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From Blind Obedience to Informed Consent. Financial and Administrative Knowledge as a Political Tool in some French Provincial Estates during the *Ancien Régime*, 1751-1789

Jérôme LOISEAU*

Abstract. The quest for financial transparency in the last decade of the *Ancien Régime* in France generated developments in the science of administration, particularly in public accountancy. These changes were not confined to the national level. Increasing fiscal pressure from the monarchy prompted the provincial estates to produce their own administrative knowledge, especially in fiscal and financial matters, which would serve to improve policies for the public good. In this manner, the estates meant to bring about a shift from blind obedience to the king's demands to informed consent, which had been denied them since the reign of Louis XIV.

Keywords. Provincial estates, Financial transparency, Administrative science, Obedience, Taxes

Résumé. De l'obéissance aveugle au consentement éclairé. Le savoir financier et administratif comme instrument politique dans quelques états provinciaux de la France d'Ancien Régime, 1751-1789. La dernière décennie de l'Ancien Régime en France est marquée par l'émergence de la nécessité d'une transparence financière entraînant une évolution de la science administrative, et notamment de la comptabilité publique. Ces changements se produisirent aussi à l'échelle des États provinciaux. La pression fiscale les poussa à produire une science administrative fondée sur un inventaire notamment de leurs caractéristiques fiscales et financières afin de soutenir des politiques d'amélioration du bien public. Ainsi les états entendaient passer de l'obéissance aveugle au monarque à un consentement éclairé, ce qui leur était interdit depuis Louis XIV.

Mots-clés. États provinciaux, transparence financière, science administrative, obéissance, impôts

* Université de Bourgogne-Franche-Comté, Laboratoire des Sciences Historiques, 30 rue Mégevand, 25 000 Besançon. E-mail: jerome.loiseau@univ-fcomte.fr

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In 1751, the Roman printer Laurent Carabioni published the first *opus* of Victor Riqueti, marquis de Mirabeau, entitled *Mémoire concernant l'utilité des États provinciaux*. With this text the young deputy to the French court of the *Assemblée des Communautés et des Procureurs du pays et comté de Provence* staked out his position in the political debates that arose in France in the wake of War of the Austrian Succession.¹ Indeed, on the 19th of May 1749, in order to deal with the mountain of debts incurred by the French involvement in this conflict, Jean-Baptiste de Machault d'Arnouville, *contrôleur général des Finances*, established a new direct tax, the *Vingtième* (or twentieth), a 5% fixed rate tax on all types of income in the kingdom, regardless of social status. This project encountered much opposition, in particular from the clergy and provincial estates. Opposition from the powerful *États de Languedoc* was particularly notable and earned them a suspension of their activities from February 1750 to October 1752, a punishment which they had not experienced since 1629.

In the eighteenth century considerable criticism was directed against the privileges of the provinces ruled by provincial assemblies of the three estates, especially their privilege of consenting to fiscal levies.² Montesquieu, for example, emphasized the fact that these provinces did not pay their fair share of taxes to the Royal Treasury in contrast to the so-called *pays d'élections*, provinces which the government in Versailles administered directly by means of royal commissioners (*intendants*).³ It was in response to this current of criticism that Mirabeau chose to write in defence of provincial estates and developed a triple argument highlighting that the estates were the supports of royal authority, that their financial credit could be a resource for the monarchy and that their model of administration promoted the happiness of the people they administered. Mirabeau thus openly challenged the principle of the secrecy of state affairs which forbade public discussion of political matters, including financial ones, a notion inherited from Jean Bodin and Richelieu.⁴ Mirabeau joined the political movement in favour of doing away with the state's secrecy, a position which was defended by others in the following decade, for example the

1. F.-X. EMMANUELLI, 1978; R. BLAUFARB, 2012. In 1630, this institution replaced the *États généraux* de Provence.

2. In the eighteenth century a distinction was made between the *grands pays d'États* (Brittany, Languedoc, Burgundy and Provence) and the *petits pays d'États* (Flandre wallonne, Artois, Cambrésis, Béarn, Basse Navarre, Bigorre, Soule, Nébouzan and comté de Foix).

3. MONTESQUIEU, 1748, book XIII, Ch. XIX.

4. R. J. IVES, 2003, p. 2-3.

small group of reformers rallied around the figure of Vincent de Gournay, *intendant du commerce*.⁵ Their ideas benefited from the support of Chrétien Lamoignon de Malesherbes, *directeur de la Librairie* between 1751 and 1763, and, as such, in charge of the royal policy concerning the censorship of books. This period of relative freedom of expression ended with the royal declaration of 28 March 1764, which reserved to the sovereign courts the right to advise the king on political matters. In 1774, according to Joël Félix, the appointment of Turgot as controller-general initiated a return to the freedom of the 1750s. The historian bases his assertion on a quantitative analysis of financial publications between 1660 and 1789, which shows that nearly half of the corpus was published in the last decade of the *Ancien Régime*.⁶ Jacques Necker played a key role in this literary explosion with the publication of his *Compte rendu au Roi* (1781), a practical demonstration of the new paradigm he intended to implement in financial matters, that of the public management of state finances.⁷

The quest for transparency in financial matters was fuelled by broader discussion about the resources of the kingdom and the means of increasing the revenue of the state. The debate reached a high point in 1762 when Roussel de la Tour published *La Richesse de l'État*, in which he called for the introduction of a progressive tax to be levied on taxpayers which would be divided into twenty classes of revenue. In the meantime, Mirabeau had published a revised version of his work on the provincial estates (1758) where he praised their ability to use their credit on behalf of the king.⁸ This set up a new route for raising additional revenue which, as is well known, would be adopted later by Jacques Necker.⁹

The atmosphere of discussion and experimentation surrounding the issue of transparency in politics, especially in the realm of finance, had a profound impact on administration and the development of the science of administration. As Marie-Laure Legay and Antonella Alimento have shown, such developments were particularly noticeable in the field of public accountancy.¹⁰ This article aims to show, however, that these new concerns were not limited to coteries in Versailles and the Parisian elites, but also developed within the *pays d'États* as a result of their administrative

5. *Ibidem*, p. 8.

6. J. FÉLIX, 1999, p. 19-26.

7. M.-L. LEGAY, 2011, p. 184.

8. ROUSSEL DE LA TOUR, 1764; MIRABEAU, 1758.

9. *Ibidem*, p. 190.

10. A. ALIMENTO, 2008.

autonomy and the challenges the provincial estates had to respond to in the course of administering local affairs. One major challenge was increased fiscal pressure from Versailles. From 1749, provincial estates were asked to borrow on behalf of the king, especially after 1776 and the appointment of Jacques Necker. As a result, the financial role of the provincial estates expanded considerably in the last decade of the *Ancien Régime*. This evolution was not without precedent. Between 1658 and 1675, the estates of Languedoc, Brittany and Burgundy, had worked towards the creation of a provincial fiscal system capable of funding a public debt in order to satisfy royal demands.¹¹ It would be a mistake, however, to interpret the rapid increase in the size of the public debt during the second half of the eighteenth century as a sign of the absolute victory of the monarchy over representative institutions, their role and identity. In these provinces, the political culture remained closely tied to the notions of representation and consent. In terms of political and fiscal change, the main evolution between these two periods concerned the determination of provincial estates to implement and rationalise public policies on the basis of administrative knowledge. In the second half of the eighteenth century, the provincial assemblies, as we will see, successfully created a “science of the estates” in response to the *stimuli* of both the central government and the intellectual climate of the time.

1. The Monarchy and the estates: from coercive taxation to financial control

In the age of the Absolute monarchy, the persistence of some of the medieval provincial estates can be explained by their ability to contribute to the king’s finances. In Burgundy, the potential for conflict started in 1659 when Louis XIV transferred the estates to the castle of Noyers, in a small town situated in the north of the province. This exile was the king’s reaction to the failure of the negotiation with the *États* held in Dijon in 1658: on this occasion the estates, acting with the *Parlement de Dijon*, had firmly denied a royal demand for a million *livres* as a *don gratuit extraordinaire* because the levy was not assigned for payment of specific expenditure, as was

11. M.-L. LEGAY, 2002, p. 151-171. According to this author, the provincial estates issued a total of 60 loans to the monarchy between 1740 and 1789: 20 in Languedoc, 17 in Burgundy and 8 in Brittany. The capital raised amounted to 222 million *livres tournois*. The estates of Languedoc, which borrowed 164 million for the king, were the principal providers of capital (64%). Nevertheless, as Marie-Laure Legay concludes, provincial credit was underemployed by the monarchy: the loans issued by the provincial estates represented only nine per cent of the royal debt in 1790.

normally the case.¹² In 1659, the king requested payment of 8 million *livres* from the provincial estates of Languedoc but, in exchange, he confirmed the important edict of 1649 concerning their rights and privileges.¹³ In Brittany, the conflict between the monarchy and the provincial estates occurred in 1675; until that moment, the *États* had generally agreed to pay, after a protracted bargaining process that resulted in a reduction of the king's demands. After the crisis of 1675, the monarchy had stronger control over the assembly: the annual *don gratuit* varied from one million *livres* in peacetime to 1.5 million in wartime. Consequently, in the first years of Louis XIV's personal rule, the monarchy had brought the main provincial assemblies of the realm under control and was able to take advantage of their fiscal power and legitimacy.

Louis XV's and Louis XVI's military ventures in the War of Polish succession (1733-1738), the war of the Austrian Succession (1740-1748), the Seven Year's War (1756-1763) and the American War (1778-1783) meant that the thirst for money continued well into the last century of the *Ancien Régime*. The province of Brittany, which submitted a biennial list of its grievances to the king, is an interesting observatory from which to examine provincial attitudes towards fiscal pressure. The grievances of 1778 reveal the extent to which the vocabulary of enlightened political discourse pervaded discussions in the provincial estates and how its members relied on economic and financial arguments to convince the king of the province's rights. Among the grievances, which were listed numerically, several articles complained about the excessive burden of taxes, including the *capitation*, the costs of warfare, and the weight of provincial debts. In the grievances, the estates presented themselves as the safeguard of the financial contract concluded with the royal commissioners. This was a bold claim in an era of alleged royal absolute power. The increase in the level of taxation was also presented as a threat to the general economy and, thus, to the fiscal interest of the crown: taxes, they wrote, "would soon result in total ruin; for if the prices of goods have increased it is only because of a decrease in their quantity and because for many years the land has produced only very meagre harvests, therefore the farmer has lost much more by the scarcity of products than he appears to have gained through price increases".¹⁴

12. J. LOISEAU, 2014, p. 82-85.

13. The edict of 1649 cancelled the edict of Beziers (1632) which had suspended the provincial assembly in response to the revolt of the provincial governor, the Duke of Montmorency.

14. Archives départementales d'Ille-et-Vilaine (AD35), fonds des États, C-2846 (1778): "Les progrès d'une pareille conséquence conduiraient bientôt à une dépouille entière ; car si les productions ont augmenté de prix, ce n'est que parce qu'elle a beaucoup diminué de

According to the estates, the land-holders were condemned to poverty. They also complained about an additional levy of troops in the province and stated that demands for young men to serve the king's military commitments contributed to the depopulation of Brittany. It is likely that the aim of this demographic observation was to support their request to the government that the *capitation* should not be increased: "if the expenses occasioned by the current war do not allow the abolition of the *capitation*, we beg to point out to your majesty that equality must be maintained between all the provinces of his kingdom; in the general distribution of taxes none is less populated than Brittany with regard to its size and there is no other province where the *capitation* is so heavy."¹⁵ The estates also remonstrated that the excesses of the *capitation* were so well-known that the crown had reduced its burden in 1762. The *cahier* of 1778 highlights the ways in which the assembly used rhetorical skills and economic arguments to assess and discuss the burden and the consequences of taxation, and the fact that, in doing so, they were moving beyond the legal discourse that had been, traditionally, used to defend provincial privileges.

One could argue that the Bretons's list of grievances exaggerated the real situation of their province or that it was exceptional. But Burgundy had similar complaints. Data concerning Burgundian fiscal contributions in the eighteenth century (see Figure 1) underline the extent of the financial stress the province had to face. If, on average, the annual revenue from taxes remained stable, between 5 and 6 million *livres*, the provincial debt grew considerably after 1740. Although these nominal figures do not take into account changes in the silver value of the *livre tournois* before its stabilisation in 1726, the rise in public debt was very substantial. On this ground, one can only agree with Julian Swann's assertion that, by the end of the *Ancien Régime*, "the Estates were burdened with debt".¹⁶ As Figure 2 shows, the bulk of the capital debt of the province of Burgundy (41.3 million in 1784) was for loans issued by the estates on behalf of the king (70%).

quantité et que depuis bien des années les terres n'ont produit que de très faibles récoltes, ainsi le cultivateur a beaucoup plus perdu par la disette des fruits qu'il ne paraît avoir gagné par l'accroissement de leur prix."

15. *Ibidem*, "Si les dépenses que la guerre actuelle occasionne s'opposent à la suppression de la capitation qu'il nous soit permis de représenter à votre majesté que l'égalité doit être gardée entre toutes les provinces de son royaume dans la répartition générale des impositions aucune n'est moins peuplée que la Bretagne relativement à son étendue et il n'en est aucune où la capitation soit aussi considérable."

16. J. SWANN, 2003, p. 323.

Figure 1. *Tax revenue and debt in Burgundy, 1712-1789*

Source. AD21, C-3413.

Figure 2. *The structure of the Burgundian public debt in 1784*

Source. AD21, C-3413.

This financial situation was the result of Jacques Necker's appointment as *directeur général du trésor royal* (1776-1781) and his financial policy to fund the American War. The annual capital raised by the estates of Burgundy for the royal treasury was multiplied by a factor of 8 and reached 16 million in 1778. This was in sharp contrast with the previous years (see

Figure 3). Between 1742 and 1770, the *Contrôle général des finances* had raised 27 million *livres* in loans, less than Necker obtained in just three years. This situation was similar in all the *pays d'États*, as Marie-Laure Legay has demonstrated.¹⁷ This suggests that use of provincial credit was largely a discovery of Jacques Necker's.

Figure 3. *The Estates of Burgundy as bankers of the king (1742-1783)*

Source. AD21, C-3413.

How did Necker succeed in managing this policy? His success in Burgundy depended on his knowledge of its financial situation. The most important among the officers of the estates was the *trésorier général*. The office had been purchased from the king in 1609 and, in theory, the *trésorier général* was appointed by the general assembly. In fact, he was chosen by the governor of the province, Louis-Henri de Bourbon, the so-called *vice-roy* of Burgundy. After this governor's death in 1740, and during the minority of his successor Louis-Joseph, the royal administration was able to acquire the ability to appoint the *trésorier général* as well as the *élus des ordres*, i.e., the men who were actually in charge of the administration of the province during the three-year period of recess between each of the meetings of the three estates of the province. In fact, Louis-Joseph never regained his predecessor's powers, even after he became full governor of the province in

17. M.-L. LEGAY, 2002, p. 155-156.

1754.¹⁸ This meant that the *Contrôleur général des finances* had a reliable ally at the heart of the administration of the estates. The *trésorier général* had to prepare at least two reports per year for the *Contrôleur général*. One of the reports summarized the arrears due from the accounts of the previous year and the other was a survey of the *fonds libres*.¹⁹ On 22 November 1777, Antoine Chartraire de Montigny, *trésorier général* of the estates (the office which had been held by his family since the beginning of the century), wrote in his second report:

“if the king sought now to use the credit of the province, you will see that there are already about 800,000 livres available that could be assigned to it [...] these 800,000 livres thus allow for the present the possibility of issuing a loan of 8 million.”²⁰

These funds (tax revenue) were available because the provincial estates, in order to pay their share of the *Vingtième*, issued self-amortising loans (*emprunts à terme*) which were fully reimbursed after a number of years. The search for available funds was therefore the main goal of the *Contrôle général*. To this end, specific instruments were developed by the administration to assess the fiscal and financial situation of Burgundy. It was a kind of financial dashboard that combined several tables. The first table was produced in 1778: it took the form of a new statement of annual revenue which, for each type of tax, provided detailed information about the funds available (see Appendix 1).²¹ For instance, in the case of the *don gratuit*, a clerk in Versailles observed that 30,513 *livres* remained unspent because the crown had allocated only 769,487 *livres* out of a fund of 800,000 *livres* assigned to pay the expenditures of the royal family. The amount of the revenue available from each fund was calculated in the right-hand side of the table and the total of the funds available was summed up at the bottom. This enabled the *Contrôle général* to measure the capacity of the estates to service a new loan on behalf of the king. In another table, the clerk provided an annual statement of the current loans that included three figures: the capital of the initial loan, the capital reimbursed and the outstanding debt. As a precursor of modern repayment schedules, these documents provided the royal administration with the information needed to plan for new loans.

18. S. PANNEKOUCKE, 2010, p. 45 and p. 151.

19. Existing funds.

20. Archives nationales (AN), H. 139, fol. 84: “si le roi songeait dès à présent à se servir (du crédit de la province) vous voyez déjà qu’il y a 800 000 livres environ propres à leur servir d’assignat libre [...] les 800 000 livres actuellement libres laissent donc dans le moment présent la possibilité d’avoir un emprunt de 8 millions.”

21. AN, H. 139, fol. 98.

The statement for 1784, for example, clearly indicated that two loans each of three millions negotiated in 1766 and 1769 would be entirely reimbursed in 1783 and 1787; the maturity date of the seven other loans issued between 1778 and 1783 was also mentioned.²² Another document dating from 1779 exemplifies the central administration's desire to have access to all the available data concerning the king's debts in Burgundy: for each loan, this document recorded details about its issue, the capital raised, the annual cost of servicing the annual interests and payment of the principal, the sum of the interests and principal, the capital to be refunded in 1779 and the sum of the capital and interests to be paid in 1780 (Appendix 3).²³ By providing the *Contrôle général* with a dynamic view of the debt and its repayment, this table facilitated the management of public debts and planning for the future.

Time was money. Measuring time in order closely to control the movement of money was an essential feature of Jacques Necker's financial administration. This policy is well-documented for Burgundy, probably because its treasurer was nominated by the king. This is less the case for other provinces. It is nevertheless clear that the same policy was pursued by the *Contrôle général*. In 1781, for instance, a description of the fiscal and financial situation of the *pays d'États* was produced by the finance ministry. This document analysed the situation of Burgundy, Languedoc and Brittany, as well as Provence, Artois and Bresse, with the purpose of finding revenue that could be used as collateral of new loans for the benefit of the king.²⁴ A more detailed document entitled *pays d'États* and dated 21 August 1782 reveals the extent to which the royal administration was pursuing the same objective and applying the same methods in the other *pays d'états*. The author, probably an office clerk, argued that the king could obtain new loans totalling 20 million *livres*: 9 million from Languedoc, 3 million from Burgundy and 8 million from Brittany. The demand was to be justified by an evaluation of the financial position of each province:

"We have thought necessary to bring to the minister's attention information about the particular situation of the loans currently opened and the demands that could be made to the estates of Languedoc, Brittany and Burgundy as the only provinces from which we can expect resources of that kind for 1783 or 1784. The minister will see in from the attached papers ..."²⁵

22. *Ibidem*, fol. 114.

23. AN, H.139, fol. 6.

24. AN, H.139, fol. 204-205.

25. AN, H. 138, fol. 78 *passim*: "On a pensé qu'il était nécessaire de mettre sous les yeux du Ministre un renseignement de la situation particulière des emprunts actuellement ouverts et des demandes qui pourraient être faites aux États du Languedoc, de la Bretagne et

This document presents the provinces' financial situation in a much more hypothetical manner than was the case for Burgundy. But the rationale behind the collection and analysis of the information was the same. For instance, comments about Languedoc mention the existence of "an available fund of 8 to 900,000 *livres*" as a potential source of credit but raise doubts about the actual figure. In Brittany, the clerk expressed his surprise at the slowness with which the loan of 12 million *livres* had been underwritten in 1782: investors had only purchased 6 million.²⁶ This knowledge had an impact on the discussion of new loans during the session of each estate and was used as a political tool. For instance, the clerk advised caution about Brittany: the current state of affairs seemed to exclude a new request being presented at the coming session of the estates.²⁷

The publication in February 1781 of Necker's *Compte rendu au Roi* can thus be understood as the final step in the evolution toward a more thorough knowledge of the state of French finance. Under Necker's administration, the financial tables analysed above became more numerous and were more sophisticated. To fund warfare, ministers drew upon provincial credit. Thanks to the collection and analysis of information, this credit was better understood and better managed by the ministry. The provincial estates were subjected to accurate examination of their fiscal capacity to meet the king's demands or capacity to borrow on his behalf, especially under Necker's administration. This policy generated new administrative tools, in the form of financial tables, that lifted the veil of secrecy that had been covering provincial finances.

2. The birth of a provincial panoptical view

The information policy pursued by the *contrôle général* resulted in the provincial estates producing their own figures. In Burgundy, a document dating from 1782 contains a wonderful hand-drawn table with some

de la Bourgogne comme étant les seuls pays dont on peut espérer des ressources de ce genre pour 1783 ou 1784. Le Ministre verra par les feuilles ci-jointes..."

26. *Ibidem*, fol. 79: "M. de Montessuy prétend qu'il peut y avoir un fonds libre de 8 à 900 000 livres qui permettraient la demande d'un emprunt de 8 millions"; and fol. 89: "La lenteur qu'il y a eu dans la rentrée de cet emprunt doit faire présumer qu'il ne pourra se perfectionner que pendant le reste de cette année et la plus grande partie de la prochaine."

27. *Ibidem*, fol. 83: "Quoi qu'il en soit, il faut partir de l'état présent des choses ; il semblerait devoir exclure une nouvelle demande à la tenue des états qui va se faire les derniers mois de cette année" (1782).

ornamental lettering (see Appendix 4).²⁸ The front page of the document is a table which gives a clear and exhaustive inventory of all the taxes the province had to pay to the king (*taillon, garnisons, subsistance, octrois, don gratuit, capitation, vingtième*). All of these taxes reflected episodes in the financial history of the province. The author – or authors – of this table, who are unknown member(s) of the estates' administration, listed, under each entry, all the sums (such as gratifications and arrears, as well as the revenue from additional taxes) which were assigned on each of the principal taxes. With its multiple taxes and sources of income, the document shows the complexity of Burgundian finances and the need for clarification. The back page of the document listed the loans issued on behalf of the province itself (*i.e.*, it excluded loans for the king) and listed their causes as well as the relevant financial information (total amount, interest, assignments and additional remarks). This well-crafted document was clearly intended to measure the receipts, expenses and debts of the province, and to record their history. Consequently, it helped to predict and manage the financial future. The most innovative element of the table was that it provided administrators with the first official assessment of provincial debt. The debt cost was 440,000 *livres* a year, not including the loans on behalf of the king which were in fact financed by the crown through tax relief. Thus, with this document financial secrecy was brought to an end, and this evolution was the result of a decision made by the *bureau des élus* itself.²⁹

When presented with the fiscal report of the province in 1784, the chamber of the nobility was so pleased that they proposed that the *bureau des élus* be charged with all financial investigations in the future.³⁰ However, they raised four questions and asked for answers: these concerned the capital and cost of all debts, the amount of all available funds, and the total of ordinary and extraordinary expenses. The nobility was therefore requesting information about expenditure — leaving aside questions of receipts — which is not surprising as it was a threat to their fiscal privileges. From 1782, the third estate regularly asked to be discharged from the expenses payable to the clergy or the nobility, such as the wages of the *capitaine* of the chamber of the nobility. Not until the winter of 1788 did the chamber of the nobility in the estates agree to renounce its privileges.

28. Archives départementales de la Côte-d'Or (AD21): C-3413, fol. 1-60.

29. The executive committee was composed of four members "elected" by the estates (one for the clergy, one for the nobility and two for the third estate), and three states' officers. Its task was to administer the provincial affairs between the plenary sessions of the estates.

30. The three orders deliberated separately during the meeting of the general estates, with the exception of the opening and concluding sessions.

Financial tables also appeared in Brittany. In 1782, the *commission intermédiaire*, which was the executive commission of the provincial estates, prepared an exhaustive statement of the debts since 1732. The table had four columns and listed the date of, and reasons for, the loans as well as the capital amounts and interest (in two columns). Another table was prepared to describe the history of the loans undertaken by the province on behalf of the king. With this document, the administrators were able to assess the public debt of the province, which was around 50 million *livres* (Appendixes 5 and 6).³¹

No such tables have been found yet in the archives of the provincial estates of Languedoc. But a well-known document, produced seven years after Necker's publication of the Crown's revenue and expenditure, is evidence that concerns in Languedoc were similar to those already discussed for Burgundy and Brittany. Entitled *Compte rendu des impositions et des dépenses générales de la province de Languedoc* (1789), this document followed a deliberation of the estates (18 January 1788) which sought to "distinguish all of the taxes and expenses and to classify them according to their object and nature [...]. The result of this classification has revealed with certainty which sums are paid to the royal treasury or by the estates on behalf of the king and which are those in fact allocated to the particular costs of the administration of the estates. Hence the division of revenue (*deniers*) between *deniers royaux* and *deniers provinciaux*."³² The table of contents reflects this duality, with separate sections for royal and provincial revenue. Both sections provide fiscal tables which are similar to those already analysed for Burgundy and Brittany, although those for Languedoc are less detailed. The register summarised the loans raised on behalf of the king in two columns, one for the capital repaid (35 million *livres*) and the other for the outstanding capital on 1st June 1789 (69 million *livres*).³³ Two other tables dealt with the loans issued for payment of taxes or for the king's

31. AD35 : fonds de la commission intermédiaire, C-3846.

32. "Leur premier soin est de se faire représenter les départements des impositions, les états de distribution, les états d'intérêts, les comptes, en un mot toutes les pièces qui leur parurent nécessaires pour établir la distinction de toutes les impositions, de toutes les dépenses et pour les classer, eu égard à leur objet et à leur définition [...]. L'effet de cette classification a été de faire connaître avec évidence quelles sont les sommes versées aux caisses royales ou payées par les états à la décharge du roi et quelles sont celles qui sont celles véritablement destinées aux dépenses particulières de l'administration des états. De là, la division des deniers en deniers royaux et deniers provinciaux", in *Compte rendu des impositions et des dépenses générales de la province de Languedoc, d'après les départements et les états de distribution*, Montpellier, Jean Martel Ainé, Imprimeur ordinaire du roi et des états généraux de la province de Languedoc, 1789.

33. E. PÉLAQUIER, 2014, p. 246.

service, and for funding the administrative costs incurred by the province itself. In Languedoc, however, these two tables indicated only the cost of the bonds that the estates had to pay in exchange for capital borrowed for contracts over the previous half century, around 1.3 million *livres* for a capital of 26 million.³⁴

It is therefore clear that by the end of the *Ancien Régime* the three main provincial estates of the realm were using new documents, in the form of tables, to evaluate their financial situation with respect to expenditure, revenue and debt. The end of the secrecy that surrounded financial administration, which the inner circle of the estates was only familiar with, was symbolic of a new consciousness concerning the needs of provincial administrators in order to better fulfil their mission. This new attitude toward internal transparency and external publicity meant that all the members of the estates, and probably outsiders, became aware of the key elements of provincial finances!³⁵ In Burgundy, this meant publicizing the size of the province's debts: 41.3 million *livres* (29.5 million on behalf of the king, 9.8 million on behalf of the province, 2 million to finance the Canal of Burgundy). These calculations are to be understood in relation to the publication of Necker's *Traité de l'administration des finances de la France* (1784) which included two chapters dedicated to French expenditure and the debts of the state. The same concern was simultaneously at work in both political arenas.³⁶

The political aim behind these innovations was, as was usually claimed in the documents themselves, the improvement of the provincial common good. It is true that the tables, as we have seen, could be used as levers for negotiating with the crown. They also became a kind of weapon in the hands of the magistrates of the *Parlements* in their struggle against royal authority. Excluded from the estates by their profession, these noblemen, who were the main and longstanding creditors of the province, were very well informed about the debates held in the general assembly.³⁷ For instance, when Louis XVI requested a new loan of 3 million *livres* on the province's credit, the *Parlement* of Dijon refused to register the new

34. *Ibidem*, p. 247.

35. "The state of affairs has become so apparent that the public, which nowadays is perfectly able to do the calculation, considers bankruptcy as unavoidable": a statement by L'Averdy in 1768 quoted by J. FÉLIX, 2013, p. 115.

36. J. NECKER, 1785, vol. 2, Ch. XI "Recherches et considérations générales sur les dettes de l'État" and Ch. XII "Tableau des dépenses de la France".

37. P. DE VIVO, 2007, p. 40.

edict. The magistrates justified their opposition as follows: “a new loan will exceed the province’s capacity [...] the consent of its administrators comes from an excess of zeal”.³⁸ The *Parlement* of Dijon denounced both the king and the estates, in part because its members were convinced they were the only real *Senate* able to represent the French people and the public good. Curiously, the *Parlement*’s criticism occurred when skills developed by the provincial administrators, which they called the “science of the estates”, equipped them with the knowledge that made them more capable than ever of managing the public affairs of the province.

The empowerment of Burgundian estates took place between 1775 and 1778, and coincided with the administration and leadership of three new *élus*: the abbé Antoine de la Goutte, Jacques-François Damas, marquis of Antigny, and Jean-François Maufoux, the mayor of Beaune. They joined four members of the permanent commission, namely the mayor of Dijon as perpetual *élu*, the *élu du roi* and two deputies from the *Chambre des comptes*. They issued three acts that implemented a new fiscal and accounting paradigm. The new *élus* may have been chosen for that very reason, although this is impossible to ascertain. *Élus* were usually creatures of the provincial governor, the prince of Condé, or of the royal administration. But this very group of *élus*, especially Antoine de la Goutte, demonstrated a stubborn determination in enforcing their own views.³⁹ On 23 December 1775, the first decision ordered that each of the province’s 15 tax collectors visit his respective district to ensure a fair distribution of the fiscal burden between the villages and among the taxpayers.⁴⁰ The second decision (10 January 1776) imposed the renewal of all tax rolls by means of a commission to be composed of a representative of the local *seigneur* (lord), representatives of each of the communities and up to three representatives of the non-resident landowners. This amounted to nothing less than a first step toward the introduction of a cadastral system, which was a common feature in the provinces of southern France but which had been rejected in 1763 when *contrôleur général* Bertin had tried to extend cadastres to the whole realm. The purpose was to facilitate evaluation of the revenue of all the landowners of the province and to reduce tax evasion by allowing provincial tax administrators to assess the *vingtième* on the revenue more accurately. The last of the three decisions (1st February 1776) implemented by these independently minded *élus* concerned the *trésorier général* who was not allowed to borrow money to pay taxes. The declaration

38. AN, série H. 138, fol. 299-304: “Un nouvel emprunt est au-dessus des forces de la province [...] le consentement de ses administrateurs est un excès de zèle.”

39. AD21, C-3434.

40. J. SWANN, 2003, p. 334.

of the *élus* insisted that “accurate and detailed tables of expenses, debts and receipts”⁴¹ would have to be drawn up each year and presented to them. Moreover, the *trésorier général* was ordered to submit his accounts every three years to the whole assembly of the general estates (200 members on average). That decision meant that members of the assembly had been previously used to authorising taxes without any knowledge of the financial situation of the province.

The new political economy involved a determination to increase the tax paid by the province’s wealthier subjects and to reduce borrowing. This was admittedly the expression of traditional economic views which had been presented by Jean Bodin in his major book, the *Six Livres de la République*, published in 1576. He argued that direct taxation was one of the seven possible means for the State to find the money it needed. Nonetheless, he argued that borrowing was a solution of last resort, to be used only if the six others had failed.⁴² While much of the estates’ views on administration was traditional, they adopted significant new modern elements: the *élus* justified their innovations as an attempt to dispel “confusion” and “obscurity” with the aim of implementing a “healthy administration [...] which was not stumbling like a blind person anymore”.⁴³

These three decisions broke drastically with the past, in at least two ways. Firstly, they put an end to the financial secrecy in the province by stipulating that the entire assembly be given access to the province’s accounting records. Secondly, they broke away from traditional accounting methods by adding a third category, the public debt, to the pre-existing categories of revenue and expenditure. This meant that for the first time in the accounting history of the province administrators could have an accurate view and assessment of its finances. Before 1776, debts were classified as both receipt and expense. This meant that provincial accounts were always perfectly balanced: “*comptes borgnes et fiscalité aveugle*” summarized Marcel Bouchard in 1954!⁴⁴ According to Katia Béguin, the reason provincial administrators chose to calculate this way was that loans were understood to be a property of the estates.⁴⁵ Against the payment of annual arrears of bonds, the capital borrowed by the estates remained their

41. AD21, C-3229, fol. 425 and subsequent: “des tableaux exacts et détaillés des charges, dettes et recettes seront tenus et présentés aux élus chaque année”.

42. J. BODIN, vol. VI, Ch. II “Des finances”.

43. *Ibidem*.

44. M. BOUCHARD, 1954.

45. K. BÉGUIN, 2012.

property until they decided to reimburse it in full. This was not necessarily good news, for in Burgundy high rates of interest – usually 5% – were paid to creditors. This accounting change was therefore the sign of a new representation of loans no longer seen as an acquisition but rather as a sum to be reimbursed with interest. This reform was similar to that of Turgot who in 1775-1776 sought to better control accounting methods and to reduce the nation's debts.⁴⁶

Given the radical nature of the changes implemented by the *élus*, it is not surprising that the royal council, two months after the disgrace of Turgot, decided to suspend the three declarations (28 July 1776). The changes they tried to implement were directly opposed to the interests of the Burgundian office-holders, especially those in the judiciary, who had been the traditional creditors of the estates. In scrutinizing the work of the *trésorier général* and in proclaiming their right to know the details of financial mechanisms in the province, the new administrators threatened the political and social bases of absolute obedience in the province.

In both Burgundy and Brittany, financial tables made their appearance in the last decade of the *Ancien Régime*. These new administrative documents sought to help the executive committees and general assemblies improve the financial management of these provinces. At first glance, these documents may appear to be simple replicas of the accounting innovations coming out of the *contrôle général*. In order to properly examine the origins of the changes it is necessary to situate them in the broader context of provincial political literature.

3. Towards a science of the provincial estates

In truth, the political debate on the use of financial knowledge to improve the common good occurred at the provincial, as well as the national, level. The demand for knowledge concerning provincial administration involved not only financial knowledge, but more generally the “science of the estates”, as can be demonstrated by examining the case of Brittany. Since 1732, there had existed a handbook for the administration of the province. Entitled *Mémoire sur les états de Bretagne*,⁴⁷ it aimed to empower its readers – doubtless the members of the forthcoming *commission intermédiaire* – equipping them with knowledge of administrative subjects. This manuscript

46. M.-L. LEGAY, 2012, p. 180-181.

47. AD35, C-6046/1.

document, structured in seven untitled chapters and fifty “entries”, was the first attempt to summarize the practice of the estates in dealing with issues such as the convening of the estates, membership, the role of each officer, wages, and precedence within and between orders.

Around the same time, the abbot Du Breuil de Pontbriand wrote his *Traité historique des États* (1567-1754), which was an attempt to encapsulate the entire world of the estates.⁴⁸ It was a collection of several books, including the *livre des impôts et billots* and the *livre des fouages*. In the *livre des impôts*, the abbot described the indirect tax which the estates had particularly increased, under the false name of “loan on the fouages”, in order to satisfy the financial will of the monarchy. The author drew a precise picture of the history of that tax from 1642 to 1733, explaining its framework, its vocabulary and the birth of annuity contracts. A general table, in three columns for dates, amount and total capital plus interest for each loan ended the historical analysis.

Thirty years later, in 1762, a manuscript dictionary of the administration of Brittany completed the range of tools depicting the provincial administration of the estates on the subject of finances and taxes.⁴⁹ The detail and the depth of the analysis of the past and present reflect the concerns and intellectual structures of the Enlightenment, as we can see in the fifteen-page article on the *don gratuit*.⁵⁰ The author provided a simple definition of the *don gratuit* which was “once a small free gift to the king when he honoured with his presence the session of the estates and then an ordinary expense linked to the needs of the State”.⁵¹ The article contains a record of the amount since 1671 and samples of political debates raised by the king’s demand for it. Moreover, twenty years later, in 1782, a certain sieur Chardel provided the members of the *commission intermédiaire* with another large book: the *Traité sur l’administration de la commission intermédiaire*.⁵²

In Brittany, members of the commission and probably a larger part of the estates could therefore rely on these works of political combining history, public finance and institutional considerations, that had been

48. AD35, C-6046/2.

49. AD35, C-6058/1.

50. *Ibidem*, fol. 251-267.

51. *Ibidem*, fol. 251 : “Le don gratuit n’était dans son origine qu’un présent volontaire et peu considérable que les états assemblés faisaient au roi lorsque Sa majesté les honorait de sa présence ; les besoins de l’État en ont fait une dépense ordinaire.”

52. AD35, C-3845.

compiled between 1732 and 1762. The process was similar in Burgundy, albeit with a slight delay. Before the preparation of financial tables in 1782, a former “alcade of the third estate”, a member of the estates appointed to evaluate the quality of administration, Jean-Baptiste Gautherin, began work on a *Mémoire sur la Bourgogne considérée comme un pays d’États*,⁵³ the first manual of Burgundian administrative history. With 84 chapters, the “book” presents the complexity of the financial machinery of the institution with a particular emphasis on fiscal matters. At an unknown date, Gautherin passed the task of preparing the unfinished work on to Philibert-Hugues Gueneau d’Aumont, mayor of Semur-en-Auxois, the last *élu* of the third estate.

We have no indication of what was the intended use of these writings, but their mere existence demonstrates the desire both to have and to disseminate information through the recording of the matters relating to the administration. This science of the estates sought to enlighten in order to improve the management of provinces by members of the estates themselves. Those writings were therefore part of a process aiming at more transparency. In Brittany, that kind of concern probably played a role in stimulating debate concerning the publicizing of the provincial discussions and the necessity of empowering individuals other than only the members of the estates to propose new measures. Precisely what was forbidden by the royal declaration of 1764.

In 1785, in a report to the estates, one of the most prominent nobleman of the province, M. de Boisgelin de Cucé, chairman of the chamber of the nobility, raised the question of the political secrecy surrounding the estates or, more precisely, “the prompt and simple means they could use to facilitate instruction and increase the spread of knowledge in the province”.⁵⁴ He was motivated by the usual political aim, the improvement of the public good, arguing that “the publicizing of reports [...] would excite the zeal of a larger number of citizens throughout the province [...]. In Brittany the useful thought of a single citizen could contribute to the happiness of two million people”.⁵⁵ But his key argument in favour of making information

53. AD21, 1 F 460.

54. AD35, 1 J. 13, fol. 1: “Je leur soumetts les réflexions que j’ai faites sur les moyens prompts et simples qu’ils pourraient employer pour faciliter l’instruction et augmenter les connaissances répandues dans la province.”

55. *Ibidem*, fol. 14 and 16: “La publicité des mémoires sur des objets intéressants qui auraient été lus dans nos séances exciterait le zèle d’un plus grand nombre de citoyens de tous les ordres [...]. Dans la Bretagne une pensée utile d’un seul citoyen peut contribuer au bonheur de deux millions d’hommes.”

public was that the estates dealt with administrative business rather than “politique”, a word which meant foreign policy at the time and was closely related to the notions of secrecy: “there are secrets in policy, but there should not be any in administration; in the estates we only deal with public and national interests, we have no foreign power of whom to be suspicious, we have no enemies to fear, we thus have nothing to hide and no secrets to keep from our fellow citizens”.⁵⁶ The proposal to share provincial affairs with an enlarged public, including all of those who wanted “to be engaged in the study” of administration,⁵⁷ reminds us of Sweden during the age of liberty (1718-1772), where a nobleman, Lars Herman Gyllenhaal, also proposed the same type of political change in 1769,⁵⁸ and of the fact that the publication of the transcriptions of the English Parliamentary debates began in 1771. In the case of Brittany, Boisgelin de Cucé, worried about the costs of printing and distribution, advised that only those documents necessary for exact knowledge be made public.⁵⁹ It is unclear whether he intended the publications to include financial tables.

In any case, despite the fact that Boisgelin de Cucé’s proposal was never implemented, financial information was available in Brittany just as political information was in early modern Venice.⁶⁰ Pamphlets such as *La confession de la Sentinelle* and *La Sentinelle de la noblesse* written by Jean-François Chasseboeuf (Volney) by the end of 1788 and during the spring of 1789 show how well-informed part of the literate elite was when it came to the types of financial matters discussed by the estates, and the nature and extent of fiscal inequality between the nobility and the third estate.⁶¹ An active policy of publication was thus not the sole means for public opinion

56. *Ibidem*, fol. 5: “Il y a des secrets pour la politique, il ne doit point en exister sur l’administration ; il ne s’agit dans les états que des intérêts publics et nationaux, nous n’avons point de puissance étrangère à suspecter, nous n’avons point d’ennemis à craindre, nous n’avons donc rien à dissimuler et nous ne devons rien cacher à nos concitoyens.”

57. *Ibidem*, fol. 1: “J’ai senti M.M. dès le premier instant que je me suis occupé des affaires de la Province combien il était difficile de s’en instruire : cette difficulté m’a fait réfléchir sur les moyens qu’on pouvait employer pour vaincre les obstacles que rencontrent les citoyens qui veulent se livrer à l’étude de notre administration.”

58. P. IHALAINEN, 2010, p. 203. He proposed that “some questions of finance and foreign policy could be discussed in the plenary sessions of the Estates, including the Peasant Estate, instead of being confined to the exclusive Secret Committee”, p. 203.

59. AD35, 1 J. 13, fol. 22.

60. P. DE VIVO, 2007, p. 120: “Whether by accident or on purpose, information constantly spilled out from the government to move from the centre to the periphery of Venice, from the council halls inside the ducal palace to a pharmacy at the gates of the arsenal. [...] Much political communication arose out of disclosures originating in the political arena.”

61. R. DUPUY, 2000, p. 69 and subsequent.

to be informed. In Languedoc, before the publication of the *Compte rendu des Impositions* of 1789, the councillor Muret, an officer of the *Chambre des comptes*, wrote repeatedly to the *contrôleur général des Finances* and to the estates of Languedoc in order to defend his project for fiscal reform that was based on his desire “to create [...] proportional equality in the distribution of taxes, the least imperfect solution”.⁶² What is suggestive in his work is that Muret wrote as a mathematician rather than as an administrator like Boisgelin de Cucé or as a political agitator like Volney. He approached the problem of fiscal equality as a theorem to be solved: “the half circle ACB is the domain of Lower Languedoc, the angle CDB of 60 degrees is the part of the domain that represents its *taille*. Half a circle EFG is the domain of Upper Languedoc, the angle FHG of 30 degrees is the part of the domain which represents its *taille*. Two half circles are equal, as easy to see in the figure: how do I make their sizes equal? I have to take 15 degrees off the 60-degree angle and add them to the 30-degree angle, which will give 45 degrees for the domain of Upper Languedoc”.⁶³

Figure 4. *Fiscal Reform: a mathematical question!*

Source. A.N., H-944-1.

The most significant element to emphasize is the fact that mathematics functioned as a third political language during a period of financial enquiry, as though Muret were a new Galileo arguing that mathematics was the language of policy just as it had been the language of nature in the seventeenth century. When, in 1789, the estates of Languedoc published their *Compte rendu*, they also used the language of mathematics, albeit in a simpler way, by separating their accounts into *deniers royaux* and *deniers provinciaux*, which was a way, according to Arlette Jouanna, “neutralize

62. AN, H-944.1, fol. 193-204, *Mémoire à nos seigneurs des Trois Etats de la province de Languedoc* (1776).

63. *Ibidem*.

criticisms” because the provincial expenses were so much lower than those expenses engaged on behalf of the king.⁶⁴

The invention of financial tables therefore occurred in the context of this broader evolution that involved the quest for accurate information in order to improve the provincial common good through transparency in matters of administration. We have argued that this science of estates began in the 1730s in Brittany, and later in Burgundy in the 1770s. Further investigations would be necessary to demonstrate conclusively that Languedoc experienced the same changes, but the case of Muret strongly suggests that same process was in action. It is also worth pointing out that Necker, in his *Traité de l'administration des finances de la France*, spoke in favour of developing tools to assist decision-making and to promote transparency. Chapter 28 recalls the proposal he had prepared for the king concerning the institution of “a separate board, designed solely to collect a multiplicity of interesting information, and to classify it in a clear and easy way. No such collection exists at present; each new minister, according to his abilities or to the degree of concern he takes in public affairs, requires some information here and there; and while he considers these explanations as only gratifying his own curiosity, he carries them away with him on his resignation, and very often burns them as useless”.⁶⁵ In this matter, the provincial estates were clearly ahead of the central state itself.

“There is a beautiful painting to be made of the destruction of the realm by a blind administration.”⁶⁶ This remark made by François Quesnay to his disciple, the Marquis of Mirabeau, in 1757, could almost have been written by the provincial estates themselves. In Brittany, the very first acts in favour of a dissipation of the political secrecy happened in the 1730s, although the most significant documents arguing for transparency were written there between 1760 and 1789, the period when the estates of Languedoc and Burgundy also debated and discussed the same issues.

The quest for administrative and financial transparency attests to the will and the determination of these institutions to improve their policies

64. A. JOUANNA, 2014, p.601

65. J. NECKER, 1787, 3 vol., t. 3, p. 359-360. “Un bureau particulier destiné uniquement à recueillir une multitude de connaissances intéressantes et à ranger ces connaissances dans un ordre clair et facile. Cette collection n'existe point ; chaque nouveau ministre selon le degré de son intérêt ou de son aptitude aux affaires publiques demande ça et là quelques éclaircissements ; et considérant ces renseignements comme relatifs à sa curiosité, il les ensevelit avec lui dans sa retraite” in J. NECKER, 1785, p. 850.

66. AN, manuscrits Mirabeau, MS 778, fol. 18.

by producing knowledge in order to assist and improve decision-making. The main subjects that they discussed involved financial questions — taxes and loans — as there were the basic conditions of a process whereby they were redefining their role and place within the monarchy in general, and the province in particular. But discussion was not limited to financial matters: the science of the estates relied on a broader appetite for analytical knowledge which was the hallmark of the eighteenth century. We must understand the economic rationale of Lavoisier in Freschines as similar to the attempts made by the provincial estates to construct an administrative science.⁶⁷

Orders and decisions from both the general assembly and the various executive commissions need to be understood as resulting from the quest for informed consent. Their attention to the common good represents an ambition for the future, a goal to achieve through an improvement in knowledge. That they partly succeeded in this task is demonstrated by the ease with which a transition was made between the provincial debt and the national public debt.⁶⁸ Their tools, however, were not as sophisticated as those perfected by William Playfair in 1786 in his *Commercial and Political Atlas* which depicted the economic landscape of England and Wales in no fewer than forty-four graphs describing imports and exports with their trading partners.⁶⁹ The balance of trade was thus represented in terms of visual experience as provincial public debt could have been in the French *pays d'États*.

François Quesnay was right to call Mirabeau's attention to the shift which had occurred in the nature of provincial estates.⁷⁰ By the mid-eighteenth century, they were no longer *corps* entrenched in the defense of their *privilèges*, fiercely bargaining with the royal power about the fiscal amount they would have to pay. At the same time it is not accurate or helpful to portray them as blindly obedient to royal will. They were anxious to monitor their own resources, which was clearly not what Louis XIV demanded.⁷¹ Under Louis XV, and even more under Louis XVI, they became

67. J. SWANN, 2003; S. DURAND *et alii*, 2014.

68. J. LOISEAU, 2014.

69. H. WAINER, p. 5, 2005. The author would like to thank J.-F. Dunyach for the seminal lecture he gave on William Playfair, in 2014, to the seminary held by the Laboratoire des Sciences Historiques of the Université de Franche-Comté.

70. AN, manuscrits Mirabeau, MS 778, fol. 15 and M.-L. LEGAY, 2001, p. 321.

71. J. SWANN, 2003, p. 163: "The *don gratuit* was transformed into a carefully staged-managed ritual of 'spontaneous' and 'joyful' obedience to the king." "Les états n'examinent pas si la somme qu'ils donnent est proportionnée aux forces de la province ou au tarif qui servait autrefois pour les répartitions qui se faisaient sur le général du royaume, ils ferment

commissioners of the king⁷² as well as territorial administrators with responsibilities for roads, canals, public instruction, agriculture and other matters, and they were motivated by a clear desire to know and to measure.⁷³ In the process, they sought to acquire, virtually unaided, the kind of political skills that have become components of modern parliaments in terms of the control of finances, publicity of debates and publication of their decisions.

The provincial estates sought to play a political role and were thus criticised, a fact which is clearly highlighted in the *cahiers de doléances* of the third estates in Burgundy or in the *généralité* of Moulins in 1789. Most of these grievances were in favour of the preservation of the estates but strongly denounced their lack of representativeness. Burgundians, Bretons or Languedocians argued that représentation without paying taxes was unacceptable, a claim, very close to the rallying cry during the American Revolution, explaining why provincial estates had been abolished by the National Assembly in december 1789.

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72. M.-L. LEGAY, 2001, p. 324.

73. J.-C. PERROT, 1992, p. 384 and subsequent: "Lavoisier tient une comptabilité précise de ses investissements et comptes rendus des activités nouvelles à Freschines [...] il ouvre des registres analogues à ceux de la comptabilité commerciale, livres journaliers, grand livre des parcelles de terres, livre de caisse, cahier des avances aux cultivateurs."

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Appendexes

Appendex 1. New statement of taxes in 1778, available funds are underlined

année 1778.

Nouvel état de situation et de Distribution des fonds
des contributions de la Province de Bourgogne de
l'année 1778. (au 1^{er} 1779.)

Don gratuit	800000	foncs libes.
attribution des deniers Reçus par les Anes du sang et autres	769687.12.11	
reste libre	30512.7.1	30512.7.1

Capitation	507692	
attribution des deniers restants	1200	
Pour partie des deniers de l'année 1773 des deniers de l'année 1774 des deniers de l'année 1775 des deniers de l'année 1776 des deniers de l'année 1777 des deniers de l'année 1778 des deniers de l'année 1779 des deniers de l'année 1780 des deniers de l'année 1781 des deniers de l'année 1782 des deniers de l'année 1783 des deniers de l'année 1784 des deniers de l'année 1785 des deniers de l'année 1786 des deniers de l'année 1787 des deniers de l'année 1788 des deniers de l'année 1789 des deniers de l'année 1790 des deniers de l'année 1791 des deniers de l'année 1792 des deniers de l'année 1793 des deniers de l'année 1794 des deniers de l'année 1795 des deniers de l'année 1796 des deniers de l'année 1797 des deniers de l'année 1798 des deniers de l'année 1799 des deniers de l'année 1800	500200	
reste libre	7692	7692

abonnements des Postes	11640	
augmentation des Marchandises	12819	
Pour les deniers Reçus par les Anes du sang et autres	12819	

Caillon	68000	
Pour les deniers Reçus par les Anes du sang et autres	68000	

Entretien des mendiants	50000	
Les contributions des deniers Reçus par les Anes du sang et autres des deniers de l'année 1773 des deniers de l'année 1774 des deniers de l'année 1775 des deniers de l'année 1776 des deniers de l'année 1777 des deniers de l'année 1778 des deniers de l'année 1779 des deniers de l'année 1780 des deniers de l'année 1781 des deniers de l'année 1782 des deniers de l'année 1783 des deniers de l'année 1784 des deniers de l'année 1785 des deniers de l'année 1786 des deniers de l'année 1787 des deniers de l'année 1788 des deniers de l'année 1789 des deniers de l'année 1790 des deniers de l'année 1791 des deniers de l'année 1792 des deniers de l'année 1793 des deniers de l'année 1794 des deniers de l'année 1795 des deniers de l'année 1796 des deniers de l'année 1797 des deniers de l'année 1798 des deniers de l'année 1799 des deniers de l'année 1800		

49446.7.1

29

Source. Archives nationales, H.139, fol.98

Appendexe 2. *An other statement of taxes in 1783*[illegible]

Source. Archives nationales, H.139, fol.114

Appendexe 3.

*Situation au 1^{er} Janvier 1779 des Emprunts faits
par les Etats de Bourgogne pour le compte du Roy*

ARCHIVES
NATIONALES

Date des Emprunts	Capitaux empruntés, L.	Sommes destinées aux Intérêts	Sommes destinées aux Remboursemens	Montans des Désignations	Sommes restées à rembourser au 1 ^{er} Janv. 1779	Sommes qui devent être remboursées au 1 ^{er} Janv. 1780
Novembre. 1761.	3,000,000.	150,000.	150,000.	300,000.	24,631.	Etats
Juillet. 1763.	3,000,000.	150,000.	150,000.	300,000.	530,610.	248834.
Novembre. 1766.	3,000,000.	120,000.	150,000.	270,000.	1,644,021.	444,444.
Mars. 1770.	3,000,000.	150,000.	150,000.	300,000.	2,172,620.	1,962,524.
Mars. 1778.	4,000,000.	200,000.	200,000.	400,000.	4,000,000.	3,800,000.
May. 1778.	4,000,000.	200,000.	200,000.	400,000.	4,000,000.	3,800,000.
Septembre 1778.	8,000,000.	400,000.	400,000.	800,000.	8,000,000.	7,600,000.
Avril. 1779.	4,000,000.	200,000.	200,000.	400,000.	4,000,000.	4,000,000.
<i>Plus. 1779.</i>	<i>2,000,000.</i>					

816,641

Source. Archives nationales, H.139, fol.6

Appendex 4. A panoptical financial view

[illegible][illegible]

Source. A.D.C.O., C-3413

Appendex 5. Statement of debts

Delles de la Province
Emprunts.

Les Delles de la Province montaient au 1^{er} Janvier 1783 à la somme de 50,727,361. 7⁶ c. savoir
32,679,459. 7⁶ c. pour les anciens emprunts réduits
au Denier Cinquante, 14,023,100. 7⁶ c. pour les emprunts
au Denier 25, et 14,222,799. 18. 8⁶ c. pour ceux au Denier 20.

Etat de Situation de la Province et des ses
Differences Emprunts au 1^{er} Janvier 1783.

<i>Epoque et objet des Emprunts.</i>	<i>Principaux</i>	<i>Reduction au 1^{er} Janvier 1783.</i>	<i>Observations</i>
<i>anciennes Delles au Denier 50.</i> <i>Les Capitales des anciens emprunts réduits au Denier 50, font un objet de 32,679,461. 7⁶ c. il ny a eu depuis lors aucun remboursement. sur cette partie les Etats en execution de leur Délibération du 19. 7. 1752, et de l'arrêt du Conseil du 25 février 1755, remboursements 659,652. 4. 8⁶ c. Cinq qui consentirent à perdre les deux Cinquièmes de leur Capital, le nombre des Communes de cette somme. Les</i>			

Source. A.D.IV., 1782, C-3846

Appendex 6. Statement of loans on the behalf of the king

1^{re} Etat des Emprunts faits par la Province pour
Le Compte du Roi
Savoir.

<i>Epoque et de l'objet des Emprunts subordonnés.</i>	<i>Principaux</i>	<i>Reduction des Principaux au 1^{er} Janvier 1783.</i>	<i>Montant des Intérêts.</i>	<i>Observations</i>
<i>19 Janvier 1757 Emprunt de six Millions au Denier Vingt sans retour</i>	<i>6,000,000</i>	<i>800,976. 1. 11.</i>	<i>1,028. 15. 1.</i>	
<i>21 mai 1767 Emprunt de 6 millions au Denier 25 sans retour. Ces Emprunts n'ont point été remplis. Le Conseil par un arrêt du 25 avril 1773 les réduits à.</i>				
<i>29 Janvier 1781 Emprunt de Douze Millions au Denier 20, sans retour</i>	<i>1,100,000. 2.</i>	<i>658,02. 7. 5.</i>	<i>26348. 1. 10.</i>	
<i>Ces Emprunts n'ont point été remplis. Le 30 Juin 1783 qui pour 895,133. 19. 6.</i>	<i>12,000,000</i>	<i>12,000,000.</i>	<i>600,000</i>	
<i>Le Trésorier des Etats retient sur la Solatité des impositions qui il a dû verser au Trésor Royal, tant pour le payement des arriérés des ces emprunts que pour le remboursement des Capitales</i>				<i>Observation</i>
<i>Savoir 800,000 par an pour le 1^{er} Janvier 1783 100,000 pour le 1^{er} Janvier 1784</i>				

Source. A.D.IV., 1782, C-3846