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## **A Comparison of the Public Accounting Reforms in France, Austria, and the Austrian Netherlands at the End of the XVIIIth Century\***

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Accounting is the poor relation in the history of modern European state finance. For proof of this claim, one need only skim the index of the synthesis report on the research supported from 1989 to 1992 as part of the European Science Foundation's vast scientific program on the "origins of the modern state in Europe, c. 1200-1815". In the volume devoted to "Economic systems and state finance", published in 1996 by Richard Bonney<sup>1</sup>, the word "accounting" appears only four times: twice for the entry "accounting, practical", and twice for the entry "double-entry bookkeeping". Similarly, books about the history of public finance and the history of accounting simply skip over the period from the 12th to the 18<sup>th</sup> century<sup>2</sup>, despite the fact that use of the word "accounting" was on the rise at the time<sup>3</sup>. Nonetheless, understanding the financial crisis that occurred in France at the end of the Ancien Régime would be more difficult without first grasping the importance of the reform efforts undertaken from 1771-1781, a decade that has been studied in detail by J.F. Bosher<sup>4</sup>, but also in the following years: concerning the public accounting, Calonne was a reformer too. Clearly, understanding why the reforms undertaken could not be completed in the years that followed is easier if placed against the backdrop of the reforms to the Austrian accounting system, and recognizing the extraordinary speed with which the financial administration was centralized during this period facilitates comprehension of how this centralization worked to undermine traditional administrative relationships to the detriment of the upper class.

According to one of the first French financial historians, who was heavily influenced by the financial culture of his time and thus attached to classic rules of budgetary rigor, the monarchies at this time did not, and could not, know the exact situation of the royal purse<sup>5</sup>. This judgment was obviously grounded in a long tradition of disparaging the financial management methods of the Ancien Régime, a tradition that was well established even before the French Revolution and that shows up in the highly critical report of the commissaires de la comptabilité nationale presented to Archtreasurer Lebrun in 1804<sup>6</sup>. This report reproached the royal accountants their practice of counting in numbered years, which delayed the surrender and verification of the accounts; the proliferation and slowness of the Chamber of Accounts, and "les abus qui s'étoient introduits pour la justification des recettes et des dépenses, tels que les conversions habituelles des acquits réels en ordonnances ou acquits de comptant, conversions imaginées pour seller ou déguiser l'emploi des deniers publics"<sup>7</sup>. In other words, the report drew attention to two primary problems: the slow execution of the accounts and the custom of secret expenses. The situation was hardly different in Austria, if the critiques formulated in a 1807 statistics book written by Napoleonic agents can be believed: "Le gouvernement d'Autriche jusqu'à ce jour a fait l'impossible pour couvrir d'un voile épais le moindre des objets qui pourroit trahir le secret d'Etat"<sup>8</sup>.

Still, state finances under these two monarchies cannot be judged without dissociating the operations of forecasting, financial verification and accounting. [Moreover, such a dissociation was natural for the administrators of the time. Lavoisier and Condorcet, for example, integrated it in their reflexions of 1791 on the national treasury<sup>9</sup>]. First of all, the wars in the second half of the 18<sup>th</sup> century, and the astonishing debts that they engendered, forced the European States to commit themselves to managing state funds more strictly and to adopting a more authoritarian attitude with regard to revenues. These urgent necessities explain the reforms designed to increase the knowledge about key accounts, already well

developed under both monarchies, but more importantly, to take control of the treasury and restore the state credit. The Austrian government, ravaged by the loss of Silesia (1742) and already interested in the cameral sciences, adopted a system of direct, current and executive accounting, whereas the French government postponed the needed modification of its fiscal control methods. In so doing, Austria at least gave the appearance of good management to its creditors without ever having to publish their accounts and thus was able to maintain its "gastos secretos". France, on the other hand, in an attempt to accomplish the same purpose, published a series of poorly-executed accounts that only succeeded in encouraging the creditor's doubts.

## Public Accounting in France and Austria

Severe as the judgment of Napoleon's agents concerning the accounting methods of the Ancien Régime were, such judgments were nothing new. At the Contrôle général, the reformers had regularly pointed out the faults of the system and had striven to create new models that would re-establish order in the State's finances. The famous public finance survey ordered by Bertin in 1763 and sent to the Finance Ministry's European correspondents included three questions about accounting methods; of these, question 46 is particularly interesting: "What method is used for the surrender and audit of the accounts of tax-collectors, district receivers (if any), receivers general, and even the caisses of the State<sup>10</sup>".

### Progress in accounting science: from normative accounting to executive accounting

Accounting science certainly went through a complete evolution in the 18th century, in particular in Austria, where Johann Matthias Puechberg<sup>11</sup>, author of the Staatsinventarium, founded in 1762 the cameralist accounting (die kameralistische Buchführung). As Karl von Zinzendorf, president of the Chamber of Accounts in Vienna in 1786, observed: "the research done here in the field of financial accounting over the last 20 years have produced methods that, because of their clarity and brevity, are infinitely superior to the best methods of mercantile accounting<sup>12</sup>". The principles of the new accounting sciences were based on the idea that "the net revenues from all tax offices be sent regularly to the recette générale (General Tax Office) and that this general office provide all expenses that are not collection or agency costs<sup>13</sup>". The objective of these principles was to accelerate the operations of the General Treasury:

1. by identifying the status of all revenues, regardless of who was holding them;
2. by requiring all receiving caisses to produce weekly statements or monthly journals, according to the rules of double-entry bookkeeping;
3. by increasing the speed with which each receiving caisse recorded the status—validation, non-valeur, diverse service expense—of each expenditure;
4. by anticipating the net proceeds from each receiving caisse for the following month;
5. by organizing the monthly collection of the funds held by the caisse;
6. by centralizing the payments of the district receiving caisses in a single central caisse;
7. by naming a single ordonnateur to authorize all payments from the central caisse;
8. by unifying the diverse accounts under one accounting system, standardizing the register formats, and monitoring the reports (corrections) rapidly and rigorously; and
9. by separating regular operating expenses from intermittent extraordinary expenses.

To obtain such information, accounting methods had to be improved. This improvement was accomplished by moving from an a posteriori accounting system to a running accounting

system and by changing from normative to executive accounting methods, which allowed funds to be raised more quickly and contributed to a general improvement of the General Treasury. Monthly journals and annual, bi-annual or tri-annual ledgers, scrupulously prepared under the strict control of the State administration, began to be required. Particular care was taken to insure that these ledgers were consistent, so that each operation written in the credit or debit column could be clearly identified and that the non-valeurs (outstanding debts) could be correctly evaluated. The general ledgers and/or intermediary balance sheets of the various caisses were used to regularly update the State's centrally-located general ledger (grand livre général) so that the exact situation of the treasury was known at all times.

Obviously, such an organization presupposes a system in which the caisses are highly centralized and under the direct control of the government, and assumes that a massive reduction in the number of financial intermediaries (e.g., provincial Estates, farmers and/or bankers managing royal revenues) is acceptable. Up until this point, the accounts submitted by these intermediaries were presented as a sort of fait accompli, if, in fact, they were submitted at all: rare were the balance sheets and ledgers handed in when there was no local representative of the Crown (receveur royal).

### **The Austrian method**

The public accounting system in Austria was one of the most advanced in Europe. In 1749, under the Haugwitz administration, accounting offices were introduced in Vienna and throughout the Habsburg territories. Each of these offices boasted a chief accountant and several accounting clerks, as well as a number of auditors and reckoners. These offices, also called registratures or counters, examined and corrected the accounts of the various financial departments before they were passed on to the Chamber of Accounts (Rechnungskammer). In other words, the Austrian government had already created the first level of an accounting administration that facilitated account verifications and accelerated public accounting operations.<sup>14</sup> In France, on the other hand, it was the commissaires départis who were responsible for this first-level verification, and they were aided in their task by auditors from the Chamber of Accounts. However, their combined numbers were too small to allow an efficient control of the supporting documents, or vouchers, that needed to be verified.

Moreover, the educational policies of Maria-Theresia, which had encouraged the creation of "practical" schools, were beginning to bear fruit. Free classes on the rules of general bookkeeping, double-entry bookkeeping and exchange accounts, as well as practical mathematics, were offered at public schools, and no one was allowed to become a reckoner, auditor or bookkeeper in the various national "counters" created in 1749 without having taken these classes and passed the exams<sup>15</sup>. The bureaucrats thus trained were capable of implementing the accounting reforms that were handed down from the ministries.

According to Kaunitz, Ludwig von Zinzendorf was appointed to head the new Austrian Chamber of Accounts in 1761, and his arrival signaled a new chapter in the development of Austrian public accounting. This open-minded administrator worked diligently for more than twenty year before yielding his position to his bother Karl (1739-1813)<sup>16</sup>. Throughout his tenure, Ludwig von Zinzendorf was invested with a dual authority, given that he was appointed as both president of the Chamber of Accounts and as Controller General. The latter position made him responsible for expediting the ordonnances without which the General Treasury could not make any payments, thus setting him above both the president of the Finance Council, the Count of Herbertstein, and the departmental director of the Staatschuldenkassa, the Count of Hartzfeld<sup>17</sup>. "Because the Chamber of Accounts [had been made] responsible for the general verification of all important financial affairs, the Finance Council [was] obliged to ask for its opinion before [committing itself]<sup>18</sup>". Von Zinzendorf's dual authority also made the Chamber of Accounts responsible for working with

the Finance Council to estimate future revenues and expenditures—or, in other words, to develop "budgets"—which facilitated the implementation of executive accounting methods. This, it must be underlined, was a particularity of the Austrian system. In France, though the ordonnateur of expenditures was also the Controller General, he was under the authority of the Finance Council, and as such, did not have access to the high quality information available to his Austrian counterpart, both because the connection to the Chamber of Accounts was indirect and because the system was not based on running accounting methods.

Although the authority of the Chamber of Accounts in Austria did decline after 1771, the working methods developed over the previous 10 years were maintained. In their offices, or counters, accountants verified the accounts and created ledgers from the journals that were regularly sent in from the local receivers. The different caisses—particularly the military ones, but also the mints, bureaux des mines, and the offices of the bankale Verwaltung, the Staatsschuldenkassa, the lottery, and various government agencies—dispatched weekly statements of their available funds as well as monthly journal reports. The journals, which provided a quick overview of projected large fund movements (receipts or expenditures) for the following month, were immediately examined by the counter; the reported income was entered in an intermediary ledger, and the ledgers were sent to Vienna.

"La combinaison de ces deux pièces (journal et aperçu prévisionnel) instruit le référendaire des affaires de caisse, quelles sommes d'argent il pourra faire verser des recettes particulières à la recette générale sans les dégarnir trop des espèces nécessaires pour faire face à leurs propres dépenses. Comme les ordres de lever et de payer doivent toujours dériver de la même personne, on évite par là les contradictions qui pourraient s'y glisser. Les ordres gagnent plus de conformité avec les livres de comptes<sup>19</sup>."

The counters of the Chamber of Accounts in Vienna examined the journals from the central caisses every day, correcting them immediately so that they were all up-to-date within three days. A Great Book (a general accounting ledger) was written and revised each month for each branch of the financial administration. For example, the military's Great Book contained the journals of the 128 military caisses in the various Habsburg territories, in the Netherlands and in the region around Milan (Italy), and kept track of the monthly receipts and expenditures for the military. Great Books existed for the seven principle branches of the administration: the Finance Chamber (Camerale), to which the Landstandische Kassa was attached; the Civil Revenues branch; the Military branch, whose revenues were essentially assigned from the contributions of the provincial estates (i.e., a land tax); the Mines and Mints branch, to which was attached the Kupferamt; the Vienna City Bank branch; the Staatsschuldenkassa; and the Commerce branch.

The seven large accounts were gathered together in one "universal Great Book" in the center of the Chamber of Accounts in Vienna. This Great Book was kept up-to-date by a committee that Joseph II dissociated from the Chamber of Accounts and placed under the direct supervision of the Court. The result of this decision was to increase the importance of accountants in the daily management of the Royal purse, which had a centralizing effect. To keep the accounts, it was necessary to establish a common form for the journals and ledgers, which in turn led to the adoption of a common base of knowledge, whatever the branch. Each receiver calculated his available funds using the forms provided by the Chamber of Accounts, which greatly improved treasury management. Because the situation of the receiving caisses was regularly sent to the Chamber of Accounts, the Chamber was able to order payment knowing that there were funds to cover the expenditure. As a major player in the affairs of the caisses, the Chamber of Accounts could finally establish a general account for the Nation, which could not fail to interest the stakeholders in the domain of public credit.

## The reluctance of the French

The French reformers, who were aware of the advantages of the Austrian methods, also argued for increasing the speed with which running accounts of receipts and expenditures were processed, requiring interdependent daily journals, and creating what the bankers called "le grand livre", which "showed at a glance the actual situation of each entry regardless of the nature of the account"<sup>20</sup>. These reformers were, for the most part, ignored. Ever since the work of Boislisle, the archaism of French accounting practices has been accepted as one of the incontrovertible givens of historiography<sup>21</sup>. Even Necker himself admitted that, as late as 1790, the French monarchy was unable to know the exact situation of its funds:

"Jusques à ces tems ci, le ministre des finances lui-même n'avoit aucun intérêt à faire dresser à la hâte un compte général au bout d'une année révolue, puisque nulle dépense ne pouvant être faite sans son attache, il n'avoit besoin ni d'une connaissance détaillée, ni d'une récapitulation générale des choses passées pour se garantir des abus que lui seul avoit pu commettre"<sup>22</sup>.

Nonetheless, it would seem important to re-evaluate this historiographic certainty in order to establish the political responsibility for this "wait-and-see" policy. The ineptitude of the Chamber of Accounts has often been blamed; however, a comparison of the French and Austrian accounting systems quickly reveals that the problem stemmed primarily from the incoherent manner in which power was distributed between the Chamber of Accounts in Paris and the Contrôle général. Clearly, the Parisian Chamber of Accounts did not have the same functions as the one in Vienna: it did not develop budget forecasts, did not participate in the daily management of the different accounts, and was not responsible for presenting the Nation's general accounts. In fact, the Chamber's role was limited to passing judgment on the accounts presented to it.

This passing of judgment didn't begin until three or four years after the numbered fiscal year for small accounts like the recette générale des finances, and could take place ten to twenty years after the fiscal year for large accounts, with the 1770 account of the Royal Treasury being reviewed in 1788, for example. In fact, despite the provisions in the ordonnance of 1669, which required that accounts be presented within the year following the end of the fiscal year, many accountants were accorded extended deadlines, by derogation. To present an account and have it reviewed, it was necessary to present, in addition to the original accounts, a bordereau, the états du roi, the états du vrai, and the acquits. The Chamber then examined the receipts and expenditures carefully, studying the justifying documents (vouchers) meticulously; and then, depending on the situation, it pronounced final quitus, injunctions, write-offs, fines and/or other penalties. This process was undeniably long, assuming time without measure. In addition, the form of the final judgment was obsolete, with a penchant for roman numerals, for example, which did nothing to make reading the reports easier<sup>23</sup>. There were also other more technical problems. For instance, after the Pâris brothers' attempt to introduce a double-entry bookkeeping system failed, accounts continued to be presented in two sections (receipts and expenditures), without respecting the chronology of the entries, which made it impossible to evaluate the movement of funds.

Still, the delay encountered was as much due to the slowness of the operations taking place prior to governmental verification. Receivers and treasurers could not present their accounts to the Chamber before the Royal Council had settled the états au vrai. This provision, ordered by decree in August 1669 and renewed by lettres patentes in March 1781, highlights the political stakes of the decisions made with regard to public accounting methods. Before passing judgment, the Magistrats had to wait for the états, and the preparation of these documents gave the accountants an excuse to delay the presentation of their accounts. To

continue the example used above, the état au vrai of the 1770 Royal Treasury accounts was not settled until 1783. Thus, even if the Chambers had received the trimestrial journals from the public accountants, they would have been unable to pass judgment on the accounts until the fiscal year was long past.

The Chamber of Accounts in Paris protested in vain against this mechanism that put the accountants under Royal favor.<sup>24</sup> Knowing that they had several years before their accounts would be audited, the receivers tended to extend their traités, with the result that they paid the taxes due on one year's activity over a period of nearly 2 years. In addition, they held considerable sums in the coffers of their caisse, sums on which the king then had to pay interest. This practice allowed them to profit (quite literally) from managing the monarch's treasury, which was, as we are aware, a fairly customary way of paying such officers. These flawed operational procedures led to several easy-to-describe consequences:

- the slowness of accounting operations insured that receivers and treasurers kept their funds in the caisse for the maximum allowable time;
- by voluntarily encouraging an interval between when revenues entered the caisse and when they were transferred to the Royal Treasury, the accountants forced the king to resort to interest-bearing advances;
- because the Chamber of Accounts refused to pay its officers more than an interest of denier 18, the officers entered fictitious expenditures in their accounts; and
- these fictitious expenditures and other aquits au comptant reinforced the obscurity of public accounts and prevented the acceleration of accounting operations.

Although it was clearly felt that accelerating the account verification procedures would put the financial officers in an embarrassing situation, this was not the only reason that the procedures were not accelerated. The continued slowness of operations was also due to the insufficient means of the executive branch of government. These insufficient means sometimes led the Ministry to commit grievous errors, more than one of which can be found in the archives. For example, in 1773, a refund of 200 000 livres was accorded to the provincial Estates of Languedoc not once, but twice<sup>25</sup>. Apparently, the risk of such "double employment" of funds was quite real. In 1782, a survey done in the offices of the Finance Ministry revealed that between 1756 and 1778, 131 ordonnances, signed and dispatched to diverse persons under the seal of the Keeper of the Royal Treasury, were in the end never delivered; together these orders represent the sum of 2 301 128 livres<sup>26</sup>. In addition, because it had no early recourse to the expert assistance of the Chamber of Accounts, as was the case in Austria, the French executive branch was alone in evaluating current funding levels and in producing the general synthesis reports necessary to decision-making. Joël Félix has recently underlined the role of the premier commis des finances at the Contrôle général. This person was responsible for evaluating the balance between receipts and expenditures as best he could, based on the états at his disposition, and he then had to "reconnoître ce qui reste à payer<sup>27</sup>". However, the premier commis did not have access to all the états, and those that he had, mostly annual, were largely incomplete.

The accounting process thus prevented any running evaluation of the available funds, because the evaluation of the detailed account breakdown did not take place until several years following the fiscal year. Consider, for example, the accounts concerning the taille from the Receiver General of the généralité de Limoges for the year 1781<sup>28</sup>. In the receipts column are: the net tax proceeds, less the deductions from the taille; the receipts from elections; and the funds received from the Keeper of the Royal Treasury to reimburse the accrued expenses (fictitious receipts). Entering the receipts posed no problem; however, entering the expenditures was not as simple since expenditures were always established as estimations, pending the verification and auditing of the account, in this case, three years later in 1784.

The taxes due to the different tax collectors were entered fairly exactly, followed by the regular and extraordinary expenses assigned to the caisse générale. The total of these two entries was then deducted from the sum paid to the Royal Treasury in such a way as to insure that the total expenditures equaled the total receipts. It wouldn't be until three years later, when all the quittances had been verified, that the sum really due to the Royal Treasury in 1781 could be evaluated. In this example, it was determined in 1784 that the Receiver General of Limoges owed 120 162 livres to the Royal Treasury for the fiscal year 1781. This accounting procedure thus allowed the local accountants to maintain the funds in their own hands for much too long.

In the end, the consolidation of the accounts was not working correctly, and it postponed the clarification of the Royal Treasury's general accounts, which instead of being the definitive version against which all the lesser accounts were measured, appeared to be the most uncertain. Because even important accounts lacked order (i.e., the ones for the Colonial, Marine or War departments), there was no way to establish a clear relationship between receipts and expenditures from one year to the next. Receipts, or parts of the receipts, were noted in the same way, whether they be for odd or even years. Some receipts came from taxes imposed without the order of the king; others were simply omitted, such as the sale of material in colonial warehouses. Expenditures—those funds ordered from the Royal Treasury by the same accountants—were separated into categories: operating expenses, intermittent extraordinary expenses, and/or articles that could not be converted into accounting quittances. In addition, it was possible to pay for a single object from one year's activity several times over several years by entering it in several different accounts.

## The Reforms

### The final stages of the Seven Years' War

#### *In Austria*

The vigor with which Ludwig von Zinzendorf, president of the Vienna Chamber of Accounts, attacked the financial reforms in the Austrian territories at the end of the Seven Years' War is well known. His primary objective—a plan for centralization that specifically targeted the nationalization of the public debt—was announced in 1756 in his first memorandum, "Denkschrift über die allgemeinen Grundsätze des Kredits"<sup>29</sup>. It is nonetheless true that this first phase on the centralization of Austrian public finances was also crucial to the success of the accounting reforms. The causal link between war, public debt, accounting reform and political tension should not be underestimated. As the war wound to a close, the stakes were nothing less than the reimbursement of the nation's debt, whose back interest could be paid down more quickly if the slow collection of funds and the delayed surrender of accounts were no longer obstacles. The size of the debt could not be managed unless Treasury practices were improved, which entailed the acceleration public accounting operations. Von Zinzendorf understood this, and so continued to push for advances in the accounting procedures implemented in the offices established in 1749. Joseph II reinforced the control over accounting practice even more by putting the Chancellery, the Finance Council and the directors of the Staatschuldenkassa together in one single Hofstelle (1782-1802).

The French administration envied the progress being made in Austrian accounting procedures. In fact, the degree to which Paris was aware of the developments in Vienna is nothing short of striking. Ever since Bertin's 1763 survey of the European financial procedures, the French ambassadors to Vienna had kept the Finance Council informed on these questions, as in the example of the Marquis de Noailles, who managed not only to



procure the accounting forms developed in Vienna by Councilor Puechberg and Auditor Baals, but to transmit them to his superiors<sup>30</sup>.

### ***The affair of Moufle de Georville, Treasurer General of the Marine***

According to J.F. Boshier, historian of French finance, it is the Terray administration that should be credited with relaunching the modern accounting reforms in France.<sup>31</sup> As proof of this assertion, Boshier refers to the declaration of 4 November 1770, which cut back from six to three years the time that any accountant could keep unclaimed funds in his hands. Obviously, such a provision could only improve treasury operations; however, it does no more than reiterate the provisions of an earlier declaration (4 May 1766). Each year, the negative balances and accounts pending facing the Royal Treasury accountants represented revenues evaluated at between 1 – 2 million livres (2 220 000 in 1778 and 891 400 in 1785).<sup>32</sup> The measures taken from 1766 to 1770 focus essentially on accountant remuneration, and make no attempt to reform the accounting methods in themselves.

In truth, the years that precede Necker's arrival at the Treasury are primarily important for the shock they produced when the experts of the Contrôle général reviewed the accounts for the Seven Years' War (1756-1763). In the beginning of the 1770s, judgment was passed on the accounts for the early years of the 1760s, and the true scope of the losses became apparent. These losses were due not to the cost of the war, but rather to inherently poor public fund management. This unpleasant surprise led to an increased general awareness of the problems in public accounting methods. Consider the example of the 1762 accounts for the department of the Marine, covering the last period of activity of Moufle de Georville, Treasurer General of the Marine, who died in 1764. The audit of the account revealed a negative balance of 2 580 718 livres, which was in the end reduced to 921 611 livres by the Chamber of Accounts following the entry of diverse *quittances*. The Contrôleur des restes et bons d'États clearly established that this negative balance was the result of fund management errors on the part of Beauregard, the district treasurer at the Port of Rochefort.

"[P]ar le faste de ce commis, par le faux employs de deniers, et surtout par des prêts indiscrets que tant lui que le S. Bessat, son caissier, avoient faits à une multitude d'officiers et de personnes peu solides. Enfin, parce que le S. de Beauregard, proche parent des srs de Selle, trésoriers généraux de la marine, n'avoit pas été surveillé avec la même attention que l'étoient ses confrères<sup>33</sup>".

Beauregard's accounts were declared short by 934 832 livres for the fiscal year 1762, according to the account settlement established on 7 June 1770. A closer look at how such a situation was made possible highlights a contradiction in the fund management system. On the one hand, the Treasurer General, guarantor for his district treasurers, was held responsible for the least expenditure of funds; on the other hand, in order to reserve some resources against future need, it was customary for the intendant de la marine to delay acknowledging the district treasurer's (in this case, Beauregard) use of extraordinary revenues and thus prevent their timely inscription in the operational accounts of the Treasurer General. In other words, the intendant de la marine, whose multiple powers included verification of the accounts, maintained "secret" funds in the hands of a district treasurer under his orders; and the latter, whose accounts appeared totally legitimate based on the estimates figuring in the états de distribution, undermined his commettant, the Treasurer General, who didn't suspect a thing.

The Moufle de Georville affair alone makes it easy to understand why it had become imperative to reform the rules of the public accounting system in order to improve account verification procedures. This affair highlights the deficiencies of the then-existing

procedures, which allowed approximate états de situation. Despite the legal obligations, not all accountants handed in their monthly journals; many followed the example of the Receivers General des domaines et des bois and handed in simple bordereaux, which were clearly inadequate.

"Un *bordereau* qui ne contient que des chiffres est presque toujours sujet à erreur, et d'ailleurs, l'on n'y énonce que ce qu'on veut absolument faire connaître, au lieu qu'il est presque impossible d'en imposer, lorsqu'on est astreint à tenir un journal dont chaque article est libellé, et à en envoyer copie tous les mois<sup>34</sup>".

This affair confirmed the conviction of the Controllers-General that it was necessary to reduce the number of receivers and district treasurers in order to avoid multiplying the number of errors and to prevent accountants from keeping funds in their hands for too long, to name but a few of the potential problems.

## **The French reforms**

### ***A second look at J.F. Boshier***

In France, controlling the management of public funds necessarily required reducing the number of officers. All the Controllers-General understood this, and Terray's successors continued his efforts in this direction. However, it is also true that after Necker's administration (1777-1781), the elimination of posts slowed dramatically, which could be interpreted, as J.F. Boshier has done, as a precursor of the ultimate financial crisis. Still, this analysis merits a second look for two reasons.

First, Necker's successors did not abandon the reform of the public accounting system, and like the Austrians, remained focused on implementing a modern system of direct, running and executive accounting. This preoccupation was clearly apparent during the administration of Joly de Fleury:

"Nous avons reconnu que les formes observées pour la reddition des comptes particuliers, dans les provinces, aux commissaires départis, entretenoient nécessairement, par leur lenteur, le retard du compte général. Nous avons pensé qu'en supprimant les comptes généraux des provinces, nous pouvions, sans trop nous écarter des anciennes formes, adopter un nouveau plan de comptabilité, qui, par sa clarté et sa simplicité, réduirait infiniment les détails trop multipliés de cette partie et mettrait l'administration de nos finances à portée de connaître presqu'au fur et à mesure de la distribution des fonds, quand et comment les paiements ordonnés par elles auroient été effectués<sup>35</sup>".

Calonne himself, while he was Minister of Finance, took the initiative in reforms that, to this day, have not been recognized by historians. J.F. Boshier was too quick to condemn him, when he affirmed, "there was no place in Calonne's plans for changes in the system of caisses and accountants".<sup>36</sup>

Second, the determinant in the years 1783-1787 was less political decisions and more the general economic situation, which raises questions about any analysis based on Calonne's supposed inconsistencies. The shrinking markets—agricultural, industrial and financial—were more clearly responsible for the final crisis than any "reaction" to 1781 or any "return" of the financiers. The reasons for the financial crisis are more complex than the current tendency to hastily attribute its onset to this or that factor would lead one to believe.

The following list<sup>37</sup> presents the principal accounting reforms carried out before and after Necker, ignoring the interruption in 1781:

- 1) 18 October 1778: establishment of general regulations for the paying caisses;

- 2) November 1778: edict creating the trésorier-payeur-général for war expenditures;
- 3) 17 October 1779: declaration concerning the accounting system and the Royal Treasury;
- 4) 13 February 1780: declaration concerning the taille and the capitation (including a section about the accounting system);
- 5) April 1780: edict eliminating 48 of the offices of the receveurs généraux de finances;
- 6) 1 March 1781: lettres patentes requiring that no treasurer-accountants be allowed to present their accounts to the Chamber of Accounts until their états au vrai had been settled by the Finance Council;
- 7) 12 June 1781 : declaration concerning the accounting system of the payeur-général for war expenditures;
- 8) 18 February 1782: declaration concerning the accounting system of the General Farm;
- 9) June 1783: declaration concerning the accounting of the treasurer general of Ponts et Chaussées;
- 10) July 1783: declaration concerning the accounting of the caisse d'amortissement;
- 11) August 1783: declaration concerning the accounting of the domaines;
- 12) 28 March 1784: edict concerning the accounting system of the pays d'Etats and the abonnés de l'intendance in Pau and in Bayonne;
- 13) 28 August 1785: lettres patentes concerning the accounting system of the recettes générales des finances;
- 14) 20 September 1785: lettres patentes that regulate the form and the costs of the accounts submitted by the administration des domaines;
- 15) 4 November 1785: lettres patentes concerning the pensions accounting system;
- 16) Mars 1788: edict eliminating all offices of the Keeper of the Royal Treasury, the treasurers of the War department and the Marine, and the treasurers of the Maison du roi et de la reine, ... and the bâtiments, as well as the creation of 5 administrative posts charged with the joint management of all the receipts and expenditures of the Royal Treasury.

### ***Necker's accomplishments***

Much was accomplished during Necker's tenure. As has been shown, one of the primary stakes of the accounting reforms was improved treasury operations. Certainly, by moving the periods when the Receivers General had to release tax payments closer together, Necker was able to save nearly 2 million livres a year.<sup>38</sup> In addition, the control over the paying caisses was reinforced. All treasurers were required to keep a monthly journal of their accounts, at the bottom of which they had to certify to total amount of money in their coffers (regulation of 18 October 1778). The declaration of 17 October 1779 confirmed the principle that all the caisses in the kingdom were a single emanation of the Royal Treasury and required all royal accountants to justify their expenditures solely based on written *quittances*. Concretely, this signaled the disappearance of "deniers comptables", meaning the quittances of creditors whose expenditures were paid by assignation.<sup>39</sup>

The above figure, compiled from the accounts of the vingtièmes of the General Caisses, clearly shows the effect of the attempted reforms. If those of the généralité de Lille are set aside (the reliability of these accounts being quite variable), the accounts stand witness to greater efficiency in all locations: the sum of the funds counted in the Parisian caisses increased (caisse d'amortissement, caisse des arrérages, Royal Treasury) to the detriment of the reprises. This means that the administration succeeded in reducing the number of non-valeurs. In the généralité de Limoges, for example, there was a clear trend towards a reduction of the "restraints and non-valeurs" on the vingtièmes (see figure 2), which increased

the receipts counted in Paris by the same amount. However, it is less clear whether the marked improvement in the accounts was due to the general effect of the royal reforms undertaken throughout the kingdom, or to the role of the intendants, who inspected the accounts in their individual généralités. It would appear that the situation varied quite a bit from one province to another. In the généralité d'Alençon, for example, the reprises on the vingtièmes appears to have moved in the other direction, with a decrease in the receipts taken in. For this reason, the effects of the accounting reforms are difficult to determine with certainty. In any case, the ministers never managed to transform the Royal Treasury into a single *caisse*, or National Treasury.<sup>40</sup>

In 1790, complaints were still being registered about the poor organization of the Treasury. In order to organize the treasury around "les vrais principes", the accounts would have had to have been much more consolidated. Still, attempts were made to create a general account for each of the large departments. As Necker explained in 1781, "Il est essentiel pour les intérêts du roi qu'un ministre des finances n'ait à fixer son attention que sur un petit nombre de comptables."<sup>41</sup> The creation of the position of trésorier-payeur-général for war expenditures provides another clear indicator of the direction in which the administration was trying to move. As was done in the administration of the Ponts et Chaussées and the domaines, it was a question of working towards one single accounting unit. The long series of eliminated offices—treasurers, paymasters, and receivers of all kinds—that began under Maupeou and continued until Necker obviously facilitated the implementation of this reform.<sup>42</sup> Similarly, attempts were made to transform the accounts of the Royal Treasury into a general account for the Nation, thus creating "un centre commun où tous les rayons se rapportent"<sup>43</sup> that would unite all the intermediary accounts from the departments, as was true for the "universal Great Book in the center of the Vienna Chamber of Accounts".

### *The achievements that followed*

As opposed to what Bosher advances, the successors of Necker continue to rationalize the Royal accounting system. Several laws must be allotted to him, in particular those of the summer 1783 concerning the accounting of the treasurer general of the Ponts et Chaussées (june), the accounting of the caisse d'amortissement (july), the accounting of the domaines (august). It's necessary to add the orders regulating the form of the accounts of various administrations, like the bureau général des finances of Lille (october 1783), the caisse of the Hôtel-de-ville of Paris (arrêt of august 1784) or the estates of Béarn<sup>44</sup>. Let us study this last example. With the edict of 28 March 1784, Calonne eliminated the five district receivers in Béarn, instead assigning tax collection directly to the Estates treasurer of this province. In this edict, he also specified the form that the état of the sums collected should take, with all the taxes (taille, capitation and vingtièmes) entered on a single état, and he reduced the deadline by which these taxes had to be paid to six months.<sup>45</sup> Considered to be a veritable "revolution" by the local elite, this accounting reform was part of the ongoing effort of the central authority to rationalize the administration, to unite the généralités according to the political organization (pays d'états or pays d'élections) in order to improve State control over financial operations. In fact, the reorganization of the southwestern intendances was quite similar to the one carried out in the northern provinces in 1754<sup>46</sup>.

### **The accounting reforms in the Austrian Netherlands**

Although it has strong similarities with the Austrian system, the accounting system in the Austrian Netherlands cannot be confused with the one in the Habsburg lands. It is true that, as in Austria, the Chamber of Accounts was given quite a lot of power, and the accountants were accepted as the administration's financial experts. And certainly, the "jointe pour l'audition des comptes",<sup>47</sup> created in 1749 to relieve the Finance Council and renamed

the "jointe des administrations et des affaires des subsides" in 1764, relied on the expertise of members of the Chamber of Accounts. Nonetheless, the Chamber's real capacity to accelerate accounting operations remained slight.

First of all, in the largest provinces (Brabant, Flanders), the funds raised under the authority of the Estates and the district administrations were acknowledged only in the accounts of the recette générale des finances where the funds were mostly included in the entries for the assignments of the War caisse. This meant that the Finance Council was unable to intervene in the intermediary provincial accounts. At best, the Council learned about the income through the auditing report of the commissaires appointed by the government, and even these auditors had to wait two or three years to get at the books. Account statements were not reported annually<sup>48</sup>; there were no journals and no intermediary balance sheets. In the smallest provinces, where the government had direct receivers, the balance sheets left something to be desired and were unable to provide "toutes les notions désirables pour les états trimestriels sur les non-valeurs, les validations, ni sur les dépenses militaires".<sup>49</sup> It was thus impossible to prepare the necessary detailed accounts, to say nothing of the likelihood that revenues could be anticipated or that information about the current situation of the municipal and provincial accounts could be obtained.

As for the funds raised under the direct authority of the Finance Council, correct accounting procedure depended for the most part on the employees of the Nettine Bank. The revenues in question—droits d'entrée et de sortie, droits levés sur les pays rétrocedés and those from the domaines of the province of Luxembourg—were in fact used to hypothecate loans made to the central administration by the bank. On the one hand, the receivers transmitted their monthly statements to the Chamber of Accounts and presented the quittances for the sums given to the bank. On the other hand, the bank presented to the Chamber the statement of its accounts both with the district receivers for receipts and with the Receiver General of Finances for expenditures. The intermediary role of the bank did not allow the Finance Council to act on these revenue accounts, which apparently was a minor inconvenience compared to the advantages of their relationship with the Nettine Bank.

The finance reform desired by Joseph II for his territories in the Netherlands was so ambitious that it was judged totally impracticable by the experts on the Finance Council of Brussels. Joseph II wanted nothing less than absolute direct control of the revenues from the provincial Estates, bypassing the Nettine Bank entirely.<sup>50</sup> This move to centralize was designed to give the Emperor free access to Belgian revenues, specifically in order to assign more military expenses to these funds and to establish a "caisse de réserve" that would be totally at the discretion of his administration in Vienna. As part of this general finance reform, a new accounting plan was introduced in the Netherlands by the decrees of 21 October 1782 and 21 October 1783<sup>51</sup>. According to these decrees, each local receiver (including those of the district administrations) was to adopt the new forms introduced in Vienna by Councilor Puechberg and Auditor Baals for weekly statements of the situation of the caisse. Using these new statements, the receivers residing in Brussels inscribed this information in monthly journals, and transmitted these journals to the Chamber of Accounts in Vienna, which would collect the funds from the different caisses once a month. The instructions were very precise: the local receiver was told how to make the calculations, how to report the totals and how to send the statement to Brussels (via the Postal Services); the central receivers were told to summarize the information in the journals every week, specifically "the evening of each Saturday"<sup>52</sup>.

The primary objective of the new accounting plan was clearly to improve treasury operations by centralizing the operations of the caisses. The Finance Council of Brussels was expected to expedite these orders with the full knowledge of the pertinent facts, which explains why, as in Vienna, one chief clerk was appointed to the caisse, who would be able to

inform the ordonnateur. By the end of the implementation period, the payment orders from the Recette générale of Bruxelles to Vienna were also supposed to be facilitated, given that including the accounting system for the Austrian Netherlands territories in the "general summary of the monarchy's finances in Great Book in the center of Vienna" was clearly an attempt to take control of Belgian finances. The French diplomatic team was not fooled, and immediately informed Paris of Joseph II's intentions:

« Il est à croire que la nouvelle administration [aux Pays-Bas] sera dirigée de manière à augmenter une entrée nette dans la caisse de Vienne, mais ce ne sera pas sans premiers tâtonnements dont on ne peut prévoir le succès<sup>53</sup>».

Though Vienna had left nothing to chance, the implementation of the accounting reforms was, as the Marquis de Noailles had predicted, difficult. To prepare their execution, several of the subjects of the Austrian Netherlands journeyed to the Habsburgian capital, and many Austrian experts traveled to Brussels. Though determined, Joseph II still had to deal with the administrative structure of the Austrian Netherlands. The question was whether or not the receivers in the various cities and provincial Estates would be willing to provide the information needed to fill out the journals and accelerate accounting operations. The implementation of the new plan required the political support (bonne volonté) of the district administrations, whose autonomy was being called into question, but also it also depended on a technical feasibility that was far from certain. To complete the Austrian forms and obtain an updated statement for each receipt, it was necessary to be able to provide the detailed accounts rapidly, accelerating the validations and non-valeurs. However, the procedure followed in the different provinces of the Austrian Netherlands often prevented this acceleration. The accounting entry for a simple troop transport, for example, varied according to the ordonnances and the customs of each province. In Namur and Luxembourg, this kind of expenditure was not deducted from the subsidies, but rather from the aides. Thus, it was not possible to inscribe such a *validation* on the accounts of the receveur de subsidies, while conversely, this type of expenditure could be deducted from the taxes in Flanders and in Brabant. To resolve the incompatibilities, it was necessary both to consolidate the operations without infuriating the administrations and to propose an alternative plan that would appease the intransigent Joseph II. The Belgian experts thus proposed the creation of an accounting office within the "jointe des administrations", which would be able to work in good faith with the receivers of the cities and Estates to prepare the monthly statements<sup>54</sup>. The work that needed to be done to meet the requirements of the Emperor seems to have been considerable:

"Il y aura pour cela des dispositions diverses à établir différemment dans chacune des cinq provinces, peut-être même faudra-t-il (en Brabant par exemple) le concours de la législation jusques à un certain point pour obliger chaque communauté qui aura fait des fournitures de chevaux, de chariots, guides... à présenter au greffe des états ou aux receveurs généraux des états dans chacun des trois quartiers de Bruxelles, Anvers et Louvain leurs décomptes de ce qu'ils ont à prétendre à titre de validation, en dedans un brief terme à préfiger à peine de privation de la validation<sup>55</sup>».

From this, it seems apparent that the political repercussions of the reforms were far from insignificant. Implementing an executive accounting system entailed nothing less than a revolution in the relationships between the communities, the intermediary bodies and the central administration.

This study established three things clearly. First, the European States succeeded in reforming their money management methods decisively in the period following the Seven Years' War, having become aware that it was absolutely crucial to control both fund movements and the "national" treasury. Second, always careful to maintain their credit worthiness in the eyes of potential investors in order to insure their military power, they adopted the principles of double-entry bookkeeping and of running, executive accounting methods, the opposite of the normative accounting practiced previously. Third, by doing so, they put their own individual financial structures to the test, particularly with regard to the traditional relationships between administrations, whose bottlenecking tendencies contributed to the development of the political and financial crises of the end of the 18<sup>th</sup> century.

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<sup>1</sup> Bonney R. et al., Systemes économiques et finances publiques, (Paris, PUF, 1996).

<sup>2</sup> Valérie Burckel and Catherine de Crémiers, Histoire de la Comptabilité publique (Paris, Economica, 1997).

<sup>3</sup> According to the article, "Comptabilité", in the Encyclopédie méthodique. Jurisprudence, vol. 3 (1783): 114: "the word is relatively new and mostly used in the Chambres des Comptes." In addition, œuvres concerning private-sector accounting are widespread in the literature for specialists during this period. Y. Lemarchand, "A la conquête de la science des comptes, variations autour de quelques manuels français de tenue des livres", in Ars mercatoria. Handbücher und traktate für den Gebrauch des Kaufmanns, 1470-1820, ed. J. Hoock, P. Jeannin, , 3 vol. (Schöningh, Paderborn): 91-129.

<sup>4</sup> John F. Boshier J.F., French Finances 1770-1795: from business to bureaucracy (Cambridge, Cambridge University press, 1970).

<sup>5</sup> Marcel Marion, Histoire financière de la France (Paris, 1914-1921).

<sup>6</sup> Presented by Guy Thuillier, « Les travaux de la Comptabilité nationale (an VIII-an XI) », Etudes et Documents VIII (Paris, CHEFF): 665-681.

<sup>7</sup> Idem, 670.

<sup>8</sup> Archives des affaires étrangères (Paris), Mémoires et Documents, Autriche 46, f° 241.

<sup>9</sup> De la situation du Trésor public au 1<sup>er</sup> juin 1791, par les commissaires de la Trésorerie nationale (Paris, CTHS, 1997) : 74.

<sup>10</sup> Archives des affaires étrangères (Paris), Mémoires et Documents, Autriche 39, f° 312. Peter Claus Hartmann published some of the responses to this survey in Das Steuersystem der Europäischen Staaten am Ende des Ancien Regime (Münich, Artemis, 1979): 152-198 show the response of Louis, Count de Châtelet Lomont, the ambassador to Vienna (1766).

<sup>11</sup> Hanns Leo Mikoletzky, « Johann Matthias Puechberg und die Anfänge der Hofrechenkammer », Jahrbuch des Vereines für die geschichte der Stadt Wien, (1961-1962), XVII-XVIII : 133-148.

<sup>12</sup> Archives des affaires étrangères (Paris), Correspondance politique, Autriche, vol. 351, f° 480 et sq. Mémoire.

<sup>13</sup> Idem.

<sup>14</sup> Archives des affaires étrangères (Paris), Mémoires et Documents, Autriche 39, f° 312.

<sup>15</sup> Archives des affaires étrangères (Paris), Mémoires et Documents, Autriche 39, f° 316 v°.



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<sup>16</sup> J. Schasching, Staatsbildung und Finanzentwicklung. Ein Beizug zur Geschichte des österreichischen Staatskredits in der zweiten Hälfte und 18. Jahrhunderts (Innsbruck, 1954); Christine Lebeau, Aristocrates et grands commis à la Cour de Vienne (1748-1791). Le modèle français (Paris, CNRS editions, 1996).

<sup>17</sup> Archives des affaires étrangères (Paris), Correspondance politique, supplément Autriche, vol. 19, f° 82.

<sup>18</sup> Archives des affaires étrangères (Paris), Mémoires et Documents, Autriche 39, f° 312.

<sup>19</sup> Archives Générales du Royaume (Bruxelles), Conseil des finances, 7195. Mémoire de 1784.

<sup>20</sup> Archives nationales (Paris), K 883, pièce 7.

<sup>21</sup> Armand de Boislisle, Pièces pour servir à l'histoire des premiers présidents de la chambre des comptes (Paris, 1873).

<sup>22</sup> Archives nationales (Paris), D VI, 12, dossier 130. Cover letter for the general account of the State revenues and expenditures from 1 May 1789 to 30 April 1790, 21 July 1790.

<sup>23</sup> For more detail concerning the evaluation procedure for public accounts, see Encyclopédie méthodique, Jurisprudence, vol. 3, (1783): 114-116.

<sup>24</sup> Observations sur la comptabilité et sur la juridiction de la Chambre des comptes (Paris, Impr. Vve Delaguette, 1789): 2-8.

<sup>25</sup> Archives nationales (Paris), F<sup>4</sup> 1245. The first refund was accorded by decree on the 6 February 1774, and the second on 19 February 1775. The double employment of funds is clear.

<sup>26</sup> Archives nationales (Paris), F<sup>4</sup> 1082.

<sup>27</sup> Joël Félix, Finances et politique au siècle des Lumières. Le ministère L'Averdy. 1763-1768 (Paris, CHEFF, 1999): 406, according to Idées générales sur les fonctions du Premier commis des finances, et sur la conduite qu'il doit se proposer, 16 October 1781 [Bibliothèque Nationale, Joly de Fleury, 1434].

<sup>28</sup> A.N., P 5416. Comptes pour les années 1772-1787.

<sup>29</sup> Gustav Otruba, « Staatshaushalt und Staatsschuld under Maria-Theresia und Joseph II », Österreich in Europa der Aufklärung. Kontinuität und Zäsur In Europa Marie-Theresias und Josephs II, Internationales symposium in Wien 20-23 October 1980 (Vienne, éditions de l'Académie des Sciences, 1985): 203.

<sup>30</sup> Archives des affaires étrangères (Paris), Correspondance politique, Autriche, 351, f° 478. Letter from the Marquis de Noailles, 20 December 1786.

<sup>31</sup> John F. Bosher, French Finances 1770-1795: From Business to Bureaucracy (Cambridge, University Press, 1970): 153.

<sup>32</sup> Archives Nationales (Paris), F<sup>4</sup> 1082.

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<sup>33</sup> Archives nationales (Paris), F<sup>4</sup> 1245, pièce non numérotée. Affaire du marquis de la Sône, caution de Moufle de Georville, trésorier de la marine.

<sup>34</sup> Archives nationales (Paris), F<sup>4</sup> 1082. « Réponse aux observations qui ont été faites sur les états de situation des receveurs généraux des domaines et bois au 1<sup>er</sup> septembre 1774 ».

<sup>35</sup> Statement concerning the accounts of the Paymaster General for the war, 12 June 1781, reprinted in Jourdan, Decrusy, Imbert, Recueil général des anciennes lois françaises depuis l'an 420 jusqu'à la Révolution de 1789, vol. XXVII: 33-34. Text underlined by the author.

<sup>36</sup> J.F. Bosher, op. cit.

<sup>37</sup> Jourdan, Decrusy, Imbert, Recueil général des anciennes lois françaises, op. cit., vol. XXVI to XXVIII.

<sup>38</sup> Archives nationales (Paris), F<sup>4</sup> 1082.

<sup>39</sup> For example, in the 1785 état au vrai, the « fonds faits aux receveurs généraux pour l'acquittement des dépenses de leurs généralités » attained 18 644 500 livres. M.A. Bailly, Histoire financière de la France..., vol. II (Paris, 1839): 291.

<sup>40</sup> Bernot, La comptabilité des finances et la liquidation des dettes de l'Etat (Paris, 1790): 910.

<sup>41</sup> Necker, Compte-rendu au roi, (Paris, January 1781): 33.

<sup>42</sup> The details about these eliminations can be found in J.F. Bosher, French Finances...op.cit., 148-150.

<sup>43</sup> Idem, p. 22.

<sup>44</sup> Archives nationales (Paris), E 3631.

<sup>45</sup> Archives nationales (Paris), H<sup>1</sup> 77, pièce 14, 1785.

<sup>46</sup> We are currently doing research on this period.

<sup>47</sup> Piet Lenders, « La jointe pour l'audition des comptes (1749-1764) », Bulletin de la commission royale d'histoire, 149 (1983): 45-119.

<sup>48</sup> Archives Générales du Royaume (Bruxelles), Conseil des finances, 7194. « Mémoire sur la comptabilité des subsides », after 1782.

<sup>49</sup> Idem.

<sup>50</sup> Idem. « Copie d'une lettre de S.A. le Chancelier de Cour et d'Etat à S.E. le ministre Plénipotentiaire », 9 juillet 1783.

<sup>51</sup> Archives Générales du Royaume (Bruxelles), Conseil des finances, 7195. Mémoire de 1784.

<sup>52</sup> Idem.

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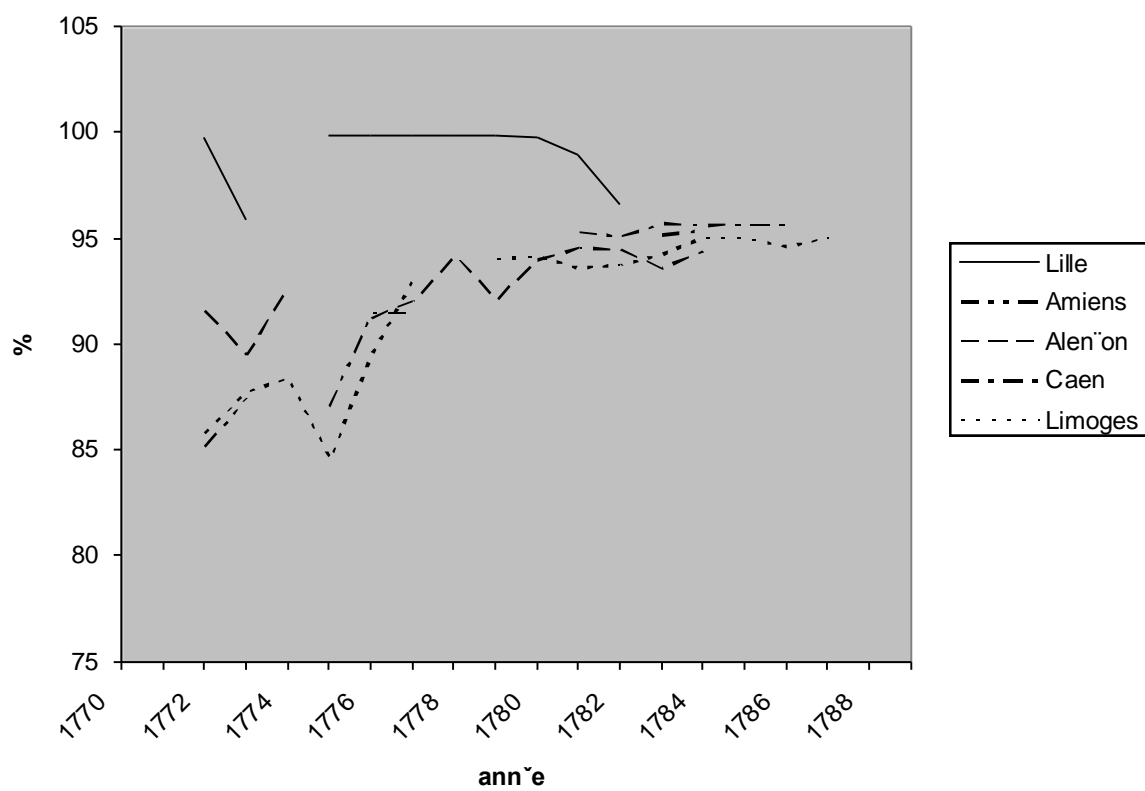
<sup>53</sup> Archives des affaires étrangères (Paris), Correspondance politique, Autriche, 351, f° 478. Letter from the Marquis de Noailles, 20 December 1786.

<sup>54</sup> Archives Générales du Royaume (Bruxelles), Conseil des finances, 7194. « Mémoire sur la comptabilité des subsides ».

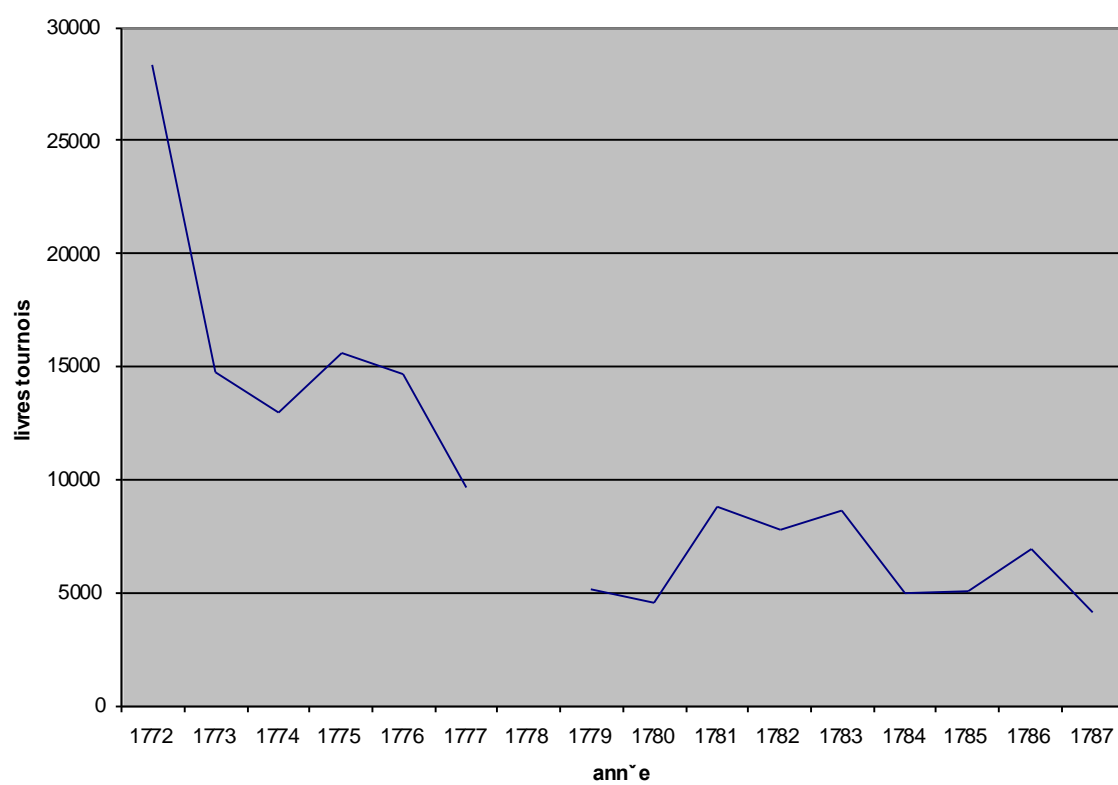
<sup>55</sup> Idem.

Figure 1: Part of the proceeds of the vingtièmes counted in the Parisian caisses

Figure 2: Total amount of the reprises en modération for the first vingtième for the Intendance of Limoges (the accounts of the second vingtième present the same numbers)



Source: Archives nationales (Paris), P 5074,5105,5271,5416 bis.



Source: *Archives nationales (Paris), P 5416 bis.*