assignments are at that day remaining in his hands, specifying also as well the particular fond, or

assignments on which they said Moneys was paid him, as the fond upon which every of the assignments so received or resting in his hands are placed” (D/Lons/l13/7/2/16) (MSS 44, 1662).

It give specific dates for the Treasurer to submit his account to the board “*shall upon Saturday in the every week*”, it also states that it should be in his own hand, whereas the Northumberland version states that his clerks are also capable of undertaking the responsibility, it states that the account given should be ‘perfect’ and the actual duty is far more specific, instead of just documenting that petty warrants should be cancelled after being added to the accounts, he describes this in more detail;

He also requires that the exact certificates also to be delivered to the board each week, stating who the warrants were paid to, their value, delivery and details of what the warrant is. However, in this addition, it commands that these should be given to a specific person after they have been given to the board; Lord Viscount Brounissier, who was Comptroller of the navy. It adds the caveat of any other Comptroller of the navy with the duty of Comptrolling the accounts of the Treasurer. But this is a rare anomaly within the instructions, the status quo is to only reference the title of the office, not the holder of the office.

The storekeeper is directed in relation to the issue of stores that once he has received a warrant signed by two of the principal officers, he is able to issue the stores. However, he is to “lay up the same with all convenient safety, respecting either the waste or decay of it, or the stealth purloining [?] Embezzlement thereof”. This is a point, exactly copied in the storekeeper’s duty relating to the receipt of out-stores. It is also stipulated that due to the great trust placed upon them with their office and the difficulty to “trace him therein”, it is essential that storekeepers undertake their duties personally and do not

deputise, with the only exception being extreme necessity such as sickness. These deputies have to be men of good report in demeanour and trust and ultimately the storekeeper will retain accountability for his juniors at all times. This point is clear and reiterated several times, within the duties for issues it is again stated that it is too great a trust to deputise to boys or common labourers, again unless under extreme necessity. However, these instructions do not clarify how demeanour and trust can be judged.

Feeding the navy was an expensive and all-consuming task, in the majority of remaining account books the highest short-term debt was “the money due the victuallers for the provision of food and beverage for the fleet”. The navy developed a system which allowed a certain financial buoyancy. Ships were paid at the end of their deployment, meaning that there was ‘float’ of temporarily expendable petty cash to be borrowed against, which often gave short term financial reprieve.

Previously, as the Royal Navy and England had only used ‘ordinary tax revenue’ to fund their fleet, change was becoming a necessity (Wheeler, 1996, PP. 460-462). The Navy Board and Victualling Board worked with another financial system, the use of bills. This meant, that in conjunction with the Navy Board, they could run their own “public debt system”, away from the management of the Treasury. This was an effective method, as long as they were cautious to ensure that they did not ‘threaten investors’ confidence’.

Rodger suggests that theoretically there was a lack of funding, but in reality, they managed to remain self-sufficient because of this method of borrowing against themselves. He also highlights how the navy would have no intention of drawing “attention to the illogicality of a system whose effect was to allow the navy complete freedom to spend its income as it wished, and a considerable measure of elasticity to

increase it when needed” (Rodger, 2006, p. 292-3). Additionally, to answer financial problems, the Cavalier government made the decision to disband the Army and utilise their finances to supply and decrease the debt of the Royal Navy, which was certainly a successful temporary measure.

4.7.4.1 The use of a ledger

The most common accounting practice that appears within these instructions is the use of the ledger. Therefore, due to its frequency it has been kept as a separate theme. A ledger is a book in which accounts are traditionally kept. McLaney et al state that it is regularly split into subsections because it allows for multiple users. They also state that it allows the multiple staff to focus on individual accounts relevant to their own work which leads to “more accurate and efficient record keeping” which in turn reduces the potential for fraudulent activity (McLaney et al, 2014, p.722). One criterion for professionalisation, as conceptualised by this thesis, is ‘the requirements of specific knowledge and expertise’, therefore, it could be argued that use of the ledger is a clear demonstration of the Duke of York moving towards the navy becoming a more professionalised body. This theme will explore examples of the Duke of York implementing the use of the ledger within his instructions.

Within the introductory section for the principal officers it states that the principal officers are to supply petty warrants for extra services rendered annually. They are then to sign their accounts and have them fairly entered into a ledger book. This is also stated within the Treasurer’s specific instructions in which it tells him to digest his accounts into a ledger book, “*fairly written for the rest of the officers*”. With the notion being that there

should be an accurate list of all books and bills for all provisions, accurately documented so that it can be demonstrated how much has been spent on each sector for that year. This also demonstrates an attempt to regularly demonstrate the current 'State of the Navy'.

Again, this is discussed within the Comptroller's duty, with his duty requiring him to sign all of the Treasurer's accounts before it is processed into his ledger book. This will ensure that there is a control over his wilful neglects and oversights.

Within the Duties of the Comptroller of the Treasurer's accounts- and of the Comptroller of the Victualling and stores (MSS 44, 1662), there is an additional segment that is not present within AND/30, it states that he should be working as an "auditor" balancing the state of the Treasurer's accounts for the present year to ascertain if any of the King's treasure remains with him, with the accompanying instruction being that if a remaining balance is found, he should alert the Lord High Admiral. The same instruction is also given to the balance as an Auditor to the Victuallers accounts. However, rather than combining them in one instruction, he has two identically phrased paragraphs at the beginning and end of his set of instructions. His instructions are also similar to those for the Clerk of the Acts.

The Clerk is told to copy "To Copy all estimates, privy seals, assignations, or other orders for Money from (?) time past and allowed into the Treasurer for any service whatsoever and once every quarter or oftner, if he thinks fit to consult the Treasurer's accounts and see what and how much of the money assign'd he hath reciev'd that he may by his warrants Bills or Compter Books, compare the Issues & receipts together and be able to satisfy the Lord High Admiral the state of the present services in the navy together with what Treasure remains in his hands, what is unreciev'd or his assignations".

This is interesting because this section is also not present in the Earl of Northumberland's version of the instructions, which show the emphasis placed upon the implementation of accounting procedures by the Duke of York to a level not seen before by his predecessors. It is most notable that he has given the same control mechanism instructions to multiple people, this signifying James' dedication to activating and enforcing the participation in accounting procedures.

Within the Storekeepers Duty relating to the receipt of in stores (AND/30, 1673), there are many duties relating the accounting procedures within the navy. Firstly, it should be noted that in the later version (MSS 44, 1662) this title of this subsection of the instructions has changed to "*Instructions to be observed by the storekeepers of His Majesty's Yards for a method in keeping & balancing their accounts- the receipts of stores*". Clearly, before analysing this subsection in any technical depth, we can assert that the Lord High Admiral was clarifying the importance of accounting procedures in the Storekeeper's duties.

It is also worth noting, that these instructions are not present in any form within the Earl of Northumberland's original instructions to the Navy Board (Sloane MS3232). Therefore, it was seen in 1660 of vital importance to add the installation of accounting procedures to the original instructions laid out by the Earl of Northumberland. The Duke of York's amendments in his 1662 version (MSS 44, 1662), show that he continued his work to professionalise the Royal Navy via the introduction of accounting practises, he did not simply re-distribute previous instructions laid down by previous Lord High Admirals. As these instructions are also found in versions published later in the 1670s (D/Lons/l13/7/2/16), it seems likely that these duties were active through the whole

decade of the 1660s at least. Within the instructions relating to the storekeeper and in stores, we can see that the accounting procedures that he is tasked with include; keeping a book he updates daily regarding the quantity and quality of goods received, the same shall be done for goods received by him from other yards and counter signed by the Clerk of the Cheque on a weekly basis. He is also instructed to keep an additional book which states the returns of stores and their quality and quantity from the Boatswain and carpenters, which is to be weekly countersigned by the Master Attendant and Master Shipwright. This same format is to be used in a book for the locksmiths, iron works, plasterers and block makers also. Monthly, he is then to send these accounts to the Comptroller of the Storekeeper's accounts. A book is also to be kept regarding the conversion of stores e.g. timber to plank and the repurposing of old sails. The previous list of books which are to be kept for the receipt of in stores is also to be replicated for receipt of issuing of stores. All are required to be counter signed. It is only within the issues of stores, that an exception is made to the storekeeper, in which it is stipulated that in the case of his "*necessary absence*" his assistant or the Master Shipwright shall be able to sign for the issuing of stores and also to sign the weekly books. Finally, it is stipulated that he is to create a book which will serve as the men's account and in this book, it shall be documented where he is to be a creditor "*and be made debtor for what bills shall be given him*".

However, the Comptroller is also to keep his own ledger book of the Treasurer's and Victualler's accounts. Acting as a control so that he may be better able to trace their transactions. And it is available in his office to be used to consult on both the rate of provisions as well as the precedent of past provisions for the use in future procurement

of provisions. An additional ledger of control is seen within the Duty of the Comptroller of the Treasurer's accounts, in which he is twice asked to keep an additional version of the exact same ledger. Again, this addition is not in the instructions issued by the Earl of Northumberland. This demonstrates that the Duke of York wanted to create another layer of control over the Treasurer's accounts of petty warrants through the use of a ledger book. Once again, this is indicative of his determination to implement accounting procedures in a thorough manner through the Royal Navy, thus creating a more professionalised and less corrupt organisation that makes better use of the money allocated to it through Parliament.

5.8.5 Improved efficiency

Another theme that is prevalent within the main body of instructions is the introduction of rules aiming to increase and improve efficiency within the navy. Examples of the Duke of York striving to make the navy more efficient can be seen very early within the instructions. Within the introductory overview to the principal officers it is specified that the principal officers should calculate what ordnance or cordage used for a ship's rigging is necessary to sustain the fleet for 6 months. Thus, creating a procedure that plans in advance so the fleet already has the equipment needed, instead of waiting till the provisions have been exhausted and then re-ordering.

The Treasurer is given various specific examples pertaining to improved efficiency within his duty and the service. Firstly, it is stated that upon the passing of all estimates (both ordinary and extraordinary) he needs to pass the privy seal proper to each estimate, and

settle these estimates. This is to ensure that the service is not 'retarded' nor men discouraged due to lack of money. This is furthered by stating that in respect of his 'trust' or office he is to conduct "more speedy payments". Showing delays and inefficiency will no longer be tolerated. This is reiterated in relation to the payment of wages that the treasure be "truly and punctually paid". This includes the payments to the Chatham chest and other payment for the sailors because "the service often suffers in the unhealthiness of his seamen aboard by the want of clothes arising". Lastly, within the Treasurer's duty it is stated that he should sign all estimated and contracts for the Lord High Admiral and his fellow principal officers to warrant his payments, with the addition of written clarification of his judgements for the ease and efficiency of future payments.

It could be argued that these contributions towards the Chatham Chest can be seen to be part of a wider implementation of a 'formalised pay structure' - a criterion for professionalisation.

Another example of the introduction of what can be argued as a formalised pay structure, can be seen in a 1665 proclamation for prize money (Adm. Sec. In letters, 5246)⁶⁴. This document details the exact payment of men for prize money. It states that instead of prize money, in lieu of this those serving on ships will receive a financial supplement from His Majesty. It explicitly states that this is for "every ship or prize they shall lawfully take". This is to the value of ten shillings for every tonne the said ship shall measure. This is then distributed according to "their respective places and offices within the ship" ... "within ten

⁶⁴ However, this research located this source from the NRS publication 'Laws and Customs, 1916'

days after the payment of the wages of such seamen” (Laws and Customs of the Sea, 1916, p. 51).

Within these instructions, it also states that they are allowed take as prizes any merchandise from upon or above the gun deck (Laws and Customs of the Sea, 1916, p. 52). However, we can see from an extract written from the Prize Commissioners to the King in 1665, that this has encouraged the men into more abuses. “upon pretence of this they have not only taken all goods on the orlop, but broken bulk and taken away in all ships of best value, great and considerable proportions” (Laws and Customs of the Sea, 1916, p. 65)

In Pepys’ diary, he describes being instructed by the Duke of York to “*prepare a draft of the present administration of the navy, and what it was in the late times- in order to his being able to distinguish between the good and the bad*” (Pepys, 1669, as cited in Latham and Matthews, 1971)⁶⁵. It shows that Pepys was the Duke of York’s point person, and the monarchy was also interested in reform. It also goes on to say that they showed the Duke of York both Mennes and Hosier’s proposals for the balancing of storekeeper’s accounts. These were put into practise and according to his diary on the 7th March 1669, this was passed in council. Latham and Matthews explain that this amendment allowed for the employment of nine additional clerks, five to assist Mennes and four to be placed within the dockyards (Pepys, 1669, as cited in Latham and Matthews, 1971). It shows that they listen to advice for increased efficiency and prioritise the practicalities of implanting strong accounting procedures. However, it also shows us that there are other important

⁶⁵ Dated, 12th February 1669.

figures outside of these case studies. This whole era was showing a culture of reform and change.

It should also be noted that the theme of improved efficiency can be seen to be in conflict with the Duke of York's goal to reduce and abuses. The additional controls, as analysed within the previous section, may have an adverse effect on efficiency if they are too onerous.

5.9 Disseminating the instructions

The style of the writing in all versions of the instructions is also worth analysing. The way each section is written is clear and laboriously explained. Considering that the versions still extant are in the format of bound books, there is a strange phenomenon within the instructions, they are repetitive with each different office having overlapping instructions; for example, the Boatswain, Gunner and Purser are to lodge on board the ship, when in port, every third night so that it is always manned and thus the security of the ship is higher. However, rather than stating this in one statement, each instruction for each singular officer states that he (for example the Purser) must do this with the Boatswain and Gunner. In the Gunner's instructions it states he must do this with the Purser and Boatswain. Therefore, one could assume that even though there are complete copies of the instructions bound and distributed across the country, either it was the plan, or it was achieved but there are no existing versions, that each individual office holder was meant to have a copy just of their duties. The way the document reads, it assumes the Purser has not read the preceding instructions for the Boatswain and Gunner, and as such we

can assume that he may not have had access to them. Again, an argument for this could be, that the extant versions were held by senior members of the board, but the individual copies of their specific duties may not have survived because these people did not have permanent office on shore.

When discussing the effectiveness of the dissemination of the instructions one source of note is a letter to the Duke of York from Captain Thomas Booth. Booth states that he did not receive the instructions from James, but that he is very sorry for any neglect he may have caused in his commission on the Prince Rupert in the Second Dutch War (ADM 106/321). This shows the gravitas placed on these instructions and the need to uphold them. And the assumption from Captain Booth that the reason for a delay in his payment must be him not conforming to these instructions. Davies argues that this was a common complaint amongst officers in the navy (Davies, 1991, p. 46)

Davies also highlights that these instructions were not always practical to carry out. He highlights the requirement for mustering men once a week and sending the results to the Navy Board as a control mechanism to ensure that the men being paid were actually working. However, captains working on ships on long term deployment overseas stated that it was not possible to send with frequency their muster books and additionally, when in the middle of the ocean becoming 'Absent With Out Leave' was not possible, so they argued that the whole exercise was a waste of time (Davies, 1991, p.46).

5.10 The requirement for further reform

It is essential to admit that although James was working upon reform, was not perfect, there were mistakes still being made, hence the necessity for amendments to the initial instructions and the financial difficulties they faced. The Medway raid highlighted to the country the difficulties being faced by the Navy Board⁶⁶. It also meant that the men were disenchanted after long periods of not receiving money and were beginning to show discontent. To remedy this the Duke of York and twelve other men formed a commission, with the purpose of listening to the seamen's grievances. This resulted in the removal of Cartarett from his post as Treasurer, replaced by the Earl of Anglesey (Tanner, 1897). Cartarett was also investigated by Parliament for his behaviour. A committee appointed by the House of Lords was favourable to him, in contrast to the House of Commons who suspended his seat (Carlyle, 1912).

The Navy Board was also being rebuked by the Duke of York, although this shows negligence from the Duke of York for allowing problems to progress to this stage, it also shows serious attempts were made to remedy the situation afterwards. Pepys documents how he wrote a letter to the Duke of York explaining that after the want of money, the single biggest problem arising in naval administration at this point, was the instructions he issued in 1660 not being carried out (Tanner, 1897, p. 41). This is two sided, firstly it shows the importance of these instructions, but secondly, they are not being adhered to

⁶⁶ The Medway raid was commanded by De Ruyter in June 1667. The Dutch sailed down the Thames, attacking Sheerness fort en route. Three of the biggest ships of the Royal Navy; the Royal James, The Royal Oak and The Royal London were attacked by fireships. With the flagship; the Royal Charles towed away as a prize. (Rodger, 2004, pp. 76-7)

strongly enough. Which could explain why there are examples of them being re-issued in 1667. Tanner discusses in great length the financial difficulties of the navy during this period in his work; 'The administration of the Navy from the restoration to the revolution'. He discusses the decline in credit available to the navy, because there was such mistrust at the prospect of this being duly paid. And when creditors would offer, they would charge largely inflated prices to reflect the risk. In October 1665, Pepys gave the suggestion that he should take on the duty of Surveyor-General for the additional wage of 300l per annum. This was granted and did show an improvement to the current situation (Tanner, 1897, p. 88).

With the Medway Raid and the decline in morale within the navy we can see with dissemination of amended instructions that the Duke of York did not become complacent, when his board had become idle after the first surge of change, he persevered.

Although often critical of the Duke of York, Turner asserts the following;

"James brought to his Admiralty duties in the years of 1668 and 1669 a resurgence of reforming zeal, admonishing the board members for neglect, and instituting additional resident commissioners at Portsmouth and Harwich, a decision clearly motivated by De Ruyter's raid into the Medway" (Turner, 1950, p. 32)

This can also be seen by the fact that in 1688 Pepys references a commission headed by a gentleman called Deane who was looking into the State of the Navy and has the following suggestions; they need to make up old accounts, finish current works and accounts and review, perfect and establish body of instructions (Pepys, as cited in British Naval Documents, 1993). Again, showing that the Duke of York was again willing to re-address

the effectiveness of these instructions. He did not expect them to stay unchanged indefinitely. Potentially, the Duke of York saw the instructions as a work-in progress that can always be bettered.

5.11 The Navy after the Duke of York

The Test Act of 1673 and the retirement of James from his post as Lord High Admiral meant important changes for the navy. During the period that Charles II took over the Lord High Admiral's duties, he mainly passed them on to twelve commissioners; including Lord Chancellor, Lord Treasurer and the Lord Privy Seal. However, the Duke of York, although retired, was still present in effect in naval affairs at this point. Tanner argues that this can be confirmed by numerous references to him within the Admiralty letters (Tanner, 1920, p.30).

Pepys describes the changes made under James II's successors; William and Mary after James was exiled after the Glorious Revolution in 1688. He compares their administration to that of the Charles II and the James II. In reference to Ship building during the reign of William and Mary, he laments much better it was under the restoration administration.

"[James II and Charles II], Whose personal concernments for and knowledges in that affair led them not only to the giving a liberty, but even encouraging all men of that trade, beginners as well as old practisers, and even assistants and foremen as well as Masters-Builders, nay, down to the very barge-maker and boat-maker, to bring their draughts to them, and themselves vouchsafed to administer occasion of discoursing and debating the same and the reasons appertaining thereto. Not only to the great and universal encouragement of the men, but improvement of their art to the benefit of the state: themselves taking delight to visit the merchant-yards as well as their own, and

both honour and assist with their presence no less the merchant builder at his launchings of a new ship of any tolerable consideration, and enquiring after the proofs of them at their return from sea, than his own Master-Builders. But how this is made good under a Prince whose genius seems bent to land-action only, and consequently what obligations, inducements, or indeed regard is now had to the keeping up of that emulation, and consequently the hopes of our still further advancing in the science of shipbuilding, whether by any applications used towards it by those who have the charge of the Admiralty, or the officers of the Navy, or in particular by the surveyor thereof (if he may yet be admitted for sufficient to judge of the work of a Master-Builders, who was so lately condemned of insufficiency in his duty as an assistant) I am out of the way of knowing” (Pepys, 1688, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25).

Although as afore mentioned there is a high potential for bias within Pepys’ work, it is indisputable the effect Duke of York had on the administration in the Royal Navy. Even if this is exaggerated by Pepys on any level, the fact that a compliment to James comes in the form of his administrative capacity could be argued as very telling of his priorities and focus during his ducal and monarchical tenures.

When James ascended to the throne in 1685 after the death of his brother, he returned from Scotland and became King James II (Lambert, 2008, p. 7). It is documented that the first thing he did was begin repairing the navy, along with improvement of trade and paying off navy debts. Macaulay documents the poor state the navy had declined into yet again asserting that it had sunk into “*degradation and decay*” with Captains who were selected from the aristocracy instead of for their experience (Macaulay, 1953, p. 225). “*the way in which these men lived was so ostentatious and voluptuous that, greedy as they were of gain, they seldom became rich. They dressed as if for a gala at Versailles*”.

When the Duke of York returned from Scheveningen, his first priority was reform,

showing the passion, he had for the navy. He could have delegated his duties as Lord High Admiral to other people, but instead he took the post up again alongside his Kingship. Macaulay is very complimentary of what he managed to achieve between his ascension and the Glorious Revolution in 1688. He describes the navy as being more efficient and well managed, and this needs to be accredited to James because *“He had appointed no Lord High Admiral or Board of Admiralty, but had kept the chief direction of maritime affairs in his own hands, and had been strenuously assisted by Pepys”* (Macaulay, 1953, p. 226).

5.12 Conclusion

This chapter has supported the research aim and given one of the three biographical case studies that will attempt to establish the extent to which attempts were made to instigate management controls in order to move towards the organisational professionalisation of the Royal Navy in the late 17th century

This case study has dispelled the theory that the Duke of York was merely a “Royal Patron” (Turner, 1950, p. 73). It has instead documented, through thematic analysis of primary source material, the administrative advancements and implementation of accounting practices he made during his reign as Lord High Admiral.

The analysis of the instructions, issued by the Duke of York, provides us with examples of him instituting control mechanisms established through accounting procedures; the use of the ledger; the introduction of formalised salaries in preference to fees and perquisites; stipulations of who could delegate to reduce the potential for fraud and

abuses; the use of bills as payment in course with especial focus on the reduction of abuses seen in inspection of men, working hours and quality of work. These reforms demonstrate clearly concepts of management control systems, of which supported the navy in moving towards organisational professionalism. In a broader sense, the publishing of a set of instructions we have seen demonstrate the publishing of standard operating practices, which, according to the metrics devised by Neely et al can be seen as another example of Performance management (Neely et al, 2005, 1230).

The analysis of the originality of the instructions in comparison to earlier versions published by the Earl of Northumberland, as seen in section 5.7.2, demonstrates that the Duke of York focused his professional responsibilities in his role as Lord High Admiral on the reduction of abuses and implementation of accounting procedures. He pursued this goal throughout his tenure by improving upon the instructions with letters, updated instructions and memorandums, demonstrating that this was not a singular activity as he entered office, he worked hard to ensure the navy was moving forward throughout the time period.

The following chapters will explore the subsequent two biographical case studies; William Coventry and Samuel Pepys. The overall comparison and compilation of the findings of these is seen in chapter eight.

Chapter Six- William Coventry Case study

6.1 Introduction

This chapter builds upon the research analysed within the previous case study for the Duke of York. It uses a similar analytical framework to build a second case study in order to support the research aim that will attempt to establish the extent to which attempts were made to instigate management controls in order to move towards the organisational professionalisation of the Royal Navy in the late 17th century.

The chapter begins by introducing William Coventry as a case study. As a relatively unknown figure, for historical context it is necessary to introduce his role as a celebrated naval administrator. This will include the exploration of pre-existing historian's perceptions of Coventry, with this chapter asserting that he was astute, professional and receiving appropriate sinecures according to the 17th century social norms that he was working within. Section 6.4 will then explore Coventry's ongoing feud with the Earl of Clarendon that led to the latter's impeachment. In turn, as discussed in section 2.6, this conflict will be used as context to discuss the reliability of using Clarendon's primary source material as archival evidence.

The subsequent sections of this chapter, covering 6.5.1 to 6.5.5 constitute the body of the archival data collection and thematic analysis. This format will take a similar approach as seen in sections 5.7 and 5.8 of the Duke of York's case study.

The administrative reforms implemented by Coventry are assessed for their perceived motivation and categorised as either; accounting procedures; increased efficiency, state of the navy or retrenchment. In turn, it is then highlighted which of these reforms display

the metrics for this thesis' framework for professionalisation or management control. This will help to contribute towards the overall research aim of assessing how one of the three senior individuals who instigated management controls was responsible for the organisational professionalisation of the Royal Navy in the late 17th century.

Additionally, this chapter builds upon the analysis of the Duke of York's instructions, as seen in chapter five. Unlike the other administrators and officers within the navy, Coventry, as Secretary to the Admiralty, was not given a set of duties within any of the versions of the Duke of York's instructions for the regulation of the navy.⁶⁷ This case study has used primary sources from his own collection of documents based at Longleat house⁶⁸, as well as evidence from the Calendar of State Papers and diary extracts from Samuel Pepys and the Earl of Clarendon in order to ascertain for the first time what Coventry's role consisted of and what his responsibilities and focuses were.

This chapter will assert that, unlike the Duke of York and Samuel Pepys, the evidence suggests that Coventry's primary focus was retrenchment. Although the other case studies demonstrate examples of this within their professional responsibilities, they do not focus on it to the same extent as is demonstrated by Coventry.

6.2 Introduction to William Coventry

William Coventry was born in 1627, "the youngest son to a very wise father, the lord Coventry, who had been lord keeper of the great seal of England" (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, p. 201) and studied at the University of Oxford in 1642, but left without completing his bachelor's degree (Lee and Kelsey, 2004).

⁶⁷ Please see Case study One; The Duke of York for a full explanation.

⁶⁸ However, this research accessed them via microfiche at the Institute of Historical Research, London.

During the English Civil War, he sided with the Royalists and had command of a foot company (Lee and Kelsey, 2004). He later joined Royalist exiles in Paris (Cruikshanks (1954)). However, before the end of the war he had made his peace with the Interregnum administration, which, according to Cruickshanks was probably encouraged through the intervention of his Parliamentarian brother-in-law; Sir Anthony Ashley Cooper. However, prior to the restoration of the monarchy, Coventry went to The Hague and offered his allegiance and services to the Duke of York (Lee and Kelsey 2004; Cruickshanks (1954)).

Lee and Kelsey argue that the Duke of York's acceptance of William Coventry and promotion to the office of private secretary was probably due to the high esteem William's brother Henry Coventry held within the Stuart court (Lee and Kelsey, 2004). William Coventry also led the royal entry into London upon the restoration. Therefore, Coventry's family connections supported him in both Parliamentarian England as well as Stuart England.

William had an eventful and varied career, in addition to his role as private secretary to the Duke of York, he held the following positions; in 1661 he became a Member of Parliament for Great Yarmouth, in 1662 he was appointed as a Commissioner of the navy and subsequently, in October of that same year, Commissioner for the government of Tangier.

In 1665, he was appointed to the prestigious position of Privy councillor. Cruickshanks asserts that Coventry was a very active member of Parliament; present at three hundred

and ninety-eight different committees during his tenure, chairing twelve of them (Cruikshanks, 1954).⁶⁹

Vale researched Coventry in 1956 describing how, upon the restoration of the monarchy and the installation of the Duke of York as Lord High Admiral, “it fell to Coventry to execute the wide and ill-defined range of business connected with the ancient prerogatives of that office” (Vale, 1956, p. 107). Vale then highlights some of the associated duties, including; employment appointments, dispensing of justice, movement of ships and traditional Admiralty jurisdiction “with its machinery in London and the maritime shires”. Additional duties were added in 1662 including; Commissioner of the Navy Board and Lord Admirals advisory council (Vale, 1956, p. 107-8). Vale describes his work by saying the following of his career:

[It began] *“like most of his colleagues on the Board as an amateur, Coventry rapidly gained such a mastery of the minutiae of naval business that when the day came that he sat with them no more they felt, said Pepys ‘like fools’ without him, the proceedings ‘mighty flat and dull to what we used to be when Sir William Coventry was among us’* (Vale, 1956, p. 108).

However, as much as his career was clearly bright and successful, it was also turbulent, with Coventry stepping down as Navy Commissioner. Volume CLXXXVIII of the Calendar of

⁶⁹ Primary sources also detail his early career steps. The Kingdome’s Intelligencer newspaper in London dated March 25, 1661 - April 1, 1661; Issue 13: proves that William Coventry esquire, became secretary to the Duke of York. Additionally, Mercurius Publicus Comprising the Sum of Forraign Intelligence (London, England), April 4, 1661 - April 11, 1661; Issue 14 also references William Coventry’s new-found status. A court document accessed through State Papers Online. VOL. LIV dated May 12 1662 describes the appointment of William Coventry as a Commissioner of the Navy, with the power to sit with the principal officers and to sign contracts and all other powers, &c., with the yearly allowance of 500/.

State Papers, dated January the 8th 1667, contains a warrant for the submission of the office of commissioner of the navy. Coventry was then imprisoned in the Tower of London in 1669, petitioning for a royal pardon on the 9th March, and was finally released on the 20th March 1669. During this time period, he was lampooned in a 1669 play entitled 'The Country Gentlemen' of which his was characterised as 'Sir Cautious Trouble-all'. After his imprisonment, he refused to serve again under Charles II's administration and he eventually died on the 23rd June 1686 (Lee and Kelsey, 2004).

6.3 Debate over the character of Coventry

Pepys is one of the most famous names associated with the history of the Royal Navy and a household name outside of academic circles. However, William Coventry sits, without renown, in the dusty corners of history. This seems incredible when one considers that Coventry was effectively Pepys' mentor, and is referenced as being his professional superior. In a brief analysis of the literature pertinent to Coventry, Vale echoes this view, stating that it was seventy-five years following his time in office, before anything was written on Coventry. This reference to Coventry is from an "anonymous contributor, potentially W.D Christie, to the Saturday Review of 11th October 1873" and since that point "his figure remains discernible only with the penumbrae of brighter bodies" (Vale, 1956, p.107). Vale highlights that this point is shocking, considering that "none of his contemporaries, not even Clarendon, denied him to possess administrative ability of the first order". Yet he was still "at best a transient and rather confused visitor" in the histories of more prominent men (Vale, 1956, p.107). This assessment finds the field of research regarding Coventry distinctly lacking and demonstrates the necessity for further

research in this area, providing a clear justification for the inclusion of such a case study within this work, in order to broaden the knowledge and understanding of one of the most capable administrators in history. Additionally, as such an understudied figure within the restoration administration, it is important to be able to identify his contributions towards professionalisation.

R J A Shelley wrote an article concerning the division of the English fleet in the Second Dutch War (Shelley, 1939), in which he discusses a dialogue, between Samuel Pepys and William Coventry stating that he agreed with the recent decision to place the fleet under the command of Prince Rupert and the Duke of Albemarle. This had been done in response to the perceived threat to national security posed by the presence of the Duke of York, then heir apparent to the throne of England, being present in battle ⁷⁰. However, for the purposes of this research, the most interesting statement within this paper is Shelley's reference to Coventry as the "real administrator of the navy" (Shelley, 1939, p. 179). Although, Shelley does not explicitly state to whom he is comparing to Coventry, it may be reasonably assumed that the intended target is Pepys, due to the proximity of his name within the sentence and considering that this statement represents an argument against the prevailing historical narrative that frequently describes Pepys as the sole mastermind of seventeenth century naval administration.

Pool makes an interesting assertion in his study, arguing that if William Coventry had not become a member of the Navy Board, it is unlikely Pepys would have had the opportunity to reach such seniority within the navy himself (Pool, 1974, p. 106). He states that

⁷⁰ Fox states that the rationale for dual leadership with both Admirals is firstly, that it provides continuity of leadership in the event that one of the admirals is killed in battle. Additionally, he argues that in Prince Rupert's previous military experience for the army he was known to be rash and impetuous, Albemarle's dual leadership was installed to counter that (Fox, 2009, pp. 5-6).

Coventry “inspired Pepys with his efficiency and sense of urgency” and as such without this inspiration and tutorship, he might “have ended his career as a good, but undistinguished, Clerk of the Acts. As it was, the close collaboration that developed between Coventry and Pepys was a landmark in the history of naval administration” (Pool, 1974, p. 106).

Carlyle wrote a piece concerning Clarendon and the Privy Council, Naturally, as with any research pertaining to Clarendon, it contains reference to Coventry and their dispute, as will be discussed in more detail further within this case study (Carlyle, 1912). Carlyle takes a more severe view of Coventry and the Duke of York than Vale. In his work, Carlyle provides an account of the level of influence that Coventry had over the Duke of York, with which he encouraged James, in his capacity as Lord High Admiral, to place himself under the sole responsibility of the King and, as such, make himself unaccountable to other administrative bodies and retain the nomination of officers solely within his remit. Carlyle quotes Clarendon as saying that ‘being High Admiral [James] was to render account to none but the King, nor suffer anybody else to interpose in anything relative to the navy or the Admiralty’ (Carlyle, 1912, p. 269).

Carlyle contradicts Vale by asserting that all of the offices in the navy were filled against the knowledge of the Privy Council by Coventry, suggesting that he “took advantage of his position” in order to install men of his choosing, whom mostly were Royalist men. According to Carlyle’s report, Clarendon considered this to be “an immense growth of corruption, embezzlement, and, consequently, of inefficiency in the Admiralty and navy” (Carlyle, 1912, p. 269). Although, these differing opinions establish how controversial Coventry was as an individual, currently the field of scholarship relating to Coventry is

insufficiently broad to enable a consensus regarding how he is perceived amongst historians

Carlyle's opinion on Coventry may be deemed somewhat biased, since his main source for all his concerns is Clarendon, who could not be considered an impartial source, considering his tumultuous history with Coventry. With this in consideration, the methodology used for his work is potentially lacking. Carlyle himself states that Clarendon's "opinion is not borne out by the evidence" (Carlyle, 1912, p. 269) and he does not continue by adequately balancing this with enough alternative sources relating to Coventry; thirty-six of his one hundred and twenty references are Clarendon's; therefore, one could argue that Carlyle's work focuses disproportionately on one biased source.

Cruikshank's also offers a severe opinion of Coventry, stating the following:

"He was a sullen, ill-natured, proud man, whose ambition had no limits, nor could be contained within any. His parts were very good, he had not thought them better than others men's: and he had diligence and industry which men of good parts are too often without... he was without those vices which were too much in request, and which make men most unfit for business, and that trust that cannot be separated from it"
(Cruikshanks, 1954).

He does not however, offer any primary or secondary evidence as a basis for this opinion.

Gilbert Burnett is far more complimentary in his piece in which he describes Coventry's promotion, by Charles II, to work within the treasury:

Coventry "deserved it more than all the rest did. But he was too honest to engage into the designs into which the court was resolved to turn, as soon as it had recovered a little reputation, which was sunk very low by the ill management of the Dutch war, and

the squandering away of the money given to it. He was the man of the finest parts and the best temper that belonged to the court” (Burnett, 1724 cited in History of My Own Time, 1897).

These opinions from Cruickshanks and Burnett are directly contradictory and do not elucidate the real character of William Coventry. This again, demonstrates the current lack of clarity within academia.

After a disagreement with the Duke of Buckingham, Coventry willingly stood down from his offices⁷¹. After this, they attempted to encourage Coventry to return to court, by offering him some of the best posts, however “he would never engage again” (Burnett, 1724, as cited in *History of My Own Time*, 1897, p.479). It should be seen as telling that he was frequently asked to return to court, not necessarily for his personality, but for his acumen. However, Burnett describes him as having the “best temper”, as Burnett was Coventry’s contemporary and as such, was personally familiar with him, it could be argued that this negates Cruickshanks’ view that he was ill tempered.

In a footnote in Burnett’s work there is an explanation as to why Coventry retired after the Buckingham affair. Burnett gives a glowing recommendation to him.

“Sir William Coventry was the most esteemed and beloved of any courtier that ever sat in the House of Commons, where his word always passed for an undoubted truth without further enquiry...There is a scarcely a dissentient note (if we omit Clarendon’s verdict) in the general testimony to William Coventry’s worth and integrity; though James himself says that Coventry gave up his post as secretary in order to be free to attack Clarendon” (Burnett, 1724 cited in History of My Own Time, 1897, p.479)

⁷¹ Burnett states that he does not know the reason that Buckingham and Coventry disagreed, but the Duke of York stated the reason he stood down was to be free to attack Clarendon (Burnett, 1724 cited in *History of My Own Time*, 1897, p.479).

Burnett then quotes Charles II's own reaction to Coventry's resignation in a letter he wrote to Henrietta of Orleans.

'I am not sorry that Sir Will: Coventry has given me this good occasion, by sending my Ld of Buckingham a challenge, to turne him out of the council. I do intend to turn him also out the treasurer. The truth of it is he has been a troublesome man in both places, and I am well rid of him' (Burnett, 1724 cited in *History of My Own Time*, 1897, p.479).

It should be noted that Burnett had heard this story from Coventry's family, so this is arguably a biased view and explains why it is the polar opposite of Clarendon's derogatory version? However, it could also be argued that the King's opinion could be deemed as impartial⁷².

In his only personal reference to Coventry, Sir William Temple describes Coventry as having "the most credit of any man in the House of Commons" (Temple, 1836, Vol2, p. 27). Temple's biographer; Courtney, who writes the introduction to his memoirs, describes Temple as "an incorrupt statesman, who rejected deceit and intrigue".

Pool's view on Coventry is also favourable. He states that Coventry had similar natural abilities to Pepys, who although inexperienced within the navy, could grasp "at once the essential point in a problem". He asserts that the success of Coventry could be attributed to the value he placed on efficiency, as well as having the support of the Duke of York which gave him the authority to implement things that junior officers would not have succeeded in doing.

⁷² Burnett wrote *'The History of My Own Time'* volume one in 1724, so this was fifty-eight years after the events took place.

Pool rationalizes his positive perception of the man, citing that Coventry's attendance at Navy Board meetings was exemplary and that up to the 14th Feb 1663, he had only missed two meetings in total (Pool, 1974, p. 105). This demonstrates that Coventry was a diligent man who did not simply take on additional responsibilities for an increased salary, but was active in his duties. Pool quotes an example from the diary of Samuel Pepys, dated August 8th 1662, in which Pepys describes Coventry as teaching him the following:

“His rule of suspecting every man that proposes anything to him to be a knave, or at least to have some ends of his own in it... and he that cannot say no (that is, that is of so good a nature that he hath, cannot deny or cross another in doing anything) is not fit for business. The least of which (wrote Pepys) is a very great fault of mine, which I must amend in...” (Pepys, 1669, as cited in Pool, 1974).

Pool then explains that as an exercise in this lesson he took Pepys to Deptford Yard and uncovered many abuses, of which they could learn from and amend. This example highlights that both Coventry and Pepys understood the style of administration that the Duke of York was establishing in the Royal Navy, with an emphasis on the reduction of abuses, as can be seen from the published instructions for the principal officers, as discussed in the first chapter of this work. Even though Coventry does not have a set of clearly specified duties, he has taken his own initiative and incorporated the reduction of abuses via spot-checks and issuing re-training to the men in the yard under his remit.

Pool also argues that for the benefit of efficiency within naval administration, Coventry “was never afraid to incur unpopularity at court”. Pool references a 1663 bill to validate his argument, this bill would have excluded any man who had served against Charles II in the English Civil War from being employed in official posts (Pool, 1974, pp. 107-8).

Coventry ferociously argued against this act, stating that if the navy lost all men who had

fought for the commonwealth there would be no one left. Additionally, he argued that the newer and younger captains employed within the navy were undermining naval discipline due to their unruliness, demonstrating, that Coventry believed ability and experience to be far superior than political allegiances.

Davies and Rodger both also assert positive perceptions of Coventry. Davies states that the Duke of York was fortunate to have such able junior officers to support him in his administration, explicitly referencing Coventry and proclaiming that his knowledge of naval business is swift and masterly (Davies, 2017, p. 98). Rogers echoes this sentiment by describing Coventry as “the essential link between the Lord Admiral and the Navy Board from 1660 to 1667” (Rodger, 2006, p. 98). These sources do not attest to how personable Coventry was as an individual, they simply stress his professional acumen, which according to the sources analysed by this research appears to be the consensus within the literature.

Benjamin Kohlmann engaged in an interesting piece of research which challenges the natural assumptions about restoration administration (Kohlman, 2010). He uses Samuel Pepys as a case study and compares the differing depictions of Pepys as either a sober professional civil servant, or alternatively a self-aggrandizing narcissist. He concludes, that regardless of satirising their attitude, these restoration officials were y important men, whose self-conscious was created due to their very real workload. Naturally for a case study that analyses civil servants in the seventeenth century, it would be near impossible not to draw upon Coventry, of whom Kohlman is complimentary. When recounting Pepys’ “meteoric rise in the navy administration”, he reflects that during the mid-1660s, the style of his writing had begun to change, and as such his tone of work demonstrates his

'boosted self-confidence' especially in letters to senior naval administrators (Kohlman, 2010, p. 563).

However, Kohlmann highlights that this is noted especially in his correspondence to Coventry and Lord Sandwich⁷³, it could be argued that he is suggesting that he wanted to highlight his newer position and responsibility to them, because of the high esteem in which he held them. This is a point Kohlmann clearly agrees with, which can be demonstrated in his work. When listing royalist naval officials, he discusses both Cartarett and Coventry, where he describes Cartarett in a distinctly formal manner, referencing only his job titles, in stark contrast, he introduces Coventry as "Sir William Coventry, ...one of the most influential men of his day and Pepys's most valued colleague" (Kohlman, 2010, p. 565). Finally, in the conclusion to his research, Kohlmann describes Coventry as "Pepys' professional idol at the navy administration" (Kohlman, 2010, p. 570). This point is particularly poignant and demonstrates the necessity for including Coventry as a case study in this research.

As already mentioned, an adversary of Coventry: The Earl of Clarendon, wrote regularly about his relationship and views upon William Coventry. Clarendon describes Coventry's professional manner in relation to an event in 1665:

"Upon debate and conference with these men, the Duke brought propositions to the King reduced into writing by Mr, Coventry; and the King commonly consulted them with the Lord Treasurer in his presence, the propositions being commonly for increase of the expense, which Mr. Coventry was solicitous by all the ways possible to contrive. To

⁷³ Edward Montagu, Earl of Sandwich was a Knight of the Garter and an Admiral for the British Fleet. He was born in 1625, he fought in the Civil Wars and became a Commonwealth naval leader, but became disillusioned and lost the favour of Parliament. He left the United Kingdom for the Dutch Court that Charles was currently residing at. He died in 1672, whilst serving upon the Royal James when it blew up in the Second Dutch War (Naval Biography, 1805, pp. 402-412).

those consultations the duke always brought the sea-officers, and Mr Coventry, who spoke much more than they, to explain especially what Sir William Penn said, who took upon himself to speak most, and often what the others had never thought they durst not contradict; and Sir John Lawson often complained, "that Mr Coventry put that in writing which had never been proposed by them, and would continue disputing it till they yielded". Every conference raised the charge very much; and what they proposed yesterday as enough was to-day made twice as much; if they proposed six fire-ships to be provided, within two or three days they demanded twelve: so, there could be no possible computation of the charge" (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, p. 356).

Clarendon's views of Coventry are reinforced in the following extracts;

"his parts were very good, if he had not thought them better than any other man's and he had diligence and industry, which men of good parts are often without, which made him (?) quickly to have at least credit and power enough with the duke" (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, p. 202).

&

"he was a sullen, ill-natured proud man whose ambition had no limits, nor could be contained within any" (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, p. 202).

When considering these excerpts, it must be noted that Coventry was an adversary of Clarendon and, as such, it is not surprising to receive such a severe depiction of the character of Coventry. However, as a surviving, contemporary source, it would be un-academic to disregard the value of accounts from Clarendon. In particular, the first quote provides at least some substance to the points of disagreement with Coventry, rather than simply being ad homonym attacks, and it may be assumed that they are representative of genuine concerns regarding the conduct of Coventry.

6.4 Clarendon vs. Coventry

As has been referenced numerous times within this case study, whilst examining different historians' perspectives on William Coventry, it is clearly observed that he was not without enemies. Here, an analysis of the occurrences of peer-conflict throughout his life is provided, as these disagreements provide clear context to his rationale for leaving naval service and help to further elucidate the personal character of the man.

Coventry had a Parliamentary career that ran in parallel with his naval career, and in 1665 he was knighted and placed on the Privy Council (Vale, 1956, p. 108). Vale argues that Coventry's experience of Clarendon's administration during the Dutch wars led him to believe that "[Clarendon's] removal as a preliminary to wide administrative reforms, especially in fiscal machinery" (Vale, 1956, p. 108) would be essential for the success of the navy. To achieve this, upon the conclusion of the Second Dutch War, Coventry left both the Navy Office and his position of secretary to the Duke of York "to pursue his ends" (Vale, 1956, p.108).

Although Coventry left the Navy Office at this time, this does not represent an end of the relevance of his career in the context of the navy, since his decision to leave was based upon a desire to achieve fiscal administrative reforms, which would have a substantial impact on the navy. Therefore, the study of Coventry career subsequent to his time in the navy is equally pertinent to the aims of this study.

Coventry had been vocally opposing Clarendon since Coventry retired from duties within the navy. This naturally created a powerful enemy in Clarendon. By the beginning of 1668 the Lord Treasurer's office was reorganised into a commission, with Coventry acting as

one of the commissioners. Within a biography of James II, compiled from sources relating to memoirs written from his hand, Clarke recounts the incident of Clarendon relinquishing great seal of the treasury and the aftermath that ensued:

“No sooner was the chancellor removed, when those who had chiefly driven it on, began to disagree amongst themselves, each of them pretending to succeed in the Ministry. Sir William Coventry, without whose help Buckingham and Arlington could never have brought it about, had most reason to expect the place, as having most capacity and parts for it: but the other two, tho much inferior to him in qualification, were better courtiers than he, and joyning together, they prevailed to get him out of all his Employments; which having done, they strove each against the other, who should have most power and credit with the King, whose affaires by their disagreement and insufficiency suffer’d very much” (Clarke, 1816, p.433).

The notion that Coventry was an inferior courtier, would appear to bolster the suggestion made by Cruickshanks that Coventry was somewhat ill-tempered. In an earlier section of this same work, Clarke provides a more thorough character description, in which he states the following about Coventry:

Coventry was “much in favour by reason of his great ability, kept not long well with the chancellor; who finding him to be a very industrious man in business, and very capable, grew jealous of him and secretly endeavour’d to keep him back, which either was clear sighted enough to perceive; and therefore when the opportunity was offer’d, he fail’d not to give his helping hand toward laying aside the chancellor” (Clarke, 1816, p.398).

Again, this description is indicative of a man that is highly motivated, diligent and competent, to the extent that others became jealous of his capabilities.

When Coventry was placed in charge of the Treasury Commission, Clarendon objected to his promotion. Vale describes Clarendon's arguments for his objection, but is sure to emphasise that the rivalry between Coventry and Clarendon, does make his account less reliable (Vale, 1956, p. 110). According to Vale, Clarendon accused Coventry of numerous offences. He states that he provided new commissions that he was paid liberally for. Coventry is also accused of introducing a custom of charging five pound for every warrant signed by the Duke of York, of which, previously it was unheard of to receive above twenty shillings. Finally, he also accused Coventry of ensuring that all offices belonging to individual institutions for example the Navy, yards, Admiralty and ships were now to be supplied by the Duke of York, who conferred these according to who would pay him the most (Vale, 1956).

Vale argues that many of Clarendon's claims are simply untrue. Firstly, he states that the commissioning of captains and lieutenants were never within Coventry's remit. Furthermore, he suggests that Clarendon does not understand that the addition of new commissioners for the Navy Board was necessary due to the increased demands laid upon it, but instead claimed the reforms were imposed in order to reduce the control of the treasury (Vale, 1956, p. 144).

Vale also highlights that Clarendon makes no suggestion that it was improper to take gratuities for warrants, but that it was merely the volume and quantity that caused "the personal and material inefficiency of the navy during his secretaryship" (Vale, 1956, p.115). In 1667, this was also discussed in Parliament when Albemarle and Clarendon's supporters joined together in an attempt to discredit Coventry. Following accusations being laid against him in Parliament, Coventry wrote a defensive rebuttal, of which three

rough drafts exist in MSS Cl. FOS. 225-40. He describes within this defence that the authors of the initial complaints, regarding the improper use of gratuities, are not familiar with naval procedure. Coventry pointed out errors within their attempts to discredit,⁷⁴ “further to show that the petition ‘ariseth not from the petitioners, but they were tempted to it with the hope of gain’ (Vale, 1956, p. 117). Coventry considered the charges against him, and delivered a response, he used examples to form a defence and was able to turn the debate against his accusers by highlighting their own faults and errors.

Vale details the Board’s response;

“though it be very distant from our duties to undertake a regulation of such as relate to your royal highness” ... “Yet they are of the opinion ‘that the (secretary’s) business is great, calling for a constant attendance, and for the most part of such a nature as doth yield not fees but only upon the disposal of places’, and they suggest a scale of payments which would in some measure answer the secretary’s pains without being a burden to those seeking places, ‘and will (as we are credibly informed) be much more moderate than hath formely been practised by some of his predecessors’. That these fees were not so high as to drive officers of embezzlement (as Clarendon alleged), Coventry satisfied himself by a computation of a marginal case, the wages and perquisites of the Purser of a fourth rate” (Vale, 1956, p. 120).

Here, it must be noted that assessment should not be made using modern standards, by which his behaviour seems comparable to corruption. Instead, it is worth remembering that this was a contemporary norm. As afore mentioned, it wasn’t the taking of fees that was a problem to Clarendon, instead his argument was only with what he considered an unreasonable bonus for Coventry’s position. Pool also discusses how the acceptance of

⁷⁴ Officers did not have the same procedure for collecting their wages. They instead had to wait until they had accounted for their stores (Vale, 1956, p. 117).

fees was commonplace at this time, stating that it was customary for people to exchange warrants for fees or favours (Pool, 1974, p.107).

An extract taken from Clarendon's work demonstrates the extent of his anger regarding Coventry's influence over the sale of offices;

"all the offices which belonged to the ships, to the navy, to the yards, to the whole Admiralty (except the three superior officers, which are not in the disposal of the admiral) were now void and to be supplied by the duke, that is, by Mr Coventry...[he was advised by Penn] conferred upon those (without observing any other rule) who would give most money, not considering any honest seamen..." (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, pp. 328-9)

There is substantial primary source evidence that shows that William Coventry was not simply an administrator or clerk in the offices, but also functioned as an Ambassador. Shelley describes his role in the division of the fleet in 1666, the incident from which we may observe the origins of the feud between Clarendon and Coventry. Shelley states that alongside George Cartarett, Coventry "[was] commanded to proceed to the fleet with such orders as would be necessary if the Admirals had no other news or thought that the suggested division was liable to fewer objections than had been in view". The following day Coventry and Cartarett returned with a report regarding the state of the fleet, stating that the fleet was in the state that the King assumed it was. As such they had mutually decided to divide the fleet. Prince Rupert took 20 ships and sailed directly to intercept the French fleet returning from the Mediterranean, whilst Albemarle sailed with the remaining ships to engage the Dutch, which unbeknownst to the Duke had Anchored only 25 miles from the English coast. Firstly, this demonstrates the degree of responsibility that was being placed upon Coventry and indeed Cartarett. For Coventry, as secretary to

the Lord High Admiral and Cartarett as Treasurer of the Navy Board, it would not initially be assumed that Coventry and Cartarett would be charged with this level of responsibility as it lay well outside of the remit of their offices.

Coventry and Clarendon both gave full accounts of the event. Shelley argues that Coventry's was more reliable because, unlike Clarendon, Coventry and Cartarett had attended the original Privy Council meeting and the subsequent meeting with the two admirals in question. Coventry stated in his account, that they would not reach a decision regarding the division of the fleet, until they had heard the advice of Prince Rupert and the Duke of Albemarle⁷⁵. Both Cartarett and Coventry returned to London with the Admiral's approbations and a list of which ships of the fleet would be taken by whom.

On the 17th May, Coventry detailed an account of his and Cartarett's interactions with the fleet, to Rupert and Albermarle, stating that their meeting had been satisfactory.

However, Coventry was criticised for his role in this affair, as it was claimed that he did not respond promptly to the latest information regarding the status of the Dutch fleet, which led to the four days battle when Albermarle set sail without the correct information regarding the whereabouts of the Dutch ships. According to Pepys' Diary⁷⁶, Coventry complained that "he had heard he was under the lash of people's discourse about the Princes not having notice of the Dutch being out" (Pepys, 1666, as cited in Latham and Matthews, 1971).

Shelley explains that this is an unfair appraisal of the situation as Coventry had been given delayed correspondence explaining that the Dutch had left their ports. He was sent a

⁷⁵ As per his professional style, Coventry recorded these events and the description of which is available in his files at Longleat.

⁷⁶ Dated, 24th June 1666.

letter from the Admiral at 8pm on the 30th May, which did not reach him until 4pm of the 31st May. However, the previous evening the King had received matching intelligence, so had already gained the opportunity to host a Privy Council meeting, which had decided that Prince Rupert should be recalled at once. The Duke of York proceeded to sign the letters of recall at midnight on the 31st May and Coventry sent them to the principal secretary of state (Lord Arlington), who, according to Shelley, Coventry believed had the duty of to dispatch to the ports, with the aim of stopping Prince Rupert diving the fleet.

However, since Arlington had already retired for the evening and his servants did not want to rouse him in the night, Coventry, who had not yet himself retired, took the duty upon himself to ensure the letters were delivered immediately. Although, he was unable to locate special couriers at this time, the letters were underway by post express by 1am and reached Portsmouth before 5pm, whereupon they were promptly forwarded to Rupert. Shelley asserts that considering the efficiency of the system of correspondence of the day “little, if any, time was lost in transit” (Shelley, 1939, p. 188).

In a report to the commons after the war, Albemarle stressed that the failures were brought about by the division of the fleet, which he insisted were based upon the assertion professedly made by Cartarett and Coventry which indicated that the Dutch would not be ready to sail for at least six weeks. According the diary of Pepys, dated 1 Nov 1667, Coventry states that this claim is “as false as it is possible” (Pepys, 1667, as cited in Latham and Matthews, 1971).

However, even though this version has derived from two different sources, both sources stem from a statement of Coventry, not a third party that had heard the lack of this intelligence. To be balanced, this duality in sources does need conceding. However, as

detailed by Shelley, the Duke of Albermarle stated that he had never heard that the Dutch were out of their harbours, a claim that was patently contradicted by a letter written by him to Coventry on the 31st May (Shelley, 1939, p. 191). According to Shelley, Coventry presented this document to Pepys, but both he and the King were willing to ignore it⁷⁷. Nevertheless, the letter provides clear indication of an attempt on the part of the Admirals; Prince Rupert and the Duke of Albemarle to scapegoat Coventry for the incident, ignoring the great effort and efficiency in which he had engaged during the affair.

Although Coventry was able to avoid harsher scrutiny over the division of the fleet, his downfall came following the 'personal ascendancy' of the Duke of Buckingham to the position previously occupied by Clarendon. A "duelling challenge was made the occasion for the King to dispense with Coventry's services" (Vale, 1956, p.108). As mentioned in Coventry's introduction he was imprisoned in the Tower of London as well as removed from his offices. "Though he appears to have observed the form of reconciliation with his sovereign, Coventry refused to ever hold office under Charles again" (Vale, 1956, p.108).

Overall, we can see from this analysis of the debate over the character of William Coventry and the Clarendon versus Coventry incident that Coventry was a divisive character that divides opinion over three hundred and fifty years after his life. Shelley, Pool, Burnett, Vale and Temple are generally complimentary towards Coventry. Carlyle and Cruickshanks are frequently severe and negative in their perspectives, but, it must be noted that although some seem reticent to compliment him, most historians seem to

⁷⁷ It is interesting that Coventry presented his work to the King and Pepys. As discussed previously, the hierarchy within the navy is not always clear and static. At times there have been references to Coventry being Pepys' mentor, which insinuates that he is senior, however this source indicates that Pepys is scrutinising Coventry's conduct.

agree that his work ethic and talent was beyond dispute, and unfavourable comments relate mostly to his personality. As such, one finds clear justification for the inclusion of Coventry as a case study within this research. He was clearly a capable and talented administrator, who exhibited substantial influence upon navy matters of the time but has been subsequently overshadowed by his contemporaries and is, therefore, largely under-researched.

Next, this research will analyse the primary evidence to assess what Coventry contributed towards professionalising the navy during his time in office

The following sections of this chapter provides an assessment of the contribution of William Coventry toward the professionalisation of the navy during his time in office, based upon an analysis of novel primary evidence, including a number of documents such as... that have been unearthed for this purpose during the course of this research.

6.5 Thematic understanding of primary evidence

In a similar structure to the Duke of York case study, this chapter will also use the same themes to understand the available primary evidence relating to William Coventry, and how this supports the understanding of his role within the naval administration. The themes that will be analysed within this section include: the implementation of accounting procedures; increased efficiency; the State of the Navy and retrenchment.

6.5.1 Accounting procedures

The first theme of this case study on William Coventry will be an analysis of his influence upon the implementation of accounting procedures. In a diary extract, dated 5th August 1666, Pepys describes a scene in which Coventry was teaching “the Duke of York how the world doth discourse of the ill method of our books, and that we would consider how to answer any enquiry which shall be made after our practice therein - which will I think, concern the controller most” (Pepys, 1666, as cited in Latham and Matthews, 1971). This is a clear demonstration of Coventry approaching the Lord High Admiral with alternative accounting practise to ensure the efficient and smooth running of the navy.

The following statement from Pepys’ diary helps this research begin to ascertain Coventry’s responsibilities;

“I find sir. W. Coventry and he was desirous to have spoke with me. It was to read over a draft of a letter which he hath made of his brother commissioners and him to sign to us, demanding the account of the whole business of the navy accounts [similar letters were to be sent to all the principal spending departments, asking for an account of what they had spent and what they still owed for the whole period from the restoration to 25th May 67. Print d in further corr. Pp 173-4] ... so we went to the Duke’s closet, where little to do but complaint for want of money and a motion of Sir W. Coventrys that we should all now bethink our self’s of lessening charge to the King, which he said was the only way he saw likely to put the King out of debt...” (Pepys, 1666, as cited in Latham and Matthews, 1971).

This source shows that Coventry wrote the letter on behalf of his other commissioners, and then proceeded to ask them to be signatories to the letter. Therefore, we can see the first example of a duty undertaken by Coventry. This source shows that he is pursuing senior officers within the navy, who held budgetary responsibility, for an account

encompassing all of their spending and debt accrued from the introduction of the restoration administration to their present date seven years later. This was not a requirement of the senior officers set out within the Duke of York's instructions, indicating that Coventry was initiating additional accounting procedures to those instituted by the Duke of York.

William Coventry also takes on the responsibility for auditing the navy Commissioner's orders and sourcing the appropriate revenue for their purchases. In a letter dated May 2nd 1667, Coventry postulates that the Navy Commissioner's order to Plymouth Dockyard to victual the Victory for only one hundred men is mistaken (CSP CCII.20), explaining that the ship is a prize taken from the French Navy and not the smaller British ship which uses the same name the *HMS Victory*. Additionally, this letter clarifies that the bills owing in the navy shall be paid out of the eleven months' tax, assigned by the Treasury Commissioners. This demonstrates not only his technical knowledge of the Royal Navy's fleet, including the size and rating of the ships, as well as their supply requirements, but also informs us that Coventry was responsible for auditing the requests made by the Navy Commissioners and ensuring payments were made from the correct source of revenue. This source does not clarify if Coventry has been asked to undertake this duty or if it is his own interpretation of the requirements of his office that have led him to audit these orders. Regardless, this source reveals a previously unknown facet of the role Coventry undertook in his office, and as such is useful in aiding the understanding of Coventry's overall job profile.

Another example of Coventry auditing expenditure can be seen in a letter sent from Coventry to Pepys discussing potential debt owed to the Guinea Company (CSP

CXCIX.10)⁷⁸. In the scenario outlined within the letter, The Guinea Company believe they are owed money from the treasury as Charles II had not 'paid in his share as an adventurer', whilst the King argues against this, insisting that 'how much he has paid for them in the navy' would be more than sufficient to cover the contested sum. Essentially, Charles claims that their use of the English navy as a tangible resource represents adequate payment and that he has therefore paid his debt via an alternative method. In order to formalise this claim, Coventry requests that a calculation of expenditure be undertaken, including any supplies used, as well as the cost of wear and tear of the fleet. This debt analysis is particularly insightful, as it represents a clear demonstration of the limitation of the King's power. Instead of simply allowing the King to exercise supreme judgement in the matter and write off the debt with limited explanation, Coventry has decided to use procedural accounting methods to prove who owes whom what. It could be argued that this instruction, issued by William Coventry, exemplifies a clear criterion for professionalisation. Clearly, Coventry is utilising accounting practice to ensure that Charles conforms to the 'morally correct' notion of the repayment of debts. He is insisting that these are calculated accurately and that the crown is not avoiding their fiscal responsibilities, as such it could be argued that this demonstrates that there was an understanding of a requirement for public trust and confidence.

Another duty that Coventry is made responsible for is extraordinary expenses⁷⁹. This is demonstrated in a letter, in which Coventry forwards a request from the Duke of York to

⁷⁸ Dated, May 1st 1667.

⁷⁹ The difference between ordinary and extraordinary expenses is as follows. Ordinary expenditure is the expenditure required for the company's 'day-to-day' operations. Extraordinary expenditure are seen as uncommon and unusual (<https://www.investopedia.com/articles/investing/042413/financial-statement-extraordinary-vs-nonrecurring-items.asp>) Accessed on the 13th October 2018.

Pepys in relation to utilizing ships from the fleet to collect foreign ambassadors as well as the financial system to pay for this (CSP CXC VII.62)⁸⁰. Coventry specifies that the *HMS Anne*, the *HMS Kent* and the *HMS Amity* should be used for this purpose, but they should not be paid until the ships that have come from the West Indies are paid first. Therefore, we can see that Coventry is once again responsible for planning for the source and location of payments for expenditure, but further reveals that his duties also encompass the overseeing of extraordinary expenses.

As Coventry explicitly states that the Duke of York requested this information, it raises the question of the frequency with which such instructions or memorandums issued by Coventry were in fact the intellectual effort of the Duke of York and whether Coventry is simply following orders from above or is making decisions himself. This is impossible to clarify for certain, however, considering these are official state papers and within all of the relevant instructions that this case study references pertaining to this, the Duke of York's name has only been specifically given author credit twice. Additionally, we know from the source analysis of the previous chapter that the Duke of York would regularly sign his own letters and send them from his own office. Therefore, it would not necessarily be a fair assumption to say that Coventry's requests, were actually the Duke of York's, but sent out by Coventry. Instead, the evidence would suggest they come directly from Coventry.

Additionally, it could be argued that any request being made directly from the Duke of York himself would likely benefit from being simply dictated for transcription with the

⁸⁰ Dated, April 13 1667.

Duke's name attached, giving the requests additional authority and weight from the gravitas of his position as Lord high Admiral. As such, the absence of his name in the majority of these sources, would indicate that we can accredit Coventry with these developments in the majority of these cases. Regardless of ultimate origin of the initial instruction, this source provides definitive primary evidence that overseeing extraordinary expenses was part of Coventry's job role, something which has not before been recognised.

6.5.2 Increased efficiency

The second theme that will be analysed within this case study is examples of the duties undertaken by William Coventry that pertain to increasing the efficiency of the administration of the navy.

Coventry improved efficiency by implementing the follow procedure;

“In order to make the utmost use of assignments for satisfaction of merchants selling to the Navy, orders of the Exchequer on any other branch of the revenue, as well as those on the monthly tax being assignable by a special Act lately passed, an assignment now given to a merchant becomes absolutely his, and need never come into the Navy Treasury, but the assignment be given on delivery of the commodity. To improve this, moneys assigned on the Customs or other branch of the revenue should be made in many small orders, applicable to the uses which Lord Anglesey may have accommodated to his own mind upon asking” (CSP 29/242.f.205)⁸¹

⁸¹ Dated, 9th July 1665 and written by William Coventry to Samuel Pepys.

This instruction states that merchants are no longer required to go through the navy treasury to receive their assignments but instead assignments will be thereafter given upon delivery of the commodity, which makes for a more efficient system. This demonstrates the ever-evolving methods of stock control and acquisition. Coventry's role included appraising the current working methods to ensure that they are efficient and he is clearly entrusted with the ability to implement changes for improvement.

Additionally, Coventry can be seen to take on the responsibility for procuring victuals (CSP CXLIX.35)⁸². A letter from Coventry to Pepys explains that through the commissioner for prizes at Plymouth he has been made aware that one hundred tons of tar have been brought into port. He explains to Pepys that if the navy needs tar, then they should stop the vessel from leaving. This advice between the two administrative patriarchs of the navy enables cost cutting methods via requisitioning. Although it might not just be for cost cutting, it might be that there is not currently enough tar available for the navy to purchase, and to requisition it at a price to ensure the smooth running of the royal navy. It is not made clear in this source if any money will be paid for the tar. However, it does demonstrate Coventry's responsibilities within his work, in addition to his attention to detail

Coventry was not only responsible for implementing change, but he also took responsibility for enforcing administrative procedures to ensure that the increased efficiency is observed. An example of this is seen in a letter, in which he reproaches the

⁸² Dated, 2nd February 1666.

Navy Commissioners for tardy requests for victuals on the 25th June 1667 (CSP CCVII.19). In this document, he states that if he had received prompter requests for victuals for the merchant fleet, then he could have put these requests in front of the King and the Lord High Admiral and, in turn, would have had a speedier response informing him of their instructions. This source shows that Coventry is willing to rebuke his colleagues, albeit politely, to ensure that they work more efficiently for the benefit of speedier victualling of the fleet. Although there is no specific evidence with which to make certain claims, since Coventry is seen to be reprimanding the Navy Commissioners, it seems likely that he occupied a role that was recognised as senior to them.

At times, Coventry's remit includes not only ensuring the efficient procurement of required victual, but also appears to extend to supervising their receipt. On the 15th April 1665, Coventry writes to the Navy Commissioners from the *HMS Royal Charles*, expressing his disapproval for the inadequate victuals that had been supplied (CSP CXVIII). He explains to the commissioners that, although the quality of the victuals is perfect, the quantity is lacking. He states that they have not received any tobacco stalks or shoe makers shavings and other victuals are too few to supply the volume of men that require them. He asserts that due to the imminent departure of the fleet, these victuals needed to be supplied as soon as possible. Additionally, he advises the board that it would be prudent to ensure that salary for Mr Deane (The victualler at Harwich) is paid up to date justifying this requested by stating that, in the upcoming war, Mr Deane is going to be needed and such "every encouragement should be given him for his good husbandry". This source is illuminating in aiding our understanding of the job role of William Coventry. We know that Coventry was not based on the *HMS Royal Charles* permanently and, as

such, it may be deduced that whilst temporarily visiting the ship, Coventry has taken it upon himself to execute the role of inspector for the received victuals. Furthermore, upon witnessing the inadequate supplies, he issued instructions for the Navy Commissioners moving forward, in an attempt to ensure that the fleet receive their victuals as efficiently as possible in the future.

A very similar account can be seen on March 30th 1665, also written on board the *HMS Royal Charles*. Within this letter, Coventry explains to the Navy Commissioners that the Lord High Admiral has consented to writing monthly bills for slop sellers.

“To ensure a better supply of clothes, which are greatly wanted, even to endangering the health of the men. If there be not sufficient persons to supply the fleet, others must be procured” (CSP CXVI).

However, this source comes a year after Coventry and Penn wrote a letter to the Navy Commissioners, again from the *HMS Royal Charles* (CSP CVI.6)⁸³, in which they had previously detailed their dissatisfaction at the lack of available supplies for the men. This letter also refers to the lack of Sailor’s clothing on board, and suggests that others within the fleet are in an even worse condition. Coventry ‘Request[s] the immediate dispatch of the coarser and useful sort of clothing, according to the regulation of Dec. 12, 1663, which has been much abused by the slop sellers. These two sources are enlightening, because although the first source is given under the authority of the Duke of York, the fact that Coventry has been petitioning for a year, demonstrates that Coventry was working hard to find a more efficient and effective method of supply adequate slops to the navy.

⁸³ Dated December 2nd 1664

However, a letter sent a month after the Lord High Admiral has consented to monthly bills for slop sellers demonstrates that this was not an entirely effective fix (CSP CXVIII)⁸⁴. Coventry and Penn again write to the Navy Commissioners stating that the clothes received from the slop sellers are not nearly sufficient. He requests further supplies with a 'convenient' range of items and colours. This letter shows that this was not a cause that Coventry had given up on, as he had evidently attempted throughout this time period to ensure that the men working for the service are adequately provided for and, throughout the Second Dutch War era, to incorporate the adequate and efficient supply of victuals and slops into his job role.

Finally, a further example of Coventry attempting to ensure the efficient running of the navy is seen in a letter to Lord Arlington (CSP CXXXIX.58)⁸⁵. Coventry instructs Arlington to distribute copies of the last Act of Assessment across the country because 'none will advance money on it till they know what it is, and if known before the tax is set, much of the stink will be lost. The Navy Officers have bought two ship loads of Norway goods on the credit of the Act'. This source highlights not only the importance of creating procedures and regulation, but also the need for clear and adequate distribution to ensure that the procedures are widely known and adhered to. Through this source we can see that Coventry is ensuring that everyone is educated on new regulation effecting navy finances.

Although he does not explicitly state the full name of the Parliamentary act to which he is referring to, it is reasonable to postulate that it was the 1665 Parliamentary act entitled

⁸⁴ Dated, April 16th 1665.

⁸⁵ Dated, December 18th 1665.

an 'Act for granting the summe of Twelve hundred and fiftie thousand pounds to the King's Majestie for His present further supply' (Raithby, 1819, p. 570-4). This act awards £52,083: 6s: 8d to Charles II for use in fighting in the Second Dutch War, 'for the safety and welfare of the people' and explains that the required funds will be raised by levying a tax.

"from the five and twentyeth day of December One thousand six hundred sixtie five shall be assessed taxed collected levyed and paid by eight quarterly payments in the severall Countyes Cittyes Burroughes Townes and Places within England and Wales and the Towne of Berwicke upon Tweede over and above the summe of Threescore and eight thousand eight hundred and nineteene pounds and nine shillings by the moneth which is to remaine and continue payable dureing the said twenty fower monethes by vertue of the said former Act and as an Addition to, and increase of the said monethly Assessment according to these further Rates Rules and Proportions in such manner as herein after is expressed that is to say for every of the said Twenty fower monethes" (Raithby, 1819, pp. 570-4).

Coventry's decision to ensure that this act is well circulated is forward thinking and insightful. It enables the public and merchants to be aware that the navy is now more financially buoyant and able to pay for the increased demands that the Second Dutch War requires and represents a step toward professionalising the navy. As this thesis conceptualised; a criterion for professionalisation is enhancing public trust and confidence. Coventry distributing this act is an attempt to increase the public confidence in the credit of the navy.

Additionally, it demonstrates that Coventry is trying to work more efficiently, as it prevents his officers from having to explain the situation to each merchant and risk a

delay in the navy receiving their victuals. By pre-circulating the act, the merchant should be happier to release victuals without delay.

6.5.3 State of the Navy

Another theme that will subsequently be the focus of this case study, in the context of William Coventry, is the requirement to undertake 'states of the navy'. There are multiple examples within the primary evidence that demonstrate, that alike the Duke of York, Coventry also focused on the necessity to undertake these surveys for a better understanding of the navy's requirements. One of the most illuminating sources is a letter found within the Coventry Papers (CO 96, pp. 6-9)⁸⁶. Written collaboratively between William Coventry and the Navy Board, this letter provides a lengthy answer to a request from Lop,⁸⁷Including various responses regarding naval financial details, as well as a survey of the State of the Navy in addition to recommendations for the improvement of the navy. This will be discussed in depth in the following paragraph.

However, a notable discussion point for this source is the signatories at the bottom of the letter. It is signed G.C, J.M, W.B, W.C and S.P stating that it is from the Navy Office. Naturally, looking at who was in post at this point, we can correspond the initials of four of the men to members of the Navy Board; George Cartarett, Sir John Mennes, William Batten, and Samuel Pepys. Naturally, the fifth initial may be reasonably assumed to be

⁸⁶ The Coventry Papers are a set of files and correspondence that William Coventry collected over his career. They are currently housed within the archives at Longleat house, However, this research accessed them on Microfiche at the Institute of Historical research.

⁸⁷ It does not explicitly state from this letter to what this abbreviation Lop stands for, however upon consultation with the archivist at Longleat house who hold the manuscripts for the Coventry papers; Kate Harris, we hypothesise that this is an abbreviation for his 'Lordship' at which point given context we can assume this is in reply to the Duke of York in post as Lord High Admiral.

William Coventry considering his proximity to the Navy Board and that this letter was found in his collection of papers. However, considering that these 'states of the navy' were typically submitted to the Lord High Admiral with the signatures from the main members of the Navy Board only, as evidenced elsewhere, including the Duke of York's instructions, it is not immediately clear why W.C would be present as a signatory.

Within the instructions, as previously mentioned, there are no explicit directives for the duties of the Secretary and, therefore, the presence of Coventry's initials on this letter enable assumptions about his job description/duties to be made. Firstly, he was clearly heavily involved in the Navy Board, and as such was also answerable as to the State of the Navy. However, it could also be argued that enabling an individual with no apparent formalised job description to be influential in the affairs of the navy, potentially without proper recourse for his actions, may represent an example of the limited professionalism within the navy at this time.

At the beginning of the letter, the signatories explain the delays in sending their reply, predominantly citing a lack of time due to the undertaking of surveys "and other necessary parts of our duty, our number till of late have been routinely divided" and as such as they could not organise themselves together to coordinate and had been prevented from replying. However, they have through 'joint endeavours' perfected their reply and hoped that his lordship will be happy.

Firstly, they provide a known state of His Majesty's stores, citing a recent survey for their work. Additionally, this demonstrates that the surveys being requested in the regulatory instructions discussed in the previous chapter of this research were actually taking place. They also explain that the ships and storehouses have "not received greater or lesser

repairs, since he entered upon the charge of the navy". They then also include a reply to a specific request for information regarding the issuing of privy seals "for moneys appointed for each distinct service", in which the crown asked for data relating to military expenditure. The Navy Board and Coventry explain that this method is tried and tested and "Undoubtedly the best method of proceeding". The letter does not contain any further elaboration upon the method itself, instead simply re-iterating that they agree conclusively that it is the most effective approach to conduct a survey of naval expenditure. So, although not useful for this research in relation to specific procedure, it does demonstrate that new and methodical 'States of the Navy' were taking place.

They then provide a summary of their current financial 'wants'. They explain that they have not insisted upon the distinction between privy seals but assure that for all of the most urgent services the money have been made payable by the Treasurer. The Duke of York had clearly asked in reference to two specific privy seals, and as such they break down the payment of these. They explain that this financial output is purely for the replenishing of the stores, of which was "so necessarily supplied". Hinting at a sense of urgency in their replenishment of provisions.

The Duke of York's last request is for a breakdown of what money is needed upon the ships returning home. This response reads like a survey of the navy outlining the output of naval expenditure. The Treasurer requests the reimbursement for the output of the privy seals and the payment of ships, breaking this down into two separate requests for payment – one relating to the payments made prior to sending his letter and the second for any payments that have been made after the preceding letter was issued. He explains that this cost also comes from Portugal and other stations. However, he explains further still

that even with this, ships returned home and “the monthly charge of continuing the ships in pay being manned with or about 5170 men will be £12063: 06s :08d”. They discuss how they understand that the naval expense is not just a matter for the Duke of York’s enquiry but also necessary because of it is a matter of public ‘discourse and censure’. Therefore, for his enquiry they break down the costing of the navy into smaller subsections as follows; Bills for stores; Wages for the yards paid six quarters; Wages to the ordinary paid a quarter and Ships paid and now payable.

It is argued that although the amount may seem large, it should be remembered where these costs are going, such as Bombay in East India, for men and horses to be sent to Lisbon, for the garrisons at Dunkirk and Tangier etc. They appear to be spoon-feeding the Duke of York with valid riposte to any subsequent Parliamentary or public enquiry and to ensure that he is knowledgeable on all naval spending. They also argue that no further retrenchment of the navy is possible with all of their ongoing foreign affairs and further insist that the spending of the preceding two years is consistent with pre- restoration naval expenditure.

Finally, they offer some advice to the Lord High Admiral. They re-iterate the need for the timely supply of men, and speedier fulfilment of the requests for provisions. They state that due to frequent last-minute requests for the procurement of stores from the yards, they are not getting the best prices for goods, with great disparity in the prices appearing for different victuals. They provide an example of opportunities where money could be saved, whereupon the discharge of two thousand to three thousand men and additionally the “150 who being contented to be cleared from His Majesty’s works upon promise of speedy payment”. This is stating that, the delay in the payment of men means that the men cannot

be discharged. As such, these men need further payment, as well as to be supplied with victuals. The Navy Office make it clear that both His Majesty's profits and honour are at stake due to the lack of timely payments.

This is interesting because to an extent it demonstrates that the Duke of York's instructions are not entirely effective because men are not being paid in the timely manner that they are requested to, but it also shows that the Navy Board and Coventry are partaking in additional work that is not explicitly require of them. It is clear from the request laid out within this document exactly the information that Duke of York requires and is expecting. However, it appears that they have decided, that for the advancement and advantage of the navy, to provide much more detailed and thorough answers, and have perceived the opportunity to include, along with them, further requests and appeals that they feel would benefit the output of the Royal Navy.

The idea of performing a 'State of the Navy' is not always a forward-thinking accounting device. Sometimes they are performed proactively, as is observed in the previous account, but more often they are undertaken in reaction to 'dire straits' as means of conveying the situation to their superiors. William Coventry undertook 'states of the navy' to highlight the accumulating levels of naval debt and the negative impact that this was having on the current service. In the same collection of Coventry Papers there is a letter from the same signatories as above imploring the Lord High Admiral for more money (CO 96 pp. 11-12). They state that they are answering the request for a 'charge of the navy' up to the 25th March 1663 and a report on intended retrenchment. However, the signatories make clear that their biggest expenditure is reducing the debts of the navy. They state firstly that £1109952: 10s would cover the costs of bills for victuals and other charges which have

already been signed for- stating that the Treasurer is happy to state what has and hasn't already been paid for. However, they reiterate that they dare not devalue the importance of this, due to the many inconveniences that arise as a consequence of the lack of money. They report that they are fifteen months behind in payments, which in turn leads to men partaking in fraudulent activity and embezzlement from the stores in order that they may recoup their wages, but that the Navy Board are "neither at liberty by a supply of money to discharge them as the service abates". Essentially, this means that the navy is accruing more debt in the form of wages for the men and the costs of feeding them but are unable to discharge them because they lack the funds to do so.

His Ma^{ty}s charge for his Navy from the 24th June 1660 to y^e 25th March 1663.

Description	Amount (£ s d)
in bills for stores bought & services done &c betw ^o the 24 th June 60 and y ^e 25 th March 1663	414656: 00: 00
Wages to Officers and Seamen serving in his Ma ^{ty} s shipp ^s w ^{ch} in the aforesd ^d time	296206: 00: 00
Victuals for y ^e sd ^d men & for Landscabvires	240971: 00: 00
Wages to Officers, shipkeepers & workmen at his Ma ^{ty} s severall y ^e ards	143501: 00: 00
The monies gratinty given by his Ma ^{ty} at his coming from Scheveling	6575: 00: 00
Shorte allowance of victuals given by his Ma ^{ty} to the shipp ^s companies from whom it was cut off by act of Parliament	7963: 00: 00
Totall	1109957: 00: 00

Figure 4- A breakdown of the costs of the navy from the 24th June 1660 to the 25th March 1663. Compiled in a single-entry book keeping system, taken from (CO 96, P.13).

The above letter contains an additional accounting log that demonstrates that this debt was accumulated over a nearly three-year period, a point which isn't clarified in the main text of the letter. It also does not state which of the men was responsible for compiling the account, but it highlights the detrimental impact that the lack of finances is having upon their ability to perform their duties, suggesting that all of the signatories were involved in compiling the information for the 'State of the Navy'. It is worth noting here that both sources analysed within this thematic subsection state that the work is being performed in response to a request from the Duke of York. Therefore, the intuition to bring the accumulating naval debt to the attention of the Duke of York by compiling these cannot necessarily be attributed to William Coventry, though given the skillsets of the signatories and knowledge of their previous endeavours, it seems reasonable to assume that both Coventry and Pepys would have been especially eager to undertake this review. However, regardless of who was responsible for initiating and completing the review, it certainly demonstrates what William Coventry undertook such duties as part of his job role, a point that is corroborated by Pepys, who states that "Mr. Coventry came before the time of setting to confer about preparing an account of the extraordinary charge of the navy since the King's coming" (Pepys, 1663, as cited in Latham and Matthews, 1971)⁸⁸.

6.5.4 Retrenchment

The final and perhaps most important theme within this case study is the retrenchment and economizing of the navy. When discussing Coventry's role within the treasury, Vale

⁸⁸ Latham and Matthew describe extraordinary charges as being charges payable to merchants which the Navy Board accounted for, but which were not strictly naval expenses (Latham & Matthews, 1971, 4, p. 36).

argues that the experience he gained here gave him the perfect experience for retrenchment of the restoration navy. "His discharge of these various duties earned Coventry nothing but praise from his contemporaries" (Vale, 1956, p. 109).

There are numerous examples of William Coventry incorporating retrenchment into his job role throughout his tenure and this thematic subsection will explore these in more depth to complete a job 'profile' for William Coventry.

In a letter written to Samuel Pepys, Coventry created a table that dictates the present state of the victualler's stores in London (CO 91, p. 12). It shows that William Coventry was responsible for highlighting overspending, a vital component in economising the navy.

View of the Present State of the Victuallers stores in the 4 Chief Ports of London, Portsmouth, Spinnich and Dover, compared wth what they ought to be victuall'd by the Fleet for 2 Months with the number allotted by his Ma^{ty} Declaration to each Port.

	Bread	Beer	Beefe	Take	Teare	Fir	Butter	Cheese	Catke	Deceit
Men for 15000	ought to be 1600000	7000	240000	240000	7500.00	900000	900000	1000000	7000	1500.00
are	37540		309604	249594	1654.00				4340	
The Hores at Portm for 0500	ought to be 952000	3966	176000	176000	4500.00	51000	51000	102000	3666	050.00
are	13479		101257	122790	197.00	3146	2024	646	4429	
Spinn for 6000	ought to be 672000	2000	96000	96000	3000.00	36000	36000	72000	2000	600.00
are	323100	302	157401	102706	5260.24	360	7524	9205	1466	
Dover for 2400	ought to be 1600000	707	30400	30400	1200.00	14400	14400	20000	707	240.00
are	5000	165	56246	19036					433	

Table 10- A table created by William Coventry to highlight the present state of the victualler's store and draw attention to overspending (CO 97 p 12).

Within the personal collections of Coventry, a document detailing the state of navy debts up until 6th December 1660 was uncovered (CO 98, p. 166). This document summarises the quantity of the accumulated debt and from where the debts have originated. The document states that £128030: 00s: 00d is owed to the wages of the officers serving on

board His Majesty's seventeen ships. It then explains that £258459: 00s: 00d is owed to officers and mariners for unpaid wages and £42263: 10s: 00d is owed in wages to officers and workmen within the yards at Deptford, Woolwich, Chatham, Portsmouth and Harwich as well as the ship keepers of the ships in their harbours.

The breakdown of debt is very exact, including a total calculated at £597696: 03s: 4d. The author and origin of this document is unknown, only that it resides within Coventry's collection of papers. It should be noted that Coventry also held documents relating to the supply of victuals in 1645 during the English Civil War, which show he was acquainting himself with historic spending, as well as current lists of ships in the pay of His Majesty (CO 98, p. 158), a list of the compliment of men on board each ship (CO 98, p. 146), the list of captains and lieutenants serving on board these ships (CO 98, p. 160) and a list of officers bound to each ship (CO 98, p. 165). With this in consideration, whether Coventry was personally responsible for creating the state of naval debts or he was simply educating himself, we can see that he was clearly man focused upon obtaining a broad understanding of the size and needs of the navy and as such the necessary spending of the navy. Whether this was by choice as a diligent staff member, or whether this was expected of him within his role, we cannot be certain. However, we can see through his collection of documents that a main focus of his job role was fiscal administration with an eye for retrenchment. This point is emphasised by the lack of the documents relating to other genres of military information, such as information pertaining to the locations of specific ships, the training of men or tactical guidance - his collection of papers seems to be primarily focused upon financial matters.

Pepys confirms this idea, by documenting in his diary the following

“[I] find sir W. Coventry alone and fell to discourse of retrenchment; and thereon he tells how he hath already propounded to the lords committee of the council how he would have the treasurer of the navy a less man, that might not sit at the board but be subject to the board. He would have two controllers to do his work, and two Surveyors, whereof one of each to take it by turns to reside at Portsmouth and Chatham, by a King of rotation. He would have but only one Clerk of the Acts. He doth tell me he hath propounded how the charge of the navy in peace shall come within 200000l, by keeping out 24 ships in summer and 10 in winter” (Pepys, 1667, as cited in Latham and Matthews, 1971).

Latham and Matthews explain that Coventry’s idea to re-organise the Navy Board were put on hold but, his new sum for the annual charge was approved by council order on the 16th March 1669. Within their work it is suggested that “It was the figure proposed before the war, and was half of what Pepys was to suggest as a reasonable minimum in 1685-6” (Latham and Matthews, 1971, Vol 8, p. 391). But, again, this source demonstrates that Coventry’s contemporaries were also aware Coventry was responsible for retrenching the navy.

Numerous smaller references also compound this theory. There are examples of Coventry requesting updated information on the state of the naval debt from Pepys, including the victualler's estimates and totals for the last three years (CSP CCXII.50)⁸⁹, as well as requests to the Navy Commissioners to act faster in weighing and selling ships in the Medway so that the profit can be used to reduce the charge of the navy (CSP CCXV 43)⁹⁰.

Coventry can also be seen to take an active role in seeking methods to economize the navy. On April 9th 1665, he writes to the Navy Commissioners explaining that he has been

⁸⁹ Dated, August 3rd 1667.

⁹⁰ Dated, August 28th 1667.

made aware that his design for more hulks at Harwich has been approved pending their acquisition (CSP CXVII.81). After consultation with the Surveyor; Sir William Batten, Coventry proposes the utilisation of condemned prize ships or a large ship 'whose upper works are decayed be fitted up'. Another example of this can be seen when Coventry and the Navy Board instruct Sir William Warren to buy three-hundred tonnes of hemp from 'Hamburg' at the cheapest rate they can get for the better supply of stores with cordage (CO 96, p. 52)⁹¹. It is alike the preceding source because William Coventry is not simply making broad requests to his colleagues to minimise naval expenditure, he is actively pursuing routes to economise. Within the Coventry papers, in particular volume 96, there are numerous letters of correspondence with William Warren relating to the acquisition of hemp for cordage. This demonstrates that although there were three signatories to the original letter, it is clearly a responsibility that was primarily under the remit of Coventry. Finally, examples of Coventry incorporating retrenchment into his responsibilities can be seen within two sources relating to fire ships used during the Dutch raid on Medway. In the first source, dated June 9th 1667 at seven o'clock in the evening, Coventry writes to the Navy Commissioners explaining that His Majesty has decided that the best way to combat the Dutch is with fire ships (SP 46/136/6) and as such, requests that the commissioners inquire as to what can be used from the King's own fleet, or what can be bought appropriate for the purpose. However, he also questions if it is worth investigating if any ships can be 'hired' for this purpose, so long as a value is agreed upon in case the ship is lost, but primarily highlighting that speedy acquisition is important.

⁹¹ This instruction is dated 1st November 1664 signed by G.C, W.C AND W.B thus presumably George Cartarett, William Coventry and William Batten

The second source was sent on the same day and has similar content (CSP, Vol 136, p 485), so much so that it seems likely that the duplication of this source indicates that they were being received separately by different commissioners. The fact that Coventry writes these letters primarily within the context of analysing spending and place emphasis upon the need for others' expertise in ensuring that the most financially viable route is found, provides further indication of Coventry's involvement in retrenchment of the navy. Additionally, his focus is upon speed and efficiency are still a very clear and necessary factor. Therefore, we can see yet another responsibility within Coventry's wide and varied role that focuses on finding the most economically viable option for the benefit of the navy.

6.5.5 Clarendon's View

An interesting source that can be used to ascertain William Coventry's job role is that of his contemporary adversary; Clarendon. In his work he states the following regarding Coventry;

"Mr Coventry proposed to the Duke, "that in regard to the multiplicity of business in the navy, much more than in former times, and the setting out greater fleets than had been accustomed in that age when those officers and that model for the government of the navy had been established, his royal highness would propose to the King to make an addition, by commissioners, of some other persons always to sit with the other officers with equal authority, and to sign all bills with them," which was a thing never heard of before, and is in truth a lessening of the power of the admiral" (Clarendon, Life of Clarendon. Vol II.331) This is followed by a statement from Clarendon explaining that, then the "Duke liked the proposition well, and without conferring with anybody else upon it, proposed it to the King at the council board, where nobody though fit to

examine of debate what the duke proposed; and the King approved it” (Clarendon, as cited in the life of Edward, Earl of Clarendon, 1827, Vol II, p. 332)

Clarendon goes on to detail that Coventry felt the Treasurer had previously held too much power. This source is important, because it shows that Coventry was actively involved in the development of novel practice, and provides evidence of his power and influence within the organisation, especially with the Duke of York and, in particular, since this appraisal comes from his adversary, he presumably seeks to belittle Coventry rather than promote his ideas. It also provides a clear demonstration that from the earliest stages of his career, Coventry sought to reduce corruption.

6.6 Conclusion

There is a clear lack of secondary literature and research relating to William Coventry, as is evident through this case study by the lack of diversity amongst the secondary references. This is due in part to the wide acclaim of Samuel Pepys who has been attracting the attention and focus of naval scholars for centuries. However, even amongst the existing literature on Coventry there is a clear focus upon his social history, most notably the controversy of his character, his imprisonment and his famous fall out with Clarendon.

There had been no historic attempt to understand Coventry’s job specification or his contributions to naval accounting and administrative practice during his tenure as secretary to the Duke of York.

This case study has found numerous examples detailing the tasks Coventry undertook in his role as Secretary to the Duke of York and as Navy Commissioner. These can be broken down into four themes; Accounting procedures, Increased efficiency, 'states of the navy' and retrenchment. Within accounting procedures, we see examples of him partaking in auditing of accounts, using accounting procedure to settle queries relating to debt and the payment of extraordinary expenses. Numerous references of Coventry pursuing increased efficiency within the navy are observed, which include examples of him campaigning for the more efficient supply of victuals and slops, the requisitioning of victuals and the distribution of acts of Parliament to enhance public confidence in the navy's ability to purchase are a clear demonstration of his role in increasing the efficiency.

Coventry can also be observed to cooperate with the Navy Board in the creation of up to date reviews of the state of current financial requirements and to ensure that the Duke of York is prepared to answer potential queries relating to expenditure in any public enquiries.

This chapter has asserted that the primary focus of William Coventry's professional responsibilities was retrenchment of the navy. Numerous sources detail the state of the naval debt and the frequent innovative ideas by Coventry to reduce naval expenditure. Overall, for the first time, we can see what Coventry was responsible for and begin to see a picture of how he, alongside the Duke of York and Samuel Pepys, was responsible for implementing administrative reforms and accounting procedures. These procedures demonstrate examples of the metrics for management control; therefore, we can see his contribution towards the implementation of management control systems, which led to the navy working towards organisational professionalism. This responds to the research

objective in which individual case studies are created, 'focusing on the reforms that they put in place and how these established standard operating procedures, managerialism, control mechanisms and rewards systems.

This will be built upon in the subsequent Samuel Pepys chapter, which constitutes the final case study used to ascertain the extent to which attempts were made to instigate controls were responsible for the movement towards organisational professionalism.

Chapter Seven- Samuel Pepys case study

7.1 Introduction

Samuel Pepys is the final of the three biographical case studies that this thesis will investigate in order to establish the extent to which attempts made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the Royal Navy in the late 17th century. The previous chapters have set the scene for the developments and reforms made by the Duke of York, William Coventry and Samuel Pepys, by demonstrating what we mean by professionalisation and management control as well as supplying us the historical context necessary to understand the implications of the Duke of York's reforms. This will focus on the reforms that he put in place and how these established standardised operating procedures, managerialism, control mechanisms and rewards systems.

The case study will firstly conduct an exploration into the character and life of Samuel Pepys. Section 7.2 and 7.3 will give an overview of Pepys' humble background and rise to fame as one of the most notable administrators in British history. Historians working in the 20th century have credited him as being "an unrivalled commentator on his own times" (Knighton, 2004, 142), a "treasure ... hardworking...and astute" (Trease, 1972, p. 31) and a "great naval organizer and reformer" (Tanner, 1920, p. 10). Davies describes how audiences "are won over immediately by the likeable, ever so slightly pompous, lascivious, eternally curious, achingly, (but not entirely) self-aware author" (Davies, 2017, p. 18).

The exploration into his character will also depict his controversial financial outgoings, criticisms of corruptions as well as his accusations of treason. This chapter will endeavour to place this into an appropriate historic context. Conducted in a similar method to the accusations facing William Coventry in chapter 6, this case study will place the accusations within a historical context as well as analysing the appropriate social norms of that era.

Subsequently, this chapter will then discuss Pepys' entry into political office, detailing how it bridged the gulf in communication between Crown and Parliament and set the precedent for future naval administrators holding joint political careers.

Section 7.4 then focuses upon the financial crisis that has befallen the navy for the entire time period covered by this thesis (1660-1688). This includes a detailed analysis the untrusting relationship between crown and parliament and how this resulted in funds being withheld from the navy and the impact this had on the organisation, notably their declining credit and inflated costs of victuals. This is essential because it places the need for reform and the developments implemented by Samuel Pepys as well as the Duke of York and William Coventry into context. This supports the research objective in concluding that these findings establish the extent to which the management controls put in place are significant in the organisational professionalisation of the Royal Navy in the later 17th century.

This case study undertakes a similar framework to the previous case studies; the Duke of York and William Coventry. It uses archival evidence to ascertain the contributions made by the Pepys in implementing management control in order to work towards organisational professionalism. This is achieved by exploring what accounting procedures

Pepys implemented and then assessing which of these can be seen as displaying the metrics for this thesis' framework for professionalisation or management control. This will help to contribute towards the overall research aim of assessing how one of the three senior individuals who instigated management controls was responsible for the organisational professionalisation of the Royal Navy in the late 17th century.

Pepys' professional responsibilities focus more heavily of the reduction of abuses than his case study counterparts. Where the Duke of York demonstrates the implementation of management control systems through the application of standard operating procedures and William Coventry focuses on retrenchment, we can see that although Pepys demonstrates these professional qualities also, his focus is primarily on control mechanisms.

Section 7.5 focuses upon the reduction of abuses through Pepys enquiries into pursers and victualling and the resulting reforms that followed these enquiries. Subsequently, 7.7 explores the notion of the introduction of a financial year. This section gives a brief overview as to the history behind the financial year with Pepys' rationale for instigating different dates in order to align bookkeeping across the organisation. This also demonstrates the standardisation of operating procedures.

Finally, this chapter discusses Pepys' role in the introduction of the lieutenant's examinations and how this fulfils a criterion for professionalisation. Finally,

This will help to contribute towards the overall research aim of assessing how one of the three senior individuals who instigated management controls was responsible for the organisational professionalisation of the Royal Navy in the late 17th century.

7.2 Accusations of treason

Pepys was fortunate to have been given the support and influence of the powerful Lord Montagu at the beginning of his naval career. Montagu was his cousin and was influential in his decision to join the navy.

Montagu employed Pepys in his first post as his personal secretary at sea (Trease, 1972, p. 28). During the Interregnum years, Montagu had been corresponding secretly with Charles Stuart (the future King Charles II), whilst he was in exile and aided his return upon the restoration of the monarchy. Consequently, Montagu was given a prominent role under Charles' new court. As a kinsman to Samuel Pepys, Montagu proved to be a powerful ally, and secured for Pepys the post of Clerk of the Acts (Trease, 1972, p. 42). Thereafter, many modern scholars, such as Gerald Aylmer and Knighton, credit Pepys' meteoric rise to senior office as an example of patronage (Aylmer, 1973, p. 68 & Knighton, 2004, p. 142).

Geoffrey Trease argues that in a Navy Board filled with accomplished men, Pepys was inexperienced, and could have been treated as an 'office boy'. However, this was not the case.

“His love of method, his grasp of detail, his capacity for working long hours, his inquiring mind that drove him always to find out for himself- these qualities, together

with an ambitious trait which offset any undue deference to his superiors, enabled him to hold his own with his eminent associates” (Trease, 1972, p. 45).

Trease clearly believed that despite gaining his position through patronage, Pepys was nevertheless an extraordinarily talented man, with a good work ethic, that proved himself capable of the challenge.

After his role as Clerk of the Acts, he was made secretary under the Admiralty Commission in 1673 (Truesdale Heath, 1956, p. xi-xii) and Secretary for the affairs of the Admiralty in 1684. Kate Loveman suggests that “this effectively made him the most powerful official within the navy” (Loveman, 2010, pp. 215-6). Davies describes this position as being equal to the ‘existing secretaries of state’. However, he also suggests that this post was an imitation of the French *Secrétaire d’Etat de la Marine* office (Davies, 2017, p. 122). It is not surprising that the Duke of York borrowed from French protocol, considering the time he spent there whilst in exile.

Loveman provides a detailed description of Pepys’ loyalty to the Duke of York, particularly during the periods of the Duke of York’s resignation as Lord High Admiral due to the introduction of the Test Act.

This was demonstrated in 1685 when, even as a non-Catholic, Pepys steadfastly supported James’ attempt to remove the penal laws⁹². Furthering this, after the Glorious revolution in 1688, Pepys would not commit to taking an oath of allegiance to King James II’s deponents; William and Mary (Loveman, 2010, p. 52).

⁹² The Penal Laws, were the acts enforced by Parliament against the Roman Catholics. These included the test and corporation acts, as well as acts excluding Catholics from both the House of Lords and House of Commons in Parliament. Ursula Henriques describes these acts as effectively excluding Catholics “from public life” (Henriques, 1962, p.137).

This unswerving loyalty to the Duke of York did not come without its dangers and Pepys was the focus of a number of plots that aimed to have him removed from office or prosecuted. As part of a larger ruse against James, Pepys was accused of treason and between October 1678 and June 1680 was under investigation and even spent some of this period imprisoned in the tower of London (Trusedale Heath, 1956, p. xii).

As part of the plot against him, Pepys was implicated in the murder of a magistrate; Sir Edmund Berry Godfrey. Heath believes that it had always been a part of the plan in this plot to implicate Pepys. Fortunately for Pepys, he happened to be in Newmarket and had a clear alibi. As an alternative, the plotters turned their attention turned to Pepys' clerk; Sam Atkins. Helen Trusedale Heath describes the evidence collected against Atkins to have been "later proved so palpably false that the young man was acquitted" (Trusedale Heath, 1956, p. xiii)⁹³.

However, whilst attention was focused upon this fabricated murder trial, further trumped up charges consisting of "piracy, popery and treachery" were brought against Pepys and his friend, the ship builder; Sir Anthony Dean, with fictitious evidence being created in order to prosecute and imprison them both (Trusedale Heath, 1956, p. xiv)⁹⁴. Colonel John Scott was intended to give evidence to the effect that Pepys was selling images of English coastline maps to the French with the aid of Deane. It was not until a death bed confession from Pepys' butler in 1680, who had been bribed into fabricating testimony, did the truth finally emerge and Pepys' name was cleared.

⁹³ Tanner describes Atkins' release; "when Atkins himself was brought to trial as an accessory to the murder he proved an alibi and was acquitted by the jury without leaving the box" (Tanner, 1982, p. 288)

⁹⁴ Scott accused Dean and Pepys of hiring a privateer "to prey on English Ships in the last Dutch War" as well as selling naval secrets to the French, namely maps of English coast lines (Wilson, 1972, p. 114).

In the same year as his accusation for treason in 1679 (Hooper, 1888, p. 343), Pepys resigned his post. However, he regained public office in 1683 and was sent to Tangier by the Duke of York, who still retained substantial influence over the navy at this time. Margarette Lincoln and Tanner describe his employment at Tangier as being very lucrative for Pepys (Lincoln, 2014, p. 420 & Tanner, 1920, p. 29).

Lincoln makes an interesting statement regarding Pepys and Tangier by stating the following

“He [Pepys] took steps to secure the King’s economic interest in Tangier could also be construed as precautionary measures on his own account. For example, a letter to his friend Henry Sheeres, the engineer partly responsible for building the mole, shows him trying to ensure the cost and period of construction were accurately calculated so that no one could find fault then or afterward. He sought to provide a defence against any future accusation of malpractice. He later advised Sheeres in tangier to present his work in a favourable light so that the reputation of the colony might justify the King’s expenditure” (Lincoln, 2014, p. 421).

7.3 Political career

Amongst Pepys’ accomplishments outside of his naval career was his determination to become an influential Member of Parliament. The rationale behind Pepys’ quest for elected office, was to be able to effectively defend the Navy Board from allegations, interrogations and lacking finances.

The navy was repeatedly affected by financial crises during Pepys’ career, and the ability to exercise direct influence over parliament in favour of the navy was attractive, particularly as a potential remedy for these financial issues. At this time, state

departments were largely isolated from parliament and it was often a goal to get a representative within the House of Commons to bridge the political gulf that had formed.

Davies explains that during the early period of the restoration, prior to the third Anglo-Dutch War and Pepys' involvement in politics, "Parliamentary involvement in naval matters had been intermittent". Few navy men held seats in Parliament during this era and those that did were generally politically inactive (Davies, 1993, p. 272).

Pepys discusses his own motivations for seeking political office within his 'sea manuscript' collection, in which he states the following;

"our Parliament so little understood, or at least considered, the importance and charge of the navy as even in the midst of their earnestness for a war with France and their preparations of a fleet for it, they would not so much as advance credit, or admit of the sum of twenty or thirty odd thousand pounds demanded as a sum to be presently had towards its. Though it was expressly told them that the King had it not" (Pepys, 1673, as cited in Samuel Pepys' Naval Minutes, 1980, pp. 19-25).

Pepys' view that naval expertise needed to be added to Parliamentary debates demonstrates a motivation for Pepys to stand for public office. An additional rationale can be seen within his diaries when Pepys explains that, at the end of July, he had taken part in a meeting with the Navy Board and the Duke of York. All parties lamented the condition of naval finances. All of whom agreed that this money could only be raised through Parliament (Trease, 1972, p. 46).

Ranft argues that Pepys' "chief motive in seeking election to Parliament was to facilitate the administration of the navy" (Ranft, 1952, p. 368). This was demonstrated during an examination of the Navy Board for their conduct following the 1667 Dutch raid on the Medway. Further, in a subsequent enquiry pertaining to the questionable use of the

ticketing system for the payment of sailors, Pepys was also shown to effectively exercise his parliamentary influence in favour of the navy.

Ranft asserts that “on both these occasions Pepys most successfully defended his department at the bar of the house” (Ranft, 1952, p. 368). This demonstrated that to advocate for the navy as an insider rather than an external ‘defendant’ was a far more effective and beneficial ideal. Additionally, when discussing financial grants for the navy, he is credited with being solely responsible for achieving the allocation of money required to build thirty new ships for the fleet (Ranft, 1952, p. 373).

This is again demonstrated in Pepys’ records in which he discusses the navy board making an estimate to Parliament for expenditure in March 1682-3 and receiving censure.

“observe that our Parliaments have ever been (in my time at least) very forward in their complaints of the bad payments of the navy, and particularly to the seamen; and I have in particular made it my business to improve any occasion given of opening the same to them, to the end they might make some effectual provision for remedying the same. Whereas when they have seen it and found they could place no blame upon N[avy] O[fficers] for it, they have never proceeded further for it, nor provided any relief for the seamen, the ministers of the government and officers of the treasury always finding some ways, either by diversion or prorogation to prevent the charge’s being brought and fastened upon them, who alone ought to bear it” (Pepys, 1673, as cited in Samuel Pepys’ Naval Minutes, 1980, pp. 19-25).

In addition to declaring what he had achieved, Ranft also gives a shining commendation of Pepys’ ability overall by stating that none of his successors managed to achieve what Pepys did during his tenure, and subsequent holders of his office relied upon the Lord High Admiral, instead of the Clerk of the Acts to defend the navy in Parliament (Ranft, 1952, pp. 374-5).

Ranft also concludes by saying that both King Charles II and the Duke of York were both aware of the necessity to “have a spokesman of the Admiralty in the House of Commons, who, by his technical knowledge and by his ability to expound it, should be able to convince an ignorant and suspicious house of the necessity of providing enough money for the navy” (Ranft, 1952, p. 375). However, it is worth considering the potentially biased nature of Ranft’s opinion. At no point in his research paper, does he empathise with the parliamentary distrust of the restoration navy.

The quest for Parliamentary election was not an easy feat for Pepys, but it helped establish a transitional relationship between Parliament and the crown on navy affairs. Whilst seeking out a prospective seat to contend for, Pepys decided to focus on coastal towns, because he could claim to be able to do a lot more for them with his influence within the Navy Board. However, even with the support of the Duke of York and influential local individuals such as; Captain Thomas Elliott and Lord Henry Howard, he lost his election in 1669 for the available seat for Aldborough (Ranft, 1952, p. 369).

After trying to follow various avenues for a potential seat it was not until November 1673 that Pepys was finally elected into Parliament for Castle Rising (Knights, 2014, p. 28).

Davies argues that Pepys’ joint administrative and political careers set a precedent for the inheritors of his office until 1830, when it became the norm to hold political office in a coastal town utilizing Admiralty sway (Davies, 2017, p. 369).

Although this is undoubtedly true, Ranft is negative about the impact of Pepys’ successors;

“None of his successors at the Admiralty was of the calibre to claim successfully the position of secretary of state, and it was to be the first lord rather than the secretary who was to become the Admiralty's spokesman” (Ranft, 1952, p. 374).

Hooper, writing in 1888, details the arduous task Pepys faced in his quest for political office. He describes how in 1673 Pepys' political opponent in Castle Rising was a lawyer; Robert Offley. In an attempt to dissuade the local electorate from voting for Pepys, Offley tried to proclaim that Pepys was a papist. “Pepys found himself hooted a papist where ever he went”. To attempt to counter this, Pepys was necessitated to obtain a certificate from local clergy decreeing him a protestant (Hooper, 1888, p. 340).

However, Pepys' motivation of enabling the navy to access more funds became fruitful. He became capable of persuading the government to bequest sums as large as £600,000, an extraordinary and unique grant from Parliament, especially considering it was allocated for a “peace time building program” (Rodger, 2006, p. 108). In addition to this, over the next decade, Pepys was involved in assisting the successful quest for political office of 4 other royalist supporters.

Pepys' novel re-imagining of the House of Commons-Navy Board relationship, was something that had not been achieved by his predecessors. However, these successes should not be over-stated. Even with unprecedented parliamentary influence, Pepys was not capable of fully solving the fiscal concerns of the navy, and finances remained a constant cause of issue.

7.4 State of finances

As discussed in the previous case studies of this work, the restoration administration faced many problems in managing the Royal Navy, when they succeeded the protectorate government. King Charles II inherited an indebted navy from the Interregnum administration, whilst simultaneously facing a constitutional crisis fomented by the continuing power struggle between Parliament and the Crown. As highlighted by Ranft, a bureaucratic problem existed at this time whereby the Crown held executive powers for the navy, whilst Parliament held the financial reins and legislative abilities (Ranft, 1952, p. 368).

As Davies discusses, this led to bureaucratic issues, such as the withholding of funds from the crown for the navy. These issues were spurred by parliamentary distrust in the monarchy, and the fear that King Charles II and the Duke of York would use the navy as a “Trojan horse of arbitrary power” that could empower the crown to forever banish Parliament (Davies, 1993, p. 274). Although this rationalises some of the parliamentary choices during the restoration, this growing fear led to some of the biggest issues facing the navy during this time period; including a crippling lack of financial support, corruption and abuses as well as ill-discipline within the fleet.

Lambert also considers this situation, stating that “Charles possessed a potent battlefield, but parliament did not trust him with the money to use it”, and that Charles and James had a unique vision for the navy, but this was suppressed because they did not have the financial support to execute this (Lambert, 2018, p. 272).

This issue is also addressed by Wheeler, who explains that *“Navy short term debt grew from about £50,000 in 1661, to at least £229,000 in June 1667. Most of this debt was*

carried in the form of tallies as bills imprested on tax receipts due into the exchequer, which had been allocated to the navy's financial support" (Wheeler, 1999, p. 56).

The timely acquisition of money for the navy was an ongoing problem that plagued the restoration administration. Naturally, this effected the payment of ships and men, which would have had a detrimental impact on the practicalities of managing the navy.

A lack of adequate resourcing of the navy is a theme that reoccurs in the biographies of all three men whom are the focus of this research, indicating the pervasive nature of this issue throughout the restoration period. However, the financial problems of the navy are of particular significance when discussing Pepys, due to his continued efforts to improve and streamline the administration of naval finances through endeavours such as his political career. As such, the financial State of the Navy will be discussed in full detail in this section. This will be achieved principally through analysis of primary evidence, which enables us to observe both the financial struggles of the navy and its growing attempts to rectify the situation.

Pepys frequently laments the grim State of the Navy finances and the impact this had on the management of the navy. One such example is the desertion of workers at Portsmouth, documented in a letter authored by Pepys for the attention of William Coventry⁹⁵ (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929). Interestingly, the usually severe Pepys is understanding of the plight of the workmen, asserting that "their provocation [was] never so great as this at Portsmouth I doubt is". Pepys explains that their desertion is due to "the Treasurer's instruments here leaving us utterly unsatisfied therein till the Treasurer return to town".

⁹⁵ Dated, 1st July 1665.

Pepys explains that lacking access to funds prevented the navy from accessing the required victuals. In a letter written by Pepys to William Coventry, Pepys asks for a timely resolution for the “victualler’s case as to money”, highlighting that it has been six weeks since payment was due and that the following year’s victuals will be impossible to access if they lose many more weeks in finding payment (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)⁹⁶. Further, it is written that the victuallers themselves are warning “of the danger the King’s work is in for the next year through the want of money”.

The Navy Board sums up the state of naval finances in a letter expressing their discomfort at the frequency with which they must write to the Duke of York regarding “our want of money” (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)⁹⁷. This theme of discontent is prevalent within numerous sources cited within this research, complaining of the tardiness of payments. In this letter, the Navy Board explain that the situation is so dire that they cannot let “our tenderness of your royal highness’ trouble give way to our general duty to His Majesty”. They explain that over half of their time is wasted in discourse relating to payments. This not only wastes His Majesty’s treasure but also exacerbates the issue due to the excessive rates they must pay for supplies due to the merchants “uncertainty of his payment”. It also clearly demonstrates the inefficiencies and waste within the department, which Pepys and the board are attempting to address. It is explained that the damages to His Majesty financially are too

⁹⁶ Dated, 5th December 1665.

⁹⁷ Dated, 12th Mary 1666.

numerous to document in their entirety so instead a single example of the problem was given as follows:

A hemp merchant tried to ask for 60l /ton, of which the Navy Board bartered him down to 57l /ton. However, they found out he is charging other private persons 49l10s for the exact same goods. Upon reproach the merchant explained that he would readily change the price from 57l to 49l upon receipt of ready money, indicating that the navy were taking a sixteen percent premium on these goods for bad credit.

Pepys again shares his despondency with Coventry describing how he “loathes to guess” “what we shall shortly do without better payments”. He explains that the credit of the navy is in decline in direct relation to their lack of financing. Within this letter he explains that contractors are telling Pepys to “pay me what you have had, and I’ll trust you further”, demonstrating that the navy’s credit and trust that contractors that supplied it was lacking as a direct result of poor finances (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)⁹⁸.

It appears that the payment of men is one of the most damaging bi-products of lacking finances for the navy. In correspondence between Richard Haddock to the ‘Principal Officers’⁹⁹, Haddock implores the Navy Board to remunerate him for his former services, stating that he has already written a few lines to Pepys regarding his pay but has not heard back from him as yet (ADM 106/292 94B)¹⁰⁰. Haddock goes on to explain his location for the next week in the hopes of a member of the Navy Board seeking him out

⁹⁸ Dated, May 25th 1665.

⁹⁹ Richard Haddock was a commissioner at Deal in Kent.

¹⁰⁰ Dated, December 12th 1673.

to the give him his due wages. Additionally, he encloses a petition on the behalf of carpenters at Portsmouth Dockyard requesting two quarters pay. This source is particularly interesting because it demonstrates that arrears in pay is a problem shared across the various echelons of naval superiority and not just a phenomenon attributed to the lower ranking servicemen.

An additional letter from Captain Coleman to the Principal Officers also demonstrates the lack of financial availability for the payment of wages (ADM 106/332/319)¹⁰¹. This letter is hard to read due to the partially illegible handwriting, but from what can be transcribed, the letter states that he had received an order from Pepys to reduce his compliment of men to the number allowed in times of peace. However, he points out that he needs the money to discharge the men and as such he asks if he “may have 40 or 50 tickets sent down, not having sufficient” himself already. This source demonstrates that Pepys and the Navy Board were consistently ensuring that the service is not overburdened financially by paying for unnecessary men outside of war. However, it also demonstrates that the lacking finances available created a ‘domino effect’, because the inability to discharge unnecessary men led to further financial wastage.

Within his diary, Pepys again describes the problem of the unpaid wages of men employed within the King’s service¹⁰². This excerpt states that the sailors of the HMS *Guernsey* remained unpaid since the restoration of the monarchy in 1660, causing the sailors to borrow money and “had very little to receive at the table- which grieved me to see it”. Pepys does not just describe this from an administrative or statistical perspective-

¹⁰¹ Dated, 21st September 1679.

¹⁰² Dated, 27th March 1662.

he emphasises with the men and emotively describes the presence of seamen in the street, all loudly distressed due to the starvation and poverty encountered for “lack of money- which doth trouble and perplex me to the heart” (Pepys, 1665, as cited in Latham and Matthews, 1971)¹⁰³.

Despite the abundance of primary evidence demonstrating financial hardship, there is in turn a wealth of evidence demonstrating slow progressions rectifying the issues. Pepys writes to Coventry, in response to “his royal highness’s order”¹⁰⁴ and “Coventry’s advertisement” regarding the paying off of ships, with precedent and importance placed upon the “merchantmen in the river” in preference to the sailors at Portsmouth (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹⁰⁵. Pepys states that the rationale for this decision focuses upon the idea that if those at sea “hear of the complaints of their fellows on shore for non-payment” they will not believe that they themselves will be paid, and merchantmen move around the country more and as such the bad reputation would spread in the speediest and most damaging manner. Additionally, Pepys argues that priority for payment must be given to those in arrears. In this letter, he also commands that they should swap able men at the end of their deployment onto alternative ships to replace the “worst men” to be discharged, and that there must be money readily available to pay them off. This source demonstrates Pepys’ acumen in

¹⁰³ Diary extract dated, 7th November 1665.

¹⁰⁴ As is a common occurrence when analysing primary evidence for this research we cannot be 100 percent sure to whom Pepys is referring when he notes “his royal highness’s order”. This could be King Charles II or James Duke of York. Due to the fact that they are both royal highnesses as well as both having the authority and inclination to give orders to the navy. But, it is only logical to assume that this is referencing the Duke of York. Pepys regularly refers to James as his royal highness, and as Lord High Admiral, it is James that is most frequently distributing orders to the Navy Board.

¹⁰⁵ A letter dated, 17th October 1665.

times of financial woe, as well as establishing his understanding of the sensitivity of morale to avoid mutiny.

Pepys' efforts towards reducing, and further preventing public knowledge of the navy's poor credit is in order to increase the trust and confidence in the organisation. In accordance with this thesis' framework for the definition of professionalisation, this clearly demonstrates the criterion; 'the understanding of a public perception or 'status' relating to an occupation.

Once again, a letter from Pepys to Coventry explains the dire need for financial input into the navy. In the letter that he states that he has met with the lord general and the victualler with the focus of "informing them with our states as to money". Pepys explains that they fully owe for wages and stores in their entirety for months' worth of supplies. He references Gauden, stating that he needs 150,000l by the end of January, with a residue of arrears accounting for 350,000l which he suggests should be made in weekly payments over nine or ten months. Without which, Gauden implores that he would not be able to "go through to the next years' service". Pepys does not believe that they would be able to obtain more than 30,000l (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹⁰⁶.

Evidently, this is an entirely unlikely and implausible amount to be requesting at this stage considering the finances that have been made available up to this point. However, this could be a device used to highlight the urgency and danger associated with their current allocation, hoping to encourage them to part with more money. Pepys also explains,

¹⁰⁶ Dated, 9th December 1665.

through private discourse with Sir G. Downing, that they believe the new act will reap several real advantages, though it is unlikely that these will “come timely enough and in proportion to succour the King in his present difficulties”.

A final source demonstrating the inability to pay off employees of the navy is a letter written from Rich Beach to Haddock and the commissioners referencing this quarter’s pay owed to Chatham Dockyard¹⁰⁷. This source states that he knows

“his ma[jesty] hath ordered a quarter pay for Chatham yards which was due in your time and which is already paid them. I am informed by the workmen of this yard to move you on their behalf that you would be pleased to speak to Master Secretary Pepys to beg His Majesty’s favour, Favour to order them an old quarter pay as Chatham hath (?) and his joyner which are discharged from the works (the contract works being finished) that humbly begs your favour that they may be paid their arrears, they living in severall of the Kingdoms. U have put a stop to y workmen petitioning y King (?) because I would not give too much trouble to His Majesty” (ADM 106/383/87).

This source demonstrates extraordinary administrative inefficiencies, in which the workmen, whom are owed money, must pass their requests for remuneration through several layers of bureaucracy, in order to ask for the arrears in wages to be paid (i.e. they ask Beach to ask the commissioners to ask Pepys to ask the King). One might assume that the workmen are incapable, either through illiteracy or means, to contact Haddock or the commissioners directly. However, it seems inefficient that Beach would not be able to contact Pepys himself, rather than communicating through the commissioners. The source also shows that problems at this point are frequent enough to suggest that the timely payment of wages are certainly not the norm.

¹⁰⁷ Dated, 12th June 1688.

Another collection of Navy Board in-letters once again documents the lack of money made available (ADM 106/384/421)¹⁰⁸. The first letter explains that currently the Royal Navy has thirteen thousand men employed in the service and the Victualling Board implore the Navy Board to negotiate with the King on their behalf, in order to obtain funds. Within the letter they calculate that they have only received from the board £1000 towards carrying on the victualling. But they estimate that even if they paid only eight thousand men for four months under the estimation of eight shillings per man per day this would cost £29866: 13s :4d. As such they beg for a weekly payment to enable them to carry out their service.

It is highlighted by the Victualling Board that this request for financial aid comes as a response to an instruction from His Majesty via Pepys on the 19th October.

“not to slack our hands in making provisions both dry & wett. Which his Ma[jesty’s] fleet doth or may call for”. Finally, they call for timely notice to be given. Imploring for the Navy Board to ask His Majesty what further needs he will require of them for that year *“insuring the proper season for providing the same w[i]ch wee are doing with all possible expedition”* (ADM 106/384/421).

Naturally, this source demonstrates how serious the financial conditions of the navy are, to the point that it appears unlikely that they will be able to keep the fleet afloat for the following year. Although this leads the reader to believe that the administration during this era was suffering awfully, the historical context must be considered. These letters were written the midst of the Glorious Revolution aimed to depose James. During this stage of the revolution, the King’s grasp on parliament and the state finances had been

¹⁰⁸ Written from the Victualling office 29th October 1688.

severely weakened. Naturally, his ability to ensure that the navy was adequately financed was severely impinged.

Within the same source, they create an account of what has been received and what is needed. It is concluded that the weekly sum of 24,979l should be provided to contribute towards debts already accrued and finance current naval expenses. It is explained within the letter that, through appealing to their books, it had been determined that in the previous nineteen weeks “beside what hath been paid in sea wages and to the victualler” have not exceeded 5,300l.

Therefore, this source reiterates that the debt of the navy was at this time growing and ask Pepys to intervene with the King on their behalf to request the sum of 120,000l to enable them to pay the bills that remain unsatisfied as well as a further 47,000l to discharge the debt due to the workmen in the yards. Therefore, a total of 167,000l was requested. The Board further requested a weekly supply of 20,000l for the current service as the previous volumes were for arrears only. It is stated that: “If this can be obtained we might hope in some time to recover the lost credit of this office, and carry on the service thereof with husbandry and dispatch”. The authors obviously feel that this is a far too ambitious a sum to be requesting and as such state that if these full sums cannot be granted, then smaller payments would still be beneficial.

7.4.1 The effect of declining credit on dockyard employment

One method that may be used to effectively demonstrate the impact that the declining credit of naval finances had on public trust for the navy, is to analyse employment within dockyards. Historically, due to the constancy of employment, dockyard work was, at this time, competitive and a matter of petition to receive employment. By the restoration period it had been reduced to a punishment. The workers were “frequently found to neglect and loiter” just with the hope of being dismissed from the service to be able to find alternative reliable work (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹⁰⁹.

Before the seventeenth Century, the dockyards were not all permanent and very few men were kept in continuous employment outside of war time. This changed by 1660, when employment became more stable and structured within the dockyards, which resulted in the erection of homes and larger towns surrounding the dockyards which became the permanent place of residence for the workers. This clearly demonstrates a criterion for professionalisation, exemplifying the necessity for an ‘occupation having permanent and full-time employment’.

In 1953, D. C Coleman undertook an in-depth study of naval dockyards. Within this research she ascertains the employment implications of the expanding Stuart dockyards (Coleman, 1953, p. 139). She describes how during the time period of 1654 to the turn of the century, employment “had risen over fivefold”. During the Second Dutch War, “238

¹⁰⁹ Davies 2017 “dockyards were, by a considerable distance, the largest industrial establishments in the country; and when fully mobilised its population made it the third largest ‘city’ in the British Isles’ (Davies: 2017, p. 13)

were at work at Deptford in 1663, 302 at Woolwich in the following year; 1665 saw 800 busy at Chatham". Coleman then suggests that with this increasing volume of dockyard workers and increasing population on dockyard towns, it is reasonable to suggest that they "were dependent upon direct dockyard labour" (Coleman, 1953, p.139). Davies also comments on the increase in dockyard populations, stating that if all of the dockyards together were to be considered a standalone town, when manned to full capacity they would be ranked as the 'third largest city in the British Isles' (Davies, 2017, p.13).

As part of her research, Coleman calculates the comparative average pay between dockyard workers and civilians, ascertaining that in 1669 carpenters were paid 1 s 8d per day and plumbers 2 s. 6d per day (Coleman, 1953, pp. 143-4). She determines that there is a 1s. 8d difference between dockyard and civilian carpenters and plumbers. Labourers and shipwrights varied by much slighter margins. With both of these facts in consideration, it becomes a far more significant notion that dockyard work was undesirable and considered a punishment; demonstrating the far-reaching implications of lacking public trust and confidence in the navy.

Additional evidence of the severity of declining confidence of dockyard employment can also be seen in sources from William Coventry. He writes to the Navy Commissioners to explain that they have access to 10,000/ for paying the tickets of ships to be discharged, expecting further sums to be received for the same usage (CSP CCXIX.40)¹¹⁰. Coventry theorises that if a large amount of men were to be discharged from the navy, then it

¹¹⁰ Dated, 3rd October 1667.

would make employment within the service desirable again and as such restore order and obedience.

7.4.2 Improving finances

Before the accession of the Duke of York to the throne as King James II in 1685, we start to see examples of the state of naval finances improving. Coventry explains in a letter to Pepys the severity of the lack of payment for men (CSP CCCCI)¹¹¹. But, he also states that 'since Michaelmas there has always been money in the Exchequer, applicable to that use. [But, Coventry is] fearful how long the stock will last, but whilst they can get money, shall apply all to the use of the navy'. Again, the lack of money available to the navy is evident. However, Coventry is clearly aware of this situation and attempting to ensure that men are paid when they can be, and not to miss an opportunity of there being money available to them.

However, we see more clearly the slow trend in improving finances after the Duke of York ascended to the throne. A letter to the commissioners of the navy from Pepys, explains that the *HMS Bonaventure* has recently come into the Downes and is ready to be laid up and the men discharged (ADM 106/381/114)¹¹². Therefore, the treasurer needs an estimate of wages due up the 25th March so that the men can be paid immediately before discharging. This is interesting, because this document is written roughly six weeks after the 25th March, suggesting that the navy are more effectively organising their finances and finding a capacity to more swiftly pay the wages of serving seamen. Additionally, the

¹¹¹ Dated, 29th October 1667.

¹¹² Dated, 3rd November 1686.

expedience and efficiency to which they are treating the *Bonaventure*, since they cannot discharge until the men have been paid, shows increased prudence in financial matters.

Two additional sources can be found within the national archives that demonstrate in September of 1686 Pepys was finally able to effectively organise the navy's finances.¹¹³

The first is a letter dated 4th September 1686 to the commissioners of the navy; Tippetts, Haddock and Sotherne from Pepys which is a request from Pepys to the aforementioned names requesting that they prepare an estimate of the wages due to the *HMS Greyhound*, of which payment shall be given by the King on the following Monday (ADM 106/381/105).

The second letter enclosed and dated the 6th July 1686 from the ticket office, is a detailed estimate of the cost due the *HMS Greyhound* from the 25th March last¹¹⁴. "Estimate of y greyhound wages from 16th July to y 24th march 5/6. Compliment being 75 men w[ich] cast at 28 a man medium amounts to £3686: 5s :0d. Tickets paid about £4916: 19s :0d with a total due £3129: 6s :0d". This indicates clearly that the commissioners had enacted Pepys' instructions in a prompt and timely fashion.

The second source is, similarly, a request from Pepys, asking the commissioners to collate an estimate for the wages due to Portsmouth up to the 25th march for the satisfaction of the Lord Treasurer "*who has soon pleased to determine to have her paid out of y revenues of Ireland*" (ADM 106.381/112)¹¹⁵. These sources are interesting because they were both issued in the month of September and both state imminent payment, which demonstrate

¹¹³ An argument for this could be because the Duke of York is on the throne now and now has more ability to control and prioritise naval expenditure.

¹¹⁴ It is worth noting here that this response appears to have been sent before Pepys' original letter. However, in the pre-Gregorian calendar, the 7th month is September.

¹¹⁵ Dated, 15th September 1686.

that the navy was beginning to be financed in a more orderly fashion. However, it is also interesting that both letters ask for estimates dating up to the end of 25th March, which will be discussed further within this case study, in reference to the introduction of a financial year.

Another letter, from Pepys to the Navy Commissioners, once again demonstrates that arrears are being paid off (ADM 106/382/43)¹¹⁶. It states that His Majesty was pleased to direct “that one of y old quarters due to Chatham yard should be paid in sometime either during his being there at y beginning or within y other part of y next week”.

Another source that sheds light on the improving financial situation are the parliamentary accounts relating to public debt. These accounts show a significant decrease of naval debt by the end of James II’s reign. This document was written in the Victorian era for the House of Commons Parliamentary Papers and ascertains that;

“At the period of the revolution in 1688, the whole amount, outstanding on tallies of loan, excluding the bankers’ debt, did not exceed 84,888/. 6 A’. 9 d., issued in anticipation of the duties on French linens, &c., under the 1st James 2, c. 5. This amount constituted the whole of the public debt at that time, but there were also some arrears due to the army and navy, amounting to 300,000 /. The amount of ordinary revenue was 1,580,000 /. Per annum” (HCP XXXIII.165. 443)

Numerous sources discussed here indicate that the navy experienced a substantial decline in credit and public trust throughout the Interregnum and restoration periods, but several sources indicate that this situation had been improving sporadically under the tenure of Pepys and the Duke of York.

¹¹⁶ Dated, 29th April 1687.

7.4.3 Salary sacrifice

There are some sources that indicate that Pepys and the Navy Board were on occasion willing to sacrifice their personal salaries in the interest of improving the credit of the navy. Whilst discussing ways to prevent the credit of the navy to decline further, Pepys states the following;

“we will endeavour (if by any means its may bee) go avoid the hazard of so great an evil; and in order there to have resolved to w[ith]hold the receipt of our own salaries, which were assigned upon these monys for the quarter so long since due as Christmas last. Rather than expose the credit of the office to this interrupting while there remainds anything in our power to due towards the preventing it. By which means, we hope not only to dispatch away these victualling vessels by (together with the tyme w[ich] we shall endeavour in our freatings to save in the payment for the shippes, barges horsemeat and rhe rescutt you tell us you will please to use in y payments of all bills) to give on to the preparing of all so as that if mony does arise to us within the tyme mentioned, we shall hope to carry on the service in such a manner as that noe observation shall be taken of any delay or disorder to our payments; an evil too great in it selfe to be long either concealed or born with and would be much more so, when added to what w[ich] have for a good while lay underof being unable to assign for payment, bills on w[ich] payment hath been long claimable to above 50,000.

Which last circumstances we mentioned not so much for y magnifying any of the difficulties we are driven to contend w[ith] (and w[ich] are by other waies enough made nowne to you) but to satisfie you in the moment it is of to his ma[hesty] that by all possible means our course & method of payment should be kept unshaken, or atleast from being discovered to be otherwise” (IOHR, Vol 97, p. 15).

This source shows many important things. Firstly, it suggests that Pepys and the board are self-sacrificing, willing to put aside their own salaries in the interest of promoting the

navy. It could also be argued that this demonstrates Pepys regarded his position not simply as a job for which to obtain a living and status, but that he is personally invested in revolutionising the administration of the Royal Navy.

Secondly, for Pepys to sacrifice his money for this purpose, it clearly highlights the prominence that declining credit and trust should be placed. With his idealistic dream in the first paragraph stating his future hopes for no delay or disorder in the payment of long overdue bills. It could also be argued that in his final few sentences he could be admonishing the treasurer for his own conduct. Clearly, he is telling the treasurer that focus needs to be placed upon making all payments clearly, or at least for the public's perception that all payments are being processed. Something which is clearly not happening properly at this stage.

Other sources indicate that this is not the only time Pepys has forgone his own financial gain for the benefit of the navy. Pepys gives permission to *"compute what my profits upon renewing all the commissions and warrants in the navy would have amounted to, for they were all void upon the Duke's laying down his admiralship; which profits I voluntarily proposed my being prevented of (for the ease of the poor navy officers) by a proclamation"* (Pepys, 1673, as cited in Samuel Pepys' Naval Minutes, 1980, pp. 19-25).

Furthermore, within the footnotes for this sourcebook, it suggests that for further reference of Pepys sacrificing his salary look for the proclamation of June 18, 1673, entitled 'The Secretary of the Admiralty sacrificed fees to which he was entitled on the renewal of commissions (R. Steele. 'Tudor and Stuart Proclamations, 3583). However, upon this research's further analysis of this source (Steele, 1910, p. 433), it is evident that the afore mentioned proclamation does not in fact provide any clear demonstration of

Pepys forgoing financial profit but it instead merely stipulates that following the resignation of James II for the Test Act, all office holders from previous will continue to hold their office. Although, this might bring into question the validity of Robert Steele's reference, one could logically assume that he has simply made a referencing mistake whilst undertaking his research.

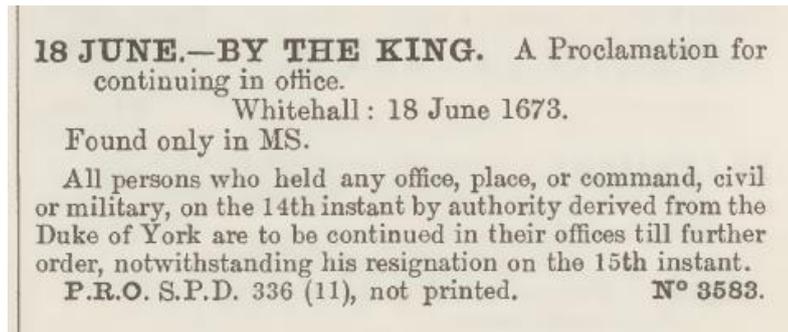


Figure 5- An image of proclamation 3583 (Steele, 1910, p. 433).

7.5 Reduction of abuses

As has been discussed throughout the case studies of this research, it is clear from the many sources cited that a major aim of the restoration administration was to reduce the systemic abuses that were widespread within naval administration. Samuel Pepys is known for being an avid adversary of corruption and this next section of this case study will focus on an analysis of his contribution to the reduction of such abuses. Excerpts from Pepys' writing indicate that he had considered that the cause of corruption in the navy could generally be attributed to negligence on the part of senior naval employees for the inconvenience that pursuing punishment would cause (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25). Knowing that this was a concern of Pepys', it is of no surprise that Pepys himself took such an active role in reducing corruption and abuses.

Within an entry of his diary, Pepys describes in detail the events of a full Navy Board meeting, which had been undertaken in order to examine disputed accounts pertaining to victuals supplied in Lisbon “where Robert Cooke was the navy victualling agent”, and to ascertain whether any potential abuses of this position occurred (Pepys, 1663, as cited in Latham and Matthews, 1971)¹¹⁷.

These accounts were under dispute, following examination conducted by Mennes, which revealed that several vouchers were missing. In return, the Navy Board saw “reason to strike off several of his demands and to bring down his 5 percent commission to 3 percent- so that we shall save the King some money which both the Comptroller and his clerk has absolutely given away”. This excerpt is interesting for a few key reasons. It demonstrates the commitment of Pepys and the Navy Board in the pursuit of reducing the navy budget and saving the King’s treasure. This gesture from the Navy Board set the precedent for the use of clear accounting procedures and documentation practices. Furthermore, it demonstrated that neglecting to apply these practices will be met with sanctions in the form of a loss in revenue for the victualling agents. It is unclear whether the intent behind the introduction of these measures was primarily for the purpose of improving accounting procedure, curtailing abuses of position, or simply as a money saving exercise, but it is evident that all of these were achieved.

A similar investigation into abuses, which took place in 1676, is detailed in a letter from Tippetts and Pepys to the Navy Board, dated June 8th 1676 (ADM 106/319/320). The letter stated that at Chatham they had made enquiries with regard to the complaints of the officers in harbour concerning victuals provisions, for which numerous examples of

¹¹⁷ Dated, 6th October 1663.

malpractice are given. Two examples of such complaints can be seen. Firstly, the beef and pork are “small and wanting”. The Agent Victualler offers to measure it by weight or piece. If by piece they are undersold, if by weight they are given bad cuts. E.g. “hocks, necks, shanks and bones” this source then goes on to give examples with first hand stores from different ships, of which the victuallers deny doing these practises. The second example is that officers state that there have been multiple times that they have had to go to shore to find drink for the men.

The source details, not only a description of the complaints themselves, as exemplified above, but also provides accounts of subsequent investigations conducted. This indicates that, at this time, such allegations and reports of abusive conduct were being taken seriously by the Navy Board and were being dealt with appropriately.

There are a number of examples, within the personal correspondence and diary entries of Samuel Pepys, which demonstrate his resolve to bring to the attention of his superiors, the abuses that were prevalent within his office, and to implore them to exercise their powers to address these issues. In a diary entry found on the 24th July 1668, Pepys recounts his discourse with the Duke of York regarding abuses in which he recalls that he had clearly outlined to James “the weakness of our office” and strongly advised him as to how to counter it (Pepys, 1668, as cited in Latham and Matthews, 1971). It further explains that the Duke of York had advised him to forward his issues and proposal to him in writing.

The resulting correspondence from Pepys was later designated by Latham and Matthews as 'The Dukes great letter'¹¹⁸, and described as "one of Pepys' most mastery compositions, and proved to be the starting point of several reforms (Latham and Matthews, 1971, Vol 9, p. 267). It traced the roots of maladministration to the failure of the principal officers to observe the Duke's instructions of 1662 and blamed particularly the Comptroller (first and foremost), the Treasurer and the Surveyor" (Latham and Matthews, 1971, Vol 9, p. 289). Pepys himself recounts that the Duke of York had received his letter and *"did take mighty well...and seemed much to rely on what I said"*. He discusses the letter again on the 27th august 1668, *"And there with Mr Wren did correct his copy of my letter; which the Duke of York hath signed in my very words, without alteration of a syllable"* (Pepys, 1668, as cited in Latham and Matthews, 1971).

On the 13th September 1668, Pepys met with the Duke of York to receive replies from Brounker, Penn and Mennes to this letter. It states that the Duke of York was too busy to answer these replies straight away, so entrusted the task to Pepys. Pepys gleefully writes of his relief of this news in this diary extract, because it enabled him to prepare a defence in order to safeguard the Duke of York in case his peers were to have accused him of any wrong doing. Pepys states that Mennes *"would lead the Duke of York to question the exactness of my keeping my records- but all to no purpose"* (Pepys, 1668, as cited in Latham and Matthews, 1971).

An additional enquiry into alleged abuses can be seen in a letter addressed to Edward Gregory, Clerk of the Cheque at Chatham Dockyard, which charges him with undergoing

¹¹⁸ The Duke of York to the Navy Board, dated 26th August.

'ancient' and unnecessary practises. Both Coventry and Pett sign this letter alongside Pepys and therefore it is hard to ascertain to whom it should be accredited¹¹⁹.

"when the smallness of salaries was supply'd in part by a liberty of employing one or more able servants extraordinary on His Majesty's works/occasion hath been taken by some of the officers of his majesty's yards to bu[rden] them by an unallowable number of unable servants & particularly the Master Attendant at Chatham each of whom were find to have (?) eight to the great abuse of that ancient indulgence. We do pray and require you from henceforth to forbear allowing on your books more than 4 to each of them & those to be above 16 years of ages & kept to the same duty w[ith] others & not otherwise for doing which, (tile??) upon the further deliberation we shall come to some more general establishment in this particular" (ADM 106/462/38).

This source highlights that even from the earlier years of restoration administration the reduction of abuses was the focus of the new administration. Additionally, it provides another example of the introduction of novel procedure, in this case to ensure that qualified men, not underage or 'unable' men are undertaking their positions. This represents another example of improvement in the professional nature of the organisation.

7.5.1 Reduction of abuses through enquiries into Pursers

The role of Purser during the seventeenth century was controversial and often lampooned by its contemporaries. There are multiple surviving sources that indicate that one of the notable achievements of Samuel Pepys during his tenure on the Navy Board was his extensive enquiries into the role of Purser.

¹¹⁹ Dated, 10th October 1662.

Historically, Purser's were generally from a genteel background, as highlighted by Lewis who suggests the following;

"It is by no means accidental that their surnames in the navy lists are quite often the same as the captain's. For a Purser could be made into a very profitable line of business, and –in selected ships- was obtainable by interest which was worked along lines very similar to those at the commissioned officer's disposal" (Lewis, 1960, p. 249).

The role can be dated back as early as the fourteenth century, when the Purser's income was dependent on his abuse of emoluments rather than through official remuneration by a government bestowed salary. A famous Pepysian quote is often used in regards to the study of the Purser, which says that "a Purser without professed cheating is a professed loser" (Leyland, 1912, p. 322)¹²⁰. Due to frequency with which the status of the role attracted ridicule, there have historically been many attempts to reinvent the role by experimenting with different descriptions and role specifications to attempt to make it more respectable successful. At the beginning of 1653 the role was shared between two separate offices. These roles were, firstly the 'Ship's Steward', who was tasked with the duty of Victualling for the ship's company and the second office was the 'Clerk of the Cheque' who was responsible for mustering the crew. Prior to this, both of these jobs were encompassed by a single office of the Purser, but this was divided with the intention of creating a dual office which regulated one another. We can assume that this divisional experiment was unsuccessful due to the revival of the Purser just over two years later (Rodger, 2006, p. 52).

¹²⁰ The well referenced diary extract dated, 22nd November 1665.

Latham and Matthews describe the necessary cheating of a Purser in their footnotes of the above quotation, taken from Pepys Diary on the 22nd November 1666 (Latham and Matthews, 1971, Vol 6, p. 306). Firstly, they cite a letter in which Pepys questions “is it not manifest, that a Purser (with the utmost of his present allowed profits) must be a knave or be undone?” (Pepys, 1666, as cited in Latham and Matthews, 1971). Latham and Matthews also reference a Purser’s petition in which they quote “we are poor men, bred fit for service of consequence, but so poorly paid that we cannot exist without the continuance of what has ever been tolerated’. They then describe from their own words “Purser’s pay was small and they had to enter into bond for the performance of their duties, the amount varying (like their pay) with the rate of their ship. The worst of the tricks of the trade included the cashing of pay-tickets for non-existent seamen. But Purser’s were allowed to make a profit from the sale of victuals and slops, sharing the proceeds, more often than not, with their captains and the contractors”.

Before Pepys’ enquiries into the role of Purser, the office was paid an allocation for the purpose of obtaining the necessary divisions, dependent on the number of men serving on his ship. This system provided ample opportunity for abuse and Purser’s would commonly attempt to inflate the numbers of their ships compliment in order that they may receive financial remuneration and inflate their profits. This was often a method that was typically undertaken in collaboration with their residing captains, who also benefited from this ‘false mustering’ as they would be able to receive the corresponding salaries by cashing tickets for seamen that did not exist. J. Leyland provides a concise summary of this system of abuse, in which he describes as follows;

“The Purser kept a muster-book of the ship’s company, from which the pay tickets were made out, and were signed by the Purser himself and the Captain, Master and Boatswain. The system of payment by ticket led to shameful wrongs inflicted upon the men. Holland considered it a great abuse that the Purser and Clerk of the Check should themselves have power of means to receive seamen’s wages when paid by ticket”
(Leyland, 1912, pp. 322-3).

This did not change until the nineteenth century, before which the pay was granted at the end of deployment. At this point men could cash portions of their salary as they needed it up to four shillings a month per man and two shillings for a boy.

Due to their inadequate income, Pursers relied upon alternative, and typically unscrupulous means of remuneration, in order to supplement their income and make a full time living from their office. Some official routes of supplementing their income were available, such as the Purser’s commission of twelve and a half percent on the issuing of victuals. Furthermore, he was also able to gain through commission, five percent from clothing, ten percent through tobacco products and a “half penny per man for every day the ship was in commission” for coals, candles, firewood etc (Lewis, 1960, p. 247).

The later element, also relied upon the management of his money and resources as the Purser would receive a bonus on proviso of the Victualling Board approving his yearly accounts, which provided an incentive for Pursers to work more honestly. The system did not change until 1840 when Pursers were granted salaries.

However, in addition to the task of finding sufficient sources of income to attain a living salary, the Purser was also required to ensure profits, in order to safeguard the substantial bond that he was required to lay down upon entering his office. Known as ‘caution money’, this bond acted as an indemnity against the large sums of money for

which he was responsible. Such burdens often encouraged Purser to pursue more unscrupulous tactics.

Pepys' plan to curtail such abuses was to revive an earlier system, which afford the Purser the full monetary value of the ship's complement regardless of whether the ship was at capacity. This then meant, that for the Purser to make an increased profit, he would need to economise, instead of deceive and exploit the muster books. This also stopped any benefit from a pseudo-alliance between the captain and the Purser, they now had no reason not to be truthful in regards to one another's exploits and thus they worked as a control mechanism upon one another.

This was indisputably, a markedly superior and more efficient method of victualling for the fleet. Rodger provides a convenient summary of this system in a comparison with those in place within the navies of other nations. His description is highly complementary of Pepys' system and concisely shows how the system in the Royal Navy was superior;

"In the Dutch Navy the captains and even admirals-or rather, in practise, their wives and daughters- were responsible for victualling their own ships, and were expected to make a substantial part of their earnings thereby. The only check on their honesty was that they also recruited their own men, and stood to suffer from a bad reputation. French captains had no such check, and also victualed their own ships, ruthlessly cheating their men, until in 1667 an English style victualling contractor, the Munitonnaire- Général was installed to prevent them" (Rodger, 2006, p. 106).

Endeavouring to counter the fraud exercised routinely the Navy Board set up a new office for the organisation and procurement of ships victuals, run by the 'Agent-victualler', in order to dissuade and prevent captains and Purser from victualling their own ships.

These were based on shore, however, for the duration of the Seven Years War, one was

based in Gibraltar. The rest of the victuals were gained from suppliers local to the fleet's location. This was effective, because it meant they could benefit from cheaper local supplies (Lewis, 1960, p. 100).

Lewis highlights that with regard to the abuse exercised by the Purser, the issue was not just with the quantity of victuals that the men were receiving, but that the quality of the goods they were receiving was the more pressing issue. Although improvements were made with this over time, it remained a prominent issue into the eighteenth century, with the men being effectively 'short changed' with their victuals. Lewis states that the sailors were defenceless to the abuses surrounding them and their victuals, and were prey to methods such as 'Pusser's tricks', including the Purser's Eights (or '14 or 16'). This was an abuse whereby victuals were issued "at the rate of 14 ounces to the pound, steering the value of the odd two into his own pocket" (Lewis, 1960, p. 100).

At the beginning of the twentieth century, Isobel Powell engaged in research investigating "Profiteering" (Powell, 1921, p. 243). He gives examples of how the Purser and other officers profited from their positions. In one example, he discusses how sailors who had been pressed into service, would arrive with only the clothes on their backs and were, unsurprisingly inadequately supplied for their voyages. Considering that sailors typically remained unpaid until the end of their service, this caused extreme hardship for many of the ships men and led to a higher mortality rate. In the aftermath of a Parliamentary enquiry, a new system known as "provant clothes" was introduced, which enabled the sailors to purchase clothes by providing credit, which would be subsequently deducted from their final salary. However, Powell argues that "both contractor and Purser looked to reap a handsome profit, while the Admiralty officials were more than

ready to share in the spoils; and naturally the pocket and temper of the sailor suffered considerably. He was quite helpless against this formidable official combination, unless he preferred to go without the clothes and take the consequences- and he very often did” (Powell, 1921, p. 243).

Powell describes this as being a result of an “age notorious for the laxity of official morals”, a stigma that the Admiralty themselves were guilty of and could not shy away from (Powell, 1921, p. 6). Suggesting that the logical answer would have been to supply the men with clothing as a staple, free of charge, however “this solution seems not to have occurred to the Stuart official.” This was such a contentious issue at this point, that it became responsible for mutinies, namely that of the crew of the Red Lion. However, Janet Macdonald highlights that whilst looking at the previous effectiveness of administration, we should try to detach ourselves from hindsight, because “it is comparatively easy to assess this competence using twenty-first century hindsight; however, this risks an anachronistic judgement” (Macdonald, 2010, p. 3).

Pepys understood the problems caused by the Purser, but was equally aware of their plight. As such, before making any changes, he endeavoured to undertake an enquiry into the Purser’s role. Numerous sources detail the build up to this enquiry as well as the document itself.

This endeavour is documented by Pepys himself in a letter, written to William Coventry, in which he describes the pains he took into “his enquiries into the Purser’s trade” and collected a volume of observations (Pepys, 1665, as cited in Further correspondence of

Samuel Pepys, 1929)¹²¹. Pepys does not yet know what to advise as he hasn't had the time to digest all of the data, in order to decide on how to proceed. However, he does state that in the interim "he has no expectations that will ever be found, in so many persons as we shall need, all the qualifications necessary to make the project of cheques and stewards advisable". This source demonstrates that in Pepys' personal opinion, no matter what comes of his investigation into the role of the Purser, it will never be a problem that can be completely addressed due to insufficient capable manpower. However, this source does also demonstrate that Pepys is looking for suitably 'qualified' men.

Following on from the above letter to William Coventry, Pepys finalises a document entitled "The Purser's employ anatomised, and both advantages and disadvantages therein discovered and also a proposal of committing the victualling accompt to the care and management of each commander" (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929). This document was addressed to Coventry on the 1st January 1665-6, nearly three weeks after the previous letter, suggesting that Pepys wrote his opinion piece regarding this matter with great care and attention.

In Pepys' diary extract for this day, he recalls his summoning of Mr Tooker to him at five am to write whilst Pepys dictated, after which they worked continuously without a break until three pm. Within this document Pepys describes his purpose as being to analyse the methods currently employed for securing victuals for His Majesty's navy and to ascertain whether the cost of supplying the required provisions "Which by His Majesty's declaration of 35,000 men will for the ensuing year amount to 425,833l" will be realistic

¹²¹ Dated, 12th December 1665.

and proposed remedies if it is not (Pepys, 1666, as cited in Latham and Matthews, 1971). Within this investigation Pepys consulted the “best qualified” men within the navy; commanders, Pursers, ancient cheques, stewards, “clerks bred to the accountant part thereof” and Mr Gauden.

It is noteworthy how Pepys described those who he consulted, which appears to be alike to our modern notion of a focus group, with special emphasis on consulting those with particular qualifications and experience. It is possible that such consultation could have been achieved merely through informal conversation with men in the yards, instead he focused primarily on those undertaking financial roles and with a wide range and breadth of participants. Pepys commented on their contributions, noting that they did not overshare on their own flawed practises but were “open in stories of their neighbour’s practises” (Pepys, 1666, as cited in Latham and Matthews, 1971).

One of the main concerns highlighted by Pepys, in his investigation, is the lack of timely payments for the requisition of goods for a voyage. In an example pertaining to frigates of the fleet, Pepys indicates that all manner of goods, including casks for goods storage¹²², turnery ware, and candles must be obtained all before men even arrive upon the ship¹²³. He explains that this must be achieved without money as these goods must be obtained in advance of receiving the payments required to attain them, because the victualler does not see fit to pay the Purser until indenting, and many times not till a good while after. Furthermore, it is noted that other factors outside of the Purser’s control, such as

¹²² Pepys is not entirely clear about what is meant by his statement “other than among the cask”. For example, he could be stating that there is always enough alcohol for the voyage. However, this researcher argues that he is stating that the literal acquisition of casks was the priority. Because, without the casks, further victuals cannot be stored properly, therefore they need prioritising before further supplies are purchased.

¹²³ Turnery ware are goods fashioned on a lathe. In this instance, likely to be food serving ware.

digressions “to Kent or Essex” made by the Hoyman in order to obtain receipts, exacerbate these issues and delay the Purser even further in receiving payment for the required goods (Pepys, 1666, as cited in Latham and Matthews, 1971).

Pepys indicates that in many such cases, the only remedy available to the Purser “is to find such persons as will furnish him with goods upon the credit of his necessary money and his undertaking to satisfy them before the departure of his ship”. However, it is said that if the Purser can find a man to trust him, the receipt of such credit is reflected in the escalated price of his goods. This led to alternative practices arising, in which the victualler agreed to provide the required sums in advance so that the Purser could avoid the increased costs of goods, but at the price of one eighth of the provisions required, which would be left behind with the victualler.

This practice is tantamount to a bribe imposed by the victualler upon the Purser to enable him to effectively supply his ship and clearly represents an unacceptable use of the King’s treasure. In addition, the Purser was also required to remain ashore after his ship had sailed until the bill of credit was settled in full. This is not only problematic for the Purser, but it is also damaging to the King’s treasure due to the Purser’s unnecessary and prolonged absence from his ship. This in turn added unnecessary charges to the Purser and his provisions are left under the watchful eye of his steward and cooper, who was not as prudent with the distribution of supplies as the Purser would be, due to them not having invested interest in the correct distribution of stores.

Previously, the general notion amongst Pepys’ contemporaries had been that the practice of leaving 1/8th of a ship’s provisions in the hands of a victualler was undertaken voluntarily by the ship’s Purser.

But with the above considerations, Pepys tried to amend the popular view, by stating that nothing but the most extreme state of poverty would induce the Purser to make such short-sighted financial decisions. Pepys justifies this statement to Coventry, by giving clear examples.

Pepys describes how bread gains weight whilst it is being stored, therefore, the longer it is stored, the more its value would increase. For example, the purser is only paid 10 s 5d per cwt of bread where as the market value was 14s 7d per cwt of bread¹²⁴. Therefore, it would benefit the Purser to receive the victuals in advance, so that he can have them sit and thus increase in value. Therefore, when the Purser is criticised for the tardy distribution of victuals it should be remember that if he doesn't supply in the appropriate timely manner, is really a necessity that he is required to undertake and "is really to his [personal] damage" and then Pepys explains why there was a shortness of provisions in the fleet. This description of the Purser's plight is empathetic, forgiving and a well-reasoned appraisal. But, it does not shy away from addressing the wider problems facing the navy. Even though it would have been much easier to conform to the popular view and lay these wrong doings at the feet of the Purser.

Pepys draws attention to another problem, associated with the under gauge of casks which should hold one hundred and eight gallons of beer, but generally do not hold above ninety-eight gallons. Pepys purposes that this is due to the under measurement performed by the victualler "to which the Purser is in no manner accessory". The profit is the victuallers. The Purser is allowed thirty shillings per ton for beer, but with what is left

¹²⁴ Trease explains that CWT is the abbreviation for the historic unit of weights and mass; a hundred weight. For reference. 20 cwt is equivalent to 1 ton and in metric 1 cwt is equivalent to 50.8kg (Trease, 2018, pp.563-771).

behind with the victualler, as discussed above, he only receives twenty shillings (Pepys, 1666, as cited in Latham and Matthews, 1971).

Pepys makes an evocative statement regarding the Purser's shortages, stating that "it is not the Purser's corruption but necessity must be thought able to tempt him to such unthrifty ways of profit". Pepys explains that the Purser was spending his sea provisions in harbour, which were roughly one third more valuable than port provisions, thereby to spare his petty warrant¹²⁵. The profit of this deal between the victualler and the Purser was five pence 'ready money'. Thereby ensuring that the Purser can buy his provisions. Essentially, this means that the purser is forfeiting funds allocated to later in the voyage, in order to be able to adequately supply the ship whilst in port. However, the advantage of this ready money is negated by the fact that the Purser should have received six pence money, and thus, in order to ensure he received his money on time, he had to take a twenty percent loss (Pepys, 1666, as cited in Latham and Matthews, 1971).

Sometimes the victualler even refuses him the allowance of a man's daily victuals unless it was reduced to as low as four and a half pence. This situation would become so dire, that the King would be required to fix this by entering the ship into sea victuals "some days sooner", therefore meaning the elevated rate per head for victuals by a third and as such raising the charge to His Majesty from 6p to 8p". This is clearly problematic, not only is the Purser making a financial loss, but this system was also affecting the King's treasure. Therefore, we can clearly see why there is debt, bad credit and arrears.

¹²⁵ A petty warrant is "the scale of victualling allowed in the British Navy during the 16th–18th centuries to ships' companies when in port, generally at about two-thirds the scale allowed at sea". <https://www.oxfordreference.com/view/10.1093/acref/9780199205684.001.0001/acref-9780199205684-e-1801> (Accessed on 20th September 2019)

Pepys also discusses the evidence for the over burdening of the Purser with additional tasks. For example, when making the requests of commanders to provide the necessary documentation for the processing of runaways, deaths or discharges, he was given the following response by many of them; "I can't do it myself, but I'll make my Purser do it". This is clearly increasing the workload and burdening the Purser.

When the Purser comes to pass his accounts, he would often find himself a debtor due to; his cask being cut up to be utilised by the carpenters, his being condemned for using greater quantities when his ship is unexpectedly sent to sea as well as his want of receipts from the victualler's agents. This meant that the Purser increasingly had to waste time getting his accounts ready as well as collecting certificates and receipts. The Purser is continually treated in a tardy manner, with no consideration to the tasks he needs to complete in order to be remunerated.

Additionally, victuals in a greater proportion were being found defective, when "the victualler either denies the owing, or delays it till better informed (as he pretends) of the reason of the defect". Once again, we can see these clear examples of the Purser's over burdening work load, as well increasing opportunities of him being personally made a debtor, due to the actions of others.

Once again with all of this in consideration, Pepys empathetically attempts to make his colleagues understand the plight faced by the Purser. He states that they need to "observe the consequence of this, the Purser is here by provoked to use all artifices he can".

As stated earlier, this is an empathetic and novel view on the Purser. Historically, the Purser had been blamed or lampooned by the men of the fleet. One could argue that prior to proper investigation the failures in the system, such as the insufficient quantity and inadequate quality of victuals received by the men appear to be to the blame of the Purser. However, following Pepys' thorough and extensive investigation we can see that that it would appear from the majority of the above examples that it is, in fact, the victuallers that are at fault. However, it is worth recognising that these are private companies, who have frequently been induced to extreme arrears by the debts accrued by the navy. Therefore, it is necessary for these contractors to ensure better terms to increase their profit and make such business worthwhile (Pepys, 1666, as cited in Latham and Matthews, 1971).

Lastly, a letter dated 26th February 1667 written by Pepys to Coventry, indicates that his aforementioned enquiries relating to perquisites were relevant only to officers of the yard and not those aboard ships, for example Boatswains, Gunners and carpenters (Pepys, 1667, as cited in Further correspondence of Samuel Pepys, 1929). He makes the argument that Purser's salaries are inadequate and lower than his colleagues, but with their potential for perquisites, their money was ample. He states that firstly, they have a servant, secondly, they can make profit on the Purser's eight, they had a 12d per pound allocation from the slop seller as well as their private gain of selling tobacco and brandy "*which in a moderate manner is indulged them*". When combined, he asserts that this is equitable to a healthy salary. Obviously, we can see from this source that although the perquisites were not completely eradicated, there was a compromise with the introduction of a partial salary. When comparing this source with the previous source, we

can see that a lot has changed in only a year, not least, Pepys' attitude. It could be argued that the living standards of the Purser are significantly higher.

Pepys then goes on to give another unforgiving statement regarding the fortunes of poorer Pursers.

"The poverty, debauchery or ignorance of the man, the tyranny and charge able-ness of the captain and his table, or the loss arising by the charge of his necessaries (which hath been eased this war by the doubling of his necessary money) have not hindered, they may and do get a very fair livelihood" (Pepys, 1667, as cited in Further correspondence of Samuel Pepys, 1929).

This statement appears to suggest that the situation of the purser had improved considerably over the course of the previous year and suggest that the problems the purser now encounters are from third party effects. It is worth noting here that Pepys is being somewhat contradictory because there are sources clearly stating that they are still being overcharged in this period.

In an extract from Pepys' diary¹²⁶, he describes an encounter with a Purser, named Martin, whom he provides advice with regard to being cautious in his use of certain methods of obtaining income:

"With high demands for supernumeraries of other things; for now, Sir W Penn is come to mind that business, the passing of his accounts will not be so easy as the last" (Pepys, 1667, as cited in Latham and Matthews, 1971).

This excerpt is noteworthy because it demonstrates that the Navy Board are actively clamping down on poor accounting and inefficiencies, and provides an insight about both

¹²⁶ Dated, 5th March 1667.

Penn's attitude and Pepys' inclination to warn Purser about their accounts. The tone of the extract does not elucidate whether this was a friendly warning or a professional warning, but either way it is indicative of a changing norm within the board.

On the 7th November 1663, Pepys describes an altercation with Sir William Penn.

"[They] had a word or two, where by opposing him in not being willing to excuse a mulct put upon the Purser of the James, absent from duty, he says by his business and order, he was mighty angry and went out of the office like an Asse discontented- at which I am never a whit sorry; I would not have [him] think that I dare not oppose him where I see reason and cause for it" (Pepys, 1663, as cited in Latham and Matthews, 1971).

This is a particularly interesting extract because it shows that Pepys is fighting for efficiencies and the reduction of abuses, as goes with the clear focus of reforming the administration of the navy upon the restoration. Secondly it shows that, regardless of his colleague's attitudes, Pepys is willing to make enemies to ensure protocol is being adhered to, and is indicative of a personal determination to achieve reform that goes beyond professional responsibility.

Pepys writes to William Coventry lamenting the state of naval finances (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹²⁷. It is very telling within this source, that even though Pepys is frustrated at the dire state of naval debt, which is exasperated at the hands of the vendors, he is also empathetic and understanding of their plight. Pepys gave the example of a slop seller who is owed in excess of 16,000l from the King (a mammoth sum that Pepys is sure is actually more than the business is worth). Considering this, he is not lacking in understanding as to the reasons for the lack of trust

¹²⁷ Dated, 18th November, 1665.

and declining credit of the navy amongst vendors. He states that “I know now how to blame their not trusting us onwards”. This demonstrates a lack of continuity in Pepys’ opinions, when analysed in conjunction with the above excerpts from his investigations concerning the Purser. He indemnifies the Purser by blaming the vendors overpricing, whilst simultaneously exonerating the vendors by lambasting the financial situation which led them to the afore mentioned behaviour.

7.5.2 Ill-discipline with the fleet

Tanner also discusses the abuses within the navy, detailing the “unlimited number of captains built on the King’s ships” which resulted in sickness, neglect and drunken disorderly behaviour (Tanner, 1920, pp. 66-7). To counter this, on 16 October, 1673, rules were brought in enforcing numbers for cabins on each size ship. Additionally, Tanner describes the abuses associated with utilizing navy ships for the transferral of merchant goods. An example he highlights is documented by Slyngsbie, which enabled, through alleged confusion, the ability to also sell navy provisions.

Pepys addressed this issue in 1674, by petitioning the King to deal severe punishment of those found guilty. The introduction of such punitive measures may be seen in an example that Pepys highlights from 1675, in which a guilty commander was offered “trial by court martial, or forfeiting the whole of his pay for the voyage, and ‘making good to the poor of the chest’ at Chatham out of his own purse the value of the freight of the merchants goods brought home by him” (Tanner, 1920, pp. 66-7).

Another example of ill-discipline within the fleet can be seen in an entry in Pepys’ diaries, from the 21st July 1666, where he reflects upon the dismal state of discipline in the navy.

Following an enlightening conversation with Pett, whom was newly returned to town, Pepys is told of how “infinite the disorders are among the commanders and all officers of the fleet- no discipline- nothing but swearing and cursing, and everybody doing what they please; and the generals, understanding no better, suffer it, to the reproaching of this board” (Pepys, 1666, as cited in Latham and Matthews, 1971). According to this assessment, the ill-discipline is observed at all levels of seniority within the crew, not just amongst the most junior servicemen as one might expect, and demonstrates the requirements for introducing more stringent discipline from the top down.

Another reference to ill-discipline is found within Pepys’ diary, in an extract dated 15th October 1666, in which he narrates a conversation with the Duke of Albermarle, whereby he was told that “all the commanders of the fleet and officers that are sober men do cry out upon their bad discipline, and the ruine that must fallow if it continues” (Pepys, 1666, as cited in Latham and Matthews, 1971). Similarly, in an entry from the 20th October 1666, in conversation with Gauden he is told of the mismanagement of the fleet, which once again leads sober men to complain with which the Prince would reply “damn him! Do you fallow your orders, and that is enough for you”? Even though Gauden “hears of nothing but of swearing and drinking and whoring, and all manners of profaneness quite through the whole fleet” (Pepys, 1666, as cited in Latham and Matthews, 1971) ¹²⁸.

A comparable interaction occurred with Captain Guy who commanded the *HMS Assurance*, Guy tells Pepys on the 28th October of the same year that “he cries out of the discipline of the fleet, and confesses really that the true English valour we talk of is almost spent and worn out- few of the commanders doing what they should do, and he much

¹²⁸ Latham and Matthews assert that the prince in Question here is Prince Rupert.

fears we shall therefore be beaten the next year” (Pepys, 1666, as cited in Latham and Matthews, 1971). The following day Pepys met with Sir Thomas Teddiman, a captain, who also attempts to draw Pepys’ attention to the gravitas of the disorder and ill-discipline with the fleet, highlighting blame being to the Prince and Albermarle.

Yet another conversation occurs on the 1st November 1666 with Coventry at Whitehall who “complains, and sees perfectly what I with grief do, and said it first himself to me: that all discipline is lost in the fleet, no order nor no command” (Pepys, 1666, as cited in Latham and Matthews, 1971). According to Pepys, both himself and Coventry both mutually decided to once again relay the state of affairs to the Duke of York, both for potential amendment but also to indemnify themselves from potential censure. Finally, in an extract dated 3rd February 1667, Pepys describes a conversation he had in an evening walk with Sir George Cartarett. Cartarett informs him that shortly the Duke of York will go to sea to join and command the fleet. Pepys states the following;

He is “sorry for in respect to his person, but yet there is no person in condition to command the fleet, now the captains are frown so great, but him- it being impossible for anybody else but him to command any order or discipline among them” (Pepys, 1667, as cited in Latham and Matthews, 1971).

This is an interesting extract for multiple reasons. Firstly, it is a glowing commendation for the abilities and effectiveness of the Duke of York as a naval leader. But also, this appraisal of the situation is merely the opinion of Pepys. We do not know if this is the Duke of York’s rationale for wanting to command the fleet. If it is, it would demonstrate that the Duke of York has taken heed of the advice of Pepys and Coventry regarding the ill-discipline of the Navy.

Although all of the accounts outlined are from a single source, namely Pepys documenting his interactions with multiple contemporaries, we do gain a breadth of opinions on this matter, though these should perhaps be viewed through a Pepysian lens. Within October of 1666, we see through Pepys' narrative, the opinions of Albermarle, Gauden, Captain Guy and William Coventry, whom all appear to be in unanimous agreement with Pepys' assessment of the current situation with regard to discipline within the navy. However, it is worth questioning if these conversations merely arose because that is the issue that Pepys is currently focusing upon and as such if he is responsible for engaging each of the individuals in this specific topic, potentially through use of a leading line of conversation.

When using the Latham and Matthews' index companion to the Pepysian diaries, there are seven references to alleged lack of discipline within the fleet. The first is dated 21st July 1666 and the last is dated 3rd of February 1667 (Pepys, 1667, as cited in Latham and Matthews, 1971). Although this is a broad speculation based on one contemporary source, we can make a rough assumption that this eight-month period was potentially worse than the surrounding time period that comes under the remit of this research the lack of discipline. It could also be an argument that this would demonstrate why an updated set of instructions was published in 1667, as discussed in the Duke of York case study of this work. Obviously, there are references to problematic behaviours outside of this eight-month time period, however these are generally associated with abuses and negligence, whilst the lack of discipline described here specifically references people "doing what they please" as seen in the previous paragraph. However, it would be

prudent to consider that Pepys may have just been disproportionately engrossed in this topic at that time.

It should be worth noting at this stage, exactly what Pepys considered 'ill-disciplined' and if this is in line with contemporary norms. Davies discusses Pepys attitudes towards ill-discipline, especially in the context of drunkenness within the navy. Davies suggests that Pepys is somewhat hypocritical in his condemnation of this, because he ignores his own overindulgent drinking sessions. Additionally, because drunkenness was commonplace "prominent figures in the navy were inclined to tolerate it, provided an intoxicated sea-officers did his duty in battle" (Davies, 1991, p. 49).¹²⁹

Finally, it is clear that Pepys' mission to eradicate ill-discipline, as stated above, it is an example of the Duke of York 'guiding [the] behaviour and establishing of standards within each role', according to this research's criteria for professionalisation.

7.6 Changes to the victualling system

The restoration government attempted to tackle the problem associated with bad victualling, in particular the poor quality of food supplied, through the appointment of Gauden (Wilcox, 1966, p. 119).

Gauden held the post from 1660, and although he was deemed to be an effective administrator, a deficit of £425,933: 6s :8d of government allocated funds remained

¹²⁹ It is interesting that Davies is not the only historian to argue that Pepys is somewhat hypocritical in his condemnation of his contemporaries. Knights asserts that "*Pepys's simultaneous condemnation of corrupt behaviour in others and his justification or legitimisation of his own corrupt behaviour sheds interesting light on how corruption was defined and, in particular, on the uncertain boundaries between presents or gifts and bribery, and the similarly blurred boundaries of public and private interests.*" (Knights, 2014, p.21)

unsecured by the end of his tenure (Wilcox, 1966, p. 119). This led to discontent amongst many within the fleet, who blamed Gauden as an individual instead of assessing Parliamentary grants and allowance. Pepys had a novel innovation to counter these issues, with the introduction of another new office, entitled 'Surveyor-General of Victualling'. Wilcox suggests that being well researched in the administration of the navy, Pepys was inspired to introduce this new office in response to historic abuses, particularly during the reign of James I (Wilcox, 1966, p. 123).

Pepys wrote to Coventry to initiate an investigation into the Surveyor General, five years after Gauden had taken up the post (IOHR, Vol 97, p. 13).¹³⁰ Within this letter, Pepys states that it is his belief that this is the 'proper juncture' to present His Royal Highness with the present state of Mr Gauden's affairs and asks Coventry to show this to the Duke of York along with Gauden's objections and 'take answer from him'. This source clearly demonstrates an active attempt at the reduction of abuses, and that Pepys monitored this position after installing it. However, Wilcox argues that Gauden tried his best within this position, but he did not receive payment from the government and as such, was unable to purchase the provisions he needed to supply the men (Wilcox, 1966, p. 119).

Another change to the administration of the restoration navy, for which credit is attributed to Samuel Pepys, is the alterations to the victualling system. As can be seen in the above analysis of victualling and Pursers, there were many systematic errors that had been recognised and addressed by Coventry and Pepys. Therefore, in 1665 Pepys undertook a restructuring of the victualling system. He introduced a 'Surveyor of

¹³⁰ Dated, January 27th 1665.

Victualling', who was to hold office in each of the ports and held the authority to scrutinize the victualler's accounts.

Additionally, these 'Surveyors of Victualling' were to report each week to a centralised senior officer called the 'Surveyor-General of Victualling', for which Pepys himself volunteered (with the addition of a three-hundred-pound salary per annum) (Tanner, 1920, p. 59).¹³¹ Pepys describes his role in the following way;

[Pepys] "*Was the first that took the pains to bring the victualling contract to what it now is, and provided instructions to be added to the patent of the controller of the victualling, and the like to the controller of the stores and Treasurer of the navy and other commissioners. And observe how easily the same have been destroyed, and particularly by the order of council for by the Treasurer for the vacating of all of part of his*" (Pepys, 1665, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25).

This shows that the financial amendments to the instructions for the Navy Board, as discussed in the Duke of York case study, can potentially be attributed to Pepys.

Obviously, Pepys can be somewhat self-aggrandising so it is unclear whether he was given assistance in this or not. As the editor of this compilation of 'Sea Manuscripts', Tanner has given additional information, in his footnote for this extract, where he asserts that there was an appointment of 'Comptroller of the Stores' until 1671 and suggests that "Pepys is probably referring to the improved contract of December 31 1677, for the drafting of which he was largely responsible, and not to his tenure of the office of Surveyor General of Victualling in 1665-67" (Pepys, 1667, as cited in Samuel Pepys Naval Minutes, 1980, pp. 19-25).

¹³¹ Tanner states that this was not a permanent post, and was meant to be held during war time only (Tanner, 1920, p. 59).

The primary evidence provides with an account of the diligence to which Pepys undertook his new role, though this evidence does, admittedly come principally from the account of Pepys himself (IOHR, VOL 97, 9)¹³². He states in a letter to Coventry that he has “from time to time been collecting, by different instruments (?) his r highnesses (?) lately established in the chief victualling postes”. He also notes that he has done this in corroboration with the late discourses on the victualling as they have discussed, indicating that the decision to introduce the new post was as a result of discourse with Coventry. This demonstrates that his enquiry actually bore the fruit of administrative reform and it wasn’t just a ‘box-ticking exercise’. After assessing the situation, Pepys found ways to actively counter the difficulties. He asks for advice and includes a comprehensive review of the ‘present state of the victualler’s stores’. As seen in figure 6 below.

Views of the Present State of the victuallers stores in the 4 Chief Portes of London, Portim, Ipswich and Dover compared wth what they ought to be. Victuall for the Fleet for 4 Months with the number allotted by his Ma^{ty} Declaration to each Port.

	Bread	Beere	Beefe	Porke	Lease	Flour	Butter	Cheese	Catke	Beeces
Men for 15000	ought to be 1600000	700000	240000	240000	750000	900000	900000	1900000	7000	1500000
are	37540		309604	249594	165400				4340	
The Stores at Portim for 1500	ought to be 952000	3966240	176000	176000	450000	510000	510000	102000	3666	050000
are	13479		101257	122990	19700	3146	2024	646	4420	
Ipswich for 6000	ought to be 672000	200000	96000	96000	300000	360000	360000	72000	2000	600000
are	323100	302000	157401	102306	526024	360	7524	9205	1466	
Dover for 2400	ought to be 1600000	703120	304000	304000	1200000	144000	144000	200000	703	2400000
are	5000	165000	56246	19036					433	

Figure 6- A table which demonstrates the state of the victualler's stores (IOHR, Vol 97, p. 10).

¹³² Dated, 26th January 1665.

Pepys provides comprehensive analysis of the data presented in figure 6, which is an excerpt from the Coventry Papers. He explains that all of the parts are critically under supplied, with the ports of London, Dover and Portsmouth having on 1/44th, 1/46th and 1/70th, respectively of the amount of bread required to sustain the subsequent 4 months of service. Ipswich appeared to be the best supplied with bread, still having only half of the required amount. He further summaries the supply of Beer, pork, Pease, fish butter and corke, which yield similar unnerving results.

A similarly comprehensive de-construction of the state of the victualling stores is seen elsewhere amongst Pepys' correspondence, found in the Coventry Papers (IOHR, Volume 97, 27)¹³³. These sources demonstrate a number of important points. Firstly, it indicates that Pepys is diligently under taking his new role, suggesting his volunteering for the role was not simply an attempt to purloin an increased salary.

Secondly, by examining the state of the victualler's accounts he is actively contributing to the reduction of abuses within the Victualling Office. Finally, he is creating an accurate account of the present 'State of the Navy', in terms of what assets are held and what is required for the necessity of the service.

The new system of victualling involved the allocation of "6d a man a day for ships in 'petty warrant' victuals in harbour, 8d for those at sea, and 8 3/4d for ships voyaging south of 27°N" (Rodger, 2006, p.105). However, predictably, with the general lack of funds made available to the navy at this point, the office was not receiving its allocated funding in full.

¹³³ Dated, August 29th 1666.

7.7 Accounting procedures

During the period of 1660 through to 1688, novel accounting procedures were introduced by Pepys. These changes can be observed through contemporary sources pertaining to the payment of men. One of the most prominent developments during the restoration administration was the application of numbering bills. Pepys explains to Coventry that before the previous June, when the vice chamberlain left town he suggested to the Navy Board regarding the introduction of the novel billing system and that he had received approval and begun to number passed bills (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹³⁴. As a result of this suggestion, Pepys began numbering passed bills. The problem was that the bills amounted to 20,000l per week, where as they were only allocated 2,500 l per week. Therefore, even with this novel system, which should aid in countering fraud and increasing efficiency. The Navy Board are yet again hindered by their lack of funds.

“We have been very far from an ability to answer life and death payment, much less to offer at paying bills in course, which implies an income in some near proportion to the expense” (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929).

Although this source does demonstrate the negative financial State of the Navy, it also highlights the introduction of the procedure to number all bills. This accounting method adds efficiency, but also reduces abuses by adding traceability to all transactions.

In the same day, Pepys also wrote a letter for the attention of Cartarett, in which he explains that more time would be required to cost up what is due to the fleet. He goes on to state that he had enclosed a copy of payment of bills in course, from which they had

¹³⁴ Dated, 9th November 1665.

continued to number every bill that they sign. He does however, reiterate that despite the helpfulness of numbered billing, money is short and that despite asking the Lord Treasurer for 23,000l they had not received more than 11,500l in the preceding eleven weeks (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929)¹³⁵.

Pepys implores that it is impossible to pay what is owed with the amounts they are being given, when they owe five times what they are granted.

“However, by the enclosed it appears plain enough that you had done your part in declaring your consent and a (?) That this method should be observed in payments, though my Lord Treasurer hath not enabled us to observe it” (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929).

Pepys signs off the letter by asking for any alterations or additions Cartarett has on his instructions to victualling ports “and your opinion freely” on whether they will answer their problems”. This represents another source which clearly demonstrates the financial difficulty befallen the navy at this point, but also overall it shows a willingness to adapt and change, according to others’ expertise.

Great detail can be found relating to the payment of bills in course through numbering, in a document accessed through the Pepysian Library, Cambridge (L/71/PLB/83)¹³⁶. This vellum bound journal contains two separate documents on pages 118-22 and 122-5 which detail the procedure of payment of bills. The first is the Lord High Admiral’s instructions

¹³⁵ Dated, 9th November 1665.

¹³⁶ This document was acquired by the Pepysian Library in 1998. It is important to state this because Pepys donated his collection to the University of Cambridge under the strict codicil that his collection is to remain untouched, neither taken from or added to from the original 3,000 volumes. Knighton describes this as “the proper size for a private gentlemen’s library”. Therefore, the University of Cambridge has acquired a small collection of additional documents pertaining to Pepys, which it keeps alongside, but separate to the Pepysian collection. (Knighton, 2000, p. 148)

for the payment of Bills and Tickets, countersigned by William Coventry¹³⁷. The second document is further instructions issued by the Lord High Admiral for the signing and paying of bills and tickets, again countersigned by William Coventry.¹³⁸ Both of these documents demonstrate the painstaking efforts that were taken to implement a more efficient and proper accounting system for the paying of bills.

As seen previously, this formalising of accounting procedures relating to the issuing and payment of bills could easily appear in any of the case studies in this thesis. However, this researcher has chosen to analyse it within the Samuel Pepys case study because of Pepys' earlier work on the numbering of bills.

The Duke of York explains that the issuing of the above instructions was stimulated by the ongoing war with the Dutch, which necessitated the speedy supply of provisions to the fleet. He addresses, as discussed earlier within this chapter, the detriment caused to the navy by declining credit; merchants set "exclusive rates to the King's exceeding damage". To answer this, the Lord High Admiral sets out fourteen rules. These include; temporal restrictions for delivering bills to merchants upon delivery of goods (four days), the dates when the clerks should present bills to the board (specifically stipulating that this is to ensure that "the merchant is not abused, or his payment postponed by [the] delay"), the correct order for payment of bills ("that the bills signed one day be entered before the next day's bills"), that the bills should be signed each day and those exceeding twenty pounds should be numbered in the margin in words at length including the date of signing (with the same entered into the Comptroller's book), foreign bills should be paid in

¹³⁷ Dated, 8th December, 1665.

¹³⁸ Dated, 26th December 1665.

priority over domestic bills, that seamen's tickets, bills of pilotage should be paid without observation of time or order of payments and "their payments not be interpreted a breach of order" with the same applying for the bills of impressed men, procedures for the Treasurer dealing with his accounts for bills totalling more than twenty pounds (including a yearly schedule to be issued by the Treasurer to the Principal Officers), each Saturday a Breviate should be sent to the Treasurer by the Comptroller of all bills signed the week before¹³⁹, with the breviate to contain the name of the person, to whom the bill is payable, the sum and the date with the number in the margin, with the Treasurer completing the same breviate for the Principal Officers, that the Comptroller receives an account from the auditors of the exchequer of what assignments or tallies have been assigned to the treasurer of the navy and finally, that all of His Majesty's treasure should be paid into the treasury office to curtail any potential abuses.

However, these instructions also stipulate that if a merchant is postponed in his journey or neglects to tender his bill, then his money should be reserved within the treasury and that "subsequent bills, to be paid in their course, as fast as [the] state of His Majesty's treasury shall permit". This system is in place to ensure that the payment of bills does not subsequently become disordered.

This letter is then followed eighteen days later by a second letter from the Duke of York, in which he explains that he had only given basic advice in his preceding letter because the "introduction of too many new rules might obstruct other services until [the] practice of those then given being by use becomes easy". However, the Principal Officers have

¹³⁹ A breviate is a short account or summary (according to Collins dictionary), although it does not appear to be a term commonly used in accounting today.

shown clear willingness to embrace these new regulations, as such the Lord High Admiral has seen fit to listen to their proposed amendments as well as his own additions to the previous instructions.

This is a clear example of the dynamic and effective working pattern of the restoration administration. The Navy Board are seen to be embracing new challenges and responding with innovative ideas for improvement, of which is clearly being embraced by the leadership.

Within his follow-up letter, the Lord High Admiral stipulates six amendments to the aforementioned set of rules. These include; his clarification over the confusion of whether it is twenty pounds and above or above twenty pounds, in which he states “I do declare my intention that they be paid with the smaller bills”. He responds that he does not expect tickets to be tendered every day because this is inefficient for the service and they should stipulate specific days each week for the tickets to be paid.

James also explains within these instructions that the method of numbering bills was primarily implemented for the prevention of counterfeiting, as such they can make the choice of whether to use words at length or numeral letters. This statement is particularly enlightening, because it demonstrates that the reduction of abuses was the catalyst for the introduction of more formalised accounting procedures.

James also displays discretion within these instructions by declaring his acceptance that emergencies of poverty might require some variation of payment in course “being confident that you will put such a due value upon [the] observation of rules in matters of money, as not to depart from them but upon very good grounds”. Finally, James explicitly

stipulates that the last article from his previous letter “is not to be understood to prohibit the paying any merchants (who shall be willing to receive the same) by the assigning or transforming of any order of payment, upon the act of parliament, passed in the] last session of parliament according to the intent of those acts”. It could be argued that this final statement is demonstrating an attempt from the Lord High Admiral to thaw Parliamentary/Royalist relations by ensuring that he is not seen to be undermining Parliamentary authority by contradicting parliamentary legislation.

Another accounting procedure was implemented to prevent fraudulent abuses.

Historically, the Navy had been able to issue tickets without having the money to pay for them, which Tanner describes as having ‘disastrous results’ (Tanner, 1920, p. 54). During the Interregnum, counterfoils for tickets had been introduced, in order to prevent the fraudulent cashing of tickets. However, in 1667 the restoration administration took this further by issuing a set of intricate directives “for the examining and signing of tickets and comparing those with the counterfoils that were issued by the Navy Board to protect the office against fraud” (Tanner, 1920, p. 54). With both the introduction of these directives and the implementation of a numbering system for bills, we can see the active steps taken to reduce the opportunities for abuses, through the implantation of accounting procedures.

7.7.1 The notion of a financial year

It is noteworthy that within the primary sources cited in this case study, there are numerous instances in which the 25th March is mentioned as a notable date to use as the end of an accounting period. This is specifically seen in the following sources; ADM 106/382/3, CO 96 p 13, ADM/106/381/114, CO 96 pp11-12 and ADM/106/382/43.

Specifically, it is observed that on several occasions, accounts detailing the breakdown of costs and arrears accumulated within an annual period be recorded and submitted from this date.

There are discrepancies and inconsistencies with calendars throughout this period, due to overlap in the usage of the Gregorian and Julian calendars. At this time in England, the date of the 25th March was still commonly perceived to be the end of the year, in accordance with the Julian Calendar. This calendar, introduced by Julius Caesar, had been in use since 45 BC until it was largely superseded by the Gregorian calendar, which was introduced in 1582, again by its namesake; Pope Gregory XIII (Cheney & Jones, 2014, p. 1).

Theologically speaking, Lady Day (25th March) was viewed as the correct starting point for the beginning of the year. C. R Cheney & Michael Jones describe it in the following way

“[the] correct starting point from a theological point of view of years reckoned from the incarnation. This was first used in the ninth and tenth centuries, but in the twelfth and thirteenth centuries it replaced reckoning from the nativity” (Cheney & Jones, 2004, p. 12)

They then state that countries across the continent eventually moved to view the 1st January as the beginning of their year.

“from about the middle of the seventeenth century the practice of those continental countries, which had gone over to a year beginning with 1 January must have inevitably had had an effect on England. This influence was probably strengthened by English exiles abroad in the period of the commonwealth.

For official purposes, Englishmen continued till 1751 to use the old reckoning from 25 March, but they were wavering in their allegiance and found it convenient to give a double indication for the period between 1st January and 24th March, we commonly meet this in the form 29 February 1675/6” (Cheney & Jones, 2004, p. 13)

Cheney and Jones also highlight that Pepys reckoned his diary from 25th March, but always mentioned New Year’s Day on the 1st January (Cheney & Jones, 2004, p. 14). This demonstrates the internal public official conflict.

One rationale for the two calendars being used simultaneously might be due to the polarising religious views of the time. According to Dutka; “The Gregorian revisions soon aroused vigorous opposition in protestant countries at the time, and even disquiet among many Catholics. But eventually (in some cases after several centuries), it came to be accepted by virtually all Christian churches” (Dutka, 1988, p. 56). As such, it seems likely that the Julian Calendar remained in common usage throughout protestant England due to opposition to the Papal reforms. Due to the use of the Julian calendar in this time period, the end of the year was seen as the 25th March ‘Old New Year’s Day’¹⁴⁰.

It has proven hard to ascertain when the notion of a ‘financial year’ was first used, especially in England. A Victorian Parliamentary research paper states that “comparatively little was known of the financial and other records of the United Kingdom”. It was not until parliamentary reports written in 1800 that rudimentary information was gained between William the conqueror and Henry VIII (HCP 366 XXXV.1, 483, p. 332). Though this provides some limited enlightenment of the practices in use over that period, this still leaves knowledge of procedure in place during the reigns of the

¹⁴⁰ <https://www.ebs.ltd.uk/news/why-does-the-uk-tax-year-end-on-5th-april/> accessed on 29.4.2018

later Tudor monarchs and the Stuarts in relative 'darkness'. The afore mentioned report begins only in 1688, thus leaving the period between 1547 and 1688 under-researched, demonstrating a clear rationale for undertaking research into financial proceedings in this time period. The author of this source, was a financial officer of the exchequer, writing in the late Victorian era and created these reports based on accounts of net public income and expenditure between 1688 and 1800 from the yearly revenue books of the treasury (HCP 366 XXXV.1, 483, p. 3260).

Within the Victorian accounts of public expenditure, we see casual references to the exchequer's accounts for years ending 1668, 1687 and 1688. In each of these accounts, the author explains that it is worked out for year end, Lady Day of that year ((HCP 366 XXXV.1, 483, p. 444).

So, although this research has not enabled us to ascertain the first time a yearly cut off was given to accounts, but it maybe stated that Pepys and the Stuart naval administration were using it within procedures pertaining to naval accounting from 1660. This shows a significantly lacking area of accounting academia, with specifics being sorely neglected.

The National Archives states that the Medieval financial records: in the form of pipe rolls from 1130-c1300, were recording with "The financial year ran from Michaelmas (29 September) to the next Michaelmas. In the very early years the Exchequer's terms were usually quite short, but by about 1220 the audit process usually began on the day following the closure of one financial year, and lasted between eight and ten months"¹⁴¹

¹⁴¹ <http://www.nationalarchives.gov.uk/help-with-your-research/research-guides/medieval-financial-records-pipe-rolls-1130-1300/> accessed on 26th January 2019

“one particular class of record introduces a complication into the reckoning of English regnal years. The exchequer period of account, which closed at Michaelmas, cut across the regnal year.

Therefore, to date their annual account-roll, the great roll of the pipe, the exchequer clerks reckoned according to the regnal year in which the accounts were either opened or closed” (Cheney & Jones, 2004, p. 22).

The National Maritime Museum also has a folio of sources which potentially represent sources of evidence for a financial year (ADL/B/3). This folio includes 4 documents, all dating between 1672 and 1673 and signed by Pepys and other members of the Navy Board; which include three letters and one estimate for the building of a second-rate ship marked for the attention of Sir. T. Osbourne, the Treasurer of the navy.

The first letter is sent from the Navy Office to Osbourne, signed by Pepys and with three illegible signatures. With regard to Osbourne, the letter states;

“have sometymys mentioned, aswell at the board, as at our attendences on his roy[al] highness, severall proposals you had to make tending to the improvement of the methods hithero provided (whether those of the elder date by the Lord High Admiral, or them more lately established by His Majesty in council) for the orderly issuing of his treasure in the navy; and considering not only of how much moment and such improvement would be to his ma[jesty] and the credit of his service under the present difficulties we are contending with from the want of money but also that the old yeare being now newly closed it would be most seasonable, that the effects of y sais proposals may begin to (?) in the books we are providing for y yeare coming; we make it our earnest desire that you will at your first convenience bee pleased to let us see the result of any such, your observations and what shall there from think fit to propose to us by way of advise either in this particular or ought else wherein you conceive any part of the present methods of practise the office may be rectified or improved” (ADL/B/3).

This source provides a clear demonstration that the notion of providing a summary of the books for the financial year was in place by this time. In addition, it provides further evidence of the presence of established accounting procedure as well as the development and continuous improvement of administration by drawing upon the expertise of others.

The second source contains another letter to Osbourne from Pepys, Tippetts and two other signatories and documents an estimate for the payment of tickets on board the *HMS Antelope*, *HMS Resolution*, *HMS Castle* (?) as well as others in port at Portsmouth.

This letter estimates that the cost will amount to £2,500 and urges that this payment be made promptly because some of the ships in question are ready to leave port and sail again swiftly.

The third letter is an estimate for the charge of building a ship which does not contain any relevant information pertaining to the implementation of accounting procedure.

However, the final letter from this folio is of utmost importance, as it provides substantial clarification as to the status of naval credit at this time, as well as information pertaining to the personal characteristics of Pepys. This letter is dated the 19th May 1673 and begins by outlining the financial problems facing the navy. It provides an example of the water ships dispatching victuals for the fleet; *“so much prest for by his highness and who (though fully loaden) does utterly refuse to sail, till they bee satisfied their first month’s freight by contract to be advanced them”*. It also states that they need to hire and fit out ships and barges to load with hay, oats and other necessities for their upcoming expedition, explaining that the only way to achieve this is to gain the money for *“the customer so long since assigned for payment for their stores taken up for setting forth the*

present fleet" (ADL/B/3). Pepys explains that they need to have consideration for "the consequences w[hich] and such violation of the credit of their office would inevitably be attended with". However, Pepys does highlight that Osbourne did previously promise to pay this within 8 to 10 days. This excerpt demonstrates the severe lack of credit and trust vendors are having with the navy, evidenced by the threats and actions to which they hold the navy accountable, which could severely hinder the navy's current service.

In contrast to this, a letter from Pepys addressed to Coventry details a visit made to Cartarett in which his financial transactions between January 1st 1664 and December 31st 1665 were assessed (IOHR, Vol 97, p. 15). This is interesting since this financial assessment does not take place at the end of the financial year as is evidenced above, instead ending in December. Therefore, as this letter was written in February 19th 1665, it appears that Pepys was acting promptly in pursuit of receiving account books.

In contrast, in a source documenting the Lord High Admiral's instructions for the payment of Bills and Tickets, dated the 8th December 1665, this document states the following;

"The Treasurer of the navy is hereby required to give to the principal officers and commissioners before the 1st day of January a list of schedule of all such bills exceeding the sum of twenty pounds, as he hath paid since his last accompt passed in that office which shall forthwith be marked paid in the margin of the comptroller's books which being done the rest of the bills exceeding twenty pounds in the comptroller present or any of this former books" (L/71/PLB/83).

This account indicates that although it appears that the 25th March was being predominantly used as the date to which accounts should be reckoned, this procedure may not have been uniformly used at this time, since this source suggests that in some instances, the date of 1st January was is use.

The current literature and academic sources contain sparse references that specifically provide evidence or details as to when the concept of a 'financial year' was first introduced and in common usage. It appears to be something that is largely presumed to have been introduced at an earlier date and in common usage. Certainly, the evidence from a number of sources, that is well summarised by writers including Jones & Cheney amongst others, appears to indicate that the notion of a financial year was not new in the Stuart era. However, it is noteworthy that the navy, as an organisation, appears to be striving to attain conformity with standard practices of the time and to standardise procedures. Some evidence appears to indicate that, on occasion, the navy was ahead of the curve.

7.8 State of the Navy

The final theme running through the case studies conducted within this research is the notion of a 'State of the Navy'. Which will now be discussed in the context of and from the perspective of Samuel Pepys.

In a letter written from Pepys to the commissioners of the navy; Tippetts, Sotherne and Haddock, Pepys requests a "*thorough state to be laid before them of y present condicion of the navy (through all y parts of it) in reference to mony w[ith] regard to y arrears contracted before y 25th March last*" (ADM 106/382/3)¹⁴². This letter also includes Pepys documenting his recent promotion to the treasury.

¹⁴² Dated, 14th January 1666/7.

Pepys explains that under the Duke of York's command they are required to draw up a "clear and succinct" state of the general debt of the navy, once again reiterating that this is in the period running up to the 25th March last. Within the letter, it is emphasised that the rationale for conducting this thorough investigation is due to the growing size of the service. Further, he stipulates the urgency required for this task, as follows;

"this I am to pray you to cause immediately to be gone in hand w[ith] praying you also to allow me an opportunity of waiting on you at your office tomorrow morning for giving you any light you may have occasion of demanding from me in relation to this matter" (ADM 106/382/3).

Pepys once again shows his administrative acumen by taking a personal vested interest in this task and not only sending a letter allocating it to the commissioners, but furthering this by giving up his own time to ensure that this task is undertaken effectively and properly.

In another letter written to Coventry, Pepys writes providing him with an in-depth analysis of the differencing prices of commodities in peace and war time (shown in figure 7), demonstrating his commitment to ensuring that he is acquainted with the current market price of commodities, as requested in the Duke of York's instructions to the principal officers (IOHR, VOL 97, pp. 29-32)¹⁴³.

¹⁴³ Dated, September 16th 1666.

2. Difference in price of Commodities before & since the present War?

Comodities	Price in peace.	To whom.	When	Price present	To Whom.	When.
Waste - Hand	00. 07. 00	J. W. Mason	Sept 65	00. 15. 00		
	00. 10. 00			00. 16. 00		
	00. 17. 00			01. 15. 00	M. Wood	29 May 66
	01. 07. 00			02. 04. 00		
	01. 07. 00			02. 16. 00		
	02. 00. 00			03. 16. 00		
	02. 00. 00			03. 07. 00	M. Wood	01 June 65
	03. 10. 00			04. 10. 00		
	04. 15. 00			05. 19. 00		
	07. 00. 00			10. 00. 00		
	00. 00. 00			11. 13. 00	M. Wood	13 Feb 65
	10. 00. 00			14. 09. 00		
	15. 00. 00			21. 17. 00		
	17. 15. 00			26. 00. 00	M. Blackbro	20 Aug 66
	24. 00. 00			34. 00. 00		
	27. 00. 00			39. 09. 00	M. Wood	02 June 65

Figure 7- A table demonstrating Pepys taking an account of the 'states of the Navy' (IOHR, Volume 97, p. 30)

This summary includes, amongst others, the prices for hemp, corkage, timber and plank. Pepys further breaks down the associated costs for each ship and fire ship, using Gauden's accounts for further analysis. These sources demonstrate the effectiveness of active control mechanisms and shows how the strong implementation of accounting procedures helped in producing a 'State of the Navy' to assist in the reduction of abuses and increased efficiency in financial matters.

Pepys' research also creates a protocol for enlisting contractors to ensure that he and his colleagues remain well informed regarding the differing market prices of provisions to ensure that they are adequately educated as to what is a 'fair price' when seeking to undertake new contracts.

7.9 Lieutenant's exams

Another change made by Pepys that is a potent example of reform that led to increased professionalisation in the navy, is the introduction of lieutenant's exams. This is an area that is sparsely researched in the literature, but is highlighted by Mclean, in his PhD thesis associated with naval administration in the seventeenth and eighteenth centuries.

Mclean argues that the introduction of these exams is "the most significant professional development between the Restoration and the Glorious Revolution was the development of professional qualifications" (Mclean, 2017, p. 144). This research agrees with this notion, because it exemplifies clearly the third criterion for professionalisation, according to this research's framework; 'the necessity to undertake formal training or have achieved specific qualifications.

Mclean states that these examinations were created in response to feedback from Vice-Admiral John Narbrough regarding the inferiority of lieutenants serving in the fleet in 1675. Pepys makes it clear that the introduction of these assessments was not just to increase competence, but also as an aid in the reduction of nepotism (Davies, 2017, p.144).

Pepys submitted his proposals to the Admiralty board for an examination, which was subsequently approved for all except those whom would conduct the assessment.

Despite Pepys' preference to have Trinity House and the Navy Board conduct the assessment, it was subsequently agreed that they would be undertaken instead by a panel of flag officers and former captains. In 1678 "Pepys was able to report that the first batch of examinations had taken place, with four passes and one fail", this greatly pleased

His Majesty because it showed the calibre of lieutenant's expecting to progress within the navy (Davies, 2017, p. 146).

In 1677, The Duke of York also sat on the Admiralty commission which mandated that all future candidates for a commission were required to gain a certificate obtained through examination and by recommendation from their captains outlining their ability and experience (Rodger, 2004).

Mclean argues that Pepys is given 'much credit' for the implantation of these examinations (Mclean, 2017, p. 342). He references a 1677 order-in-council which demonstrates 'that Parliament did not have a role in creating these professional definitions.' Davies describes the introduction of these examinations as Pepys' "defining achievement" (Davies, 2007, p. 141).

7.10 Administrative failings of Pepys

Perhaps a problem that may be attributed to previous examinations of Pepys was the largely one-sided perspective regarding his supposedly infallible administrative prowess. The research undertaken here has gone some way to addressing this, by highlighting a number of examples of Pepys' administrative failings. A letter written by Captain Watson serving on the *HMS Phoenix* for the attention of the principal officers is in reply to a reprimand from Pepys, rebuking him for not informing the nature of his wants (ADM 106/292-111)¹⁴⁴. However, Watson states that "I have wrote to you 3 letters this week and this is y 4th" once again stipulating that he needs a master. This source demonstrates that there is still lacking administrative procedures within the navy. It is possible that

¹⁴⁴ Dated, 12th December 1673.

Pepys had not received all three letters from Captain Watson, got confused and is writing to him even though he already received three letters from Watson this week, however this seems in itself unlikely. Which addresses the question as to why he hasn't received them or why he hasn't replied or noted them? Could this simply be argued that their inbound letter system is not effective? This does not seem the most plausible answer considering the abundance of inbound letter volumes retained by the national archives from the Navy Board in the late seventeenth century. Regardless of where you could apportion blame in this scenario, it clearly demonstrates that not all of the administrative procedures put in place during this time period are entirely effective.

7.11 Conclusion

The aim of this case study was to explore the contributions of Samuel Pepys in instigating management controls systems in order to move towards organisational professionalism. This case study has followed the previous chapters, detailing the contributions of the Duke of York and William Coventry. It has utilized the same methodology and framework for the archival data collection and subsequent analysis.

This chapter has highlighted how Pepys introduced enquires into pursers and the victualling system, after these enquiries he instituted reforms to respond to the established abuses and corruption.

Pepys was an innovative thinker, who managed to master the skills necessary for his post- even with limited experience upon his entry into office. His loyalty to the James, Duke of York and the navy shines through in his work. His task was not easy, considering the

turbulent political climate of restoration England, marked by a power struggle caused by fractured parliamentary-crown relations. Despite this, he managed to achieve great reform during his tenure. He entered into Parliament, enabling him to act as a 'middle-man' between Parliament and the navy- a precedent that remained in place until 1830. He underwent enquiries into retrenchment, the Purser and victualling. Additionally, a clear theme throughout this thesis that promotes itself strongly through this case study is the reduction of abuses. Pepys made as concerted an effort as Coventry and the Duke of York to eradicate abuses and corruption. However, not only was he willing to identify these and inefficiencies, he was also sympathetic to the plight of the perpetrators and understanding of the circumstances that lead to these abuses rising, perhaps most notably observed in his examination of the pursers.

Additionally, alike Coventry and the Duke of York, Pepys focused on the accurate implementation of accounting procedures into the protocol of the Navy Board. This included the notion of a financial year, and the system of numbering bills for enabling efficient and accurate payments. This is arguably a clear demonstration of his motivation during this time period to professionalise the navy. Numerous other examples also demonstrate this, notably his mission to professionalise the staffing on board the ships, as seen in his introduction of Lieutenant's examinations. This was also seen with his dogged determination to address ill-discipline within the fleet. This is clearly displaying the metrics for implementing management control systems, which supports the research aims of this thesis, demonstrating that one of the three senior individuals explored as part of the biographical case studies, instigated management controls to support the Royal Navy in working towards organisational professionalisation in the late 17th century

However, Pepys was by no means a paradigm of virtue and there is ample evidence to indicate that he made dubious private financial gains from his endeavours and examples of administrative errors on his part. However, we can see through his own correspondence that he was an active champion of the navy, at times willing to sacrifice his own salary and profit to enable other payments and safeguard navy reputation. With the overall aim being to reduce the negative impact of declining credit on the public trust and confidence of the navy. He understood the necessity for this, due to his own examinations into contracts for victuals, which became widely inflated with the declining confidence in the navy.

The next chapter will

- Analyse these findings to establish the extent to which the management controls put in place are significant in the organisational professionalisation of the Royal Navy in the later 17th century.

Chapter Eight- Conclusion

The purpose of this thesis was to establish the extent to which attempts made by three senior individuals to instigate management controls were responsible for the organisational professionalisation of the Royal Navy in the late 17th century

It has been suggested that Samuel Pepys was the “lynchpin of the Navy’s administration for almost the whole of the restoration era” (Knighton, 2004, p. 142). Focus has not been on the reformist efforts of just one individual, but has instead researched three key members of the restoration administration; it has attempted to rehabilitate the character of the Duke of York, it has drawn into the spotlight Samuel Pepys’ contemporary; William Coventry as well as, naturally, including an overview of the contributions of Samuel Pepys himself.

One of the main findings of this research is the development of understanding relating to professionalisation. Previously, historians refer to developments in professionalisation as if they are singular events that occur in an ad hoc fashion. However, this thesis has demonstrated that instead, organisational professionalism is achieved through the implementation of management control systems. This is analysed further in 8.1 and 8.1.1.

As stated in the research objectives, this was assessed through the scholarship of 3 biographical case studies. One of the primary findings within these case studies has been the increase in understanding of William Coventry’s role within the naval administration. Previously, Coventry had been generally unacknowledged by historians, side-lined merely as the Duke of York’s secretary. The details of his duties had been poorly defined and were given no prominence. However, it swiftly became clear during the undertaking of

this research, that Coventry was in fact an influential and powerful figure in seventeenth century administration.

His signature is frequently found alongside those of the members of the Navy Board on various memoranda and correspondence (CO 96, pp. 6-9, 11-12 & 52). His inclusion within these letters demonstrates that he was not merely a secretary to the Duke of York, but also an active participant within the functions of the Navy Board itself.

The analysis of these specific letters demonstrate clearly that his professional focus was financial administration. He undertook detailed dissections of naval expenditure and, in doing so, ascertained the contemporary needs of the service, whilst ensuring comparability with pre-restoration spending. We can see through the abundance of primary sources, in particular from his collection of papers from Longleat House, that Coventry educated himself thoroughly on the necessary statistics for an accurate financial understanding of the navy. These include the volume of ships, volume of men, and volume of senior officers on each ship as well as the supply requirements of each individual ship (CO98, pp. 146-160). There seems to be a distinct lack of paperwork relating to military tactics, training or any matters not pertaining to finances, within his personal collections. Therefore, this research reasons that retrenchment was plausibly the main focus of his employment.

However, It is observed through entries within Pepys' diaries that Coventry was also in charge of approving expenses for the Navy Board (Pepys, 1663, as cited in Latham and Matthews, 1971). Additionally, Pepys' diaries provide examples of Coventry requesting updated states of the navy from each department on behalf of himself, as well as the Principal Officers, which he subsequently circulated for each member of the Navy Board

to sign. This evidence would suggest that he occupied a managerial or supervisory role within the department.

This research has also managed to highlight five key themes that have arisen throughout each of the case studies in relation to the primary evidence; the introduction of accounting procedures, increased efficiency, and retrenchment, states of the navy and the reduction of abuses. These themes support the hypothesis that the time period of 1660-1688 is a period of professionalisation for the Royal Navy, and each case study provides ample evidence that these activities were being undertaken during this period.

The choice of themes for this investigation were selected after performing a systematic analysis of the reforms that were introduced in each edition of the Duke of York's instructions and categorized according to the researcher's perceived intention for implementing each reform, based upon a logical analysis of the potential impact of that reform. Subsequently, the 'themes' that appeared most frequently were selected as areas of focus for this research. Additionally, although retrenchment was not a theme that had proven to be a highlight in the Duke of York's instructions, it was repeatedly demonstrated in William Coventry's and Samuel Pepys' case studies. As such, as an evolving research project, it was subsequently added to the thematic categories during the data collection process.

The first prevalent theme that arose was the introduction of specific accounting practises. This is analysed in depth in the Duke of York's case study, in which numerous instances of the introduction of novel accounting procedure are observed across his instructions for the duties of the officers of the navy. Updates to procedure are seen both within the generic instructions to the principal officers as well as the specific instructions for the

Treasurer, Comptroller, Clerk of the Acts, Comptroller of the Treasurer and the Storekeeper. These practises include; weekly invoices, ledgers, traceable warrants, returns charges, procedures for cataloguing expenses, auditing of accounts and protocol to follow when errors are found, accounts of impressed men - double verified by abating against accounts of those who have left service, historic accounts for consultation of precedent, daily logs, the requirement for counter signatories, accounts for conversion of stores and year end reports.

What is also notable within the analysis of the Duke of York case study, is the additional letters sent throughout the tenure of the Duke, as Lord High Admiral, reminding the Navy Board to return their accounts and clarifying procedures. Thus, it can clearly be argued that accounting procedures were not simply implemented within his published instructions and then ignored but that he continued his focus on improving and updating practice throughout his tenure and was active in ensuring that they were effectively implemented.

Analysis of sources pertaining to Coventry demonstrate that he too was using accounting procedures in the form of debt analysis to ensure that private companies are not overpaid (CSP. CXCIX). However, there is more evidence of accounting procedures within the Pepys case study. Pepys ensures that bills were assigned a numerical value upon receipt. This aided in efficiency, but it also served to act as a control mechanism to ensure abuses do not occur by safeguarding bills receiving duplicate payments (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929).

We see within the collection of Coventry papers (CO 97, pp. 29-32) that Pepys utilized accounting procedures to reduce wastage. He achieved this by creating accounts of the

current state of the navy and expenditure both in peace and war time, as a control mechanism, he subsequently cross analysed his results with Gauden's similar accounts. Within these accounts, he details the prices of all of the provisions required by the navy and then proceeds to utilise this data to create a list of the standard market pricing of provisions to ensure that overspending would be kept to a minimum.

Perhaps the most compelling illustration of the implementation of more professional practice within the navy during this period are the endeavours observed, from all three of the studied men, to reduce the abuses that were prevalent within naval administration. Examples of such efforts are seen with significant frequency throughout all three case studies of this research. An early example is observed within the accompanying letters to the Duke of York's instructions, which include evidence of his severe reprimands to the Principal Officers and his ordering them to seek out abuses and inform him of them. In these letters, he further explains that punishments should be given when employees have demonstrated that they have broken 'the trust'. The use of punishments can also be seen in primary sources in the William Coventry case study, in which Coventry provides clear instruction for the punishment of embezzling Boatswains (CXC.V.83).

When analysing the Duke of York's instructions this theme arose in each of the officer's instructions, both in generic orders issued to the principal officers as a whole, as well as individual instructions to the Treasurer, Comptroller, Surveyor, Clerk of the Acts, Storekeepers and Clerk of the Cheque. The frequency of attempts to reduce abuses with the instructions is indicative of the gravitas placed upon the endeavour. Examples of the Duke of York's attempts to reduce abuses range from the introduction of public meetings, control mechanism, dual counter signatures and the reduction of powers of junior

officers, which subsequently obligated them to undergo additional checks before certain tasks could be carried out, particularly where the tasks necessitated the spending of money. Examples of this are seen in the limitation of the power of the Clerk of the Cheque, who would have been required to ensure that warrants were signed by his fellow Principal Officers in order to allow him to recruit men. A similar method was implemented for the storekeeper in order to more stringently control the acquisition of provisions.

Later, further examples of efforts to reduce abuses can also be deduced from the primary evidence. For example, there are numerous letters from Coventry that provide evidence that he frequently following up on orders issued for the discharging of men within dockyards whereupon he has previously been made aware that men have been allowed to linger unnecessarily in the employ of the service, and hence derive a wage from it. This is significant not only because it demonstrates an awareness these abuses, for which the original orders are being issued in an attempt to combat, but also that Coventry subsequently elected to follow up on these orders to ensure their fulfilment.

Perhaps one of the more salient examples of an effort to reduce systematic abuses, occurs when Coventry sacrifices his personal profits in lieu of a salary to encourage, by example, the trend of opting for a fixed salary in preference to sinecures, of which should contribute to the reduction of abuses and over spending (MSS, XCVII, FOS, 119-21).

Pepys' diaries have been an incredible resource throughout this research in aiding the further understanding the reduction of abuses within this time period. Additionally, Pepys questions the nepotism associated with punishing abuses (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, p. 49). There are then various sources demonstrating his

attempts to use his office to reduce abuses in the future. These can be seen in his diary (6th October 1663), (24th July 1668), (13th September 1668), (12th February 1669), the Coventry papers and in records accessed from the National Archives; ADM/106/462/38, ADM 106/319/320. These sources explain how he examined and adjusted captains' accounts, alerted the Duke of York to his fellow principal officers' behaviour, undertook enquiries into behaviour with the dockyards and engaged in detailed discourse with the Duke of York to create new systems to highlight and curb abuses.

Pepys' diaries also provide insight into Coventry's attitudes toward the reduction of abuses. In one example, Pepys gives an interesting description of Coventry's diligence in a diary entry dated 7th-8th June. He explains that people were becoming fearful of submitting their expense requests for Coventry's inspection because he "is resolved to do much good and to enquire into all the miscarriages of the office" (Pepys, 1662, as cited in Latham and Matthews, 1971). On 30th October 1662, Pepys explains that Coventry was displeased with Cartarett for not paying the victuallers money in the proper way, because he becomes frustrated when the officers are not doing "as they ought". This demonstrates not only Coventry's zeal for professional conduct and professionalism in ensuring the standardisation of roles, but it also highlights his personal zeal for ensuring professional conduct within the office.

Though the evidence for the effective improvement of the efficiency within the navy during this time period appear to be somewhat sparser within the primary literature, these examples are none the less important. Within the main body of the Duke of York's instructions, only the Treasurer is given specific instructions relating to improved efficiency, in which he is repeatedly warned of the necessity to undertake speedier

payments and to swiftly pass estimates so as not to 'retard' the service due to lack of funds. These instructions relate both to the finances needed for the current running of the navy as well as to injured men receiving financial support from the Chatham Chest. However, Coventry also demands increased efficiency for the request of victuals.

In addition to these references within the Duke of York's instructions, there are numerous examples of recommendations for increased efficiency throughout the correspondence of Samuel Pepys', in particular regarding the making of payments for being benefit the service (CSP. XXVII.19, CO 96, pp. 6-9 & Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929). Additional Letters also highlight how Pepys was focused upon making payments more efficient in 1686 as a form of retrenchment (ADM/106/381/114). This was because employed sailors could not be laid off until they had been paid and, therefore, though this represented a substantial burden for the navy, it was nevertheless financially prudent to make these payments as promptly as possible.

Another prevalent theme that is addressed by this research is the recurrent notion of keeping a 'state of the navy'. Within his own set of instructions, issued in his capacity as Lord High Admiral, the Duke of York is himself instructed to at all times be knowledgeable and able to give a perfect account of the current state of the navy, specifically in terms of the employees, ships, victuals and yards that constituted all of the assets and responsibilities of the service.

Examples of this theme can be seen in the Principal Officer's collective instructions as well as each of the individual instructions for; the Lord High Admiral, the Treasurer, the Comptroller, the Surveyor, the Clerk of the Cheque and the Master Shipwright. The 'State of the navy' can refer to the contents of dockyards, ships, stores, estimations of wages,

finances (be it ether quarterly or annually) or individual provisions such as timber and hemp. This data can then be turned into estimates of debt as well as estimates for the requirements for the following years of quantity of victuals, wages or finances which are required for the effective running of the navy. Coventry also requests states of the navy in reference to naval debt and financial expenditure (CSP, CCXII.50) (CO 96).

The last and potentially clearest example of a theme that contributes to the professionalisation of the navy that arises most predominantly within the second case study of William Coventry is retrenchment. Numerous documents obtained from the Calendar of State Papers, as well as excerpts from Pepys' diaries, provide clear evidence of Coventry's attempts to retrench the navy. CSP CCXV.43, CSP CXVII.81, CSP CXLIX.35, CSP 136.485, CO 96.52, CO 98.166 and Pepys' diary extracts dated; 8.8.1663, 13.7.1667 and 9.8.1667. These sources include references to a number of novel ideas, apparently attributable to Coventry himself, such as the weighing of ships in the Medway to ensure accurate financial estimates; the repurposing of prize ships for new and economical ship construction; the requisitioning of ships by the navy; the expenditure analysis of fire ships to ensure they are economically viable military tactic and . Furthermore, Coventry implements other practical financial practices such as conducting analysis to ascertain the most cost-effective methods for accessing provisions, as well as the examination of debts and attempts to change regulation and policy, including the identification of the individuals who makes payments and in turn profit from these payments to reduce naval expenditure.

Pepys also demonstrates a keenness to undertake retrenchment. An example can be seen when he instructs a captain to reduce the compliment of men in peace time to ensure the service is not burdened financially by unnecessary expenditure (ADM 106/322/319).

8.1 Professionalisation

As discussed within the literature review, for the theoretical understanding of the term professionalisation, there are various key criteria that appear most frequently within the literature seeking an academic definition of the term. For the purposes of establishing the extent of professionalisation undertaken by the subjects of the three case studies, it was necessary to establish an entirely new framework of the criteria that most appropriately represent the term 'professionalisation'. This is because previously established frameworks were typically too vague, or otherwise specifically tailored for other fields of research and, therefore, were not representative of the skillsets available to the seventeenth century naval administrators. The framework established by the methods employed here is summarised toward the end of the professionalisation literature review included in this work.

The criteria are as follows:

1. The occupation having permanence and full-time employment
2. A formal pay system and salaries
3. The necessity to undertake formal training or have achieved specific qualifications.
(The literature does not agree on the level or type of qualification, disagreeing on whether it should be university level, vocational or apprenticeship)

4. The requirement of specific knowledge and expertise
5. The understanding of a public perception or 'status' relating to an occupation and the need to uphold it.
6. The guiding of behaviour and establishing of standards within each role.

This research has taken examples collected in each of the case studies to demonstrate the activation of each professionalisation criteria. The first criterion is that the occupation should have permanence and full-time employment. Coleman and Davies both discuss the expansion of the dockyards in great depth and the permanence of this employment (Coleman, 1953, p.139 & Davies, 2017, p.3). Coleman asserts that employment had risen fivefold since the English Civil War and towns became reliant on the dockyards for employment. This was a reasonably novel concept for the seventeenth century.

This can be seen within this research's archival analysis. Inside the published instructions for the principal officers, we see that the Duke of York asserts that the Surveyor is allowed to delegate work to his 'instruments', which he claims to be in response to the rapid increase in naval business.

However, it is also worth noting, that although the employment was permanent, it was not always seen as desirable work. This was due in part to the declining confidence in naval finances and as such the public lack of trust in payment. This demonstrates that this process is ongoing and the term professionalising instead of fully professionalised would be a fairer assessment of the given time period.

The second criterion is that there should be a formal pay system and salaries. Specific examples can be seen when James introduced three new additional commissioners to the

Navy Board, all to be paid through salaries. Additionally, the Treasurer was moved over to salary payment in preference to his historic method of receiving fees and perquisites.

James Personally involved himself with instituting a more formalised pay system, as seen through his official correspondence, which stipulated that impressed men should be awarded specific salaries (Ms Eng His. C 478/ fols. 216-7), as well as his personal involvement in incorporating a salary into the pay of the Judge Advocate of the fleet; John Fowler in 1662 (Stuart, J, 1662 as cited in *Memoirs of the English Affairs*, 1729).

Lastly, we see that the pay system for the navy became more formalised during this period because contributions towards the payment of slops and towards the Chatham Chest were deducted from the men's salaries prior to payment; a concept we are not unfamiliar with today.

It would be a gross exaggeration to state that the pay system was fully formalised by 1688. We can use the Purser as a case study alone to demonstrate this. The Purser remained only partially salaried and was not granted a full salary until 1840- well out of the timeframe of this research. However, seeing that Coventry personally offered to give up his potentially far more lucrative payment of profits, in exchange for a salary, demonstrates that it was clearly moving in the direction of more formalised payment (MSS X CVII, fos 119-21).

Coventry offered this sacrifice, which was potentially less personally lucrative, to demonstrate that he was not partaking in fraudulent practices and to encourage his colleagues to do the same. In this action, we can see a movement towards professionalisation. It also demonstrates why Coventry was selected as a case study for this research; in the Stuart naval administration, he was at the forefront of change and reform.

The third criterion is that there is a necessity to undertake formal training or have achieved specific qualifications¹⁴⁵. The most notable example of this is the distribution of the duties and regulations of the principal officers, as analysed in length within the first case study. This document is a detailed aid for employees, that 'trains' the staff, informing them of their duties as well as expectations, responsibilities and organisational procedures. Another example can be seen with the introduction of Lieutenant's examinations, as introduced by Samuel Pepys.

Finally, in a more informal approach, we can see examples of Coventry taking Pepys on inspections of the dockyards to look for abuses. Where applicable, this was then followed by instructions for re-training. This clearly demonstrates that a level of training and competence is both expected and routinely monitored by the principal officers.

The fourth criterion is that there should be a requirement of specific knowledge and expertise. Arguably, this can be amalgamated with the previous criteria, because the same instructions that were issued by the Duke of York also demonstrate that there was a requirement within the navy, under the restoration administration, for a higher level of competency.

This is demonstrated by the necessity for the principal officers to understand accounting procedures as well as the level of knowledge they need to hold on each department in order to be able to issue and ascertain the 'states of the navy'.

These instructions clearly detail exactly how each of the officers should conduct themselves and execute their offices of responsibility. It tells them what they need to

¹⁴⁵ The literature does not agree on the level or type of qualification, disagreeing on whether it should be university level, vocational or apprenticeship.

know, where to access the required information and how to utilise said information. This is clearly an example of requiring specific knowledge and expertise from the staff.

Another example of this can be seen with the Duke of York's new Navy Board that he created upon the restoration. The new Navy Board he created, with the exception of Pepys, was composed entirely of men of strong military and administrative experience, including previous sea captains and officials who had experience in their post. These offices were no longer recruited via nepotism, as was the normal practise prior to the restoration. This shows that there was an expectation of a level of expertise for recruitment which demonstrates professionalisation.

The fifth criterion is that there is an understanding of a public perception or 'status' relating to an occupation and the need to uphold it. This can be seen when the Duke of York shows awareness in the issuing of his instructions for the necessity of enhancing public trust and confidence in the navy when he instructs the Treasurer to proceed with speedier payments to ensure that the respect of the trust of the office is upheld.

Another interesting example of this criterion of professionalisation being observed in a source within the Coventry case study. Coventry recommends that the Navy Commissioners discharge a large quantity of men (CCXIX.40). This would in turn lead to employment within the navy once again becoming a desirable prospect and as such would increase order and obedience within the navy.

Pepys also seemed to be increasingly aware of the importance of public trust and confidence in the navy. In a letter dated 17th October 1665, Pepys highlighted the necessity, when paying off the ships, to prioritise merchant men in the river. He suggests this because he believed that their discontent over the bad credit of the navy would

spread the quickest across the country by merchant men who were on the move, compares to stationary sailors in port. This would then affect both the credit and the morale of the sailors serving across the fleet (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929).

Similarly, letters from Pepys and the Navy Board also demonstrate this. ADL/B/3 shows an example of Pepys describing how the naval finances were becoming stronger after such a long period of financial crisis. However, he states that they do not have enough to pay all of their upcoming commitments. To ensure that the public does not become aware of their return to debt, which would become detrimental to their ability to gain good credit, Pepys and the Navy Board decide to sacrifice their own salaries to ensure that this does not happen. This reveals the importance they placed upon public trust and confidence in the navy. This is not the only time Pepys has been willing to sacrifice his own salary, we also see another example of Pepys sacrificing his profits in to aid the payment of junior officers (Pepys, 1673, as cited in Samuel Pepys Naval Minutes, 1980, p. 41).

Similarly, there is the notion of 'enhancing the status of an occupation'. One finding from the case studies that could demonstrate this criterion can be seen with Pepys' determination to enter a political career. B. MCL. Ranft and Davies both discuss in great depth Pepys' entry into public office to act as a bridge between crown and Parliament (Ranft, 1952, p.369 & Davies, 2017, 369). A potential rationale for this, as theorised by Ranft is that Pepys wanted to be perceived as an 'insider' in Parliamentary circles instead of a defendant. So, when the Navy Board were brought in front of the House of Commons to answer for their conduct or financial expenditure, he would be perceived as an equal to the members of Parliament instead of a guilty party (Davies, 2017, p. 369). Therefore,

his ability to defend the navy in Parliament would mean that he was also defending the status of the occupation.

Finally, the last criterion that is present within this thesis' framework is 'The guiding of behaviour and establishing of standards within each role'. This criterion is generally seen when the Duke of York published his set of instructions. As discussed in great detail within this thesis, these instructions detail the duties of the officers within the navy. They discuss the duties of the Principal Officers, with one of the most notable being, to ensure they are responsible for junior officers such as Clerks, Shipwrights and Gunners and that they are "honest, diligent and active in His Majesty's service".

An additional example can be seen when the Duke of York commands the Navy Board the Navy Board to oversee their duties in a strict and diligent performance and expects that if they have found anyone to have broken this rule then they are "to expect the severest punishment that their offences shall deserve" (Stuart, 1662, as cited in *Memoirs of the English Affairs*, 1729). Finally, this criterion is particularly evident in Pepys' diary in 1667, when Pepys strives ardently to reduce ill-discipline within the fleet (Pepys, 1667, as cited in Latham and Matthews, 1971).

8.1.1 Management control and performance management

As discussed within the professionalisation literature review in chapter three, this thesis has also detailed the early uses of performance management and management control between 1660-1688. Naturally, this terminology is not used by any of the contemporaries studied within the thesis, due to the terminology originating in the twentieth century. However, whilst analysing the archival evidence through all three case studies, there are

numerous examples of practices that display the metrics for performance management and management control. This research has taken place in response to the research objective; Analyse these findings to establish the extent to which the management controls put in place are significant in the organisational professionalisation of the Royal Navy in the later 17th century.

For clarification, performance management comes under the umbrella term of management control. Performance management specifically details the supervision of an organization's performance whereas management control is a broader term, including standard operating procedures, human resources and informal controls and organizational norms.

This modern terminology is very rarely applied in a historical context, and has never previously been applied to the Royal Navy in the seventeenth century. However, this thesis has demonstrated numerous examples of management control and performance management in place during this time period.

Firstly, we can see that the punishment of employees, in order to curb abuses, is a clear example of the imbedding of rewards systems. Of which, Ferreira and Otley describe as not being just related to financial incentives, but also can be seen in the form of 'penalties' for failures. An additional example can be seen with the self-reflective publication of the different discourses of the navy in 1659 and 1660 which demonstrate 'performance management systems change'. This displays an organization evaluating changes to pre-existing systems.

A very clear example that is seen numerous times throughout this thesis is the monitoring of purchase price data. It is made clear by Pepys and the Duke of York that it is important that measures are taken to ensure that fair market prices are paid without inflation caused due to tardy payments or declining credit. Additionally, we see examples of the naval administration monitoring the absenteeism by junior offices as well as staff within the dockyards via the clerk of the cheque and his muster books. The clerk is also responsible for overseeing wood chips in order to monitor the reduction of waste and excess. It is also clear that the changes to salaries and the movement towards standardised payment methods and away from sinecures and benefits is an example of monitoring salaries and benefits.

Finally, we can see examples of the broader term; Management control through the overall publication of the Duke of York's instructions. This publication which details duties and requirements can clearly be labelled as a 'standard operating procedure' as well as an example of information flows and organizational structure.

This study did not rely solely upon one definition of management control or performance management. Instead it used Neely et Al (2005), Langsfield-Smith (1997) and Ferreira and Otley (2009). The above series of examples found within the data collection for this thesis, show examples which demonstrate differing criteria from of all the above leading academics. Therefore, it can be asserted for the first time, with confidence that there is strong evidence that the Royal Navy between 1660 and 1688 was implementing performance management and management control in order to move towards becoming a more professionalised body.

Additionally, as stated by Evetts, professionalisation and management control are not two concepts that should be treated separately (Evetts, 2009). Coventry, Pepys and the Duke of York all implemented managerialism, performance reviews, and standardized procedures, which are examples of management control, in order to work towards organizational professionalism. Therefore, this thesis has demonstrated that management control is a method of instituting professionalism within an organization.

8.2 Earlier establishment of the Fiscal-Military state

As described within the introduction of this thesis (section 1.4), it had previously been theorised by Brewer in 1989 and supported by Rodger in 2011 that the eighteenth century in Britain saw the beginning of what can be described as Britain becoming a 'fiscal-military state'. This is due to Britain becoming a 'war making machine' that has competent administrative procedures and can procure its own finances.

Janžekovič (2020) stated that Venice was the first fiscal-military state in the seventeenth century for the following reasons; "Venice was a centralised state with a sophisticated administrative apparatus and an established standing fleet by at least the late-thirteenth century. Furthermore, it could rely on the Venetian Arsenal, a complex of shipyards and armouries" (Janžekovič, 2020, P. 184).

Janžekovič gives a detailed historiographical overview of the concept of the fiscal-military state as coined by Brewer. He argues that the idea could not be described as distinctively British, as seen by his assertion on Venice above. Therefore, alike Janžekovič, who has questioned the concept of the fiscal-military state as being defined by Britain in the 18th

century. This thesis demonstrates clearly that there are elements of this concept earlier within the restoration navy between 1660-1688.

Firstly, we have seen the improvement of administrative procedures and record keeping within this period evidenced within all three case studies. By using not only the Duke of York's instructions for the duties of officers within the navy, but also additional source material accessed showing how Pepys, Coventry and the Duke of York followed up on these instructions and ensured that employees within the navy were following administrative protocol including record keeping. The growth in record keeping in the 18th century was a factor in the definition of Britain being a 'fiscal-military state' (Brewer, 1989, p. 14).

Additionally, Pepys' career also clearly demonstrates attempts at ensuring the smooth procurement of financing for the navy. We see numerous examples of him working hard to maintain good credit for the navy, including sacrificing his salary to ensure the future ability for the navy to receive credit for expenditure (IOHR, Vol 97, 15).

Additionally, we see his introduction of numbered bills for payment in course, which were introduced to maintain the good credit of the navy to be able to secure future financing (Pepys, 1665, as cited in Further correspondence of Samuel Pepys, 1929).

It could also be argued that Pepys' political career as an MP helped support the procurement of financing for the navy and as such contributes to the concept of a 'fiscal-military state'. As discussed within section 7.3, Pepys joined parliament to be able to sway parliamentary opinion and maintain financing for the navy. This notion set a precedent with his successors until 1830 (Davies, 2017, p. 369).

8.3 Overview

The sources analysed within each of the case studies demonstrate a clear re-occurring and debilitating problem; the lack of financial support afforded to the navy, on top of the inherited debt from the commonwealth era. Pepys' case study in particular focuses upon the crisis of naval finances during this period.

Numerous sources contain letters detailing their financial situation (ADM/106/384/421, ADM/106/292/94B, ADM 106/332/319, ADM 106/383/87 & Pepys, 1665, as cited in *Further correspondence of Samuel Pepys*, 1929). This is compounded by the modern analysis undertaken in 1953 by Coleman, who ascertains that undesirable employment within dockyards was due to the unreliability of payment of men.

This research also addressed the historiography relating to the characters of the Duke of York, William Coventry and Samuel Pepys.

James, Duke of York is either seen as an able military commander and expert in naval matters or as an immoral philanderer who focused on entertaining and his private pursuits to a far greater degree than his professional life. This thesis disputes this notion. The Duke of York case study clearly demonstrates that he was hard working and capable. His love life is irrelevant to his professional conduct. This researcher does not deny the existence of scandal within his private life, but instead asserts that this does not diminish his capacity as a military leader

Noted historian, Turner, declares that James' ministers did most of his work. He theorises that James was merely a figurehead for authority. Tanner opposes this by stating that the Duke of York held great attention to naval detail. This researcher proposes that Turner's

assertion is unfair, and additionally, this research demonstrated that Turner contradicts himself. Following his declaration that James' minister did most of his work, he also states that in the context of the Second Dutch War, Turner observes that "James spent the whole of his days & the greater parts of his nights with that part of the fleet which were being equipped in the Thames" as well as spending time at Portsmouth and Chatham Dockyards (Turner, 1950, p.77).

There is also debate regarding the character of William Coventry. The overwhelming consensus amongst historians is that William Coventry had superior administrative skills and was the mentor that guided Pepys through his early years in office. Shelley, Kohlman, Vale, Pool, Clarke and Pepys are all very complimentary of Coventry's professional attributes (Shelley, 1939, p. 179, Kohlman, 2010, p.565, Vale, 2010, p.107, Pool, 1974 & Clarke, 1816, p. 433). In reality, only a few sources are overtly negative towards Coventry. One negative source is his contemporary peer Clarendon; of whom Vale has managed to debunk all of his allegations of professional misconduct and placed this conflict within the sphere of professional rivalry. However, Carlyle and Cruickshanks are far more severe in their assessment of Coventry's character, seeing him as greedy and ill tempered (Carlyle, 1912, p. 269 & Cruickshanks, 1954). This research concluded that the character depictions as noted by the Carlyle and Cruickshanks are unfair, due to the primary usage of Clarendon as a source. Of whom, as an adversary of Coventry, cannot be deemed to be impartial.

8.4 Impact of the research

Firstly, as discussed above, this research conducted a thorough literature review and created an original framework, that was subsequently used by this thesis, for the definition of professionalisation. Therefore, this thesis is responsible for the design of a new theoretical framework as well as the novel application of said framework against seventeenth century naval administration. This research has also definitively proven through the use of archival evidence that the Royal Navy between 1660 and 1688 was implementing performance management and management control in order to move towards organizational professionalism. These concepts are seldom applied outside of modern settings, and never before applied historically to the Royal Navy.

This research has for the first time managed to ascertain what the professional role of Coventry was, demonstrating that even though he was not officially a member of the Navy Board and did not have any official job profile disseminated during his tenure, his role was strikingly similar to his Navy Board colleagues. He was clearly working alongside the Principal Officers and treated as a peer. The abundance of primary source analysed within this research proposes that he was primarily financially focused, working towards retrenchment within the navy.

The main literature that existed prior to this thesis included Lee and Kelsey, Cruickshanks and Vale (Lee and Kelsey, 2004, Cruickshanks, 1954 & Vale, 1956). Lee and Kelsey and Cruickshanks both gave general accounts of Coventry's life, of which their accounts of his professional life read like a Curriculum Vitae. They explain what official titles he held and when, with some extra details like what committees he sat on and those that he chaired. Vale's work goes even further, explaining that "it fell to Coventry to execute the wide and ill-defined range of business connected with the ancient prerogatives of that office" (Vale,

1956). However, he also gave general statements, explaining what Coventry was responsible for; employment appointments, the dispensing of justice, the movement of ships and traditional Admiralty jurisdiction. This thesis, for the first time, analyses Coventry's role with technical minutiae. It specifically details the duties he was responsible, using archival evidence to demonstrate examples of the remit of his professional responsibility.

Additionally, prior to this research, no in-depth analysis had taken place into the instructions issued by the Duke of York during his tenure as Lord High Admiral. This research has transcribed multiple editions of these instructions and tracked changes across the time period. In turn, this research has highlighted the entirely financially focused changes that were implemented by the Duke of York.

Moreover, alongside the transcription of the earlier version by the Earl of Northumberland, this research has, for the first time, managed to ascertain which sections were copied from Northumberland's version and which were the addition of the Duke of York and his team. Again, all additions to Northumberland's original instructions were accounting and financially focused, showing the evolving and changing focus of naval administration in the seventeenth century. As far as this researcher is aware, no analysis of the Northumberland instructions has taken place previously, it is only their existence that has been briefly referenced.

Prior to this thesis, the literature that analysed these instructions included Coats and Pool, (Coats, 2000 & Pool, 1996). As discussed in the introduction of this thesis, Coats' research constituted only a broad discussion of some of the larger changes introduced with these instructions. It is a brief reference and not the primary focus of her work.

Additionally, Pool included some references to Navy Board contract regulation between the seventeenth and nineteenth centuries, but again, doesn't analyse the minutiae or the rest of the instructions (Coats, 2000 & Pool, 1996). Whereas this thesis is the first full analysis of the instructions in their entirety, in addition, the first analysis of these instructions with the new framework for professionalisation.

Next, through the analysis of the Pepys case study, this thesis has undertaken novel research regarding the implementation of a financial year. Initially, this research struggled to find definitive descriptions within academia of when the financial year was first used. It appears to be a concept that is pre-supposed by scholars and as such has not received any academic attention.

However, using Jones & Cheney amongst others, this research has been able to ascertain that the notion of a financial year, was not new in the Stuart era. However, it is still noteworthy. This research has shown, for the first time, that the seventeenth century Royal Navy were conforming to a formalised financial structure, attempting to standardise their procedures as well as showing that occasionally they were ahead of the curve, through the use of January as a month to reckon themselves financially.

Additionally, upon reflection of the literature relating to the characters of the Duke of York and William Coventry, this thesis summarised the current historiographical debates and entered its own conclusions. Prior to this research, there were contradicting sources which argues the two different sides to the Duke of York's personality. Was he Scandalous and workshy? Or, was he a diligent and attentive naval leader and administrator?

Additionally, there is a historiographical debate surrounding Coventry's character, was he a beloved, effective, capable and hardworking member of the restoration naval

administration? Or, was he ill-tempered and unpopular? This research has supplemented the current academic arguments and reached its own conclusions. There is a wealth of primary evidence, from state papers, memorandums and diary extracts which detail the diligence to which the Duke of York approached his office. Therefore, this research argues that his private life is irrelevant to the topic, due to his effectiveness as a naval leader.

In a similar way, this research assessed the negative depictions of Coventry, and saw that it was primarily undertaken using Clarendon as a source. The bias of so heavily utilising Coventry's adversary, in the opinion of this researcher, weakens their argument.

Whilst analysing all three case studies alongside one another with the criteria for professionalisation in mind, we can show clear and succinct examples of the restoration administration achieving most of the hall marks of what an organisation needs to be professionalised. As the literature defining professionalisation states; for professionalisation to occur, an organisation needs to be moving towards becoming a professional model. There is no expectation that this should be fully achieved by the end of this research's given time period. As such, even though the navy was still struggling financially, this research can clearly state that the restoration was professionalising between 1660 and 1688.

Finally, Funnell and Chwastiak wrote a special edition editorial of the 'Accounting History' focusing on reminding "us of these arresting features of the military and, thereby, to highlight the rich opportunities for research into matters that are of critical importance to individuals and to nations" (Funnell and Chwastiak, 2010, p.147). They discuss how military force is the driving force behind 'social and political stability', particularly focusing on the English Civil War, with military forces determining who retained political power in

England “Most especially, never again would the Crown be allowed to control the means to finance an army” (Funnell and Chwastiak, 2010, p.148). In turn, due to the expanding reach of the powerful British Empire, this had geographically far reaching consequences/ influence.

Naturally this led to power struggles between the army and state, with the quest for security juxtaposed with lacking efficiency due to financial crisis. Interestingly, Funnell and Chwastiak discuss this in relation to the army from the 18th century, however, this research clearly shows this is also a prevalent factor in the Navy in the 17th century.

Showing, why this research is important because it is expanding the pre-existing literature and knowledge. Funnell and Chwastiak then both state the following;

“In contrast to the army, the navy was not seen to represent a constitutional threat. It had never imperilled parliament or the Nation’s liberty. Thus, accounting for naval spending assumed far less constitutional importance than that of the army, the navy escaping many of the constitutional and financial controls deemed necessary for the army. National caution in dealings with the army and Britain’s insular geographical position ensured the navy’s standing as the pre-eminent service, carrying not only the great bulk of the responsibility for defence but also the nation’s affection. With the navy as the first line of defence it was upon the navy that any defence expenditure must be lavished. Throughout the nineteenth century and into the first decades of the twentieth century the navy and its needs which had long dominated” (Funnell and Chwastiak, p.148).

Although this may be true later, this thesis has proven that the constitutional battle between crown and parliament regarding naval finances was strong in the seventeenth

century. Therefore, this research has all challenged pre-existing historical timescales for political tensions.

8.5 Implications for future research/recommendations

Naturally, whilst undertaking any sizeable research project, researchers frequently have to neglect avenues of enquiry. Without this, a PhD would necessitate numerous volumes and be unattainable in the given time parameters. The clearest avenue that has not been followed by this thesis, is the role of King Charles II in the restoration administration. Charles II would benefit from an individual research project, undertaken with a similar historiographical enquiry as the Duke of York. Because, alike the Duke of York, he is often praised as being expert in naval matters. But the extent of his involvement is largely unaddressed, in favour of his personal life. Whilst preliminary enquiries were made into his involvement, it was found that within the currently literature, reference to his naval professional responsibilities was far too sparse and as such would necessitate significant archival enquiry. Therefore, when this thesis was selecting case studies, the researcher chose to pursue Coventry, Pepys and the Duke of York because they were the most logically connected individuals. This was because the primary evidence displays that they worked together closely, whereas Charles II was far more detached from Coventry and Pepys than the Duke of York was.

Additionally, in order to focus on the new data relating to professionalisation, this thesis chose to only briefly analyse the life of Samuel Pepys. Unlike Coventry, as one of the most popular names associated with seventeenth century England, there is already an

abundance of literature relating to his life. This thesis chose not to pursue all of these avenues, in particular this research did not explore Pepys' private life. Although this is undoubtedly an interesting topic, it is already the topic of many research papers, and it was felt that approaching this area would cause the thesis to go too far off topic.

Therefore, these un-explored avenues would lead to exciting future research projects.

Additionally, not only would an advanced analysis of the role of Charles II in professionalising the Royal Navy constitute an exciting subsequent research project, but it would benefit from receiving the application of the original professionalisation framework, as conceptualised by this researcher and applied to this research.

Additionally, this frame could be applied to other time periods relating to naval history, for example the era in which the Earl of Northumberland's instructions were issued before the English Civil War.

Finally, this research has been applying modern terminology to historical concepts.

Previously, it was felt that concepts such as management control were new and relevant only in a contemporary context. Therefore, future research could explore this in different historical organizations (or current organizations but in a different time period) or within the Royal Navy in an earlier time period.

Appendices

Appendix One- Stuart Family Tree

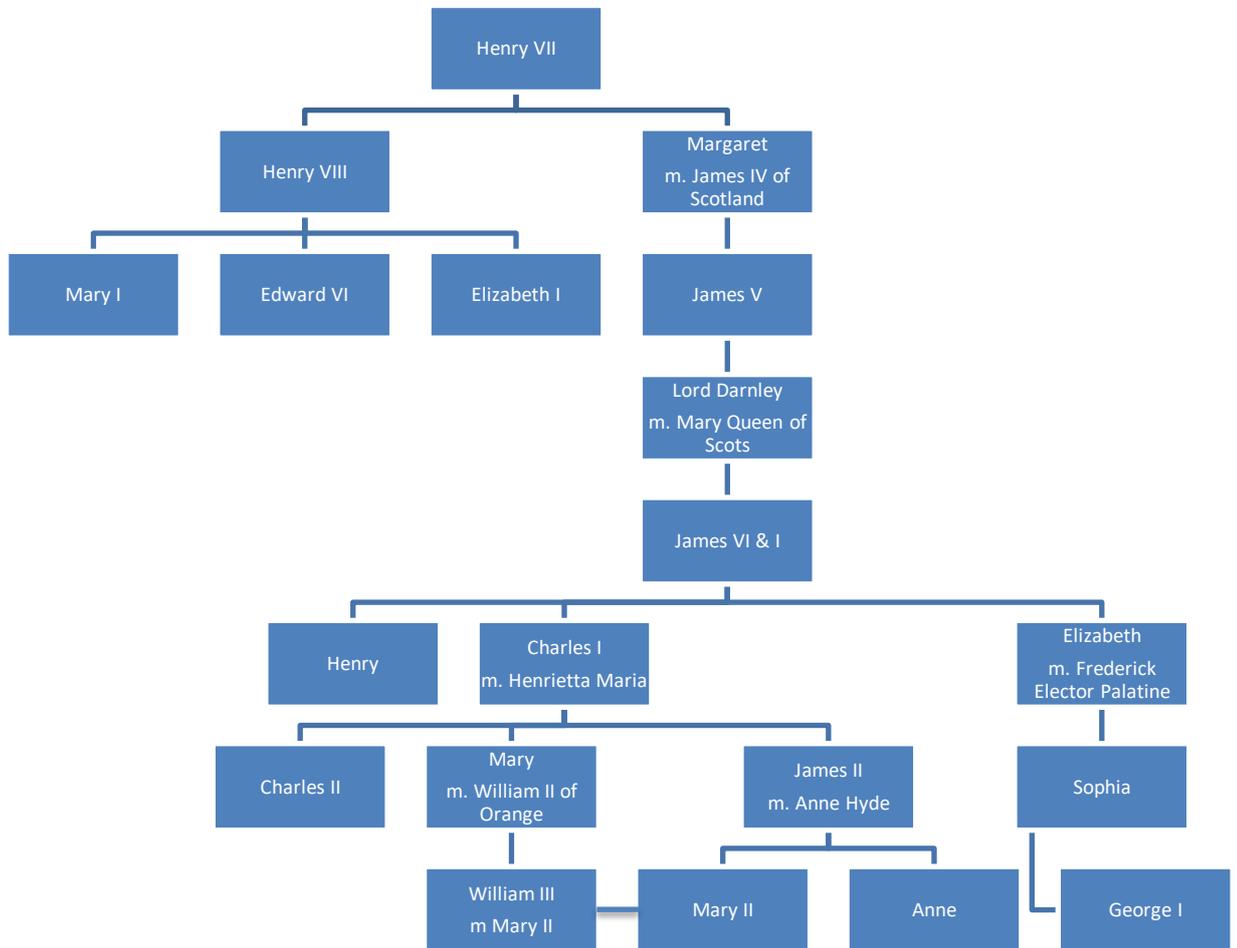


Figure 9- A family tree demonstrating the succession of the Tudor and Stuart monarchs (Worden, 1986, p. 6).

Appendix Two- Ethics Review Certificate



Certificate of Ethics Review

Project Title:	The role of the naval purser in the development of accounting between 1660-1810
User ID:	705385
Name:	Samantha Sudbury
Application Date:	14/09/2016 15:43:32

You must download your certificate, print a copy and keep it as a record of this review.

It is your responsibility to adhere to the University Ethics Policy and any Department/School or professional guidelines in the conduct of your study including relevant guidelines regarding health and safety of researchers and University Health and Safety Policy.

It is also your responsibility to follow University guidance on Data Protection Policy:

- General guidance for all data protection issues
- University Data Protection Policy

You are reminded that as a University of Portsmouth Researcher you are bound by the UKRIO Code of Practice for Research; any breach of this code could lead to action being taken following the University's Procedure for the Investigation of Allegations of Misconduct in Research.

Any changes in the answers to the questions reflecting the design, management or conduct of the research over the course of the project must be notified to the Faculty Ethics Committee. **Any changes that affect the answers given in the questionnaire, not reported to the Faculty Ethics Committee, will invalidate this certificate.**

This ethical review should not be used to infer any comment on the academic merits or methodology of the project. If you have not already done so, you are advised to develop a clear protocol/proposal and ensure that it is independently reviewed by peers or others of appropriate standing. A favourable ethical opinion should not be perceived as permission to proceed with the research; there might be other matters of governance which require further consideration including the agreement of any organisation hosting the research.

Governance Checklist

A1 - Brief Description Of Project: This is an interdisciplinary project between history and accounting and financial management. I am researching via archival data (that is available within the public domain) whether the navy had a significant impact on the field of accountancy.

A2 - Faculty: PBS

A3 - Voluntarily Refer To FEC: No

A5 - Already Externally Reviewed: No

B1 - Human Participants: No

Certificate Code: 3DF0-49E7-5A03-ABC9-88BF-C9B0-081E-4938 Page 1

HumanParticipantsDefinition
B2-HumanParticipantsConfirmation: Yes
C6-SafetyRisksBeyondAssessment: No
D2-PhysicalEcologicalDamage: No
D4-HistoricalOrCulturalDamage: No
E1-ContentiousOrIllegal: No
E2-SociallySensitivelssues: No
F1-InvolvesAnimals: No
F2-HarmfulToThirdParties: No
G1-ConfirmReadEthicsPolicy: Confirmed
G2-ConfirmReadUKRI OCodeOfPractice: Confirmed
G3-ConfirmReadConcordatToSupportResearchIntegrity: Confirmed
G4-ConfirmedCorrectInformation: Confirmed

Appendix Three- UPR16 form

Research Ethics Review Checklist

Postgraduate Research Student (PGRS) Information		Student ID: 705385
PGRS Name:	Samantha Middleton	
Department:	Business School	First Supervisor: Dr Lisa Jack
Start Date: (or progression date for Prof Doc students)	October 2015	
Study Mode and Route:	Part-time <input type="checkbox"/> Full-time <input checked="" type="checkbox"/>	MPhil <input type="checkbox"/> MD <input type="checkbox"/> PhD <input type="checkbox"/> Professional Doctorate <input type="checkbox"/>
Title of Thesis:	The Professionalisation of the Royal Navy: 1660-1688	
Thesis Word Count: (excluding ancillary data)	89,693	

If you are unsure about any of the following, please contact the local representative on your Faculty Ethics Committee for advice. Please note that it is your responsibility to follow the University's Ethics Policy and any relevant University, academic or professional guidelines in the conduct of your study

Although the Ethics Committee may have given your study a favourable opinion, the final responsibility for the ethical conduct of this work lies with the researcher(s).

UKRIO Finished Research Checklist:

(If you would like to know more about the checklist, please see your Faculty or Departmental Ethics Committee rep or see the online version of the full checklist at: <http://www.ukrio.org/what-we-do/code-of-practice-for-research/>)

a) Have all of your research and findings been reported accurately, honestly and within a reasonable time frame?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
b) Have all contributions to knowledge been acknowledged?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
c) Have you complied with all agreements relating to intellectual property, publication and authorship?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
d) Has your research data been retained in a secure and accessible form and will it remain so for the required duration?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
e) Does your research comply with all legal, ethical, and contractual requirements?	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>

Candidate Statement:

I have considered the ethical dimensions of the above named research project, and have successfully obtained the necessary ethical approval(s)

**Ethical review number(s) from Faculty Ethics Committee
(or from NRES/SCREC):**

3DF0-49E7-5A03-ABC9-
88BF-C9B0-081E-493

If you have *not* submitted your work for ethical review, and/or you have answered 'No' to one or more of questions a) to e), please explain below why this is so:



**Signed
(PGRS):**

Smid

Date: 11.9.2020

Appendix Four- NVIVO stills

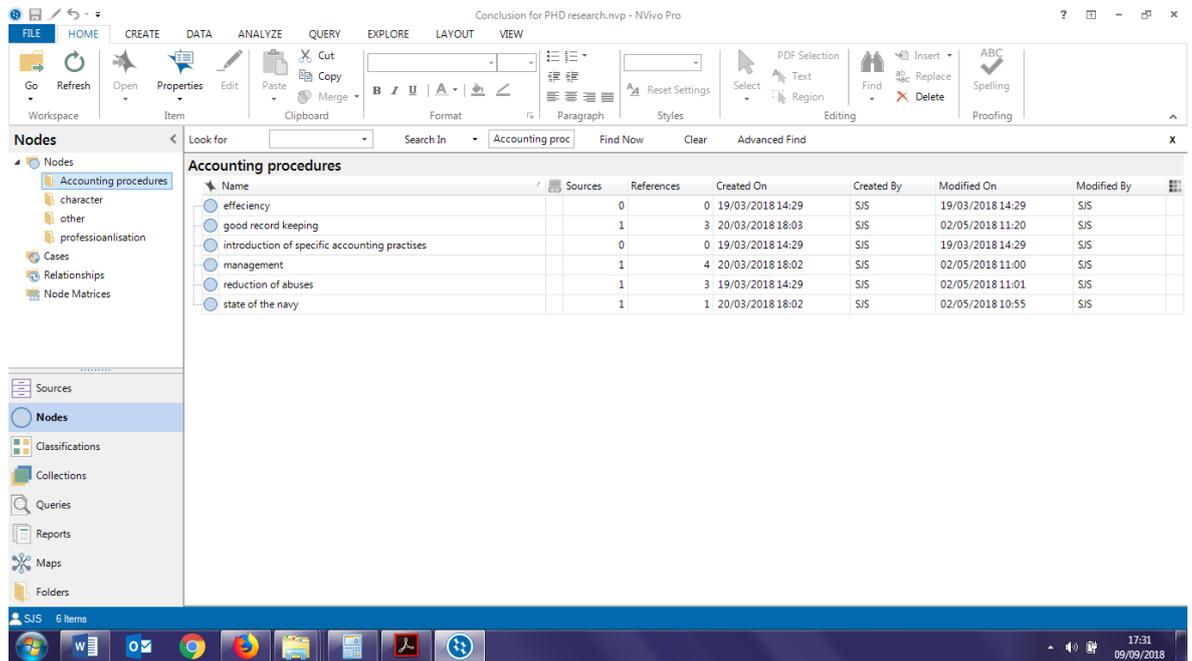


Figure 10- A screen shot taken from NVIVO demonstrating the use of Nodes

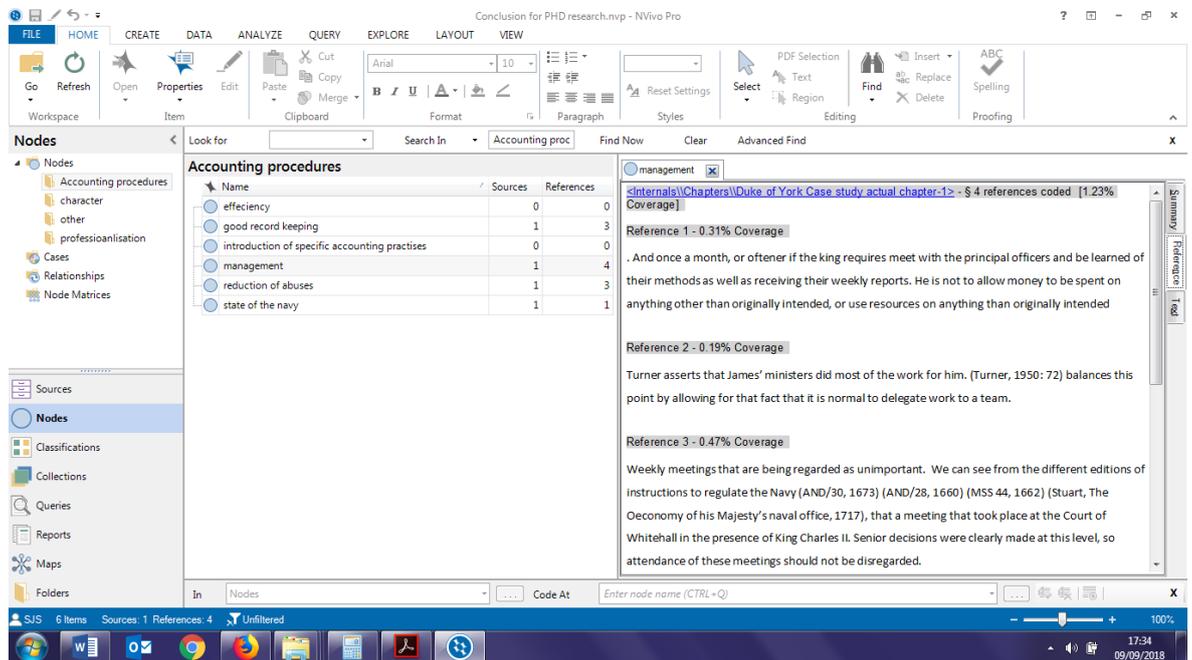


Figure 11- A screen shot of NVIVO demonstrating examples of data under a node.

Appendix Five- A table demonstrating the Royal Navy vessels in commission each year, specifying what rate of ship (1559-1602)

	1 st	2 nd	3 rd	4 th	5 th	6 th
1559	-	-	-	2	4	-
1560	-	-	-	-	-	-
1561	-	-	1	1	2	-
1562	-	2	4	1	5	-
1563	2	1	9	1	7	4
1564	-	-	1	2	3	1
1565	-	-	-	2	-	-
1566	-	-	-	1	2	-
1567	-	1	-	1	1	-
1568	-	-	2	1	1	-
1569	-	3	4	2	2	-
1570	-	3	3	3	2	-
1571	-	-	-	2	1	-
1572	-	-	-	3	2	-
1573	-	1	1	3	1	-
1574	-	-	-	2	1	-
1575	-	-	-	2	1	-
1576	-	1	3	2	2	1
1577	-	1	2	2	-	-
1578	-	2	3	1	-	-
1579	-	1	3	3	1	-
1580	-	1	6	2	1	-
1581	-	-	2	5	1	-
1582	-	-	1	2	1	-
1583	-	-	-	2	1	1
1584	-	-	-	2	1	1
1585	-	1	2	4	-	-
1586	-	3	1	4	1	7
1587	-	3	3	5	3	6
1588	5	10	5	3	7	3
1589	-	4	2	4	2	4
1590	-	8	4	6	2	5
1591	-	8	4	2	2	4
1592	-	2	4	2	2	3
1593	-	1	3	2	2	2
1594	-	1	3	1	1	4
1595	-	4	4	1	2	3
1596	4	9	5	3	2	1
1597	6	11	6	1	2	2
1598	-	5	5	2	2	4
1599	6	10	6	2	2	7
1600	2	2	5	1	1	5
1601	2	11	3	1	2	3

Table 11- A table, taken from Oppenheim, demonstrating the Royal Navy vessels in commission each year, specifying what rate of ship (1559-1602) (Oppenheim, 1988, p. 118).

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