Chapter 6

Ignorance in Europe’s State Financial Culture (Eighteenth Century)*

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The historian of early modern state finances is always confronted with the questions about how processes of reform emerged within the state administrations, even if reform, per se, is not his or her object of inquiry, but instead the accounts of a state’s treasury, the institutions created and served by financial experts (such as the tontines, pensions, lotteries, rescriptions, bons du trésor or public administration in general).

In this chapter, I will not discuss knowledge—and hence the ignorance—in its theoretical, intellectual, political dimensions as one may encounter it with seventeenth century librarians or with eighteenth century economists, but I will ask about the practical knowledge applied in eighteenth-century financial administration. The domain of application is here essential: the state as administrative emanation of a founding principle of authority which varies from one form of sovereignty to the other.

Seen from that point of view, ignorance is not the non-knowledge concerning a parameter of an administrative procedure, but rather the incapacity to use it. That is why one has to concentrate on the very notion of fiscal innovation, which has to be defined as a process belonging to state building and state development. Innovation within the realm of fiscality cannot be conceived as proceeding in a mechanical and linear process, as French historiography tends to do still today following the schemes once provided by Schumpeter. It is true that the notion of innovation intuitively refers to the idea of something to be new, of change and progress, but I prefer to adopt a structural approach that makes evident the conditions of how public administration emerges as a science or as an object of science.

* Abbreviations: AGR = Archives générales du Royaume, Bruxelles; AN = Archives nationales, Paris.
Defining Ignorance

1.1 The Predominant Culture of the Secret

Chronologically, ignorance regarding the information or the technical aspects of fiscality cannot be observed as such earlier than at the moment when the state organs start to prioritize necessity over the notion of justice. Here we refer to the ideal type of the hypothetical passage from a state of justice to a fiscal state. It is perhaps more accurate to speak instead of a process to organize the means of a state that conceives itself rationally in response to the effects of necessity. I recall here the works of Etienne Thuau on the reason of state during the times of Richelieu, an ambiguous notion which still drew upon Christian morality but which also defined a principle of order that had to be imposed upon all.1 Rationality and realism constituted the first conditions of the emergence of a financial knowledge and know-how. But the ideal order that it claimed to realize remained, during the seventeenth century, inspired by the divine order of society. According to that, ignorance was fed by the culture of secret. The secret of and within the processes of decision-making, which was promised to be kept by an oath upon the Gospels, was the virtuous pillar of ‘good government’ and kept in mind the idea that a good administrator should keep the information at his disposal confidential.

One should not neglect the fact that the secrecy of the decision-making processes within corporate bodies such as the estates and the parliaments had forced the state, on the one hand, into needing to negotiate agreements with the elites and had created, on the other, the impossibility of actually seeing their accounts, of knowing the management of those bodies. Even more so, the state himself extended the culture of the secret to protect the interests of those in power. When the whole French ‘nation’ claimed access to the state’s financial accounts through the intervention of the Cours supérieures at the eve of the Seven Years War, Louis XV reacted in two ways. First, he forbade communication about financial affairs with his March 28, 1764 decree, which banned the printing, editing or distribution of anything written that concerned the reforms or the administration of fiscality, condemning ‘the projects formed by people without character [gens sans caractère] who dare to render them public’.2 His second reaction came in a less known decision: after having agreed to hand