



**“On duty in pursuit of the natives”: Accounting and truth-telling about Australia’s frontier wars**

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Abstract

*Purpose:* This paper considers how archival accounting records may support truth-telling about past atrocities during Australia’s frontier wars.

*Design/methodology/approach:* The study examines two colonial accounting records – military muster payrolls and the ledger statements of a local tax fund – used during the British’s punitive expeditions against the Aboriginal peoples of Sydney in 1816.

*Findings:* The accounting records reveal new information about the full scale of the campaign, the degree to which the violence was formally endorsed, and acts of Aboriginal resistance. However, much of the human toll of the campaign remains obscured by the highly structured, monetary lens of financial records authored and archived by the British colonial regime.

*Social implications:* Australia’s First Nations have called for greater truth-telling about the frontier wars to enable meaningful reconciliation and political recognition of Indigenous sovereignty. This study highlights the potential role of accounting records as a resource for contemporary truth-telling processes.

*Originality/value:* The study contributes to the literature about the dark history of accounting by explicating genre features in the content, form and context of archival accounting records, which can both render past atrocities more visible, as well as perpetrate invisibilities, ambiguities and silences.

**Keywords:** *Indigenous peoples; truth-telling; archives; accounting records; dark side; colonialism; atrocities; genre; frontier wars; silence*

**Paper type:** Research paper

**Cultural safety statement:** This paper does not contain the images of Indigenous people who have died but includes some individuals' names. It also contains information about acts of violence that some people may find distressing and refers to texts that use offensive, archaic terms.

## **“On duty in pursuit of the natives”: Accounting and truth-telling about Australia’s frontier wars**

### **1. Introduction**

On the outskirts of modern-day Sydney, Australia, a small sandstone monument on the edge of the Cataract Dam marks the approximate location of the Appin massacre of 1816. The plaque reads:

*The Massacre of men, women and children of the Dharawal Nation occurred near here on April 17<sup>th</sup> 1816. Fourteen were counted this day, but the real number will never be known. We acknowledge the impact this had and continues to have on the Aboriginal people of this land. We are deeply sorry. We will remember them.*

As with many of the violent events of Australia’s frontier wars (1788-1938), much is not known about the Appin massacre and the associated punitive military expeditions perpetrated by the British against the Aboriginal peoples of Sydney in 1816. Although several histories have been written about the expeditions (e.g. Connor 2002; Gapps 2018; Karskens 2009; Turbet 2011), significant ambiguities remain, including the full extent of the campaign, the degree to which colonial administrators formally endorsed the violence, and acts of local resistance. Such ambiguities about Australia’s frontier wars are not unusual (Allam & Evershed 2019; Rogers & Bain 2016; Ryan 2010). Nor are they without controversy, often reflecting contested understandings of modern-day Australia’s colonial origins and the sovereignty of its First Nations (McKenna 2018; Reynolds 2021). Consequently, addressing such ambiguities through truth-telling is fundamental to meaningful reconciliation about past harms and recognising Aboriginal and Torres Strait Islander peoples as Australia’s first sovereign nations (Davis 2018; Perkins 2019; Referendum Council 2017; Yunupingu 2016).

The objective of this paper is to explore the possibilities of using archival accounting records to support truth-telling about past atrocities, such as those that occurred during Australia’s frontier wars. In doing so, it seeks to extend upon a growing stream of critical scholarship examining the ‘dark side’ of accounting history, which has investigated the involvement of accounting in genocide (Funnell 1998; Lippman & Wilson 2007), slavery (Fleischman & Tyson 2004; Jensen, Agyemang & Lehman 2021; Pinto & West 2017), famine (O’Regan 2010), and the oppression of Indigenous peoples (Gibson 2000; Greer 2017; Hooper & Kearins 2008; Neu 2000a). This prior work has shown that far from being a benign, neutral record of economic activity, there are “sinister dimensions of accounting inscriptions” (Fleischman, Funnell & Walker 2012, p.10), which obscure the human cost of suffering and render marginalised people invisible. Such findings echo broader historiographical concerns that archives are not neutral repositories of objective evidence (Carnegie & Napier 2017) but are tools of the powerful that privilege particular voices whilst perpetuating silences about the past (Decker 2013; King 2011).

However, there is also growing recognition that, as the bureaucratic artefacts of repressive regimes, accounting records are a potential source of social history, capable of providing insight into the lives of those who have been oppressed (Barney & Flesher 1994; Pinto & West 2017). Relying predominantly on archival records, historians of accounting’s darker side have also revealed the methods and the networks of agents implicated in attempts to annihilate, subjugate, exploit and exclude marginalised peoples across the globe (Fleischman, Funnell & Walker 2012). This work not only exposes past injustices but provides a ‘history of the present’ that

contextualises modern-day events and relations (Annisette & Prasad 2017; Neu 2000b). Thus, given that archival accounting records can create both visibilities and invisibilities about past wrongs (Jensen, Agyemang & Lehman 2021), how may they support truth-telling about past atrocities?

This paper addresses this question by examining two sets of colonial accounting records – military muster payrolls and the ledger statements of a local tax fund – used during the British’s punitive expeditions against the Aboriginal peoples of Sydney in 1816. The exploration occurs in two stages. First, the two records are examined alongside other historical accounts of the expeditions to develop new insights into remaining ambiguities about the scale, endorsement and resistance during this specific episode within Australia’s frontier wars. The second stage then treats the records as two examples of a more general ‘archival genre’ (King 2011; Stoler 2002) of archival accounting records to unpack how common conventions in their content, form, and context shape their capacity to render aspects of the expeditions both more and less visible.

This study contributes to a growing stream of critical accounting histories that implicates accounting practices within the ‘dark’ episodes of human history (Fleischman, Funnell & Walker 2012). Specifically, it deepens recent claims that accounting is “a potent – but still underutilised – source for conducting social history” (Pinto & West 2017, p.161) by demonstrating the capacity of routine financial records to provide new information on the scale, timing and network of agents implicated in past wrongs. Nonetheless, much of the human toll of the campaign remains obscured by the highly structured, monetary lens of financial records authored and archived by the British colonial regime. By attending to and explicating the genre features in the two records - their transactional content, bureaucratic form and language, and financial accountability exigency – the study provides further clarity about the specific value and limitations of archival accounting records in constructing understandings about past injustices.

The remainder of the paper is organised as follows. The following section reviews prior literature about the ‘dark side’ of accounting history and the role of archival records. Section 3 then outlines the study’s background in truth-telling and its relevance to Indigenous rights in Australia. Section 4 describes the methodology, archival sources and analysis processes. The empirical findings and discussion are then structured in two sections. Section 5 introduces the two accounting records and examines how they provide new insights into the 1816 expeditions. Section 6 then explores the records’ genre conventions and reflects on how these allow and impede us in constructing understandings of past atrocities. The paper then concludes, acknowledging its limitations and suggestions for future work.

**2. Archival accounting records of past atrocities**

As in most historical research, archival records are central to accounting history (Carnegie & Napier 2017; Walker 2004). Accounting records represent the textual artefacts of accounting practices, which “typically use text and numbers to report upon or provide an account of an entity” (Preston 2006, p. 560). These records could include, for instance, government reports and correspondence, surveys, expenditure reports, legislation, annual reports, and parliamentary papers. In treating accounting records as ‘traces of the past’ (Napier 2002), many scholars rely on archival source material “to bring new knowledge to the light of day” (Fleischman & Tyson 2003, p.32). One area is a stream of critical scholarship that seeks to bring visibility to a ‘dark

side' of accounting by interrogating its neutrality and uncovering how it has been implicated in reprehensible episodes in human history (Fleischman & Tyson 2004; Pinto & West 2017).

### 2.1 Sinister dimensions of accounting

A fundamental thesis of this work is that “sinister dimensions of accounting inscriptions” (Fleischman, Funnell & Walker 2012, p.10) obscure the human cost of suffering, render people invisible, legitimise dominant regimes and silence marginalised voices. In his seminal study of the Holocaust, Funnell (1998) outlines how accounting enabled genocide by reducing people to numbers. He argues that quantification is dangerous because of its capacity to dehumanise, showing that when numbers are substituted for qualitative attributes of individuals, their humanity and individuality are rendered invisible. Thus, violence is facilitated by disguising it:

*“...the aggregation, reductionism and anonymity of accounting numbers allowed the forced movement of millions of people great distances from their homes to be drained of any considerations that would imply that the numbers and costings on the pieces of paper that were passed from one bureaucrat to the next related to prescient human beings.” Funnell (1998, p.437)*

This argument – that accounting numbers conceal suffering through dehumanising quantification – is supported by various examples across different contexts. In Nazi concentration camps, Lippman & Wilson (2007, p.288) observe how rudimentary profit and loss calculations “mask the suffering of victims who were worked to death”. Likewise, O'Regan (2010) shows the dehumanisation of the Irish famine crisis, where a widespread human catastrophe was reduced to a series of numbers and reports (see also Funnell 2001). Perhaps the most comprehensive evidence of accounting's capacity to dehumanise is the extensive literature about the human slave trade (Fleischman, Oldroyd & Tyson 2011; Gates, Burke & Humphreys 2021; Oldroyd, Fleischman & Tyson 2008; Pinto & West 2017; Power & Brennan 2021; Vollmers 2003). For example, Fleischman & Tyson (2004) show that across a range of plantation accounting records, enslaved people were categorised and commodified in monetary terms so that they could be bought, sold and used as collateral for bank loans. They conclude that “archival materials reveal that slave workers were categorised, enumerated, and valued with complete disregard for their humanity” (Fleischman & Tyson 2004, p.393). Within the ledgers of traders, scholars observe how enslaved humans are only visible as monetary assets for sale, whilst their innate, individual qualities and the brutality of their conditions are disregarded and ignored (Fleischman, Oldroyd & Tyson 2011; Jensen, Agyemang & Lehman 2021).

In addition, studies about accounting and Indigenous peoples have been particularly wary of how truth has been represented in documents written by and for members of colonial regimes (Neu 2000a). Whilst noting the narrowness of accounting's lexicon (Gibson 2000), scholars have also critiqued how what is documented is privileged over what is said (Hooper & Kearins 1997; Neu 2000b), and the partisan way accounting has been used to legitimise the actions of the powerful (Davie 2000; Hooper & Kearins 2008; Neu 2000b; Preston 2006). For example, Hooper & Kearins (1997) contest the objectivity of ledgers and tax records used to appropriate vast tracts of Maori land, reminding us of the discretionary power accounting 'experts' have to wield calculations in the interests of their colonial clients. Preston & Oakes (2001) outline the evidentiary force of accounting calculations and techniques to represent the 'truth' that Navajo groups were overgrazing their livestock. This construction was “utterly alien to the Navajos' conception of themselves and their world” (p.60), and silenced their voice from the debate about



the subsequent disastrous state intervention. Such was also the case in Australia, where accounting has been used to construct Indigenous people as financially irresponsible to rationalise paternalistic policies that created dispossession and economic dependency (Gibson 2000; Greer 2009, 2017).

## 2.2 *Accounting as a source of social history*

Despite these criticisms of the representational abilities of accounting, Pinto & West (2017) argue that its surviving records may also be a latent, yet still underutilised, source for social history. In their view, accounting records are more than ‘dusty piles of numbers’ and can “provide vivid information on the everyday lives of real people in important historical epochs” (p.158). In their study of Portuguese slave traders, they demonstrate how the ledgers which were integral to the sale of humans also, paradoxically, “document [their] essential humanity... and preserve details of the bleak circumstances of their existence” (p.141).

This view is supported by other historical examples where accounting records have provided insight into the lives of marginalised people who may otherwise be silenced (Barney & Flesher 1994). For example, Lippman & Wilson (2007) analysis of the income and expense calculations used in Nazi camps reveals gruesome details about prisoners’ short life expectancy, meagre food provision, gruelling work schedule and means of death. Similarly, plantation records reveal the organisation of work practices and gang structures (Tyson, Fleischman & Oldroyd 2004) and detail peoples’ ethnicity, age and family relations (Fleischman & Tyson 2004). Likewise, the payment records underpinning a state-sanctioned system of the forced indenture of Aboriginal children provide detailed accounts of each child’s period of ‘apprenticeship’, including the nature of their work duties, expenditure on food, clothing and pastoral care, and even descriptions of willingness to assimilate in white society (Greer 2017). These records also reveal the diverse network of agents involved in enacting this system, particularly those who received payments from government administrators (see also Neu 2000a).

Thus, archival accounting records appear to occupy a central yet contested position within the literature about some of the darker episodes of human history. On the one hand, scholars dismantle the notion that accounting is a benign, objective conveyor of information, demonstrating myriad ways it may make human suffering less visible and serve the interests of the powerful. However, on the other, archival materials are a central resource that scholars draw upon to construct understandings of the past. Furthermore, as the surviving artefacts of repressive regimes, archival materials also offer glimpses into the lives of the marginalised, the circumstances in which they were oppressed and the network of agents involved in their oppression. This tension thus prompts the question of how we may research within the limits of archival accounting records to construct understandings of past atrocities?

## 2.3 *Archival genres*

Questions about archival materials’ limitations have been considered in wider historical circles (Carnegie & Napier 1996, 2017; Fleischman & Tyson 2003; Kipping, Wadhvani & Bucheli 2014), particularly those considering the historiography of colonial texts (King 2011; Stoler 2009). Such scholars recognise the archive as a tool of control and knowledge production, where fundamental silences are produced as certain people selectively decide what is recorded, preserved, retrieved and made into history (Decker 2013; Said 1995; Trouillot 1995).

One set of tactics suggested by these scholars is to shift from ‘archive-as-source’ to ‘archive-as-subject’ (Stoler 2002). In particular, scholars are urged to pay close attention to the forms or ‘genres’<sup>1</sup> of archival materials that have been produced and stored (Decker 2013; King 2011; Stoler 2002). A genre represents a typified form of communication invoked in particular situations, shaped by certain conventions or norms (Miller 1984). Whereas conventions around content tend to influence the substantive themes and topics expressed, those concerning form are reflected in observable structural features, language and symbol systems. Furthermore, the content and forms of genres are influenced by their context and thus shaped by expectations around authorship, audience and purpose or ‘exigency’ for why they were produced (Yates & Orlikowski 1992).

Thus, attending to these conventions may allow us to read ‘along and against the archival grain’ (Said 1995; Stoler 2009) and extract more meanings from material that would otherwise obscure and silence marginalised voices (Spivak 1985).<sup>2</sup> In the context of this study, by paying attention to the genre conventions shaping the content, form and context of archival accounting records, we may better understand how accounting may make darker aspects of the past more or less visible.

### 3. Truth-telling about Australia’s frontier wars

Stemming from the fundamental human ‘right to the truth’ (United Nations 2008, p. 2), truth-telling provides a means to acknowledge the harm inflicted in the past and a basis for meaningful recognition, reparation and reform in the present (ICTJ 2012). It may be facilitated by formal ‘truth commissions’ and other means, including creative works, oral history, storytelling, ceremonies and physical memorials (Lavin 2015).

In Australia, truth-telling is a fundamental element of current political efforts aimed at meaningful reconciliation and constitutional recognition of Aboriginal and Torres Strait Islander peoples as the first sovereign nations of the continent (Davis 2018; McKenna 2018; Yunupingu 2016). In 2017, Indigenous leaders issued *The Uluru Statement from the Heart*, articulating the outcomes of an extensive consultation process involving over 1200 delegates at regional dialogues held around the country (Appleby & Davis 2018; Referendum Council 2017). The Statement asserts the “ancient sovereignty” of Aboriginal and Torres Strait Islander peoples, which has “never been ceded or extinguished, and co-exists with the sovereignty of the Crown” (Uluru Statement from the Heart 2017). One of its three central reform priorities calls for a Makarrata<sup>3</sup> Commission “to supervise a process of agreement-making between governments and First Nations and truth-telling about our history” (Uluru Statement from the Heart 2017).

<sup>1</sup> A genre describes a particular type of literary work or discourse that is recognised by a variety of qualities, including its form, substance, audience or situation (Miller 1984). However, it is more than just a classification of forms, and seen as a distinctive mode of communication that links writers and readers together in a shared space of meaning (Andersen 2015). Thus, there are also every day or ‘de facto’ genres such as the recommendation letter, user manual, progress report, and modes of organisational communication such as memos, shareholder meetings, expense forms, recommendation letters (Yates & Orlikowski 1992).

<sup>2</sup> A seminal example is Guha (1988) who unpacks the ‘prose of counter-insurgency’ within official colonial reports to recover the voices of subaltern resistances in South Asia.

<sup>3</sup> ‘Makarrata’ is a Yolngu word for ‘healing’ or ‘the coming together after a struggle’, representing a process of conflict resolution, peacemaking and justice (Yunupingu 2016) that comes from a dispute resolution ceremony from the Gumatj clan located around Yirrkala in the Northern Territory (Appleby & Davis 2018).

Many calls for truth-telling seek recognition of the ‘true history of colonisation’ (Referendum Council 2017, p.32, see also Maynard 2007; McKenna 2018; Perkins 2019). Invariably, this involves the events of the frontier wars – vast series of violent conflicts between the British and Australia’s First Nations, which began soon after the British invasion in 1788 and lasted until at least the Coniston massacre in 1938 (Reynolds 2013). As delegates from the Ross River regional dialogue explained:

*[We] recall the Coniston massacre and the many other massacres throughout the region.  
[We] remember the Aboriginal people involved in fighting in the frontier wars...If the government wants to speak about ‘recognition’ they need to recognise the true history, recognise the frontier wars. (Referendum Council 2017, p.18)*

Within Australia, there has been a long history of denial, debate and silence about its colonial origins, the violence of the frontier conflict, and the devastating effects for Australia’s First Nations (Attwood & Foster 2003; McKenna 2018; Reynolds 2021).<sup>4</sup> One of the critical contests has between accounts portraying the British ‘settlement’, involving minor, isolated or episodic conflicts between subjects of the Crown and accounts of the British ‘invasion’, marked by largescale warfare between sovereign states (Reynolds 2013). One of the critical differences separating these competing narratives about Australia’s foundation is that the latter recognises the sovereignty of Australia’s First Nations, while the former does not (McKenna 2018; Reynolds 2021). Thus, understanding the nature of the frontier conflict is relevant to addressing these contested histories and broader political discussions about the relations between the Australian state and First Nations today (Appleby & Davis 2018).

4. Methodology

Following calls for “in-depth examination of a single institutional and/or a short time period” (Neu & Heincke 2004, p.203), this paper explores how accounting might support truth-telling about a specific episode within Australia’s frontier wars. As a relatively early episode within the frontier wars, the 1816 punitive military expeditions potentially illuminate the nature of interactions between the First Nations peoples and colonising British force. Also, while many ambiguities about the expeditions remain, it is one of the episodes in which military actions were recorded, and known archival material exists and is publicly available (Pickering 2010).

The primary sources were two sets of archival accounting records used by local colonial administrators during the expeditions. One was a series of quarterly ledger statements of a local government account, the Colonial Police Fund, published in the local newspaper, *The Sydney Gazette*, between 1810-1819.<sup>5</sup> Another set comprised the military payrolls of the non-commissioned officers and soldiers of the 46<sup>th</sup> Regiment stationed in Sydney from 1815-1817.<sup>6</sup>

<sup>4</sup> During the first half of the twentieth century, Australia’s colonial origins was commonly was portrayed as “a peaceful act of discovery and settlement” (Attwood & Foster 2003, p.11). This portrayal, which denied both the history of Indigenous Australians and the violent impact of colonisation was later coined the ‘Great Australian Silence’, which reflected ‘a cult of forgetfulness practiced on a national scale’ (Stanner 1969). In the late 1990s, public debate about Australia’s origins erupted in the ‘history wars’, during which conservative politicians, media outlets and scholars sought to downplay frontier violence and accused ‘black arm band’ historians of fabricating evidence of Indigenous deaths (Macintyre & Clark 2003; Manne 2003).

<sup>5</sup> Archival copies of *The Sydney Gazette* were accessed through the State Library of NSW and the Trove online digital repository: <http://nla.gov.au/nla.news-title3>. The published ledgers correspond to handwritten ledger statements



The analysis of these archival accounting records proceeded in two stages. First, to understand the new or divergent insights accounting may lend about this specific episode, the two records were read closely alongside historical accounts of the 1816 expeditions. These accounts included contemporary histories of the Australian frontier wars (Connor 2002; Gapps 2018; Turbet 2011), the Sydney colony (e.g. Brook & Kohen 1991; Karskens 2009) and Governor Macquarie (Kieza 2019), as well as the original archival sources from which these histories had been constructed. This broader corpus of material included Macquarie's public proclamations in the Sydney Gazette; official dispatches to Britain; the orders, diaries and official reports of the expedition commanders; and Macquarie's personal journal.<sup>7</sup> The analysis process was iterative, as the published histories provided information about salient dates, activities and individuals, which then informed the analysis of how the expeditions were represented in the two texts. Throughout this process, I also consulted with Indigenous scholars involved in truth-telling projects and senior members of the D'harawal community. These individuals provided feedback about the appropriateness of the positioning of the paper and the concordance with local oral histories and broader discourses about the frontier wars.<sup>8</sup>

Second, to understand the more general opportunities and limitations of using accounting records, the analysis then explored how the insights derived in the first stage were aided and impeded by genre features of the two texts. In this stage, the payrolls and ledgers were treated as two examples of a more general family, form or 'genre' of archival material (King 2011; Stoler 2002), which possibly share commonalities in their content, form and context. Identifying these conventions required close examination and comparison of the two texts, informed by sources describing British military and colonial accounting practices (Black 2015; Funnell 2009). This was followed by critical reflection on how these conventional features created visibilities and invisibilities about the 1816 expeditions.

## 5. Accounting for the punitive military expeditions in 1816

From almost the very beginning, the establishment of the colony of Sydney was characterised by an ongoing series of violent conflicts between the invading British forces and the local Aboriginal peoples (Connor 2002).<sup>9</sup> In 1814, a new spate of armed hostilities broke out across the colony's western fringe, as the continued encroachment of white settlements led to raids and retaliatory attacks by settlers and Aboriginal people alike (Turbet 2011). By early 1816, *The Sydney Gazette* described white settlers abandoning farms amidst weekly reports of bands of warriors plundering maize, destroying property and robbing travellers (Gapps 2018).

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written by the Colonial Secretary, which are archived at the State Library of NSW. A full list of archival material used in the study is provided at the end of the paper.

<sup>6</sup> As the original muster payrolls are archived at the National Archive (Kew, UK), digital copies provided by the Australian Joint Copying Project were accessed through Trove: <https://nla.gov.au/nla.obj-1590437031>

<sup>7</sup> Microfilm copies of original hand written materials were accessed through the NSW State Library and the NSW State Archives. The author also relied on the following transcriptions of Macquarie's dispatches (Watson 1914); the orders, diaries and official reports of the expedition commanders (Organ 1990). The author accessed an online copy of Macquarie's journal hosted by The Lachlan & Elizabeth Macquarie Archive (LEMA).

<sup>8</sup> Public sources of oral history from local Aboriginal elders and communities were also accessed online, such as through the website: <https://historyofaboriginalsydney.edu.au>

<sup>9</sup> The colony of Sydney was first established by the British on the lands of the Gadigal people in 1788, and rapidly expanded onto the lands of the Dharug, D'harawal and Gundungurra peoples.

On April 9<sup>th</sup> 1816, Governor Lachlan Macquarie responded by ordering several detachments of the 46<sup>th</sup> Regiment on a series of punitive expeditions to “inflict exemplary and severe punishments on the mountain tribes” with the intent “to drive them a distance from the settlements of the white men” and “to strike them with terror” (SG, 4 May 1816). Macquarie instructed the detachment commanders to compel any people they encountered, including women and children, to surrender and be taken as prisoners of war. The children were sent to the newly opened Native Institution in Parramatta for re-education (NSWSA, 4/1734, p. 44). The commanders were supplied a wanted list of ‘hostile bad natives’ (NSWSA 4/1798 p.44);<sup>10</sup> however, they were also authorised to fire upon any who refused and instructed to hang up dead men in trees as warnings (NSWSA, 4/1734, p.44-45). As Turbet (2011, p. 231) argues, “it would be difficult not to argue that what Macquarie was proposing in 1816 would be called ethnic cleansing today.”

Most historical writings about the expeditions focus on the activities of the first three detachments, led by Captain W.G.B. Schaw, Lieutenant Charles Dawe and Captain James Wallis (Connor 2002; Gapps 2018; Kieza 2019; Turbet 2011). The three detachments, accompanied by white and ‘native’ guides (NSWSA, 4/1798 p.45, 47), headed in different directions and engaged in a largely futile search (NSWSA, 4/1735, p.29-43). However, on April 16<sup>th</sup> Wallis received a report of a nearby camp, and in the very early morning, his soldiers surrounded the site above a cliff, opened fire and pursued the group over the edge. According to Wallis’ report, at least 14 Aboriginal men, women and children were killed, the surviving two women and three children were captured, and the bodies of two men were hung from a tree (NSWSA, 4/1735 p.50-62). After several more unsuccessful patrols, Macquarie recalled the three detachments in late April (NSWSA, 4/1735, p.20). In May, he described the issue of several rewards to the detachment leaders, soldiers and accompanying guides in his journal (The Lachlan & Elizabeth Macquarie Archive , ‘LEMA’).

In April, Macquarie ordered a further two expeditions. One, led by Sergeant Jeremiah Murphy, was sent to guard a provisions depot and protect the colony’s only access road across the Blue Mountains to pastures further west. Murphy was authorised to fire upon ‘any hostile natives’ and instructed to take as many prisoners as possible (NSWSA, 4/1798 p.35-7). The second, led by Sergeant Robert Broadfoot, was also instructed to head west, with the explicit order to take prisoners or kill all natives they encountered (NSWSA, 4/1735 p.44-9). However, little is known about either expedition’s activities (Turbet 2011). According to Macquarie’s journal, Murphy was given £5 in July, presumably upon his return (LEMA). Broadfoot only made one report of inconclusive searches in May (NSWSA, 4/1735, p.72-3), yet likely remained in the field until December when Macquarie’s journal noted a reward “from Government for his recent very active and useful Services in pursuit of the Hostile Tribes of Black Natives, along the Rivers Hawkesbury, Nepean, and Grose” (LEMA).

*5.1 The ledger statements of the Colonial Police Fund*

Governor Lachlan Macquarie established the Colonial Police Fund (the ‘Fund’) in 1810. Its stated intent was to pay for all expenses relating to the gaol and police and other expenses “incurred in ornamenting and improving the Town of Sydney” (NSWSA, SZ758, p.31). These

<sup>10</sup> The list named 8 individuals, whom Macquarie described as being guilty of ‘late atrocious murders, outrages and robberies’, and was supplied by John Macarthur, an infamous ex-serviceman and wealthy landowner (Gapps 2018).

expenses were funded by local taxes, including liquor and spirit licenses, road tolls, import and market customs and governmental administrative fees. Structured this way, the Fund allowed Macquarie to use local taxes on a discretionary basis without needing approval from the British Parliament (Beckett 2012). Instead, the Fund's account was maintained by an appointed treasurer, who prepared a ledger statement each quarter, listing all receipts and disbursements (NSWSA, SZ758, p.31). This statement was inspected and approved by an appointed Committee, recorded in the Colonial Secretary's papers, and published in *The Sydney Gazette*.

<INSERT PLATE 1 ABOUT HERE>

The first page of the ledger statement relating to the quarter ending December 31<sup>st</sup> 1816 is shown in Plate 1. The statement is structured into three columns, with a description of each transaction on the left and the two right-hand size columns listing the value of the transaction. Transactions are stated either in 'currency' representing the local, lesser-valued currency or British 'sterling'. In both columns, the value is represented in terms of '£/s/d', i.e. pounds, shillings and pence. Drawings ('DR.') on the account are listed first, showing payments to named individuals for specific works, other expenditures, and salaries of civil servants. Credits ('CR.') on the account (on a subsequent page not shown in Plate 1) record the breakdown of the revenue received from various levies, customs and duties. Finally, the statement concludes with a reconciliation of the total quarterly payments and receipts with the balance at hand, signed off by the Treasurer, Committee and Macquarie.

Within the six quarterly ledger statements covering April 1816 to September 1817, at least 15 transactions appear to relate to the expeditions (extracts of these transactions are provided in Table I). For most of these transactions, their description explicitly references services 'in pursuit of the hostile native tribes' (see transactions 1, 3, 5, 6, 10) or activities relating to the 46<sup>th</sup> Regiment's movements (transactions 2, 4, 7, 12). The remaining transactions are less explicit but show discretionary payments supplementing the salaries of three individuals from the 46<sup>th</sup> Regiment involved in the expeditions – the commanding officer Molle, Wallis and Murphy (transactions 8, 9, 11, 13, 14, 15).

< INSERT TABLE I ABOUT HERE>

### 5.2 The muster payrolls of the 46<sup>th</sup> Regiment

The regimental muster payrolls formed part of the administrative infrastructure used by the British War Office to account for and control the military's expenditure. Each quarter, the paymaster of every regiment within the British Army was required to calculate the payment owed to each non-commissioned officer and 'rank-and-file' soldier, using a standardised set of printed templates (a pay bundle comprising 46 numbered pages) developed by the Office of Military Accounts in London (Black 2015). One of the primary documents within the quarterly pay bundle was an alphabetical muster payroll, with an example page shown in Plate 2.

<INSERT PLATE 2 ABOUT HERE>

This page shows the pay calculations for privates in the 46<sup>th</sup> Regiment between March 25<sup>th</sup> and June 24<sup>th</sup> 1816. On the left-hand side, each row shows the individuals' names, regimental company numbers, and whether they were eligible for long-service pay. Next to their name is the calculation of their pay, indicating the dates and number of days of service, daily rate, and the

total amount earned. The right-hand side allows for comments explaining this calculation, such as whether the soldier was promoted or demoted, discharged, deceased, and the number of days spent in hospital. The explanatory remarks also note if a soldier was assigned to a different location, such as ‘at Van Diemens Land’ (modern-day Tasmania) or ‘at the Depot’ (in the UK), which was cross-checked against the muster lists recorded at those locations.<sup>11</sup>

In the middle three columns, the paymaster noted any reasons why an individual was absent from the monthly muster. Following the British Army’s protocol, the location of each soldier was verified each month through two independent musters (Black 2015). The regimental paymaster conducted one on the monthly payday, which was reconciled against a second muster conducted by the adjutant. If the soldier was absent on payday, the reason for absence was recorded on the payroll, such as whether they were on furlough (e.g. Thomas Clark), sick in hospital (e.g. John Cunningham), on detached duty or attending the sick.

In 1816, one of the most common reasons for soldiers’ absence was “*On duty in pursuit of the natives*”. This explanation is given for five soldiers’ absences appearing in Plate 2 (Cole, Conaughton, Connell, Carson and Couche). This remark also appears next to two detachment leaders - Murphy and Broadfoot - on other pages within the same bundle. In total, within the pay bundles for the two quarters between March 25<sup>th</sup> and September 24<sup>th</sup> 1816, 125 individuals were absent from at least one monthly muster because they were “*On duty in pursuit of the natives*”. A list of these soldiers is presented in the Appendix. The payroll for the third quarter between September 25<sup>th</sup> and December 24<sup>th</sup> also indicates the soldiers likely involved in Broadfoot’s last expedition, who were absent in October and November musters because they were “*On duty*”. While this may refer to some other type of duty, most were absent in September due to the expeditions, and at least three soldiers (Broadfoot, Wolstencraft and McAnnally) have been previously linked to militia operations at the time (Gapps 2018).

5.3 Addressing ambiguities about the expeditions

Both the ledger statements and muster lists contain traces of the 1816 expeditions that, in general, align with existing historical accounts (Brook & Kohen 1991; Connor 2002; Gapps 2018; Karskens 2009; Kieza 2019; Turbet 2011). For example, they show payments to the 46<sup>th</sup> Regiment, the campaign starting in April and the provision of rewards described in Macquarie’s journal. However, the two accounting records also provide new insight into at least three aspects of the expeditions which have been previously ambiguous, unclear or contested.

First, whereas previous histories are ambiguous about the size and duration of the expeditions, the two accounting records, particularly the payrolls, provide a much clearer indication of the full scale of the campaign. Although Gapps (2018, p.223) describes the expeditions as “the largest military campaign the colony had yet witnessed”, he also concedes that “there is no surviving record of the exact numbers of military personnel involved in the campaign, but around seventy soldiers were split into three detachments” (p.231). In his analysis, Turbet (2011) instead relies on boots counts to suggest that 85 soldiers were involved in the first three detachments. In contrast, the muster lists show the precise numbers and names of the 125 non-commissioned

<sup>11</sup> When a regiment was spread across multiple locations the pay and muster procedures occurred at each location. The lists were subsequently crosschecked to ensure that the lists were consistent, presumably so no individual was paid twice.



officers and soldiers involved. The payrolls show that the force was substantially larger than previously estimated and represented almost a quarter of all soldiers under Macquarie's command in Australia at the time (Watson 1914). In addition, existing histories, relying primarily on the official documents and reports from military leadership, only mention the names of the senior officers in charge of the expeditions. Except for Murphy and Broadfoot, almost no non-commissioned officers and soldiers have been previously identified by name.

The payrolls also provide further clarity about the duration of the campaign. While most histories focus on the first three detachments' activities during three weeks in April 1816 (Connor 2002; Kieza 2019), the payrolls show that a substantive force of soldiers was in the field for approximately eight months (April-November). This timing also contradicts Macquarie's official reports to London, which do not mention the latter two expeditions and describe the campaign as only lasting 23 days (Watson 1914). The extended absences of Broadfoot's troops also support recent claims that shootings and massacres persisted after Macquarie's public proclamation of a ceasefire (Gapps 2018), which called for an end "of all hostile operations, military or other, against the said native tribes" as of November 1<sup>st</sup> (SG, 2 November 1816, p.1).

In addition, the two records represent the campaign's scale in terms of its substantial financial cost. For example, the transactions in Table I indicate the outlays required to provision and resource the expeditions, including the £179 paid for provisions (transaction 5), £118 for necessities of the 46<sup>th</sup> Regiment (transactions 3 and 5) and the £22 paid for transport (transactions 2 and 7). When combined with the sizeable wage expense of the 125 soldiers from the payrolls, the records make apparent the financial resources required to fund the military's activities.

Second, the transactional descriptions of the rewards add weight to suggestions that local administrators endorsed the campaigns. In contemporary histories, there is some ambiguity about the motives of Macquarie (Kieza 2019), arising from public statements he made at the time. For example, Macquarie publicly stated he was "reluctantly compelled to resort to coercive and strong measures" (SG, 4 May 1816, p.1) and that he expressed "regret at the necessity which recent circumstances had placed him under" (SG, 20 July 1816, p.1). This sits at odds, for example, with the description accompanying Broadfoot's reward for his "active and zealous exertions in the execution of the Public Services after the Hostile Natives" (transaction 6). Also, the rewards appear to be more extensive than previously described. While the provision of rewards has previously been noted by historians referencing entries in Macquarie's journal (Gapps 2018; Kieza 2019; Turbet 2011), little mention has been made of the other discretionary increases in salaries of key personnel involved in the expeditions.

Finally, the records provide indirect evidence about resistance by local Aboriginal groups. The far-right-hand side of the payrolls shows the hospitalisation of soldiers returning from the field after being away on duty. For example, Plate 2 shows that John Couche spent 25 days in the hospital. In total, the payrolls show at least 13 soldiers involved in the expeditions as spending approximately 400 days in hospital after their duty, including Broadfoot. Although this information does not identify how or why the soldiers required hospitalisation, it does indicate that the conflicts were not one-sided.

Also, while Macquarie's journal notes the issuance of rewards to Aboriginal guides (LEMA), there is no record of these transactions in the ledger statements. The absence of rewards aligns



with the reports from the detachment leaders that the Aboriginal guides were reluctant, if not coerced into service. For example, Schaw implies his search was distracted and potentially drawn off course by their guides (NSWSA, 4/1735 pp.33-41) and Wallis records that the two guides, Bundle and Budbury, escaped several days before the massacre (NSWSA, 4/1735 pp.50-62). The lack of any transactional evidence of rewards for Aboriginal guides is significant because it undermines distressing narratives that they were complicit in the campaigns and were rewarded for their service (Kieza 2019). Instead, the ledger statements align with local oral histories that these men were likely forced to accompany the expeditions, which they then deserted.<sup>12</sup>

The two accounting records thus provide new insight into at least three aspects of the campaign: its substantial scale (in terms of the number of soldiers, its duration and financial cost), its endorsement by local administrators, and the resistance by Aboriginal groups and individuals. Critically, all three aspects are suggestive that the conflict between the British and Aboriginal groups was not a small-scale or isolated episode of civilian disturbance. Instead, when viewed through the accounting record, the events and occurrences of 1816 seem much more akin to a war between sovereign nations, which aligns more closely with the ‘invasion’ instead of a ‘settlement’ narrative of Australia’s foundation (Reynolds 2013). As such, these records may lend further legitimacy to claims for constitutional recognition of Aboriginal and Torres Strait Islander peoples as the First Nations of Australia (Davis 2018; Perkins 2019; Referendum Council 2017; Yunupingu 2016).

**6. Accounting records as an archival genre**

The second part of this paper presents an analysis that shifts perspective from ‘archive-as-source’ to ‘archive-as-subject’ (Stoler 2002) to explore the characteristics of the two accounting records that may support and impede our understanding of past injustices. It treats the ledger statements and payrolls as two examples of a more general family or ‘genre’ of archival materials. It seeks to identify commonalities and shared features in their content, form and context and discusses how these conventions render aspects of the punitive expeditions more and less visible.

*6.1 Content*

In terms of their main substantive content, the ledger statements and muster payroll both contain descriptive and quantified information portraying financial transactions between members and organisations involved in the British colonial regime. The ledgers contain journal entries recording the receipts, payments and balance of the Colonial Police Fund, whereas the payrolls record the working calculations underpinning wage payments by the British military to soldiers of the 46<sup>th</sup> Regiment.

As described in the previous section, the transactional content of the two records reveals much about the expeditions, including new information about their scale, duration and endorsement by colonial administrators. In reflecting on how these insights may be constructed from accounting records, one useful starting point is to recognise that transactional information often contains specific details to capture and communicate economic events. Thus, similar to previous examples where scholars have used ledgers or payment records to understand the operation of the slave

<sup>12</sup> Source: <https://historyofaboriginalsydney.edu.au/south-west/bundle%E2%80%99s-story-gavin-andrews>

trade (e.g. Fleischman & Tyson 2004; Jensen, Agyemang & Lehman 2021; Pinto & West 2017), the descriptive text and monetary amounts of transactions listed in the colonial records reveal some details about the size and activities of this military campaign. Furthermore, as transactions depict payments from one party to another, they can reveal the network of relations and identities of actors involved in past events (Greer 2017; Lippman & Wilson 2007; Neu 2000a). In this case, the two records reveal the identities of the soldiers and British civilians paid and rewarded for the campaign by the local authorities. Finally, one further feature of transactional information, not explicitly recognised in prior work, is its temporal dimension. As transactions relate payments to specific accounting periods, they can provide a more precise indication of the timing of past events, such as the duration of particular episodes.

However, the transactional content of the two records also omits much about the expeditions. Similar to many prior examples, the narrowness of their monetary lens excludes that which does not count within the financial and economic paradigm (Davie 2000; Gibson 2000; Jensen, Agyemang & Lehman 2021). The Fund ledgers present the cost of the campaign, not in human terms, but the financial expense of provisions, resources and rewards. Also, as in Funnell (1998), we can observe the dehumanising effect of quantification, which reduces the human toll of the expedition into a set of abstract, sanitised numbers. Within the muster payrolls, the deployment of more than a hundred men to participate in the hunt and killing of Indigenous people is represented as a technical resource allocation decision. The only hints of violence are the reconciling notes that account for the reduced wages of injured British soldiers. Within this financial calculus, the harm inflicted on Indigenous communities – their deaths and injuries, their displacement from their ancestral territories and the kidnapping of their children – does not appear to ‘count’ at all.

Furthermore, within the transactional content of these records, it is not only the violence that is almost invisible but also the Indigenous peoples themselves. Unlike the British soldiers and civilians, they are not named as parties to any transaction. Nor are their lives monetised as in previous studies where enslaved people have been recorded for their human asset value (Fleischman, Oldroyd & Tyson 2011; Jensen, Agyemang & Lehman 2021; Pinto & West 2017), indentured children for their revenue value in attracting state payments (Greer 2017), or Jewish people for their productive value (Lippman & Wilson 2007) or the market value of their stolen belongings (Funnell 1998). In these two colonial accounting records, the only explicit representation of Indigenous people is an abstract annotation - ‘hostile natives’ – a small explanatory sidenote to transactions involving other people. Although Indigenous people were captured and killed during the 1816 expeditions (Gapps 2018), they were neither bought nor sold. Thus, their omission from the two accounting records is likely because their lives and deaths did not have immediate financial consequences for the British. The harsh implication of this is that the extent to which certain peoples’ lives are rendered visible in the transactional content of accounting records is determined by the degree to which those people were economically significant to those who authored them.

6.2 Form

Regarding the form of the two accounting records, both are structured through standardised tables and categorical lists that present the information in a preconfigured, ordered way. The language is formal, brief and impersonal, and both documents use common accounting shorthand, including financial notation (£/s/d, DR, CR), reconciling total calculations, and cross-referencing tick-marks. Columns are summed, balances are carried forward, totalled and signed off, sick days are cross-referenced with monthly totals reported by the hospital, and the payments and receipts are reconciled with opening and closing balances of cash on hand. Both records are accompanied by signed declarations attesting to their careful preparation and accuracy. The ledgers are ‘certified to be correct, examined and approved’ by the Treasurer, Trustees and Governor; the muster payrolls are accompanied by a page-long declaration attesting to the accuracy of the documents and compliance with procedures, signed by the paymaster, commanding officer and adjutant.<sup>13</sup> These structural and language features give the two accounting records a highly ordered, bureaucratic character.

The bureaucratic form and language of the accounting records give the impression that the information is credible, complete and accurate. The traces of cross-checking and reconciling procedures indicate effort has been taken to identify and rectify errors. This is reinforced by explicit statements in the sign-off declarations, which convey a sense that the information is reliable.

Furthermore, the use of standardised, structured ordering mechanisms (i.e. alphabetical tables and categorical lists) forces a certain level of granularity and completeness in the information. Whereas more free-form types of accounts (e.g. written reports or diary entries) give authors free rein about what information, in what detail, they disclose, a structured table or ordered list calls for more specific sequences of particular pieces of information and makes certain omissions (i.e. blank cells or missing rows) more visible.

However, the accounting records’ highly structured form also imposes constraints on what or how much can be disclosed about a particular subject. There is no space within the payrolls or ledger statement to elaborate beyond the preconfigured topic fields and offer a more nuanced or narrative account. The abbreviated and codified nature of the bureaucratic language also appears to obscure and sanitise the violence of the expeditions. For instance, the phrase “on duty in pursuit of natives” parallels the ‘antiseptic language’ used in other war settings (Chwastiak & Lehman 2008). Not only does this abbreviated language dehumanise and objectify human targets of violence (Funnell 1998; Neu & Graham 2004), the repetitious use of such phrases may sanitise events by making them seem like mundane, regular occurrences.

In addition, while the bureaucratic character of the two documents conveys a sense of benign neutrality, as in other settings (e.g. Hooper & Kearins 2008; Preston & Oakes 2001), this may mask the discretion in how they have been prepared. For example, the abbreviated payroll descriptions for soldiers’ absences prevent linking individuals with particular activities or events. Similarly, in the ledgers, as most entries are reported as aggregated transactions, the identities of many individual payment recipients remain obscured. While we may speculate about the motives

<sup>13</sup> The British War Office also required the regimental paymasters to provide a surety, from which errors or missing funds would be deducted (Black 2015).

for presenting this information in this way, it reminds us of the ‘politics of ambiguity’, and the discretion preparers have over the precision of accounting texts (Davie 2000).

Finally, financial terminology, shorthand and notation also may inhibit readers’ ability to extract meaning from the texts. Even those familiar with the expeditions may struggle to understand how they have been represented within the complex payroll calculations and ledger entries. Thus, to those outside the ‘expertocracy’ of accounting (Hooper & Kearins 2008), the lexicon of accounting records may be difficult to interpret.

### 6.3 Context

The context of the accounting records encompasses patterns in their authorship and intended audience and the reasons why these documents were written. Both records were authored by government-based bureaucrats – the treasurer of the Fund and the regimental paymaster. As the ledgers were published in the local newspaper, their intended audience was likely literate British settlers, administrators and business people based in Sydney, who paid the rates, customs and levies that constituted the Fund. Although the military lists were not made public, they were also written for a British audience, specifically the bureaucrats within the Office of Military Accounts in London (Black 2015). Thus, like records studied by other accounting historians, the ledgers and payrolls were written by and for members of the dominant colonial regime (Hooper & Kearins 1997). An important implication of this pattern in audience and authorship is that these records provide a British-oriented account devoid of Indigenous voices and perspectives. This likely also explains why, as noted above, there is little mention of Indigenous people, and why they are much less visible than the British soldiers, administrator, settlers and business people.

In considering the likely purpose of why these accounting records were written, it appears that both fulfil a need or ‘exigency’ for financial accountability. Both were used to calculate and account for the expenditure of public monies, be it the payment of wages on behalf of the British War Office or the use of local taxes by the Fund’s administrators. This emphasis on financial accountability is also reflected in the written certifications given by their authors and higher authorities responsible for reviewing their work.

The need to provide accountability for the expenditure of public monies limits the records’ scope to the realm of financial matters. Consequently, they can only provide accounts that were ‘parallel’ or ‘tangential’ to the atrocities which occurred in 1816. Unlike the direct reports by the detachment leaders, Macquarie’s public proclamations, or local news articles, neither of the two accounting records were written with the intent to account for or describe the punitive expeditions. Thus, they lack any detail or narrative descriptions and, like records studied in other contexts, only offer partial glimpses of the financial effects of what occurred (Jensen, Agyemang & Lehman 2021).

However, in providing parallel accounts of the 1816 expeditions, the accounting records potentially lack the explicitly political or persuasive purpose of other types of archival material. Decker (2013) reminds us that in assessing historical sources, we should treat the truth claims of documents written for posterity, such as official reports, differently from more mundane, internal documents written for other reasons besides offering interpretations of historical events. In this case, where historians have struggled, for example, to ascertain the scale and duration of the campaign from official narrative reports of the expeditions (Gapps 2018; Turbet 2011), this is

laid bare in these two more mundane sets of bureaucratic records. The regimental payrolls, which were never intended for public dissemination, lack the self-conscious, often contradictory language used in Macquarie's public proclamations or reports to London. The phrase '*on duty in pursuit of the natives*' appears with such regularity, not so much to persuade readers about the legitimacy of the expeditions against local Aboriginal peoples; instead, it performs a routine purpose of explaining soldiers' absences to ensure accurate wage payments and maintain control over military expenditure. In this way, accounting records, particularly internal working documents, which are not written with the explicit intent to describe violence, paradoxically may offer credible, less censored insights into past atrocities.

6.4 Summary

In summary, the two accounting records share several commonalities, specifically in their substantive transactional content, bureaucratic structure and financial accountability exigency. Furthermore, these three features help explain more precisely the opportunities and limitations of how accounting records may be used to construct understandings about past wrongs (Carnegie & Napier 1996, 2017; Jensen, Agyemang & Lehman 2021; Pinto & West 2017). In particular, it appears that the transactional content of routine financial records can provide insight into the scale, networks of agents and timing of past events, insights that might be credible given the granularity and structured order of their form and the tangential, parallel context in which they are produced. However, these genre features also appear relevant to understanding accountings' more sinister effects (Fleischman, Funnell & Walker 2012). Within the narrowness of transactional information written to provide a financial account, the people, circumstances and effects of atrocious acts are only visible if they are valued economically. Furthermore, the opportunity to see or hear from marginalised people is restricted even further by the structured order and language of bureaucratic documents written by and for members of a dominant regime.

7. Concluding comments

By analysing two sets of colonial accounting records, this study addresses several existing ambiguities about the British's 1816 punitive expeditions and the Appin massacre perpetrated against the Aboriginal peoples of Sydney. Specifically, the accounting records provide new insights into the substantial size of the campaign, the endorsement of the violence by colonial administrators and the resistance mounted by local Aboriginal communities and individuals. These insights suggest that the conflict in 1816 was much more akin to a war between sovereign nations than an isolated episode of civilian disturbance. As such, the study not only furthers our understanding of Australia's colonial origins (Reynolds 2013) but also responds to the *Uluru Statement of the Heart* by lending support to political claims for recognising Indigenous sovereignty in Australia (Davis 2018; Perkins 2019; Referendum Council 2017; Reynolds 2021; Yunupingu 2016). In doing so, the study demonstrates how accounting history may helpfully contextualise modern-day relations (Annisette & Prasad 2017; Neu 2000b) by revealing the potential of accounting records as a resource for truth-telling processes seeking proper acknowledgement of past harms (ICTJ 2012).

In addition, the study extends a growing stream of critical scholarship examining the 'dark side' of accounting history (Fleischman, Funnell & Walker 2012) by addressing a latent tension in the literature about how we may work within the limitations of archival accounting records to construct understandings about past atrocities (Carnegie & Napier 1996, 2017; Jensen,



Agyemang & Lehman 2021; Pinto & West 2017). The study contributes to this literature by explicating the genre features of archival accounting records that may render past atrocities more and less visible. It demonstrates how the conventional transactional content, bureaucratic form and accountability context of accounting records can reveal new information about the scale, timing and network of agents involved in violent and reprehensive activities. As such, these features explain how and why accounting records, as an archival genre, may be a potent source of social history (Pinto & West 2017). However, these genre features also more clearly describe the more sinister aspects of accounting records (Funnell 1998), specifically in how the narrowness of highly ordered, transactional information written by and for members of a colonial regime can obscure violence and render marginalised people almost invisible and silent (Davie 2000; Gibson 2000; Jensen, Agyemang & Lehman 2021).

In acknowledging the study's limitations, as the empirical focus has been on the textual features of archival accounting record documents, further work is required to understand how the potential for accounting records to support truth-telling practices may be realised in practice. Future studies may observe how accounting records are mobilised within truth-telling commissions and court cases, particularly in how actors work with this type of archival material to support transitional justice within these forums (Caswell 2010; Ghaddar 2016; Halilovich 2014; Hastings 2011; Roberts-Moore 2002). Researchers should also prioritise work with First Nations communities to understand what meaningful truth-telling practices represent to them and how archival accounting records may contribute to those practices in a culturally safe and appropriate way (Russell 2005; Thorpe 2014).

In addition, postcolonial scholars show how archival silence arises beyond the textual features of records, pointing to numerous other points in the production of histories, including the selectivity in what is written, preserved, organised, accessed, and interpreted (Decker 2013; Trouillot 1995). Thus, future research could consider further limitations of archival accounting records by examining how other silences and selectivities enter the production of history more generally.

Finally, there are many further opportunities to examine archival accounting records for insights into past injustices and reprehensible episodes of human history. For example, while "it was not common practice to go home and record illicit killings overtly in the day's diary" (Pickering 2010, p.86), there are substantial archives of British military and bureaucratic records, which could be cross-referenced with databases charting colonial massacres during Australia's frontier wars (Ryan et al. 2017-2020). Looking further afield, the use of accounting practices and technologies within repressive regimes around the world (Fleischman, Funnell & Walker 2012) means they have likely been proximate to many of the reprehensible events now subject to truth-telling today. As the surviving artefacts of these regimes, this routine and mundane paperwork may offer glimpses into the harms inflicted in the past and be of service to achieving meaningful recognition, reparation and reform in the present.

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- Vol. 14, Issue 650, Proclamation by His Excellency Lachlan Macquarie, 4 May 1816, p.1
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- Vol. 14, Issue 676, Proclamation by His Excellency Lachlan Macquarie, 2 November 1816, p.1
- Vol. 14, Issue 676, Quarterly Financial Statements of the Police Fund, 2 November 1816, p.2
- Vol. 15, Issue 690, Quarterly Financial Statements of the Police Fund, 8 February 1817, p.2
- Vol. 15, Issue 702, Quarterly Financial Statements of the Police Fund, 3 May 1817, p.2
- Vol. 15, Issue 717, Quarterly Financial Statements of the Police Fund, 16 August 1817, p.2
- Vol 15, Issue 731, Quarterly Financial Statements of the Police Fund, 22 November 1817, p.2

GOVERNMENT AND GENERAL ORDERS.			
Government House, Sydney, Saturday, 8th February, 1817.			
CIVIL DEPARTMENT.			
HIS EXCELLENCY the Governor is pleased to direct the following STATEMENTS of the COLONIAL POLICE and FEMALE ORPHAN INSTITUTION FUNDS, for the Quarter ending the 31st of December, 1816, to be published for general information.			
By Command of His Excellency the Governor, JOHN THOMAS CAMPBELL, Secretary.			
The TRUSTEES of the POLICE FUND, in Account Current with D'ARCY WENTWORTH, Esq. Treasurer, for the Quarter ending the 31st of December, 1816.			
1816	Currency. £ S. D.		Sterling. £ S. D.
To paid Mr. D. Cubitt, sundry Improvements done at the Gaol at Sydney...	231 0 0		
—Messrs. Clark and Wood, for Glass and Glazing Work done at ditto	2 0 0		11 5 0
—Mr. James Smith, Builder, his 2d and 3d Instalments, in part pay- ment of his Contract for erecting the Parsonage House and Offices at Parramatta.....			1000 0 0
—Mr. W. Roberts, in part of his Contract for making Government Public Roads.....			500 0 0
—Sundry Evidences for the Crown on Criminal Prosecutions .....			341 10 6
—Mr. Jonathan Griffiths, Owner of the Brig Rosetta, in full for the hire of said vessel taken up for Government to go in pursuit of the Brig Trial, piratically taken from this Port by runaway Convicts .....			200 0 0
—Messrs. Howe and McGrath, in part payment of their Contract for erecting a Wharf for Government at Windsor .....			150 0 0
—Mr. Nathaniel Lucas, in full payment of the Balance due him on account of his Contract, for erecting the Parsonage House and Offices at Liverpool .....			123 0 0
—William Cox, Esq. for sundry Articles, Expences, and Rewards supplied and paid by him on account of Government, for the working parties employed in constructing the public roads in the new discovered Country, and for Guides and Provisions, &c. furnished by sundry Settlers and other Persons, for the Military Detachments sent in pursuit of hostile Native Tribes .....			179 8 1
—Frederick Garling, Esq. late Acting Judge Advocate, Lodging Money up to the 31st of October last .....			88 10 0
—Same, for sundry Articles purchased by him for use of the Court House.....			17 15 0
—John Oxley, Esq. Surveyor General, his Lodging Money for one year and one quarter .....			63 5 0
—Thomas Acton, the full amount of the Balance due him for Bricks furnished by him for the use of Government Works at Parramatta.....	39 13 1½		39 13 1½
—Miles Fieldgate, for sundry Repairs done at the Market House and Premises belonging thereto, in Sydney.....	53 4 6		
—Mr. Thomas Arkell, Principal Overseer of Government Stock, the amount paid by him for enclosing a Paddock at Rooty Hill, on account of Government .....			41 5 0
—Mrs. Shelly, on account of the Native Institution at Parramatta ...			40 0 0
—Messrs. Turner and Co. for Fencing done round Government Do- main at Parramatta .....			32 14 6
—Mr. Richard Fitzgerald, Rent of a House at Windsor, furnished by him for the accommodation of Convicts sent there for distribution.....			30 0 0
—Mr. Jas. Underwood, for a Jolly Boat for the use of Government at Port Dalrymple.....			80 0 0
—Messrs. O'Brien and Parker, in part payment of Fencing in a Pad- dock for the Government Herds, near Parramatta.....			25 0 0
—Mr. Joseph Underwood, for three Bags of Sugar supplied, for use of the Sick in the General Hospital.....			20 17 4
—Messrs. Russell, Dunn, and Dalton, District Con-tables, for appre- hending and prosecuting to conviction sundry Felons.....			20 0 0
—Thomas Bates, in part payment of his Contract for keeping in Parramatta the Boat between Sydney and Parramatta.....			23 0 0

Plate 1: A page of the Quarterly Statement of the Colonial Police Fund (ending December 31st 1816).  
Source: The Sydney Gazette and New South Wales Advertiser, National Library of Australia (Trove),  
<http://nla.gov.au/nla.news-article2177063>

231x317mm (72 x 72 DPI)

No. of the Company in which the Soldier is or was engaged	No. of the Report sent to or from the War Office	No. of each Soldier's name as entered in the Muster-Book	Private's continued	Pay and additional Allowances			Amount	Reasons of Absence at the respective Musters copied from the Muster-Roll			Remarks explanatory of the Reasons of Absence at the respective Musters, or during any part of the Period of this Account, of broken Periods, dates of enlistment, &c. and of all such other points as may tend to elucidate the respective Charges.	Number of Days in Hospital
				From	To	Rate per day		1 <sup>st</sup> Muster	2 <sup>nd</sup> Muster	3 <sup>rd</sup> Muster		
			Brought forward...				£ 5. 11. 4				Brought forward...	442
9	1	1	6. Banks, Thomas	24. March	24. June	9s. 6d.	£ 3. 5. 0	In England				
1	1	1	7. Banks, John				£ 3. 5. 0				at Van Diemen's Land	
2	1	1	8. Banks, John				£ 3. 5. 0					
3	1	1	9. Banks, William				£ 3. 5. 0				at Van Diemen's Land	
4	1	1	10. Banks, William				£ 3. 5. 0				at New Castle	
5	1	1	11. Banks, William				£ 3. 5. 0					
6	1	1	12. Banks, William				£ 3. 5. 0					
7	1	1	13. Banks, William				£ 3. 5. 0					
8	1	1	14. Banks, William				£ 3. 5. 0					
9	1	1	15. Banks, William				£ 3. 5. 0					
10	1	1	16. Banks, William				£ 3. 5. 0					
11	1	1	17. Banks, William				£ 3. 5. 0					
12	1	1	18. Banks, William				£ 3. 5. 0					
13	1	1	19. Banks, William				£ 3. 5. 0					
14	1	1	20. Banks, William				£ 3. 5. 0					
15	1	1	21. Banks, William				£ 3. 5. 0					
16	1	1	22. Banks, William				£ 3. 5. 0					
17	1	1	23. Banks, William				£ 3. 5. 0					
18	1	1	24. Banks, William				£ 3. 5. 0					
19	1	1	25. Banks, William				£ 3. 5. 0					
20	1	1	26. Banks, William				£ 3. 5. 0					
21	1	1	27. Banks, William				£ 3. 5. 0					
22	1	1	28. Banks, William				£ 3. 5. 0					
23	1	1	29. Banks, William				£ 3. 5. 0					
24	1	1	30. Banks, William				£ 3. 5. 0					
25	1	1	31. Banks, William				£ 3. 5. 0					
26	1	1	32. Banks, William				£ 3. 5. 0					
27	1	1	33. Banks, William				£ 3. 5. 0					
28	1	1	34. Banks, William				£ 3. 5. 0					
29	1	1	35. Banks, William				£ 3. 5. 0					
30	1	1	36. Banks, William				£ 3. 5. 0					
31	1	1	37. Banks, William				£ 3. 5. 0					
32	1	1	38. Banks, William				£ 3. 5. 0					
33	1	1	39. Banks, William				£ 3. 5. 0					
34	1	1	40. Banks, William				£ 3. 5. 0					
35	1	1	41. Banks, William				£ 3. 5. 0					
36	1	1	42. Banks, William				£ 3. 5. 0					
37	1	1	43. Banks, William				£ 3. 5. 0					
38	1	1	44. Banks, William				£ 3. 5. 0					
39	1	1	45. Banks, William				£ 3. 5. 0					
40	1	1	46. Banks, William				£ 3. 5. 0					
41	1	1	47. Banks, William				£ 3. 5. 0					
42	1	1	48. Banks, William				£ 3. 5. 0					
43	1	1	49. Banks, William				£ 3. 5. 0					
44	1	1	50. Banks, William				£ 3. 5. 0					
45	1	1	51. Banks, William				£ 3. 5. 0					
46	1	1	52. Banks, William				£ 3. 5. 0					
47	1	1	53. Banks, William				£ 3. 5. 0					
48	1	1	54. Banks, William				£ 3. 5. 0					
49	1	1	55. Banks, William				£ 3. 5. 0					
50	1	1	56. Banks, William				£ 3. 5. 0					
51	1	1	57. Banks, William				£ 3. 5. 0					
52	1	1	58. Banks, William				£ 3. 5. 0					
53	1	1	59. Banks, William				£ 3. 5. 0					
54	1	1	60. Banks, William				£ 3. 5. 0					
55	1	1	61. Banks, William				£ 3. 5. 0					
56	1	1	62. Banks, William				£ 3. 5. 0					
57	1	1	63. Banks, William				£ 3. 5. 0					
58	1	1	64. Banks, William				£ 3. 5. 0					
59	1	1	65. Banks, William				£ 3. 5. 0					
60	1	1	66. Banks, William				£ 3. 5. 0					

Plate 2: A page of the Quarterly Muster Book and Pay List for the 46th Regiment (25th March – 24th June 1816). Source: War Office, The National Archives of the UK, with the digital copy provided by Australian Joint Copying Project, National Library of Australia, <https://nla.gov.au/nla.obj-1590445094>

391x237mm (300 x 300 DPI)

Table I: Transactions relating to the expeditions, extracted from Quarterly Statements of the Colonial Police Fund published in The Sydney Gazette

#	Qtr ending	Transaction description	Amount (£-s-d)	Archival reference
1	June 30th 1816	Mr John Warby, and others, as Rewards for their Services in acting as Guides to the Military Detachments sent out in Pursuit of the Hostile Native Tribes	99 – 5 – 0 (currency)	SG, 10 August 1816
2	June 30th 1816	Mr.s Partridge and Smith, for conveying Provisions from Parramatta to Cox's River for use of the Detachment of the 46 <sup>th</sup> Regiment and the Government stockmen stationed there	18 – 0 – 0	SG, 10 August 1816
3	September 30th 1816	Quarter Master McDonald, 46 <sup>th</sup> Regiment, as a Donation of Necessities, furnished by him on account of government to the Detachment of the 46 <sup>th</sup> Regiment, sent in pursuit of the Hostile Natives	62 – 15 – 6 1/2	SG, 2 November 1816
4	September 30th 1816	Sergeant Jeremiah Murphy for services whilst lately employed in the new discovered country	5 – 0 – 0	SG, 2 November 1816
5	December 31st 1816	William Cox Esq. for sundry Articles, Expenses and Rewards, supplied and paid by him on account of government, for the working parties employed in constructing the public roads in the new discovered country, and for Guides and Provisions, &c furnished by sundry Settlers and other persons, for the Military Detachments sent in pursuit of Hostile Native Tribes	179 – 8 – 1	SG, 8 February 1817
6	December 31st 1816	Sergeant Broadfoot, of the 46 <sup>th</sup> Regiment as a donation from government for his active and zealous exertions in the execution of the Public Services after the Hostile Natives	15 – 0 – 0	SG, 8 February 1817
7	December 31st 1816	Benjamin Carver, for transporting Baggage and Provisions of a Detachment of the 46 <sup>th</sup> Regiment from Richmond to Sydney	4 – 10 – 0	SG, 8 February 1817
8	December 31st 1816	Salaries Colonel Molle, his increased Salary as Lieutenant Governor, from June 30 <sup>th</sup> to December 31 <sup>st</sup> , instant.	75 – 0 – 0	SG, 8 February 1817
9	December 31st 1816	Salaries Captain Wallis, as Commandant at Newcastle	45 – 15 – 0	SG, 8 February 1817
10	March 31st 1817	Quarter Master McDonald of the 46 <sup>th</sup> Regiment the amount of Necessaries ordered to be issued as Donations from Government, to detachments of said Corps employed in pursuit of the hostile Native Tribes	56 – 4 – 12	SG, 3 May 1817
11	June 30th 1817	Sergeant Murphy, 46 <sup>th</sup> Regiment for services in superintending the public works at the South Head	13 – 11 – 6	SG, 16 August 1817
12	June 30th 1817	Robert Lowe, Esq. for the cart and bullocks belonging to him, pressed by Sergeant Murphy for the public service in the Blue Mountains	5 – 0 – 0	SG, 16 August 1817
13	June 30th 1817	Salaries: His Honour Lieutenant Governor Molle, additional salary from January 1st to June 30th 1817	75 – 0 – 0	SG, 16 August 1817
14	June 30th 1817	Salaries: Captain Wallis, 46 <sup>th</sup> Regiment, as Commandant at Newcastle, from January 1st to June 30th 1817	67 – 17 – 6	SG, 16 August 1817
15	September 30th 1817	Serjeant Murphy, 46 <sup>th</sup> Regt. as Superintendent of the Public Works at Macquarie Tower	5 – 14 – 0	SG, 22 November 1817

Notes: 'Qtr ending' describes the relevant period of the quarterly ledger statement; 'Transaction description' is the verbatim text accompanying the transaction; 'Amount' is the amount of the transaction; and 'Archival reference' indicates the date when the newspaper issue of *The Sydney Gazette* (SG) was published.



## Appendix

Soldiers from the 46<sup>th</sup> Regiment who were absent from monthly muster due to involvement in punitive expeditions in 1816

#	Co.	Rank	Names	April	May	June	July	Aug	Sept	Oct	Nov
1	2	Coloured Sergeant	Annandale, Robert	X							
2	4	Coloured Sergeant	Linch, Thomas	X							
3	7	Coloured Sergeant	Murphy, Jeremiah	X	X	X					
4	10	Serjeant	Broadfoot, Robert		X	X	X	X	X	?	?
5	4	Corporal	Cullen, John	X	X	X					
6	2	Corporal	Duncan, William	X	X	X					
7	4	Corporal	Kidd, Thomas	X	X	X					
8	10	Corporal	McAnally James					X	X	?	?
9	7	Corporal	Milne, John		X	X	X	X	X	?	?
10	4	Corporal	Osbourne, William	X							
11	3	Corporal	Parsliff, Robert	X	X	X					
12	3	Corporal	Partridge, Stephen	X	X						
13	3	Corporal	Smith, William	X	X	X	X	X	X		
14	2	Corporal	Wolsencraft, John					X	X	?	
15	3	Drummer and Fifer	Fitzgerald, James	X							
16	4	Drummer and Fifer	Gordon, James	X							
17	3	Private	Adams, William	X	X						
18	3	Private	Armstrong, John	X							
19	7	Private	Bagg, George		X	X	X	X	X	?	?
20	9	Private	Bastian, Thomas						X	?	
21	2	Private	Bate, John					X	X		
22	3	Private	Blackie, David	X			X	X	X		
23	9	Private	Breheny, Robert					X			
24	9	Private	Browne, Barney						X	?	?
25	4	Private	Browne, Daniel	X							
26	3	Private	Byrne, James	X	X	X					
27	2	Private	Carby, William		X	X	X	X			
28	4	Private	Clarke, John	X							
29	3	Private	Clarke, William	X	X	X					
30	3	Private	Cole, John	X							
31	7	Private	Conaughton, Peter	X	X	X					
32	4	Private	Connell, John	X							
33	2	Private	Corson, Joseph	X	X	X	X	X	X	?	?
34	4	Private	Couche, John	X							
35	2	Private	Cunningham, James					X			
36	4	Private	Dell, William	X							
37	3	Private	Deskett, John	X							
38	4	Private	Drake, Thomas	X							
39	3	Private	Drew, Benjamin	X	X		X	X	X		
40	4	Private	Dwyer, Patrick	X							
41	3	Private	Edwards, John	X							
42	3	Private	Ellery, James	X							
43	4	Private	Flynn, Thomas	X	X	X					
44	9	Private	Fonsacca, Robert	X	X	X					
45	3	Private	Frazier, John	X							
46	9	Private	Gallagher, Patrick	X	X	X					
47	9	Private	Gormon, Michael	X	X	X					
48	3	Private	Grant, Robert	X							
49	3	Private	Hadden, George	X							
50	3	Private	Hamilton, Robert	X	X	X					
51	3	Private	Hamilton, William	X							
52	2	Private	Hargadon, Patrick	X							
53	9	Private	Harkness, John	X	X	X					
54	10	Private	Harris, James					X	X	?	?
55	4	Private	Harvard, John	X							
56	3	Private	Henry, John	X							
57	4	Private	Hill, James	X	X	X					
58	9	Private	Hillbourne, Thomas		X	X	X	X			
59	4	Private	Hoare, John	X	X	X					

#	Co.	Rank	Names	April	May	June	July	Aug	Sept	Oct	Nov
60	4	Private	Hobbs, Thomas	X	X	X					
61	3	Private	Humphries, Thomas	X							
62	3	Private	Jackson, George	X							
63	3	Private	James, Thomas						X	?	?
64	7	Private	Jeans, John		X	X	X	X	X	?	?
65	4	Private	Johnstone, Charles	X							
66	10	Private	Jones, David						X	?	
67	3	Private	Jones, John	X	X	X					
68	4	Private	Jones, Thomas	X	X	X					
69	4	Private	Kidd, John	X							
70	9	Private	Kirby, John						X		
71	3	Private	Kirk, John	X							
72	9	Private	Knight, John		X		X	X	X	?	?
73	4	Private	Latewood, Edward	X							
74	3	Private	Lidstone, William	X							
75	4	Private	Lindsay, William	X	X	X					
76	3	Private	Lipson, Joseph	X							
77	4	Private	Lloyd, John	X	X	X					
78	3	Private	Lloyd, Robert	X							
79	3	Private	Mackay, David	X							
80	4	Private	Manly, William	X	X	X					
81	3	Private	Mansfield, Abraham	X							
82	4	Private	Mason, James	X							
83	4	Private	McCaffery, Edward	X							
84	2	Private	McKay, Edward		X	X	X	X	X	?	?
85	3	Private	McKee, Samuel	X							
86	2	Private	McKewon, Thomas		X	X	X	X	X	?	?
87	2	Private	McLoughlan, Thomas		X	X	X	X	X	?	?
88	10	Private	McMahon, Michael						X	?	?
89	10	Private	Mitchell, John	X	X	X				?	?
90	7	Private	Mortimer, Thomas	X	X	X	X	X	X		
91	2	Private	Newman, Henry	X							
92	7	Private	O'Connor, Patrick		X	X	X	X			
93	3	Private	O'Gilvie, John	X							
94	10	Private	Oldridge, William	X	X	X					
95	3	Private	Owens, Quintin	X							
96	3	Private	Parry, William	X							
97	10	Private	Pearce, Frances		X	X	X	X	X	?	?
98	3	Private	Powell, John	X							
99	2	Private	Power, John	X	X	X					
100	3	Private	Reed, John	X							
101	3	Private	Richards, David	X							
102	3	Private	Roberts, Daniel	X							
103	3	Private	Roberts, John	X							
104	3	Private	Robinson, James	X							
105	3	Private	Rodgers, James	X	X	X					
106	2	Private	Russell, John					X	X		
107	3	Private	Ryan, John	X							
108	9	Private	Scanlan, Daniel		X	X	X	X			
109	7	Private	Scott, David	X	X	X					
110	4	Private	Skill, William	X	X	X					
111	3	Private	Slowman, John	X							
112	4	Private	Smart, James	X							
113	7	Private	Sproule, Robert	X	X	X					
114	10	Private	Swanson, Frances		X	X	X	X			
115	7	Private	Sydenham, James	X	X	X					
116	4	Private	Taylor, William	X							
117	10	Private	Thornton, David		X	X	X	X	X	?	?
118	3	Private	Tindal, John	X							
119	9	Private	Turner, Thomas		X	X	X	X	X		
120	3	Private	Walters, Thomas	X							
121	4	Private	Warburton, James	X	X	X					
122	3	Private	Whamond, James				X	X	X		

#	Co.	Rank	Names	April	May	June	July	Aug	Sept	Oct	Nov
123	2	Private	Williams, Thomas	X	X	X					
124	3	Private	Youle, James	X	X	X					
125	3	Private	Young, James	X	X	X					

Notes: This information was compiled from an analysis of three Quarterly Regimental Paymaster muster lists for the 46th Regiment between March 25th and December 24th 1816. 'X' signifies that the reason for absence from the monthly muster was written as "*On duty in pursuit of the natives*"; '?' signifies that the reason for absence was "*On duty*" in the muster lists for October and November 1816. Soldiers' names have been cross-checked against records in the Biographical Database of Australia.

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