

## **It's a gift – Samuel Pepys and Sir William Warren, an account of gifts, bribes and kickbacks.**

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### **Purpose**

This study aims to investigate an individual's boundary crossing with regard to bribery, gifts and favouritism in rewarding contracts. Samuel Pepys's diary was written in the 17<sup>th</sup> century and through detailed accounts gives insight into his inherent professionalism and his negative opinions around bribery, but also his acceptance of 'gifts', and awarding of contracts to 'friends'.

### **Design/methodology/approach**

The research uses a narrative approach to study a detailed and reflective personal diary identifying the diarist's self-exploration and attitudes around the receipt of gifts and the awarding of contracts. This microhistory is presented with a narrative account of a case study of the relationship between the diarist, Pepys and a supplier, Sir W. Warren.

### **Findings**

The diary illustrates how Pepys crosses these boundaries and how the lack of accountability within his role enables him to do this. This detailed study enables answers to questions that with time, legislation and lack of acceptability, have become more difficult to ask and to answer, about the crossing of boundaries and ethical decisions around the acceptance of bribes and kickbacks.

### **Originality**

A contribution of this paper is the use of a diary, at least a diary as self-reflective as Pepys's written up as a narrative account. The use of a detailed diary in an accounting microhistory of this nature gives insight and assists in answering difficult to ask questions around personal motivations for bribery and corruption and contributes in this area. The research contributes in developing research around boundaries and the corruption equation using the insight gleaned from this narrative account.

## **1. Introduction**

In spite of global co-operation and widespread legislation bribery and corruption still represent a major risk to business and to corporate governance. Indeed, Transparency International (2021) note that 'corruption erodes trust, weakens democracy, hampers economic development and further exacerbates inequality, poverty, social division and the environmental crisis' defining corruption as 'the abuse of entrusted power for private gain'. The Organisation for Economic Co-operation and Development (OECD, 2018, p.2) views corruption as 'the abuse of a public or private office for personal gain' Corruption includes bribery, favouritism, fraud, collusion, embezzlement and extortion. Research in this paper investigates the motivations for bribery, other similar payments and favouritism in awarding contracts. The paper seeks insight by exploring an individual's motivation to be active in

bribery via personal diaries where he describes the acts of bribery, the receiving of gifts and kickbacks, favouritism and friendship with suppliers.

The diarist is Samuel Pepys (hereafter, Pepys), whose diary was written in the ten years from 1660 to 1669. The diary is a daily account of historic events and everyday life in 17<sup>th</sup> century London and these aspects of the diary are often studied. The diary was written in shorthand, it is surprisingly frank, forthright and contains motivations and personal insights.

From 1660, Pepys was Clerk of Acts of the Navy Board, the secretary or registrar of the Navy Board and one of the Navy's principal officers, equal in rank to the other commissioners (Delphi, 2015) of the Royal Navy in England (hereafter, the Navy). Pepys held this rank throughout the period of the diary, subsequently becoming Secretary to the Admiralty in 1673. In August 1662 he was appointed as one of the Commissioners for the affairs of Tangier and due to the incompetence of the previous incumbent soon became treasurer to the commission. These roles gave him a powerful position in terms of the issuing of contracts for supply of goods to the Navy, and as he notes in the diary a lack of accountability around the issuing of these contracts.

Whilst many scholars have studied the diary and the insight this gives us into the life and times of Pepys, few have considered his attitudes to business, professionalism, the role of accounting and accountability, with a forward-thinking attitude which enabled his achievements (McBride, 2020). Pepys's diary gives insight into the important events of the Stuart times, but also into the development of his position in the Navy. In 1660, with the aid of his patron Lord Montagu<sup>1</sup>, Pepys became Clerk of Acts in the Navy and in this position gradually took on a central role in its maintenance and modernising. With Pepys's assistance the Navy became permanently established, previously the Navy was set up when needed for fighting and disbanded after wars. In his role Pepys was involved in ensuring contracts were in place to build and repair ships to ameliorate the Navy's fighting power as well as in the everyday tasks of paying seamen's wages and ensuring sufficient supplies. In this Naval administrator role, Pepys had a constant battle with a lack of funds within the Navy, his diary often refers to his attempts to reduce corruption and to finding ways to control expenditure. However, whilst critical of those who accepted bribes, he became rich from monies and gifts received outside of his Navy salary. Early on Montagu had explained to him that 'it was not the salary of any place that did make a man rich, but the opportunities of getting money while he is in the place' (Diary, 13th August 1660), although through the diary, Pepys claims himself to be a moral man who would never cheat his master the King.

Pepys finished his diary in 1669, due to failing eyesight; he thought he was going blind and only wrote official documentation after that. His career continued to progress, he was Secretary to the Admiralty from 1673 to 1679 and in 1684 became what later would be called Secretary of State for the Navy (Bering, 2007). Pepys thrived in the Navy, he fought against general mismanagement and corruption, campaigned for additional Government funding and assisted in ensuring the success of the Navy.

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<sup>1</sup> Sir Edward Montague, Earl of Sandwich (1625-1672) was Pepys's benefactor and patron. Pepys often refers to him in the diary as 'My Lord'. He was Commissioner of the Admiralty and suggested Pepys for the role of Clerk of Acts in the Navy.

This research explores Pepys's relationship over the ten years of the diary with a supplier of masts to the Navy, Sir William Warren (hereafter Warren). This is a microhistory, a case study and a reflective account of an individual who charts both the bribes he receives and kickbacks he earns. The research is presented as the historic narrative of a friendship with a supplier and favouritism in supplying him with contracts. It is an exploration of self-interest resulting in the crossing of boundaries and examines the lengths Pepys goes to, to avoid admitting accountability, often even to himself. It is noted that this was a different time when bribery may have been a more normal part of the social fabric of society and business, which would assist with the honesty of the diary for analysis as an insightful account. It is now generally agreed that bribery undermines equity, efficiency and integrity in the public sector, as it can influence who gets the contract, the terms of the contract and adds to the cost of the service. It would appear from Pepys's diary that bribes may have been relatively common place in business in the 1600s, although still unacceptable, Pepys himself condemns the practice, thus giving us insight into how and why he crosses his boundary into accepting 'gifts' and giving contracts to favourites.

The organisation of this paper is as follows. This introduction, outlines the objectives of the paper and introduces Pepys, with a brief resume of his diary and career, it also explains his roles in the Navy and provides a background, with some brief details of the period, in order to contextualise the article. The second section then outlines the analytical framework, starting with a brief overview of research relating to bribery, corruption, individuals and accountability, including introducing the corruption equation which is used as a theoretical lens. Then there is an exploration of research relating to boundaries and an explanation of the relevant methodology and method. The third section presents Pepys's initial opinions on bribery and corruption followed by a historical narrative including some diary entries relating to the relationship between Pepys and Warren. In the fourth section, this narrative account is analysed in themes relating to bribery and corruption via the corruption equation. The corruption equation being revisited with the insight of this individual's detailed account. These aspects are investigated mainly through Pepys's diary, but also through correspondence and other archives that exist relating to him. Finally, the conclusion is provided, which also outlines further areas for research.

## **2 Analytical Framework**

### ***Bribery and Corruption***

Corruption within business often occurs in the form of bribery, which is defined as 'an offer or receipt of any gift, loan, fee, reward or other advantage to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust in the conduct of the enterprise's business.' (CARE, 2019 p.1). Bribery is differentiated from gifts of facilitating payments, which are payments made to ensure workers complete a routine task which is part of their usual duties. The boundaries relating to what may be seen as reasonable for gifts and what may be seen as bribery are blurred. These depend on factors such as the relative amount of the payment, compared to earnings and the absolute amount. Bribes can determine who gets a contract, also the details and terms of the contract.

Klitgaard (1998) suggests that corruption is increased by monopoly power and discretion, and is reduced by accountability or good governance. When governance limits the monopoly power of government officials issuing permits, distributing licenses, granting concessions or

contracts etc. then this helps make officials more accountable and should assist in reducing corruption. This can be shown as an equation as follows:

$$C = M + D - A$$

Where:

C represents corruption

M represents the monopoly on granting of favours

D represents discretionary powers

A represents accountability.

The equation shows that the more opportunities for granting of favours (M) exists, the larger will be the corruption. Similarly, the greater the discretionary powers (D) granted to administrators, the greater will be the corruption. However, the more administrators are held accountable (A) for their actions, the less will be the corruption.

Accounting, auditing and accountability literature in the area of corruption, focuses mainly on the role that accounting has as a monitoring control for the prevention and detection of corruption (Everett, Neu and Rahaman, 2007, Ferry and Lehman, 2018, Johnston, 2015, Roberts, 2015), with accounting producing visibility, setting standards and attempting to shape the ethics of individuals (Neu, Everett and Rahaman, 2015, Sikka and Lehman, 2015). The research is top down, country/state/global level often quantitative explorations of the issues (Sargiacomo, Ianni, D'Andreamatteo, Servalli, 2015).

Tavits (2010) argues that whilst economists and political scientists have researched and interpreted cross-national differences of the levels of perceived corruption, research has mainly focused on aspects of structure.

Knights (2021) highlights that history offers important insights to the study of corruption (Kroeze, Vitória and Geltner, 2018), quality of government (Knights, 2015) and fraud due to incompetence (Antonelli, Coronella, Cordery, and Verona, 2021). Knights (2014) develops ideas from Hayton (2002) to examine parliamentary corruption, noting the political motivations behind criticisms of Pepys and campaigns against corruption. Observing that this was part of a larger story of officeholding, public interest, patronage and a culture of gift giving that needs more investigation with calls for an historical examination of these ideas to provide insight, a chronological charting to investigate 'old corruption' the systems in office holding, of sinecures, pensions, rewards and government contracts. The public corruption defined by Johnston as 'the abuse ... of a public role or resource for private benefit' (Johnston, 1996). Knights (2019) does this, charting corruption from the sixteenth to the nineteenth centuries, a period of change, noting that corruption was part of the formation of the state, the empire, the market, and the law. With the development of definitions of when gifts were acceptable in office, and State contracts with private agents for public goods. Again though, he is examining State level corruption rather than individual motivations for corruption, as do most other scholars in this area (eg Cawood, 2020, Ceva, 2018, Ceva and Ferretti, 2021, Graham, 2015). This paper builds on this previous research, it investigates individual motivations, experiences around boundary crossing, corruption, and the receipt of gifts and kickbacks. The research accesses Pepys's diary to produce a narrative account of

corrupt practices and the acceptance of gifts and bribes, using this to obtain insight into these practices to seek individual motivations and inform current investigations of corruption and the corruption equation. The research in this paper focuses on individual choice using a historical study to understand the past, leading to ‘comprehension of the present and foresight for the future’ (McBride and Verma, 2021 p 1). Historical accounting research uses a variety of theoretical insights to aid understanding (Carnegie, McBride, Napier and Parker, 2020), the corruption equation is used as a theoretical lens for this account, presented here as a case study, a narrative historical account of Pepys receipt of gifts/bribes from the supplier Warren and of the resultant giving of contracts to this supplier.

### ***Boundaries***

In organisations, boundaries show what is controlled by the business and define the limits of the business physically, financially and legally (Llewellyn, 1998). Boundaries mark what the business can and cannot control (Pfeffer and Salancik, 1978) they show the business as an organised entity (Llewellyn, 1994). Boundaries mark areas of professional competence and expertise, where actors carry out activities that differentiate them from other groups, thereby legitimising or monopolising their knowledge (Gieryn, 1983, 1999; Messer-Davidow, Shumway and Sylvan, 1993). Boundaries have been implicated in examining the professions (Abbott, 1988; Fournier, 2000; Larson, 1979; Llewellyn, 1998) and in examining institutional and organisational change (Suddaby et al., 2007; Zietsma and Lawrence, 2010; Malsch and Gendron, 2013). Muzio and Kirkpatrick (2011) observe that recent professional projects have attempted to influence, and take over organisational places, policies and processes. Whilst many studies examine boundaries in a variety of disciplines (Lamont and Molnár, 2002), Hazgui and Gendron (2015) call for research that investigates the way that boundary changes are introduced, resisted, and negotiated by actors seeking to secure their role and status in their regulatory systems. Accordingly, this paper seeks to investigate an individuals’ boundary setting and breaking, whilst acknowledging that boundaries and the ethics around boundaries are embedded in historical and cultural backgrounds (Hartman, 2020; Liu, 2008, 2015).

Llewellyn (1994 p.4) observes that, ‘The boundary between the organization and society being experienced most directly by individuals as the division between their public and private lives.’ This study presents a narrative of an individual, investigating his reflections around ‘boundary making and breaking’ with emphasis on the accountability involved for this individual and his organisation. The notion of boundaries is particularly relevant as the actor, with a prominent role in the accountability of the organisation, engages in strategic behaviour, whilst trying to secure a prominent role, experiencing role conflict as he proceeds to accept bribes, give bribes and ensuring contracts go to those offering the most generous gifts. Whilst on an individual basis, this involves experimentation (Malsch and Gendron, 2013) whereby activities, and practices in his role are proposed and adopted on a tentative basis initially, these link with the cultural and institutional context (Hancher and Moran, 1989). The empirical focus is in a local context, this allows an investigation of an individual’s perceptions, his direct account through a very detailed and open diary, the research forming a reflective account of his personal experience.

### **3. Research method of the study based on Pepys’s diary**

This paper uses a people-oriented approach to study boundary crossing and accountability, via a microhistory (Atkins and McBride, 2022). This historical method considers small groups and individuals, aiming to discover actions, ideas, practices, beliefs and impacts that would remain undiscovered with larger more general approaches to history (Carnegie and McBride, 2022). The microhistory method enables historians to perceive of the lived experience of people and explores how individuals interacted with each other and with those wider economic, social structures and issues, this is generally presented in a narrative form. The method has its basis in work in the field of anthropology (eg Geertz, 1972, 1973). The study investigates a cultural phenomenon from the viewpoint of the subject of the study. This approach aims to retain the uniqueness of the individual experiences which contributes to the whole, ensuring a fuller explanation of the whole, a 'thick description' (Geertz, 1973, p. 312). Thick description, an in-depth description of the human experience, includes describing the context of behaviours as interpreted by the actors, in order for it to be understood by others. The method requires the lived human experience to be included, with social structures being interpreted by means of these experiences. It is a method which seeks "to draw large conclusions from small, but very densely textured facts" (Geertz 1973, 321). This study explores a diary written by the actor and focuses on their own perspective.

In this research Pepys's diary is examined and written up as a narrative account of his experiences, around the contemporary ideas of gifts, bribes and kickbacks. It is suggested that a diary as self-reflective as this is the closest we can get to being there, or in the time. Qualitative research involves examining the behaviour of those taking part in a particular social situation, its strength is in understanding the individual's own interpretation of the behaviour. Studies of current practice often use participant observation, with the researcher participating and documenting, in detail, the social interactions and perspectives of the participants, in order to understand these in the context. In a historical context the next best thing to this is a detailed diary, whereby the actor tells their biographical story using self-reflection and writing. In this way the researcher reading this can connect anecdotal and personal experience to wider political, cultural and social meanings and understandings. Showing "people in the process of figuring out what to do, how to live, and the meaning of their struggles" (Bochner & Ellis, 2006, p. 111) as "Social life is messy, uncertain, and emotional. If our desire to research social life, then we must embrace a research method that, to the best of its/our ability, acknowledges and accommodates mess and chaos, uncertainty and emotion" (Adams, Holman Jones and Ellis, 2015 p.22). Pepys often uses his diary as a self-reflective form of writing and this gives us insight to his world and the world of business in the 17<sup>th</sup> century. The diary explores his journey crossing a boundary, he starts off very negative about bribes and gift giving, but soon accepts gifts and kickbacks himself, justifying this whilst noting the lack of accountability in his role.

The paper presents Pepy's observations and experience in a narrative form, as a story, as a meaning-making enterprise (Maréchal, 2010). Narrative inquiry as a method has an underpinning philosophy of showing real people in real environments via the illustration of their stories. The researcher illuminates the meanings of the events that make up these personal stories. Historians narrate the past (Munslow, 2007), these can be stories with aims (Hillis Miller, 1974), with the story being the way of interpreting the past. Carr (1986) looks at the structure of time and relates this to three key elements of human experience –

significance, value and intention of the narrative of history. The story is essentially the philosophy of history (Carr, 1986).

Narrative history as a method of writing history in a story-based way, tends to be based on reconstructing a series of events, or a microhistory (Ginzberg, 1993). This is carried out in one of two ways, the traditional narrative is event driven and centres on individuals and their actions and intentions, the narrative is chronological. Modern narrative history on the other hand includes background ideas and can break from the chronological narrative to share these. The argument for this is that a traditional narrative tends to dwell on what happened and not sufficiently on how and why. The argument for a traditional narrative is that it focuses and does not distract with minor events that had little effect on the sequence of history. This paper uses a mainly traditional approach to tell the events chronologically and show the gradual crossing of boundaries. Narrative inquiry in history studies the experiences of the past and the way of thinking through storying (Clandinin & Connelly, 2000). The method of narrative inquiry is used in literary studies, human and social sciences and views the stories of people as sources of knowledge (Gergen, 2004, 2015; Goodson and Gill, 2011; Hyvarinen, 2010) and the inquiry allows for the importance of emergent aspects of a study (Creswell, 2015; Morgan, 2008). Stories that are told within the narrative research approach can be interpreted within a theoretical framework (Gudmundsdottir, 2001). This paper presents a narrative of the events in Pepys diary, then analyses these via the corruption equation which it then develops.

#### **4. Historical Narrative**

##### **Pepys's initial opinions on bribery and corruption**

Knights (2015) observes that Pepys knew corruption when he observed it in others and yet his own wealth was substantially higher than his salary and he claimed bribes were lawful presents from friends (Knights, 2014). Pepys takes great pains within his diary to justify why gifts of food, money and other things were gifts from friends rather than bribes for work being directed towards these friends. Within the diary Pepys often refers to his own receipts as gifts, but those of others as bribes. He observes in condemning tones, of Richard Coling that, 'his horse was a bribe' (Diary<sup>2</sup>, 30<sup>th</sup> July 1667), but he himself had previously been in receipt of 'a very pretty mare' (5<sup>th</sup> August 1664) sent to him by William Warren, a supplier of masts. In the same diary entry, he notes of Coling that 'his boots a bribe', again previously having received pairs of gloves from the same supplier (10<sup>th</sup> February 1660) including a pair with 'forty pieces in good gold' ie money as a gift/bribe, wrapped inside them (2<sup>nd</sup> February). He witheringly notes that he is invited by Colling, 'to taste of his bribe wine' (30<sup>th</sup> July 1667), again he has previously received wine as a gift, 'my Lord had given him order to give me the dozen of bottles' (2<sup>nd</sup> January, 1660).

On 13<sup>th</sup> June 1663 Pepys acknowledges a bribe<sup>3</sup>. When he talks of bribes there is contempt for

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<sup>2</sup> The paper uses *The Diary of Samuel Pepys*, Wheatley, H. (ed.) (10 volumes, 1893-9), for the online edition ([www.pepysdiary.com](http://www.pepysdiary.com)). Where the diary is cited the dates of the quote are in brackets after the quote, hereafter without Diary as a preface.

The text is reliable, compared with *The Diary of Samuel Pepys* Latham, R. and W. Matthews (eds.), which has good notes, although only available in book form, so not so easily accessed, searched and analysed.

the practice, highlighting later the same month the corruption of a colleague and again in 1665<sup>4</sup>. However, previously the same colleague had sent Pepys's wife 'half-a-dozen pairs of gloves, and a pair of silk stockings and garters, for her Valentine's gift' (22<sup>nd</sup> February, 1661) which had been accepted.

In a broadly chronological account or narrative of Pepys relationship with Warren it can be seen how Pepys's initial opinions on bribes change and how he finds himself able to cross the line or boundary to accepting bribes, to granting contracts to those who give him gifts, of favouring his friends and to accepting kickbacks for work directed to these friends. Pepys observes how this is facilitated by the lack of accountability in his role as Clerk of Acts and later in his responsibility for Tangier.

### **A narrative account of the blurred boundaries between gifts (or bribes/kickbacks) and suppliers (or friends).**

#### **Meeting Sir William Warren**

Pepys meets William Warren the timber merchant late in the first year of his role as Clerk of Acts (29<sup>th</sup> December 1660) and again early the next year (8<sup>th</sup> January 1661) through his work with Lord Montagu, Mr Warren has provided wood or 'deals' for Lord Montagu. Pepys tries to meet with him at the Exchange at noon on 8<sup>th</sup> of February, but 'could not meet with him'. However, on the 11<sup>th</sup> of February 1661, he takes Warren with him to the exchange. Soon after that Warren is knighted, Pepys observes 'we had great talk of Mr Warren's being knighted by the King' (17<sup>th</sup> April 1661) and Pepys meets with him again a couple of days later. They talk of the supplies and drink together<sup>5</sup> at the Dolphin, Tower Street (5<sup>th</sup> October 1661) and Pepys notes 'went myself by appointment to the Dolphin, where Sir W. Warren did give us all a good dinner (19<sup>th</sup> December 1661).

#### **Becoming friends**

They spend time together, in the spring of 1662<sup>6</sup>, with Warren sharing information about the timber trade, and inviting him to his home<sup>7</sup> and again just over a week later they talk of Warren's business, but also of 'corruption'<sup>8</sup> and again later that month (30<sup>th</sup> July, 1662). A couple of months later they 'step to a tavern, and there sat and talked about price of masts and other things, and so broke up and to my office to see what business' (8<sup>th</sup> September 1662).

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<sup>3</sup>as a bribe, a barrel of sturgeon, which, it may be, I shall send back, for I will not have the King abused so abominably in the price of what we buy, by Sir W. Batten's<sup>3</sup> corruption and underhand dealing.' (Diary 13<sup>th</sup> June 1663)

<sup>4</sup> 'the corruption of Sir W. Batten' (Diary 27<sup>th</sup> June 1663) 'for now Batten, and in him a lazy, corrupt, doating rogue, will have all the sway there.' (Diary 15<sup>th</sup> Nov 1665).

<sup>5</sup> 'I cleared with Warren for the deals I bought lately for my Lord of him' (Diary 19<sup>th</sup> April 1661)

<sup>6</sup> 'So home, and no sooner come but Sir W. Warren comes to me to bring me a paper.... So we drank a glass or two of wine' (13<sup>th</sup> April 1662)

<sup>7</sup> 'From on board he took me to his yard, where vast and many places of deals, sparrs, and bulks, &c., the difference between which I never knew before, and indeed am very proud of this evening's work. He had me into his house, which is most pretty and neat and well furnished.' (23<sup>rd</sup> June 1662)

<sup>8</sup> 'Sir W Warren did come to me about business, and did begin to instruct me in the nature of fine timber and deals, telling me the nature of every sort; and from that we fell to discourse of Sir W. Batten's corruption and the people that he employs, and from one discourse to another of the kind. I was much pleased with his company, and so staid talking with him all alone at my office till 4 in the afternoon, without eating or drinking all day, and then parted,' (4<sup>th</sup> July 1662)



There is a mixture of socialising and talk of business and contracts, an initial blurring of boundaries.

### **Receiving gifts, discussing business and corruption**

At the beginning of 1663, Pepys receives some gifts. On 10<sup>th</sup> February 1663 he notes, 'This evening Sir W. Warren came himself to the door and left a letter and box for me, and went his way. His letter mentions his giving me and my wife a pair of gloves; but, opening the box, we found a pair of plain white gloves for my hand, and a fair state dish of silver, and cup, with my arms, ready cut upon them, worth, I believe, about 18*l.*, which is a very noble present, and the best I ever had yet'. Pepys calls in at Warren's yard on 15<sup>th</sup> April 1663 and again the following month<sup>9</sup> then the next month they discuss business again, 'Then comes by agreement Sir W. Warren, and he and I from ship to ship to see deals of all sorts, whereby I have encreased my knowledge and with great pleasure. Then to his yard and house, where I staid two hours or more discoursing of the expense of the navy and the corruption of Sir W. Batten and his man Wood that he brings or would bring to sell all that is to be sold by the Navy.' (27<sup>th</sup> June 1663). The gifts and the discussion of contracts are clearly linked in proximity of timing.

### **Contracts**

On 16<sup>th</sup> July 1663, Pepys is 'busy all the afternoon, and among other things made a great contract with Sir W. Warren for 40,000 deals Swinsound, at 3*l.* 17*s.* 0*d.* per hundred', they also discuss this contract at Pepys 'closet', his office, the following day (17<sup>th</sup> July 1663) and later the same month (29<sup>th</sup> July 1663).

In this time business is often transacted at dining and drinking establishments. Pepys and Warren meet at the coffee house (eg 6<sup>th</sup> August 1663, 25<sup>th</sup> August 1663 and 28<sup>th</sup> March 1665), or at taverns to talk of business (eg 8<sup>th</sup> May 1665 and 10<sup>th</sup> May 1665), with Warren often paying (19<sup>th</sup> December 1661 - 18<sup>th</sup> October 1666).

By September 1663, Pepys is 'Thence to Sir W. Warren's again, and there drew up a contract for masts which he is to sell us' (9<sup>th</sup> September 1663) and 'making a great contract with Sir W. Warren for 3,000*l.* worth of masts; but, good God! to see what a man might do, were I a knave, the whole business from beginning to end being done by me out of the office, and signed to by them upon the once reading of it to them, without the least care or consultation either of quality, price, number, or need of them, only in general that it was good to have a store.' (10<sup>th</sup> September 1663). Others are not so keen<sup>10</sup>, but he discusses the 'bargain' of the masts with Warren on 22<sup>nd</sup> September. There is evidence of a lack of accountability.

### **Defending favouritism for contracts**

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<sup>9</sup> 'he and I talked about merchandise, trade, and getting of money. I made it my business to enquire what way there is for a man bred like me to come to understand anything of trade. He did most discretely answer me in all things, shewing me the danger for me to meddle either in ships or merchandise of any sort or common stocks, but what I have to keep at interest, which is a good, quiett, and easy profit, and once in a little while something offers that with ready money you may make use of money to good profit. Wherein I concur much with him, and parted late with great pleasure and content in his discourse,' (Diary 5<sup>th</sup> May 1663)

<sup>10</sup> 'Sir W. Batten, who has in my absence inveighed against my contract the other day for Warren's masts, in which he is a knave, and I shall find matter of tryumph, but it vexes me a little.' (21<sup>st</sup> September 1663)

On 6<sup>th</sup> October 1663 Pepys has to defend the directing of work to Warren, as there are complains of poor timber supplied.<sup>11</sup> He writes a letter ‘Here I staid making an end of a troublesome letter ... an account of our late great contract with Sir W. Warren for masts, wherein I am sure I did the King 600*l.* service.’ (13<sup>th</sup> November 1663). Again, a month later Pepys is required to defend the mast contracts to members of the Navy Board<sup>12</sup>, Pepys acknowledges the ‘contract of masts of Sir W. Warren about which I have had so much trouble’ (16<sup>th</sup> December 1663). Pepys defends Warren later too ‘had some high words with Sir J. Minnes about Sir W. Warren, he calling him cheating knave’ (17<sup>th</sup> February 1665).

### **Business together**

Around this time Pepys talks in his diary of time spent with Warren in ‘admirable discourse’ (25<sup>th</sup> November, 1663), ‘talking of trade, and other very good discourse which did please me very well’ (7<sup>th</sup> December, 1663, also 14<sup>th</sup> December 1663, 29<sup>th</sup> February 1664, 4<sup>th</sup> March 1664, 30<sup>th</sup> March 1664, 2<sup>nd</sup> April 1664, 6<sup>th</sup> April 1664, 2<sup>nd</sup> July 1664, 8<sup>th</sup> May 1665, 7<sup>th</sup> July 1665, 18<sup>th</sup> December 1665). They talk of other colleagues in the Navy Board and plan how they will reduce the objections to the contracts they have drawn up together (29<sup>th</sup> December 1663). Pepys ‘talked long with him good discourse’ (23<sup>rd</sup> April 1664) and ‘meeting Sir W. Warren, with him to a tavern, and there talked, as we used to do, of the evils the King suffers in our ordering of business in the Navy’ (5<sup>th</sup> May 1664). Pepys discusses Navy business with the supplier and friend Warren.

### **Further gifts and a great contract**

There are more gifts from Sir William Warren, on 2<sup>nd</sup> February 1664, a pair of gloves for Pepys’s wife contain forty pieces of gold (a monetary gift/bribe) followed by another contract, ‘making a very great contract with Sir W. Warren for provisions for the yeare coming’ (3<sup>rd</sup> March 1664), later that year ‘At the office till 9 o’clock about Sir W. Warren’s contract for masts’ (19<sup>th</sup> July 1664) and on 21<sup>st</sup> July 1664, Pepys is ‘making a contract with Sir W. Warren for almost 1000 Gottenburg masts, the biggest that ever was made in the Navy, and wholly of my compassing’. The next month Pepys is offered a business deal by Sir W. Warren, a share of his business deals<sup>13</sup>, A couple of days after this he ‘mounted upon a very pretty mare, sent me by Sir W Warren, according to his promise yesterday.’ (5<sup>th</sup> August 1664). The gifts, kickbacks and business deals are consecutively and closely linked.

### **Deserving more**

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<sup>11</sup> ‘Thence we fell to talk of Warren’s other goods, which Pett had said were generally bad, and falling to this contract again, I did say it was the most cautious and as good a contract as had been made here, and the only [one] that had been in such terms. Sir J. Minnes told me angrily that Winter’s timber, bought for 33s. per load, was as good and in the same terms. I told him that it was not so, but that he and Sir W. Batten were both abused, and I would prove it was as dear a bargain as had been made this half year, which occasioned high words between them and me, but I am able to prove it and will.’ (Diary 16<sup>th</sup> October 1663).

<sup>12</sup> ‘So up and to the office, where the greatest business was Sir J. Minnes and Sir W Batten against me for Sir W. Warren’s contract for masts, to which I may go to my memorandum book to see what past, but came off with conquest, and my Lord Barkely and Mr Coventry well convinced that we are well used’ (Diary 15<sup>th</sup> December 1663)

<sup>13</sup> ‘he was willing, if I desired it, that I should go shares with him in anything that he deals in. He told me again and again, too, that he confesses himself my debtor too for my service and friendship to him in his present great contract of masts, and that between this and Christmas he shall be in stocke and will pay it me. This I like well, but do not desire to become a merchant, and, therefore, put it off, but desired time to think of it.’ (Diary 2<sup>nd</sup> August 1664).

Pepys then pushes Warren for more, acting in his own interests ‘with Sir W. Warren about a great contract for New England masts, where I was very hard with him, even to the making him angry, but I thought it fit to do as well just for my owne [and] the King’s behalf’ (12<sup>th</sup> August 1664). He then becomes more direct asking Warren to ‘lend’ him the money he was to receive as a kick back<sup>14</sup>. A couple of days later he describes how Sir W Warren gives him the £100 as a gift rather than a loan<sup>15</sup>. Pepys has a further plan to obtain more kickbacks from Warren<sup>16</sup>, via the Tangier Committee<sup>17</sup>. He wastes no time ‘discoursed with Sir William Warren what I might do to get a little money by carrying of deales to Tangier, and told him the opportunity I have there of doing it, and he did give me some advice ... such as I hope to make good use of, and get a little money by’ (22<sup>nd</sup> September 1664). A short while after this ‘therewith Sir W. Warren to the Coffee-house behind the ’Change, and sat alone with him till 4 o’clock talking of his businesses first and then of business in general, and discourse how I might get money’ (10<sup>th</sup> October 1664). Pepys is revealing in the diary his self-interest rewarded from the business affairs of the Navy.

### **Best friends**

Following this, Pepys discusses his advantageous friendship with Warren, ‘advising him about his great contract he is to make tomorrow, and do every day receive great satisfaction in his company, and a prospect of a just advantage by his friendship.’ (17<sup>th</sup> October 1644). He writes ‘made a very great contract with Sir W. Warren for 3,000 loades of timber’ (18<sup>th</sup> October 1664), on 24<sup>th</sup> October 1664 Pepys is ‘with Sir W. Warren for a while, consulting about managing his contract’ and ‘finished Sir W. Warren’s great contract for timber, with great content to me’ (25<sup>th</sup> October, 1664). Pepys is ‘vexed’ when others act against Warren (10<sup>th</sup> November 1664) and observes later, ‘he having been the best friend I have had ever in this office.’ (5<sup>th</sup> December 1664) having ‘had a great deal of good discourse and counsel from him’ (9<sup>th</sup> January 1665), but again shows self-interest in this ‘with Sir W. Warren 4 hours or more till very late, talking of one thing or another, and have concluded a firm league with him in all just ways to serve him and myself all I can, and I think he will be a most usefull and thankfull man to me’ (6<sup>th</sup> February 1665). Later he notes, ‘he being the friend I have got most by’ (15<sup>th</sup> September 1665), evidencing again the self-interest involved in this relationship.

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<sup>14</sup> ‘went off with Sir W. Warren and took occasion to desire him to lend me 100*l.*, which he said he would let the have with all his heart presently, as he had promised me a little while ago to give me for my pains in his two great contracts for masts 100*l.*, and that this should be it. To which end I did move it to him, and by this means I hope to be, possessed of the 100*l.* presently within 2 or 3 days.’ (Diary 14<sup>th</sup> September 1664)

<sup>15</sup> ‘brought to me, being all alone, 100*l.* in a bag, which I offered him to give him my receipt for, but he told me, no, it was my owne, which he had a little while since promised me and was glad that (as I had told him two days since) it would now do me courtesy; and so most kindly he did give it me, and I as joyfully, even out of myself, carried it home in a coach, he himself expressly taking care that nobody might see this business done, though I was willing enough to have carried a servant with me to have received it, but he advised me to do it myself. So home with it’ (Diary 16<sup>th</sup> September 1664)

<sup>16</sup> ‘to a Tangier Committee, and hope I have light of another opportunity of getting a little money if Sir W. Warren will use me kindly for deales to Tangier, and with the hopes went joyfully home’ (Diary 21<sup>st</sup> September 1664).

<sup>17</sup> Tangier, a Moroccan port opposite Gibraltar, has been a strategic gateway between Africa and Europe since the Phoenicians. Along with Gibraltar it allowed control of access into and out of the Mediterranean. It was ceded to the English fleet, under Lord Sandwich, by the Portugese on 30th January 1662. Much money was then spent on its fortification.

## Networking

Pepys networks with Warren and others who may be of profit to him, with Mr Gifford the merchant (25<sup>th</sup> January 1665, February 1665, ‘at the Coffee-house with Gifford, Hubland, the Master of the ship, and I read over and approved a charter-party for carrying goods for Tangier, wherein I hope to get some money’ (2<sup>nd</sup> February 1665). Pepys dines with Warren and Captain Taylor (13<sup>th</sup> March 1665), later Pepys observes ‘Captain Taylor, who would leave the management of most of his business now he is going to Harwich, upon me, and if I can get money by it, which I believe it will, I shall take some of it upon me’ (8<sup>th</sup> May 1665). On 10<sup>th</sup> May 1665, ‘In the evening by appointment to Sir W. Warren and Mr Deering at a taverne hard by with intent to do some good upon their agreement in a great bargain of planks.’ Previously Pepys had been offered a kickback ‘Deering is content to give me 50*l.* if I can sell his deals for him to the King, not that I did ever offer to take it’ (15<sup>th</sup> Dec 1663), however on 2<sup>nd</sup> January 1664 he receives ‘a letter and bill for 50*l.* from Mr Deering’ and justifies this ‘50*l.* from Mr Deering, which he do give me for my pains in his business and what I may hereafter take for him’ (5<sup>th</sup> January 1664).

## Joyful good fortune

Pepys often expresses joy at business or a deal with Warren that will bring him good fortune, ‘at my office a good while with Sir W. Warren talking with great pleasure of many businesses’ (4<sup>th</sup> March 1664). Or ‘I think he will do it for me to very great advantage, at which I am mightily rejoiced.’ (6<sup>th</sup> April 1665). Or with others, eg, business with Deering, ‘I laboured hard at Deerings business of his deals more than I would if I did not think to get something, though I do really believe that I did what is to the King’s advantage in it, and yet, God knows, the expectation of profit will have its force and make a man the more earnest.’ (19<sup>th</sup> December 1663). He claims he is making a good deal for the King, but acknowledges that self-interest come first.

## No secrets

Over time the monetary gifts and kickbacks become less secretive, ‘and this day I have as I have said before agreed with Sir W. Warren and got of him 300*l.* gift.’ (3<sup>rd</sup> April 1666). Pepys often observes that he will make some money from a particular decision or transaction, for example ‘I did a good piece of work with Sir W. Warren ... I think I shall get above 100*l.*’ (4<sup>th</sup> July 1665) or ‘discoursing about the project I have of getting some money and doing the King good service too’ (18<sup>th</sup> July 1665), Pepys hopes to get 2 or 300 pounds from this venture with Warren (5<sup>th</sup> August 1665). Pepys and Warren spend ‘two hours, talking of things to his and my profit’ (21<sup>st</sup> August 1665). Pepys becomes Treasurer for Tangier from March 1665<sup>18</sup> and seems to see that as an opportunity to profit further. Pepys notes, ‘My late gettings have been very great to my great content, and am likely to have yet a few more profitable jobs in a little while; for which Tangier, and Sir W. Warren I am wholly obliged to.’ (31<sup>st</sup> August 1665). Then ‘other matters of profit to me continue very likely to be good.’ (13<sup>th</sup> October 1665) and ‘to my great content Sir W. Warren come to me to settle the business of the Tangier boates, wherein I shall get above 100*l.*, besides 100*l.* which he gives me in the paying for them out of his owne purse.’ (2<sup>nd</sup> November 1665), also ‘comes Sir W. Warren,

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<sup>18</sup> Pepys took over the role of Treasurer from Thomas Povey in March 1665, due to Povey being unable to keep the accounts in order.

who advised with me about several things about getting money, and 100*l.* I shall presently have of him.’ (13<sup>th</sup> December 1665). Even at Christmas time, ‘met with Sir W. Warren and he and I walked together talking about his and my businesses, getting of money as fairly as we can’ (24<sup>th</sup> December 1665) and ‘he and I dined together and settled our Tangier matters, wherein I get above 200*l.* presently’ (27<sup>th</sup> December 1665). He becomes less concerned about others being aware of his dealings ‘W. Hewer came to me with 320*l.* from Sir W. Warren, whereof 220*l.* is got clearly by a late business of insurance of the Gottenburg ships, and the other 100*l.* which was due and he had promised me before to give me to my very extraordinary joy’ (26<sup>th</sup> January 1666).

### **No accountability ...**

Pepys does not perceive sufficient accountability demands by seniors around his role, he observes that the commissioners of the Navy showed no interest in the drafting of the mast contract with Warren<sup>19</sup>. He even delights in getting away with things, and relishes in this when talking with Sir W. Warren ‘So to the office business, and I find him as cunning a man in all points as ever I met with in my life and mighty merry we were in the discourse of our owne trickes’ (25<sup>th</sup> January 1666). Pepys has become so confident of profit that he lends money to Sir W. Warren, on the expectation of making a gift himself from the project<sup>20</sup> indeed he ‘signed a bond, and assigned his order on the Exchequer to a blank for me to fill and I did deliver him 1900*l.*. The truth is, it is a great venture to venture so much on the Act, but thereby I hedge in 300*l.* gift for my service’ (3<sup>rd</sup> April 1666).

### **... and more ideas to profit**

This openness about monies to be gained from Navy business results in Pepys also suggesting avenues where profit may be made, for example he suggests Warren assists him in the purchase of some lighters<sup>21</sup>(8<sup>th</sup> June 1666 and 9<sup>th</sup> June 1666), he relishes the idea of a profit of £100 from this(11<sup>th</sup> June 1666 and 30<sup>th</sup> July 1666)<sup>22</sup>. Pepys often discusses profit making schemes with Warren, eg ‘By and by Sir W. Warren, and with him half an hour discoursing of several businesses, and some I hope will bring me a little profit.’ (20<sup>th</sup> November 1666).

Again, Pepys’s diary notes his joy at receiving kickbacks on business deals ‘did come to an agreement about my 2600*l.* assignment on the Exchequer<sup>23</sup>, which I had of Sir W. Warren; and, to my great joy, I think I shall get above 100*l.* by it,’ (11<sup>th</sup> August 1666), and later ‘So I shall get clear by it 230*l.*, which is a very good job.’ (13<sup>th</sup> August 1666).

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<sup>19</sup> ‘for Sir W. Warren in the business of his mast contract, and overcome them and got them to do what I had a mind to, for indeed my Lord being unconcerned in what I aimed at.’ (Diary 4<sup>th</sup> January 1666)

<sup>20</sup> ‘This morning Sir W. Warren come to me a second time about having 2000*l.* of me upon his bills on the Act to enable him to pay for the ships he is buying, wherein I shall have considerable profit. I am loth to do it, but yet speaking with Colvill I do not see but I shall be able to do it and get money by it too.’ (Diary 30<sup>th</sup> March 1666), and ‘informed myself of him thoroughly in my safety in lending 2000*l.* to Sir W. Warren, upon an order of his upon the Exchequer for 2602*l.* and I do purpose to do it’ (1<sup>st</sup> April 1666)

<sup>21</sup> A lighter is a flat-bottomed barge or other boat, used in lightening or unloading ships, which cannot moor up to the wharf, also used for loading and transporting goods in a harbour.

<sup>22</sup> ‘to Sir W. Warren’s ... to discourse about our lighters that he hath bought for me, and I hope to get 100*l.* by this job.’ (Diary 11<sup>th</sup> June 1666), and again ‘We set right our business of the Lighters, wherein I thinke I shall get 100*l.*’ (Diary 30<sup>th</sup> July 1666).

<sup>23</sup> The Exchequer is part of the government responsible for collection and management of revenue.

Pepys admires Warren for unusual attributes ‘Sir W. Warren, who I do every day more and more admire for a miracle of cunning and forecast in his business’ (10<sup>th</sup> December 1666), but maybe Pepys is also becoming known for his dealings too, he is told that others had observed of a gift received ‘merrily, yet I know enviously, said, I could not come honestly by them. This I am glad to hear ... it is fit he should see I am no mean fellow, but can live in the world, and have something.’ (11<sup>th</sup> January 1667), Pepys is pleased by this.

### **Friendship, money and falling out**

Pepys has invested emotion in his friendship with Warren and is disappointed to discover that Warren is becoming more and more friendly with Lord Brouncker, one of the commissioners in the Navy, ‘he tells me how he is fallen in with my Lord Bruncker<sup>24</sup>, who has promised him most particular inward friendship and yet not to appear at the board to do so,’ (11<sup>th</sup> January 1667), Pepys notes that he can no longer trust Warren as he is now friendly with and has dealings with this other in the Navy Board (11<sup>th</sup> March 1667, 16<sup>th</sup> March 1667 and 23<sup>rd</sup> April 1667)<sup>25</sup>. He is upset that Warren is not as friendly as before and seems to have found another to profit from, noting ‘how little any man’s friendship shall avail him if he wants money ... I was, I confess, very angry, and will venture the loss of Sir W. Warren’s kindnesses rather than he shall have any man’s friendship in greater esteem than mine.’ (26<sup>th</sup> January 1667, also 30<sup>th</sup> April 1667<sup>26</sup>). They fall out, the power now seems to be with Pepys who examines his accounts<sup>27</sup>, ‘we met upon Sir W. Warren’s accounts, wherein I do appear in every thing as much as I can his enemy, though not so far but upon good conditions from him I may return to be his friend’ (24<sup>th</sup> May 1667). It seems they really have fallen out ‘so home by water with Sir W. Warren, who happened to be at Westminster, and there I pretty strange to him, and little discourse,’ (14<sup>th</sup> October 1667). On various occasions Pepys is not that friendly to Warren, however they begin to speak again (1<sup>st</sup> November 1667, 11<sup>th</sup> December 1667, 13<sup>th</sup> December 1667). Pepys appreciates that self-interest will cause them to make amends, he notes, Warren ‘says that the worst is come upon him to have his accounts brought to the Committee of Accounts, and he do reflect upon my late coldness to him, but upon the whole I do find that he is still a cunning fellow, and will find it necessary to be fair to me, and what

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<sup>24</sup> William Brouncker (2nd Viscount Brouncker), was a mathematician and was the first President of the Royal Society. He was also a civil servant and served as a Commissioner for the Royal Navy. Pepys also refers to him as Bruncker.

<sup>25</sup> ‘I dare not trust him as I used to do, for I will not be inward with him that is open to another.’ (Diary 11<sup>th</sup> March 1667);

‘I do not think it safe for me to trust myself in the hands of one whom I know to be a knave, and using all means to become gracious there.’ (Diary 16<sup>th</sup> March 1667);

‘This morning much to do with Sir W. Warren, all whose applications now are to Lord Bruncker’ (Diary 23<sup>rd</sup> April 1667)

<sup>26</sup> ‘we met about Sir W. Warren’s business and accounts, wherein I do rather oppose than forward him, but not in declared terms, for I will not be at, enmity with him, but I will not have him find any friendship so good as mine. (30<sup>th</sup> April 1667)

<sup>27</sup> ‘a great conflict I had with Sir W. Warren, he bringing a letter to the Board, flatly in words charging them with their delays in passing his accounts, which have been with them these two years, part of which I said was not true, and the other undecent ... So I writ in the margin of the letter, “Returned as untrue,” and, by consent of the Board, did give it him again, and so parted.’ (Diary 4<sup>th</sup> May 1667).

Pepys decides ‘to examine Sir W. Warren’s account, which I do appear mighty fierce in against him, and indeed am, for his accounts are so perplexed that I am sure he cannot but expect to get many a 1000*l.* in it before it passes our hands, but I will not favour him, but save what I can to the King. At his accounts, wherein I very high against him, till late,’ (15<sup>th</sup> May 1667).

hath passed between us of coldness to hold his tongue, which do please me very well.’ (17<sup>th</sup> February 1668).

### **Exhibiting caution**

By 1668 Pepys is by necessity becoming warier, he is cognisant that the receipts of money and other wares that he receives and identifies within the diary as gifts or presents, may not appear that way to others. He writes, ‘among others I did prepare Mr Warren, and by and by Sir D. Gawden, about what presents I have had from them, that they may not publish them, or if they do, that in truth I received none on the account of the Navy but Tangier, and this is true to the former, and in both that I never asked any thing of them. I must do the like with the rest.’ (2<sup>nd</sup> March 1668). Pepys is told by Warren that he has been asked ‘about presents ‘made to the Officers of the Navy; but he tells me that he hath denied all’ (25<sup>th</sup> February 1668). Pepys justifies his actions to himself via the diary<sup>28</sup>, Warren attempts to put his mind at ease as well<sup>29</sup>. Even within his diary he seems to have become more cautious, he mentions discussing business with Sir W. Warren on various occasions (eg. 11<sup>th</sup> December 1667, 6<sup>th</sup> March, 1668, 9<sup>th</sup> March 1668, 19<sup>th</sup> October 1668 and 2<sup>nd</sup> November 1668) but no longer discloses the details of these discussions, the contracts or the monies discussed.

### **Investigations**

Pepys is concerned with the fall out of the business deals he has done particularly in the contemporary context with Parliamentary investigations of the Navy officers, he observes ‘with Sir W. Warren, who do tell me of the great difficulty he is under in the business of his accounts with the Commissioners of Parliament, and I fear some inconveniences and troubles may be occasioned thereby to me.’ (1<sup>st</sup> June, 1668). It turns out his premonition was correct, ‘Called up by a letter from W. Coventry telling me that the Commissioners of Accounts intend to summons me about Sir W. Warren’s Hamburg contract ... then all the afternoon busy to prepare an answer to this demand of the Commissioners of Accounts, and did discourse with Sir W. Warren about it’ (2<sup>nd</sup> July 1668). He declares himself ‘vexed to be put to this frequent trouble in things we deserve best in.’ (2<sup>nd</sup> July 1668).

Pepys was right to be concerned and is indeed called in front of the commissioners ‘to the Commissioners of Accounts at Brooke House, the first time I was ever there ... I long with them, and see them hot set on this matter; but I did give them proper and safe answers. ... it being the business of Sir W. Warren. Vexed only at their denial of a copy of what I set my hand to, and swore. Here till almost two o’clock’ (3<sup>rd</sup> July 1668). Pepys is clearly able to defend himself and does not initially seem unduly concerned, ‘to Sir W. Coventry to visit him, whom I find yet troubled at the Commissioners of Accounts, about this business of Sir W. Warren, which is a ridiculous thing, and can come to nothing but contempt, and thence to Westminster Hall, where the Parliament met enough to adjourne, which they did, to the 10<sup>th</sup> of November next,’ (11<sup>th</sup> August 1668).

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<sup>28</sup> ‘the Officers of the Navy shall be all turned out, but honest Sir John Minnes, who, God knows, is fitter to have been turned out himself than any of us, doing the King more hurt by his dotage and folly than all the rest can do by their knavery, if they had a mind to it.’ (Diary 2<sup>nd</sup> March 1668)

<sup>29</sup> , ‘comes Sir W. Warren to talk about some business of his and mine: and he, I find, would have me not to think that the Parliament, in the mind they are in, and having so many good offices in their view to dispose of, will leave any of the King’s officers in, but will rout all, though I am likely to escape as well as any, if any can escape; and I think he is in the right, and I do look for it accordingly.’ (Diary 11<sup>th</sup> December 1667).

However, this changes as November comes around, ‘Sir W. Warren, by appointment, comes to me, who spent two hours, or three, with me, about his accounts of Gottenburgh, which are so confounded, that I doubt they will hardly ever pass without my doing something, which he desires of me, and which, partly from fear, and partly from unwillingness to wrong the King, and partly from its being of no profit to me, I am backward to give way to, though the poor man do indeed deserve to be rid of this trouble, that he hath lain so long under, from the negligence of this Board.’ (29<sup>th</sup> November 1668). Pepys still faces being pulled in different directions and still wants to profit from whatever course of action he takes. ‘to the office, to meet about some business of Sir W. Warren’s accounts, ... and so troubled I was, that I thought it a good occasion for me to give my thoughts of it in writing, and therefore wrote a letter at the Board.’ (4<sup>th</sup> December 1668). He is still cautious, keeping a copy of the letter for future reference. He is still acting firstly in his own self-interest<sup>30</sup>.

### **All friends again**

There is a happy ending ‘All the morning at the office about Sir W. Warren’s accounts, my mind full of my business, having before we met gone to Lord Brouncker, and got him to read over my paper, who owns most absolute content in it, and the advantage I have in it, and the folly of the Surveyor... So Middleton desiring to be friends, I forgave him; and all mighty quiet, and fell to talk of other stories, and there staid, all of us, till nine or ten at night, more than ever we did in our lives before, together.’ (18<sup>th</sup> December 1668).

Some themes can be observed from the narrative of Pepys’s account.

## **5. Analysis**

### **Findings and observations from the narrative**

Some themes can be observed from the narrative of Pepys’s detailed diary account, with consideration of the crossing of boundaries and viewed through the lens of the corruption equation.

### **Bribes and boundaries**

Pepys is careful in his use of the word bribe, he clearly recognises a bribe when he sees others accepting gifts in return for favours. He uses the word bribe in a negative way to criticise others or in relation to himself to show that he would not accept bribes. Pepys records gifts and monetary receipts which show that effectively he was accepting bribes. However, he consistently uses the word ‘gifts’ in regard to his crossing of boundaries in receiving these amounts. It can be seen in the narrative that the first gifts received from Warren are accompanied by discussions of business and then swiftly followed by contracts for masts for the Navy, Pepys’s employer.

### **Monopoly power and Discretion (M + D)**

Pepys has a monopoly on granting contracts for supplying the Navy, via his job as clerk of acts for the Navy and later in his role as treasurer of the commissioners for the affairs of Tangier, he favours Warren for the masts contracts and defends him against the complaints of

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<sup>30</sup> ‘But it troubled me to have Sir W. Warren meet me at night, going out of the Office home, and tell me that Middleton do intend to complain to the Duke of York: but, upon consideration of the business, I did go to bed, satisfied that it was best for me that he should’ (Diary 10<sup>th</sup> December 1668)



the other officers of the Navy Board. He argues strongly that the contracts are a 'bargain' and as good as any before. When told that the previous contract was as good and on the same terms, he continues to argue, defending Warren and claiming that he had saved the King money. His defence earns him more gifts from Warren and he awards a 'great contract' to Warren, 'the biggest that ever was made in the Navy'. There are more gifts including a 'pretty mare'.

As the narrative develops he becomes more demanding in respect to rewards for favours rendered and contracts drawn up in favour of Warren. He measures his rewards in relation to the magnitude of the contract or the favour and desires an appropriate reward for his efforts.

Despite crossing boundaries, Pepys is clearly not comfortable with the realities of this, he constantly covers up, not admitting to himself or others the reality of situations. Pepys asks Warren for a 'loan' of 100 pounds, which matches exactly the amount promised for the contract of the masts. He is given the 100 pounds and with repayment waived, he joyfully takes it home. Pepys maintains throughout the business of Tangier that he 'never asked any thing of them' (2<sup>nd</sup> March 1668) clarifying that he does not ask for reward.

Pepys also measures his entitlements to rewards if he has saved money for the King. If a supplier has made a particular profit he argues within the diary that this justifies him getting a share of that profit. In the narrative he notes joy at receiving various kickbacks on granting of contracts and business deals with Warren.

### **Accountability ( - A)**

Pepys sends clear messages that he believes that good record keeping and accountability is the way to insure against corruption, penalising those that do not keep proper accounts eg reducing commission from 5% to 3% for missing vouchers (6<sup>th</sup> October 1663).

Pepys acknowledges that there is no real accountability of his role observing 'what a man might do, were I a knave' (10<sup>th</sup> September 1663), as there are no checks on his drawing up of contracts. He notes 'the evils the King suffers' from poor administration. He sees his role in the Tangier committee as 'another opportunity of getting a little money' (21<sup>st</sup> September 1664) again there is little accountability and 'a very great contract' (18<sup>th</sup> October 1664) for Warren. He acknowledges that his seniors in the Navy are not checking what he is up to 'my Lord being unconcerned in what I aimed at' (4<sup>th</sup> January 1666). Pepys talks with the Duke of York<sup>31</sup>, to 'show him the weakness of our Office, and did give him advice to call us to account for our duties' (24<sup>th</sup> July, 1668, also 27<sup>th</sup> August 1668). However, with Warren, 'mighty merry we were in the discourse of our owne trickes', when Warren receives money Pepys gets a kickback. Indeed, Pepys starts to suggest where profit may be made.

### **Self-interest**

In his diary Pepys talks about self-interest motivating those in the Navy, although he himself shows a great deed of self-interest in the acceptance of benefits outside of his salary, related to his job, he also attempted to reduce this within the Navy. He introduced into the Navy ideas of checking and verifying accounts, of internal controls and audit. He promoted ideas

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<sup>31</sup> James Stuart, (1633-1701) at this time Lord High Admiral of the Navy, later King, he was the last Roman Catholic monarch to reign over the Kingdoms of Scotland, England, and Ireland. James is known for his belief in an absolute monarchy and for attempts to create religious liberty for his subjects.

we would now recognise as agency theory, schemes of aligning interests so that the Navy was better served by those acting in their own self-interests<sup>32</sup> (McBride, 2020<sup>33</sup>):

‘my work is likeliest to be best done by him whose profit is increased by the well doing of it without increase of charge to me that employs him’ (Pepys, 1662-1679 - Letter to Sir William Coventry 1666 p.105)

He shows within the diary that he believes that in order to maximise efficiency, to promote the King’s interest, private incentives were essential, as was an alignment of private and public interests (Knights, 2014). He takes pains to point out, when receiving monies from a contractor that ‘there is not the least word or deed I have yet been guilty of in his behalf but what I am sure hath been to the King’s advantage and profit of the service, nor ever will I’ (5 January 1664). Pepys wrote about the navy office and the ‘abuses’ within it and the ‘corruption’ that was taking place ‘the corruptions of the Navy are of so many kinds that it is endless to look after them’ (17 June 1664).

In the narrative, Pepys notes ‘great talk’ of Warren being knighted. He is ‘very proud’ of learning about the timber trade. Pepys was ‘much pleased with his company’ when they talk of not only the timber trade but also the corruption of Sir W. Batten and the people he employs in the supply of timber to the Navy. He also shows the extent of his self-interest and sometimes even greed. Early in 1663 Warren leaves ‘a very noble present and the best I ever had yet’. When Warren suggests Pepys should look for ‘a good, quiet and easy profit’ Pepys agrees and takes ‘great pleasure and content in his discourse’. As Warren informs him about the timber trade he increases his knowledge ‘with great pleasure’. ‘Good’ ‘usefull’ or even ‘admirable’ ‘discourse’ is undertaken in coffee houses and in dining ‘with great pleasure and content’ or which did please ‘very well’ these conversations are always around how Pepys can make more money from his dealings with Warren. Pepys clearly likes the idea of Warren as his friend but this is again a self-interested friendship. Warren has suggested that it is ‘friendship to him in his present great contract of masts’ later he claims ‘just advantage by his friendship’. Pepys observes Warren is ‘the best friend I have had ever in this office’, noting later ‘he being the friend I have got most by’.

### **Corruption equation revised**

From the observations above, a revision of the corruption equation can be suggested. Pepys clearly has the power of granting favours, with discretionary power over this, there is also a lack of accountability in his role. There is however another factor that contributes to his boundary crossing into accepting gifts and kickbacks in his role and that is his self-interest to maximise his wealth. A revision to the corruption equation is therefore suggested as follows:

$$C = M + D + S - A$$

With S representing the self-interest of individual officials or administrators.

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<sup>32</sup> ‘...the Church, and how the things of it were managed with the same self-interest and design that every other thing is, and have succeeded accordingly.’ (29<sup>th</sup> Nov 1668)

<sup>33</sup> In this previous article the author considered Pepys’s role as an administrator and accountant. The previous study reviewed the diary and his correspondence through a lens of role theory and agency theory to determine Pepys’s role and his use of accounting to assist in his contribution to Naval administration and management.

## 6. Contributions and conclusion

This study explored the acceptance of gifts, bribes and kickbacks in business through a narrative account of a diary written in great detail and in real time at the beginning of the 17<sup>th</sup> century. Whilst conceptions of bribery and the meanings of this would have been quite different then, this individual was initially condemning of others accepting gifts in the course of business. Through the insights of the diary we can observe him crossing the boundary into accepting items and money he terms as gifts, presents from friends, he draws up favourable contracts for suppliers or those same friends. The diary illustrates how he crosses these boundaries and how the lack of accountability within his role enables him to do this. He maintains that he always acts in the best interests of the King, his ultimate boss and the Navy. However, there is clear evidence that he acts in self-interest too. That self-interest overcomes any reservations for a more moral conduct with which he may have commenced his career.

Contributions of this paper include the use of a diary, at least a diary as self-reflective as Pepys's, for a narrative historical account, in an accounting microhistory. The use of this diary enabled a contribution via answers to difficult questions that have become with time, legislation and lack of acceptability, more difficult to ask and to answer, questions around the crossing of boundaries and ethical decisions of the acceptance of bribes and kickbacks.

At the beginning of the paper, on reviewing the relevant literature, the corruption equation is outlined. This equation represents in a simplistic form the elements needed for corruption, with corruption including bribery, generous gifts, kickbacks and favouritism. All the elements of this corruption equation can be seen in the narrative report extracted from the account of Pepys's diary. Through the diary it can be seen that Pepys is in a powerful position in the issuing of contracts for the Navy, however there is also a lack of accountability over his actions. Pepys attempts to reduce corruption and to control expenditure within the Navy. He is critical of those who can be bribed. Over time however, he records bribes he himself receives and the kickbacks earned. This gives us insight into his individual choice in the acceptance of bribes and his personal motivations. His personal crossing of boundaries. He sees others around him profiting and acts in his own self-interests, he is motivated and encouraged by his friend's actions. Indulging in the mixture of socialising and talking of business over drinks and dinner there is an initial blurring of boundaries. Business often takes place at coffee houses, or drinking and dining establishments. Pepys is flattered by the friendship shown to him and the quality of the gifts showered on him. He notes the lack of accountability around his role and revels in the success he is achieving, measuring this in monetary terms. His self interest to become rich and successful motivates his actions and clouds his judgement. One of the contributions of this paper is to highlight an additional element that can be added to the corruption equation, that of self-interest.

Future research could use other means of detailed descriptive diaries for historical accounts to provide insight into current dilemmas. The addition to the corruption equation could be tested in research in the current day and internationally. A limitation of this research may be the contemporary context of 17<sup>th</sup> century England, so further research in the current day and internationally should determine whether the insights and detail of this diary still hold true in modern ethical dilemmas. A limitation of this use of a historic diary to produce an account, could be that no questions can be asked of this diarist with regard to areas of interest, including boundary crossing and self-interest. This is however, a very frank and forthright

diary, with great detail and self-awareness, including Pepys's dilemmas around the boundary crossing into accepting 'gifts'. This research has answered questions in an area where questions are difficult to ask and where answers may not normally be as fulsome as in this diary.

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