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978-0-521-08908-1 - French Finances 1770-1795: From Business to Bureaucracy

J. F. Bosher

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CAMBRIDGE STUDIES IN EARLY MODERN HISTORY

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J. H. ELLIOTT H. G. KOENIGSBERGER

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*Edited by Professor J. H. Elliott, King's College, University of London, and
Professor H. G. Koenigsberger, Cornell University*

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FRENCH FINANCES

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FROM BUSINESS TO BUREAUCRACY

J. F. BOSHER

Professor of History
York University, Toronto



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TO
MY MOTHER AND FATHER

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PREFACE

This is a financial history with most of the figures left out, and with only passing mention of taxes. The infamous *gabelle*, *taille* and the rest have already found their historians; most books on the financial history of the eighteenth century are filled with discussion of taxes and with estimates of revenue and expenditure. Such masters as René Stourm, Marcel Marion, Edmond Esmonin, and Frédéric Braesch have developed those aspects of the subject. Instead of following in their footsteps in the hope of adding something useful to their work, I have pursued a different inquiry. Who collected, held and spent government funds in the reign of Louis XVI? How was the central administration of finance arranged and how did it function? What was the Royal Treasury? These are some of the questions I have tried to answer. Others have touched upon them already, of course, and I have relied on their work a good deal. If this book can pretend to any originality, it is perhaps in trying to interpret the financial history of the ancien régime in terms of the administration rather than the budget and the taxes. We have usually been led to believe that Louis XVI was short of funds because he could not tax privileged classes, whereas it is very probable that even if he had taxed the privileged he would still have been in difficulties. The financial system seems to me to have been a bottomless pit capable of absorbing almost any amount of revenue. The Finance Ministers of Louis XVI were facing fundamental problems of public administration and the search for funds and the growing deficits of the reign were only symptoms of those problems: this is the underlying theme of the following chapters.

How could the Minister of Finance and his department manage the royal finances efficiently when nearly all the collecting and spending was in the hands of accountants who were independent of administrative control because they owned their offices? Here was the main problem. Several hundred venal accountants (if we may adapt the French word *véna-l-e* to avoid awkward and inexact English expressions such as ‘holding purchasable or saleable offices’) held practically all government funds and behaved more like private businessmen than public officials. They were usually called *comptables* or *financiers* to distinguish them from bankers. A *financier* was defined in the dictionaries of the eighteenth century as someone who received, held or spent government funds, and this definition is a clue to another problem in administration: there was little practical distinction

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between private and public funds or between private businessmen and public officials. For all practical purposes the accountants were private businessmen, and the Crown could control them only by occasional legal process, not by continuous administrative direction. It follows that the financial administration was not a bureaucracy even in the loosest sense of that abused term. Bureaucracy began in the reign of Louis XVI and in the course of the French revolution it superseded the private enterprise of the financiers. In the realm of government finance, the French revolution was a triumph of bureaucracy as a method of public control. Here, in summary, is the main thesis of this volume.

The term 'bureaucracy' I have tried to use in a neutral sense, with none of its usual unpleasant connotations, not because I think a bureaucracy is always a desirable form of organization but because I take a certain detachment to be part of a scientific attitude. Thus, when I write of the revolutionary bureaucracy as being formed in the public interest, I am thinking of it merely as an instrument of public policy. The question of whose interests that policy expressed and of whose purposes were served by the machinery of the central administration—these are very different questions and have little place in this book. I have preferred to think of the bureaucracy simply as a neutral executive force ready to serve any government, democratic, royal, dictatorial or parliamentary. If this is not strictly accurate, it is true enough for this book which hardly touches upon the uses of bureaucracy but deals mainly with a stage in its growth.

To that special reader, the learned reviewer, whom the writer of today may perhaps be excused for presuming to single out, I must explain that I intended this book as a rather nubbly study with a special thesis and in no sense a complete or balanced financial history of the period. Had I tried to achieve the completeness of the encyclopedia or the balanced narrative of the survey, these chapters would have been very different. As they are, they hardly *cover* anything. Indeed, they omit a great deal of information which I feared might obscure their particular thesis. If some of the great themes and people are missed, if page after page is given over to lowly men, flitting in and out with little shape or colour, 'political and literary mushrooms' in Rivarol's phrase, this deformity—as it may appear to the learned reviewer—is essential to my argument about the administrative system which is itself, after all, the main subject of the book.

Many people have helped me in my research and writing these past few years and I am very grateful to them. For criticizing parts of the text at various stages, I wish to thank Jean Laponce, John Norris, Mack Walker and my colleagues in the history colloquium at the University of British

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Columbia. The final version owes a great deal to the willing and careful attention of H. G. Koenigsberger, joint editor of the series, and my colleague at Cornell University. I have to thank Emmanuel Le Roy Ladurie for the sub-title that I finally adopted. To Geoffrey Mead I owe the stimulating suggestion that the Royal Treasury never existed and I am also indebted to Henry Roseveare for interesting conversations about financial history. I have often received special assistance from librarians at Cornell, the University of British Columbia, the British Museum, the Bibliothèque Nationale and the Archives Nationales in Paris. Many of the months I have spent at the British and French libraries were paid for by the generosity of the Canada Council. My research trips were a pleasure, thanks to the inexhaustible hospitality of Hubert and Mayence Mondor in Paris and of other friends at Marden Hill, Hertford. For all this aid, however, I should never have been able to finish the book without the encouragement and help of my wife, Cecil. I should not have begun it, may I add, without the assistance of Professor S. T. Bindoff and the guidance of the late Professor Alfred Cobban during my first years of research in London and Paris.

J.F.B.
Toronto

FRENCH TERMS

As in every field of foreign history, certain terms of French administration are difficult to translate. I have used English cognates as much as possible, but I have not hesitated to slip into French when the exact sense of a term seemed pertinent. Common words with technical meanings, such as ‘financier,’ ‘accountant,’ ‘magistrate,’ or ‘bureau,’ I have defined as necessary and the definitions may be found through the index. Wherever the title *Receveur particulier*, or *Receveur des tailles* appeared often on the same page, I have translated it as Receiver intending it to be distinguished from Receiver General, and to avoid having a page full of italics. Eight of the most common French terms, with no useful translations, I have simply used in the text as though they were English words: ancien régime, arrêt, caisse, livre, parlement, rentes, rescriptions, and venal. Some of these, too, have definitions and appear in the index. Many terms and titles have inevitably been rendered in French and for the reader unfamiliar with them, the best book of reference is Marcel Marion, *Dictionnaire des institutions françaises aux XVIIe et XVIIIe siècles* (Paris, 1923). Some of the more common terms are the following:

arrêt: official resolution or decision, usually having the force of law.

assignation: a payment order, not unlike the rescription, but drawn on a particular revenue and ‘assigned’ to it.

cahier: register of petitions or requests which a provincial Estates or other body might send to the King.

état au vrai: the accountant’s report on his receipts and expenditures.

état du Roi: table of receipts and expenditures which the Crown sent to each accountant; it was binding on him.

caisse: a fund independently managed by an accountant; roughly the equivalent of ‘chest’ as in ‘community chest’ etc.

caissier: the clerical manager of a caisse; might be translated as ‘cashier’ except that the link with the word caisse ought not to be obscured.

exercice: the business of one year, the normal accounting unit; a fiscal year.

livre: the common unit of money, divided into 20 *sols*; the *sol* was in turn divided into 12 *deniers*.

Ponts et Chaussées: the royal administration of bridges and roads.

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FRENCH TERMS

rapporteur: the member of a council charged with preparing and presenting the business to the other councillors.

régie: a government administrative body responsible to the Royal Council rather than to the Chamber of Accounts.

rente: as used in this book, it is a bond or debenture, but named for the regular income it afforded rather than for the investment capital.

rescription: a kind of cheque, loosely speaking, usually drawn by an accountant on his clerk or *caissier*.

soumission: legal instrument listing the Farmers General's commitments to the Crown.

traitant: a businessman who undertook by a contract (*traité*) to perform some business for the Crown.

vénal: purchasable, saleable, or holding a purchasable office. Hence, *venalité* refers to the system of selling royal offices.