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STATE  
OF THE  
FINANCES of FRANCE,

L A I D B E F O R E  
T H E K I N G,

By Mr. NECKER,  
DIRECTOR-GENERAL OF THE FINANCES,

In the Month of JANUARY, 1781.

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TRANSLATED FROM THE PARIS EDITION  
Printed by Order of his Most CHRISTIAN MAJESTY.

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L O N D O N,  
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MDCCLXXXI.

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\* These Committees correspond exactly with those of our House of Commons: their decisions are framed into a King's Edict, or Arrêt, but have no relation whatever with the Common Law.

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\* This is a species of Statute-labour, performed by the Country people, who are compelled to work on the Repair of the Roads, without any recompence, twelve days in the year.

† Is the right which a Lord possessed, according to the Feudal laws, to sue for, and inherit, the property of his Villain, or Vassal, when he happened to die without heir direct.

SIRE,

HAVING entirely devoted my time, and my abilities, to the service of your Majesty, since you have called me to the post I occupy, it is doubtless to me a source of supreme complacency, that I have to render to your Majesty a public account of the success of my labours, and of the actual state of your Finances.

But, whatever value a faithful Servant ought to set on such a disclosure of his conduct, I had however renounced this satisfaction, I had made this one sacrifice more, after so many others, if I had not thought that the openness and the authenticity of such an account might tend infinitely to promote the welfare of your Majesty's affairs. I do not know, even, whether such an institution, rendered permanent, might not be a source of the greatest advantages. The first steps to be taken by a Minister of the Finances, in the career which he has to run, would be influenced by the obligation he would lie under of bringing into open day-light the whole of his administration. Darkness and obscurity are favourable to indolence: a public disclosure of our conduct, on the other hand, can only become an honour and a recompence to us, in proportion as we have felt the importance of our duties, and have determinately fulfilled them. Such a statement of accounts might likewise put every person who is concerned in your Majesty's counsels, in a situation to study and to attend to the state of the Finances; a species of knowledge important in itself, and having either connection with, or relation to, all deliberations of moment.

A As

At the same time, an eye to such future account would increase the indifference to those obscure writings \* by which attempts are made to disturb the repose of a Minister; the authors whereof, certain that a man of an elevated soul will not descend to enter the lists of competition with them, avail themselves of his silence, in order by falsehoods to stagger the opinions of others.

In short—and this is a consideration worthy of the most serious enquiry—such an institution might have the greatest influence upon public confidence.

Indeed, if we fix our attention on the immense credit which is enjoyed by England, and which constitutes at this day her principal force, in the war, we shall not be hasty in attributing it intirely to the nature of her government; for, whatever be the authority of the Monarch of France, as his interests, rightly understood, will always rest upon the basis of fidelity and justice, he would find it easy to extinguish the idea, that it is in his power to regulate himself on contrary principles: and it is to your Majesty that it belongs, on account both of your character and your virtues, to make this truth experimentally felt.

But another cause of the great credit of England, is, indubitably, the public notoriety to which the state of her finances is submitted. This account is every year presented to Parliament, and afterwards printed; and the Money-lenders, being thus regularly made acquainted with the proportion maintained between the receipts and disbursements, are not rendered uneasy by those chimerical

\* A very acrimonious satirical piece has within a few months past been thrown out against Mr. Necker.

chimerical suspicions and fears which are the inseparable concomitants of a more disguised conduct.

In France the state of the Finances has constantly been made a matter of mystery; or, if it was sometimes spoken of, it was in the preambles of Edicts, and always at the moment when there was occasion to borrow: but those insinuations, too often repeated to be always true, must necessarily have lost their authority; and experienced men no longer credit them, but under the security (if I may be allowed the expression) of the moral character of the Minister of the Finances. It is of moment to fix this confidence upon a more solid basis. I agree, that in some circumstances, advantages have been derived from drawing the veil over the state of the Finances, in order to obtain, in the midst of disorder, a moderate degree of unmerited credit; but this transitory advantage, though it has kept up a dangerous illusion, and favoured the indifference of Administration, has been soon followed by unsuccessful operations, the impression of which yet remains, and will not in a short time be effaced. It is only then at the first moments of derangement in a great State, that the diffusion of light on the situation of its Finances becomes embarrassing: if the necessary disclosure were made previous to the disorder, what services might it not effect!

The Sovereign of such a Kingdom as France may always, at his pleasure, maintain the balance between his ordinary expences and revenues: the diminution of the former, ever seconded by the public will, is in his own hands; and, when circumstances require it, the augmentation of the imposts is submitted to his power: but the most dangerous, as well as the most unjust of all resources, is that of seeking temporary aids in a blind confidence, and engaging for loans, without having, either by an

augmentation of the revenue, or by a retrenchment of expences, provided for the interests.

Such an Administration as seduces, by procrastinating the moment of embarrassment, only increases the evil, and makes farther advances in undermining the precipice; whilst a different conduct, more simple, and more liberal, would multiply the resources of the Sovereign, and perpetually restrain him from every species of injustice.

It argues, therefore, great foresight, on the part of your Majesty, that you have permitted a public account of the state of the Finances to be laid before you: and I wish, for the prosperity and the power of the kingdom, that this happy institution may not be a transitory one. Ah! what indeed is to be feared from such a public account, if, to make it the foundation and support of credit, nothing more is necessary, than what the simplest rules of morality would require of a Sovereign,—to proportion his expences to his revenues, and effectually to secure the Lenders, at all times when, under the exigencies of State, recourse is had to their confidence?

I shall divide this account, which I have your Majesty's permission to lay before you, into Three Parts.

The First will concern the actual state of your Finances, and all the operations which relate to the Royal Treasury, and to Public Credit.

The Second will unfold the operations which have united important measures of Economy with great advantages in Government.

In

In the third, I shall give your Majesty an account of those general dispositions which have had for their object only the welfare of your People, and the prosperity of the State.

This division intimates, at first sight, that there are two principal departments in Administration committed to the hands of the Minister of the Finances; and unhappily the principles of those two departments, as well as the attainments and genius which they require, have no relation one with the other: if, however, they are not both equally attended to, mistakes and miscarriages of every kind will become the necessary consequence.

To little purpose would a Controller-General conceive excellent designs as a Minister; he would not remain long in place, he would find all his good intentions and his talents useless, if in a Ministry active like his, and especially in the midst of difficult circumstances, he could not by wise combinations, and necessary resources, maintain punctuality in payment, and give stability to credit.

If, on the contrary, a Minister of the Finances, possessing this last science in an eminent degree, was yet remiss in the other, it would be regretted that circumstances had made it necessary to leave in his hands an Administration, which, whilst it is buffed about the present moment, ought never to sacrifice thereto the sources of public prosperity; and which, whilst it applies itself, in the midst of war, to find resources necessary to the defence of the State, and to the power of the Sovereign, should never neglect the happiness of his subjects, to the support of which that power is destined.

PART

## PART I.

*State of the Finances.*

WHEN your Majesty confided to me the Administration of your Finances, I made it my duty, in setting out, carefully to investigate the state of the ordinary revenues and expences; and to do this with precision, caused me no inconsiderable toil. By forming, what never before existed, complete tables, and laying down the principles requisite to the easy attainment of every particular respecting the state of the Finances, I shall have saved my successor much trouble. The last account, submitted to your Majesty's inspection by M. de Clugny, announced a deficit of twenty-four millions received, on a balance against the ordinary expences. This account appeared to me susceptible of many observations, which I laid before your Majesty at the time. Thinking it unnecessary here to enter again into that discussion, I shall decline particulars, in order in the following pages to lay open the present state of your Finances.

It is sufficient to take notice, that a material difference between the annual expences and revenues must soon be attended with the greatest inconveniences; since it can only be supplied by loans, or extraordinary operations, the interest of which becomes a daily augmentation of the evil.

But I perceived at the first glance, that it would be no difficult matter to balance this deficiency between the ordinary expences and receipts; and I had already discovered, with pleasure, means, successively to be employed, of securing a surplus, such as might prove the source of all those blessings your Majesty wished to diffuse amongst your people.

I could not, however, long indulge myself in these pleasing expectations, finding soon after, that the state of Politics laid your Majesty under the necessity of making very great exertions to form a respectable Marine; so that from the beginning of 1777, and even from the end of 1776, it was necessary to apply to seek extraordinary resources, as well for the accomplishment of that great end, as to prepare considerable armaments in your ports. Thus the year 1777, with regard to the Royal treasury, was effectively a year of war. I perceived in like manner, successively unfolding itself, the urgent necessity, not only of putting your ordinary expences and revenues on an exact balance, but, further, of procuring to your Majesty a surplus of revenue, in order to establish Funds, disincumbered, for paying the interest of the Loans which the exigencies of the war rendered indispensable.

Independent of this task, so painful to accomplish, it was besides necessary to procure large sums, by engaging the confidence of Monied Men;—to carry this point too, in spite of the lapse of public credit, attacked, nay almost destroyed, by the several retrenchments both of principals and interests, and by every procrastination of payment, which had been experienced during the peace.

Having perceived the two-fold object which I had to propose to myself, I presently saw that the same measures and the same principles would assist me in attaining it: I accordingly began (if I may be allowed the expression) to hunt out all abuses, and all useless emoluments: I have introduced economy into the more important, and the more minute concerns; I have seconded your Majesty's gracious disposition to use moderation in the dispensation of favors; and in short have earnestly applied myself to establish that exact and positive order, which, throwing light on the situation of affairs, shews at all times what it is, and how it may be improved.

It is not possible to entertain a doubt that these reforms and improvements were the first resources to be sought after; and I am firmly of opinion, that never, till these shall have been exhausted, will a faithful servant presume to propose to your Majesty the expedient of new imposts.

Be this as it may, the plan which I have just delineated was likely to meet with various obstacles: the conception of it was simple, but the execution difficult; for it was necessary to proceed to great changes, without affecting the public opinion; and not to be terrified by a multitude of reclamations, dictated sometimes by private interest, sometimes, with more candour, by attachment to old customs.

I instantly perceived, that the ordinary account of the Finances formerly contained a prodigious accumulation of expences, which were not fixed, but which by daily ease of access, by bounties, donations, and expensive feasts, had been annually repeated. The order established in this respect, is in a great measure the work of your Majesty, whose turn of mind and sound reason have exceedingly diminished expences of this kind, of which indeed many are totally abolished. Your Majesty has in like manner supported me in the opposition I have made to those multifarious demands of Gratifications, Indemnities, Exchanges, Concessions, and many other modes of encumbering the Royal treasury, which facility of access had introduced, and which, in the course of the three hundred and sixty-five days of which the year consists, formed, by their regular return, a charge, annually recurring, which was properly placed in the class of Ordinary expences.

I have, finally, examined the several branches of collection, which are distributed amongst a great number of Receivers, or Companies, and which the necessity of immediate

immediate supplies, had successively introduced, not only to the great detriment of the Royal revenues, but also at the expence of the best rules of Administration. From this scrutiny, and from this plan of conduct, have arisen all the successive reforms, and all the reductions which I have proposed to your Majesty, both in the number of agents, and in the diminution of emoluments. These different and numerous operations have been enjoined, some by the Declarations or Arrets of your Majesty's Counsel, the rest by resolutions without formality. I shall not dwell on those which had merely economy for their object; but intend to recite, in the course of this Memorial, those institutions which are of the greatest moment, and of which the utility is connected with the principles of a wise administration.

I now hasten to acquaint your Majesty, that, as well by the result of my cares, and the various reforms to which your Majesty has consented, as by the improvement or the natural increase of your revenues, — and, lastly, by the extinction of certain Annuities and Reimbursements, the present state of your Finances is such, that in spite of the deficit in 1776, in spite of the exorbitant expences of the war, and in spite of the interests of the Loans contracted to carry it on, your Majesty's ordinary revenues do, at this juncture, exceed the ordinary expences, by Ten millions two hundred thousand livres.

The more extraordinary such a result may appear, the more necessary it is to justify it, and to render its principles obvious: and this is what I have attempted to do by the account I here present to your Majesty, and by the vouchers with which it is accompanied.

There are two methods of stating the accounts of the Finances.

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The one, which at the first glance might seem preferable, would consist in shewing the totality of the ordinary revenues, and in like manner the totality of the ordinary expences; I mean, such as they would be in a state of peace: but an account of this kind would be very liable to errors; and the examination of all the articles of which it should be composed, would be attended with great embarrassment. In short, such an account ought to concentrate, under one single denomination, all objects of any one kind: but, as the payment of them is divided between different treasuries, both at Paris and in the provinces, it would not be possible to judge of the exactness of the calculations; at least, it could not be done without immense trouble.

I have thought proper therefore to adopt a clearer and more simple plan, composing the chapter of revenues only of all the monies which are carried to the Royal treasury, from the different offices, after deducting the expences incumbent on them to pay; and placing, in like manner, in the column of expences, only those articles which are paid by the same Royal treasury.

For instance, the Twentieths, the Land-tax, and the Capitation-tax; (imposts collected by the Receivers general) amount to about a Hundred and forty-nine millions; but by the accounts annually allowed by your Majesty's Council, the expences payable out of this receipt amount to about Twenty-nine millions: the most simple mode then, is to carry to the net *disponible* revenue, no more than the surplus transmissible to your Royal treasury by the Receivers general.

What I say of the revenue produced by the General receipts, is equally applicable to the rent of the General Farm, to the Demesnes, to the Post-offices, to the Pays d'Etats, &c. Each of these important branches consists also

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also in an ascertained produce, upon which the annual expences are settled, and the surplus is remitted to the Royal treasury.

With regard to the expences paid by the Royal treasury, as they are composed chiefly of fixed sums destined for the several departments, or of other objects easy to be ascertained; this second branch will be alike sheltered from objection or obscurity.

The account of your Finances, Sire, stated in this form, presents to the Royal treasury a receipt of no more than Two hundred and sixty-four millions, whilst your revenues exceed Four hundred and thirty millions; but the surplus\* is consumed, either in charges allowed upon the General receipts, or in Annuities upon the Hôtel-de-ville, and other objects assigned upon the General farms,† or in expences (the payment of which is indicated) upon the Demesnes, on the produce of the *Régies*,‡ on the Imposts of the Pays d'Etats, &c.

I will add, that this manner of stating the account of the Finances, approaches nearly to the form adopted in England, where, setting aside all that part of the revenues which is applied to certain fixed charges, they present only that which is destined to expences susceptible of variations.

I have

\* The greatest part of this surplus is employed in paying off the interests of former Loans, &c.

† By *General Farm*, in France, is understood, the contract entered into by a numerous Body of Men, for the collection of several Duties and Taxes; for the whole of which they engage to pay a fixed sum for six years, trusting to the produce for their returns. For the sum stipulated they give security, each to the amount of about 75,000 livres; and retain the interest in their own hands at five per cent.

‡ *Régie* is a term signifying the collection of certain Rights and Duties, by persons who engage to pay into the Treasury the whole of the produce, for which they receive a regular salary, and have, besides, an eventual interest in the produce when it exceeds a certain sum.



I have now to intreat your Majesty, that you will vouchsafe to authorise me to communicate to some persons of your Councils, convened at the house of the Keeper of the Seals, or of the Count de Maurepas, all the particulars adduced in support of the punctuality of the account which I submit to your Majesty's inspection: not that I doubt for a moment your Majesty's confidence; or, that I am not equally conscious of deserving it; but because it is essentially necessary to the end your Majesty pursues by the publication of this account; that it should be attentively examined. (a)

I see with satisfaction, that such a request on my part may become the basis of a permanent good, because I dare believe, that after a man of my character shall have desired such an examination, there is no person after me who can feel himself hurt by a submission to the same regulation; and I am persuaded, that if, every five years only, a like account were stated in a manner equally authentic, such an institution would suffice to fulfill the important end which your Majesty ought to keep in view.

Exclusive of the many particular observations annexed to the account of your Majesty's Finances, there is an essential one to be made: it is, that in the ordinary expences are included Seventeen millions three hundred thousand livres employed in Reimbursements. What is applied to Reimbursements ought however to be considered properly

(a) The publication of this account, is, besides, the best proof which could be given of the confidence entertained of its exactness; for it consists of such articles only as a very great number of persons are in a situation to form a judgment of: The Receivers general can ascertain the produce of the Impôts, the Farmers general that of the Farms, the *Regisseurs* that of the *Régies*, &c. and the Ministers of the several departments, their first Clerks, the Treasurers, the Keepers of the Royal treasury, can all equally verify the justness of almost all the objects of expence. — See the Account at the end of the Memorial. — Original

as a surplus, as it is the sum in which the ordinary revenue exceeds the ordinary expence; which overplus is employed for the benefit of the Sovereign, in extinguishing the capital sums with which he is charged: Thus adding these Seventeen millions three hundred thousand livres of Reimbursements to the Ten millions two hundred thousand livres of the surplus which results from the account of your Majesty's Finances, it may be advanced on a certainty, that at this juncture, your ordinary revenues surpass your ordinary expences, in the sum of Twenty-seven millions five hundred thousand livres.

It is further to be observed, that there is an annual decrease of your Majesty's charges, by the extinction of Life annuities, which amount to Fifty millions, and are an absolute deduction from the revenues of your General farms.

There are, besides, Twenty-eight millions, in Pensions, passed amongst the standing expences.

In a word, your Majesty has not yet attained the extent of savings and improvements, in various ways, which may be suggested. There are already several more prepared in my department, which I shall submit, one after another, to your Majesty's inspection. (b)

In assuring your Majesty that there is absolutely no Sovereign in Europe who could exhibit a like proportion

(b) The augmentation of the revenue, which will result from the Law which has just appeared concerning the *engaged Demesnes*, is not included in the present state of the Finances. — Original

[ *Engaged Demesnes* are such of the King's Estates, (enjoyed by personal right) as are engaged by him to any of his subjects, whether by favour, or for services performed, for annual considerations, or for sums advanced, &c. — This engagement expires upon the demise of the Prince of whom such estates are held, and is renewable only at the option of his Successor. ]

tion between his ordinary revenues and expences; I run no risque: in this view, the finances of England, in particular, are far from being in a situation to bear the comparison. She has not failed indeed to establish new duties to balance the interests of the new Loans: but it has been apparent for some time past, that the *deficit* of those Imposts, I mean, what they produce less than had been calculated upon them, is included in the extraordinaries of the year following; and this *deficit*, concealed or confounded in what is at this time improperly called the *Sinking fund*, is balanced by Loans; so that the security of the creditors is really insufficient.

*On Public Credit.*

IT should seem, at first view, that the consolatory account I have just submitted to your Majesty's inspection, might be sufficient to remove every idea of embarrassment, and to dispose you to the enjoyment of the most perfect tranquillity; but such is the importance and the necessity of credit at extraordinary periods, that if this Credit did not exist, if it were even circumscribed within too narrow limits, difficulties would arise on all sides, and confusion might spring up at a time when the Finances appeared in the most promising state.

It is easily conceived, indeed, that an exact balance between the revenues and the expences is all that is necessary to a kingdom enjoying the blessing of peace: such a kingdom is not forced to have recourse to Loans, because its revenues are adequate to its necessities; and it might therefore hold public confidence in a degree of indifference: but, when it is constrained by a state of war to seek extraordinary succours, funds must be established equivalent thereto; and, circumstances being arbitrary,

if Credit fails, perplexities arise, — one forced operation leads to others, — the exigencies of the moment counter-vail the justice of the Sovereign, — government is disturbed, — and the effects of discredit may sometimes bear a momentary resemblance, not only to a disordered state, but even to a total subversion, of the Finances.

But if the support of Credit is interesting to the creditors of the State, if it is of consequence to the power of the Sovereign, it is equally dear to those who bear the burthen of the taxes, since it is by credit that they are secured from those imposts, too heavy for their strength, which necessity perhaps might subject them to, and this, unhappily, in the midst of circumstances under which there would be the greatest cause to spare them, since war is in itself a kind of impost, on account of the stagnation of commerce, and the diminution of the demands for the national produce.

Your Majesty's kingdom is doubtless, of all the kingdoms in Europe, that in which the most ample means of furnishing those extraordinary and temporary imposts are centered; but even this superiority is but a feeble resource, contrasted with those which credit and confidence afford, when these means subsist in their full vigour.

I will observe further, that when the situation of the Finances is a matter of profound secrecy, and a Hundred and fifty millions are to be provided for extraordinary expences, the means, I believe, are not very obvious, of establishing Twenty or Thirty millions of taxes, of the nature of those which, terminating with the war, are not applicable to the interest of the Loans; for those temporary levies are not an equipoise to the injury they do to Credit. The Public, for want of information on the situation of affairs, consider those taxes, in such a case,

case, as a signal of distress: On the contrary, in proportion as this resource lies dormant, and is made as it were a *corps-de-reserve*, its extent is unknown, the idea of it is exaggerated, and the minds of the people are less disturbed. And it is thus that mystery and secrecy concerning the state of the Finances, oblige Government incessantly to practise upon the imagination, and to place part of its strength in appearances; whereas openness and candour, in addressing the understanding alone, give a more faithful and more assured support to the confidence of the Public.

It is by having constantly pursued such maxims, that England, even at present, is able to raise Three hundred millions annually; and that she displays a degree of exertion, and of power, which is in no proportion with her numerary wealth, and her population.

The importance of public Credit, then, has never been evinced in a more striking manner than at this day. The introduction of this means of force is not of very great antiquity; and it were perhaps to be wished, for the sake of humanity, that it had never been known at all. — It is by this means that Nations have been enabled to bring together, in an instant, the efforts of several generations; it is by this means, that, accumulating expences, they have carried Armies to the extremities of the globe, and have learnt to add to the ordinary and diversified distresses of war, the rapid devastation of burning climates.

Be this as it may, this new kind of competition, these new means of predominating, having been once introduced, it is essential to the power of a Sovereign to acquire them, and to employ them to the best advantage; in like manner as he is obliged to keep on foot large disciplined Armies, when the Neighbours who surround him, make a like display of their military force.

Having then felt all the importance of Credit in France, it was the duty of my station to give the greatest attention to it. I could not but perceive, that since the last peace, every thing has been done that was necessary to the destruction of public confidence; although, in that long interval of tranquillity, it would have been easy to efface the remembrance of the burthenfome operations of the last war, and to establish that order and regularity in the Finances, which would have procured to your Majesty the means of extraordinary power: but this favorable opportunity has been lost; and the expences having constantly exceeded the amount of the revenues, it has been necessary to supply the deficiency by Loans, and immoderate circulations, the weight of which has ultimately brought on all the suspensions of payments, and all the reductions of interests, which happened in 1771. Credit was moreover so affected by it, that when I entered into office, men of property could place their money at an interest of Six and two thirds per cent. in Perpetual annuities, as the Contracts upon the Hôtel-de-ville, bearing Four per cent. interest, were worth only Sixty; and it was at this very period, that the war, or the preparations for it, commenced.

What difference between this state of Credit, and the price of the public funds at the commencement of the preceding war! Opportunities could scarcely then be found of placing money at Four and a half per cent.; and the contracts upon the Posts, which bore only Three per cent. interest, were up at Eighty: however, in 1759, three years only after the war, the payment of Rescriptions was suspended, that of Wages was stopped, and individuals were induced to carry their plate to the Mint, to be converted into specie.

I presume, therefore, that I may intimate to your Majesty, as a mark of merit, or as an instance of good fortune,

C D

that

that after setting out in a situation very different from that of 1756, and after four years of either actual war, or preparatives for it, Credit has not suffered the least blemish, though your Majesty has made a very liberal use of it: it may even be said with truth, that this Credit has, on the contrary, assumed fresh vigour, as may sensibly be perceived by the price of the public funds. In the month of September, 1776, upon mere political rumours, the old Rescriptions were instantly lowered to Twenty-three per cent. loss, and India Actions fell to Sixteen hundred: \* whereas, at this instant, only Seven and a half is lost upon the one, and the other are at Nineteen hundred and forty.

It may be farther observed, that all the Loans made in the midst of this war have been done on much more favourable terms than they ever were during the peace.

The Lottery opened two years ago was calculated on the foot of Five per cent. interest; and though in 1771, in the bosom of peace, Life annuities were negotiated which cost Eleven, Twelve, and even Thirteen per cent. interest upon one life, your Majesty has hitherto borrowed only at Nine, and at a proportionate interest on a greater number of lives. But I am of opinion, Sire, that circumstances demand of your wisdom, that the conditions of the next Loan † should be more favourable to the Lenders.

On the other hand, I have greatly reduced the price of Anticipations, as I shall explain in a separate article.

In

\* India Actions were originally of the value of 2,500 livres; and when the reimbursement of part of them is made by Lottery, it is done at that rate; though, when brought into market, they are transferred at a lower price, according as they fluctuate in value.

† The new Loan here spoken of has already taken place, at Ten per cent. upon one life, and in proportion on a greater number.

In short, your Majesty has just engaged for a Loan redeemable in nine years, which is done at Six per cent. and which has been easily filled, though in 1757, one year after the war, a Loan of the same kind was set on foot, much more advantageous to the Lenders, but which however was never complete.

This flattering picture is greatly owing to the order which your Majesty has restored to your affairs; for if the happy choice of the moment, the *quantum* of the Loan, its form more or less engaging, are circumstances essential to the proposed success, it must however be confessed, that in every thing which relates to credit and confidence, the genius of Administration consists chiefly in wisdom, regularity, and candour. But it is perhaps yet an additional merit, to have a strong perception of the effect of simple truths, and never to sacrifice them to the allurements of ingenious conceits, and to the vanity of new systems: To adopt economy, therefore, to reform abuses, to improve the revenues, and thus to secure the interests of the Loans, without violence, and without new burthens to the People—this is what at once constitutes the security, and engages the confidence, of the Lenders. And your Majesty, having adopted this plan of Administration in the midst of war, a plan absolutely the reverse of what had been followed during the peace, deservedly enjoys, under circumstances so extremely difficult, those advantages of opinion to which this very conduct entitles you.

*Anticipations.*

ANTICIPATIONS are a disposition of your Majesty's revenues; made in advance by the negotiation of Rescriptions or Assignments for a longer or shorter term. Persons who wish to place their money only for a time, seek these kinds of security; so that, even in times of

peace, it would be of ill consequence to suppress entirely this mode of transacting business, because perhaps it would keep out of circulation too much of that specie which it would be convenient to retain in it: but at the same time it cannot be denied, that it is a mode of borrowing, which it is both easy and dangerous to abuse. The temptation to extend it, is, that it requires no formality, and that it may be conducted with secrecy. The removal of a present embarrassment is the first motive; the hope, that at the expiration of the Assignments delivered out, others will be negotiated to replace them, is an encouragement to proceed; a circulation too extended takes place; and the support of this circulation depending absolutely on opinion, the Minister of the Finances, who conceives the danger of it, lives in a state of perpetual inquietude.

It was in the midst of such circumstances that the ancient power of a Court Banker originated. Chosen as the intermediary of these negotiations, the first condition he prescribed was, that he should stand alone in the direction; and this rule being submitted to, he had the power of dictating what others he pleased; for thenceforward he held in his hands the moral life of a Controller-General. In short, if the renewal of the Anticipations depends, every month, on his confidence or his good-will, the fear of sudden discredit, with which he is incessantly threatening the Minister of the Finances, gives the Court Banker the authority of a Master over him.

There are two methods of extirpating the evils I have been describing: the one is, to limit the Anticipations to a sum so moderate, that the Controller-general may see without concern the temporary diminution of public confidence which may sometimes happen; and then this business may be executed simply by the Royal treasury: but

but when circumstances oblige to give this kind of Loan a greater extent, three or four intermediate persons must be employed, in order to avoid the tyranny of one; but it is necessary to make choice of Financiers the most distinguished for their moral character and their capitals. This is the system which I have pursued; and hitherto experience seems to have justified my theory: for, though the exigencies of the war may have induced me to keep up the Anticipations at a higher sum than I had at first proposed to myself; yet, having never passed certain bounds, and having always kept the Royal treasury disencumbered, I have rendered these services a desirable object, and have been able so to fix the terms of them, that the Loans are furnished to your Majesty at only Six per cent. per annum, all expences included; a price very different from that of former times; and I am persuaded that I should have kept it at Five and a half, as I had for a long time been enabled to do, if the abuse which has been made of the Treasurers' Bills\* had not given to the rate of interest, a stab which it has not been in my power entirely to remedy.

*Rules for stating the Accounts.*

I HAVE already proposed to your Majesty one Regulation on this head, which will procure the means of knowing, with facility, at all times, what were the revenues and expences, ordinary or extraordinary, of the State, in every year; an essential arrangement, but which has never taken place, by reason of the divisions established in

\* The many Treasurers employed in the several Departments were used formerly to issue their own private Bills for large sums, for the use of their respective departments; and a certain allowance per cent. was made to them for their trouble in putting them in circulation. These Bills, with the Interest upon the same, were afterwards paid out of the sums assigned to each department, and at the disposal of the Minister of that department. It is particularly to such Bills, in the Marine department, under M. de Sartine, that M. Necker here alludes.

in the statement of Accounts, and for want of having made the Royal treasury a common centre to which all the radii should converge.

This regulation, if it meets your Majesty's approbation; will be followed by a second, which is now in communication, and which farther discloses the simple and prudent plan which your Majesty is seeking to establish.

*Discounting Bank.*

MUCH has been said of the Discounting Bank: sometimes it has been considered as one of the principal resources of the Administration of the Finances; sometimes attempts have been made to awaken public fears concerning its operations: but the most superficial knowledge of this establishment might have sufficed to shew how far the matter has been mistaken in these different conjectures.

The Discounting Bank is formed of an effective fund of Twelve Millions, supplied by the stock-holders; and this fund is employed by their agents, to discount, at the rate of Four per cent. per annum, Bills of exchange at two or three months date.

Such an Interest, from which many expences, and sometimes losses, are to be deducted, would have been insufficient for the Proprietors; but they have entertained hopes, that as in the case of an ancient Discounting Bank, established by the India Company, their Bills would for mere convenience be taken as cash, if the payment of them at the moment of exigency were well ascertained; and as the principal Bankers in Paris, and some Financiers, are at the head of this establishment, they have had it in their power to give an increased circulation to their Bills, by a reciprocal agreement to take them, without hesitation, in the respective payments which they

they should have to make: and, in imitation of their example, others have voluntarily admitted their Bills in circulation, to the amount, nearly, of Twelve Millions. This sum, added to the Twelve Millions of real stock supplied by the Proprietors, has doubled the capitals applicable to the Discounts; and the produce divided amongst the Proprietors has procured them an interest of about Six per cent. per annum upon the capital fund they at first advanced.

In this, therefore, consists the benefit of the Proprietors; and this benefit must vary according as the Discounts are quicker or slower in succession, as losses are incurred or avoided, and as the Bills are more or less in circulation. As to Government, it must see with pleasure, that the interest of Bills of exchange has continued at Four per cent. in time of open war; since this is an advantage to Commerce, and an additional means of keeping upon a moderate footing, the interest of other public Bills in circulation.

In short, if it be acknowledged, that the money carried about every day, in the streets of Paris, from Bank to Bank, is a stock not absolutely dead and fruitless; the supplying, in part, these daily transfers by negociable Bills, is drawing that money from a state of inaction; and under this point of view it is a service rendered to circulation.

Nobody however has cause to complain, since these Bills are only paid to those who prefer them, and since the value of them in cash may be received at any time; for the capital which they represent is always in bank, either in Specie, or in Bills of exchange payable at a short date, and which may be easily realized; and there is always, besides this capital, that of Twelve Millions furnished by the Proprietors, and that part of the profits which they leave to accumulate.

The Discounting Bank has never been in advance on account of Government: on the contrary, as the Royal treasury has constantly a capital in Bank, your Majesty has often permitted some millions to be employed in Bills or Acknowledgements from the Discounting Bank, payable at pleasure, in order to put in circulation part of the dead stock of the Royal treasury. It is evident, then, that this Bank has not been of any direct utility to the Royal treasury, and that the interest of the Government in the success of this establishment, has been no other than the prosperity of Commerce, the moderation of the interest of money, and a greater activity of circulation.

But if it be carrying the matter too far, to suppose other advantages in the Discounting Bank, it is a yet greater mistake to entertain the fears that some persons would wish to excite, who pretend that an improper use might be made of the Bills of this bank, and the public one day constrained to take them in payment. It is easy to be perceived, that if ever your Majesty should adopt a system so dangerous and so fatal to France, and to her credit, as that of the creation of Paper-money, it is not the actual existence of these Banking Bills which would favour such an idea: on the contrary, the utility to be drawn from a Discounting Bank restrained within proper bounds, would be only one more advantage to be sacrificed, amongst so many others, to the false conception of Coined Bills; and it is certainly not the simple resemblance of two bits of paper, that can confound, in the eyes of men of sense, the enormous difference which exists between a Bank Paper voluntarily received, and representing a real deposit, and a Bill purely fictitious, taken by compulsion instead of money.

But your Majesty's opinion on this matter, and your perfect justice, much more than a chain of arguments, ought to remove the fear of ever seeing the reproduction of a system of Paper-money, the inefficiency of which has been fully evinced by fatal experience.

P A R T II.

What I have said hitherto concerns only the state of the Finances, the royal treasury, and the public credit. I shall not enter into a detail of savings and reformations which can prove important only from their consequences: but it is my duty to lay before your Majesty a circumstantial account of those operations, which have not only increased your royal revenues; but are intimately connected with the principles of a wise administration. Order and œconomy in general have been productive, in this respect, of several advantages, exclusive of an increase of your Majesty's revenues: for it is incredible how far, in an extensive administration, those principles militate against vice and promote morals: because they are awakened by the facility of the various abuses; and it is a want of proportion between the services and the rewards that discourages real merit, and multiplies the claims of mere pretenders. It must be confessed that whilst the love of lucre predominates in every department, the fault is in some respect chargeable to the heads of administration; for men are open to other encouragements which cost nothing, and are of more real value: The most commendable œconomy is to know the art of bestowing them in a proper manner.

*Bounties, Croupes (a) and Pensions.*

As I proceed with the account which I am to give your Majesty, I cannot help reflecting on the wisdom

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(a) This word means a gratuitous interest, in any money matter, granted to one whose stock is merely nominal.

dom of your regulation concerning pensions, and expressing a wish that it may be generally and strictly observed. Experience has convinced me more and more how useful it was to fix one particular time for their being distributed. By this method the whole amount is at once laid before the Sovereign, who sees the full extent of them, and is thus enabled to compare the demands with his means to answer the same. Besides I have observed that several of those demands, which derived great weight from the moment in which they were urged, did not make so forcible an impression when their merit had been canvassed at leisure.

Your Majesty has also adopted, on this subject, a very useful law, by enacting, that all pensions and annual bounties, assigned upon several departments, should be issued out of the royal treasury only; including in one and the same patent all grants of any denomination whatever bestowed on one single person, the better to guide your Majesty in dealing justice impartially, and ordering all such pensions to be registered in your court or chamber of accounts. These and other precautions recommended by your Majesty will obviate a world of abuses.

The various operations, calculated to promote the execution of those plans, are now nearly compleated: they have served at the same time to discover the extent of annuities, known under the name of pensions, annual bounties, salaries continued, sustentances, and other denominations: even your Majesty was amazed to find that, on this account, your Finances were annually charged with near twenty-eight millions of livres. I much question whether all the Sovereigns in Europe

Europe put together lay out in pensions more than one half of the above sum. Nay such kind of charge is unknown to several states: this object, from its extravagant increase, deserves of course the most serious attention. As soon as I am able to ascertain the exact amount of those pensions, and class them properly, I shall propose to your Majesty a law and some regulations by which a gradual increase of such unheard of charges may be effected. I am conscious that I never was instrumental in increasing them. Having, on the contrary, withstood, in the best manner, all demands which were not founded on a previous engagement, or any former and eminent services done to the country. Were this latter consideration constantly attended to, in the distribution of favours, the expence could never be great; or were it so under such restrictions, it would prove a blessing to the state: but when pensions are the consequence of favour, it is impossible to fix their limits.

There was another sort of bounty which had been shamefully prostituted; I mean the interest in the Finances, a custom which had crept in by degrees, owing to some particular circumstances.

The confusion of ranks occasioned by intermarriages, the rapid progress of luxury, the value set on the gifts of fortune, and above all, custom, that great disposer of all things, had caused the favours flowing from the throne, to be looked upon as a common resource; the purchasing of employments, schemes of marriages and education, losses unforeseen, disappointed hopes, and all other events of that kind were become a sufficient plea to solicit the Sovereign munificence. One would have thought that the Royal Treasury was to conciliate every thing, remove all difficulties, and make good every



lofs : and as the resource of pensions, though extended beyond all bounds, could not suffice to answer every pretension, or satisfy the cravings of shameless cupidity; other means were devised, and new ones must have been daily contrived. Interests in the (a) *Fermes*, or their administration, in the *Etapas*, (b) several departments of the Finances, purveyorships, bargains of all kinds, not even excepting the contracts for serving the hospitals: all was welcome and reputed worthy the attention even of those who, from their situation in life, were often most unfit to meddle with such affairs. Exclusive of the above object, interest was made to obtain some parts of your Majesty's domains; (c) exchanges prejudicial to the interest of the crown, a favourable assessment of landed estates *infra valorem*, or the grant of some forests, which were said to be abandoned: next came partial payments of arrears on pensions, the acquittal of old debts, sometimes purchased at a very reduced price, their being admitted into the loans, and so many other methods practised, which were the more dangerous, that the Sovereign's consent was deemed unnecessary: since, under colour of justice, or of a ministerial arrangement, the Minister alone could determine the matter. Yet it is easily imagined how far these measures were acceptable, when once admitted. The obscurity of the transaction precluded all complaints from the public: nay, the

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(a) The duties, &c. are parcelled out, and let upon lease, under the name of Farms; whence the lessees are called Fermiers, or Farmers-General.

(b) Military Staples.

(c) Demain or Demefne, are the King's inheritance.

the appearance of mutual conveniency freed the person obliged from the bonds of gratitude. To this unfathomable abuse, therefore, I have thought it my duty to oppose the strongest obstacles. The disposition of your mind makes such matters so easy to an honest Minister, that the only merit I can claim is that of having seconded the intentions of your Majesty.

*The Profit of Financiers reduced.*

It had been for a long time the incessant complaint that the Financiers were too many in number, and their emoluments too great. I am at a loss to account for their constant triumph over such censure. The above truth had at one time been overlooked, at another the abuse was countenanced for some private consideration, and sometimes also the minister, after a serious attention to this important object, was disheartened by the many difficulties. Nevertheless this interesting plan I have laid down, pressed its execution with eagerness, and have carried it, I trust, nearly to its perfection. This was done during the war, hitherto accounted the Financiers harvest; and supposed to be an improper time for an undertaking of that kind. On the other hand, it was also observed that nothing should be attempted against them when peace was restored, in order to find them again at the breaking out of a war: no reformation had taken place, and these projects had only served to exercise the eloquence of various authors and essay-writers.

For my part, I viewed the matter in another light. I was sensible that the national credit did not depend on the Financiers, but on the necessity the money lenders were in to place their capital in some manner or other; and that, as to the Financiers themselves, it was chimerical to believe in their growing discouraged or even discon-

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discontented: because, in the disposal of their money they were like all other men, who lend neither through affection nor gratitude, but only according as the means are secure and convenient. I therefore thought that the main point was carefully to strengthen the confidence due to the state, and that, by invigorating the body of the tree from whence all the branches derive their substance, it would prove the means of introducing, without inconveniency, all such reformatations and suppression that might appear evidently useful: since the advantage being obvious, the eagerness of the money-lenders would increase: the event has proved that the idea was not injudicious.

Some of the Treasurers, before their number was reduced, and themselves were made dependant of the Finance, had entered into unlimited engagements. It was in the midst of these operations that I proposed a reformation of infinite advantage to your Majesty's interest: far from proving an impediment, it has given new activity to the circulation.

The reunion of all the Receivers-General to one single administration, and limiting to three companies the gatherings of all duties, is a matter of great importance, and which had been considered as teeming with the greatest difficulties. These and several other schemes have been executed with ease and punctuality. Yet, according to a long received opinion, to introduce the least alteration in the *ferme générale*, or even in the forms of the money bills and receipts, was to meddle with the ark of the covenant, and the attempt could not but stagger public confidence. Experience has evinced the fallacy of such assertions: however, as there is no ancient prejudice, but what has some kind of foundation, I have endeavoured to account for it, and this has occurred to me:

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When confidence cannot be enforced by reasoning, when owing to the bad state of affairs, it is obtained by illusory means, and thus becomes the mere effect of habit; then the least alteration in the very forms must prove dangerous; it quickens reflection, and mistrust ensues: but where affairs are in perfect order, where prudence guides administration, and the latter finds its advantage in being watched and having its operations explored: then it stands in no fear of any bad effect resulting from an awakened attention; nor from the consequence of a narrow investigation. Thus whilst a kind of awe and ill grounded fears have kept up so many abuses in the very bosom of peace; it is in the midst of a war, and by giving new life to the national credit, that the greatest alteration in all the departments of the Finances have been effected by your Majesty.

#### *Treasurers.*

Exclusive of the savings that arise to your Majesty from having reduced the number of Treasurers, and their Exchequer fees; this operation offers some advantage to administration. In the first place it is of great benefit in general to lessen the number of treasury-boards; because there is not one but occasions the sinking of funds, and this must of course preclude the circulation. Besides by multiplying the number of Treasurers, the risk, and the necessity of inspectors, must increase. On the other hand, neither inspection, nor controul can be sufficient security, when the person who is accountable is inclined to abuse his trust, and studies every art to secure to himself the enjoyment of the public money. In effect, a sum given on account of an assignment remaining in the bearer's hands, a receipt

ceipt obtained on a simple note, &c. from the board, and many other methods are sufficient to mislead the most vigilant comptroler. It is therefore of the utmost importance that the moral conduct of the trustee be the foundation of public confidence. And as it is impossible for administration to keep a watchful eye on the private transactions of a great number of persons, it highly concerns the King's interest that a Minister of the Finances may have his attention limited to a small number of accountables, and these be distinguished by their situation and fortune; such as the Keepers of the King's Treasury, one Treasurer for the war department, one for the navy, and one for the King's household.

In fine, your Majesty, making the Treasurers dependent of the Minister of Finances, meant to prevent their making a bad use of their personal credit; and in order to do it more effectually, I have just proposed that such of the Treasurers notes as your Majesty might permit them to negotiate, be previously checked by the first clerk of the finances. By these means the extent of such a circulation will be determined, and it will be in the power of the Minister of the Finances to keep up that kind of credit, which might be destroyed by notes of the Treasurer's being given to the contractors; for, by adding to the profits they get on their contracts, the difference of one half per cent. on the interest is so trifling, that there is no depending on their moderation. And yet the rise of one half per cent. of the interest, is, in point of public credit, an event of the highest importance.

Nor does your Majesty confine your resources by subjecting the Treasury-notes to the prescribed formality:  
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for it is not in their private capacity that the Treasurers find credit; it is in consideration of their being in a place where it is supposed that, on account of their relation with government, they have recourse to those loans. In such case their engagements are the better intitled to public confidence as their operations are more closely inspected and submitted to an exact and regular order. It should be further observed, that it is not the number of lenders that adds to the resources of the state. Experience has made it evident to a demonstration that a certain sum of money only is laid out in bills, rescriptions (orders for payment) stocks to be reimbursed within a given time; so that, when there exist five or six such modes of raising a loan, no more money could be procured were they ten times more numerous; quite the reverse. If any one of them should inspire more confidence than the rest, it would be productive of more evil than good: because such a partiality often induces monied men to stand out 'till they can dispose of their money according to their favourite scheme, and this retards the activity of circulation. Actuated by this motive, I did not chuse to grant bills or interest on the post offices; tho' they are held in great estimation, and I have been often solicited to issue them out; but their produce being very circumscribed considering the limited revenues of that *farm*, their admission would have been hurtful to the negotiating of effects which amount to a more considerable sum. A Minister of the Finances must therefore, upon any extraordinary supply being tendered to him, examine minutely whether the proffered loan may not occasion his losing a greater advantage: a mere displacing is often mistaken for a profitable acquisition, and what  
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in the end proves an obstacle, or a real damage, is adopted at first as an advantageous bargain.

A farther and no less useful consequence, accruing from the correspondence settled between the Treasurers and the Minister of the Finances, is that the whole amount of the expenditure is fully laid before your Majesty. And can it be denied that in general such an arrangement is a wholesome regulation? it highly concerns the service of your Majesty that the head of the chief departments be conversant in the real state of the Finances; nor is it less requisite that the Minister who presides over the latter should have a thorough knowledge of the expenditures. The reference and comparison between those several objects enlivens the genius of statesmen.

#### *Receivers - General.*

What I have said, speaking of the Treasurers, on the inconveniencies attending a multiplicity of Treasury-boards was equally applicable to the Receivers General, who were 48 in number. Their united functions your Majesty has intrusted to twelve commissioners: this operation is of infinite utility to the service of your Majesty; not only by the material savings which have resulted from it, but also because it has put an effectual stop to those pecuniary advantages which did not redound to the service of your Majesty. I am not perfectly clear in my ideas on the matter, but this I know that there are already six Treasurers whose purchasing fees have been refunded out of the money unaccounted for by them, and of which they had disposed many  
years

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years ago either for engagements entered into for the purchase of their employments, or to advance to the King, upon interest, some part of his own money, or perhaps to take a share in some private venture.

By means of the new arrangement, approved of by your Majesty, the above nuisances are effectually removed: since nothing can now be concealed or mysteriously carried on: and this will of course prevent any part of the King's money being applied to private purposes. This could not be effected without a perfect understanding with and among so many people, that the very idea is repugnant to reason. A company or board has no motive to forego the established rule: for the errors of a person accountable, spring only from the perplexity of his own private affairs: but the very misconduct of an individual cannot influence the measures of a company, whose nature it is to act and resolve in common; and which is not even permitted to issue any extraordinary orders out of the Treasury, without the sanction of the Minister. From the above observations it appears obviously, that the only way to secure the management of large receipts and expenditures from all risk and perplexity, is to entrust it to a board or company,

The value of the security, accruing from the non-appointment of Receivers-General, will soon be felt; especially, as long as we keep in remembrance the constant, though unequal attention which forty-eight Receivers rendered indispensable. Nevertheless, (and this seems unaccountable) notwithstanding these forty-eight Receivers were totally unconnected in their various operations, and that they were by no means responsible for

each other; yet from the very similitude of name, and their uniting on some particular occasions, their credit rose or fell indiscriminately in the world's opinion. Hence the evil management of any private Receiver-General was looked upon as a matter of state, which must be prevented at any rate: and thus it is that a bad constitution perverts every idea, and confounds all proportions.

Another advantage, in fine, which must follow from the new regulation is, that it will promote a plain and perfect knowledge of the real state of the sums to be recovered. This will occasion the matter to be settled with more uniformity, or at least in a manner more proportionable to the faculties of the Provinces. So that without impairing your Majesty's revenues, but by forwarding a little the payments of a Province, favoured with a plentiful crop, they will be made more easy for that district which might stand in need of some indulgences.

*Receivers - General of the Demesnes and Forests.*

Actuated by the same principles, I have thought it my duty to propose to your Majesty the reducing of the forty-eight Receivers General of the Demesnes and Forests to one single administration. The former mode was liable to some of the inconveniences above stated. The same obscurity, the same division, and the same enjoyment of monies intrusted to their care prevailed, and of course an equal share of personal and divided confidence was requisite. But the nature of the recoveries, committed to the care of the Receivers of the Demesnes and Forests

Forests, added to the defects of such an establishment. In fact, appointed as they were, to discuss the rights of Demesnes and at the same time to receive their produce, acting moreover separately in their respective districts, there could be no uniformity of principles, each Receiver insisted on the *demesnial* rights, according to his knowledge and interest: and by such means this most important administration was, as it were, variagated and diversified in a manner infinitely prejudicial to the interest of your Majesty. Besides, although the knowledge of the Demesnes be not easily attainable, and requires a long experience, yet these places were bought up by persons who had never qualified themselves by any previous study for such employments. They were often purchased for the sole purpose of rising a little above the sphere in which the purchaser moved before: thus have I seen among the former Receivers-General a man who formerly was your Majesty's saddler, (a) a Ward-Commissary, and other persons whose previous avocations were totally unconnected with the knowledge of the Demesne law.

The collecting of the revenues of lands possessed by your Majesty, and of the quit-rent of your Royalties had been committed to a distinct administration; and this was dismembered from the *ensemble* of the Domains. Those evils have been effectually removed, by reducing to one single company all those administrations. An unity of principles proved the consequence, and knowledge gathered new strength from mutual intercourse.  
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(a) Commissaire de Quartier, an inferior Magistrate whose functions bear some affinity to those of our Justices of the Peace.

Mean while, in order to prevent the entering into any dubious law-suits, and at the same time that no lawful claim should be dropt, I have added to the committee appointed to manage the litigious points of that department, two eminent councils, without whose advice no demand is to be presented before a court of justice.

*Pay-Masters of the Rents on the Hotel-de-Ville (Town-house.)*

I do not apprehend that any alteration ought to take place in this department. The moderate emoluments allowed to those Pay-Masters are well earned both by their labour, and the importance of their functions, besides the state of their accounts is in very good order. When your Majesty, by appropriating an extra fund to those rents, shall have fixed for their payment the same terms that are kept by the Pay-Masters of arrears, it will then be a saving to suppress the latter, and unite their offices to those of the former.

*The collecting of all kinds of duties divided between three Companies.*

The usefulness of this division has been I think sufficiently explained in the regulation issued out for that purpose by your Majesty; and it seemed to me that the opinion of all ranks was in favour of this measure. In effect, taking a survey of the numerous offices existing when your Majesty entrusted to me the administration of the Finances, I clearly perceived that this multiplicity of distinct establishments, for regulating matters of a similar

a similar nature, originated from the necessity of the times. By creating new offices ready-money had been obtained, and the bad tendency over-looked. Yet the increase of expences and salaries was a loss to the Exchequer, as the multiplying of the clerks and offices prove distressing, and often vexatious to the people. In general the greatest simplicity and the reunion of similar departments, constitute the true principles of administration. Every useless wheel in the machine brings on inconveniencies of various kinds; and the Minister in whom all the difficulties ultimately center, and all obstacles unite, feels more forcibly than any man the truth of those principles.

After having prevailed with your Majesty, in the very first year of my administration, to suppress several offices; I thought the term for renewing the lease of the *Ferme Générale*, the fittest opportunity to divide betwixt three companies only the whole gatherings of all the duties. I proposed to your Majesty to unite to each of those companies the collectorships most analogous to their respective departments, and such as required from the heads, or the clerks, the same kind of knowledge.

The profits allowed to the *Fermiers* have been moderated, not so far however, as to damp the spirit excited by personal interest, which it is important to keep up. I have had the good fortune to meet with the greatest facility in treating of these conditions; and the members of those companies, who' being for the best part highly improved by education, are not like former Financiers, readily acceded to the wise and prudent measures which I laid before them in the name of your Majesty.

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make the collecting of them in some respect arbitrary: it is of great importance, that the prudence of the administrator should come in support of the spirit of the law.

I shall not run over the other parts of the reformati<sup>o</sup>ns in the Finances, and think it best to leave aside all those which tend to enforce order and œconomy, without offering any new thoughts concerning administration. Amongst the former may be classed the alterations that have taken place in regard to the post-office lease; the management of lotteries, the contractors for military staples and convoys, with many others. There still existed, however, an essential defect of administration, in the terms granted to the contractors for military staples, who were to share the benefits proportioned to the amount of the expenditure, the very opposite to what should have been the aim of the Minister. This is now altered, the croupers are set aside, and by means of a particular attention payed to that department, there has been made in the very first year a saving of the greatest importance.

The lease of the salt-pits of Lorrain has also been made a private affair, and out of the 35 *sols*, allowed to the Farmers-General, nineteen are divided amongst useless croupers. This abuse will be put to an end by means of a plan of union and œconomy which I intend to lay soon before your Majesty.

Nay the very *Ostroys* (grants) of Lyons had been put by favour into the hands of contractors, and your Ma-  
jesty

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jefty has justly satisfied the claims of the General Hospital in that city, by granting for its support the benefits hitherto shared amongst the croupers.

Several other departments were also become objects of liberality and munificence. Your Majesty being informed of it, has remedied the evil. The only department of Finances, where I could find no abuse of that nature, is the gunpowder-office, the terms of which were settled by Monsieur Turgot.

When I look back on all the objects of œconomy which have engrossed my attention, from the *Ferme-Générale* down to the most trifling expence, I readily confess that several matters must have escaped my notice, and strength failed me in the immensity of details: But I have endeavoured to fill with the same spirit those whom I had chosen to assist me: their care, zeal, and activity having answered my impulse, I had nothing more to do than to give the first motion, for every part of my department to be thoroughly investigated, and properly enquired into.

*Expences of the King's Household.*

No sooner had your Majesty granted me leave than I set about examining all the reasonable savings that could be proposed to your Majesty in your civil list: and I soon perceived that the first step to be taken, in order to attain a compleat knowledge of it, was to temper the authority given to each particular officer; and that, without diminishing the splendor and dignity of their high offices, it was essential that all money-matters

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should be referred to the Minister of your household and the Minister of your Majesty's Finances. The first thought, though plain and rational, appeared rather bold. I don't know whether it created me any enemies; for those private combinations never stay'd my attention. I have always thought that the only manner in which your Majesty should be served, and the only one also it becomes me to follow, was to mind my duty and fulfil it: that all other method was unworthy of a man in a high post, and beneath an elevated mind: and as such motives have ever influenced my conduct, I have flatter'd myself that at one time or other justice would be done to it, and that people would know how to distinguish between that plain firmness, which leads the steps of a Minister whenever any good is to be done, from the childish spirit of pretension which pants after authority, for the vain purpose of displaying it,

Mean while, after having thrown over the administration of the Finances a light of which it was deprived, for want only of even a sufficient power to procure information, care was taken to examine that most essential department of the household, known by the name of *Chambre des deniers*; (money board) and it soon appeared, that the number of tables, their regulation, and that of the officers and kitchen, were, in every respect, a model of useless and intricate expences. A crowd of officers were at the same time purveyors, deckers, and guests; an extravagant expenditure was the consequence; and thence also proceeded a number of privileges burdensome to your provinces: but what advantage could result from this knowledge, and from those plans of reformation so often laid down and re-

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jected, without your Majesty's peculiar notion of order and true grandeur? You have examined all, and seen every thing with your own eyes: you have given your approbation to a simple and easy plan, which, without preventing the service from being done with punctuality, without interfering with its external pomp, will save one half of the expences, and greatly benefit the administration; by the suppression of privileges and useless employments. In the mean time this plan of reformation was contrived with sufficient attention to extort the applause even of the parties concerned, who could not but submit to that spirit of justice which actuated your Majesty.

There remain still several articles of expences, relative to your Majesty's household, which will be laid successively before you, that your Majesty may determine what you may think most convenient.

*The King's Demesnes.*

The Lordships and the various Demesnes, which formerly constituted the principal revenues of the Monarch, have been alienated by degrees, and estranged from the crown, by gifts or sales under price; as also by the settling of appennages, prejudicial exchanges, and even usurpation; so that this part of your Majesty's revenues is now reduced to one million and a half of livres, exclusive of the produce of the Royal Forests.

The recovering of that part of the Demesnes which had been purchased, or ceded by favour, has often been proposed as a considerable resource; Louis XIV. in the year 1667, made a law to that purpose; and the same

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same plan was pursued by your Majesty's august grandfather, in 1719; but these regulations, as they enforced the dispossessing of persons equally powerful by their birth and interest, met with obstacles which prevented their being put into execution. It has since been attempted to reach that end by other means; but abuses diametrically opposite to the principles of a wise administration, have been the result. Every subject, of any condition whatever, was empowered to require that such or such Demesne, in the possession of a mortgagee, should be put up to public sale; upon a proviso that the claimant should, at the first hand, bid a higher price for the same: but a law by which one subject is entitled to sue another, to prey into his engagements, and inspect his rent-rolls, could be complied with only by men who cared little for the good opinion of the public. The consequence was, that they tempered with the mortgagees, offering to drop their claim for a pecuniary consideration. The new adjudications then became illusive, and it has been proved by experience, that the consequences of such institutions were more detrimental than advantageous to the Exchequer. Such a proceeding, wherein government hesitates or dreads to shew itself, appeared to me beneath the dignity of a Sovereign; it is the part most worthy of a Prince to explore in his wisdom what he can and ought to do; and retain within himself the power of executing such plans as may have been approved of by his justice.

I thought it needless also to propose to your Majesty the renewal of the laws enacted in 1667 and 1719; for fear of being once more unsuccessful by having the same obstacles to encounter: besides, justice would re-

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quire a prompt reimbursement of the monies laid down by the mortgagee: and, supposing that it could be done, the mere dispossessing of the occupiers (a grievous circumstance for them) could be effected only by trusting to the agents of administration the improving of those lands, which, in the hands of private persons who have the interest of their property at heart, will ever prove more beneficial to the state.

It was therefore my opinion, That your Majesty ought to give the preference to a plan less advantageous in appearance, but easier and more certain in its execution: such is the course your Majesty has taken, as appears by the edict in council lately published on this matter: you were pleased to require only of the mortgagees to give an exact state of the Demesnes they are possessed of, and also of the revenues arising therefrom. In consequence of such information, the Administrators-General of the Demesnes will examine with attention what rent the former may be charged with annually, in order to strike a more even balance between your Finances and the produce of your Demesnes. The aforesaid administrators will have it in charge to adjust the matters amicably with the mortgagees; that equity, more than the rigour of the law may determine the cause, in case any difficulty should arise, a *commission* from your council is appointed to settle the matter. Nevertheless your Majesty does not insist on the mortgagees submitting to the award of the commissioners, if the former should think proper to require the reimbursement of the purchase-money, and give up the mortgaged Demesnes.

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Those mortgagees, on the contrary, who will submit to the payment of the rents, at which they may be assessed, will continue in possession during the reign of your Majesty; so as not to be disturbed upon any pretense whatever: and this quiet possession, in which they are to be maintained, and which may be renewed in all the succeeding reigns, will prove a fresh encouragement to agriculture, as the mortgagees will then think it their interest to improve the Demesnes in their possession.

People who are conversant in this matter have been of opinion that, besides an increase of revenue, which must gradually result from your last Edict, the regulations therein set forth would prove of infinite utility, were it but to point out the usurpations, and prevent their future increase. In effect, your Majesty enacts, that the mortgagees shall be obliged to make a return once at least during your reign of the real state of their Demesnes: all former laws had ordained such an account to be given every five years; but evasions were frequent, and the supineness of administration in this respect is one of the principal causes of the confusion which at this day prevails in a matter so important to your Royal interest, and the rights of your crown.

There remains a most useful improvement to be made in the Demesnes of your Majesty, great part of which is subject to costly repairs, whilst others are neglected. And this should not be wondered at; for whatever may be the sollicitude of those, who, by your Majesty, are appointed to manage this department, it is impossible for them to equal in activity the piercing eye of personal interest. Thus it happens, that excepting a very insignificant

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insignificant part of the landed estate still in the hands of the crown, and all its royalties, it would be I think promoting its interest, and acting in conformity to the welfare of the state, that your Majesty would give up all the other demesnes under centenary leases, or at least during your reign, for a rent to be paid in corn. This object will be taken under consideration, as the present leases of those demesnes successively expire.

I wish, of all things, to dissuade your Majesty, both in regard to your demesnes, and forests, from consenting to any exchange. The Sovereign has ever been, and will constantly be a loser by it; because the agents of the public administration, whose business it is to give to your Court or Chamber of Accounts the necessary informations for the estimates that are within their province, can never pay an attention equal to that of individuals who treat for themselves with the *Demesne Office*: Besides, the full value of a parcel of lands is tendered to the King, in order to get possession of one which has been for some time neglected; and the estimates being rated according to the produce as it has been for ten years past, and not as it might be at present; it becomes a new source of losses, exclusive of many others which are but too obvious.

In general, the art of public administration consists in making its own conveniencies suitable to private interest, and in preventing as much as possible the clashing with the latter.

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*Forests.*

*Forests.*

The administration of the Royal Forests, however attentive government may be, will ever remain in a state of imperfection, and that by the very same reasons which I have instanced in regard to the Demefnes. It is impossible for an extensive administration, which is only actuated by duty, to keep pace with the transactions of a proprietor ever watchful to his own private interest, and subjected only to a proportionable inspection. Whatever be the scheme adopted, the King's Forest will ever be liable to these prevailing circumstances: But for a want of a due attention to the whole, blame is laid on the *grands maitres des eaux & forests* (chief water bailiffs and verderers), and the suppression of those officers, and their being superceded by administrators or reformers, have been pointed out as a full remedy to the nuisances complained of; as if a change of names, or even of persons were sufficient to remove evils which are the effects of more powerful causes. Besides it cannot be denied that the chief water bailiffs and verderers are men well born, and able to give to their departments that attention which a good education and the sentiments of honour can inspire. But the real obstacle is, that the Exchequer-fees for those places is too high for country gentlemen, and that of course the best part of the titularies, living in Paris, cannot give a pro-

per attention to their respective trusts, nor watch over their subalterns. Perhaps it would be better if the above places were not to be purchased. In such case, a free and proper choice might be made amongst all those who should be thought equal to the aforefaid administration: This observation would be further enforced if it were possible to ascertain that, within a given time, the Ministers of the Finances would make use in their choice of all the necessary care and attention, and never be swayed either by favour or partial recommendations. Be that as it may, if any alteration should be thought necessary, peace is the fittest time to go about it; considering the fees for those places are high, and the interest paid by your Majesty very moderate.

There was another inconvenience, but of a different nature, occasioned by the low salaries allowed to your verderers. I thought this was an expence not to be spared, and the stipend of the chiefs and subalterns in that department have been raised.

Another cause no less material of the impaired state of the Forests is that, the penurious state of the Finances having seldom or ever permitted any provision for future exigencies to be made, no sum has been appropriated to keep them in a thriving order.

Finally, some alterations were necessary in the manner of keeping the forests. Such as belong to the crown cannot be put upon a par with those which are private property; as the owners of the latter look for nothing further than the amount of the produce, and the earliest enjoyment: But your Majesty should consider your own

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as the very prop of your navy, and the greatest attention should be paid to the preservation of the woods which lie contiguous to the canals and navigable rivers: yet this principal and provident care should not extend so far as to keep up trees beyond the time that they can be preserved in their full vigour. This has been the case in several districts: I have already proposed to your Majesty some regulations respecting them, and a gradual inspection will be made of all those that are most susceptible of further improvement.

Some of your Majesty's forests were entirely given up, whilst others could not be repaired for want of open roads. Notwithstanding the exigencies of the present war, a sum of money has been appropriated to forward that improvement: during the course of the present year, the forest of Françay, among the rest, where no wood had been cut since the year 1737, has yielded timber to the amount of 70,000 livres, and the next sale will in all probability prove more considerable.

The same care will be taken till the return of peace affords some more extensive means: but there is a plan of real importance which may answer at all times.

I have observed, that your Majesty is possessed of one million arpents \* of forest-land, exclusive of the woods situate in the appennages, and those which are appropriated to the salt-pits and other uses. It has also occurred to me, that, out of those arpents, above one fourth is portioned out into very small parcels; the produce of which, deducting the expences, is so very trifling, that

\* An arpent contains 100 perches square, 18 feet to the perch.

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it would, perhaps, be very advantageous for your Majesty to yield them up; which might be effected by granting leases, subject to a rent charge, to be paid in grain, requiring, withal, a moderate good-will by way of security, so as to conciliate the rights of demesne with the safety of the lease, the interest of your Majesty, and the increase of national productions.

The choice of ways and means, and the investigation of the necessary precautions, are inseparable from the very essence of this plan; so that my thoughts on this matter cannot be fixed till it has been laid before people well versed in these matters. The grand objects of administration are made up of so many considerations, that partiality to any one particular plan, before its merit has been sufficiently canvassed, is the surest way to be misled; whereas nothing is foreign to a man who can but give a scope to other people's ideas, and rise superior to them by a just comparison, which is the true source of knowledge for a man of discernment.

### *The Mint.*

A custom, very prejudicial to the interest of the Sovereign, has prevailed for a long series of years, namely, that of giving up, to private persons, the emoluments arising to the King, in France, from the coinage of money. The benefit is indeed moderate;  
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but it rises, considerably, when applied to a sum total; as the coinage, in time of peace, amounts to 40 or 50 millions per annum. I know not by what art, several persons, at different times, had found means to persuade administration that, by their being granted the favour they solicited, they would import great quantities of gold and silver; and the Minister of the Finances who, with great reason, highly valued the multiplying of the specie, thought something might be sacrificed to so important an object. This proceeded only from a gross ignorance; but, as it is connected with a train of confused ideas, I think it important to clear it up, that ministers may not fall again into an error so very prejudicial to the interest of your Majesty.

If there be some favourite subjects who, upon the metals they bring to the mint, are allowed one or two per Cent. above the price settled for the public; they may, by giving up one half per Cent. of their profit, become agents or brokers; through whose hands will pass, of course, all the gold and silver which, without their interference, would have been carried to the Mint. But, because there exists such an intermediate agency, equally useless and expensive, that stands between the Merchants and the Sovereign, it should not be inferred, that it is, in the least, instrumental in importing those metals into the kingdom; these are procured by the powerful means of foreign trade, and an exchange of commodities; when the subjects of France have sold, to other nations, more goods than the former have occasion to purchase, the balance in their favour must be paid

paid in money: therefore the wealthiest financier, and most expert bankers, or any other intermediate agents, can no more increase the importation of gold and silver into this kingdom, than it is in their power to diminish it: Nay, their influence in this matter, is less than that of the meanest manufacturer of *Lodeve*, or *Louviers*\*, who by his industry adds one single bale of cloth to the foreign trade of this country.

In consequence of this obvious remark, I have admitted no one to a share of the profits accruing to your Majesty from the coinage of money: and this principle cannot be too strongly enforced; that the revival of former measures would prove a useless burthen to the Exchequer.

I advised your Majesty to enact a law to bring the Directors of the Mint to account. This step was very necessary, as it had not been looked into since the year 1759, owing to a question which had been debated upon, concerning the manner in which they were to state the accounts of their operations. These are indeed subject to various difficulties, and easily perplexed; however, the utmost order seems now to prevail in this department.

There was another grievance generally complained of; I mean the prevailing custom of giving in payment *sols* tied up in bags, by which means a good deal of base money was easily put off; and this abuse, carried to its height, required a speedy remedy. Your Majesty has

\* These are two towns in France; the former, noted for its woollen-cloth, and hat manufactory, is situated in the province of Languedoc, 444 miles S. W. from Paris. Louviers is a small town situate in Normandy, 66 miles N. W. from the capital, and famous for a very considerable manufactory of woollen-cloth.

put a stop to it by your late ordinance, and this coin will now be put to its proper use.

Your Majesty promised at the same time, to fix the rate at which that bullion (which is a mixture of silver and copper should be taken at the mint; in order to ease those of your subjects who have too much of it. But as the whole amount of that small coin throughout the kingdom, is valued at no more than ten or twelve millions of livres, and that what remains of it in your Majesty's Exchequer is to be suppressed, the overplus will in all probability continue in circulation amongst retailers, till your Majesty thinks proper to order the whole to be melted down for a new coinage.

I must observe on this occasion, that the putting off too long the renewal of the current coin, teems with many inconveniencies; because their weight decreasing gradually, by constant use, and by the length of time, a considerable loss must ensue, either to the Prince, or his subjects, when, the impression being totally effaced, such a measure becomes unavoidable.

P A R T III.

I now proceed to expose the principal regulations of administration, laid by me before your Majesty, and which, having no immediate relation to the increasing of the royal revenues, concern the happiness of your subjects alone.

In the first place, I might observe, that the introducing of reformatiions, and the propagating of œconomy, by establishing good order, and redressing grievances,

concur in a very sensible, though indirect manner, to promote that happiness. Your people must have felt very forcibly, the truth of this remark, had the continuation of the peace enabled your Majesty to enjoy the fruits of so much care, by lightening the burthen of their taxes, moderating those which are indispensable, lessening the national debt, by reimbursing the loans, opening canals, encouraging trade, and, in fine, multiplying those blessings of various kinds, which daily occur to the Minister when it is in his power to make trifling sacrifices, or deal encouragement around: and if I may be permitted to mix a private sentiment to those great and important objects, it would have been to me a heartfelt happiness. After so many toils, could I have but enjoyed that pleasing satisfaction, I should have thought myself rewarded to the full extent of my wishes. But Providence ordered it otherwise. In the eyes of a judicious man, no doubt, a minister will appear—perhaps equally deserving to have preserved the state during the war from a new permanent taxation, or to have eased the people in time of peace from their burthens. But how differently this matter is viewed by the multitude! the being merely preserved from evil, is but a transitory impression, which is soon effaced: they are moved by nothing short of a total change in their situation.

How great also the difference for the minister! for who would have blamed the rigour of his proceedings, or dared to murmur at so many reformatiions, if at each innovation, your Majesty had suppressed an impost, remitted it in part, or founded some new and useful establishments in your kingdom? But I turn from a picture which will long be painful to my remembrance; nor will I

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aggrieve the noble and feeling heart of your Majesty, by recounting all the blessings you have lost. Let me rather call your attention to the good you have endeavoured to do, and to the vast and hopeful field that still is opened to your Majesty.

*Comité Contentieux †.*

One of the first regulations which I proposed to your Majesty, proves a favour conferred on your subjects; I mean the committee of magistrates appointed to examine that multitude of contentious causes, which were heretofore submitted to the sole arbitration of the Comptroller General. Whoever is well informed of the vast train of occupations that fill up every moment of a comptroller's time, must readily acknowledge that his whole life can hardly suffice to the inspection, which the affairs alone of his administration require. This department is now infinitely more extensive than it used to be; because the taxes have increased immensely, and are fixed on so many different objects. Your subjects at this day pay nearly 500,000,000 to the profit of your Majesty, that of cities, hospitals, and corporations; and every method has been tried to lessen the burthen. How can one man be equal to such a task? How can he, moreover, give his attention to other objects, such as sustenance, highways, trade and manufactures? How shall he keep a watchful eye over all the proceedings of the Exchequer? The simple moving of so complicated a

† Contentious; or rather law-committees.

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machine, is not proportioned to his strength. But when the circumstances, and the love of duty, oblige him to single out, and redress grievances, at the end of a toilsome day he experiences nothing but a painful sensation of having left many things undone, and only bestowed on the objects of his most sanguine pursuit, an imperfect degree of attention.

What was it then, when to this tide of affairs were added, the decision of all litigious matters, which although supposed to be determined by the Royal Council of Finances, are in reality settled by the single award of the Comptroller General? Was it morally possible for him to pay the necessary attention, without losing sight, intirely, of the immediate objects of administration? But the love of authority, the fear of dividing it, and often inconveniences arising from such a division, had no doubt prevented former financiers from seeking out an effectual remedy to this evil: hence, how frequent the complaints against the supposed determination of the Council, given by the Minister of the Finances. Such decrees fell into discredit with the other courts of law, and was the source of endless difficulties. At present, three Counsellors of State, equally distinguished for their knowledge and character, compose a committee, and before them the Masters of the Requests are to lay contentious matters respecting the finances. They are determined by stated rules, and as most of those litigations are connected with the rights of the crown, and with administration in general, the young magistrates, whose business it is to report such causes, are thus early instructed in a business which will one day engross



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engross their attention when they act as Provincial Intendants.

These committees sit continually, and are seldom or never adjourned. The Chairman is *Monf. De Beaumont* †, one of the best ornaments of your council, strictly attached to his duties, and worthy on this account, of a particular distinction from your Majesty. Not a cause comes before the Committee, but what is inquired into with the greatest care, and with an impartiality and justice which are revered by every rank of people. Meanwhile, the greatest dispatch is used in these affairs. This could not be the case, when the whole matter was left to the decision of one minister, whose attention was divided by so many other objects.

Since the establishing of the Committee, above 2,000 sentences have been awarded; besides a great many difficulties of a private nature, which the Commissioners have willingly compromised, or on which they have favoured me with their advice. Thus, attention, speed, and safety, have been the result of this institution, which may be ranked among those few, whose usefulness is clear and uncontradicted.

† This is the glorious assessor of the insulted rights of humanity. To sum up all his praises in a few words--the noble, humane, and disinterested advocate of the unfortunate family of *Calas*.

*Intendants*

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### *Intendants of the Finances.*

My intention is not to claim any merit from the suppression of those Intendants, as this matter may be viewed in different lights; but, from my experience, and the reflections it has suggested, I argue in the following manner.

According to my notions, great statesmen are so scarce, so much indeed, that it is throwing great obstacles in the way of a minister of the finances; to limit him in the choice of those whom he intends to employ under him. Indeed, after the nicest search, after looking every where, it may be accounted fortunate enough to meet with, and make sure of a man, who to a great love for business, join acuteness, judgment, activity, and prudence. How then can one flatter himself, that four persons, (the number of Intendants,) who acquired their employment by mere dint of favour, or hold it by right of inheritance, shall unite all the above qualities?

Such are, I think, the reflections which may be made by a Minister of the Finances who knows the extent of his administration, and wishes to see every thing himself.

But a Comptroller-General, perfectly free from that solicitude, who holds his place as a sinecure, and with an intent rather to enjoy it long and quietly, than to distinguish himself, will certainly prefer to be fenced round by his intendants who, by their rank and outward appearance in the world, are sufficient vouchers to an administration which he leaves to their management.

*Vingtiemes*

*Vingtiemes.* †

This tax was the first object which I was compelled to look into; because your courts of justice challenged the estimates taken in the different parishes, and insisted, that the quota of the contributaries should never undergo any alterations. There had already been inhibiting sentences awarded, and other steps taken which had deserved to be reprobated by your Majesty. In short, this question, an object of great perplexity, had been carried and opposed by turns.

Indeed, this affair offered very just ground of discussion. It was painful to see that essential department divided into so many hands; and, from the insignificant salaries annexed to the offices, given up to men who could be chosen only from the common rank of society; and, therefore, no ways inaccessible to those passions which militate against the spirit of impartiality. But, in order to remove the nuisance, to fix invariably the quota of each contributory, and make it a standing rule, that no augmentation whatever should take place, whilst successive events, of various natures, occasion a partial diminution in the produce of the above tax, would have, of course, exposed your Majesty's revenues to an incessant fluctuation. Moreover, in the midst of estimates and surveys, taken many years ago, to enact, at once, that all the quotas should continue in *statu quo*, would have been acting inconsistently, and

† *Twentieth*, a tax so called, as being the *Sol* in the Livre, or Shilling in the pound.

encouraging

encouraging the most palpable injustice. Then the inhabitants of the surveyed parishes would have had a right to exclaim, on the levying of any new taxes, "these new burthens, of which we are to bear our share, might have been spared, or diminished; if the *Vingtieme*, paid by our neighbours, had been regulated like our own. The time is then come when we must smart for the partial lenity which was shewn to them, and refused to us."

Thus it ever happens, that every exception and favour proves, at one time, an injustice done to society at large.

In order, therefore, to find a proper medium between those numerous inconveniences, your Majesty was advised to order the estimates to be continued; but you were, at the same time, solicited to determine, by a positive law, that all the register-books of the *Vingtieme*, which had been ballanced in any one of the parishes, from a given time, should remain in the same state, for twenty years to come, without any variation.

That perfect tranquillity, secured for so long a time, cannot but prove satisfactory to every sensible man of property. And yet, this regulation does not, in the least, affect the finances of your Majesty, not only, because the value of landed estate cannot vary, so as to become an object, in a shorter interval than that prescribed; but also, because the survey of a province requires almost that number of years; especially when such operations are attended to with that nicety and prudence which your Majesty does insist upon.

Besides, your Majesty has given a fresh pledge of your royal protection to those of the contributaries who are

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less able to defend their own rights, by forbidding of the quota of any owner, in particular, being raised; and referring the inspection of that matter, to the time fixed for the survey of each parish. The uniformity of proceedings, which must then by force be adopted, and of which, each contributory may be a witness, will serve to protect the people against all manner of oppression; and to quash all the unjust pretensions of wealthy and powerful opponents.

I make no doubt, therefore, that, by adhering strictly to that wise regulation, and taking the surveys only once in the course of full twenty years, this important matter will never be again a subject of contention and discord.

It was upon my intimation also, that your Majesty remitted that part of the *Vingtieme* called, of Industry, to the inhabitants of country-towns and villages, throughout your dominions. Your revenues have suffered but a very trifling loss; and yet your Majesty's provinces have felt sensibly, and experienced the value of your royal beneficence; for a tax does not always appear grievous or alarming, merely on account of its extent, but, sometimes, from the difficulty of making a proper assessment, or by the arbitrary mode of enforcing it. This was the very inconvenience attending the *Vingtiemes* of Industry, which your Majesty has abolished. And, indeed, in most cities, the companies of tradesmen and artificers have the power of assessing that tax; or, at least, the repartition is made on their report; but country-towns and villages are deprived of these benefits, and growing industry, which it is so important to promote in the country, has often been discouraged by the undiscerning authority of an ignorant assessor.

*Land*

*Land-Tax, and the Capitation (Poll-Tax)  
liable to the former.*

The proposal made to your Majesty, that you would be pleased to fix by law, the Land and Poll-tax, and every other impost that relates to the latter, is, it is presumed, a measure of the highest importance to the welfare of your people. I could perceive that this tax, the most grievous to the inhabitants of the country, had rose in a greater proportion than all other imposts, and that it increased every year. The reason I easily found out, by observing, that it was the only tax that could be raised in a clandestine manner, or at least without going through any troublesome formality, and by means only of a decree from the Council, often published without the knowledge of the Sovereign. It is then easily imagined, how, upon any scarcity of money, and this has been constantly the case in France for many years past, the above resource was employed as most convenient; whilst, had the forms been the same for every tax, other means might have been preferred.

I look upon this new law, therefore, as a bulwark raised for the protection of the husbandmen, and your Majesty has conferred a very high favour, by enacting, that the increasing of the above taxes should be subject to the formalities practised in regard to the other imposts. Your Majesty was not startled by the consideration of subjecting what used formerly to be ordered by a simple decree of your Council to be enregistered, like all other laws, in your courts of justice. And, in this act of true

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magnanimity, your subjects have equally admired your justice and your power.

Meanwhile, owing to this humane regulation, a minister of the finances, who may find himself obliged to increase the revenues of your Majesty, shall not be determined in the choice of means, by any consideration foreign to the good of your people. Besides, the encrease of the Land-tax, however considerable it may have been in process of time, is only a momentary and inadequate resource; and no great value can be set upon it, but by a minister of the finances, who, having no forecast, leaves the Exchequer, in time of peace, in the greatest confusion.

After having effected the above alteration in the respective *generalities*, there will remain a further and very great improvement to accomplish, and which must also be the work of power and justice; namely, to endeavour to establish a more equal proportion between the provinces: And it is already obvious, how far the regulations concerning the Poll and Land-tax will facilitate this enterprise, as it will be carried on with that confidence which is so necessary to insure success. In fact, how is it possible to evince the justice of an assessment, whilst the amount of the tax is either arbitrary, or subject to alterations? There would be no means left, by which the public might be convinced that the increase laid on one particular province, should be ballanced by an equivalent diminution in favour of another; and thus the King's intentions could not be clearly understood, and might become an object of censure. I think it cannot be too often repeated,---one must either give up great things, or bring them about by fair and open means.

Men,

Men, especially the contributaries, have been so often deceived, that nothing but a long and well supported openness and sincerity, can overcome their suspicions and mistrust.

Another object that much concerns your Majesty, and deserves the attention of your Ministers, is the individual repartition of the land-tax; an attempt of that kind has been made within the *generality* of Paris, and may be susceptible of improvement, as it seems founded on rational principles. This new method chiefly consists in taking, first, an information and survey of all lands that are cultivated in one parish; they are next divided into classes, and the proportionable quotas assessed by the contributaries themselves: Then every one gives in a declaration of the numbers of acres in his possession, or by him cultivated; and, as any false return is an injury done to the whole, every one in that case rises against the delinquent, and the truth is ascertained by the most simple and powerful motive---that of personal interest. Finally, when any dispute arises between the company, and one of its members, a survey is ordered, and the expences paid by the party or parties whose pretensions were ill-founded: that is to say, by the contributory, if he has concealed his real number of acres, or by the parish, if they have been wrong in challenging the truth of the former's declaration; thus a trial is made, without any constraint, or heavy charge, by the mere effect of a wish for equality.

The repartition being once fixed, the proportions between parishes would soon be regulated; since new knowledge would be acquired in these matters, by comparing

paring the sum paid in different places, for an acre of a similar produce.

Exclusive of the tax called *real*, and the tax upon cultivated lands, which may also be assessed upon a sure principle, there is another, termed *personal*, and which depends not upon landed, but upon other property belonging to the subject. This indeed cannot be so easily regulated, whatever care may be taken, whatever be the modification one may have recourse to. The repartition of this tax, can be determined only by the opinion of a man more or less judicious. It were to be wished, that such a tax could be laid aside intirely, or another devised in its stead: for we must consider, as inimical to good order, and to the public welfare, such taxes as are arbitrary in their extent or proportion. But when taxes are numerous to an excess, when caution is required in every department,---one must wait for a time of quietness and ease to undertake great alterations, however pressing they may appear to the discerning eye of reason. It might be further added, that whenever the state is known to be in some extraordinary want, every operation set on foot by government, is readily ascribed to the situation of affairs: So that, in such circumstances, the modification of the taxes, however unconnected it may be, with pecuniary views, would in general be misrepresented; suspicion, and mistrust, would be the consequence. All those well-concerted plans would have been easily carried into execution, had not so many savings and improvements been wasted by the inevitable expences of the war: This is always, and at every instant, the painful reflection I am forced to make.

Neither

Neither conquest or alliances can prove so valuable to your Majesty, as what you may derive one day from your own power. The improvements in husbandry, and in the national credit, by a prudent administration, and the encouragement of industry, are the only things wanted to strengthen a kingdom, where there are 24 millions of inhabitants, and two thousand millions in specie.

#### *Capitation, (Poll-Tax.)*

The capitation liable to a land-tax, which contain three-fourths of what is termed Capitation, is assessed according to the rate of land-tax, and is but one and the same thing with the latter: So that the same observations are applicable to both. But in the provinces where there is a *real* land-tax, the capitation is in proportion to the faculties of the inhabitants. There exists, besides this, another capitation, which is paid even by persons privileged; I mean those who are free from the Land-tax either by their birth, or on account of the prerogatives of their office, or by their dwelling in free cities: this kind of capitation, is also subject to an arbitrary assessment; for it cannot be settled otherwise, than by what comes to our knowledge, or by the opinions we may frame of private fortunes. Yet, means have been tried, especially in Paris, to settle this matter, by ascertaining the number of servants, equipages, the price given for houses, &c. Endeavours have also been used, to reduce to some certain rules, the assessments laid upon corporations: yet there still remains a numerous class of subjects, whose capitation not being founded

founded on a fixed principle, occasions often great difficulties, and grievous complaints. My opinion is, that with a very trifling loss to the Exchequer, the Capitation in Paris, might be altered to some other tax, subject to no arbitrary interpretation; such, for instance, as a moderate addition to the House-tax, or an impost laid on some objects of luxury: but it is necessary to wait for a better opportunity; because, as long as the war continues, one can never be certain that the new duties, calculated to be substituted to the present ones, will not be wanted to answer the future exigencies of the state.

*Corvées, Average, or mending the Roads.*

This matter has so often been discussed before your Majesty, that I need not enter into particulars; I shall only say, that the more I have looked into it, the more I am convinced that the means of suppressing it should be encouraged. The question in itself, is a debate between the poor and the rich; for it is easily seen, that the suppression of averages, would turn entirely to the advantage of the former. A pauper, or journeyman, who is compelled to give up seven or eight days yearly, for this purpose, would not have above 12 or 15 *sols* to pay for his quota of a tax on the roads, if the same was assessed according to the rate of land-tax; and this trifling sum would be amply made up to him, by new improvements, in which he might be employed and paid for. No one, therefore, can doubt of the averages being evidently opposite to the interest of that  
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part of your subjects, towards whom the benevolent hand of your Majesty ought ever to be stretched, in order to temper as much as possible the overbearing sway of the rich and powerful. Besides, the repartition of a money-tax is subjected to certain rules; whereas, the dividing the averages, and the necessity of having overseers, can serve only to encrease arbitrary decisions and punishments, and put a considerable power into the hands of subalterns. Nevertheless, for every object of administration should be considered in all its extent, as the diversity of duties and taxes facilitate their increase, an impost upon handy-craft, under the name of *Corvée*, is, perhaps, a good pecuniary devise, or, in other words, is a new way of multiplying in the hands of the Sovereign, the efforts and sacrifices of his people: but as such consideration cannot be agreeable to your Majesty, your first wish, being to make use of your authority to forward the happiness of your subjects, I thought, that by suppressing in part the *Corvées*, I should act in conformity to your intentions. Wherever they are practised, I have exhorted the intendants to watch carefully, that they be impartially divided, and to spare no pains, in order to bring this matter under some fixed and settled rule. In fine, in several of the generalities, the inhabitants are permitted to chuse the manner of repairing the highways, either by paying, or working: but this option, which appears so equitable at first sight, is not free from inconveniences, as those who are supposed to make it are so much divided in interest. But as general laws on this subject have so often met with insuperable obstacles, slow, but healing measures, are preferable, however imperfect they may appear.

In order to attain those objects, which require a general consent, and abound with difficulties, I thought

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it was expedient to establish a board of administration, able to assist, and bring to perfection, the benevolent intentions of your Majesty, and this reflection leads me to expose the motives that made me propose to your Majesty to institute provincial administrations.

*Provincial Administrations.*

I could not fix my attention on the imperfect state of the taxes, laid upon your provinces, and on the great improvements that may be effected, without wondering at the little progress made in this matter. I observed, that in each province, one man alone, sometimes absent, sometimes on the spot, was appointed to settle the most weighty concerns of the state; that he must needs be well versed in these matters, when his life had been employed in acquiring a knowledge foreign to his department; that, by being often removed from one generality to another, the local knowledge he had acquired became useless to him; and that, in fine, a seat at the Council Board, which he looked for as a recompence, induced him to quit the field of administration at the very time when his notions of the matter, strengthened by experience, enabled him to be more useful.

The multiplicity of affairs, which divide the attention of a minister of the finances, being next the object of my contemplation, I could not compare the extent of his duty with the measure of his strength, without feeling sensibly, that there exists a real disproportion, between the functions of administration, and the ability of the Minister; and I even question much, whether a weak man, pronouncing from his closet upon a rapid survey on so many interesting matters, can appear blameless in

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his own eyes: he cannot, at least, be without some uneasiness, which must greatly affect his peace of mind. The Intendant, no doubt, is the first to be consulted; granted. But if the complaints fall on his administration, if the conduct of his deputies is arraigned; if those very plans are proposed which he had rejected, and yet, if all the accounts which may throw a sufficient light over these matters, can be asked of him only, does it not argue clearly, that this constitution has some defect, which all the attention of a Minister of the Finances cannot make up? Shall, therefore, the latter, on such conditions, think himself perfectly equal to the management of the divers concerns entrusted to him? By no means; and the most important service he can do, the first duty he has to fulfil, is to shew how unequal the faculties of one man are to such task; and pour, as it were, the secret into the ear of his master.

This sad prospect must, no doubt, have affected me, had I not observed, at the same time, that things might be so ordered as to prevent those intricacies, and make the happiness and prosperity of your provinces much less dependant on the strength and abilities of a Minister of the Finances.

It was from this consideration that I proposed to your Majesty, to try what could be effected by means of provincial administrations, composed of men of property of various conditions, who should meet every two years; and, during the recess, be represented by deputies of their own choosing. The business of those administrations is limited to the assessing the taxes, making, to your Majesty, proposals the most consonant to your equity, hearing the grievances of the contributaries, directing the repairing of the roads in the easiest manner

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for the people, and, finally, seeking out every new method of forwarding the property of a province, and laying the whole before your Majesty.

All the above functions are now entrusted individually to a commissioner. One man, if endowed with proper qualities, may, after a long experience, be preferable to a collective administration; as the choice of deliberation, or the contrast of opinions, does not retard his march, the unity of thought and execution, procure a more rapid success: but at the same time that I believe as much as any one in the acting powers of a man who is intelligent, steady, prudent, and virtuous, I know also, that such men are scattered about the world, and that we cannot flatter ourselves to find them in sufficient numbers among that class of inhabitants who are marked out by custom for such employments. It is not, therefore, with men of superior genius, but with the greatest number of those whom we know or have known, that it is fit to compare a provincial administration; and in this case, the latter will certainly deserve the preference. As it is established in a permanent manner, its members have time to see, investigate, try and pursue; united knowledge, and a succession of ideas, give a consistency to mediocrity itself; the concurrence of mutual interest quickens the understanding, the publicity of such deliberations compels to be honest, and if the good effects advance slowly, they do advance at least, and once obtained, they remain secure from caprice and vicissitudes. The Intendant, consulted on the plans proposed by that administration, or on the complaints against its proceedings, enables government to judge with solidity, and a useful contradiction prevails, which does not exist in the present establishment.

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In a kingdom like this, composed of 24 millions of subjects, inhabiting different soils, and ruled by various customs, it is next to an impossibility to establish the same regulations in regard to the taxes, and fix them by a simple and general law: and where there must for ever be exceptions and modifications, how is it possible to govern, direct, and prescribe, in so many cases, and that by the authority of one man, and from a place where information can be got only by distant reports, where one man's word is taken on all subjects, and where there is no time to examine the affairs with a proper degree of attention? How wide the difference between the important toils of such an administration, and the tranquillity and confidence resulting from a provincial one! Besides, if the best constitution cannot guard against all encroachments from men in power, and if it be in our nature to look upon a severe execution of the ordinal law, as an injustice, is it not fortunate that such murmurs and complaints should be directed to the representatives of the province, and that the name of your Majesty, ever beloved, be pronounced only as an expression of comfort and of hope?

Finally, and this is a weighty observation, it must be confessed; that improvements have often been delayed, through the timidity and diffidence of the ministers who planned them. In the best institutions of administration, we often see nothing but obstacles in the beginning, and the advantages which they are intended to produce, appear at a distance, but darkened by the censure and passions of some men. It is therefore of the first importance, that all useful alterations be countenanced by the public's opinion, and this is the very consequence attending the deliberations of a provincial assembly.

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The minister receives their proposals, already strengthened by a sanction which insures success, and he has hardly any thing more to do, than to run them over in a cursory manner. The fear of encountering obstacles and oppositions, can no longer influence his determination, and he readily adopts, what he would not have dared to propose. There have been, no doubt, changes effected in France, by some ministers, but, upon the whole, these alterations, as often as they clashed with private interest, were the effect of a simple cause; such as authority, religion, the ruinous state of the finances; and this simple cause, having once received the Royal approbation, the Sovereign could not refuse his assistance to remove all obstacles. But the modification, or assessment of taxes, and all the good done by administration, however important it may be, seldom proceeds from a simple cause: it is on the contrary, for the most part, the result of a great number of controverted points; and it is nearly impossible for a minister of the finances to be so secure of his master's implicit confidence, as to hope that his arguments will for ever poise the effects of complaints, and murmurs which are set up on the first innovation, introduced by administration: and it is a very difficult task to support for any length of time, any private idea against incessant clamours, or to persist, obstinately, in being backed by the supreme power.

I only give here, an abstract of the motives that have induced me to propose to your Majesty the establishment of provincial administration. They have been explained more at large, in a memorial presented by me to your Majesty. I thought it became your royal wisdom, so proceed slowly in those affairs, that experience might strengthen reasoning.

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There is, it is true, no human institution intirely free from inconveniences. Men, assembled for public affairs, and under the very eye of their fellow citizens, are not always influenced by the love of order, and general good. Private interest, and partiality, stand in their way. But is not a single man equally swayed by his own passions? Are the intendants deputies free from them? And have not the great and powerful, a degree of influence over the former? And in the career of his ambition for preferment, has he no reason to indulge them? In all cases, interest or vanity often alter that impartiality so necessary in a public man: but, if the administration is in the hands of a collective body, private views have too many obstacles to encounter; one cannot avoid being seen, neither can reproaches be slighted, or silenced by authority.

Some objections have been started against the admission of the clergy into those assemblies, under pretence, that being free from *vingtiemes*, and from the capitation of privileged persons, they could have but little concern in the manner of assessing the people. But, since they contribute to the Poll and Land-tax, by means of their tenants, the clergy bear their share of those taxes, which are to be rated by the provincial clergy. Besides, it should be observed, that in an assembly which is not to debate on the taxes, but to make of them an impartial repartition, it is not the amount of property, but rather the love of order and justice, impartiality and knowledge, that should be considered as the chief qualifications. If so, can we refuse to the clergy in general that confidence they merit? Have not those of that body, who preside in the assemblies of the states, (in those provinces where they are established by law,) convinced the world by their conduct, that there are few men more strenuous to support,

support, or solicitous to promote the welfare and redress of the provinces? Your Majesty, however, has reduced to one fifth, their number in the provincial assemblies; whilst, in all the *Pays d'Etat* §, they constitute 1-4th, and in some, 1-3d of the members.

I do not mean to enter here into a discussion of other objections which might be urged against the manner of regulating those assemblies; because, as they immediately depend on your Majesty, you may at pleasure remove all such nuisances as experience may point out hereafter.

All necessary precaution have been carefully taken, that those administrations should always be sensible how much it concerns them to deserve your Majesty's confidence, from which alone they derive their consequence; they cannot meet without leave, nor can they nominate the members of the committees to sit during the recess, or the *Attorney-syndic*, without your Majesty's express approbation: they cannot dispute the amount of the taxes, as regulated by law; finally, by the same commission that empowers them to assess the taxes yearly, they are superseded in case of any demure, by the commissioner appointed. These are not, therefore new *state-provinces*, pleading antient privileges, but only a number of administrators, whom your Majesty is pleased to honour with your confidence.

They must be strictly kept within these bounds; since this is all that is required for the happiness of your people. Why then should it inspire the supreme power with

§ Provinces governed by the assembly of their states, such is Bretagne, Artois, and others.

with any mistrust or jealousy? The authority alluded to, does not shew itself in all and every particular: it equally exists; nay, it shines more conspicuous when, by a prudent arrangement, and by receiving the first impulse, whose effects it enforces, it is not compelled to continue for ever in action. It is the power of laying taxes that constitute the essence of supreme authority: their repartition, and other executive parts, are so many streams that flow, as it were, from the confidence of the Sovereign: no matter on whom it is bestowed; and those of his own subjects, who are best qualified to discharge such a trust, recal more forcibly to the people's mind the wakefulness of a good Prince.

But there is another consideration which I think I shall be able to lay before your Majesty—Honour undoubtedly is sufficient to animate the French nation to actions of danger and glory; it is a precious resource, which merits the most delicate and special care: however there is still another incentive, which, though it acts imperceptibly, is unceasing in its operation; it equally influences all classes of the people, and on great occasions excites men to the most enthusiastic lengths.—The motive I allude to is Patriotism.—What is more proper to give birth and nutriment to this spirit, than provincial administrations, in which every individual in his turn may hope to become conspicuous? Such administrations teach the love and knowledge of the public good, and attaches us by new ties to our country!

We have seen, in the proceedings of the assembly of Rouergue, how minutely they have already entered into

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various objects of public utility ; the assembly of Berri have collected above two hundred thousand livres, by voluntary contributions, for the establishment of different useful works ; and they have lately adopted a plan which tends to the suppression of the Corvées (vassalage) the assembly of Moulin have, from the beginning, prosecuted the same ideas and the same means, to prevent the arbitrary imposition of the Taille (a land, or poll tax) In general, difficulties attend all new institutions ; experience only in them can convey perfect knowledge ; and criticism delights in pointing out defects : but whatever may be the success of these regulations, your Majesty, by trying their effect, will have manifested to your people, the paternal care you have for their welfare ; you will have satisfied the wishes of the nation, without having departed from the rules of wisdom ; and if, contrary to my endeavours, these new establishments do not answer the hopes of the public, even though the contriving of them was an error, it would certainly be, in the eyes of the world, one of those which do honour to the reign, and will eternize the glory of a beneficent Monarch.

*Stamp*

*Stamp Duties.*

The necessities of the State have suggested a tax on several sorts of deeds and agreements between individuals, and the exigence of the Exchequer requiring the resources to be multiplied, the plan of diversifying them was not ill conceived ; marriages, wills, civil contracts, the acquisition of real estate, and many other similar transactions being dispersed through life, and almost continually accompanying rare and interesting events, render the tax that attends them less grievous. . . . But to make this duty productive, it was necessary to proportion it, not only to the nature of the acts, but also to the contents of those acts, and to the rank of the contracting parties ; thence arose the various catalogues of rates, explanations, distinctions, and exceptions ; and as the objects of those taxes did not fail to exert all their ingenuity to avoid these regulations, explanations again became necessary, by which means the code of the stamp duties, and of the registering of the acts, is grown to such an enormous bulk, that the tax payers often are perplexed to know what they ought to pay, nor do the Collectors well know what to charge.

I have therefore thought it very essential to devise some new rates, by which a more just proportion might be established between those acts which concern the rich, and those which interest the poor, and by which, above all, every distinction between the different classes of society, and between the nature of the different acts, might be rendered more simple and more clear, so that each contributor might the easier know the amount of his tax ; in consequence, I have encouraged an experienced

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man, in the continuation of a work which he has laboured at for many years : I informed him that this performance to please your Majesty, should not breathe an Exchequer spirit, and that your Majesty would be thoroughly satisfied, if a project should be formed, which would preserve nearly the same revenues, would establish a more gentle and equitable receipt of the duties, and obviate the difficulties I have pointed out. This very tedious and difficult undertaking is at length performed, I have laid it before your Council to examine, and if their approbation encourages me, I shall request permission from your Majesty to communicate it to some enlightened members of your parliament; I shall afterwards collect the different observations made upon these regulations, and if they favor the project, or tend to qualify the scheme, I shall submit the result of this important investigation to your Majesty, and await your orders.

*Gabelles—The Excise upon Salt.*

It was impossible for me to employ myself in an attempt to assist your Majesty's views for the happiness of your subjects, without fixing my attention on the excise upon salt. A universal cry has been raised against this tax, which is one of the most considerable revenues of your kingdom; I have wished to give the most mature consideration to this matter, and to study the plan before the time of its execution, I have endeavoured that the happy days of peace might not be employed, as they have been heretofore in vain speculations, and that not one moment should be lost to realize the salutary intentions of your Majesty.

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It is sufficient to cast an eye on the chart of this tax, (which is subjoined to the book) to conceive rapidly, why this impost in its present state occasions such inconvenience, and why in some parts of the kingdom it should be held in such detestation. Independent of the grand divisions of the realm, which are known by the name of—Country of the great Salt Tax—Country of the little Salt Tax—Saline Countries—Free Countries—and Countries exempts—there are in the centre of each of those districts, distinctions of prices founded on usage, franchises and privileges—such a medley, the effect of time and circumstances, has necessarily pointed out to individuals a great gain, by carrying salt from a free, to a taxed place, and it became necessary to stop speculation so destructive of the public revenues, to establish officers, to arm troops, and to oppose severe penalties to the practice of this illicit commerce; by which means, a destructive intestine war has been raised in all parts of the kingdom.—Thousands of men attracted by the allurements of easy gain, constantly employ themselves in an illegal commerce—Agriculture is abandoned, to follow a course which promises greater and more prompt advantages; children are early educated under the eyes of their parents to forget their duties to the state; and the single operation of an Exchequer ordinance, creates a generation of depraved men; it is impossible to appreciate the evil which flows from this seminary of immorality: the people, that numerous class of your subjects, who, by the smallness of their fortunes, are deprived of the assistance of education, are only restrained to their duty by the simple ties which are connected with religion, from the moment that those are broke, it is impossible to say to what lengths interest and opportunity may conduct them.

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At the same time, (and this is doubtless a circumstance equally painful to your Majesty's feeling heart,) continual punishments are inflicted—I have done as much as lay in my power to soften the execution of those laws, still the law has rendered the penalties very severe, doubtless to serve as a counterpoise to the ease by which the law may be evaded—melancholy effects of a vicious constitution, which makes penalties, that sacred restraint deposited in the hands of the Sovereign, the continual employment of the Exchequer! Is not the necessity of punishment sufficiently frequent in the ordinary state of society, without forcing the Sovereign still further by the nature of taxes, and their disparity in the different Provinces?

But having thus rapidly represented to your Majesty a part of the inconveniencies occasioned by the salt tax, I must however allow, that in this object of administration, as in every other, the discovery of the evil is much easier than the application of a wise and practicable remedy; and when this evil has been of a long duration, the very antiquity which helps to make it thoroughly known, becomes an obstacle to its amendment; so great is the power of custom, and such are the difficulties to bring the interests of individuals to coincide with the public good; but this is the duty of a Sovereign, it is to his hands that this work is entrusted, and his authority is truly splendid and enviable, when employed in assisting the exercise and triumph of reason.

There are, SIR, but two means to remedy the inconveniencies that I have just represented to your Majesty—the total abolition of the Gabelles, and the replacing it by some other impost, or some salutary modification of the present tax.—The difficulty of substituting another tax

tax is obvious, when we consider that the Gabelles actually produces to your Majesty a nett revenue of fifty-four millions of livres—thus this single duty, at the rate of four sous a pound, is as productive to your Majesty as all the ground rents of the kingdom; represented by the two twentieths.

The amount of these customs, in the Provinces of the great Salt Tax, equal, or exceeds the produce of the Taille (the land or poll tax) and all its accessaries. Besides in some of the Provinces where the Great Gabelles and the Excise on Liquors, are established, the Gabelle produces double the amount of the Excise.

The duty on salt therefore cannot be converted into an augmentation of the Taille, or the twentieth penny, without many sensible inconveniencies. To collect all the duties from the produce of the land, is a chimerical project, in a country where the taxes are so immense as they are in France; and it is a play of abstract ideas, to lay the foundation of a system on the opinion, “that all riches spring from the earth;” they certainly do proceed from it, but they are not manufactured and converted into money but by degrees, and through different channels; and as the mass of the people every where have neither frugality nor foresight, perhaps Administration would only give rise to useless restraints and forfeitures, by suddenly exchanging the produce of the Gabelle for taxes on the produce of land.

It was to remedy the inconveniencies of heavy taxes on the produce, that duties became necessary on consumption;

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sumption; the latter would claim the preference in every respect, if it was not for the expence attending the collection of them, and the contraband to which they are liable; for duties on them are of such a nature that they are paid without murmuring, and people often pay them unknowingly, the tax is so blended with the price of the commodity.

Upon the whole, this division of the taxes between the produce and the consumption, was a good idea in an extensive state, to equalise the effects of the great disproportion in the produce of different harvests. When a plentiful year sensibly lowers the price of those commodities whose sale is restrained, the proprietors pay unwillingly, and the consumers then contribute chearfully; but on the contrary, when the commodities are dear, the benefits of the proprietors augment, and the consumers suffer; thus the distribution of taxes between these two classes of citizens renders their payments less burdensome, and the publick revenue more secure.

I therefore think that if we consider the actual extent of the taxes, and at the same time the extraordinary necessities to which a great power is subject, no one can be of opinion that it is expedient for your Majesty entirely to suppress the Gabelle, and add to the other duties the immense weight of fifty-four millions.

But in continuing the tax upon salt, it would be important to remedy the great attendant inconveniencies; and it may be done by rendering the price of this commodity equal through all the kingdom, for from that  
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instant all interior smuggling will expire for want of nourishment.

I have caused considerable works to be compiled on this subject, and I have learned by exact calculations, that by fixing the price of salt at between five and six sous the pound, or from twenty-five to thirty livres a minot (a measure containing three bushels) indiscriminately throughout the kingdom, your Majesty would receive nearly the same sum that the Gabelle now produces; notwithstanding which, the people would pay a great deal less, for one of the great indemnifications which would arise to your Majesty, would be from oeconomy in the collection, in almost the entire suppression of all contraband, and in the great consumption in the provinces where the price of salt would be diminished; besides my calculations urge me to propose to your Majesty to order, that in all the provinces now freed or privileged, either a gratuitous distribution of salt should be made, or a distribution at the price the article now bears, limited to the ordinary consumption, that is, to ten pounds a head. We may easily perceive how much such a concession would soften, even in the eyes of those very provinces, the effect of the general law; besides, this gratuitous distribution being exactly proportioned to the consumption of the province, the revenue would not suffer by any important retail of the gratuitous commodity, and the extent of the detriment would be easily computed.

Independent of this favourable distribution, there might be another recompence granted to these provinces, and it should be made to fall upon the taxes  
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which press them the most, such as the tonage (hearth money) in Brittany; the taille and the aides in the other districts; and these concessions would be balanced by supplies of some other nature, which might be exacted from those provinces where the price of salt would be greatly lessened; all these calculations are ready prepared.

By establishing a uniform price for salt, I do not think that it will be in any case necessary to take the distribution out of the hands of those officers who are already appointed overseers by your Majesty: those officers and clerks whose salaries are regulated, will be much less expensive to the people, than the emoluments which merchants would think themselves entitled to, if employed in the distribution; besides it is of consequence that the good quality of so necessary an article should be particularly attended to, and that no abuse should be suffered to insinuate itself; this commodity being a universal necessary, it would be imprudent to expose it to the danger of monopoly and forestalment, which would of consequence produce great variations in the price.

However reasonable a few regulations of the Gabelle may appear, especially in the eyes of a Sovereign, who is equally attentive to, and watches with the same care over the different interests of all parts of his dominions, we must expect that the provinces which are accustomed to have salt duty free, will be averse to any kind of charge: but if your Majesty is determined to go to the bottom of this business, I think that in so delicate a matter, where custom has so long ruled,  
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it would be wise not to adopt any decisive plan without first communicating it to your Parliaments, and to the Provincial States and Administrations; above all, the States of Brittany and Artois ought to be consulted, but in laying open to them with simplicity and candour the just and benevolent views of your Majesty, and by calling on them to assist by their zeal and abilities the welfare of the Kingdom, and the particular inclinations of your Majesty, I am persuaded that the difficulties would be smoothed: but if these laws should be sent into the world before the question was examined, and the minds of men prepared for them, your Majesty, perhaps, would be obliged to enforce your authority—a present evil for a future good—which a monarch's benignity would prevent: but this is a business which we cannot at present broach in the midst of war, a time when every minute is precious which tends to the attainment of confidence and tranquillity.

*Traites (Duties on Export) & Peages (Tolls.)*

As long as the Gabelle remains in its present state, that is to say, whilst we are forced to watch the smuggling of salt from Province to Province, and in a multitude of places of transport, we shall never be able perfectly to carry into execution what has been so often wished for; to place all our custom-houses on the Frontiers, thus the Gabelle is intimately connected with the duties of the Traites. Your Majesty has already manifested by your ordonnance, concerning the Peages (Tolls) the desire you have to facilitate internal commerce, in consequence of which we are about to collect the necessary documents for the purpose of fulfilling your Majesty's desires, as soon as the situation of the finances will admit it; and I foresee that no great sacrifice

sacrifice will be necessary to bring it about. There are a great number of tolls attended with expences almost equal to the revenues they produce, and either from this motive, or from love of the public good, several proprietors have offered to surrender their rights to your Majesty. But the entire suppression of all these would still be an imperfect advantage as long as the kingdom, independent of its divisions into different Gabelle countries, contains other districts absolutely distinct, and known by the names of the *Provinces des cinque, Grosses fermes, Provinces réputées étrangères, & Provinces étrangères.* (See the Map at the end.) Those divisions are naturally attended by revenue officers for the purpose of collecting the imposts laid on all sorts of merchandise, which are transported from any of these Provinces into another; it must be allowed that all this part of our constitution is barbarous, but it is the effect of the gradual formation of our kingdom, as well as of general projects undertaken, and remaining imperfect, either on account of difficulties superior to the abilities of the projectors, or of obstacles which they did not wish to encounter.

It would be a plan as simple as it is grand to render the interior circulation of commerce absolutely free; but as the duties that are paid from Province to Province, or any places of transport, ought to be considered as simple duties of consumption, great care should be taken in the suppression of them, that we might not endeavour to obtain an exact equivalent by the augmentation of the duties to be paid, either on the import or the export of the commodity to or from the kingdom; for this would endanger our commerce with foreigners essentially. Therefore, in attending to this important object, I thought proper to begin by examining

ing what would be the fittest Tarif (book of rates) on importation and exportation, connected with the ideas of policy, and the convenience of the Exchequer; if this Tarif, as we must expect; when brought to perfection, does not produce sufficient to balance the loss of internal duties, we must supply that defect by some other means.

I am preparing different calculations on this subject, that they may be perfect so soon as we shall have peace; but in the midst of a war, a time when the duties established on the frontiers produce infinitely less than in time of peace, it would be imprudent to attempt to carry such an operation into execution.

When the time of thinking seriously about this business shall arrive, perhaps we shall have the cries of several Provinces to encounter; but people becoming more enlightened, and their high confidence in the justice and wishes for the public good that animate your Majesty co-operating, will, no doubt, Sir, render it merely necessary for you to explain your motives of beneficence with perspicuity; and to conciliate by some recompence the convenience of each Province, with the general arrangements which your Majesty shall think proper to adopt. What a happiness, could we ever find it possible to destroy those hostile disparities which now disunite a kingdom, the most united in its attachment to its master!

#### *Aides (Excise on Liquors.)*

I have been equally attentive to the duties on Excise; I have examined different projects, but hitherto I have not seen any *one* that has perfectly satisfied me; however, I shall immediately propose to your Majesty some



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mitigations in favour of the people who pay the tax, and who have the greatest need of assistance; but as these arrangements will occasion a small sacrifice from the Royal Treasury, I candidly confess that I have deferred engaging your Majesty in them, until the situation of the finances shall be so sufficiently known, that people will not look on this trifling sacrifice as a work of ostentation, which ill agrees with the prudent spirit of your well-regulated administration.

From this time until we shall have peace, I shall arrange anew all the ideas relative to the nature of the tax of Aides in general, and as these duties are merely local, and as the modification of them does not depend, like the Gabelle, on a general law, we may make partial experiments, and the Provincial Administrations will be able in that case to assist the beneficent wishes of your Majesty. In general, the great difficulties arise in the *substitution of duties*, a new misfortune, by which however we ought not to be discouraged.

#### *Parties Casuelles (Escheats.)*

The proprietors of offices, who should die without having paid the hundredth penny at a certain period, or who should not survive the payment forty days, incurred the penalty of forfeiting the offices; and their heirs were bereft of them: this law inflicting so severe a penalty on a mere want of punctuality, has been often the ruin of families, and it was only mitigated by the particular indulgence of the minister of the finances; this introduced continual solicitations and exceptions, in which *favour* necessarily had a great influence, and as there is nothing more conformable to a wise administration than general regulations, where principles are  
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so just as to insure obedience to them, I have thought it advisable to propose to your Majesty a renunciation in future of this species of confiscation of offices to your emolument, and to change this penalty into a double duty, which will be sufficient to enforce punctuality, and which at all events will keep your Majesty's revenue entire, because the penalty inflicted not being too heavy, no person can expect to be exempted from it, by which means one branch of the administration, which is now continually subject to too great severity, or to *solicitations for lenity*, will be governed by certain rules, the execution of which will be general and easy.

#### *Mont-de-Piété---& Consignations.---(Public Loans on Deposits.)*

The Mont de Piété established in 1777, had the success that was expected from it, it lent upon pledges at the rate of ten per cent. and by observing prudent and moral precautions, which ought to regulate a public administration; it has destroyed those obscure nests of usury and rapine, where avaricious and base men, abused without restraint, the power which a moment of dissipation, and necessity, gave them over youth.

I am at this instant considering whether it would not be proper to pour into this coffer the money of the consignations, and to stipulate that it should be returnable on demand. A depositary who only lends on pledges, and that under the inspection of the magistrates, is certainly the most responsible object; and considering the advantageous use that this fund makes of its money, it would not be under the necessity of borrowing so much from the public, and would be able to infinitely alleviate the distresses of debtors, whose goods were seized, and also of  
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creditors, by paying four per cent. interest for the fund proceeding from the consignations.

*Manufactures.*

A great question relative to manufactures has for a number of years perplexed administration, and the mercantile world, and is undoubtedly a most important one. Monsieur Colbert, who was the chief mover in the establishment of manufactures in France, and who hastened their progress, thought it necessary that the manufacturers should be guided by regulations; and as we generally attribute all great effects rather to the arrangements of men, than to the nature of things, whose influence is much greater, tho' less visible, the successors of Monsieur Colbert having looked on those regulations as the principle cause of the flourishing state of the manufactures in France; they thought that they would do right to extend them still further, to multiply them, and to enforce obedience to them with great rigour. But those restraints that were serviceable to manufactures in their infancy, became hurtful in proportion as their regulations became complex, and especially, as the variety of taste, and changes of fashions, called forth the genius of industry to greater liberty and independence,——then the barriers of regulations were often leaped over, and when their rigour was once experienced, people immediately flew into the opposite extreme, and an unrestrained liberty was looked upon as the only reasonable idea.

Sometime after, the regulations recovered their advantages, and pending these struggles of different durations, commerce and manufactures were in a continual state of disquietude.

One circumstance amongst others hurted the manufactures, which was, that the same leading and the same marks

marks serving to regulate the manufacture, and as a national approbation of it, those manufacturers who would not submit to the prescribed regulations, were obliged to forego the advantages of those marks, and by that means expose their commodities to the danger of being seized as contraband, and when in the foreign markets being deprived of a national mark, our manufactures were confounded with those of other countries——administration was very desirous to mitigate by its decisions the rigour of the laws, but commerce was nevertheless liable to strict examinations and delays.

On the other hand, to smooth all these obstacles, and absolutely to abolish by a positive law, every species of regulation, of marks, and of examination, would tend to risk the reputation of the French manufactures; it would deprive the consumers, strangers, as well as natives, of the ground work of their confidence; it would run counter to the ideas of the antient manufacturers who had seen their manufactures, and those of their fathers flourish under the protection of the law of order.

It was in the midst of this confusion, and the jarring of these opposite principles, that I employed myself along with the Intendants of Commerce, to find out means to smooth these difficulties, and to reconcile the different views of administration; it was imagined we had succeeded, when your Majesty's Letters Patent appeared in the month of May, 1779: all the regulations in which tended to preserve to the inventive genius of the manufacturers, its utmost activity and freedom, without depriving the stuffs which should be fabricated according to the old rules, of the seal which attested them. It was also thought essential to simplify those

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those rules, in order that the observation of them might be more easy and less disputable; and this was carried into execution by different laws which followed the Letters Patent which I have before mentioned.

At the same time that I paid a general attention to the fundamental laws of manufactures, I endeavoured to encourage those that were still wanting in France; and I can assure your Majesty, that the genius of your subjects is so well adapted to arts, and manufactures, that the administration will have no occasion to make any great sacrifices to cause the industry that is still wanting, to flourish in the greatest perfection throughout the whole extent of the kingdom; but the most essential part of the task is to protect that industry, by duties which are favourable to commerce.

It is not however expected that the different species of manufactures should be extended equally through your Provinces; this uniformity is not necessary, perhaps inconveniences would arise from endeavouring by extraordinary encouragements, to establish in certain places the same manufactures, which prosper naturally in others; it would excite jealousies, and subject administration to continual exertions.

I have had the pleasure to perceive great emulation to arise from your Majesty's having instituted an annual prize to be bestowed on the most useful invention in commerce and manufactures: glory of every kind is the happy motive that excites Frenchmen, and every administration can derive great advantages from this noble and brilliant character.

There are distinguishing arts which do not come within the department of Finances, but they are extremely

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treably interesting by their influence on commerce and manufactures; besides, it is partly the fame and perfection of the arts, that attracts travellers and strangers: I shall be free to say, that the money expended by foreigners in your states, is one of the best branches of commerce of your kingdom. It is imagined that in times of peace, the money spent by foreigners, pours into France annually the immense sum of thirty millions.

I therefore think fit that it nearly concerns the prosperity of the state, that distinguished talents should be called forth and encouraged, and more especially at this day, when men of superior talents are rarely to be met with, and the arts are so near to perfection, that it is difficult for a man to raise himself above the ordinary level: your Majesty will be able at a very small expence to procure for your kingdoms all the eclat that can arise to it, from uniting the talents of men of abilities.

### *Weights and Measures.*

I have employed myself in investigating the means by which it would be necessary to use to render weights and measures uniform through the nation; but I am still in doubt if the utility arising would be proportioned to the difficulties of every kind that this measure would occasion, considering the changes of valuation which it would be necessary to make in a multitude of contracts for rent, feudal services, and agreements of every kind; however, I cannot as yet entirely renounce this project, and I have seen with satisfaction, that the assembly of *la haute Guienne* has taken it into consideration: it is in reality a species of improvement of which we may have a partial experience, and the happy suc-

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cess of an example in one of the provinces, would essentially influence public opinion.

*Grain.*

All the questions relative to the exportation of corn have been so often treated on, that I shall not expatiate on this subject: I shall only observe that experience has confirmed me in the opinion that we must not give into any extreme; nor subject this branch of commerce to a fixed and general law; we must authorise and protect the greatest internal freedom, but the exportation never can be permitted at all times, and without restraint—we must never loose sight of a peculiar circumstance attending this commodity, that it is the only one, which by providence, affects the subsistence of the people, and the public tranquillity; therefore, at the same time that government ought to permit and encourage its free exportation in times of plenty, government should not hesitate either to suspend or to put a total stop to the exportation, whenever any danger is to be apprehended. I will further say, that it is only in books of theory that a controversy on this subject can still subsist, for the inquietudes which arise, when a province is alarmed for its subsistence, are of such a nature, that the minister of the finances, the most determined to adhere to his system, and to rely on the effects of freedom of trade, would not delay having recourse to precautions, when he considered that he was responsible for the events.

And such is, and always will be the weakness of abstract ideas, when they are obliged to struggle against the exigence of the instant, and the imminence of the danger.

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There have been very critical moments, and very great disquiets in the southern parts of the kingdom, during the year 1778, and had it not been for the solicitude and assistance of your Majesty, I do believe that great evils must have arisen; every year since the harvests have been good, and exportation has been successively permitted from almost all your provinces; but the interruption of navigation, and the small demands of neighbouring countries, has occasioned a great stagnation in the exportation of corn to foreigners.

*Main-morte (morter-maine) a Tax on the transfer of Property.*

Your Majesty has released the mainmortables in your domains and lordships, you have also abolished in your kingdoms, le droit de suite, that is to say, the right by which the Lords of Fiefs in the different Provinces claim the inheritance of a man born within their lordship, although he had been long absent, and had been domiciliated in a free place.

The law which your Majesty issued on this subject, was received with gratitude; several Lords in imitation of your Majesty freed their vassals, and at that very time the Chapter of *Saint Claude*, conformable to your Majesty's plan, gave liberty to their mainmortables in consideration of a small tribute, equivalent to that which was fined throughout your domains. I have cited this example on account of the noise which the law-suit made, that this Chapter so long carried on; but after having refused what was demanded of them as a right, and having been authorized in so doing by a sentence of the Parliament of Besançon, this same Chapter determined to yield to conciliation, and a respectful deference to the desires of your Majesty.

*Hospitals and Prisons.*

I cannot conclude this memorial better, than by reminding your Majesty of the cares which you have taken, even in the midst of a war, to alleviate the lot of the most wretched of your subjects; you thought, if I may so express myself, that you could not defer until tomorrow, your assistance to the pressing calls of suffering humanity.

There are few hospitals in your kingdom possessed of a sufficient revenue; I proposed to your Majesty to urge them to sell their real estates which brought them but a very small income, and to open for them a place for their capital in the fund of the *dernier vingt*, which produces five per cent. and may increase; every possible precaution has been taken to insure the confidence of the public, and the prosperity of this scheme.

There came every year to Paris two thousand foundlings from the most distant Provinces, scarcely a tenth part of the number escaped death, or lived to the age of six months; I proposed to your Majesty to put a stop to those inhuman transportations, by an act of your Council, and by providing an immediate fund for these hapless beings in the different Generalities where they were born to forward them to Paris, which was formerly done without any precaution, and most commonly by the public conveyances. The Intendants have taken care to observe these benevolent regulations, and I hope in a short time, that there will be no abuse of your orders.

Your Majesty has besides desired that fresh endeavour should be made to feed the children with cow's milk, and great care has been taken to prepare the execution of this  
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charitable and political attempt; the success of the scheme will be more precious, when the corruption of manners shall have extended its pernicious consequences through the Provinces.

The hospitals of Paris, those receptacles of all kinds of wretches, present your Majesty with many opportunities of doing good offices; the paralytic, those affected by cancers, and other disgusting maladies, who for a long time were cooped up promiscuously in places which could scarcely be approached, now live separately, and in great order, a larger place is allotted to them, and each of them is allowed a bed. This great improvement which is but little known, because it has been executed in the asylum of grief, from which the public turn their eyes, is one of the great charities which your Majesty alone could carry into execution: besides preparations are making to augment the buildings which are necessary to prevent the mad women from being exposed to the injuries of the air; and agreeable to the orders of your Majesty, infirmaries are establishing in all the hospitals destined for the sick poor, so that the moment they are attacked by any disorder, there will be no necessity to carry them to the *Hôtel Dieu*.

The considerable expence of this last Hospital, and the sight of so many invalids crowded into the same beds, has deeply engaged my attention. If a plan has not as yet been proposed to your Majesty for the amendment of this evil, it was not for want of endeavours to fulfil the sentiments with which your Majesty is animated; but on account of the various difficulties that presented themselves, and which we have not as yet been able to surmount: it is a work of too interesting a nature to be abandoned, and I have even now the greatest hopes that I shall soon obtain the success so long wished for. Your Majesty by ordering  
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two years ago that an hospital should be established in the parish of St. Sulpice, had it principally in view to be informed with precision and by experience, of the expence which the care of the sick in Paris, who were provided with single beds, and treated with all possible care, would daily amount to. These calculations for the first year have been printed, and those for the second year will soon appear; the result of the whole is, that all the expences included, a sick person does not quite amount to seventeen sous each day, whilst the expences in the Grand Hospital of Paris, amount to four or five and twenty sous per head.

I have also called the attention of your Majesty to the state of the prisons; it will scarcely be believed that in a kingdom such as France, the poverty of the finances should be so great, as constantly to prevent sufficient funds from being destined for humane establishments, whilst there are so many monuments of apparent luxury and riches. I imagined, notwithstanding the war, that I ought to propose to your Majesty, to furnish from your Royal Treasury different sums to enable the cities to improve their prisons. This extraordinary help, however, would fall far short of the money that would be necessary; nevertheless, your Majesty has ordered new prisons to be built in Paris, for the purpose of separating individuals confined for debt, from those shut up for misdemeanors or crimes. The plan which your Majesty has adopted, will nearly fulfil every thing that can be expected in this particular, and your orders are carrying into execution without intermission.

The infirmaries of the Conciergerie were so disgusting from noxious air and want of room, that those people whose employment obliged them to enter that place, either for the purpose of attending the sick, or who came to console them, and to fulfil their holy functions, counted the minutes, with pain, they were forced to remain there, and  
quitted

quitted the place as soon as possible, so much was their health affected by the putrid air. There has been prepared by the orders of your Majesty, a new infirmary, very convenient, and very airy, and an unseen but dreadful evil has been thereby remedied. At the same time, all these arrangements have been made at a small expence, and doubtless the munificence of a Monarch is doubly meritorious, when his acts are attended by œconomy, for thus he is able to extend and multiply the benefits arising from his virtue.

In recounting to your Majesty a part of the charitable arrangements that you have ordered, may I be permitted, SIR, to point out, without naming, a female endowed with the rarest virtues, from whom I have received the greatest assistance in carrying your Majesty's wishes into execution; and although in the midst of the vanity of high station, her name has never been pronounced in your presence, it is just, SIR, that you should know, that that name is familiar, and often invoked in the obscurest retreats of suffering humanity. It is a valuable acquisition for a Minister of Finance to find in the partner of his life, an assistant in many circumstances of charity and good offices, which his attention and his powers cannot reach—driven by the hurricane of great affairs, often obliged to sacrifice the sensibility of the private citizen to the duties of a public station, he ought to think himself happy, that the particular complaints of poverty and misery, may fall to the care of an enlightened person, who shares with him the principles and task of his duty. Alas! when the hand of time or the vanity of a successor shall have destroyed or changed the arrangements of an administration, on which he had placed his affections and his glory, it is with the recollection of the private good which he has been able to effect, that he consoles himself, and lives happy in his retreat.

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Here I finish the account which I proposed to myself to lay before your Majesty; I have been obliged to run rapidly over the greatest part of this subject, but it is an account given to a great Monarch, and not a treatise on the administration of finance. I know not whether I shall be found to have followed the right road, I certainly have searched for it, and my whole life has been devoted without intermission to the exercise of the important functions which your Majesty has entrusted to my care; I have neither sacrificed to reputation, nor to power, and I have disdained the trappings of vanity; I have renounced even the dearest private satisfaction, that of serving my friends, or obtaining the gratitude of those who surround me. If any person owes to my single favour, either a pension, a place, or an employment, let him be named. I have had no other object than my duty, and the hopes of meriting the approbation of a master, new to me; but my devotion and zeal for his service shall not be exceeded by any of his subjects; and I also avow, that I have proudly relied on the public approbation, of which wicked men have endeavoured to despoil me, but in spite of their efforts, justice and truth will prevail.

State

*STATE of the ARTICLES of RECEIPT*  
*carried to the Royal treasury, for the ordinary year.*

N<sup>o</sup>. 1. **T**HE Taxes collected by the Receivers general, amount at present to

*Livres Tournois* 148,590,000.

But the charges assigned on these

Taxes, stand at . . . . . 29,050,000.

So that the nett produce payable into the Royal treasury, is . 119,540,000.

*Note.* That in the above charges upon the General receipt, are included about Five millions, to be distributed, both in discharge of the Twentieths and the Capitation, and for the relief of those who are liable to the Land-tax, or Poll-tax, and of other different objects of benevolence in the provinces.

2. The rent of the General Farm amounts to 122,900,000.

But the Farmers general not being admitted to a share of the profits, except beyond a Hundred and twenty-six millions, this is a proof, that, even according to their own estimation, the produce would exceed this last sum; so that it may be considered as a Revenue upon which your Majesty may reckon.

There remain to be deducted from this sum the different charges § now assigned upon the General farm, which amount to 77,573,000. So that there remains payable into the Royal treasury, upon this part of your Majesty's revenues, only . . . . . 48,427,000.

3. The Farmers general have, besides, on your Majesty's account, the administration of the duties of the Western demesne, which, in times of peace, form a revenue of about Four millions one hundred thousand livres 4,100,000.

§ All these large deductions from the principal part of the Revenue are employed in discharging the interest of the National Debt.

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4. The produce of the General *Régie* may be estimated at Forty-two millions, as it is only beyond that sum that the *Régisseurs* have any allowance.

From this are to be deducted the charges assigned upon this *Régie*, which amount to Thirty-three millions ninety-seven thousand livres, including Thirty millions which this same *Régie*, now charged with the collection of the duties of *Aides*, have to furnish to the Paymasters of the Annuities upon the Hôtel-de-ville,\* because these Annuities are to be paid out of the revenues arising from the *Aides* and the *Gabelles*.

Thus there remains, to be paid into the Royal treasury . . . . . 8,903,000.

5. In like manner the produce of the administration of the *Demefnes* may be estimated at Forty-two millions, because it is only above that sum that the allowances of the Administrators commence, and because these sums have been fixed according to the most precise calculations.

But from this sum, Three millions nine hundred thousand livres are to be deducted for charges of all kinds at present assigned upon this Administration.

Thus the produce to be paid into the Royal treasury, is to be rated only at . 38,100,000.

6. The produce of the Posts, and the Penny-Post, † including the King's part in the augmentations which have accrued since the period of the present *Régie*, is, at the present juncture, about . . . . . 9,620,000.

The produce of the *Messageries* ‡ is more uncertain; the last lease was at Eighteen hundred thousand livres; but the Farmers have found themselves unequal to the undertaking, and your Majesty has refused, till the produce

\* See the last Note.  
† In this article is included the whole of the revenue arising from Letters and Post-Horses.  
‡ Here is to be understood that part of the revenue which accrues from Stage-coaches, Stage-waggons, &c. throughout the kingdom.

shall be more exactly ascertained, to accept the offers of several Companies who wished to succeed them on the same terms, in order that they might not involve themselves in distress or ruin. You have, in consequence, established an Administration, interested in the increase of the produce, and this business is now managed with attention. An exact judgement cannot yet be formed of what it will return; it is supposed, however, without exceeding the bounds of probability, that this revenue may in peaceable times be estimated at . . . . . 1,500,000.

From these two products must be deducted the charges assigned upon the Post-offices, amounting to . . . . . 2,108,000.

Thus the ordinary annual revenue of the Post and *Messageries* cannot be estimated at more than . . . . . 9,012,000.

7. The Taxes of Paris amount, according to the engagements of the Receivers, and after deducting their allowances, to . . . . . 5,745,000.

8. The produce of the *Régie* of Gunpowder may now be valued at . . . . . 800,000

9. The produce of the Tenth *d'Amortissement* \*, and of the former Tenths retained by the Treasurers, amount to . . . . . 1,182,000.

10. Before the redemption lately made, the produce of Casual revenues amounted to . 4,285,000. The duties collected from Corporations amount hitherto only to . . . . . 1,185,000.

But this last article will be increased when the law respecting Corporations shall be registered in all the Parliaments.

From these revenues must be deducted the expences of the *Régie*, and the charges assigned upon the Casual revenues, which amount to One million five hundred and forty-two thousand livres; leaving to be paid into the Royal treasury, the nett sum of . . . . . 3,928,000.

Note. There is carried to the title of General charges of Finance, at article 29, the interest of the

\* Employed in reimbursing old Capitals.



Six millions nine hundred and seventy thousand livres which the King has received for the redemption, during eight years, of one part of the Hundredth penny.

- 11. The payments made to the Royal treasury, on account of the Treasurer of the States of Brittany, and of the Receiver general of the Province, deducting the different payments which they make on account of the Royal treasury, and the sums destined to the Interests and Reimbursements of the capitals borrowed by the Province on the King's account, amount to *Liv. T.* 4,639,000.
- 12. Those of Languedoc, for the same reasons, amount only to . . . . . 1,332,000.
- 13. Those of Burgundy, to . . . . . 48,000.
- 14. Those of the provinces of Bresse, Bugey, and Gex, to . . . . . 458,000.
- 15. Those of the country of Provence, to . . . . . 574,000.
- 16. Those of the territories adjoining to Provence, to . . . . . 741,000.
- 16. Those of the States of Navarre and Béarn, to . . . . . 323,000.
- 18. Those of the country of Foix, to . . . . . 100,000.
- 19. Those of Roussillon, to . . . . . 338,000.
- 20. Computing the Free gift of the Clergy at from Sixteen to Eighteen millions every five years, this would be, *per ann.* 3,200,000 to 3,400,000.
- 21. The profits of the Mints, deducting the charges assigned upon the Office of the Treasurer general of the Mints, may be estimated, *communibus annis*, at . . . . . 500,000.
- 22. The Farm of Sceaux and Poissy\* . . . . . 350,000.
- 23. The King's share in the produce exceeding the sums fixed for the General farm, the General administration, and the administration of the Demesnes, may be fairly estimated at, *per ann.* 1,200,000.

*Note.* According to all appearance, this object will be more considerable.

\* Sceaux and Poissy are two towns, not very remote from Paris, to which all the cattle brought from the different provinces for the consumption of the metropolis, must first be taken; and the duty levied upon them makes the produce of this Farm.

- 24. The annual augmentation lately obtained by the composition for the Twentieths of the *Pays d'Etats\**, for those of different Provinces compounded for, and for some particular Bodies, amount to . . . . . *Liv. T.* 990,000.
- 25. The Royal Lottery of France, and the other Lotteries, according to probabilities and experience, form an annual revenue of . . . . . 7,000,000.
- 26. The extinction of Life annuities, and the Interests of capitals extinguished by Reimbursements, will procure an annual profit; but the line of account is here drawn only for the amount of those two sorts of extinctions in the course of 1781, because they become a clear security for the Money-lenders from January, 1782, thus . . . . . 1,850,000.
- 27. Contributions of the City of Paris, towards the expences of the Quarries†, the Guards, and the Police . . . . . 204,000.
- 28. Capitation of the Order of Malta . . . . . 40,000.
- 29. Small Payments from the Tolls of Trevoux, the Hackney-coaches of Lyons, &c. . . . . 40,000.
- 30. Interests of about Six millions of public stock reimbursed into the Royal treasury at different times, and not yet cancelled . . . . . 290,000.
- 31. Recovery of Debets, or of old Credits, and other little incidental Receipts. *Memorandum.*

\* These provinces are governed by Three Estates formed by Delegates from the Clergy, Nobility, and Commonalty, who have the right of making the repartition of their taxes.

† The greatest part of the City, and the ground adjacent, is undetermined by digging for Stone in the Quarries; which had been done so injudiciously, and to so great an extent, that much danger ensued, and many houses were absolutely sunk; for the cure and prevention of which evil, the Government has incurred a prodigious expence.

## STATE of EXPENCES

*Paid out of the Royal Treasury for the ordinary year.*

N<sup>o</sup>. 1. **T**HE annual sum to be disbursed for the Extraordinaries of the war, according to the present ordinary expences, would be about  
*Liv. T.* 65,200,000

*Note.* That the part of the Pensions with which this department was charged, on the 1st of January, 1779, as well as the Poundage of the General Treasurers, are paid, since that period, by the Royal Treasury. This part of the Military Pensions, and these emoluments, are an object of about ——— 8,000,000

2. The expences of the Royal military establishment, known by the name of the *Ordinaries of the war* — — — — 7,681,000

*Note.* The same observation is to be made with regard to the Pensions and Poundage.

3. The ordinary expences of the Artillery and Enginery — — — — 9,200,000

*Note.* The same observation with regard to Pensions and Poundage.

4. The expences of the *Maréchauffées*\* 3,575,000

5. The annual sum of the ordinary expences of the Marine department, before the war, was  
 31,000,000

From which deducting One million eight hundred thousand livres for the Pensions and Poundage charged upon this department to the 1st of January, 1779, and which since that period have been paid by the Royal treasury; there would remain to pay, for the ordinary expences of the Marine 29,200,000

\* The *Maréchauffées* consist of about 7 or 8000 Men, distributed throughout the kingdom, in brigades of five Men each, headed by an Officer who has resigned the service, for the security of the roads and small towns.

*Note.* That this sum is to be taken independently of all the King's revenues in his Colonies. It is possible, however, that the new dispositions which your Majesty might think proper to make on a peace, might give room for an augmentation of the former ordinary Marine fund; but, on the other hand, it is possible also that there may be some reduction in the sum now carried to the Extraordinaries of the war, as it greatly exceeds the funds which were formerly destined to it.

6. The annual sum paid for the department of Foreign affairs, the Swiss league included, is 8,525,000

7. Total expence of the whole establishment of the King's and Queen's Household, that of the King's Daughter, of Madame Elizabeth, and of the King's Aunts, including the palaces, office-fees, salaries, and maintenance of different people concerned in the Court 25,700,000

8. Sum annually paid out of the Royal treasury for the Household of Monsieur and Madame, and for that of the Count and Countess d'Artois — — — — 8,040,000

9. Annuities to the Arrearage-Office 20,820,000

10. The amount of the Pensions is not yet exactly ascertained; but the general preparation of the Brevets is so far advanced, that this annual expence may be estimated, almost on a certainty, at the enormous sum of 28,000,000

11. The sum disbursed by the Royal treasury to the Office for Bridges and Highways, exclusive of the parts annually assigned upon other Offices  
 5,000,000

12. The sums furnished by the Royal treasury for putting a stop to Beggary, amount to 900,000

13. The payment of Interests and Reimbursement of Actions of the India Company, by the Sieur de Mory, and other expences, after deducting the revenues of *indulto* and seizures which are paid to him, amount to 4,600,000

14. The annual reimbursement of former Rescriptions amounts to — — — 3,000,000

- 15. The Interests of that part of these same Rescriptions which is not yet reimbursed, amount to 2,084,000
- 16. The Interests and expences of Anticipations, about 5,500,000
- 17. The Interests of a Loan of Six millions, contracted at Genoa 300,000
- 18. Those of another Loan, contracted likewise at Genoa, by the former Régie\* of the Messageries 70,000
- 19. Those of the last Loan made by the city of Paris 600,000
- 20. The Interests and Reimbursement of the Loans of the Order of Saint-Esprit, and the other charges of the Order assigned upon the office of Marc d'Or, † amount to 1,770,000  
From which deducting, for the produce of the Marc d'Or destined to those payments, and received by the same Treasurers 1,300,000  
There remains, to be carried to the Expences 470,000
- 21. Interests payable to sundry Proprietors of Offices abolished, Two millions three hundred and sixty-seven thousand livres 2,367,000
- 22. Interests of Sixty millions borrowed by way of Lottery, as well in 1777 as in 1780, estimated, notwithstanding the reimbursements already made, at 3,000,000

*Note.* The other Reimbursements have been passed amongst the annual charges; but these not being the same every year, it has been thought more proper to put in the class of Perpetual charges, only the interest of the capital which would at present suffice to extinguish these two Loans.

\* A public Company had undertaken this service; but not being able to perform it, the King took it upon himself.  
† The Marc d'Or is a duty levied upon the sale and transfer of certain offices held by patent.

- 23. Annual sum (till 1784) for the Reimbursement of Bills of exchange from the Isles of France and Bourbon — Livres 7,000,000
- 24. Sum to be reimbursed, annually till 1784, to the Prince of Conti 553,000
- 25. Annual Reimbursement to persons who had the management of the Paper and Pasteboard offices; which will end in 1787 68,000
- 26. Salaries for the Offices of the Court of Honour\* 275,000
- 27. Appointments included in the list of the salaries of the Council, deducting what is assigned for them upon other private Offices 1,379,000
- 28. Occasional gratuities by private ordinances 664,000
- 29. Annual Interests for liquidating the engagements of Demefnes, for debts due to different Contractors, and for other arrangements 2,272,000
- 30. Sum paid for the Salaries of offices in Brittany, over and above those paid directly by that Province into the hands of the Receiver-general 177,000
  - Idem, for those of Toulouise 122,000
  - Idem, for those of Montpellier 240,000
  - Idem, for those of Burgundy 92,000
  - Idem, for those of the offices of Provence 326,000
  - Idem, for those of Navarre and Béarn 36,000
- 31. Annual Supply for the Civil expences of Corsica 250,000
- 32. Academies, Academicians, and other Men of Letters 269,000
- 33. The King's Library 89,000
- 34. The Royal Printing-Office, every year, on an average, about 100,000
- 35. The Royal Botanical Garden, and Cabinet of Natural History 72,000

\* These offices are subordinate to the tribunals of the Marshals of France, where all matters of contention between Military men are adjusted.

- 36. Expences of the Police, Lighting and cleaning of Paris, Fire-engines, &c. *Liv. T.* 1,400,000
- 37. Watching and guarding the city of Paris 660,000
- 38. *Maréchaussées* of the Isle of France\* 195,000
- 39. Salaries, Interests of Finances, Poundage, Emoluments of the Chamber of Accounts, and all expences in general (both in Paris and the Provinces) of the Keepers of the Royal treasury, of all the other Treasurers, of the new Administration of General receipts of the Finances, and of the Commissaries at the General Office for the King's Household expences, 2,900,000
- 40. Prisoners in sundry Castles, the payment of which is made at the Royal Treasury 82,000
- 41. Aids to the Jesuits, to Hospitals, to Religious Houses, &c. 800,000
- 42. Assistance to Acadian families 113,000
- 43. Ordinary Indemnities and Expences of various kinds 1,412,000
- 44. Expences of the *Ecoles Vétérinaires*† 59,000
- 45. Expences for the encouragement of Mining and Agriculture 26,000
- 46. Expences formerly paid out of the revenues of the principality of Dombes 74,000
- 47. Appointments and Salaries of the King's Governors and Lieutenants, and other Salaries included in the ordinary accounts of the Garisons 1,527,000
- 48. Allowances made to the *Pays d'Etats*, on different occasions, estimated, on an average, at 800,000
- 49. Sum for the discharge of unforeseen Expences exceeding the possible extra Receipts mentioned in the last article of the Revenues, as per Memorandum 3,000,000

\* By the *Isle of France* is only meant a circuit of some few leagues round Paris.

† *Ecoles Vétérinaires* are institutions established by Government in every Province in France, in each of which is employed a number of men who have studied the anatomy of Horses and other Cattle, and made experiments in the cure of their diseases.

**R E V E N U E S**  
*Paid into the Royal Treasury.*

- 1. GENERAL Receipts of the Finances of the Provinces called *Pays d'Elections* \_\_\_\_\_
- 2. United General Farms \_\_\_\_\_
- 3. Duties of the Western Demesne, under the administration of the General farm \_\_\_\_\_
- 4. General *Régie* \_\_\_\_\_
- 5. Demesnes and Forests \_\_\_\_\_
- 6. Post-Offices and *Messageries* \_\_\_\_\_
- 7. Taxes within the city of Paris \_\_\_\_\_
- 8. Gunpowder and Saltpetre \_\_\_\_\_
- 9. Tenth *d'Amortissement*, and former Tenths retained by the Treasurers \_\_\_\_\_
- 10. Casual Revenues, including duties payable by Corporations \_\_\_\_\_

*Provinces called PAYS D'ETATS, deducing the Interest of Loans, and the Capitals employed in Reimbursements, &c.*

11. Brittany	{ from the Treasurer of the States 4,573,000 from the Receiver-general of the Finances 66,000 }	4,639,000
12. Languedoc	{ from the Treasurer of the States 946,000 from the Receiver-general of the Finances 386,000 }	1,332,000
13. Burgundy	— from the Treasurer of the States	48,000
14. Bresse, Bugey, and Gex,	from the Receiv.-gen. of the Finances	458,000
15. Provence	— from the Treasurer of the States	574,000
16. Territories adjoining to Provence	{ from the Receiver-general of the Finances _____ }	741,000
17. Navarre and Béarn	— from the Receiv.-gen. of the Finances	323,000
18. Country of Foix	— from the Receiv.-gen. of the Finances	100,000

- 19. Receipt of the Finances of Roussillon \_\_\_\_\_
- 20. Free-gift of the Clergy, calculated at from 16 to 18 millions every five years \_\_\_\_\_
- 21. The Mints of the Kingdom \_\_\_\_\_
- 22. Farm of Sceaux and Poissy \_\_\_\_\_
- 23. The King's Share in the produce which shall exceed the sums fixed for the General Farm, the General *Régie*, and the *Régie* of the Demesnes \_\_\_\_\_
- 24. Augmentations upon all the Twentieths compounded for \_\_\_\_\_
- 25. Royal Lottery of France, and other Lotteries \_\_\_\_\_
- 26. Exinctions, in the year 1781 only, of Life annuities, and Interests of capitals reimbursed \_\_\_\_\_
- 27. Contributions of the city of Paris towards the expences of the Quarries, the Guard, and the Police, paid at present into the Royal treasury, as that Treasury has taken upon itself the whole of these expences \_\_\_\_\_

# REVENUES

*Paid into the Royal Treasury.*

Note. The surplus of the King's revenues is employed in paying the various expences assigned upon different Receivers offices.

# EXPENCES

*Paid out of the Royal Treasury.*

	Liv. Tournois.
1. GENERAL Receipts of the Finances of the Provinces called <i>Pays d' Elections</i>	119,540,000
2. United General Farms	48,427,000
3. Duties of the Western Demefne, under the administration of the General farm	4,100,000
4. General Régie	8,903,000
5. Demefnes and Forests	38,100,000
6. Post-Offices and <i>Messageries</i>	9,012,000
7. Taxes within the city of Paris	5,745,000
8. Gunpowder and Saltpetre	800,000
9. Tenth <i>d' Amortissement</i> , and former Tenths retained by the Treasurers	1,182,000
10. Casual Revenues, including duties payable by Corporations	3,928,000

*Provinces called PAYS D' ETATS, deducting the Interest of Loans, and the Capitals employed in Reimbursements, &c.*

11. Brittany	from the Treasurer of the States 4,573,000	} 4,639,000
	from the Receiver-general of the Finances 66,000	
12. Languedoc	from the Treasurer of the States 946,000	} 1,332,000
	from the Receiver-general of the Finances 386,000	
13. Burgundy	from the Treasurer of the States	} 48,000
14. Breffe, Bugey, and Gex,	from the Receiv.-gen. of the Finances	
15. Provence	from the Treasurer of the States	} 574,000
16. Territories adjoining to Provence	from the Receiver-general of the Finances	
17. Navarre and Béarn	from the Receiv.-gen. of the Finances	} 323,000
18. Country of Foix	from the Recciv.-gen. of the Finances	
19. Receipt of the Finances of Rouffillon		338,000
20. Free-gift of the Clergy, calculated at from 16 to 18 millions every five years		3,400,000
21. The Mints of the Kingdom		500,000
22. Farm of Sceaux and Poiffy		350,000
23. The King's Share in the produce which shall exceed the sums fixed for the General Farm, the General Régie, and the Régie of the Demefnes		1,200,000
24. Augmentations upon all the Twentieths compounded for		990,000
25. Royal Lottery of France, and other Lotteries		7,000,000
26. Extinctions, in the year 1781 only, of Life annuities, and Interests of capitals reimbursed		1,830,000
27. Contributions of the city of Paris towards the expences of the Quarries, the Guard, and the Police, paid at present into the Royal treasury, as that Treasury has taken upon itself the whole of these expences		204,000

163,784,000

	Liv. Tournois.	
1. Extraordinaries of the War, exclusive of the Fees of the Treasurer, and the Pensions paid at the Royal treasury	65,200,000	
2. The Royal Military Establishment, exclusive of the like Fees, &c.	7,681,000	
3. The Artillery, and Enginery, alike exclusive of Fees, &c.	9,200,000	
4. The <i>Marchauffées</i> , exclusive likewise of Fees, &c.	3,575,000	
5. The Marine department, and the Colonies, Fees not included	20,200,000	
6. Department of Foreign Affairs, and Swiss League, exclusive of Pensions	8,525,000	
7. Total expence of the whole establishment of the King's and Queen's Household, of that of the King's Daughter, of Madame Elizabeth, and of the King's Aunts, including the palaces, fees of offices, salaries, and maintenance of different people concerned in the Court	25,700,000	
8. Sums appropriated by the King for the Households of Monsieur and Madame, and of the Count and Countess D'Artois	8,040,000	
9. Arrearage Office	20,820,000	
10. Pensions	28,000,000	
11. Bridges and Highways, independently of the articles included in the expences allowed upon different revenues	5,000,000	
12. Appropriations from the Royal treasury, for putting a stop to Beggary	900,000	
13. India Company	4,600,000	
14. Annual reimbursement of former Rescriptions	3,000,000	
15. Interest of Rescriptions yet outstanding	2,084,000	
16. Interests and expences of Anticipations	5,500,000	
17. Interest of a Loan of Six millions contracted at Genoa	300,000	
18. Interest of another Loan, also contracted at Genoa, by the former Régie of the <i>Messageries</i>	70,000	
19. Interest of the last Loan made by the city of Paris	600,000	
20. Interests and charges upon the order of Saint Esprit, besides the produce of the <i>Marc d'Or</i>	470,000	
21. Interests payable to sundry Proprietors of Offices abolished	2,367,000	
22. Interest of Sixty millions borrowed for the Lotteries of 1777 and 1780, estimated at Three millions, though part of that of 1777 has been already reimbursed	3,000,000	
23. Reimbursement of Bills of exchange from the isles of France and Bourbon, to be made till 1784	1,000,000	
24. Reimbursement to be made to the Prince of Conti till 1784	553,000	
25. Reimbursement to persons who had the management of the Paper and Paste-board offices; which Reimbursement will end in 1787	68,000	
26. Salaries of the Offices of the Court of Honour	275,000	
27. Appointments contained in the list of the salaries of the Council	1,379,000	
28. Occasional Gratuities by private ordinances	664,000	
29. Annual Interest for liquidating the engagements of some Demefnes, for debts due to different Contractors, and for other arrangements	1,272,000	
30. Supplies furnished to complete the payment of the salaries annexed to offices in the following Provinces, &c. of the <i>Pays d'Etat</i>		
In Brittany	177,000	} 993,000
At Touloufe	122,000	
At Montpellier	240,000	
In Burgundy	92,000	
In Provence	326,000	
In Navarre and Béarn	36,000	

240,036,000

5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

Continuation of REVENUES  
Paid into the Royal Treasury.

	<i>From the other side</i>	<i>Liv. Tournois.</i>
28. Capitation of the Order of Malta	_____	263,784,000
29. Tolls at Trevoux, Hackney-Coaches in the Provinces, &c.	_____	40,000
30. Interests on about Six millions of public stocks reimbursed into the Royal treasury at different times, and not yet cancelled	_____	40,000
31. Recovery of Debets, or of old credits, and other small incidental Receipts.	_____	290,000

*Memorandum.*

264,154,000

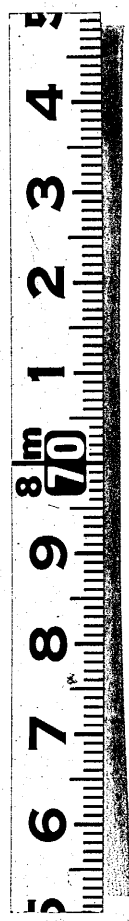
Continuation of EXPENCES  
Paid out of the Royal Treasury.

	<i>From the other side</i>	<i>Liv. Tournois.</i>
31. Supplies furnished to make good the Expences of the Civil establishment in the Island of Corfica	_____	240,036,000
32. Expences incurred for the different Academies, and by gratuities to Men of Letters	_____	250,000
33. The King's Library	_____	260,000
34. The Royal Printing-Office, annually, on an average, about	_____	89,000
35. The Royal Botanical Garden, and Cabinet of Natural History	_____	100,000
36. Lighting and cleaning the city of Paris, Fire-engines, and other expences of the Police	_____	72,000
37. Watching and guarding the city of Paris	_____	1,400,000
38. <i>Maréchauffées</i> of the Ile of France	_____	660,000
39. Salaries, Interest of Finances, Poundage, Emoluments of the Chamber of Accounts, and all expences in general (both in Paris and the Provinces) of the Keepers of the Royal treasury, of all the other Treasurers, of the new administration of General receipts, and of the Commisaries at the general Office for the King's Household-expences	_____	195,000
40. The Prisoners in sundry Castles	_____	2,990,000
41. Aids to the Jesuits, to Hospitals, and Religious Houses	_____	82,000
42. Assistance to Acadian families	_____	800,000
43. Ordinary Indemnities and Expences of various kinds	_____	113,000
44. Expences for the <i>Ecoles Vétérinaires</i>	_____	1,412,000
45. Expences for encouraging Mining and Agriculture	_____	59,000
46. Expences formerly paid out of the revenues of the Principality of Dombes	_____	26,000
47. Appointments and Salaries of the King's Governors and Lieutenants, and other Salaries included in the ordinary accounts of the garrisons	_____	74,000
48. Allowances made to the <i>Pays d'Etat</i> , on different occasions, on an average, about	_____	1,527,000
49. Sum for the discharge of unforeseen Expences, exceeding the possible Receipts mentioned in the last article of the Revenues, as per <i>Memorandum</i>	_____	800,000
		<u>3,000,000</u>
		<u>253,954,000</u>

S U M M A R Y.

Total of the Revenues	—	264,154,000
Total of the Expences	—	253,954,000
Overplus of the Revenues	—	<u>10,200,000</u>

*Note.* This overplus does not include 17,326,666 liv. employed in reimbursements, the particulars of which are to be seen in the following pages.



FINANCES

Treasury.

	<i>Liv. Tournois.</i>
other side	240,036,000
vil establishment in	250,000
ratuities to Men of	269,000
	89,000
out	100,000
ilitary	72,000
nd other expences	1,400,000
	660,000
	195,000
of the Chamber of	
d the Provinces) of	
afurers, of the new	
aries at the general	2,990,000
	82,000
	800,000
	113,000
	1,412,000
	59,000
	26,000
ality of Dombes	74,000
l Lieutenants, and	
garrifons	1,527,000
ns, on an average,	800,000
g the possible Re-	
per Memorandum	3,000,000
	253,954,000

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DETAIL of the REIMBURSEMENTS  
mentioned in the Chapter of Annual Expences:

- THE Sum destined to the reimbursement of Rescriptions Lib. T. 3,000,000
- That destined to the reimbursement of the Bills of the Farms, which make part of the charges of the General Farm; which reimbursement will terminate in 1785 3,600,000
- That destined to the payment of Bills of exchange from the Isle of France and Bourbon, and which will end in 1784 1,000,000
- That destined to the reimbursement of India Actions. It is entered here as on the same footing it was upon in 1780 730,000
- That destined to the reimbursement of the Duchy of Mercœur, and of the Forest of Senonches, and which will end in 1784 553,000
- That destined to the payment of the Paper and Pasteboard Offices; and which will end in 1787 68,000
- Sum retained by the Treasurer of the States of Languedoc, from the Royal Treasury, to be applied in reimbursements 4,092,000

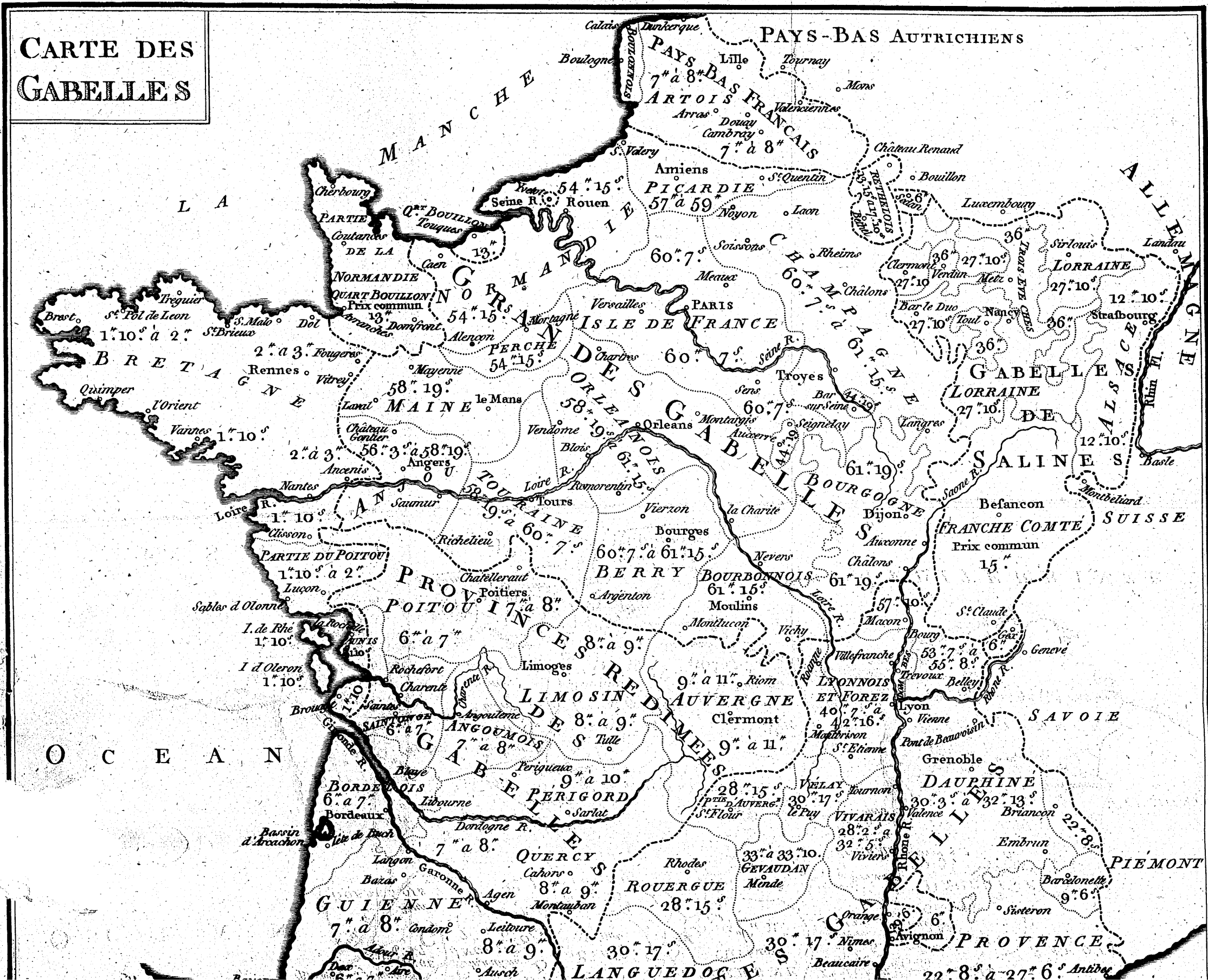
In this sum of Four millions ninety-two thousand livres is included that portion of reimbursement which will be required by the last Loan of Ten millions, now open.

13,043,000



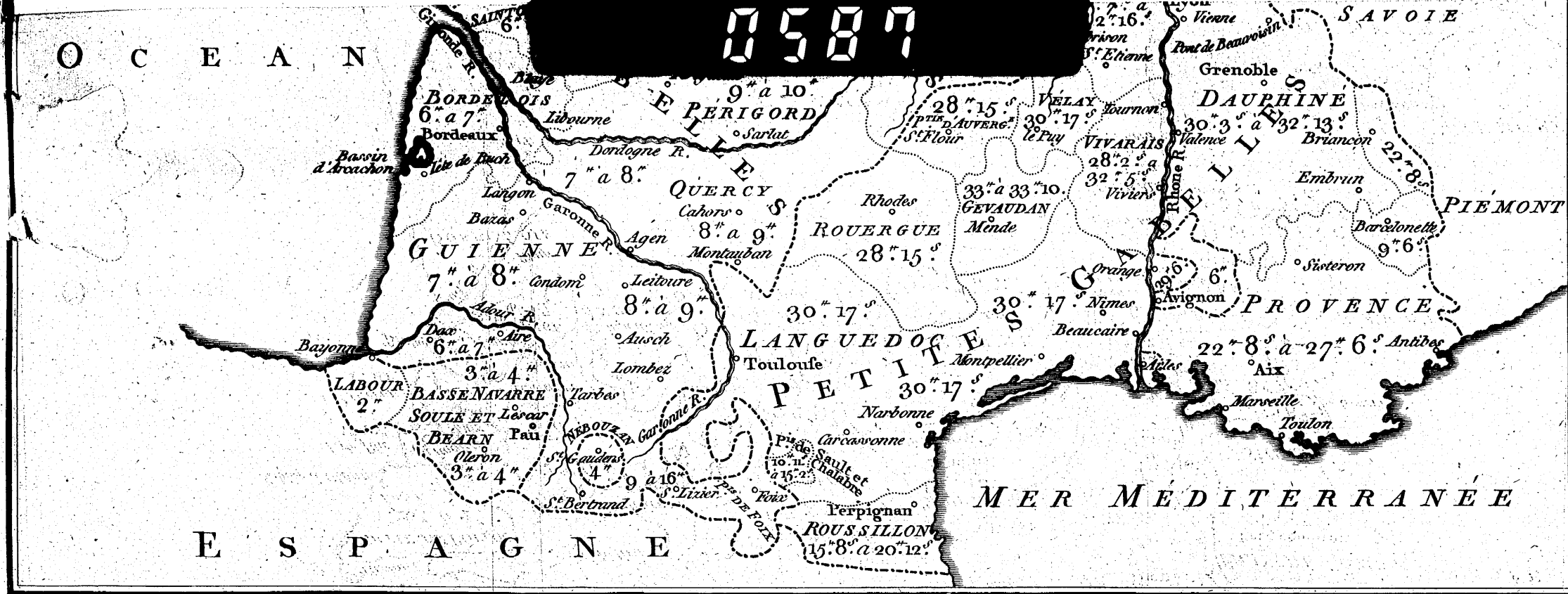


# CARTE DES GABELLES



118 ]  
 forward. — Liv. T. 1  
 Treasurer of the States  
 (subject to his Majesty's order)  
 the reimbursement of the  
 aid province of Brit-  
 tany  
 Treasurer of the States  
 applied in reimburse-  
 ment of the aid of the  
 Province of Artois  
 to the Farmers of  
 the Domain  
 to the Clergy for  
 the redemption of the  
 r, 1781  
 Liv. T. 1,000,000  
 the Clergy  
 — 500,000  
 1,500,000  
 and Capitals are con-  
 sidered as a fund of Annuity or Re-  
 demption will be placed in ac-  
 — 1,000,000  
 EMENTS - Liv. T. 17,326,666  
 N I S.





In Lodge sculp

1. THE GREAT GABELLES.

Provinces	Price of Salt
Ile of France	60 <sup>11</sup> 7s 0 0
Maine	58 <sup>11</sup> 19s 0 0
Anjou	56 3 a 58 <sup>11</sup> 19s
Touraine	58 19 a 60 7
Orléanois	58 19 a 61 15
Berry	60 7 a 61 15
Bourbonnois	61 15 0 0
Burgundy	61 19 0 0
Champagne, except the Réthelois	60 7 a 61 15
Picardie, except the Boulonnois and the Calaisis	57 0 a 59 0
Normandy, except that part of Lower Normandy which composes the Country of Quart Bouillon	54 15 0 0
Perche	54 15 0 0

PLACES PRIVILEGED in the GREAT GABELLES. The exemption is limited to the proportion of 7 persons to the *Minot*, i.e. to 14 lb. of Salt per head above 8 years old.

Generality of Rouen	Havre, Dieppe, Eu and Treport, Harfleur, Honfleur, Ault and Mer Fecamp, S. Valery en Caux, parish of Tully, Bethencourt, and la Croix au Bailly	3 <sup>11</sup> 10s
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Generality of Amiens	St. Valery sur Somme	3 10
	Town of Cayeux	27 4
5 Parishes in the Generality of Soissons; current price		3 10
Principality of Vaucouleurs, and 18 parishes in the Generality of Chalon fur Marne		32 0
Generality of Dijon	5 parishes at	32 <sup>11</sup> 0
	5 parishes at	16 0
	10 parishes at	11 0

2. LITTLE GABELLES.

Provinces	Price of Salt
Maconnois	57 <sup>11</sup> 10s 0 0
Bresse and Bugey	53 7 a 55 <sup>11</sup> 3s
Lyonnois, Forez, Beaujolois and Dombes	40 7 a 42 16
Dauphiné	30 3 a 32 13
Briançonnois	22 8 0 0
Valley of Barcelonnette	9 6 0 0
Provence	24 8 a 27 6
Velay and Vivarais	28 2 a 32 5
South part of Auvergne and Rouergue	28 15 0 0
Gevaudan	33 0 a 33 10
Languedoc	30 17 0 0
Country of Sault and Chablais in Languedoc	10 11 a 15 2
Roussillon	15 8 a 29 12

3. GABELLES of the SALT-PITS.

Provinces	Price of Salt
Lorraine and Clermontois	27 <sup>11</sup> 10s 0 0
Three Bishopricks	36 0 0 0
Franche Comté	Common price of Salt, ordinary and extraordinary, 15 <sup>11</sup>
Alsace	12 10

4. COUNTRY of QUART BOUILLON,

Part of Lower Normandy, Common price 13<sup>11</sup> the quintal.

5. GABELLES of the RETHELOIS,

Composed of the Elective Jurisdiction of Rethel, the Towns of Rocroy, Charleville, and Dependencies. Price - 15<sup>11</sup> 15s a 17<sup>11</sup> 10s

6. PROVINCES redeemed from the GABELLES.

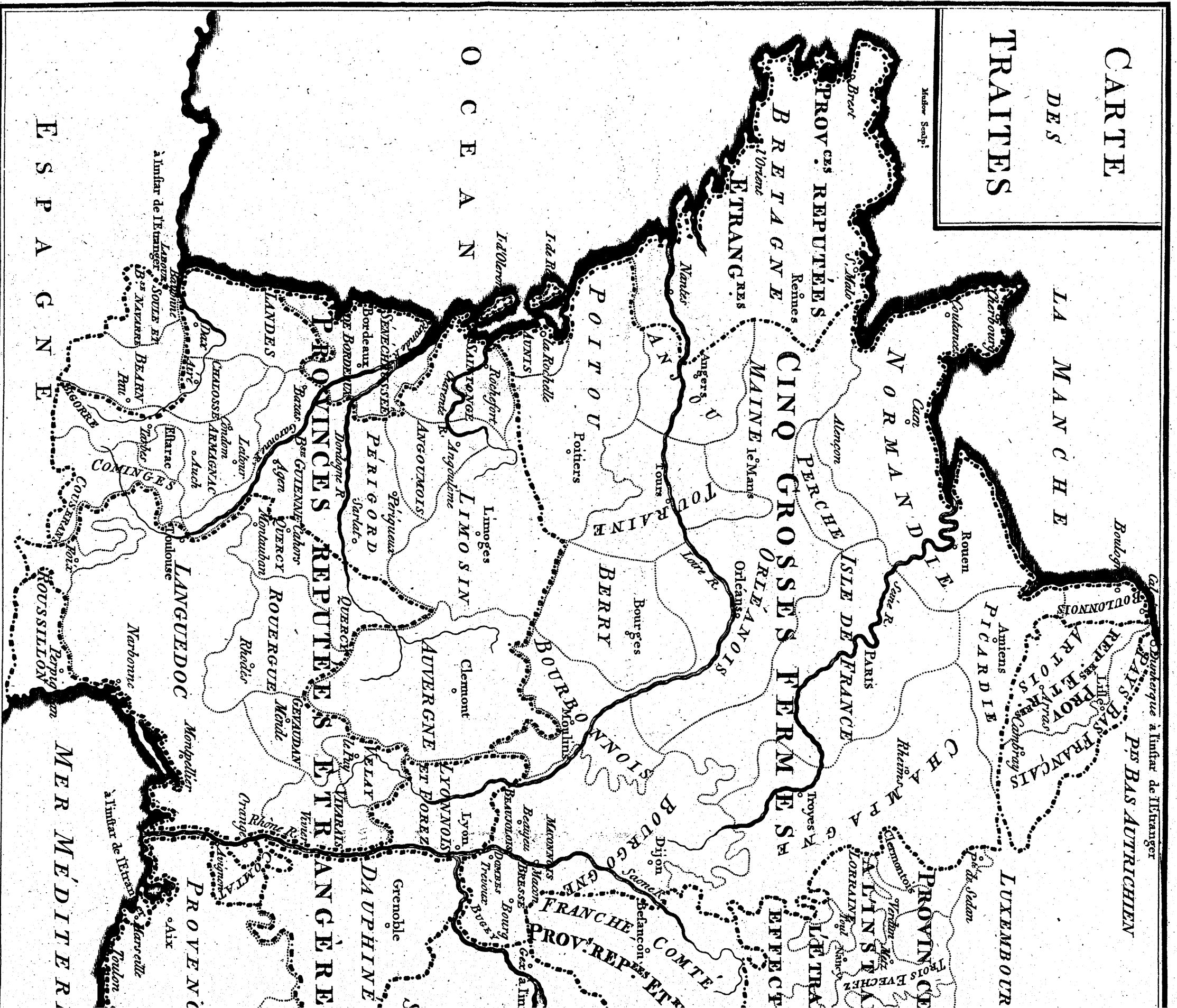
The Salt which is consumed there is liable to the Duty of *Traites*, which is not inconsiderable.

Provinces	Price of Salt.
Poitou, Aunis, and Saintonges, excepting the parts of those Provinces which border on the Salt-Marshes	6 <sup>11</sup> 0 a 8 <sup>11</sup> 0
Angoumois	7 0 a 8 0
Limousin	8 0 a 9 0

7. FREE PROVINCES.

Provinces	Price of Salt.
Bretagne	1 <sup>11</sup> 10s a 3 <sup>11</sup> 0
Boulonnois and Calaisis	7 0 a 8 0
Artois, Flandre, and Hainault	7 0 a 8 0
Provinces of Sedan and Raucour	6 0 0 0
Country of Gex	6 0 0 0
Comitat d'Avignon	6 0 0 0
Territory of Arles	4 0 0 0
Nebouzan	4 0 0 0
Bearn, Country of Soule, Lower Navarre, and Country of Labour	2 0 a 4 0
Isles of Rhé and Oleron	1 10 0 0
Parts of Saintonges, of Aunis, and of Poitou, contiguous to the Salt-Marshes, and of which the consumption is not subject to the duty of <i>Traite</i> .	1 10 a 2 0

# CARTE DES TRAITES



France, with respect to the duties of *Traites*, is laid out in three principal Divisions.

1. Five Great Farms.
2. Provinces reputed Foreign.
3. Provinces entirely exempt.

The great black dots, which separate the three divisions, and those which are in the diffrict of Provinces reputed Foreign, indicate the boundaries of the parts where the duties of *Traites* are collected.



