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ORGANIZATION AND FUNCTIONS OF THE BUREAU OF SUPPLIES AND ACCOUNTS

by

Rear Admiral Ray Spear, (SC) U.S.N.
Parasiter General of the Navy

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ORGANIZATION AND FUNCTIONS OF THE BUREAU OF SUPPLIES AND ACCOUNTS

I understand that in the last few days officers from the Navy Department have appeared before you and have given you a rather comprehensive knowledge of the organization of the Navy Department, that is, to the effect that we operate by Bureaus, of which the Bureau of Supplies and Accounts is only one.

I think in order to give you a little history of the Bureau of Supplies and Accounts, I might say this - the Bureau of Supplies and Accounts is approaching its Hundredth Anniversary. It was organized in 1842 as the Bureau of Provisions and Clothing. At that time, the Bureau System was adopted for the Navy. I think previously they had operated as Naval Commissioners - three of them - which, as you might think, spent most of their time quarreling with each other and conducting duels.

The Bureau System at that time virtually set up in each of our different navy yards a miniature Navy Department, because each bureau carried on, independently of every other bureau, the duties that had been assigned to it by the law and which are indicated by the title of the Bureau. At that time, there was established a Bureau of Yards and Docks. The people who titled the Bureau were apparently very great realists. They understood exactly what that description meant. There was a Construction Bureau long before steam became a very important matter in naval affairs. There was a Bureau of Equipment and Repair and a Bureau of Ordnance, and the Hydrographer, for some reason, was attached to the Bureau of Ordnance. Then, of course, we had the Bureau of Medicine and Surgery and our own Bureau, called at that time, the Bureau of Provisions and Clothing. This organization remained in effect all through the Mexican and Civil Wars, but in 1885 Secretary Whitney expressed his great displeasure with the way these bureaus operated, that is, their independent nature and the lack of any coordination between them. To illustrate what I think he became very much incensed at - he visited these navy yards and found that each one of the Washington bureaus had set up in the navy yards their own storehouses and their own methods of procurement and, actually, you could walk into any one of those storehouses and find duplicate material. The Bureau of Engineering and the Bureau of Construction and Repair might have corn brooms. The Bureau of Ordnance might be short of corn brooms. There was no possible way (under the appropriations) that they could transfer supplies from one Bureau to another. Each one was jealous of its own affairs. He finally took the bull by the

horns and in 1889 he directed that the consolidated supply system be inaugurated, and to do that he transferred all stores to the care of the Bureau, at that time entitled the Bureau of Provisions and Clothing -- in a very short time to be called the Bureau of Supplies and Accounts. That took place in 1889 and the Bureau then became charged with all that relates to the purchase, the receipt, the storage, the care, the custody, the transfer, the issue of and the accounting for all supplies and property of the Naval Establishment, except medical supplies, but including their purchase, and supplies for the Marine Corps. We purchase medicines but we do not store them and we do not issue them, and we have nothing whatever to do with the handling of stores for the Marine Corps.

One great advantage of this centralized procurement system and its storage is the fact that we don't have a great multiplicity of small storehouses in various navy yards. We have been able to combine our stocks and we procure them in a logical manner. We procure them by seasonal purchase, and altogether it has resulted, from our standpoint, in the greatest of economy.

You, perhaps, know that the Bureau of Supplies and Accounts, while it isn't indicated by its title, is also the finance agency of the Navy Department. We handle all funds -- the actual cash and property. Our disbursing officers on ships and in the field secure their cash from the Bureau and make returns of cash to the Navy Department and through the Bureau of Supplies and Accounts for transmission to the Treasury Department. In addition, the Bureau is the accounting bureau for all expenditures in the Navy, that is, not only our own affairs, not only the appropriations under the Bureau of Supplies and Accounts, but appropriations for all bureaus. That involves us in two systems of accounting, cost accounting and appropriation accounting. I would love to scrap it if we could. One of the things we are now considering is trying to consolidate and simplify the present complicated accounting system we have had to put in. I don't know whether you understand what I mean when I say that appropriation accounting and cost accounting are two different things. For instance, we build a ship at a navy yard. Congress has appropriated money for the cost of that ship. The actual appropriation charges do not indicate the cost of that ship, because it so happens that very often in years past we have obtained certain equipment and charged it to various appropriations. If we desire to put that piece of equipment into that new ship, but we want to show that it cost us that value, whatever it may be. Do I make myself clear? It sounds rather complicated, but it is rather simple. We would like to do away with one or the other, if we could.

In its organization, the Bureau of Supplies and Accounts is divided into four groups

- (1) The Administrative Group.
- (2) The Supply Group.
- (3) The Finance Group.
- (4) The Accounting Group.

The titles are indicative of the duties of these groups. Under the Administrative Group, we have the Planning Division, which has to do with research, development, and peace-time planning, and which is responsible for keeping the Bureau's Manual in step with the changes and instructions which are continually necessary to keep up with progress.

The War Plans Division has to do with logistical studies incidental to each of the several war plans. This division cooperates with the Planning Division in the Office of the Chief of Naval Operations, and its head is on the Executive Committee of the Army and Navy Munitions Board.

There is also an Officer Personnel Division, which recommends to the Bureau of Navigation the detail of all officers of the Supply Corps.

The Appropriation Estimating Division is engaged in preparing a justification for appropriations sponsored by the Bureau of Supplies and Accounts. These appropriations cover pay, subsistence, and transportation for the Navy as a whole, maintenance of our storehouses, accounting and disbursing activities throughout the Naval Establishment, and fuel for the Navy. This division is also charged with preparation of any presentations necessary to the Bureau of the Budget or Congress in connection with the Naval Supply Account Fund, etc.

The Civilian Assistant's Division handles Civil Service Bureau personnel and such duties as customarily come under a chief clerk, while the Field Services Division deals with field Civil Service personnel and the provision of equipment for supply departments in the field.

Under the Administrative Group are also the General Inspectors for the Supply Corps and the Naval Examining Board for Supply Corps Officers.

The Supply Group is possibly the most important group. It comprises the Stock Division, Subsistence and Clothing Division, Fuel and Transportation Division, and Purchase Division. The Stock Division has general cognizance over the administration of stocks of all general stores for

the Navy. The Subsistence and Clothing Division has supervision over the manufacture of clothing and the stocks maintained of both clothing and provisions. The Fuel and Transportation Division controls fuel stocks and has cognizance of the transportation of all Navy material.

The Finance Group comprises the Certification Division, Disbursing Division, Allotment Division, Retainer Pay Division, and Officers' Accounts Division. The titles are sufficiently indicative of the duties.

It may interest you to know that the Allotment Division has on file some 142,000 allotments of pay going to dependents, banks, and insurance companies. There are more allotments than there are enlisted personnel in the Navy, since a man can have more than one allotment if it is for a legitimate purpose.

The Accounting Division is composed of the Appropriations Division, Audit Division, Property Accounting Division, Administrative Examination Division, Cost Division, and Cost Inspection Division. The Administrative Examination Division is an innovation in the Navy Department. It is for the preliminary examination of pay rolls, accounts current, and vouchers sent in from ships and stations all over the world. Previously, these accounts went directly to the General Accounting Office. It was often anywhere from nine to eighteen months before disbursing officers concerned heard from these returns. Many times, the disbursing officer was unable to recover when an error had been made in a man's account because of the fact that the man was no longer in the service. The preliminary audit, as given by the Administrative Examination Division, enables prompt notice to be given disbursing officers of errors detected in their returns. It has been a life-saver for disbursing officers in the field.

There is another audit that we make in the Navy Department in the Bureau. That is our freight bills, of which there has been some question raised in regard to the propriety of our going into any attempt to audit freight accounts. The argument we make for this preliminary audit is this. Railroad companies and freight agents and transportation systems are not entirely free from error themselves. In other words, they make mistakes in estimating freight rates and our audit over in the Navy Department - I think last year somebody told me the saving to the appropriation, making that money available for use during the year, amounted to some \$75,000. That is overcharges on freight rates. It has been our plea to the Comptroller General that we be allowed to continue that audit because it makes the money of

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considerably more benefit to us. They might find it a year and a half later - too late for that money to be of any value to the Navy Department.

As I said before, the Bureau of Supplies and Accounts, in addition to having certain cognizance and custody of certain classes of storage, like mess gear, table linen, officers' chinaware and glassware, office supplies, etc., has certain duties to perform that affect all other bureaus. Our appropriation "Maintenance Bureau of Supplies and Accounts" provides, for instance, for freight transportation. No movement of stores in the Navy can take place without consultation with the Bureau of Supplies and Accounts. Any desire on the part of one of the shipbuilding bureaus to ship to any point in the world must be done by permission from the Bureau of Supplies and Accounts. A number of other similar services are performed for other bureaus. For instance, accounting. Anything they do involves us. We are always concerned with anything that they do.

The appropriations, as I said before, that we are responsible for very directly are the "Pay, Subsistence and Transportation", the "Maintenance Bureau of Supplies and Accounts", the "Fuel and Transportation", but, in addition to that, there are a number of revolving funds which play a very important part in naval administration.

I don't know whether you would refer to the General Account of Advances as a revolving fund, but nevertheless it actually works as a revolving fund. It was established in 1878 to meet a very urgent need. The Navy Department has more appropriations now than in the early days of 1878. We call that the Dark Age. They were all independent bureaus. A ship would go to sea and be under the necessity of maintaining herself in some respect with expenses chargeable to one of these many appropriations. Well, you might send her out with five bags of money - five appropriations - and tell the Paymaster to use whatever bag he thought was appropriate, but that didn't work. So they established this General Account of Advances, which was money advanced to the Navy Department. Officers in the field pay out of this fund whatever they have to pay and report back to us. In that way they have in one bag, in one safe, all the money necessary to operate the Navy Department. They simply send in the report of the charges and we make the adjustments in the Navy Department and in the Treasury Department. That at first was only applied to ships on foreign stations, but in 1908 that system of General Account of Advances was extended to include all shore activities. That, in general, is the method under which our disbursing officers in the field operate.

As I told you a few minutes ago, one of the great faults that Secretary Whitney found in 1885, to which he referred in his Annual Report of that year, was multiplicity of storehouses and multiplicity of similar items in various storehouses. After the storehouses were turned over to the custody of the Bureau of Supplies and Accounts (at the time of the actual transfer we were still the Bureau of Provisions and Clothing) he had the same fault to find. We couldn't handle stores except to separate them, though in a single building. We still had stores chargeable to and paid for by the various bureaus. That was unsatisfactory. There was no sense in having brooms under the Bureau of Engineering and brooms under the Bureau of Medicine and Surgery. So that it was decided to ask the Congress to establish a fund something like the General Account of Advances fund, and as a result of that we obtained the Naval Supply Account Fund back in 1893.

The Naval Supply Account Fund, of course, has fluctuated. It has gone up and down and reached very close to \$300,000,000 after the world war, because we grabbed all the balances of unexpended appropriations at the end of the World War. Congress found out the size of the fund and proceeded to take that money away from us and build ships and pay officers and enlisted men with the money, so that the fund has gradually been reduced until now it consists of about \$60,000,000 in stores and about \$13,000,000 in actual cash. The fund is always over-obligated, but it has one very wonderful possibility. For example, when the President proclaimed a temporary national emergency we saw right away that we would need stores far in advance, and equipment far in advance, of any effort we could make to get moneys from Congress, so we went right back to our Naval Supply Account Fund and on my own motion we went out into the market for some seven or eight or nine million dollars of stores. We authorized our Naval Supply Depots to increase stocks to take care of additional ships going into commission for enforcement of the neutrality. If we hadn't had that Naval Supply Account Fund we would have had to create deficiencies in all the various appropriations. I don't see any other way to have done it. In our stride, we took this tremendous increase in naval forces and vessels and we have, I think, provided very well for their maintenance. Congress, of course, will have to increase the current annual appropriation, because every one of these issues out of the Naval Supply Account Fund must be paid for by the annual appropriation. There is no escape from that, but we are getting the stores and we are getting those stores of ours available for use. That is why I think the Naval Supply Account Fund is the most wonderful institution that has ever been devised for a quick method of meeting an emergency. I don't see exactly how we

could have gotten along without it. So much for the Naval Supply Account and the General Account of Advances.

We have another account, the Naval Working Fund, which, by the way, my people overlooked making any reference to in this digest they gave me. It is the method by which we finance work for other governmental departments and foreign departments. When we get work to do for the War Department or any other department of the Government or a foreign embassy, we give orders to the navy yard to go ahead and do this work and Congress allows us to pay for it with this Naval Working Fund. We can go ahead with the work and then ask the department to give us a check, which we deposit to the credit of the Naval Working Fund.

In regard to the duties of the Bureau of Supplies and Accounts, I can give you a ready reference, if you care to perfect this very inadequate description which I have given you. May I refer you to page 552 of the Congressional Directory? Some time ago, the Navy Department was asked to define in rather brief form the duties of the various bureaus for inclusion in that Directory, and I think all the duties of the Navy Department were very well defined. This description was written in my own Bureau. Therefore, it must be a masterpiece. I am going to read it to you because I think I can't improve upon it

"The Bureau of Supplies and Accounts is charged with and responsible for the procurement, purchase, receipt, custody, warehousing, issue, and shipment of all supplies, fuel, and other materials for the Navy, except supplies for the Marine Corps, and except the procurement of certain special items of ordnance material, and the storage and issue of medical stores, ammunition, projectiles, mines, and explosives."

In other words, we have nothing to do with ordnance. We don't procure it.

"It has control of the Naval Supply Account Fund, the Naval Working Fund, the Clothing and Small Stores Fund, and the stocks procured from these funds.

"It has charge of the upkeep and operation of the Naval Clothing Factory and the coffee roasting plants.

"The Bureau exercises administrative supervision over fuel plants, commissary activities, supply depots, and storehouses at navy yards and stations.

"It authorizes and has cognizance of the transportation of Navy property and household effects of Navy personnel. It has charge of the procurement of cargoes and the loading and discharging of supply ships, colliers, and tankers, and when necessary, charters merchant vessels for the transportation of supplies.

"It handles the sale of condemned, salvaged, and scrap materials, and of condemned vessels.

"The Bureau prepares and submits estimates of the funds required for freight, fuel, clothing, pay, allowances, subsistence, and transportation of Navy personnel, and has supervision of the allotments of funds from its appropriations and the accounting for allotments granted ships under all appropriations."

I might explain the allotment systems, which we are now trying to simplify, in the various material bureaus. Of course, the bureaus all have an interest in different parts of a ship and all grant money to that ship under various appropriations. The result is we have some four or five allotments and appropriations granted quarterly to maintain these ships. We are trying to get it down to one. Commanding officers don't like the present set up. They have got to go to five different bureaus in order to get money to run their ships. We think it could be done in one, which is now under consideration. It means another radical change in the Navy's methods of doing business. That all came about in the discussion of the consolidation of the Bureau of Engineering and the Bureau of Construction and Repair. We don't see much difference between the hull and the engine of a ship where material and supplies are concerned and we are now trying to consolidate those two bureaus and transfer all material and all supplies to one bureau that is involved in maintenance of a ship. We think we can get this thing down so we will have to grant only one allotment and the Captain of a ship in China will only have to send his request in to one bureau instead of sending it to possibly five bureaus. That is probably exaggerating the situation, but that virtually is what we are driving at.

"It recommends the necessity for, and the location, type, size, and interior arrangements of, storehouses ashore, and the equipment and arrangement of supply activity afloat.

"It has charge of the procurement and disbursement of funds for the payment of naval and civilian pay rolls and for all articles and services procured for the Navy.

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"It is charged with the keeping of the money and property accounts of the Naval Establishment, including accounts of all manufacturing and operating expenses at navy yards and stations, the direction of naval cost accounting, and the audit of property returns from ships and stations.

"The Bureau originates the details to duty of officers of the Supply Corps."

In closing, I would like to say something regarding the standard supply organization which we have adopted for field activities under the Bureau of Supplies and Accounts. You will find the same set-up of divisions and subdivisions at the Navy Yard, New York, that exists at the Navy Yard, Mare Island. An officer can go from the Philadelphia Navy Yard to the Naval Supply Depot at San Diego, confident that he will be able immediately to fit into the organization there without any further training, since papers will follow the same course through the same divisions, the only change being new faces. To keep up with general progress, changes in this organization are made from time to time, but, when made, they apply equally to all stations.

I hope that I have given you the idea at least. Perhaps I can clarify any doubt in your minds if you care to ask any questions. I will do my best to answer them.

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THE ARMY INDUSTRIAL COLLEGE
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DISCUSSION
following lecture by
Rear Admiral Ray Spear, (SC) U.S.N.

Colonel Miles I would like to ask a question. Would you care to say something about the recruitment of officer personnel for the Bureau of Supplies and Accounts?

A. Yes, that is a very active subject in the Bureau at the present, because we are getting an increase right now of 25 commissioned officers in our personnel. First, we try to go to the Naval Academy to get volunteers from the graduating class, and in order to make Supply Corps positions available to those people they have waived slightly the physical examinations. The man with an 18/20 in an eye or a slight case of deafness, if it does not indicate progressiveness, we give an opportunity to transfer to the Supply Corps. In addition to the Naval Academy there is the Naval R.O.T.C. We can go to the military (the R.O.T.C.) in our schools like Minnesota and University of Washington. I have forgotten where all those R.O.T.C.'s are established. I think the R.O.T.C. is going to be one of our principal sources of supply. Very excellent material is available there if we can get them sufficiently interested to come into the Corps.

Q. In making a study of the Bureau of Supplies and Accounts we ran across the Civilian Assistant. One of his functions is, in the absence of the Bureau Chief and the Assistant Bureau Chief, he is to assume charge of the Bureau of Supplies and Accounts. We thought this might have some history or some reason for the Civilian Assistant

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being in charge rather than an officer of the line.

A. I must confess that I am just a little bit ignorant of the history of that situation. We did not always have assistant officers and an Assistant Chief of Bureau. I think the Civilian Assistant was established for the purpose of having a permanent individual in that Bureau in the event of sickness or death of the Chief of the Bureau. That is the best guess I can give you right off hand.

Q. I have always thought that one quick route to jail was for a disbursing officer to over-obligate an appropriation. I am interested in what you said about the manner in which your emergency purchases are made. I don't believe I fully understand what the authority is underlying your practice of over-obligating your General Account of Advances. Would you clarify that?

A. We can't possibly over-obligate our General Account of Advances. The law states that under no circumstances are the funds under the General Account of Advances to be in excess of the total naval appropriations.

Q. I understood you to say you bought \$70,000,000 worth of supplies for this emergency.

A. We have a total value of about \$70,000,000. We bought 7 or 8, possibly \$9,000,000 of supplies out of that fund. Had we charged those stores to our current annual appropriation, and they drew them all out at once, it might have resulted in an over-obligation to the current annual appropriation. You understand that we have statutory authority

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to create a deficiency, if necessary, under certain appropriations, for instance, fuel, subsistence, transportation. We are allowed to do that and I think the War Department has the same authority under certain conditions. We don't do it as a matter of practice unless it is absolutely necessary.

Q. I wonder if you would give us some figures on the strength of the Supply Corps. In the Army it is broken down, of course, in several branches. In the Disbursing Department we try to get along with about one for every thousand men. I wonder if you could give us some figures about what ratio you use, if any?

A. We have approximately 600 officers. Who is back there in my group to give this gentleman an answer.

A. 12 to 7. I think the actual ratio is about 9% of the Line.

A. I knew there was a certain percentage. We have got some 600 officers in the Corps, with these 25 new people coming in. We don't think there is a bit of sense to this percentage business. The expansion of the Supply Corps and any of our Staff Corps should be based on the necessary jobs rather than on any arbitrary percentage of any other department. There is no connection. There is a great deal of discussion along that line. We don't want an arbitrary percentage of any bureau.

Q. Does the Supply Corps have any policy as to the assignment of officers in specialties, or are Supply Corps officers available for disbursing and accounting duty as well as general?

A. Actually, they are all supposed to be available for any one of these various duties. In actual practice, many of our officers have specialized in accounting, disbursing, etc. Many are graduates of the Harvard Graduate School of Business Administration, some of them of this College, some have gone out to technical schools. When we know an officer has a specialty we take that into consideration.

Q. Of the total Naval Appropriations, how much, in percentage, approximately does the Bureau of Supplies and Accounts spend in comparison with amounts spent by the other two or three agencies that spend money? Could you give us a rough estimate of that?

A. The Bureau of Supplies and Accounts sponsors not quite a half or a third of the total Naval Appropriations. Captain Layo, what do you answer to that question in more detail? Is that approximately correct?

A. I think that is about right. About a third, I would say, of about eight or nine hundred million dollars that we obtain.

Q. In this rotating fund you have, do you have much difficulty keeping it from falling into obsolescence. For instance, stores. What steps do you take to keep your stores and money current and available?

A. You opened up rather a sore subject. Some of our experience has been rather bitter. If we get obsolescent material into that Naval Supply Account Fund it becomes a loss. Some of the Bureaus have been responsible for that. The Chiefs have asked us occasionally to maintain a stock of certain naval supplies under the plea that they are

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going to be needed by ships and Navy Yards in manufacturing work. Not very often, but occasionally, it has happened that that material has gone out of style. It becomes obsolete. We are trying to apply corrective measures and charge these people in advance. We are putting a surcharge of one per cent on them in order to take care of those losses. So far it is working fairly well. That surcharge has not been in operation long enough to give us any positive data, but the indications are it is more than going to cover the losses. If that happens we will cut it down.

Q. Do I understand, sir, that if you have material that does become obsolete it is a loss to you? Do you drop it and is the quantity depleted by that much?

A. Exactly. It would be. We secured a law here in 1938 that allows the proceeds, the net proceeds, of a sale of all condemned property to be credited to our Naval Supply Account. We are very much pleased with that law.

Major McPike I would like to ask you some more about this personnel. That subject has been brought up several times. Does the Bureau of Supplies and Accounts consider the commissioning of men from graduates of, for instance, Harvard School of Business Administration, who have had no military experience whatsoever?

A. The necessity for military experience is not emphasized.

Q. But you spoke of commissioning the R.O.T.C. Of course, they have had that minimum military experience. You wouldn't consider that an absolute necessity?

A. No sir. That is not required by law.

Major Brophy Admiral, do you know whether the Bureau has figured out the cost of this Service per hundred thousand dollars of appropriations or any other figures?

A. Do you mean on the assumption that we might consider the Bureau of Supplies and Accounts as an overhead indeterminate expense chargeable to all the others?

Q. Yes.

A. We never have figured it, no. We have never considered it. There are so many factors I think should be excluded from any attempt to charge other appropriations with the expenses of our Bureau as overhead to these other Bureaus. It has been proposed that our storehouse expense at the Navy Yards should go in as part of the productive cost of all work at the Navy Yards. That has been advanced and considered several times but there are a number of reasons why it didn't work. We didn't see our way clear from a legal standpoint to put it into effect.

Q. What is the cost of the service of the Bureau of Supplies and Accounts?

A. We can always give them the cost of it.

Q. I mean on dollar cost or cost on the basis of so much appropriation.

A. We could get you that figure, I imagine I could give you the answer to that question inside of an hour if you will give me access to my cost records over there.

Q. With reference to procurement, Admiral, do you have any particular problem in regard to war procurement that you do not have any difficulty with in peace procurement? Do you visualize on the horizon any war problem in procurement that you don't have in peacetime that you more or less have to be prepared for?

A. I think I would answer that question by saying that the Navy is always on a wartime basis and I don't anticipate any particular problem in time of war. We do not make problems of ordinary supplies such as we need and we try to maintain available in reserve any anticipated items or demands for peculiar items on hand and ready. Our ships are ready for action for any minor war, in fact, for any considerable war, with their own reserves of ammunition and stores. I, perhaps, don't understand entirely the scope of the question.

Q. For instance, in wartime you will have a greater number of ships. They will be calling at, possibly, ports they haven't called on in years. Will there be any problem in procuring ships?

A. We don't anticipate any. We didn't have that trouble in the World War. We got our supplies -- not always as promptly as we would like to have had them, but we got them.

Colonel Miles Are there any questions from any of our guests this morning? Any questions from the faculty? We certainly want to thank Admiral Spear for this fine intimate talk on his Bureau and we would like to point out to members of the class from the Finance Department that the Navy Department is very clever in handling its accounts.

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Admiral Soear If I have appeared unduly enthusiastic about my Corps — I have lived with it for 40 years and I have seen it work in a major war. It has worked. The State of New York has paid us the compliment of lifting it almost bodily. We have heard that the British Government has likewise taken our procurement and purchase methods and lifted them bodily and installed them in the Admiralty in London. A thing that has stood the test more than a hundred years you can't throw away lightly. It has worked through two or three major wars — the Civil War, the Spanish-American War and the World War, and has expanded and met our requirements. It shouldn't be thrown away lightly although it may be subject to some criticism.

Thank you very much.