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COLONIAL GOVERNMENT FINANCES IN NEW FRANCE,
1700-1750

by Catherine M. Desbarats
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September, 1993

A Thesis submitted to the Faculty of Graduate Studies and Research
in partial fulfilment of the requirements of the degree of Doctor
of Philosophy.

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Abstract

This thesis considers government finances in New France during the first half of the eighteenth century. By looking directly at government accounts from Canada and l'Ile Royale, and at the administrative structures which gave rise to them, it seeks to reconcile ostensibly rival quantitative and 'administrative' approaches to the literature on France's *Ancien régime* finances. Evidence is found to suggest that colonial finances emerged as an integral part of French naval finances, not as a result of deliberate policy, but as a by-product of the continued presence of naval troops in the colonies and of the early failure of the *Domaine d'Occident* to generate net revenue flows to France. Especially in the case of Canada, the accounts of the colonial branch of the naval treasury do not yield a continuous series of figures. Nonetheless, they provide ranges for the size, distribution and changes through time of government expenditure in the colonies, as well as indications of its importance relative to the general level of economic activity, and of the net cost to France of running its North American colonies.

Résumé

Cette thèse aborde la question des finances gouvernementales de la Nouvelle France pendant la première moitié du dix-huitième siècle. Les comptes publics du Canada et de l'Ile Royale sont ici analysés dans le contexte des structures administratives qui les soutendent. Cette approche à la fois quantitative et administrative fait ressortir les convergences entre des tendances ostensiblement rivales de l'historiographie des finances françaises de l'Ancien régime.

Les finances coloniales s'intègrent de façon inopinée à celles de la Marine française au XVIIème siècle, dans le sillage des troupes de la Marine détachées au Canada et aux Antilles, et suite à l'incapacité de la portion canadienne de la ferme du Domaine d'Occident de pourvoir aux dépenses coloniales. Les comptes issus du chapitre colonial de la caisse de la Marine ne donnent pas lieu à des séries chiffrées sans ruptures. Néanmoins, ils permettent d'établir des intervalles pour la valeur des dépenses coloniales, et d'analyser la distribution de ces dernières. Les comptes permettent également de jauger l'importance des dépenses de l'Etat par rapport à l'ensemble de l'activité économique coloniale, et finalement, d'estimer les sommes nettes que déboursa la France pour le maintien du Canada et de l'Ile Royale.

To Grandpapa, *in memoriam*

*For a while, it seemed that your ceasing
would unfurl in leaves of blowing panic*

*but you waited,
and slipped away with the first snows of November*

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If one can thank a place, finally, I thank Georgeville, which brings me back to my parents, and to grace.

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Abbreviations

AC	Archives des colonies (Archives Nationales)
AN	Archives nationales, Paris
ANQ	Archives nationales du Québec
BRH	<i>Bulletin des recherches historiques</i>
Collection	<i>Collection des pièces judiciaires, notariales</i> (ANQ at Québec)
DBC	<i>Dictionnaire biographique du Canada</i>
EO	<i>Edits, Ordonnances Royaux Déclarations et Arrêts du Conseil d'Etat du Roi concernant le Canada</i>
MG	Manuscript Group (at National Archives of Canada)
NAC	National Archives of Canada
RAPQ	<i>Rapport de l'archiviste de la province de Québec</i>
RHAF	<i>Revue d'histoire de l'Amérique française</i>
Rochefort	Archives de la Marine at Rochefort

A Note on Measurements

All government revenues and expenditures discussed in this thesis are reported in terms of France's money of account, the *livre*, each of which was divided into twenty *sous*, which in turn, were further divided into twelve *deniers*.

Prior to 1720, the value of the Canadian money of account differed from that of France: thus from 1650 to 1712, the Canadian *livre* was equivalent to 0.75 French *livres*, and from 1713 to 1719, it was valued at only 0.375 French *livres*. In 1720, the difference between (Canadian) *monnaie du pays* and *monnaie de France* was abolished.

Despite these differences, government accounts produced in Canada from the late seventeenth-century onwards were invariably reported in terms of *monnaie de France*, since in both the case of the *Domaine d'Occident* and of the colonial portion of the naval treasury, the overseas accounts had to be incorporated into larger French accounting units.

As for changes in the real value of money, their effect on government accounts depended on how much coinage was held in the

state's treasuries at the time the recoinage was decreed.¹ A devaluation of the *livre*, for instance, would generate an "extraordinary receipt" equal to the increment in the value of the coin held in the treasury.

¹For a list of the recoinages affecting Canada, see A.B. McCullough, *Money and Exchange in Canada* (Toronto, 1984), 43-44.

Introduction

If war was a gamble for *ancien régime* states, so too were colonies.¹ Beyond their immediate costs, each held the promise of gain, in trade and government revenues, as well as territory and glory. As gambles, though, they were deeply intertwined. Colonies might contribute to increased trade, but brought with them the possibility of more costly wars, extended to far-flung theatres, and of involvement in non-European conflicts. Wars, in turn, might preserve or expand territories, but trade disrupted, or state debt repudiated in their wake, might risk colonial economic growth, and not just that of the mother country. Potential connections of this sort would only reveal themselves over time to those who looked for them. In the short run, of course, colonies and the military competed directly for scarce government resources. And in practice, a state such as France gambled far larger sums on war, or its anticipation, than on the productive capacity of its colonies, or on anything other single item for that matter. Such, at least, were the effective preferences which France's overall finances seemed to reveal.²

¹The theme of war as gamble, with attendant risks and payoffs spelled out, is explored for the Seven Year's War by James Riley in *The Seven Year's War and the Old Regime in France: the Economic and Financial Toll* (Princeton, 1986). Incidentally, the costs to France's colonies are considered only in so far as they relate to trade figures, though repudiation of part of Canada's debt is mentioned in passing, p. 189.

²This was not only true of France, of course, but of other European states. For some of the ratios see, M.S. Anderson, *War and Society in Europe of the Old Regime, 1618-1789* (London, 1988), 142-143.

The study of France's colonial finances offers a channel through which to explore such preferences further. For what purposes, for example, was a state "whose principal business seemed to be war" prepared to commit resources to such colonies as Canada, and later, such as l'Ile Royale? And in what ways was such willingness linked to colonial contributions to state coffers? Penned by one with intimate knowledge of the financial claims of war, and with plenty of experience lavishing funds on elaborate fortifications, Vauban's well-known apology for colonies is interesting in this context: he could apparently contemplate with equanimity the re-allocation of considerable soldierly labour (5 or 6 battalions..), not to mention state funds, to land-clearing in Canada, about which the colony's own minister mourned "La plus mauvaise de toutes on n'en tire rien elle couste beaucoup...". Vauban's view was different. If investments in that colony had so far failed to yield a reasonable return, it was in part because too little had been sown: short-sighted, rapacious companies failed to understand that colonial investments required long gestation periods.³

Naval ministers were, on the whole, less inclined to such patient lyricism. The immediate costs of Vauban's project weighed far more heavily in the *comte de Pontchartrain's* response than did any potentially thriving Canadian future. Short planning horizons and the pinch of financial constraint left greater marks on actual patterns of colonial expenditures. It is certainly true that naval ministers

³Vauban to Pontchartrain. 7 January 1699. in Louise Dechêne, ed. *La Correspondence de Vauban relative au Canada* (Québec, 1968), 26-28.

continued to instruct officials in the colony to stimulate (*exciter*) various items of trade or production. But as will become clearer through the study of the composition of colonial expenditures in eighteenth-century Canada and at l'Ile Royale, far more rarely did they provide direct means with which to do so. The nature of the sums expended reflected a competitive system in which states loosed their purses most readily and primarily for military purposes.

When colonial finances are viewed from the colonies, a different set of questions arises, some of which will be addressed here also. To what extent did such government expenditures as occurred benefit colonists, as opposed to metropolitan suppliers of the state? Or more generally, how large was the colonial state-sector relative to the economy surrounding it, and what influences did it exert, in peacetime as in war? Did military expenditures merely squeeze funds from more productive uses? In the end, of course, such questions bear also on the returns to colonial gambles, as viewed from France, and on some of the costs of her wars left unexplored in treatments centered on France's own economy.

Oddly enough, the precise contours of government revenues and expenditures have yet to be mapped for eighteenth-century New France. Where it is explicit, the history of Canadian government finances, for instance, has principally collapsed to one of chronic 'deficits', an ill-defined term in this context, and specie shortage.⁴ Individual

⁴Alice Jean Lunn's chapter on "Les finances", in *Développement économique de la Nouvelle France 1713-1760* (Montréal, 1986), 257-286, is typical, in this respect.

items of expenditure, such as the state's shipbuilding enterprises, have certainly been studied, but without knowledge of the accounting idiosyncrasies built into the partial figures examined, or into the aggregate figures to which they might be compared.⁵ The costs and spoils of fort-building have been examined for l'Ile Royale, but that colony's "general expenditures" have been left largely unexplored.⁶

Few of the questions raised at the outset have thus received more than oblique or piecemeal treatment. Discussions of the links between France and its North-American colonies have instead focused on trade and military strategy, in ways disembodied from the concrete costs and benefits of running a colony. Historians have asked whether 'colonial policy' was more or less flexible relative to 'hard' mercantilist thinking. They have done so by looking at the corpus of trade laws regulating colonial commerce, as well as actual patterns of trade. Alternatively, emphasis on the strategic importance of France's presence in North America has perhaps seemed to obviate the need for a study of colonial finances. Colonial administrators

⁵ Jacques Mathieu, *La Construction navale royale à Québec, 1739-1759* (Québec, 1971).

⁶ On the fortifications, see Frederick J. Thorpe, *Remparts Lointains: La politique française des travaux publics à Terre Neuve et à l'Ile Royale, 1695-1758* (Ottawa, 1980), and more briefly, John Robert McNeill, *Atlantic Empires of France and Spain. Louisbourg and Havana, 1700-1763* (Chapel Hill and London, 1985), 86ff. Christopher Moore, "Merchant Trade in Louisbourg, Ile Royale". M.A. Thesis, University of Ottawa, 1977, 30-34, contains a brief discussion of government revenue and expenditures, and Terence Allan Crowley, "Government and Interests at Louisbourg, 1713-1758". Ph.D. Thesis, Duke University, 1975, discusses related issues such as the granting of government contracts, and the extent to which administrators profited from their colonial postings.

complained that Canada, for one, was expensive. Need one look beyond the self-evident fact that it was a burden to French finances?

Self-evident facts are, of course, out of style. Less stylishly, one notes that historians have hazarded different opinions about the the relative importance of the colonial government's economic activities. Explanations are offered as to why the colonial state-sector might be as important as it is claimed to be, but none of the arguments are treated as hypotheses to be verified. Thus for some, France *ought* to have spent more generously to aid its fledgling Canadian colony.⁷ Such a view courts anachronism, Vauban's remarks notwithstanding, and begs the question of what *ancien régime* France considered appropriate uses of its funds. For others, the colony survived for as long as it did as a result of government expenditures.⁸ New France's strategic vocation within the context of Anglo-French imperial rivalry ensured a steady flow of military expenditures. In W.J. Eccles's words, the economy evolved "under the impetus of the state", not so much because of the frequency of war, but rather because in New France as in Old, the "rich new middle class" preferred to invest in state-offices rather than in commerce or industry. It was this pattern, he argues, that made of New France, a "military bureaucracy".⁹ The argument is elliptical at best, since

⁷The view is implicit in Jean Hamelin, *Economie et Société en Nouvelle France* (Québec, 1970).

⁸Lunn, *op.cit.* 290.

⁹William J. Eccles, *The Canadian Frontier: 1534-1760* (Albuquerque, 1979). See also, W.J. Eccles, "The Social, Economic and Political Significance of the Military Establishment in New France", *Canadian*

actual patterns of colonial investment have not been systematically described. The sole venal office directly associated with a colonial function, moreover, was that of the *commissaire de la Marine*, who served as the *intendant's* subdelegate.

In much the richest account of Canada's links with France, Dale Miquelon has argued that imperial trade, as well as "the state's capacity to invest heavily in North America", provided the impetus for economic growth.¹⁰ But the economic contribution of "the military establishment", he argues further, was mixed. In the case of the western fur-trade posts, for instance, it may have absorbed more than what it contributed in protection to the trade.¹¹ But overall, and in peacetime, government expenditures generated an outflow of capital in the form of bills of exchange which allowed Canada to sustain a trade deficit with relative impunity. After the outbreak of war in 1744, Miquelon claims, state purchases swelled as a percentage of goods and money flows, while the new trades which had surfaced in peacetime collapsed.

Arguments such as these confirm the need to distinguish between the effects of government expenditures in peacetime and war, and to probe further the financial links between the fur trade and the state, which have been the source of many hasty generalisations. Trade

Historical Review LII (March 1971), 1-21.

¹⁰Dale Miquelon. "Canada's Place in the French Imperial Economy: An Eighteenth-Century Overview," *French Historical Studies* 15 (1988), 432-443.

¹¹On the structure of the fur trade in Canada, see *inter alia*, Dale Miquelon, *New France 1701-1744. A Supplement to Europe* (Toronto, 1987), Chapter 8.

statistics and flows of bills of exchange will not provide complete answers about the relative weight of the state within the economy, however. Nor are more complete answers easily arrived at. The *ancien régime* produced no national accounts, so we do not know the size or growth rates of colonial economies such as that of Canada. Fragmentary trade statistics are available, but are no more reliable than those of France as a whole. The alternative, as in Europe, is to construct estimates of national income based on population figures and probable consumption patterns. Apart from being fairly sensitive to the models underlying them, these estimates raise questions about the meaning of 'national income' measures in economies where a large proportion of output was produced and consumed domestically. The first attempt to produce such an estimate for Canada suffers from its own particular problems. Refining it, and extending it beyond 1739 would at the very least require studies of price levels before robust comparisons could be made.¹²

If measures of the overall economy are hard to come by, accounts of government activities in New France do exist. Some time ago, moreover, Guy Frégault invited historians to make use of those financial documents which he found liberally strewn about France's official correspondence with its Canadian colony. After briefly describing the range of uses to which the documents could be put, and after describing continuous metropolitan frustration over colonial 'over-spending', Frégault refrained from probing further. His words

¹²Morris Altman, "Economic Growth in Canada, 1695-1739: Estimates and Analysis," *William and Mary Quarterly* XLV (October 1988), 684-711.

now seem quaint:

"ceux-ci [historians] auraient tort de se livrer, comme des artisans, à une besogne qu'un système mécanographique peut accomplir d'une façon plus sûre et plus expéditive."¹³

The sheer bulk of available material, for l'Ile Royale as well as Canada, may have discouraged historians armed solely with patience and index cards, for a time. There are probably other reasons, however, why few have attempted to make sense of France's colonial government finances.¹⁴ And here, we stumble upon issues central to discussions of France's own *ancien régime* government finances. In the metropolitan context, and until recently, there was widespread agreement among historians that no financial document worthy of the name "budget" existed.¹⁵ Attempts to write histories based on extant accounts, would, in turn, founder in the splintered confusion of a system in which numerous private or corporate intermediaries intruded upon the business of government finances. Indeed, John Bosher has argued that the absence of any aggregate picture of revenues and expenditures is a result of this admixture of interests. The state's heavy reliance on the private credit provided by scores of individuals, none of whom

¹³Guy Frégault, "Essai sur les finances canadiennes," in *Le XVIIIème siècle canadien: études* (Montréal, 1968), 296.

¹⁴An exception, for the French Antilles, is Philippe-Alain Blérald, "L'Organisation des finances publiques à la Guadeloupe et à la Martinique sous l'Ancien Régime. Contributions à l'étude de l'Etat colonial," *Bulletin de la Société historique de la Guadeloupe* 57-58 (1985), 55-81.

¹⁵For a discussion of the dominant tendency to write financial history "without numbers", see James Riley, "French Finances, 1727-1768," *Journal of Modern History* 59 (June 1987), 209-211.

were fully accountable to the Crown, precluded aggregate accounting of any sort, let alone truthful, tidy accounting.¹⁶ Partial and ambiguous documents were thus not so much the result of fire at the *Chambre des comptes*, or dilatory or dishonest officials, as they were symptoms of an atomistic financial system.

With prospects for writing the history of government finances in France apparently so dim, doubts about the usefulness of the financial paper trail left in New France hardly seem surprising. Nor do doubts about the good sense of attempting to describe the state's operation from such a starting point. Such skepticism only hardens when one considers that John Bosher has found France's financial system to be partly replicated in its colonies. The bulk of his work has certainly centered on eighteenth-century France, but he has also briefly rooted his argument in Canada. Here too, he found the conflation of public and private interests to be rampant, and not simply in the domain of finances. One had only to look at all the fur-trading army officers, or at the private investments of the colony's *intendants*.¹⁷ As for finances, the French situation simply extended its tentacles to New France. Like France's overall naval expenditures, for instance, those incurred in the colony would ultimately be paid for by private financiers, the *Trésoriers généraux*

¹⁶ John F. Bosher, *French Finances, 1770-1795: From Business to Bureaucracy* (Cambridge, 1970).

¹⁷ John F. Bosher, "Government and Private Interests in New France," *Canadian Public Administration* 10 (1967), 244-257, and J.F. Bosher, "The French Government's Motives in the *Affaire du Canada*, 1761-1763," *English Historical Review* 96 (1981), 59-78.

de la Marine.¹⁸ Again, like many who collected taxes or disbursed funds for the French Crown, they did not perform their duties as holders of a revocable, royal commission, but as purchasers of a venal office, held as a potentially profitable chunk of private wealth. Their accounts, or those of their representatives in France's naval ports and colonies, were similarly considered to be private. More generally, in Bosher's analysis, the colonial administration inherits the corruption of its metropolitan counterpart. As in other discussions of *ancien régime* corruption, the term does not purport to describe systematic transgression of the law. Rather it refers to a situation characterized by "royal patronage, by fees, and legal bribes, by extremely low salaries, by ill-defined duties, by an absence of inspection and regular accounts, and by a confusion of public and private funds".¹⁹

In Bosher's analysis, moreover, there is nothing episodic about this confusion of public and private interests, and it comes as no surprise to find it replicated in Canada. It was continuous, self-perpetuating, and to be found not only at the heart of France's financial system, but of its very social fabric. Not only did the Crown rely heavily on private credit; instead, those who handled the King's money extended their own tentacles into the world of private

¹⁸Until 1749, at least, when the administration of colonial funds was separated from those of the Navy as a whole. There were other *trésoriers* collecting and making payments in the colony, such as the *trésoriers des invalides*, etc., though the sums were much smaller. These questions will be discussed in the chapters which follow.

¹⁹J.F. Bosher, "The French Government's Motives...", *op.cit.*, 62-63.

merchants, of which the French and colonial "Canada Merchants" were but one, sometimes marginal, contingent among many. Merchants, officials, and financiers were related, by blood, contracts, and the ambition (realized, in some cases) to purchase offices and found noble families. Thus the circle of "official Bourbon society", as Bosher calls it, closed, the colonies firmly roped within.²⁰

The examples provided by Bosher, and others, certainly illustrate the admixture of public and private interests characteristic of *ancien régime* France.²¹ Others have even deepened our understanding of the possible reasons for its persistence. Drawing on the insights of game theory, for instance, historians have pointed to the advantages which flowed to the Crown from its reliance on the credit of private intermediaries. Since the King insisted on being above the law, he could, did, and was expected to, repudiate his debts on occasion with legal impunity. Such a stance incurred economic penalties, however. When borrowing in his own name, the King typically paid higher rates of interest than his most credit-worthy subjects. It made sense, therefore, for him to rely on intermediaries with better reputations for repayment. Similarly, it made sense for such intermediaries to spread their risks by incorporating. With corporations thus strengthened, ironically, the Crown ceded power, perhaps more than was

²⁰J.F. Bosher, *The Canada Merchants, 1713-1763* (Oxford, 1987), especially Chapter five.

²¹Terence Crowley's treatment of government administration at l'Ile Royale offers an interpretation similar to that of Bosher's. See Crowley, *op.cit.*

to be gained by being above the law...²²

More characteristically, perhaps, and in the wake of Bosher's monograph, the historiography of French finances has taken a prosopographical turn, with historians displaying feats of archival ingenuity to disclose ever more insidious links between state officials, *financiers*, and private investors in trade and industry. This literature has served to correct *ancien régime* stereotypes about the social origins and business interests of the men who handled the King's money.²³ But at times, the exercise does not go beyond pointing to the existence of a relationship--(between this or that official and that financier or merchant...)--or of a well-hidden business transaction--(this *trésorier* invested in that enterprise...). Our understanding of the *consequences* of such links for government spending and for the collection of revenues does not always proceed apace. Studies of clusters of *financiers* and their social backgrounds tell us much about the networks underlying their role as purveyors of credit for the state. However, the glimpses we get of government expenditures and of the administrative practices surrounding them are unsystematic. The *financiers* appear to historians at discrete moments: in their marriage contracts, at death, in their estate inventories, and occasionally, during their lifetime, in business contracts. Seldom are they studied in conjunction with the branches

²²Hilton Root, "'Tying the King's Hands': Credible Commitments and Royal Fiscal Policy During the Old Regime," *Rationality and Society* 1 (October, 1989), 240-259.

²³See for instance, Daniel Dessert, *Argent, pouvoir et société au Grand siècle* (Fayard, 1984).

of officialdom to which their office's function connects them. If the boundaries between the state and private enterprise appear to be blurred, it is partly because they have not been explored in well-defined situations. Thus the question as to whether it was legal for naval and colonial officers to trade appears vague because the rules within which they operated have not been thoroughly examined. If the financial accounts left behind by such administrations appear only as complex, misleading wasps' nests, it is in part because they are being viewed through the wrong end of the lens. The reliability and usefulness of such documents will only be discovered if they are examined directly.

In recent years, a number of historians have, in fact, renewed explorations of France's financial accounts. Efforts of this sort had lain virtually dormant since Clamageran's nineteenth-century attempts to evaluate government revenues and expenditures.²⁴ The recent discovery of new sources outside of France, however (the fruit of diplomatic spying on that most crucial question of security--the state of government finances--), has contributed to dislodge the view that no sense of overall financial activity existed in *ancien régime* France. Admittedly, the figures yielded by such new sources appear to be retrospective, yielding aggregate values only several years

²⁴For a review of these efforts, and an example of the uses to which they have been put, see James Riley, "French finances...", *op.cit.*, and *The Seven Years' War...*, *op.cit.* Similar efforts for the seventeenth-century have also been undertaken. See Françoise Bayard, *Le Monde des financiers au XVII^{ème} siècle* (Paris, 1988), and Richard Bonney, "Jean-Roland Mallet: Historian of the Finances of the French Monarchy," *French History* 5 (1991), 180-233.

after the expenditures had occurred, or the revenues accrued. Even so, there were other reasons why the Crown might have had at least an approximate sense of the state of its finances from year to year. As James Riley points out, for instance, it received large portions of its revenues in the form of payments from fairly long term lease-contracts signed with tax farmers such as the *Fermiers Généraux*. Thus, the Crown's very dependence on financial intermediaries may have contributed to its ability to predict, within limits, what its most important revenues would be.

Armed with retrospective aggregate statistics, historians have reached a number of startling conclusions about French finances--such as that France's taxes may have been less heavy per-capita than those of Britain during the eighteenth century.²⁵ These findings hinge on a number of critical assumptions: in particular, that *most* tax money paid reached the central government. Yet a number of recent studies testify to the vigour of corporate institutions, even under Louis XIV, and have revealed that important amounts of money often stayed in the hands of bodies such as the provincial estates, or even municipal corporations.²⁶ If such pitfalls are reported here, it is to warn that

²⁵ British historians, meanwhile, have begun to examine why the British monarchy was so effective at raising taxes. For an overview, see John Brewer, *The Sinews of Power. War, money and the English State 1688-1783* (London, 1989). On the burden of France's taxes, see Riley, "French finances...", *op.cit.*, 228-237.

²⁶ William Beik, *Absolutism and Society in Seventeenth-Century France. State Power and Provincial Aristocracy in Languedoc* (Cambridge, 1985), for instance, notes that the "taille was a complicated flow of resources refreshing many parties and not just a siphon of funds to Paris"...and that "Roughly half of it stayed in the province, and a third was channeled directly to notables rather than to the king". (p.

highly aggregated accounts should certainly be treated with care, and that considerable effort should be devoted to reconstructing the context in which such documents were drawn up, before firm conclusions can be stated about the weight of taxes. Studies such as James Riley's, however, bluntly expose the cost of not attempting to quantify French finances. It is certainly possible that the results of such an exercise will prove that historians' intuitions about France's financial system (its weight, the cost of tax avoidance attributable to privilege, etc...) have been misguided, and overly influenced by contemporary rhetoric about the burden of taxes.

In the meantime, the literature on French finances offers several lessons for the present thesis. If we choose to ignore the accounts produced in the colonies, we risk misrepresenting the size and weight of government activities therein. On the other hand, if we choose to exploit the numbers which the accounts contain, the circumstances surrounding their creation demand to be explored. To begin with, the accounts should be related to the administrative structures and procedures which produced them. Since little has been written about either in the colonial context, this thesis begins by exploring the origins and nature of the financial administration which reigned in Canada and at l'Ile Royale during the first half of the eighteenth century. In this sphere perhaps more than any other, the parallels which James Pritchard noted between the colonies and naval arsenals

332). Flows such as these, he argues, were at the heart of Louis XIV's success at taming *ex frondeurs* by shoring up local hierarchies and privilege, rather than destroying them. The implications for interpreting France's aggregate accounts deserve to be explored.

can be delineated closely.²⁷

The second part of this thesis analyses the fragmented accounts which record government revenues and expenditures within the colonies, as well as expenditures incurred in France for Canada and l'Ile Royale. The surviving body of accounts, rather than interpretation, governed the time-frame chosen for the thesis. Over time, it became clearer that these boundaries yielded stories of their own. For Canada, at least, few records survive from the seventeenth century, or from after 1751. In contrast with the surviving aggregate records for France, and with the disparate 'series' for naval expenditures as a whole, the accounts explored here are nested in a concentrated epistolary exchange between naval secretaries and colonial officials. These letters make it possible to reconstruct many of the documents' idiosyncrasies. Even with such information, competing representations of the same fiscal year often leave us only with 'ranges' of figures.

²⁷Frégault's work, mentioned earlier, offers only a superficial description of the colonial financial system, and antedates much of the literature on French finances as a whole. Boshier's work, and John Keyes' "Un commis des trésoriers généraux de la Marine à Québec: Nicolas Lanouillier de Boisclerc," *Revue d'histoire de l'Amérique française* 32 (Septembre 1978), 181-202, pointed in the direction of the *Trésoriers généraux de la Marine* and the *Domaine d'Occident* tax farm, and remind that the French context of Canada and l'Ile Royale's finances is crucial. Boshier's emphasis on the 'semi-private' and 'atomistic' elements of the system, however, occurs at the expense of the government side of the French financial coin. Yet the *Trésoriers généraux de la Marine*'s operations related to a well-defined administrative unit, the naval department. Most of the extant colonial accounts, in turn, were supervised by the colonial branch of the naval department, and neither can be ignored. For the comparison between colonial administration and that of the arsenals, and, more generally, for a helpful portrait of the 'government side of the coin', see James Pritchard, *Louis XV's Navy 1748-1762. A Study of Organization and Administration* (Kingston and Montréal, 1987), 95.

Nonetheless, we can begin to explore the priorities underlying colonial government expenditures and the burden which they imposed on France's naval finances, to which they were intimately connected.

In a third part, we consider the place of the colonial government in the surrounding economy. We can only offer brief, preliminary answers about relative sizes, since too little is known about colonial prices and output, quite apart from any uncertainty bequeathed by the government records. The richness of detail of some of the colonial accounts, however, especially during the 1730's and 1740's, allows us to explore the related question of who benefited from government purchases. In particular, we examine the size distribution and concentration of such purchases. The issue of corruption, in all its shades of meaning, is obviously central here. Do we trust the portrait of government purchases yielded by the government's own accounts? France's North-American colonial finances came to a notoriously sticky end with the *Affaire du Canada*.²⁸ The trial and conviction of officials from both sides of the Atlantic at the close of the Seven Years' War broadened suspicion of government records beyond the tenures of those directly involved. And here again, John Bosher's analysis of the *Affaire*, which emphasizes the commonality of the practices exposed at the trial, has hardened such doubts. Most historians, moreover, when confronted with episodic petitions decrying the use of frontmen, favouritism, or kick-backs, have concluded that

²⁸For an analysis of the events, see John Bosher, "The French Government's Motives...", *op.cit.*, 59-78, and the sources therein.

these represented merely the 'tip of the iceberg'.²⁹

It is at least possible to look tentatively at the evidence with the opposite prejudice in mind. What if the periodically enforced rules surrounding government contracting and the prevailing moral climate worked against the formation of very large 'icebergs', at least during peacetime? As will be seen in Chapter seven, the patterns of purchase encompassed within the accounts place the burden of proof on those who believe deception to have been systematic at all times and places. It seems significant in this respect that contemporary accusations of wrongdoing occur most frequently precisely when the accounts are thinnest on the ground. As for the *Affaire du Canada*, it may have served political purposes and allowed governments to default with relative impunity. It may also have exposed the limits of tolerance for illegal behaviour. Whether the accused members of the so-called *Grande société* were mere scapegoats, or whether they had clearly offended both contemporary legal and informal standards of behaviour through their wartime contracting procedures, they had not succeeded, however, in elbowing out all other suppliers to the Crown, merely enough to produce loud complaints. Meanwhile, the commission which set about liquidating Canada's debt contended with hundreds of creditors whom it clearly believed neither to be

²⁹The expression is James Pritchard's. He does not, however, attribute all of the abuses which he observes in the arsenals to a particularly corrupt administration. On some of these abuses, see Pritchard, *op.cit.*, 100-107, and for a balanced view of the effects of corruption, 207-209. For a clear, persuasive set of contemporary accusations in the context of l'Ile Royale on the eve of the Seven Years' War, see Terence Crowley, *op.cit.*, Appendix 1.

fictitious, nor sullied by links to the *Grande société*.³⁰ Under the circumstances, it seems unreasonable to jettison the government accounts from earlier periods on the grounds that they may contain fictitious purchases. At the same time, however, the language, rules, incentives, and informal standards of behaviour surrounding *ancien régime* corruption deserve to be explored more systematically than is possible here.

Government finances offer a channel for recovering contemporary meanings of corruption. France's continual shortage of funds also generated its own peculiar rhetoric of scarcity. Having combed the colonial official correspondence for evidence relating to the production of the extant accounts, I was often struck by contrasts between what the latter contained and what was said about them. The letters informed about the priorities of officials on both sides of the Atlantic, but often provided a poor guide to the actual weight of different categories of expenditure. Any number of examples might have been chosen to illustrate the point. But the cost of native alliances generated sustained commentary, rich with verbal contortions from agents of an 'absolute' monarch unwilling to admit dependence on

³⁰ On the commission see Henri Legohérel, *Une Commission extraordinaire du Conseil d'Etat du Roi: La Commission de liquidation des dettes de la Marine et des Colonies (1758-68)* (Paris, 1968). Its records can be found in part in AN, V7, 342-365. A cursory look at the sums reported to the commission charged with liquidating Canada's debt suggests that the large number of creditors involved cannot exclusively be explained by the age of the debts in question, many of which were incurred during the tenure of Canada's infamous (and ultimately convicted) *intendant* François Bigot. See, *inter alia*, AN, V7, 214, for lists of the holders of colonial debt. The question deserves to be looked at systematically.

allies considered unorthodox by European standards. The commentary is explored by way of epilogue, and as a warning to those interested in colonial government expenditures and in what was said about them.

PART ONE
THE ORGANIZATION OF COLONIAL FINANCES
IN CANADA AND AT L'ILE ROYALE

*...Vostre Majesté ayant toujours connu la
connexité inséparable du détail de la
Marine avec celui de ses colonies...*¹

Pontchartrain, Secrétaire d'Etat de la Marine

*...l'habitude d'en user d'une certaine
manière, doit avoir autant de force que
la Loy...*²

Du Cornet et Berroyers,
avocats du Parlement

¹"Mémoire au Roy par M. de Pontchartrain, Contrôleur Général et Secrétaire d'Etat à la Marine". n.d. (1698-99?). AN, Marine, G, vol. 222, art. 19.

²"Consultation pour le Fermier du Domaine d'Occident des [Messieurs] Du Cornet et Berroyers, Avocats du Parlement". Paris, 15 March 1713. AN, Contrôle général des finances, G7, vol. 1314.

Chapter One
Seventeenth-Century Origins of a Two-Part System

Eighteenth-century government finances in Canada and at l'Ile Royale were an integral part of French finances. For the most part, revenues collected or expenditures made overseas in the King's name would, in the end, be included in the figures compiled for the Kingdom by the *Chambre des comptes* in Paris. Only once the office of *Trésorier général des colonies* was created in 1749, however, would colonial figures surface on an independent footing, as with the department of War, or of the Navy.³ Before that date, flows to and from state coffers in the colonies tended instead to be buried in a variety of greater accounting units. Roughly, though, such flows were clustered about two nodes: the *Domaine d'Occident*, to begin with, encompassed most of the taxes, dues and duties which the French Crown had re-appropriated in the last quarter of the seventeenth century from monopoly trading companies in the Americas. Alternatively, revenues collected and spent within the colonies fell under the purview of France's naval department, and were handled directly by the *Trésoriers généraux de la Marine*.

Colonial finances were thus subsumed within two principal types of accounts, each of which would ultimately be reviewed by the *Chambre*

³"Edit portant suppression des deux offices de trésoriers généraux des galères et création de deux offices de trésoriers généraux des colonies françaises de l'Amérique". November 1749. (Registered at the *parlement* 12 December 1749.) AN, Fonds divers, AD IX, vol. 93.

des comptes: those rendered by whoever leased or administered the *Domaine d'Occident* and those produced by the *Trésoriers généraux de la Marine*, until 1749, and by the *Trésoriers généraux des colonies*, thereafter. This accounting split took new forms, but did not vanish, when the naval department absorbed part of the *Domaine d'Occident* in 1732. Revenues previously collected as part of the *Domaine* would be accounted for by the *Trésoriers généraux's* colonial staff, and incorporated within overall naval finances, but they persisted as a separate category.⁴

Whether within the Navy or the *Domaine d'Occident*, however, the colonial part did not fit simply into the French whole, as one Chinese box into another. The links were more complex, varying over time, and across colonies. Whether one is interested in the finances of a single colony, or in those of all colonies, the links must be unravelled from accounts produced on both sides of the Atlantic. The structures uncovered thus owe as much to the weight of their past as to contemporary mercantilist ideas about what the finances of a 'useful' colony should look like. True to its old regime origins, the

⁴*Domaine d'Occident* taxes collected in Canada and the Iles du Vent, though not those collected in the French ports, were separated from the *Fermes générales* lease by virtue of the "Arrêt du Conseil qui distraint du bail de Nicolas Desboves, adjudicataire des fermes générales et unies, les droits du domaine d'occident qui se perçoivent aux isles françaises du Vent d'Amérique et en Canada". 5 August 1732. AN, Fonds divers, AD IX, vol. 259. The rule enshrining the continued practice of separate accounting is to be found in the "Déclaration du Roy concernant les comptes des Trésoriers généraux de la Marine". 4 March 1744. AN, Fonds divers, AD IX, vol. 272, art. 6. I have not been able to ascertain whether or not this accounting split survived the creation of the *Trésoriers généraux des colonies*--the act creating this office makes no mention of the *Domaine d'Occident* dues.

financial system which emerged in North America was slow to innovate and to destroy; change, when it occurred, looked just as often like the unplanned response to a crisis, as it did a deliberate attempt at reform.

In the particular case of Canada, not only were its eighteenth-century finances connected to those of France through the separate channels of the *Domaine d'Occident* tax farm and the naval treasury, but within each of these channels, administrative procedures had also visibly emerged from French practices. The convergence was deliberate and automatic for the *Domaine*, but elsewhere, it owed more to piecemeal after-thought. The arrival of *troupes de la Marine* in 1683, in particular, first aggravated the hybrid shambles of Canada's seventeenth-century finances. Eventually, however, a recognizably 'naval' form emerged from the chaos: not by virtue of a specific design for colonial finances, but as a response to the special demands created by troops which had to be paid and fed from supplies bought both in Canada and in France. The troops stayed throughout the French Regime, and by default, a temporary financial response, repeated over time, created a pattern. And almost as if to confirm the absence of a plan for colonial finances, when the new colony at l'Ile Royale was founded in 1713, it had to experience its own peculiar kind of shambles before an orderly routine emerged. Throughout this process, colonial officials at Louisbourg looked not so much to Canada for guidance, nor even to the West Indies, but rather to France's naval arsenals.

1.1 From seigneurial revenue farms to tax farms

In fewer than six decades, and in microcosm, between the granting of letters patent to the *Compagnie des Cent Associés* in 1627, to soon after the arrival of *troupes de la Marine* in 1683, Canada seemed to speed through four centuries of France's financial history. During the late middle-ages, French kings gradually realized inchoate claims to sovereignty, partly by levying monetary taxes outside the royal domain. Indeed, the King's personal, domanial revenues could not keep pace with attempts to assert a royal monopoly over the protection of the kingdom's inhabitants. New levies were introduced, largely to meet the needs of a standing army, sometimes transforming old seigneurial rights, such as the *taille*, into a royal tax. By the late fourteenth century, the elements of a direct tax system, introduced as *finances extraordinaires*, were lodged into place, soon to reveal themselves as both permanent and inadequate. In very rough form, admittedly, some of these changes would be replicated in seventeenth-century Canada: seigneurial proprietors in the colonies leased part of their revenues only to cede these to the Crown in 1674. Seigneurial revenue farms were thus transformed into royal tax farms. The latter were treated as an expansion of the King's domain, however, rather than as instruments of 'extraordinary' finance. But just as had earlier occurred in France, the colonial tax farm's 'ordinary' revenues lagged behind growing military obligations. Before long the supplementary sources of funds introduced to the colony would be

extraordinary only in name.⁵

Canada's government finances, of course, grew out of the particular context of seventeenth-century France. By then, the Crown obviously had more than latent claims to sovereignty, and had substantial (so-called) extraordinary means at its disposal. Seigneurial proprietors within the colonies such as the *Compagnie des Cent Associés* (1627-1663) could easily enough be compelled to meet obligations defined by the state. On the other hand, the Crown could choose to make substantial sums available to such companies, seigneurial or not. The results, in the colonies, were anomalous: the costs of governing Canada, for instance, would be assigned to more-or-less private intermediaries.⁶ But as in the case of the

⁵For one discussion among many of the changes wrought on medieval seigneurial revenues by the expanding claims of the Crown, which has the virtue of describing the mechanics of both seigneurial revenue farms and royal tax farms in simple terms, see George Matthews, *The Royal General Farms in Eighteenth-Century France* (New York, 1958), 7-10. For a more recent overview of the emergence of a direct tax system in France, see J. Collins, *Fiscal Limits of Absolutism. Direct Taxation in Early Seventeenth-Century France* (Berkeley and Los Angeles, 1988), 18-45.

⁶The *Compagnie des Cent Associés*, whose early subscribers ranged from merchants, hatmakers and Jesuits to Richelieu, cardinal, duc, grand-maitre, chef et surintendant général de la navigation et du commerce de France, and included a variety of state officials and financiers, is frequently referred to as a "state-run company". In practice, the company farmed out many of its commercial privileges to companies such as the *Communauté des Habitants*, which were less ambiguously private in their make-up, if not in their obligations to meet government costs. For the list of the successive waves of subscribers to the *Compagnie des Cent Associés*, see Marcel Trudel, *Histoire de la Nouvelle France, III: La Seigneurie des Cent Associés. I. Les Événements* (Montréal, 1979), Appendix A, 415-443. The early colonial chartered companies (before Colbert) are described as "state-run" in Pierre Boulle, "French Mercantilism, Commercial Companies and Colonial Profitability", in L. Blussé and F. Gaastra,

Compagnie des Indes occidentales (1664-1674), such agencies could receive great infusions from royal treasuries.

Even if one looks only at funds spent governing the colony, however narrowly defined in the ambiguous context of seigneurial rule, such costs were never met fully from a single source. Many fiscal hopes were pinned on the fur trade. But seigneurial, and then later royal claims to fur-trade revenues, which continued to be exacted through intermediaries, never quite matched the obligations assigned to them. With well-known *brio*, however, the *Compagnie des Cent Associés*'s charter had spelled out the prescription: in exchange for seigneurial rights and trade privileges within New France, the company would meet a variety of non-commercial obligations; not just the costs of settlement, or the salaries of a handful of administrators, but the burden of defending the lands to which it had gained access. Short of capital, yet compelled to send annual expeditions to Canada, the company behaved much as the Crown did. It borrowed, farmed its rights and obligations to private intermediaries, and relied on expedients. And so in practice, prayerful (and mainly private) donations supplemented exactions on the fur trade. They fortified the Huron mission at Sault-Sainte-Marie; funded, to the tune of 75,000#, the *Société de Notre Dame de Montréal*'s first expedition to the colony, as well as built hospitals and monasteries. The fledgling colony at

eds., *Companies and Trade* (Leiden, 1981), 102-103. It is not clear, as suggested therein, that private sub-contracting firms like the *Communauté des Habitants* were so much more profitable than the parent company. The *Communauté* bequeathed a considerable debt which would eventually be absorbed by the state.

Ville-Marie, in particular, owed little to either the state or the trading company. In 1644, Anne of Austria did donate 100,000 francs to help the colony defend itself against Iroquois incursions.⁷ As the Jesuits in Huronia grumbled, however, the royal gift did not fully feed and equip the twenty-two soldiers who made it to their mission.⁸ From the perspective of the colony's finances, moreover, and as with all acts of grace, these supplements to the sums gleaned from trade were extraordinary, and unpredictable.

In some ways, the pattern changed only slightly once royal administration was introduced to the colony in 1663. In particular, it did not signal the end of 'company rule' in the realm of government finances. Within New France, the *Compagnie des Indes occidentales* (1664-1674) inherited much the same commercial rights as its predecessor, as well as the same duty to meet "toutes les charges et

⁷It is not clear from the discussion in Lucien Campeau, *Les finances publiques de la Nouvelle-France sous les Cent-Associés, 1632-1665* (Montréal, 1975), 99, whether this donation was personal, or included in the state's budget. The latter possibility is not ruled out, since both Mazarin and the Queen Mother made extensive use of the power to authorize state expenditures (*ordonnancement*). Henri Legohérel, *Les Trésoriers généraux de la Marine (1517-1788)* (Paris, 1965), 99. Other unambiguously royal contributions were spelled out in the Letters Patent of 1727: "Articles accordez par le Roy a la Compagnie de la Nouvelle France". 29 April 1627, and in the "Edit du Roy pour l'Etablissement de la Compagnie de la Nouvelle France". 19 May 1628. AC, C11A, vol. 1, f.79-84v and 92-98, respectively. Article 9, for instance, provided for the donation of two 200-300 ton warships, ("armez, équipez et prests", though "sans victuailles"), to be reimbursed only if the company failed to meet its obligations. Articles 14 and 15 provided subsidies in the form of duty exemptions on the goods handled by the company in both directions, etc.

⁸Laverdière and Casgrain, eds. *Le Journal des Jésuites* (Québec, 1871), 9.

gages des officiers". These, however, would be set at somewhat lower levels compared to the 50,000# or so expected from the *Compagnie des Cent Associés*'s sub-contractor, the *Communauté des Habitants*: first at 29,200#, then at 36,000#. ⁹ The *Compagnie des Indes occidentales* would also, however, be expected to contribute 10,000# to help defray the debts bequeathed by the *Communauté*. ¹⁰

Compared to the earlier period, supplements to the *Compagnie des Indes occidentales*'s contribution were more likely to come from the Crown, *dévo*t fervour having tempered by the time royal administration took hold.. With the exception of the governor's salary, however, the Crown's contributions were still paid piecemeal, and on an extraordinary footing. Thus, the *Compagnie des Indes occidentales* was not called upon to meet the costs of war against the Iroquois, and certainly not those generated by the Carignan-Salières regiment: these sums would be paid for by France's *Trésorier de l'extraordinaire des guerres et de la cavalerie légère* and by the *Trésorier général de la Marine*. For those soldiers who chose to stay in Canada, moreover, and

⁹The rights to export goods from the colony and to purchase beaver within the colony remained in the hands of the *Communauté des Habitants* until 1665 and 1666 respectively. The *Communauté* had leased these rights from the *Compagnie des Cent Associés* for an annual fee consisting of 10,000# worth of beaver, and the payment of the colony's "charges indispensables", set in 1647 at 47,000#. The *Compagnie des Indes occidentales* would assume the burden of meeting the colony's expenses only once it wielded the fur monopoly directly. See Trudel, *op.cit.*, 378-379.

¹⁰"Lettre du ministre Colbert à Talon, 5 janvier 1666" and "Lettre du ministre Colbert à Talon, 5 Avril 1666". *RAPQ* (1930-31), 43. The company was expected to pay for the "charges ordinaires" plus an additional 2000# for "dépenses inopinées".

for those *engagés*, young women, and other colonists who arrived during the *intendant* Talon's tenure, funds were forthcoming from the *Trésor royal*, either directly, or through a transfer to the *Trésorier général de la Marine*.¹¹ But in either case, they were not viewed as obligations to which the Crown felt permanently bound. So much so, that Colbert felt no need to justify his announcement in 1672 that "*Sa Majesté ne peut faire aucune dépense pour le Canada cette année*".¹²

However dramatic, the statement was not strictly true: the weight of precedent and the protection afforded to the *Compagnie des Indes occidentales* were such that when the first *intendant* arrived, his salary was not added to the list of indispensable expenditures referred to as *charges* and payable by the Company. Thus its 36,000# contribution failed even to meet all of the colony's ordinary government expenditures. Along with the *intendant's* salary, the governor's pay and that of his guards continued to be drawn on the *Trésor royal*, through transfers to the *Trésorier général de la Marine*.¹³

¹¹See, for instance, the "Estat de la Despence ordonnée par le Roy pour le payement tant des gratiffications accordées par sa M[ajesté] aux officiers des troupes restées en Canada que pour acheter l'établissement des soldats qui y ont passés en 1670 ensemble a quelques habitants du pays, hospitaux de religieux et au clergé et autres despences extraordinaires... Garde du Trésor Royal, payez comptant (124,520#) au porteur des présentes..". 11 February 1671. AC, B, vol. 2, f.18; or the "Ordonnance de fonds" for the passage of 100 *engagés*, 150 young women, and various animals, payable (39,812#10s) by the Garde du Trésor royal to the Trésorier général de la Marine, also dated 11 February 1671. *ibid*, f.18v.

¹²"Lettre du ministre Colbert à Talon, 4 juin 1672". *RAPQ* (1930-31), 169.

¹³See the "Estat abrégé des fonds faits pour le Canada, et de l'Employ

Canada's financial system was not much simplified after the Crown annexed its American colonies to the royal domain in 1674.¹⁴ To begin with, the suppression of the *Compagnie des Indes occidentales* did not signal the end of private intermediaries in colonial finances. The underlying edict certainly proclaimed that

... "la plupart de ces droits et de ces revenus conviennent mieux à la première puissance de l'Etat qu'à une Compagnie qui doit tâcher de faire valoir ses avances pour l'utilité des particuliers qui la composent."¹⁵

And indeed, levies which had first arisen as payments between private agents, and as rights belonging to the *Compagnie des Indes occidentales*, were transformed into the various taxes and duties which would be referred to as the *Domaine d'Occident*. But as with the *Domaine* in France, so the colonial levies would be leased to private individuals.

In Canada, at least, the *Domaine d'Occident* was new, but its taxes were not. Each of the Canadian levies or privileges contained in the first lease-contract, dated 24 May, 1675, (Table 1.1) reincarnated an earlier one.¹⁶ Just as article 7 of the act

qui en a esté ordonné". 1669. *RAPQ* (1930-31), 106-107. See also the various *ordonnances de payment* found in AC, B, vol. 1, f.101-112.

¹⁴For a chronological account of the *Domaine d'Occident* in Canada, see Mary Johnston, "The *Domaine* of the West in Canada, 1674 to 1732". M.A. thesis, University of Western Ontario, 1961.

¹⁵"Edit portant suppression de la Compagnie des Indes Occidentales et confirmant le contrat relatif à la Compagnie de Sénégal". Saint Germain-en-Laye, 1674. Jourdon, Decreusy, Isambert, eds. *Recueil général des anciennes lois françaises depuis l'an 450 jusqu'à la révolution de 1789*. vol. 19 (Paris, 1821-1833), 152-154.

¹⁶This was also true of dues collected in the West Indies and in

establishing the *Compagnie des Cent Associés* conferred the sole right to trade in New France's skins and pelts, so the bail Oudiette granted a monopoly on the purchase of beaver within the colony and on its overseas sales to the *Domaine d'Occident* tax farmer.¹⁷ The *droit du quart*, in turn, was traceable to the amounts

France, which formed part of the *Domaine d'Occident*. Thus, the bail Oudiette included not just the dues shown in Table 1.1, but more generally the "Droits seigneuriaux, de Poids & de Capitation qui se lèvent dans les Isles, Terres Ferme et Autres lieux d'Amérique, occupez par les Sujets de sa Majesté"; the "Trois pour cent qui se prennent en essence sur les Sucres, Tabacs, Indigos & autres marchandises du crû des dites Isles, qui sont apportés dans le Royaume"; the "six deniers pour livre, qui se perçoivent en la ville & banlieue de Rouen sur les Sucres et Cires", since these had constituted rights belonging to the *Compagnie des Indes Occidentales*. To which were added, by virtue of an *arrêt de conseil* dated the same day as the lease: the "Quarante sols qui pourront être levez...sur chacun cent de mascouade ou Sucre brut, entrant dans tous les Ports et lieux du Royaume, à la Réserve de la Province de Bretagne seulement; Douze livres pour chacun cent de Sucre raffiné, & dix huit livres aussi sur chacun cent de Sucre Royal, transporté de la dite Province de Bretagne dans le Royaume, par Ingrande ou autres lieux". "Résultat du Conseil, qui adjuge au Fermier du Domaine d'Occident, le Commerce exclusif du Castor, tant en Canada qu'en France. Extrait des registres du Conseil d'Estat." 4 May 1675. in Dufresne de Francheville, *Histoire de la Compagnie des Indes avec les titres de ses concessions et de ses privilèges, dressée sur les pièces authentiques* (Paris, 1738), 388-391.

¹⁷ See the "Extrait du Traité pour l'Etablissement d'une Compagnie de La Nouvelle-France". 29 April 1627. in Dufresne de Francheville, *ibid.*, 388. In contrast with the other levies and privileges shown in Table 1.1, the beaver monopoly and the *droit du quart* would not always form part of the *Domaine d'Occident*, as will be discussed in the following chapter.

Table 1.1 Canadian Levies and Privileges Contained in the First
Domaine d'Occident Lease: the *Bail Oudlette* (1675-1685)

1. MONOPOLY on purchase of beaver pelts within Canada and New France and on its sale within the Kingdom (as per *Arrêt de conseil* dated 4 May 1675).
2. SEIGNEURIAL DUES: dues and fines payable to Crown
3. *DROIT DU QUART*: a twenty-five per cent export tax on beaver payable in kind
4. *DROIT DU DIXIÈME DES ORIGNAUX*: a ten per cent duty on exports of moose hides
5. TADOUSSAC TRADE (as per *Arrêt de conseil* of 9 April 1666 and lease to Charles Aubert de Lachenaye)
6. TEN PER CENT IMPORT DUTY on wine, spirits and tobacco entering Canada

Source: "Résultat du Conseil, qui adjuge au Fermier du Domaine d'Occident le Commerce exclusif du Castor, tant en Canada qu' en France". 4 May 1675. in Dufresne de Francheville, *Histoire de la Compagnie des Indes avec les titres de ses concessions cessions et de ses privilèges, dressée sur les pièces authentiques* (Paris, 1738), 388-391.

withheld in kind by the *Compagnie des Cent Associés*, and then by the *Communauté des Habitants* in their purchases of beaver from individual traders. From a rate set at 50 per cent in 1647, then halved in 1653, the proportion of beaver withheld thus was intended to pay for the colony's "*dépenses indispensables*".¹⁸ In search of a stable source of revenue to meet expenditures beyond those covered by the *droit du quart*, the *Communauté des Habitants* first leased the Tadoussac fur trade to Louis Couillard de Lespinay in 1652.¹⁹ It too would be singled out as part of the King's *Domaine*, and included as part of the colonial tax farm created in 1674, as well as in all subsequent leases.

As for the *dixième de l'original*, it seems first to appear in a private contract dated 5 February, 1660, between the *Communauté des Habitants* and the *Compagnie de Normandie*, which granted to the latter company a monopoly on imports to the colony, as well as on exports of beaver and moose. For a fee of 50,000#, the *Compagnie de Normandie* could collect not just the *droit du quart*, but also a *droit du dixième sur les peaux d'originaux*. The *Communauté* also expected its sub-contractor to pay up to 10,000# annually to its creditors, from a fee levied at 10 per cent of the mark-up on imported French dry goods.

¹⁸"Arrest relatif à la vente du castor". 3 May 1653. AC, C11A, vol. 2, I, f.156. (Also referred to in Trudel, *op.cit.*, 220-221). The rate may originally have been set at one quarter, then raised in 1647. See Louise Dechêne, *Habitants et marchands de Montréal au XVIIe siècle* (Montréal, 1988; first edition: Paris, 1974), 142.

¹⁹Trudel, *op.cit.*, 229.

Here again was the private origin of the 10 per cent import duty on wine, brandy, and tobacco which would be included in the *Domaine d'Occident* tax farm.²⁰ As in the West Indies, finally, the Crown re-appropriated the domanial dues associated with the "propriété et seigneurie" which had been ceded to the chartered companies within the colonies. These dues would also be included in all subsequent leases for the *Domaine d'Occident*.

The colonial tax farm's roots were clear, and so too were those of its duties: the costs of government assigned to it were scarcely different from those allocated to the *Compagnie des Indes occidentales*, both in Canada and the West Indies. The tax farm, moreover, would be saddled with the reimbursement of the chartered company's shares: nearly half of the lease price would be absorbed by such payments. Even after these outlays had been met, it was expected that there would be *Domaine d'Occident* lease revenues to spare for France's *Trésor royal*. Instead of allocating any such additional revenues to colonial expenditures as a matter of course, however, the tax farm would only cover these in part. The *Domaine d'Occident* leases did specify that in cases of war, colonial *intendants* in the West Indies and Canada could impute emergency costs to the *Domaine*.

²⁰The levy on dry goods would be converted to one on "vins, eaux de vie, et tabac" in 1670. See the "Arrêt du Conseil Souverain portant que le droit de dix pour cent sur les marchandises sèches sera remplacé par un impôt de 10#; de plus il y aura un impôt de 25# par barrique de liqueur, de 5 sols par livre de tabac, enfin que les marchands forains devront produire les factures signées de France". Massicotte, E.Z., ed. *Répertoire des arrêts, édits, mandements, ordonnances, et règlements conservés dans les Archives du Palais de Justice de Montréal* (Montréal, 1919), 8.

But when Canada's *intendant* Duchesneau tested the principle in 1676, anticipating conflict with the Iroquois, Colbert threatened to reimburse the tax farm from his salary. For a while, then, colonial expenditures not covered by the *Domaine* would continue to be met in a piecemeal fashion.²¹

1.2 From residual naval expenditures to colonial expenditures

The naval treasury proved to be a more elastic source of revenue, and emerged as the principal supplement to the *Domaine d'Occident* in times of peace and war. Naval contributions often exceeded those paid by the *Domaine*, though their importance was seldom formally recognized. Every year the colonial *intendant* was expected to make sense of the clusters of individual payment orders sent to him from France with only the vaguest of instructions, and without any overall list of the funds made available to him by the Navy.²² The latter kept its own register of all of its payment orders, and may even have

²¹For Colbert's warning to Duchesneau, see: Colbert to Duchesneau. 28 April 1677. AC, B, vol. 7, f.1. The *Domaine d'Occident* tax farm will be discussed in greater detail in the following chapter. The first *Domaine d'Occident* tax farm, held in the name of Jean Oudiette, was leased for 350,000# annually, of which 150,000# would be paid, each year to the *Compagnie des Indes occidentales*' receiver. The total debt to be paid off in this manner amounted to 991,585#. See, "Travail du Conseil Royal des finances". AN, Contrôle général des finances, G7, vol. 1312, arts. 12 and 18.

²²It is not clear, for example, how Duchesneau was meant to improve upon the accounts which he'd sent to France on the strength of orders such as "Sa Majesté approuve les inventaires et comptes que vous avez envoyés mais elle veut que vous les fassiez plus exacts et que vous les signiez". AC, B vol. 7, f 20v.

singled out those sent to the different colonies for its own internal purposes.²³ Only in 1681 did a note scribbled at the bottom of one such list for Canada recommend that the orders be consolidated as a matter of course..."Au lieu de toutes les ord[onnan]ces, on pourrait Si Monseigneur l'approuve, expédier un estat ainsy qu'il se pratique pour les gratiffications des Isles de l'Amérique".²⁴

In peacetime, such a system could hobble along. When expenditures were fairly predictable from year to year, as they seem to have been in the late 1670's, *intendants* could corral loose payment orders easily enough; naval *commis* drafting dispatches to the colonies could tinker with, or ignore, the system's weaknesses with few visible penalties. But on the eve of the arrival of the *troupes de la Marine*, Canada's finances were poised for disruption. The troops were dispatched with little notice, moreover, and in a manner viewed as temporary, so that few arrangements had been anticipated to ease the *intendant's* financial administration.²⁵ The *marquis* de Seignelay, in

²³See, *inter alia*, "Extrait du registre des Ordonnances de l'année 1678".n.d. AC, F1A, vol.1, f.78; or the very rough and ready "Mémoire des Ordonnances qui ont été expédiées pour le Canada". n.d. AC,F1A, vol 1, f.77; or the retrospective "Fonds faits pour le Canada, 1677, 1678, 1679". 22 May 1680. AC, F1A, vol 2, f.10-11.

²⁴"Canada 1681. Le 3e May Il a est expédié les ordonnances qui suivent...". AC, F1A, vol. 2, f.4-4v. The payments in question (61,268#) amounted to nearly twice those of the *état des charges* for the same year. See the "Estat de la depense que le Roy veut et ordonne estre faite pour le payement des appointements, solde et entretenement des gouverneurs, majors, officiers, capitaines, soldats, et autres charges du pays de Canada ou Nouvelle France pendant la présente année 1681". AC, F1A, vol. 2, f.1-3v.

²⁵On the provisional status of the troops, see Seignelay to Arnoul, *intendant* at Rochefort: "Faites bien entendre aux soldats et officiers qu'ils ne sont pas envoyez pour y demeurer, seulement pour y porter

his capacity as naval minister, did send along regulations as to what pay and rations were to be delivered to soldiers of all ranks, but this would be too little, too late.²⁶

Given a motley collection of bills of exchange and debt instead of cash from France's naval treasury, and the usual disparate collection of payment orders, it is hardly surprising that Canada's *intendant* de Meulles attempted to impute military expenses to the *Domaine d'Occident*.²⁷ Nor, given the vagueness of his instructions, was it surprising that he should have conflated payments made from naval funds and those from the *Domaine* into a single record of his financial activities. Whereas previous *intendants* may have done much the same, if they bothered to hand in accounts at all, the sums in question were too important to be treated casually.²⁸ Accordingly, for

quant a present un prompt secours pour mettre La Barre en estat de determiner promptement la guerre avec les Iroquois". 24 July 1684. AC, B, vol. 11, f.49v.

²⁶"Reglement que le Roy veut estre observé pour le payement des officiers de Marine qui sont destineez pour servir en la Nouvelle France." 1684. AC, B, vol. 11.

²⁷The *Trésorier général de la Marine* provided "des lettres de change sans savoir si les habitants de Canada étaient capables de les acquitter", and "des dettes dont il [de Meulles] n'a pu faire le recouvrement". Seignelay to Arnoul, *intendant* at Rochefort. 1 January 1685. AC, B, vol. 11, f.3; for criticism of de Meulles's accounts, see Seignelay to de Meulles. 10 March 1685. AC, B. vol. 11, f.25ff.

²⁸Two decades earlier, the Carignan-Salières regiment had obviously entailed important outlays as well, but these were *troupes de terre* falling under the purview of France's ministry of War, and paid for by the *Trésorier de l'extraordinaire des guerres*. I found no trace, in the colonial archives at least, of any discussion surrounding the accounts which their stay may have generated. The latter may have been of less immediate concern to Colbert than the accounts associated with the *troupes de la Marine* were to Seignelay. The potential for confusion may also have been less great, since at the time, the

what seems to have been the first instance of a practice which would intensify with Canada's late seventeenth-century military engagements, the *intendant's* accounts would be pored over in France. Item by item, the naval minister's dispatch exposed the formal improprieties of de Meulles accounts, concluding that ... "il arrivera si vous n'apportez pas un peu d'ordre dans les affaires qui passent par vos mains que le Roy payera trois fois la solde".²⁹ As the accounts produced in Canada became more detailed, so the naval *commis* in France had more on which to harness their criticism.

Blame for the confusion was thus placed squarely on the shoulders of Canada's *intendant*. Nonetheless, it looked arguably like the harvest of ministerial neglect, or at least of the practice of treating expenses in Canada as residual naval transactions unworthy of special arrangements. Whereas for two decades, rules were being developed within the emerging naval arsenals to lend their finances some semblance of order (admittedly with limited success), there is little evidence that these were transmitted to colonial *intendants*, like Duchesneau and de Meulles, who were trained outside the Navy.³⁰

colony's *intendant* Talon had previous experience as an army *intendant*, and had full time help from his Secretary Patoulet, who in turn was a *commissaire de la Marine*. Relatively few supply purchases were made in Canada, moreover, so that any accounting confusion was more likely to have arisen in France than in the colony. Imperfect order might even have been tolerated to a greater degree in the earlier shipment of the Carignan-Salières regiment, since it was, after all, unprecedented in scale for an overseas expedition. See Jack Verney, *The Good Regiment* (Montréal and Kingston, 1991), 7.

²⁹ Seignelay to de Meulles. 10 March 1685. AC, B, vol. 11 f.25ff.

³⁰ Duchesneau and de Meulles have been described by Jean-Claude Dubé

In contrast, *intendants* within the naval arsenals were instructed to study "ceaselessly" documents such as the "Règlement" of 6 October, 1674, and the "Mémoire en forme d'Instruction aux Intendants et Commissaires généraux de Marine sur l'esclaircissement qu'ils doivent donner tout les trois mois, ou au moins tous les six mois, des dépenses qui se font dans les ports et arcenaux sous leurs ordres", dated 9 April, of the same year. These, and other orders, specified such things as the form accounts should take, and the supporting documents on which they were to be based.³¹

In contrast, the instructions and letters of provision to Canada's *intendants* were vague, at least as far as financial matters were concerned, and had changed little since Talon: .."Voulons aussi que vous ayez l'oeil a la direction, maniemet et distribution de nos deniez destinez et qui le seront cy-après pour l'entretènement de nos gens de guerre comme aussi des vivres, munitions, réparations, fortifications, parties inopinées, emprunts et contributions qui pourraient avoir esté et estre faites pour le service, veriffier et arrester les estats et ordonnances qui seront expédiés par notre Lieutenant Général en chef et en son absence par nos autres Lieutenants Generaux aux payeurs qu'il appartiendra; vous faire

as clients of Colbert, to whom they were both also related. Duchesneau had inherited from his father the office of *trésorier de France en la généralité de Tours*. While Duchesneau had thus some experience in handling the King's money, de Meulles had none, having no title or office other than "Ecuyer, Seigneur de la Source" prior to his nomination to Canada. Dubé speculates, though, on the strength of de Meulles's residence at La Rochelle in 1678, that he may have been initiated to naval service at that point. See Jean-Claude Dubé, *Les intendants de la Nouvelle-France* (Montréal, 1984), 49 and 54-55. For a list of the colony's *intendants*, and of the *secrétaires d'état de la Marine*, see Appendix 1.1.

³¹The entire text of the "Mémoire en forme d'instruction..." is reproduced in René Mémoin, *La Marine de Guerre sous Louis XIV. Rochefort, arsenal modèle* (Paris, 1937), Appendix VII, 1011-1014. After 1674, the instructions and commissions issued to naval *intendants* prescribed familiarity with "les règlements en vigueur", including that of 6 October 1674. See Mémoin, *ibid.*, 367-371.

représenter les extraits de montres et des revues, les contrôler et enregistrer et en tout ce que dessus circonstances et dépendances faire et ordonner ce que vous verrez nécessaire et à propos pour le bien et avantage de notre service."³²

Compared to such general prescriptions, those motivated by the entropy which had crept into de Meulles's accounts appear particularly detailed. Beyond fuming, Seignelay's dispatch of 10 March, 1685, adumbrated principles which would harden, and eventually characterise the administration of the colony's eighteenth-century finances. In particular, he instructed that, henceforth, the colonial *intendant* was to prepare two separate accounts: one which showed clearly which expenditures had been paid for by the *Domaine d'Occident* tax farm; and a second, which showed how funds provided by the *Trésorier général de la Marine* had been spent.³³ To assist the *intendant* in this task, Seignelay sent along three separate lists (*états*) of the expenditures which had been authorized. For the *Domaine*, the *intendant* de Meulles was to follow the:

..."Estat de la Depense que le Roy veut et ordonne estre faite tant pour le payement des appointements solde et entretenement des gouverneurs, majors, officiers, capitaines et autres charges du pays de Canada ou Nouvelle France pendant l'année 1685,"³⁴

which would be referred to more commonly and briefly as the *état des charges*.

As far as naval funds were concerned, the *intendant* was to follow a

³²"Pouvoir d'intendant, de justice, police et finances du Canada pour le Sieur Talon". AC, B, vol. 1, f.71.

³³Seignelay to de Meulles. 10 March 1685. AC, B, vol. 11, f.25ff.

³⁴AC, B, vol. 11, f.35v-37.

first *état* which related principally to troops stationed in Canada:

... "Estat de la Depense que le Roy veut et ordonne estre faite par le Trésorier Général de la Marine Me. Louis de Lubert pour le payement de la solde et entretenement des officiers et soldats servant a la deffense du pays de la Nouvelle France pendant 1685."³⁵

and a second which authorized a variety of so-called gratuities:

..."Estat de la Depense que le Roy veut et ordonne estre faite par le Trésorier Général de la Marine Me. Louis de Lubert tant pour la gratiffication que sa Majesté a accordée aux hopitaux, religieux, habitants et autres que pour autres dépenses a faire en la présente année 1685."³⁶

These last two *états* would eventually fuse into a single one, (commonly referred to as the *état du roi*) encompassing all of the *Trésorier général de la Marine's* Canadian expenditures, once it became clear that the *troupes de la Marine* were in the colony for good. Over time, the nature of these Canadian expenditures would evolve, as would those imputed to the *Domaine d'Occident*. The quantities would grow too, of course, though at different rates. After 1685, however, Canada's *intendants* took it for granted that expenditures not foreseen in the *état des charges*, such as those relating to the feeding, equipping, and transporting of troops, would be paid for by a single treasury--the one overseen by the *Trésoriers généraux de la Marine*. Unless transfers had been specifically prescribed, it was understood that the accounting twain were not to meet.

However precise, Seignelay's orders were not translated into a

³⁵ *ibid.*, f.37.

³⁶ *ibid.*, f.40-41v.

formal regulation for the administration of colonial finances comparable to that of 1674 for the Navy. They received no echo in the commission and written instructions issued to Champigny scarcely a year later, in 1686.³⁷ Indeed, the new *intendant* was asked simply to render exact, yearly accounts, which would show clearly where funds had been overspent, and where others might still be available for the following year.³⁸ Rather than create new rules for the colonies, familiar practices would thus be introduced by individuals familiar with those which were evolving in the Navy. Indeed, the new *intendant* Champigny's instructions were terse. Like de Meulles, he had little administrative experience of any sort, perhaps owing his appointment to patrons, such as the head of the Séminaire de Saint-Sulpice, Louis Tronson, and the duc de Beauvilliers, brother-in-law to the *marquis* de Seignelay. The *intendant* would be assisted, however, by an official, "qui sert depuis longtemps dans les arcenaux". The King's memorandum further stated explicitly that in his capacity as *subdélégué*, Gaillard would exercise the functions of a *commissaire de la Marine*.³⁹

³⁷"Commission d'intendant de justice, police et finance pour M. de Champigny". AC, B, vol. 12, f.1 ff. The wording of Champigny's commission was indeed very similar to Talon's letter of provision. By 1686, however, the *intendant* had gained the additional power to judge, alone and in sovereign fashion, cases involving the levying and perception of taxes.

³⁸Seignelay to Champigny. 30 March 1687. AC, B, vol. 13, f.35v-36.

³⁹See the "Mémoire du Roy à Champigny". 6 March 1686. AC, B, vol. 12, f.39; and the "Commission qui commet le Sr. Gaillard subdélégué du Sr. Champigny, Intendant de Canada". 6 March 1686. *ibid.*, f.50v-51. For a discussion of the functions of the *commissaires de la Marine*, see Mémain, *op.cit.*, 468-491.

It was doubtless more efficient, in the short run, to send over experienced naval officials than to attempt to teach old colonial dogs new naval tricks. But the absence of colonial rules signalled more than an administrative short-cut: it was perfectly consistent with the limits to the Crown's financial contribution to Canada which were periodically delineated in its colonial dispatches, nowhere more forcefully, and impatiently, than in 1693:

... "ne pouvant pas me persuader que si vous aviez tant soit peu réfléchy sur les depenses que le Roy est obligé de faire en Europe vous eussiez osé faire des propositions pareilles a celles que vous faites, je suis bien aise de vous dire une fois pour toutes que le Roy ne veut faire a l'avenir d'autres depenses que l'entretien des troupes qu'elle est obligée d'y avoir et de l'envoyer les munitions necessaires pour munir les forts. ainsy vous pouvez commencer cette année de retrancher toutes sortes d'autres dépenses et vous devez compter que quelque demande que vous fassiez le Roy ne vous accordera aucun fonds."⁴⁰

As in France, the Crown had by far the greatest tolerance for military expenditures. In the long run, it intended to limit its financial obligations within the colony to those connected with troops. However restricted such intentions appeared, they had already slackened relative to the years before the War of the League of Augsburg. Slowly, and once again as in France, war deepened the willingness to commit funds. The orders spelled out above hint that by 1693, the *troupes de la Marine* were perhaps viewed as a more permanent feature of the colonial landscape. Five years of European

⁴⁰Minister to Champigny. 28 March 1693. AC, B, vol. 16, f.135v-136. For an earlier statement conveying a similar message see the "Mémoire du Roy aux Srs. Marquis de Denonville et de Champigny". 5 March 1688. AC, B, vol. 15, f.11v.

conflict, into which Canada had been absorbed, muffled earlier instructions to Denonville. The colony was to defend itself with militiamen, the Governor had been told in 1685..."n'estant ny du service, ny des Intentions de sa Majesté d'envoyer des troupes réglées sur les Lieux".⁴¹ Grudgingly, and 'for now' such troops would be sent and paid for. But as war against the Iroquois ebbed and flowed, King William's War, and then the Spanish Succession conflict, stretched 'now's boundary into the following century.

The expectation that Canada should pay for itself, and defend itself, runs through the eighteenth-century official correspondence like the pebbly edge of a rough sea: lost and pummelled by waves of war, visible again, if diminished, during interludes of peace. Meanwhile, by the turn of the eighteenth-century, the organization of Canada's government finances owed more to the years of war than to royal intentions, or interludes of peace. From an occasional source of revenues which supplemented those gleaned from colonial trade, the naval treasury had evolved into the principal source of government funds in Canada. For in the colonies, too, the state's main business soon became war.⁴² And in the wake of naval troops, came the Navy's *commissaires*, *contrôleurs*, and *écrivains*, and with them, procedures for handling, storing, and distributing pay and supplies, as well as procedures for accounting.

⁴¹"Instructions au Sr. de Denonville". 1685. AC, B, vol. 11, f.12-12v.

⁴²The relative importance of military expenditures will be explored more fully in Chapter four.

1.3 Finances at l'Ile Royale

The genesis of the financial system at l'Ile Royale takes us beyond the seventeenth-century, but it serves to illustrate the point that after nearly a century of colonial experience in North America, France had not converged on a 'plan' for its overseas finances. In the end, the naval treasury would play an even more prominent role in the new colony, where the *Domaine d'Occident* was virtually absent. But as in Canada, this outcome emerged by default, well after the first expenditures had been incurred, and against background expectations that the colony should pay for itself, sooner rather than later. Various financial proposals had certainly attended the new colony's creation, as had been the case with Louisiana. Their multiplicity, moreover, suggests that Canada's financial arrangements were not viewed as an obvious model for new North American colonies. Whether fanciful or realistic, the proposed schemes proved irrelevant in the immediate post-Utrecht period. On the one hand, the Crown was readier to default on its wartime debt than to embrace new financial obligations deliberately. On the other hand, l'Ile Royale would not be peopled at the leisurely pace envisaged in many of the proposed colonization schemes. Instead, it inherited the refugee population of the abandoned colony at Plaisance, in the wake of France's loss of Newfoundland. For a while, it appeared also that the Acadian population would move to the new colony. Under such circumstances, expedients ruled.

Planning for the costs of settlement during wartime was indeed

something of a wasteful exercise. Realistic proposals were invariably shelved until an elusive future wherein the King's finances would, at last, be replenished. Alternatively, some simply proposed what the Crown might conceivably want to hear. One memorandum blithely forecast that l'Ile Royale could be peopled and governed at no expense to the Crown. After only two or three years, it argued, trade duties would obviate the need for transfers of funds to the colony. These could even be avoided in the short run, if Canada simply yielded some of its troops to the new colony.⁴³ Still others, displaying considerable sympathy for the financial plight of France's *contrôleur général*, proposed that a private company be set up as sole proprietor of l'Ile Royale, subject to the condition that it fortify the colony.⁴⁴ Officials familiar with Canadian financial practices, such as Antoine-Denys Raudot, saw through quixotic schemes of this sort.

Confronted with the immediate need to pay for the first expeditions to l'Ile Royale, the naval secretary proposed instead that a couple of lotteries be set up to finance the colony's settlement. The lottery yield, which he estimated at 35,000# annually, could be transferred to the *Trésorier généraux de la Marine*, and used to ship

⁴³See the "Moyens faciles de former l'Etablissement proposé par le Mémoire du 30 novembre 1706". and the accompanying "Réponses". 4 December 1706. AC, C11G, vol. 6, f.15-38v. Antoine Denys Raudot's (Canada's *intendant*) somewhat skeptical responses would be more formally expressed in the "Mémoire pour jetter les premiers fondements de l'établissement proposé dans l'Isle du Cap Breton". 20 August 1708. *ibid*, f.39v-56.

⁴⁴"Mémoire contenant des réflexions sur les dépenses de la Marine". n.d. AN, Marine, E, vol. 204, art. 69.

impoverished citizens overseas. Soon they would be able to feed themselves, he argued, whereas in France they burdened hospitals and state. The proposal had initially been formulated by the financier Antoine Crozat, though as part of a programme to finance the settlement of Louisiana, not that of l'Ile Royale. As one who held a monopoly over Louisiana's trade, and who would, in exchange for the privilege, be compelled to advance funds to the Crown to help meet some of the colony's necessary government expenses, he had a stake in the state's ability to secure a regular source of funds.⁴⁵ The *contrôleur général* was initially more receptive to the lottery proposal in the context of l'Ile Royale, though in neither case did he warm to the idea of shipping indigent Frenchmen overseas. Eventually, however, Desmaretz rejected both parts of the scheme, including an amended proposal to cream 3 per cent off existing Parisian lotteries. And worse, from Jérôme de Pontchartrain's point of view, he ignored requests for immediate funds to repay loans incurred for the transfer of Plaisance's refugee population to l'Ile Royale. Five months after his initial request, Pontchartrain had heard not a peep, not even a definite "no".⁴⁶

In the short run, payments relating to l'Ile Royale were made

⁴⁵For a description of Crozat's proposal, which is virtually identical to the one formulated by Pontchartrain for l'Ile Royale, see Marcel Giraud, *Histoire de la Louisiane française*, vol I: *Le règne de Louis XIV* (Paris, 1953), 240-243.

⁴⁶For the lottery proposal, see Pontchartrain to Desmaretz. 4 October 1714. AN, Contrôle général des finances, G7, vol. 535. For renewed requests, see Pontchartrain to Desmaretz. 9 October 1714; 19 October 1714; 23 April 1715; 26 June 1715; 10 July 1715; 17 July 1715. *ibid.*

with the same flurry of *billets d'état*, bills of exchange, and *récepissés* as elsewhere in the war-weary kingdom, and as elsewhere, the paper produced grumblings.⁴⁷ The problem would not be resolved during Louis XIV's lifetime, moreover. In 1716, the new *Conseil de la Marine*, confused about "l'estat ou on en est par rapport aux fonds dans cette colonie", had still not resolved how past and future costs at l'Ile Royale would be met. The naval treasury was the most probable channel for such funds, but more 'extraordinary' sources had not yet been ruled out. After all, colonial officials at l'Ile Royale had renewed claims that, before long, the colony's fisheries and soils would allow it to pay its own way.⁴⁸ By the time the accounts for the early years were sorted out, the decision to build fortifications had congealed, and with it, the need for a reliable, annual source of funding. Not surprisingly, l'Ile Royale's expenditures would in the end be assigned to the naval treasury, just as they had at the abandoned colonies of Acadia and Plaisance, and just as they continued to be, to a large degree, in Canada.

⁴⁷ Soubras to Conseil. 22 November 1716. AC, C11B, vol. 1 f.420, 423v.; Soubras to Conseil. 11 December 1716. *ibid.*, f.443.

⁴⁸ "Travail du Conseil". 1716. AC, C11B, vol. 1, f.315. and "Travail du Conseil". 25 February 1715. *ibid.* f.242.

Chapter Two The Domaine d'Occident

During the eighteenth century, revenues collected locally by the Canadian portion of the *Domaine d'Occident* tax farm remained less important than the funds paid into the colony's naval treasury. At l'Ile Royale, the tax farm was virtually invisible. With only a few exceptions, New France's historians have done little to clarify the tax farm's role in colonial government finances further, and at times they have been positively misleading. The shifting patterns of leases and sub-leases, and their semi-private nature certainly make the task difficult. Nonetheless, by relying principally on Canada's official correspondence for their discussions, historians have proceeded somewhat like blind men, unable to infer an elephant's shape after only a brush with a tusk and a foot.¹

¹Few historians, in particular, took up the lead sketched out by Louise Dechêne's discussion of the sources from which such a study might begin. See her "Inventaire sommaire des documents relatifs au Domaine d'Occident," in *Rapport des Archives nationales du Québec* 48 (1970), 99-105. For a clear treatment of the *Domaine d'Occident*'s Canadian portion, but which deals only with events surrounding the late seventeenth-century fur-trade crisis, see Dale Miquelon, *New France 1701-1744: 'A Supplement to Europe'* (Toronto, 1987), 58-66, and the comments therein on the earlier treatment of this period by Guy Frégault in "La compagnie de la Colonie," *Le XVIIIe siècle canadien: études* (Montréal, 1968), 242-88. The only extended discussion of the Canadian part of the *Domaine d'Occident* up to 1732 is to be found in Mary A. Johnston, "The Domain of the West in New France, 1675-1733." M.A. thesis, University of Western Ontario, 1961. Jacques Mathieu's passing treatment of the *Domaine d'Occident* in *Le commerce colonial entre la Nouvelle France et les Antilles au XVIIIe siècle* (Montréal, 1981) is unreliable.

In what follows, I will discuss selected aspects of the colonial *Domaine d'Occident's* organization, with the view to explaining why the tax farm remained impervious to the growing financial needs of France's North American colonies. During the *Domaine d'Occident's* early years, especially, this pattern was simply the colonial chapter of a persistent fiction: the king's domanial revenues, 'ordinary and permanent', met only expenditures of a similar nature. Colonial *intendants* had been warned to avoid innovating in such matters, and, as seen in the previous chapter, got their knuckles rapped when they did.² Since the Navy's rising obligations within the colony were principally military, and hence supposedly exceptional, it did not much expand its claims to the revenues generated by the colonial tax farm, whether before or after the latter was absorbed by the Navy in 1732. Exceptionally, the tax farm might be called upon to provide a short-term loan in the midst of war, as it did in 1684.³ But in general, the *Domaine's* contribution to the colony's expenditures rose slowly, and step-wise for a variety of reasons, to which we now turn.⁴

²Colbert to Duchesneau. 16 April 1676. AC, B, vol. 7, f.20v.

³The *Domaine d'Occident* contributed an additional 45,866# to pay for expenses related to war against the Iroquois, beyond its customary payments for the *état des charges*. See the minutes of letter dated 12 February 1686, AN, Contrôle général des finances, G7, vol. 1312, art. 89.

⁴Figure 4.2 in Chapter four graphs this slow growth.

2.1 Matters of jurisdiction: the controller general versus the naval secretary

In most areas of colonial administration, the naval secretaries ruled with little interference or competition from their peers holding other portfolios. Thus, France's chancellor, the natural head of the kingdom's courts, had been deprived of any role in the creation of colonial tribunals, and had no say in the appointment of judicial officers overseas. In this sense, the naval secretary's jurisdiction over the colonies differed from that which other secretaries of state had over France's provinces. To a jaundiced observer like Canada's attorney-general Ruelle d'Auteuil, moreover, colonial government had degenerated to despotism through the naval secretary's exercise of "absolute authority." As a palliative to arbitrary rule, he proposed that Jérôme de Pontchartrain's powers be confined in the colony to the same degree as they were in matters of justice, police, finances and military affairs at La Rochelle, Bayonne, and in "other maritime provinces."⁵ In fact, however, the naval secretary did not quite have a complete stranglehold over financial matters in the colony. Instead, the *Contrôle général* extended its tentacles overseas, as well as throughout the kingdom. Jurisdictional conflicts and boundaries remained submerged as long as the powers belonging to the naval

⁵See Michel Antoine, *Le conseil du Roi sous le règne de Louis XV* (Paris, 1970), 51, and 127. According to Antoine, the naval secretaries had long ceased to be granted territorial attributions within France, which is not consistent with Ruelle d'Auteuil's comments. See the "Mémoire sur l'état présent du Canada." 1712. *RAPQ* (1922-23), 50-51.

secretary and controller general were vested in the same person, as they were under Colbert (1669-83), and Louis Phelypeaux, comte de Pontchartrain (1690-99), and as long as the Navy retained an important role in France's military strategy, as it continued to do during Seignelay's tenure (1683-1689). During the first half of the eighteenth century, however, the Navy competed for funds from a less privileged position, and on the whole, unsuccessfully. Though its annual expenditures, including those incurred in the colonies, rose as high as 30,000,000# between 1688 and 1697, a much more modest 14,000,000# would be allocated to it after the Treaty of Ryswick. This sum would, in turn, be slashed to 8,000,000# in 1716. The duc d'Orléans's promises to increase the allocation to 10,000,000# in 1719, and to 12,000,000# would only be fulfilled partially, and thereafter, the official allocations began to slide again, as successive *contrôleurs généraux* resisted Maurepas's repeated requests for additional funds. In 1736, the promised funds of 9,500,000# left only 5,550,055# for naval expenses proper (such as shipbuilding, outfitting and repairs, etc.), the remainder being absorbed as follows:⁶

⁶See the "Mémoire sur les fonds et dépenses de la Marine." February 1736. AN, Marine, E, vol. 207, art. 8; and the "Réflexions sur le commerce et sur la Marine par M. le Comte de Maurepas." 1745. AN, Marine, G, vol. 127, f.12-63v. For a discussion of the effects of changing naval policy on naval finances, see Henri Legohérel, *Les Trésoriers généraux de la Marine (1517-1788)* (Paris, 1965), 208-220, and the references therein.

<i>Galères:</i>	1,500,000#
<i>Colonies:</i>	2,289,945#
<i>Secret expenses:</i>	100,000#
<i>Ordre de Saint-Louis:</i>	100,000#
<i>Other:</i>	10,000#

The well-known squeeze on authorized naval funding certainly forced the Navy to curtail its activities, as Maurepas would lament. But in practice, naval officials also exceeded the amounts allocated to the naval treasury. The naval secretary was scarcely more successful at preventing *intendants* within the ports and colonies from exercising their powers of *ordonnancement*, and drawing on the credit of the *Trésoriers généraux de la Marine*, than he was at securing new assignments from France's 'receiving' treasuries. As far as the operations of the naval treasury were concerned, then, the controller general did not always have the last word.

It was far more awkward for naval officials to extract additional funds directly from a 'receiving' *caisse* such as that which collected Canada's portion of the *Domaine d'Occident*. Here, the controller general's jurisdiction over the kingdom's tax farms was more likely to impose a binding constraint on the expenditures paid for from *Domaine* revenues.

To begin with, the decision as to what levies would be included in the colonial tax farm, and what expenditures would be allocated to it, did not belong to the naval secretary, despite his stewardship of the *Ponant* colonies. In principle, and as with any other tax farm, these matters belonged to the *Conseil royal des finances*, from which

naval secretaries who were not also *Contrôleurs généraux des finances* were excluded. In practice, such decisions were arrived at by the *Contrôleur général*, alone, or with the aid of an *intendant des finances*, to be conferred upon with the King during the "travail du roi", and rubber-stamped only by the *Conseil*.⁷ As far as the *Domaine d'Occident* was concerned, naval secretaries such as Jérôme de Pontchartrain or Maurepas, who were not also *Contrôleurs généraux*, were thus at the mercy not just of the finance minister, but also of the *commis* and *intendants des finances*.

The value of a tax farm's lease price, in turn, would also be settled upon during a session of the *Conseil royal des finances*, supposedly once the latter had compared competing bids from potential tax farmers.⁸ Officially, the same council ruled also on the allocation of the revenues to be collected from the lease. Some would be paid into royal treasuries; others would be assigned directly to specific government expenditures, which would, as such, be referred to as *charges*. Whereas a typical lease was drawn up for six years, the decision as to how it would be allocated would be arrived at yearly, and spelled out in an *état de distribution* to be respected by the tax farmer in his payments and in his accounting. The accounts tendered, at intervals specified within the lease, would then be inspected by

⁷See Michel Antoine, *op.cit.*, 58-61, which briefly recounts the *Conseil royal des finances*'s activities between its creation in 1661, and 1715.

⁸See Yves Durand, *Les Fermiers généraux au XVIIIe siècle* (Paris, 1971), 52, for a brief description of the steps accompanying a lease renewal.

the *Conseil royal des finances*, and finally adjudged by the *Chambre des comptes*.⁹

In the particular case of the *Domaine d'Occident*, the *Conseil royal des finances* thus ruled on which portion of the lease price would be assigned directly to colonial expenditures, and which would be paid into the *Trésor royal*, as the *parti du roi*. Accordingly, a lease contract such as the *Bail Domergue* specified that:

..."Il sera tenu compte a l'Adjudicataire des charges employées dans les Etats arreztez en nostre Conseil, qui luy seront remis par les Intendants du Pais avec leur Ordonnances au pied de chacun estat, et en cas que par necessité impreveue, ils fassent payer par ses commis des sommes non employées dans nos estats, il luy en sera tenu compte, meme pour les isles, a raison du prix coûtant des sucres, le tout sur les Certificats des Intendants, & et rapportant leurs Ordonnances avec les Quittances par devant notaires des parties prenantes."¹⁰

⁹ See, for instance, article CCCCXCIX of the *Bail Carlier*: "Il ne sera tenu de compter du prix de sa Ferme par estat en nostre Conseil, que deux ans après l'expiration de chacune année, & en nos Chambres des Comptes qu'après la troisième année expirée." "Adjudication faite a Me. Pierre Carlier des Fermes Générales des Gabelles, Entrées et Sorties du Royaume, Aydes, Domaine de France et Controlle des Actes, Domaine d'Occident, et Droits joints auxdites Fermes." 19 August 1726. Goldsmith-Kress Collection, item 6616. The sections relating to the *Domaine d'Occident* are reproduced in Appendix 2.1. The Conseil could order a speedier accounting under extraordinary circumstances, as, for instance in the "Arrêt du 15 Janvier 1685 qui ordonne qu'Oudiette comptera au Conseil dans quinzaine par estat au vray de la ferme d'Occident depuis le premier juillet 1674 jusqu'au dernier decembre 1684...signifié le 6 février 1685." AN, Contrôle général des finances, G7, vol. 1312, art. 77.

¹⁰ Article CCCLXXXVII, "Extrait du bail de Domergue. Du Bail General des Gabelles, Droits de Sorties & d'Entrées Domaine d'Occident & autres Droits y joints, Fait à Me. Pierre Domergue, le dix huit Mars 1687. a esté extrait ce qui ensuit." Articles CCCXLII-CCLXXXVIII concern the *Domaine d'Occident*. AN, Contrôle général des finances, G7, vol. 1312, art. 153. See also the more succinct article CCCCXCV of the *Bail Carlier*, from which excerpts relating to the *Domaine d'Occident* are shown in Appendix 2.1.

The *états des charges* prepared for Canada and for the West Indies were thus but a particular set of payments, contributing towards the cost of a particular lease. As such, they did not represent a formal innovation relative to France's existing financial system. As with the other types of *états* sent to colonial administrators from France, they were identifiable within that system as a schedule of *ordonnances*, or payment orders. They were not merely intended as a guide to the *intendant* who received them, but served a specific accounting purpose. As their wording made clear, they had also to be presented to the *Chambre des comptes de Paris* by whoever tendered the final accounts, if these were not to be rejected. For the most part, the naval ministry dispatched these payment orders to the colonies every year. In the rare instances when they did not, the missing *états* were simply drawn up *ex post*.

As the excerpt from the Domergue lease (1687-1691) suggests, payments made by the tax farmer which were above those spelled out in the *état des charges* would have to be reimbursed. In general, such a clause obviously made it difficult to assign variable or unpredictable expenditures to the tax farm. In the colonial context, moreover, any excess payments could only be reimbursed by drawing on the naval treasury, in a cumbersome transfer from a so-called 'paying' *caisse* to a 'receiving' one. Under the circumstances, it made far more sense to draw directly on the naval treasury, and incur the controller general's wrath once rather than twice-over. And as for major, permanent adjustments, either to the revenues collected or to the government expenditures met by the *Domaine*, they might require a current lease to be broken, and a new one drawn up. This too would

have been a cumbersome process, especially at times when the *Domaine d'Occident* was encompassed within the broader lease of France's *Cinq Grosses Fermes*.

The fact that the *Domaine d'Occident* eluded the naval secretaries' jurisdiction had consequences beyond their inability to re-channel greater portions of tax farm's revenues to colonial expenditures. Regardless of the lease's structure, for instance, the naval ministry had little immediate knowledge of the overall accounts produced by the tax farmer and inspected by the *Conseil royal des finances*. It could only verify the extent to which the *Domaine* had honoured the obligations spelled out in the *états des charges*. Only a few of the accounts first ordered by Seignelay, showing which payments had been honoured in this fashion, appear to have survived.¹¹ Most of them date from troubled times for the Canadian *Domaine d'Occident*, brought about by the late seventeenth-century beaver glut. In later years, once the glut had subsided, the requests for such accounts were not renewed. Nor do the Canadian *intendants*' dispatches to France specify that any had been drawn up or sent to the naval ministry for inspection. This apparent lack of interest may simply signal that once the fur trade crisis had abated, the *état des charges* was paid regularly, and without difficulties. At the same time, it raises questions about the structure of the accounts tendered by the

¹¹See the "Etat des paiements faits par George Regnard Duplessis...pendant l'année 1701." AC, C11A, vol. 113, f. 156; and the "Etat des paiements faits par George Regnard Duplessis...pendant l'année 1702." AN, F1A, vol. 10, f.242-244.

Trésoriers généraux de la Marine. Though paid directly by the *Domaine d'Occident* treasury, the Canadian *état des charges* appears to have been treated as a set of naval expenditures. Indeed, the sums corresponding to colonial *états des charges* appear in the Navy's annual lists of the payment orders issued for its expenditures.¹² This practice was, of course, consistent with the naval department's jurisdiction over the colony's administration. It is less clear whether or not the expenditures in question actually appear as outlays in the accounts produced by the *Trésoriers généraux de la Marine*, (who would then have reported notional receipts from the *Domaine* tax farm). If so, the Navy's efforts to keep track of the justificatory documents surrounding the expenditures met by the *Domaine* might have been more visible. In any case, it is not clear whether the *Trésoriers généraux de la Marine*'s accounts were coeval with those of the Navy.

2.2 The Navy's absorption of the *Domaine d'Occident*, 1732.

The tenuousness of the naval secretary's hold over the *Domaine d'Occident* was an occasional point of contention, part of the broader turf war which surfaced between the naval secretary and the controller general whenever the two positions were held by different

¹²See for example, "Année 1700. Ordres: 16 Février, Etat des dépenses et charges du Canada a payer par le Fermier du *Domaine d'Occident*." AN, Marine, E, vol. 12. In general, these "ordres de fonds" are to be found in AN, Marine, E, vols 1-4; 8, 12-13, 17, 21; 24; 28; 35; 42; 55-56, for the period 1676-1749, which contain the "Enregistrement des ordres de fonds donnés aux *Trésoriers généraux de la Marine* et des Galères."

people. Thus, on the eve of relinquishing his hold over both posts, and perhaps anticipating his son's appointment as naval secretary only, Louis Phélypeaux de Pontchartrain argued for an expansion of the latter's attributions to include spheres such as the *Domaine d'Occident* and the *Compagnies de Guinée* and *Sénégal*:

..."Il est vray que ce qui regarde la ferme du *Domaine d'Occident* dans les Isles et le Canada, les impositions ou diminutions des droits sur les sucres ou Tabacs et les autres fruits de la régie de vostre Majesté dans ces pays et généralement tout ce qui encadre le règlement à faire par rapport aux manufactures du Royaume, aux droits des Fermes, et aux privilèges qu'il a plu à vostre Majesté d'accorder à ces Compagnies tombent naturellement au Contrôleur Général des Finances, mais ces parties que l'on peut regarder en quelque sorte comme détachées du fond de la chose ne doit (sic) pas empescher que le Secrétaire d'Etat de la Marine en ait l'inspection puisqu'outre les raisons dont j'ai pris la liberté de représenter a vostre Majesté, il est facile et très naturel que le Secrétaire d'Etat fasse part au Contrôleur¹³ général des difficultés qui surviennent sur tous ces articles."

More generally (and here lie the additional reasons invoked by the outgoing naval secretary in his memorial to the King...), Pontchartrain argued for a resumption of the state of affairs which had reigned until Colbert's death by virtue of regulations passed on March 8, 1669. In his capacity as naval secretary, Colbert had the right to oversee the kingdom's overall commerce. Pontchartrain held the same right, but it flowed from his tenure as controller general. As for his predecessor as naval secretary, Seignelay had a say only over France's "external" commerce. According to Pontchartrain,

¹³"Mémoire au Roy par M. de Pontchartrain, Contrôleur Général et Secrétaire d'Etat à la Marine." s.d. (1698-1699?) AN, Marine, G, vol. 222, art. 19.

however, the distinction between "external and internal" commerce was not clear cut, and jurisdictional squabbles could only be averted by allowing a single minister to control commerce as a whole. The controller general, he argued further, couldn't possibly cope with the details of commercial affairs, given his commitments elsewhere. The naval minister, in contrast, could more easily perform tasks such as provide escorts for merchant vessels and maintain contacts with ports and colonies. He was also directly implicated in trade matters through the purchases of naval stores and of colonial supplies. Finally, according to Pontchartrain, the naval secretary's interests were more congruent with those of merchants and trade than were those of the controller general, who like France's tax farmers, sought ever more, and heavier duties. A naval minister would be more inclined to propose legislation which fostered commercial growth.¹⁴

If the Crown did not want to restore the inspection of overall commerce, or even simply of external commerce, to the naval secretary, Pontchartrain proposed instead that a special commercial council be set up. At the very least, it could help avert disputes between ministers. In the short run, the latter solution was adopted, and a purely consultative, though influential *Conseil de Commerce* was created in 1700.¹⁵ The council was not empowered to issue laws, but

¹⁴See the "Mémoire au Roi, par M. de Pontchartrain père", in A.M. de Boislisle, *Correspondance des contrôleurs généraux avec les intendants des provinces* (Paris, 1875), 465-469. This is a longer version of the undated memorandum cited earlier, and found in the naval archives.

¹⁵Thomas Schaeper, in particular, has argued that Louis de Pontchartrain provided the impetus for the creation of the *Conseil du*

rather to advise the secretary of state for the Navy and the controller general on all matters relating to French manufactures and commerce, both internal and overseas, in the hope of unifying the regulation of trade. With few exceptions, neither royal minister attended the council's sessions, though each was systematically and fully informed of its deliberations. In practice, moreover, the council considered only those items of business which the two ministers chose to place before it. Thus, the naval secretary gained a degree of 'inspection' over areas deemed to fall within the controller general's jurisdiction, such as France's tax farms, or the regulation of its manufactures, since both sets of questions surfaced frequently on the council's agenda. But in such cases, the items discussed remained at the discretion of the controller general, and the naval secretary's right to 'inspect' the council's findings did not translate to a right to legislate.¹⁶

commerce, of which the naval secretary would be a member, to prevent the conflicts which had arisen between Seignelay, (secretary of state for the Navy, 1683-1690), Le Pelletier (*contrôleur général des finances* 1683-1689), and Louvois (secretary of state for the Army, 1662-1691). see, Thomas Schaeper, *The French Council of Commerce: 1700-1715. A Study of Mercantilism after Colbert* (Columbus, 1983), 11-13. As Schaeper points out, the *Conseil's* membership included merchants and tax farmers, not just state officials. The King, in contrast, was present neither in fact, nor by the fiction of an empty chair: thus the council had no administrative duties, and could not issue *arrêts*. Schaeper argues, however, that more often than not, the council's advice was followed. Schaeper, *ibid.*, 22, 34-38.

¹⁶The naval minister, of course, disposed of the same administrative prerogative, and could choose which colonial affairs, or items related to overseas trade would be steered to the council. Schaeper's discussion is contradictory here. On the one hand, he claims that "the economic life of the French colonies was another item seldom introduced to the council" (*ibid*, 37), and on the other that "the

A decade after the creation of the *Conseil de commerce*, Louis de Pontchartrain's son, Jérôme, returned to the attack. More precisely, he proposed that the *Domaine d'Occident* be administered directly by the Navy as a *régie*, instead of being leased to private tax farmers. The proposal sprang from the Navy's financial troubles, but it was also shrewd, coming as it did at a time when the tax farm's receipts were compressed by the weight of war. Indeed, the naval secretary suggested that the *Domaine* farmers would actually be better off if they discarded their lease. Their net revenues, he estimated, were lower than the costs of government which they had contracted to meet. No profits at all would be better than losses...

Jérôme de Pontchartrain's proposal was appraised by financial *commis*, and by members of the *Conseil royal des finances*. They saw in it no possible advantage for the *contrôleur général*, who would, they argued, merely inherit the burden of the tax farm's loss, while losing jurisdiction over the *Domaine d'Occident* tax farm:

..."ainsy il n'y aura dans cet arrangement que l'avantage pour le Secrétaire d'Etat de la Marine d'avoir dépouillé le Contrôleur général de l'inspection qu'il doit avoir naturellement sur l'une des

Council of Commerce constantly made decisions that either indirectly or directly affected French overseas territories." (p. 241). On occasion, the council certainly took up an issue such as the disputes arising as a result of the debts accumulated by the holders of Canada's beaver monopoly towards the *Domaine d'Occident* tax farmers during the first decade of the eighteenth century, (though it is not clear which minister initiated this discussion...) (p. 241-243). But Schaeper's tabulation of the "Subjects Reported in the *Procès-Verbaux* by year" (p. 269-272) does not allow readers to discriminate between his contradictory statements. Clearly, though, the affairs of the *Domaine d'Occident* were not brought before the council in any systematic way.

fermes du Roy."¹⁷

On the other hand, the *Fermiers généraux's* objections to Pontchartrain's proposal were dismissed as specious. Their resistance, moreover, seemed merely to confirm the suspicion that some sort of *régie* would, in the end, generate greater revenues for the Crown.¹⁸ Nonetheless, either sheer inertia, or the strength of the finance ministry's objections to shedding its jurisdiction over the colonial end of the tax farm, determined the final outcome. In either case, the structure of the *Domaine d'Occident* remained unchanged for the time being.

In the longer run continual complaints about the *Domaine's* West Indian receivers may have contributed to the realisation of the plan first proposed by Pontchartrain: the *Fermiers généraux* suspected their own clerks of participating in illegal trade, and of pocketing tax farm revenues.¹⁹ More important, finally, was the belief that the

¹⁷"Propositions de M. le Comte de Pontchartrain à M. le Contrôleur Général." 10 September 1710. AN, Contrôle général des finances, G7, vol. 1314. This document summarizes Pontchartrain's proposals, and contains comments made by members of the *Conseil royal des finances*.

¹⁸The Farmers general argued that while the revenues collected in Canada and the West Indies were modest, "c'est néanmoins la régie des Isles qui fait la sureté du principal produit du *Domaine d'Occident* aux entrées en France." This argument was rejected on the grounds that the fact the *Domaine d'Occident* had no *commis* at Saint-Domingue was without consequence for the revenues collected on goods entering France from that colony, which were considerable. See the comments dated 27 February 1711, on the "Remontrances des *Fermiers du Domaine d'Occident*." These "remontrances" were in turn formulated in response to Pontchartrain's proposal, which had been conveyed to the tax farmers by the *premier commis des finances*, LaGarde. AN, Contrôle général des finances, G7, vol. 1314.

¹⁹For an instance of the *Domaine d'Occident* tax farmers' troubles with

Domaine d'Occident leases were growing at nothing like the rate of the tax farm revenues. As early as 1716, one estimate placed the *Domaine d'Occident* net revenues at 1,300,000#, compared to the lease price of 350,000#, which had not changed since the first such contract, dated 1675.²⁰ The same memorandum drew attention to the Navy's role in rooting out contraband trade. "Tous ces avantages méritent toute l'attention des conseils du Roy", argued its author de la Boulaye, and finally, in 1732, the King's Council concurred.²¹ Henceforth, *Domaine d'Occident* revenues previously collected in Canada and in the *Iles du Vent*, net of the costs of collecting them, would be paid directly into the *caisse de la Marine*, and reported as receipts by the *Trésoriers généraux de la Marine*. The *Domaine d'Occident* did not disappear as an accounting unit, nor did it vanish totally from France's *Fermes générales*: the Navy's *Trésoriers* were instructed to keep revenues and expenditures associated with the *Domaine d'Occident* quite separate from other categories in their accounts.²² Meanwhile,

their clerks in the West Indies, see: "Lettre du Roy à Vaucresson." 20 April 1710. AN, Contrôle général des finances, G7, vol. 1314.

²⁰The estimate of the *Domaine d'Occident's* net revenues, excluding the Canadian portion, ("dont on n'est pas informé au juste") comes from the "Estat du Produit de la ferme du domaine d'occident, aux Isles du Vent et à Cayenne, ou la d. ferme est établie, non compris l'Isle de Saint-Domingue, ou elle n'est point établie." AC, C11A, vol. 36, p. 452-458.

²¹Hyacinthe Ploumier De la Boulaye was a director of the *Compagnie de Saint-Domingue*, as well as a *commissaire de la Marine*. See Daniel Dessert, *Argent, pouvoir et société au Grand siècle* (Fayard, 1984), 514.

²²In this sense, Mary Johnston's claim that "by 1732, the *Domaine* of

those *Domaine d'Occident* levies which were collected in France continued to be leased as part of the *Fermes générales*, at least until the end of the *Desboves* lease. The *Fermiers généraux*, however, would transfer an annual fee of 180,000# to the *Trésoriers généraux de la Marine*.²³

The substitution of a *régie* for a leased tax farm left the Navy with a variable income and responsible for the cost of collecting the *Domaine* dues. It also opened Canada's *Domaine d'Occident* accounts, hitherto private, to the state, and guaranteed that henceforth, they would be inspected by employees paid by the Navy.²⁴ As far as the

West ceased to be a fiscal division of the Kingdom" is not accurate. Even as part of the Navy, *Domaine d'Occident* accounts continued to be kept separately from those of the colony's *Dépenses générales*. See Johnston, *op.cit.*, 132.

²³ See the "Arrêt du Conseil du 5 Août, 1732." AN, Fonds divers, AD IX, vol. 259. Canada's *intendant* Hocquart certainly expected the *Domaine* duties collected in France to accrue to the Navy at the end of *Desboves's* lease, and this is indeed a possible reading of the legislation. One would have to check subsequent leases for the *fermes générales* to confirm his guess, however. For Hocquart's view, see the "Mémoire sur toutes les parties de la *régie* du *domaine d'Occident* en Canada." AC, C11A, vol. 59, f.333-333v. Note, as mentioned earlier, that the treatment of the *Domaine d'Occident* in Jacques Mathieu, *Le commerce*, *op.cit.*, 39-47 is unreliable. Mathieu claims that the *Domaine d'Occident* was created at the same time as the *Amirautés* of Québec and Louisbourg in 1717, and views it incorrectly as an instance of commercial liberalisation. He further bases his description of the *Domaine's* organization on a memorandum dated 1748, long after the tax farm was absorbed by the Navy. Thus, he draws no distinction between the employees of the *Fermiers généraux* or of the *Domaine d'Occident* farmer before 1732, and employees of the Navy after 1732. His discussion also seems to impute to employees of the *Domaine* legal powers which in fact belonged to the *intendant*.

²⁴ Some of the 'private' figures are available from 1719 to 1732. Hocquart describes the earlier accounts produced by the *Compagnie de la colonie du Canada* as a shambles, inherited, and not totally tidied up, by holders of the *Bail Traffane*. To a large extent, the *Domaine's* Canadian history is obscure from 1697 to 1717. The accounts for the

Domaine's administration was concerned, there seemed little need for substantial change. Since 1722, the "Ordonnance générale sur les fermes", originally promulgated in 1687, had explicitly served as the source of such rules within the colony, and the regulations applied to the Kingdom's tax farms whether they were leased, or run as a *régie*.²⁵

2.3 The loss of the beaver monopoly

In some ways, the Canadian portion of the tax farm inherited by the Navy in 1732 was the shadow of its former self. The loss of the beaver monopoly and of the *droit du quart* deprived it of what had probably been its most important source of revenue. Until the end of the War of Austrian Succession, moreover, Canadian *intendants* proved either unable or unwilling to raise the rates on those duties which

period 1719-1732 are reported in Hocquart's lengthy "Mémoire sur les différentes parties de la régie du Domaine d'Occident en Canada", *op. cit.*, f.370-389v. (The full memorandum extends from f.318-389v). The figures have been presented in Cameron Nish, *François Etienne Cugnet 1719-1751: entrepreneur et entreprises en Nouvelle France* (Montréal, 1975), 21-34.

²⁵"Arrest du Conseil portant que l'ordonnance des fermes du mois de février 1687 sera suivie et exécutée dans toute l'étendue de la régie du *Domaine d'Occident* aux Isles françaises de l'Amérique et en Canada." AN, Contrôle général des finances, G1, 84, dossier 3. See also the "Mémoire sur le Domaine d'Occident en Canada." (apparently written by Antoine Denys Raudot) 1736. AC, C11A, vol. 66, f.171-202. This text is much the same as Hocquart's earlier "Mémoire sur les différentes parties de la régie du Domaine d'Occident en Canada" dated 1 September 1733, though with an additional section on "Les droits nouveaux à établir", which restates much of what is found in Hocquart et Beauharnois à Maurepas. Raudot's memorandum claims that "il paroist qu'il convient de garder la régie dans la même règle", *ibid.*, f.180.

continued to be levied, or to introduce new ones, ministerial prodding notwithstanding. Here, then, were further reasons why the *Domaine d'Occident* remained of secondary importance to Canadian government finances.

The relative importance to the tax farm of Canada's beaver monopoly cannot be quantified with certainty. In principle, only the tax farmers and their clerks were privy to sums actually collected, and to profits made.²⁶ The *Conseil royal des finances* demanded only that the accounts tendered to it indicate whether or not the lease payments had been met in the form prescribed by the *état de distribution*. If bidding were an open, competitive process within *Ancien Régime* France (naval officials did not think this was so), one would nonetheless expect the lease price to have approximated the net benefits accruing to the *Domaine* tax farmers.²⁷ Even if such a situation prevailed, however, the lease price would yield scarcely any information about the revenues collected in Canada. Indeed, as mentioned earlier, after the creation of the *Domaine d'Occident*, these

²⁶In Canada, where the *Domaine* receiver was probably well known to the *intendant*, or, as in the case of Duplessis, when he occupied the roles of *Domaine* receiver and clerk of the *Trésoriers généraux de la Marine* in quick succession, it is hard to believe that such information failed to circulate, even if it wasn't recorded officially, and for posterity.

²⁷It is clear that in some instances at least, the lowest bidder was not necessarily granted the tax farm. The *Conseil royal des finances* occasionally preferred to renew a lease to a given set of tax farmers to allow them to recoup losses. Thus while the *Munitionnaire général des vivres de la Marine* offered to take over the *Domaine d'Occident* at a better rate than Louis Guigues, who was claiming indemnities for war-time losses, the lease was nonetheless extended to the initial investors, albeit under the new name of Traffane.

were always farmed as part of a greater whole, which at the very least included duties and levies collected in the West Indies and in France. (Table 1.1 in previous chapter). The lease contract specified aggregated values for its duties, moreover, glossing over their detailed assessments.²⁸

Occasionally, splinters from the *Domaine d'Occident* were sublet, yielding then a shadowy glimpse of the relative value of its different parts. In even rarer circumstances, some tax farmers exposed their accounts to the state's scrutiny. To offset war-time losses from interrupted receipts, or inflated war-time expenditures, tax farmers occasionally obtained temporary suspensions of their lease-payments (*surséances*), or, in the case of an *indemnité*, a permanent suspension of part of the lease price. In such cases, they provided detailed reports of their affairs to the *Conseil royal des finances* so that a ruling could be reached on the sums to be forgiven. Alternatively, the tax farmers might request to *compter de cleric-à-maitre*, thereby handing over full accounts to the *Conseil*. In exchange for relinquishing their claims to whatever tax revenues had been collected, such a move also allowed the lease-holders to yield responsibility for the tax farm's costs and losses to the Crown.

²⁸ Thus, for instance, from 1 October 1681 to 30 September 1687, the *Domaine d'Occident* was leased as part of the *Bail Jean Fauconnet* for the *Fermes générales*. The overall lease was worth 57,570,000#, broken down as follows: *cinq grosses fermes*, 11,380,000#; *aides & entrées*, 22,000,000#; *domaines*, 5,540,000#; *Domaine d'Occident*, 500,000#. The *Domaine d'Occident* was then included within the *Bail Pierre Domergue* (1 October 1687 to 30 September 1691), valued at 36,000,000#. For the lease prices, and lists of the participants in each of these syndicates, see Daniel Dessert, *op. cit.*, Annexe 2.

While it does not seem to have been produced *de cleric-à-maitre*, one seemingly private account made its way into the papers of the *Conseil royal des finances* for the fourth and final year of the *Bail Domergue*.²⁹ Its detail contrasts markedly with that of the accounts subjected to the scrutiny of the *Conseil*, and the *Chambre des comptes*. Indeed, in this lease, not only were Canadian levies subsumed within the larger whole of the *Domaine d'Occident*, but the latter was itself leased together with France's *Cinq grosses fermes*, for a total of 36,000,000# per year. The *Domaine d'Occident* portion alone, evaluated in the preceding *Bail Fauconnet* at 500,000# per year, ceded to the lessee the rights and duties shown in Tables 2.1 and 2.2.

The lease's clauses, together with the accounts uncovered for 1690-91, thus yield a snapshot of the relative importance of the Canadian levies within the *Domaine d'Occident* during the late seventeenth-century, as well as a glimpse of the details occluded in most years by the private character of tax farm accounting.³⁰ It is clear, for instance, that the beaver monopoly generated the bulk of

²⁹The Domergue lease was cancelled prematurely in 1691, to allow the new *Contrôleur général* Louis de Pontchartrain to re-unite the *gabelles* and *traites* on the one hand (within which lease the *Domaine d'Occident* was included) with the *aides* and *domaines* into a General Farm lease, as had been the case earlier, with the Fauconnet lease. See Matthews, *op.cit.*, 54. This gave rise to the *Bail Pointeau* (1 October 1691 to 30 September 1697), valued at 61,000,000# in wartime. Dessert, *op.cit.*, 461.

³⁰"Etat Général de la Dépense de la ferme du Domaine d'Occident Suivant les Etats et Comptes que les Directeurs de la d. ferme ont envoyés pendant l'année commencée le 1er Octobre 1690 et finie le dernier Septembre 1691." AN, Ferme générale, G1, vol. 84, dossier 6.

the *Domaine d'Occident's* gross revenues at the time the Domergue accounts were drawn up. The taxes collected in France on sugar imports, in turn, outweighed those collected in either Canada or the West Indies. In contrast, Canada's seigneurial revenues were trivial, while the Tadoussac sub-lease and the 10 per cent duties were comparable to the revenues extracted from the West Indies. In some ways, however, the eighteenth-century picture would look quite different.

Table 2.1. Articles of the Domergue Lease Concerning *Domaine d'Occident* Levies

Canada

CCCXLIII: exclusive right to export beaver from Canada, New France and "other North American lands" colonised by France.

CCCXLVIII: one quarter of beaver delivered to Québec as well as 2 per cent of the weight "qui sera tiré entre deux fers."

CCCL: one quarter of the beaver converted into hats by the Parisian Hatmakers.

CCCLV: one tenth of moose skins exported from Canada, New France, etc.

CCCLVIII: exclusive right to the Tadoussac trade.

CCLIX: 10 per cent duty on wine, *eau de vie* and tobacco entering Canada (supplies for crews' consumption excepted.)

West Indies

CCCLXI-CCCLXIII: *droit de capitation* in the West Indies: 100 pounds sugar per head.

CCCLXV: *droit de poids*: 1 per cent of the weight of all eligible goods exported from or imported to the West Indies.

CCCLXXIV: *droit d'ancrage*: 50 pounds of canon-powder on each armed vessel docked within the West Indies.

CCCLXXVI: *droits de nomination*, Profits and emoluments from office of *greffiers*.

France

CCCLXXVII: 40 *sols* on each hundred-weight of *mascouade* or *sucre brut* entering the Kingdom, the Province of Brittany and the Port of Marseilles excepted.

CCCLXXVIII: 50 *sols* per hundred-weight of wax and sugar entering the City of Rouen.

CCCLXXIX: 3 per cent tax in kind on sugar, tobacco, indigo and other goods produced in the West Indies entering the Kingdom.

Table 2.1 Continued

CCCLXXX: 12 *livres* per hundred-weight of refined sugar entering at Nantes; 18 *livres* per hundred-weight on "royal sugar & candy" entering by the Ingrandes bureau.

CCCLXXXII: *droits domaniaux et casuels* (fines, confiscations, shipwrecks, *bâtardises*, etc).

CCCLXXXV: proceeds of capture of foreign vessels within jurisdiction of the tax farm: one tenth to squadron commander, one tenth to ship's captain, one tenth to the *Lieutenants généraux des isles*, half of remainder goes to lessee (all costs deducted).

CCCLXXXVI one third of confiscated goods-or vessels goes to lessee, one third to the denunciator; the remainder split between *Lieutenants généraux des isles* and the *gouverneur particulier* of island where confiscation occurs.

Source: Extrait du bail de Domergue. Du Bail General des Gabelles, Droits de Sorties & d'Entrées Domaine d'Occident & autres Droits y joints, Fait à Me. Pierre Domergue, le dix huit Mars 1687. a esté extrait ce qui ensuit." Articles CCCXLII-CCCLXXXVIII concern the *Domaine d'Occident*. AN, Contrôle général des finances, G7, vol. 1312, art. 153.

Table 2.2 Receipts and Expenditures from *Domaine d'Occident* Portion of the *Bail Domergue*: 1690-91 (Fourth year of the lease)

Receipts (livres)	Expenditures (livres)
40 sols per 113,658 100 lbs sugar	purchase of beaver 464,384 (presumably a net figure the <i>droit du quart</i> would have been withheld from payment to suppliers of beaver)
4# per 100 lbs 3,674 refined sugar Marseilles	salaries 22,491
refined sugar 43,346 duty entering Nantes	transport 6,956
50 sols per 100 lbs 68,526 sugar, wax: Rouen	handling cost on pelts from Canada 48,684
3 per cent 63,907 <i>ad valorem</i> on sugar	gratuities 3,383
sub-lease 50,000 Iles du Vent	"ustensils" 1,067
Canada's 240 seigneurial dues	fur inventory 1,448,574 year beginning
10% import & 38,684 10% moose export Canada	other 14,537
Sub-lease 12,000 Tadoussac	
Sale of beaver 469,522	
Goods sold 1,706,804 to next lessee	
Fur inventory 41,694 year end	
Other goods 2,000	
3# per 100 lbs 474 beaver: Saint-Malo	
Total 2,614,529	2,010,076

Source: AN, Ferme générale, G1, vol. 84, dossier 6.

The beaver monopoly, along with the *droit du quart*, would be splintered away from the *Domaine d'Occident*, as casualties of the turn-of-century fur trade crisis. The exclusive right to sell beaver did not always translate to tax farming profits, particularly when tied to the obligation to purchase all amounts forthcoming at a fixed price. By the time the Guigues lease was signed in 1697, the stock of unsold beaver claimed 125,000# of the tax farm's revenues, beyond the 350,000# payable for the right to collect the *Domaine d'Occident* taxes.³¹

With capital tied up in unsaleable beaver, tax farmers and sub-farmers traded chunks of potential income for current revenues or scarce loans, so as to meet the payments to which their leases compelled them. Thus, by virtue of an *arrêt de conseil* dated 2 February 1700, the fur monopoly was separated from Guigues's lease, and granted to the *Compagnie de la colonie du Canada*. Initially, this affected the overall tax farm only slightly,³² as did the sub-lease extended to the company for the Canadian *Domaine d'Occident* in 1700.³³

³¹The Guigues' lease (1 October 1697 to 30 September 1707) for the *Domaine d'Occident*, separated from the *Fermes Unies*, was valued at 550,000#, of which 350,000# for the *Domaine d'Occident*, 75,000# for the *droit de marque sur les chapeaux*, and 125,000# in payment for the stock of beaver inherited from the *Bail Pointeau*. AN, Contrôle général des finances, G7, 1312, art. 154.

³²"Arrêt du Conseil qui accorde à Guigues 30 milliers[#] de diminution par chacun an à commencer du premier octobre précédent au moyen de laquelle remise il n'aura plus la liberté de laisser à la fin de sa jouissance les 130 milliers de castors que sa M. avait promis de reprendre à 10 sols par livre au dessus de l'achat." 27 February 1700. AN, Contrôle général des finances, G7, vol. 1312, art. 228.

³³The agreement, dated April and June 1700, was retro-active to 1 October 1699. The question of who owned the beaver sold after October

The *Compagnie de la colonie's* private agreement with Aubert, Neret, Gayot and Company, however, was more disruptive, in part because it contributed to the evaporation of the *droit du quart*. In yet another scramble to meet its obligations, the *Compagnie de la colonie* relinquished its beaver stock, and promised to sell future pelts to Aubert and Company, "francs et quittes de tous droits", including the *droit du quart*. In the short run, this was of little consequence, since the tax had been 'temporarily suspended' in 1702, relieving the *Compagnie de la colonie* of a portion of its sub-lease payment to Guigues.³⁴ The agreement between the Colony Company and Aubert, Neret and Gayot, however, extended to 1717, well beyond the expiry date of both the current *Domaine d'Occident* lease and the sub-lease of its Canadian portion to the *Compagnie de la colonie*.³⁵ In theory, the act

1st, 1699, yet hunted before that date, gave rise to a lengthy legal battle between the holders of the Guigues' lease and the *Compagnie de la colonie*. For a discussion of the latter, see Miquelon, *op. cit.*, 58-66, and Frégault, *op. cit.*, 242-88.

³⁴See Miquelon, *op. cit.* 59ff (and references therein) on the suspension of the *droit du quart*. See also the "Ferme du Domaine d'Occident." 12 June 1711. AN, Contrôle général des finances, G, vol. 1314 on the *Domaine d'Occident* tax farmer's inability to collect the *droit du quart* until 31 December 1717.

³⁵After experiencing spirited competition from the syndicate holding the victualler-general contract for the Navy, the Guigues' syndicate was able to renew the *Domaine d'Occident* lease, this time under the name of François Traffane (1707-1717). See the "Arrest du Conseil qui subroge François Traffane au lieu et place du d. Guigues dans le bail de la ferme d'Occident tant pour ce qui reste à expirer de celui qui doit finir au dernier septembre mil sept cent neuf, que pour les neuf années trois mois pendant lesquels le d. Bail a été prorogé par le d. arrest du vingt six Juillet mil sept cent sept." 30 August 1707. AN, Contrôle général des finances, G7, vol. 1312, art. 259. Aubert, Neret and Gayot continued to hold the beaver monopoly during this time.

prevented current and subsequent holders of the *Domaine d'Occident* lease from collecting the *droit du quart* from Aubert, Neret et Gayot. The *Conseil royal des finances* chose to overlook this slight to the Crown's ability to dispose of its rights as it saw fit, in the hope that the agreement would wipe out the *Compagnie de la colonie du Canada's* debts. It concluded, however, that ... "c'est un droit considérable qui tombe en pure perte pour le Roy pendant tout ce temps et qu'il y a lieu de rétablir lorsque le traité d'Aubert sera finy."³⁶ In practice, Aubert's claim to the beaver monopoly lapsed just as the *Compagnie des Indes* was created in 1717: the latter would absorb both the trade privilege and the *droit du quart*, and in the heady days of Law's *système*, held even the *Domaine d'Occident* lease as a whole.³⁷ But by 1721, the dust had settled, leaving the *Compagnie des Indes* with the beaver trade and a latent (but unexercised) right to collect the *droit du quart*, which henceforth would be managed quite separately from the *Domaine d'Occident* tax farm.³⁸ By this time, too, the beaver

"Mémoire sur la surséance de la levée du Droit du Quart des castors en Canada." n.d. AN, Contrôle général des finances, G7, vol. 1312, art. 223.

³⁷In fact, the *Compagnie des Indes* absorbed the entire *Fermes générales* by virtue of the Pillavoine lease (valued at 56,020,000#, including 15,000,000# for the *Gabelles de France*, 11,740,000# for the *Cinq grosses fermes* and tobacco monopoly, 16,400,000# for the *aides & entrées*, 5,130,000# for the *petites gabelles*, 3,000,000# for the *Domaines*, 460,000# for the *Domaine d'Occident*, and 4,290,000# for the *amortissements, francs-fiefs, contrôle des actes des notaires*, etc. See Dessert, *op.cit.*, 468.

³⁸The lease Carlier specified, for instance, in its article CCCXVIII that:... "L'adjudicataire ne pourra prétendre ni percevoir le Droit du quart de la valeur des Castors, appartenant à notre Domaine, attendu

glut had lapsed. As a monopsony buyer in Canada, and a monopoly seller of beaver in France, the *Compagnie des Indes* was thus well poised to make comfortable returns on this branch of its trade. Contemporaries estimated profits at between 200,000 and 300,000 *livres* per year during the period 1727-1743. While the figures represented a modest proportion of the company's overall net benefits (roughly three per cent), the implied rate of return seems to have been well above average for a transatlantic trade.³⁹ They yield clues, moreover, as to the revenues foregone by the state when it divorced the beaver trade from Canada's *Domaine d'Occident* tax farm.

2.4 The weight of precedent in Canada

The remaining *Domaine* dues changed little before the aftermath of the War of Austrian Succession. In particular, they were scarcely affected by the Navy's absorption of the American portion of the tax

le don que Nous en avons accordé à la Compagnie des Indes par nos Lettres Patentes du mois d'Aoust 1717 & par les Arrest de nostre Conseil du 11 Juillet 1718 & 30 May 1721. Thus while the *droit du quart* was suspended in 1702, it was neither revived nor formally suppressed. The language of documents such as the lease Carlier is confusing, because it seems to suggest that a dormant tax was actually being collected, but it offers an interesting case of the monarchy refusing to extinguish a right which might come in handy to a cash-hungry Crown.

³⁹ See Thomas Wien, "Selling Beaver Skins in North America and Europe, 1720-1760: The Uses of Fur-Trade Imperialism," *Journal of the Canadian Historical Association* 1 (1990), 298-301, and Philippe Haudrère, *La Compagnie française des Indes au XVIIIe siècle (1719-1795)* (Paris, 1989), II, 389. The two authors differ on their interpretation of the profit figures, however.

farm. Indeed, the flurry of memoranda generated by the changeover made it clear that it was not so much the tax farm leases which dictated what would be collected, as *l'usage*... The Navy was no less bound by habitual precedents than tax farmers and their clerks had been, particularly when they could find no legislative genesis for many of the dues in question. Their private origins were already, by 1732, lost in the mists of time. In a lengthy memorandum which took stock of the Navy's new Canadian responsibilities, Hocquart could trace none of the *Domaine* dues further back than the *bail* Domergue of 1687. Nor could he find any rule whereby the 10 per cent *ad valorem* import duties had been set at 9# per *barrique* for wine, 22#10s for brandy, and 5s. per pound of tobacco, regardless of their market prices, and regardless, too, of the amount effectively contained within a given *barrique*. Instead, he found an ordinance dated 12 October 1720, which confirmed that the *Domaine* dues would be collected "as they had been in the previous year."⁴⁰

In the face of such hardened practices, Hocquart proposed mainly that the King's title be formalized by an edict. Nearly a decade would pass before the proposal was acted upon, however. The order,

⁴⁰"Mémoire sur les différentes parties..." 1 September 1733. *op.cit.*; See also, Mathieu, *Le commerce*, *op.cit.*, 64. The practice of collecting a fixed sum instead of the variable *ad valorem* rate was nonetheless foreshadowed in the "Arrêt du Conseil Souverain portant que le droit de dix pour cent sur les marchandises sèches sera remplacé par un impôt de 10#; de plus il y aura un impôt de 25# par *barrique* de liqueur, de 5 sols par livre de tabac, enfin que les marchands forains devront produire les factures signées de France." Massicotte, *op.cit.*, 8. See also the "Mémoire sur le *Domaine d'Occident en Canada*". 1736. AC, C11A, vol. 66, f.171-202, on the absence of legal titles other than the *Domaine d'Occident* leases.

when it finally came, sought also to avoid the appearance of innovation, though it did not refer explicitly to Hocquart's earlier remarks. The egregious practices would be rooted out, but not by virtue of a royal edict. Instead, the governor and *intendant* were jointly instructed to issue an ordinance with little fanfare.⁴¹ Accordingly, in 1743, they produced a pithy ruling which betrayed no uncertainty as to the legal origins of the import duties on alcohol, and made no mention of the need to end such uncertainty. Rather, the ordinance treated the *Bail Domergue* as the self-evident rule to which colonial practices should be reconciled.⁴² The rate to be imposed on brandy, in particular, would be expressed in terms of the smaller *velte*, rather than the *barrique*, to eliminate any tax avoidance made possible by the different standard barrel sizes.⁴³ Similarly, rather than enter into any of the semantic debates about which alcohol the duty was *intended* to cover, and rather than draw attention to the practice of levying duty only on *vins ordinaires*, the ordinance simply specified rates for all possible types.⁴⁴

⁴¹"Mémoire du Roi." 30 April 1742. AC, B, vol.74, f.442

⁴²"Ordonnance de Beauharnois et Hocquart portant règlement sur la perception des droits d'entrée sur les boissons." 2 May 1743. AC, C11A, vol. 79, f.7.

⁴³The rate usually collected by the *domaine* receiver was 22#10s per *barrique*, which represented 16s8d per *velte* for a *barrique* of 27 *veltes* (the customary size at La Rochelle), but a lower unit price for the *barriques* of 32 *veltes* used at Bordeaux. Similar discrepancies existed between different sizes of *quart*. By specifying a price in terms of the smallest unit customarily traded, such problems could be avoided.

⁴⁴3s per bottle of *vin ordinaire*, 5s per bottle of *vin de liqueur*, 3s

With equally little fanfare, the governor and *intendant* chose to ignore a second part of the royal order. They were asked not just to render the existing import duties more 'certain' and 'uniform', but also to introduce a levy on alcohol 'leaving' the colony for posts in the Great Lakes' region and in the Lower Saint-Lawrence. By calling the shipments of goods bound for these areas 'exports', a corresponding exemption from latent taxes was created, compared to which the proposed levy might appear merciful:

... "Les marchandises consommées dans l'occasion de l'exploitation des postes quoyqu'elles puissent estre regardées comme sortant de la colonie n'ont cependant été sujettes à aucun droit jusques ici. Et quoyque le bénéfice que procurent les postes à ceux qui en font l'exploitation soit assez considérable pour leur faire supporter un droit de cette espèce sur tous les effets qu'ils y transportent, Sa Majesté veut cependant bien ne pas les y asujettir quant à présent, et se contenter d'un droit de 3 ou 4# par barril d'eau de vie de seize pots, et de 4s par pot de vin de toutes espèces qui sortiront pour ces postes..."⁴⁵

The colonial governor and *intendant* were less convinced of the proposal's munificence, or that it would pass unnoticed, and argued instead that it would discourage merchants from leasing fur-trade posts. Similarly, they granted renewed orders for the introduction of a *taille* in the countryside and a *capitation* in the towns, issued in the same royal dispatch, a lukewarm reception. The opposition was

and 5s respectively per *pot* of *eau de vie* or *liqueur*. See the "Mémoire du Roi", *op.cit.*, 510v. ff for the principles at stake, and the "Ordonnance", *op.cit.*, for the simpler rendering of the royal intentions.

⁴⁵"Mémoire du Roi." *op.cit.*, f. 510v.

less spirited than in 1733, however, when after having obliged the minister with a lengthy discussion of the respective merits of a *taille*, a *capitation*, and a 3 per cent import duty, they concluded that each would require troop reinforcements so large as to wipe out any fiscal benefits, at least in the short run, arguing that "Il est de la prudence de raffermir la subordination au point où elle est nécessaire pour agir à coup sûr."⁴⁶

Royal and ministerial scruples about introducing new taxes tended to recede in wartime. To begin with, the principle of taxing for defense purposes had roots perceived as legitimate. During war, moreover, authorities perhaps enjoyed improved bargaining power relative to populations who perceived themselves as vulnerable. Thus in 1746, when an outraged Maurepas ordered Beauharnois and Hocquart either to demolish the fortifications begun in Québec without ministerial approval, or else to come up with local funds for their payment, little resistance was offered.⁴⁷ Yet even here, it is significant that when taxes were finally raised, those affected could arguably have been viewed as having lain dormant, rather than introduced *ex nihilo*. Schemes for a *capitation*, or a levy on agricultural production were laid aside, and in the end, the duties on imported spirits were simply raised. This could be done simply by invoking the duty's roots as a 10 per cent *ad valorem* tax, which at a

⁴⁶Hocquart and Beauharnois to Maurepas. 1 October 1733. AC, C11A, vol. 59, f.83vff.

⁴⁷Minister to Beauharnois and Hocquart. 7 March 1746. AC, B, vol. 83, f.261ff.

time of inflated wartime prices translated to a higher rate than the fixed levels habitually collected. In 1748, moreover, a 3 per cent duty on trade goods would be introduced; here too, a semblance of precedent existed. The *Domaine d'Occident* leases had earlier included a provision whereby :

..."l'adjudicataire jouira du Droit de trois pour cent en nature ou valeur, sur toutes les marchandises et Denrées du crû des Isles et Colonies françaises, mesme sur celles provenant de la Traitte des Noirs, soit qu'elles soient destinés pour la consommation du Royaume, soit qu'elles soient transportées dans les Pays estrangers ou Provinces réputées estrangeres , suivant l'Article XXV des Lettres Patentes du mois d'Avril 1717, & l'Arrêt de nostre Conseil du 26 Mars 1722."⁴⁸

Originally, the duty had been collected in the West Indies, rather than in France, and as in the Canadian portion of the *Domaine d'Occident*, it owed its existence to earlier levies exacted by private seventeenth-century companies with *seigneurial* ownership of the islands.⁴⁹ Since the expression "iles et colonies françaises" was vague enough to induce *Domaine* receivers to collect the duty in Canada, a special arrêt was required to exempt that colony explicitly. Whereas Canada's exemption was for an indefinite period, l'Ile Royale's was for a fixed term, albeit one which kept being renewed, as we shall see below. In either case 'lifting' an exemption, no matter how customary, smacked less of innovation than a 'new' tax.⁵⁰ In the

⁴⁸Art. CCCCXL of the Bail Carlier. *op.cit*, 224.

⁴⁹See the "Droits du Domaine d'Occident." AN, Ferme générale, G1, vol. 75, dossier 2. on the origins of the 3 per cent duty.

⁵⁰"Arrêt du Conseil d'Etat du Roi du 23 janvier 1723, portant une augmentation pour 3 ans sur les droits d'entrée des vins, eaux de vie

hands of *ancien régime* administrators, precedent was thus a flexible, arbitrary, tool. Hardened practices and inertia could receive a patina of principle, just as they could be disrupted by the invocation of a dormant 'precedent'. Both guises helped shape the eighteenth-century *Domaine d'Occident* in Canada.

2.5 L'Ile Royale and the *Domaine d'Occident*

The creation of a new colony at l'Ile Royale after 1713 affected the *Domaine d'Occident's* structure less than did the ups and downs of Canada's beaver trade. In this sense it was little different from the abandoned colony at Plaisance. Indeed, the precedents established in Newfoundland limited the fiscal possibilities at l'Ile Royale. So too did the strategic value placed by naval officials on the transatlantic fisheries: the urge to see growing numbers of merchant vessels and sailors tempered the urge to tax. Cod would be treated more favourably than both furs and sugar from the West Indies partly because the industry's contribution to the state was construed in terms of the numbers of sailors which it trained and made available to the Navy's system of *classes*. The size of its crews, the scale of the fleet in question, and the relatively low rates of mortality distinguished it from other sectors of colonial trade. France's

et Guildive"; "Edit du Roy de février 1748 concernant l'imposition des droits d'entrée et de sortie sur les marchandises qui entrent au Canada et qui sortiront." *EO*, vol. I, 591;

cession of Newfoundland by virtue of the treaty of Utrecht, moreover, left Britain poised to compete in the world cod trade. The costs of not encouraging the sector had thus also to be considered.⁵¹

A few of the new colony's expenditures would be paid from the tax farm's revenues, but they did not warrant a separate *état des charges*. They would simply be added to Canada's own.⁵² Nor does it appear that the *Domaine d'Occident's* lease-holders sent a clerk to collect its dues there, as it had in Canada and the *Iles du Vent*.⁵³ Indeed, there

⁵¹According to Frederick Thorpe, however, only the non-resident fishermen at Louisbourg formed part of the system of *inscription maritime*. "The Cod Fishery in French American Strategy, 1660-1783." Unpublished paper delivered to the Meetings of the Canadian Historical Association, Kingston, 1991. On the strategic role of the fisheries, see also Jean-François Brière, *La pêche française en Amérique du Nord au XVIIIe siècle* (Montréal, 1990) and John McNeill, *Atlantic Empires of France and Spain. Louisbourg and Havana, 1700-1763* (Chapel Hill and London, 1985). See especially the notes p. 235. McNeill recalls the Chamber of commerce of St-Malo's view on the topic: the fisheries, it argued, were "une branche du commerce plus précieuse pour l'Etat que tout l'or du Pérou puisqu'il ne peut pas former un seul matelot et qu'elle en forme plusieurs milliers par an." *Chambre de commerce de St-Malo à Choiseul et Berryer*. 8 July 1761. The merchants knew which notes to strike with naval ministers...

⁵²The sums included 6,000# by way of a lifetime indemnity (by virtue of a royal act of 3 March 1722) to the *duchesse de Noirmoustier* for loss of property belonging to her father, the *marquis de Chevery*; 2,000# for the *Religieux de la charité*; 1,500# for three *Filles de la Congrégation*, provided they could show proof of having taught in the colony; 600# for two councillors on Louisbourg's Superior council, plus 400# for the colony's Attorney-general; 2000#, finally, for l'Ile Royale's hospital. See the various "Estat des Depenses que le Roy veut et ordonne estre faites au pays de Canada et payées par le fermier du Domaine d'Occident..." in AC, C11A, vol. 113-118 and in AC, F1A, various volumes.

⁵³The "Travail du conseil de la Marine", dated 1733, i.e. just after the Navy had absorbed the *Domaine d'Occident*, mentions that there was no "receveur des droits du Domaine" at l'Ile Royale. AC, C11B, vol. 14, f.3v-4. Moreover, the *Domaine* leases specified only for Canada and the *isles du Vent*, "l'adjudicataire jouira...des Amendes, Confiscations, Aubaines, Batardises, Desherences, Epaves, Biens

were few dues to collect. No new *Domaine* levies were created for l'Ile Royale, and the colony is not mentioned explicitly in the tax farm leases. Many of the existing duties which might have been applied to goods traded at, or from, l'Ile Royale were suspended to avoid burdening the 'fragile' colony.

As early as November 1713, exports of dried cod, and cod oil from l'Ile Royale's fisheries were exempted from duties upon entry into France. This meant not simply an exemption from the *Domaine* duty of 3 per cent, which Canada's locally-produced exports also enjoyed, but also from all other entry duties which would have been payable to the holder of the *Cinq grosses fermes* lease.⁵⁴ First granted for a decade, the exemption was renewed again in 1723, 1733 and 1743. The *Domaine* employees in the Iles du Vent were also instructed to exempt cod shipments from l'Ile Royale from the local *droit de poids* and *d'ancrage*. This rule had first been purely verbal, but when the *Domaine's* director in Martinique tried to collect the dues in question in 1718, it was formalized by an *arrêt de conseil* of May 1718, which would be renewed, at least for the *droit de poids*, in 1726, 1737, and

vacans, & de la moitié qui Nous appartient dans les naufrages, Sauvemens et échouemens & généralement de tous les autres Droits Royaux & Domaniaux..." L'Ile Royale is never mentioned directly in the leases, and it appears that such dues were paid into the *caisse de la Marine*, in the absence of a *Domaine* receiver. See the "Bail Carlier", *op.cit.*, Article CCCXXI; and "Travail du Conseil de la Marine." 1733. AC, C11B, vol. 14, f.3v-4.

⁵⁴See the "Travail du Conseil de la Marine." February 1718. AC, C11B, vol.3, f.54-54v. For a list of the dues that would otherwise have been collected in the absence of such an exemption, see Jean-François Brière, *op.cit.*, 248-249.

1743. The exemption was also extended, in 1726, to include *Domaine* duties which had been levied in the West Indies on exports to Canada and l'Ile Royale.⁵⁵

⁵⁵See the "Arrêt du conseil, mai 1718, qui ordonne que les morues sèches et les huiles provenant de la pesche des sujets de sa M. de l'Isle Royale ...qui seront transportées aux isles françaises de l'Amérique demeureront déchargés du droit de poids et du droit d'ancrage et ce pendant dix années."; "Arrêt du conseil du 31 Décembre 1726 qui ordonne que les marchandises du cru des Isles du Vent de l'Amérique qui seront destinés pour estres transportés à l'Isle Royale seront exemptes pendant dix années à commencer du 1er Janvier du droit de poids d'un pour cent et que celles du cru des d. Isles destinées tant pour la d. Isle royale que pour le Canada seront déchargés pendant le d. temps du droit de trois pour cent du Domaine d'Occident, ensemble du droit de quarante sols par quintal sur les sucres qui y seront envoyés des isles."; "Arrêt du conseil du 2 Avril 1737, ...id...pendant 10 années à commencer du premier janvier 1737."; "Arrêt du Conseil du 24 juin, 1743, ...id... jusqu'au premier janvier 1747." These can be found in AN, AD VII, vol 4.

Chapter Three The Colonial Naval Treasury

Less than two months after his chaotic arrival aboard the ship-wrecked King's vessel, Gilles Hocquart was moved to compare his new life as *commissaire-ordonnateur* in Canada, with what he had left behind in France's naval arsenals:

..."le service du Roy est d'un plus grand détail que je n'aurais pensé et il n'y a aucune comparaison à faire avec les services des ports de France. Je les connais assez l'un l'autre pour en juger. En général il y a si peu de règle en ce qui concerne l'administration des fonds et des magasins que vous ne sauriez envoyer ici des gens d'un talent médiocre qui ne suivraient point les affaires faute de capacité ou par complaisance."¹

One month and twenty-five days' worth of duty at Québec scarcely amounted to significant colonial experience. It was not time enough, at least, to form definitive comparisons between the functions of an *intendant* in the colonies, which he was entitled to exercise, and those of an *intendant* in France's arsenals. In that short time, however, Hocquart was treated to a fiery administrative baptism, at least where the colony's naval treasury was concerned. The *Trésoriers généraux de la Marine*'s Canadian clerk had just been dismissed, caught short of funds; the last *intendant*, recalled in disgrace, left behind

¹Hocquart to Maurepas. 25 October 1729. AC, C11A, vol. 51, f.268-268v. Hocquart arrived in Canada as *commissaire-ordonnateur*, endowed with the right to exercise the functions of an *intendant*. He would be promoted to *intendant* in 1731, having been recommended by Canada's Governor Beauharnois. DCB, vol. IV, 383.

few of the papers with which to reconstruct the financial accounts of his tenure. In his capacity as *commissaire de la Marine*, filling in between intendancies as he had done a decade earlier before Michel Bégon's arrival in 1711, the ageing Charles Clairambault d'Aigremont had taken up the puzzle, but left it unfinished at his death. Before Hocquart could begin to deal with daily affairs in the colony, he thus had first to mop up the past, with little benefit of advice. The *écrivain principal* Varin, he mused, sole possible source of help under the circumstances, was too busy crafting pieces of card money, one by tedious one...²

In retrospect, Hocquart's verdict that service in a naval arsenal was utterly different from that in the colonies seems widest from the mark in financial matters. Both colonial and naval *intendants* held commissions which conferred powers of 'justice, police et finances',³ within the boundaries of New France, in the first case, and over the *armées navales*, in the second. The judicial and 'police' functions of

²*ibid.*, f.267v.

³The attribution of powers of "justice, police et finances" was common to many different types of *intendant*. It was found also in the commissions of army and provincial *intendants*, for instance, but as Richard Bonney notes in a discussion of the commissions issued to provincial *intendants* between 1653 and 1661, the nominal similarity of commissions--even amongst the same type of *intendant*, could mask differences in scope, and specialization. Conversely, different wordings could mask similarity of function. Richard Bonney, *Political Change in France under Richelieu and Mazarin* (Oxford, 1978), 155. For a description of the responsibilities and powers conferred upon the *intendant des armées navales*, see Charles Aboucaya, *Les intendants de la Marine sous l'Ancien Régime* (Gap, 1958), Chapter four and René Mémoin, *La Marine de guerre sous Louis XIV. Rochefort, arsenal modèle de Colbert* (Paris, 1937), Chapter eight.

a colonial *intendant* penetrated more deeply into civilian life than did those of his naval equivalent, which were largely circumscribed within the limits of an arsenal, affecting mainly the naval officials, sailors, and workers who eked out an existence therein, or at sea.⁴ In contrast, the business of marshalling suppliers, and paying them from a branch of the *caisse de la Marine*, albeit for slightly different purposes, was common to both types of *intendants*.

Neither was the confused state of affairs which greeted Hocquart particular to the colonial branch of the naval treasury. The affairs which he had touched directly, most recently at Rochefort, may well have been orderly. And more generally, Maurepas's ministry, begun in 1723, has certainly been described as one of re-organization, and of increased conformity to formal rules.⁵ But older officials might instead have recalled the frequency with which *caisses* were found empty during the War of Spanish Succession and in its wake. During this time, the *Trésoriers* or their clerks found themselves periodically embroiled in court cases, and faced with the seizure of

⁴As mentioned in the introduction to this thesis, James Pritchard has argued briefly that colonial administration resembled that of an arsenal. James Pritchard, *Louis XV's Navy, 1748-1762. A Study in Organization and Administration* (Kingston and Montréal, 1897), 94. The comparison deserves to be pushed further than simply noting that for the eighteenth-century at least, naval personnel moved between the arsenals and the colonies with ease, and that officials had similar titles in both cases. The colonial *intendant* was a kind of hybrid--his functions combined those of army, provincial, and naval *intendants*--all of which deserves to be explored more systematically.

⁵Henri Legohérel, *Les Trésoriers généraux de la Marine (1517-1788)* (Paris, 1965), 282-283.

personal property to meet debts to the Crown.⁶ The Canadian scene, which struck Hocquart as so foreign, seemed indeed to epitomize features which historians have ascribed to France's financial administration as a whole: on the one hand, the King's funds were at the mercy of private financiers, or their clerks, whose treasuries occasionally experienced bankruptcies and short-falls; on the other hand, state officials could hinder the flow of information to their successors by absconding with the records of their tenure, assuming that they had kept them in the first place. Administrative discontinuity of this sort could only hamper attempts to monitor the actions of private financiers.

The new *commissaire-ordonnateur* may thus have exaggerated the relative disorderliness of Canada's finances. It is, after all, highly unlikely that the whole was tidier than the part...But more significant than the outcome of such comparisons (which deserve more attentive study), was the probable standard applied to both cases. The "Ordonnance de Louis XIV pour les armées navales et arsenaux de la Marine", (henceforth referred to as *Ordonnance de la Marine*, or Naval Ordinance) dated April 1689, regulated virtually all aspects of naval

⁶For a description of the financial crises and the accounting confusion affecting the *Trésoriers* and their clerks between 1701 and 1715, see Legohérel, *op.cit.*, 185-197. In 1704, the *Trésorier* Fontanieu was authorized to seize the effects of his clerk, *ibid.*, 310. Shortly after his death, in 1714, the *Trésorier* Vanolles's personal effects were seized, and sold to reimburse the state for sums which he apparently owed to the Crown. He had not, at the time of his death, handed in his accounts for 1706 and 1709. *Ibid.*, 327. The *Trésoriers*, or their estates, like other financiers, were hit by the 1716 *Chambre de justice* justice for sums ranging from 66,000# to 500,000#. *Ibid.*, 321.

administration, including those referred to by Hocquart, namely financial procedures, and the keeping of the King's stores.⁷ It fashioned rules with the public interest in mind--rules designed at least in part to protect the Crown's purse from the ill-effects of private intermediaries. Practices within the arsenals may have strayed from the ordinance's prescriptions, but naval officials--whose functions it defined-- were fully aware of the course which they were supposed to follow. By the turn of the eighteenth century, moreover, the bulk of Canada's expenditures were handled through the *caisse de la Marine*.⁸ Well-trained naval officials sent to the colonies knew of no other rules to apply overseas than those learned in the arsenals and spelled out in the Naval Ordinance.

3.1 The *Trésoriers généraux de la Marine*'s colonial presence

It would indeed have been quite natural to expect that the *Ordonnance*, as well as many other naval regulations, were relevant to

⁷The published ordinance, (*Ordonnance de Louis XIV pour les armées navales et arcenaux de la Marine. 15 Avril 1689* (Paris, 1689)) can be found in AN, AD VII, vol. 10. It should not be confused with the earlier, and equally important naval ordinance of 1681, which regulated the merchant navy. (Its five chapters concerned the admiralty jurisdictions, naval crews, naval contracts, the administration of ports, harbours and coastal areas, as well as ocean fisheries.) In this case, the full legal text is also to be found in AN, AD VII, vol. 10. It can also be found, along with amendments, in René Josué Valin, *Nouveau commentaire sur l'ordonnance de la Marine du mois d'Aoust 1681* (La Rochelle, 1766).

⁸The nature of the revenues and expenditures flowing through the *caisse de la Marine* will be discussed in Chapters four through six.

the colonies' finances. Rules affecting the *Trésoriers généraux de la Marine*, in particular, would apply no matter where they were called to conduct business. And at least since 1691, the edicts which defined the functions, prices and emoluments attached to their financial offices, recognized colonial expenditures as an integral part of their obligations.

... "Nous avons par notre present Edit crée & érigé, créons et érigeons en titre d'Office formé deux nos Conseillers Tresoriers generaux de la Marine ancien & alternatif, pour faire chacun, en l'année de leur exercice, le payement de tous les deniers qui seront ordonnez pour les depenses de la Marine, levées, appointements, Pensions et Gratification des Intendants, Inspecteurs, Commissaires generaux & ordinaires, Controlleurs generaux et particuliers, Gardes magasins, Secretaires, Ecrivains et autres Officiers qui serviront & seront entretenus dans nos ports & sur nos Vaisseaux, même dans les Païs de la Nouvelle France & aux isles de l'Amerique."⁹

This particular edict suppressed three offices of *Trésoriers généraux de la Marine* (which had been held by a single financier since 1678), and three others of *Trésoriers généraux des galères*. It fused the

⁹ "Edit Portant Suppression des Offices de Trésorier general, ancien, alternatif et triennal de la Marine, & Tresorier general des Galeres, & leurs Controlleurs Et création des Offices de Tresoriers generaux ancien & alternatif de la Marine, des Galeres et des Fortifications des Places Maritimes, & des Controlleurs generaux ancien et alternatif des dits Tresoriers, & reglement pour leurs gages, taxations et droits." November 1691. AN, Fonds divers, AD IX, vol. 204, art. 42. I have not tracked down earlier edicts involving the creation or suppression of the office of *Trésoriers généraux de la Marine*. Such edicts may have referred directly to the colonies as well. It is interesting to note, however, that even between 1691 and 1695, when a third office was created, the wording had shifted from "même dans les Païs de Nouvelle France" to "tant dans notre Royaume que dans les Païs de Nouvelle France"--a change which connotes a practice no longer novel, but habitual. "Edit portant Creation d'un office de Tresorier General triennal de la Marine, des Galeres et des Fortifications des Places et Costes Maritimes; Et d'un Controlleur General triennal des d. Tresoriers, avec attributions d'augmentations de gages, taxations et droits aux Tresoriers & Controlleurs Generaux anciens et alternatifs." 1695. AN, Fonds divers, AD IX, vol. 208, art. 58.

functions of these two sets of offices into a new one, the *Trésorier général de la Marine, des galères et des fortifications*, which in turn was split into two positions, one *ancien*, the other *alternatif*. This would not be the last change in the office's structure before the *Trésorier des colonies* was created in 1749. Indeed, the number of its holders varied (from one to three), and its responsibilities expanded or contracted over time, fusing with, or excluding the *galères*: typically, such changes reflected the Crown's use of the office-sales as a means of securing short-term credit. At all times, however, the obligations of the *Trésorier* in office encompassed the payment of virtually all naval expenditures. And as such, the financier handled one of the largest of the Kingdom's treasuries, the *caisse de la Marine*.¹⁰

By 1686, the *Trésoriers'* Canadian commitments were deep enough to warrant paying for an employee on the spot, just as they did in France's arsenals. Those commitments, it will be recalled, already exceeded the expenditures allocated to the *Domaine d'Occident* in Canada, and were closely tied to the needs of the *troupes de la Marine* stationed in that colony.¹¹ Henceforth, the *commis des Trésoriers généraux de la Marine* would be responsible for handling the funds

¹⁰For a discussion of the office's vicissitudes, see Legohérel, *op.cit.*, 294-306. For a list of the office-holders, and their years in office, see Appendix 3.1.

¹¹In 1687, the soldiers and officers numbered 1623. See, Jay Cassell, "The *troupes de la Marine* in Canada, 1683-1760." Ph.D. thesis, University of Toronto, 1987. Appendix C to that thesis contains the actual troop strength from 1683 to 1759.

which flowed through the *caisse de la Marine* in Canada.¹² In the same fashion, once the Navy's financial role at l'Ile Royale had become clearer, the *Trésorier* in office sent a salaried clerk to Louisbourg.¹³ Unlike the *commissaires*, *intendants* and *contrôleurs* who inspected his accounts, the *commis des Trésoriers* was the private employee of a venal officer: he held no revocable royal commission, nor did he figure on lists of the naval department's employees.¹⁴

¹²While the *Trésoriers généraux de la Marine* served in alternate years, they did not necessarily have different *commis*. The same clerk could simply keep separate accounts for the affairs of different *trésoriers*. See Appendix 3.2 for the terms and names of the different clerks serving in Canada and at l'Ile Royale. Pierre-Georges Roy identifies Jacques Petit de Verneuil as the first such *commis*, and suggests that he had been so since 1685. See "Les Trésoriers de la marine à Québec," *BRH* XXXV (1929), 635-637. The *trésoriers généraux de la Marine* had little choice in the matter of sending *commis* to the ports or colonies. When they neglected to do so, as in 1710, the *intendant* simply appointed one on their behalf. See the "Ordonnance de Jacques Raudot, fait à l'Hotel de Québec, 24 sept. 1710." which appointed the Sr. Duplessis as *commis* for the new *Trésorier général de la Marine*, Moufle de Champigny, "afin que les affaires de sa M. ne souffrent point de retardement."

¹³The first clerk to serve officially at l'Ile Royale was François-Marie De Goutins, who held the position from 1717 to 1730.

¹⁴In contrast, most of the *commissaires*, *intendants*, and *écrivains* serving in the colonies clearly appear in the "Etats abrégés de la Marine." AN, Marine, G, vols. 1 to 37. In practice, however, many of those who acted as *commis des Trésorier* had occupied, or would subsequently occupy, posts within the *bureaux de l'intendance* in the colony (as well as other posts..): the first *commis* to serve at l'Ile Royale, François Marie De Goutins (*commis* from 1717-1730) having made an unusual transition from *enseigne en second* in the troupes de la marine, would later hold a commission as *subdélégué du commissaire-ordonnateur* (DBC, vol. III, 283-4); his successor Rondeau, (*commis*, from 1730-1749) arrived as secretary to the *commissaire-ordonnateur*, before being named *commis*, and seems to have acted as *écrivain des classes* while still *commis*. (*ibid.*, 613-14). At Québec, Lanouiller de Boisclerc would be appointed *contrôleur du domaine*, after the latter was absorbed into the Navy (*ibid.*, 378-79); his successor, Taschereau, (*commis*, from 1732 to 1749) as *commis* at Québec, also arrived first as secretary to the *intendant* Dupuy;

In principle, the *Trésoriers généraux de la Marine* were custodians of a 'paying', rather than a 'receiving' treasury. They made payments on behalf of the Navy, using funds received, for the most part, and assigned to them from other treasuries.¹⁵ Thus, in 1704, the *Trésorier* in office received such *assignations* on at least twenty-one other treasuries.¹⁶ To a lesser degree, the naval treasury also received revenues directly, which were referred to as *recettes extraordinaires*.¹⁷ From the pool of revenues allocated to him thus,

(*ibid.*, 667-68). Jacques Imbert (*commis*, 1749-1761) had acted as *écrivain* within the *bureau de l'intendance* at Québec between 1737 and 1745; (*ibid.*, 322-323).

¹⁵On the fuzzy boundaries between 'paying' and 'collecting' *caisses* see John Bosher, *French Finances, 1770-1795. From Business to Bureaucracy* (Cambridge, 1970), 80-91.

¹⁶The following list, drawn from the *Contrôle général* archives (AN, *Contrôle général des finances*, G7, vol. 1828), and reported by Legohérel, yields a sense of the plethora of treasuries on which the naval treasury depended. It appears to be the sole systematic list available for eighteenth-century century *assignations*: *Tableau des assignations données au Trésorier général de la Marine*: Assignations du Trésor Royal sur M. Millieu--sur M. de Montaran, Trésorier des Etats de Bretagne; sur la capitation de Bourges; sur la capitation de la Rochelle; sur la Recette générale de la Rochelle; sur la Recette général de Poitiers; sur les Fermes Unies; sur le Don gratuit de Languedoc; sur la Recette générale de Chalons; d'Orléans; de Tours; sur le traité de poids et mesures; sur le traité des échevins perpétuels; sur les Postes; sur le traité des commissaires aux classes; sur le Don gratuit de Bretagne; sur la capitation de Bretagne; sur la capitation de Provence; sur la capitation de Bourgogne et Bree; sur la capitation du clergé; sur la capitation de Moulins; Legohérel, *op.cit.*, 196. For some of the seventeenth-century *assignations*, see *ibid.*, 120-126.

¹⁷These receipts included, for instance, the sale of the King's portion of captured foreign vessels, sales of goods from the King's stores, sales of out-of-service vessels, freight paid by private individuals using the king's ship, and the amounts owed by merchant shippers who failed to carry *engagés* to the colonies. The *capitation* paid by naval employees (those in the colonies were exempt, however) went directly into the *caisse de la Marine* instead of into the hands of the

the *Trésorier* in office made direct payments to employees and suppliers on the Navy's pay-roll, and transferred funds to his clerks in the colonies and arsenals. The colonial *caisse* also collected amounts directly, in addition to those fed to it from the parent naval treasury, though the transfers invariably exceeded the colony's local contributions. A significant proportion of the colony's expenditures would thus ultimately be paid for from France's *capitation*, and a motley collection of *don gratuits* and indirect taxes. With funds from both local and French sources, the colonial clerk made payments on the spot, and reported his transactions both to royal officials and to his employer in *comptes de clerc-à-maitre*.¹⁸

The *Trésoriers* were custodians of royal funds, but they had no more right to authorize payments than they had to decide which, or how much, revenue would be allocated to their treasuries. Not a single *denier* was to be released from the *caisse de la Marine* unless the move had first been authorized by the King, or in his name, by an official

receveurs de capitation. See the "Lettre de M. le Comte de Maurepas à M. Mithon sur la manière que doivent être dressez des comptes de recettes et de dépenses de la Marine avec les Bordereaux des Chapitres, Titres et sous-titres dont les d. comptes de Recettes et Dépenses doivent être divisés, en conformité avec les décharges en forme." 7 April, 1726. AN, Marine, A2, vol. 25, f.429. See also, Titre I, Livre XXI, *Ordonnance de Louis XIV pour les armées navales et arsenaux de la Marine*, 15 Avril 1689 (Paris, 1689).

¹⁸*Compte de clerc-à-maitre*, in this instance, is used in its broader sense, which refers simply to the accounts tendered by a clerk to his superior, rather than in the more restrictive sense described in the previous section. For both contemporary uses of the term, see the *Dictionnaire des finances. Contenant la définition de tous les termes de finance, leur usage, et leurs différentes applications dans toutes sortes d'affaires...* (Paris, 1727).

vested with the power to do so. Every year, expenditure proposals from naval and colonial *intendants* would be pored over in the *département de l'employ des fonds*, and amended (downward, more often than not) according to the naval secretary's wishes. The resulting *état général des fonds*, signed by the King and by the controller general, authorized naval expenditures for the following year. The *états du Roy* sent to Canada and to l'Ile Royale were but extracts from this aggregate document, comparable to those sent to the *intendants* and *commissaires ordonnateurs* in France's arsenals. Without the *état général des fonds*, the *Trésoriers* could move no funds to the ports and colonies, and without the extracts, their clerks' payments were invalid.

3.2 Formal financial procedures: the *Ordonnance de la Marine*, 1689

More generally, a well-defined set of rules circumscribed the actions of the *Trésoriers* and their clerks, and subjected them to considerable scrutiny by royal officials, ranging from *contrôleurs* to the *Secrétaire d'Etat* himself. As was characteristic of Old Regime public law, moreover, the rules were not just found in formal edicts and *arrêts*, but were scattered about in dispatches from the King and his ministers. Through Colbert's efforts to unify financial procedures across the arsenals, moreover, a genuine common law emerged. Together with other administrative practices within the arsenals, however, the habitual practices would be enshrined within the *Ordonnance de Louis XIV pour les armées navales et arsenaux de la Marine*, promulgated under Seignelay's aegis in April 1689. Like the

other great ordinances produced during Colbert's lifetime, this one codified, rather than innovated, serving as the Navy's basic administrative law for the next century and beyond.¹⁹

The legislation refers only fleetingly to the colonies.²⁰ Unlike the case of the *Ordonnance des fermes de 1687*, moreover, no single act of the King's council appears to have extended its relevant portions across the Atlantic. Nor, for the most part, did the commissions and letters of instructions issued to Canada's eighteenth-century *intendants*, or to l'Ile Royale's *commissaire-ordonnateur*, allude to it specifically. The memorandum issued to Bigot in 1739 was exceptional in this respect: after enumerating the different types of expenditures which were routinely incurred at l'Ile Royale, it specified that ... "toutes ces dépenses s'expédient conformément à l'Ordonnance de la

¹⁹The Naval Ordinance of 1689 owed much to practices developed under Colbert; and to the naval "Règlement du 14 novembre 1678", and the "Règlement du 6 octobre 1674." It expanded upon these earlier documents, and reproduced large portions of them. See, Mémain, *op. cit.*, 279-283, 358-360, Aboucaya, *op. cit.*, 48, and LeGohérel, *op. cit.*, 137ff. As mentioned earlier, the Naval Ordinance of 1689 should not be confused with that of 1681, which relates to the regulation of the merchant Navy. J. Camille Pouliot, *Glanures Historiques et légales autour de l'ordonnance de la Marine de 1681* (Québec, 1925), 14, seems at times to confuse the two when he cites an *ordonnance* of Jacques Raudot committing George Regnard Duplessis as clerk for the *Trésorier Moufle de Champigny* in 1710, as proof that "la colonie était sujette aux lois du Royaume concernant la marine." Since copies of the Naval Ordinance appear to be scarce, the sections relevant to this discussion are reproduced in Appendix 3.3.

²⁰See Art. XV, Livre Huitième. "Le payement des appointements des officiers allant aux isles et terre ferme de l'Amérique sera justifié par les ordonnances de sa Majesté ou de l'Intendant, faisant mention du jour où leurs appointements doivent être comptés et de la quittance."

Marine." ²¹ More generally, the Naval Ordinance was occasionally invoked, especially by newly arrived officials, when pointing to colonial practices considered dubious. But when officials in Canada spoke of putting "les comptes en règle", or "les décharges en forme", they had in mind more than a mere standard. ²² For transactions flowing through the colonial branch of the naval treasury, the twenty-first chapter (*livre*) of the Naval Ordinance spelled out the law. Failure to comply could block the colony's accounts in the *Chambre des comptes*, assuming they had made it beyond the Navy's own *bureau d'inspection des comptes*--yet another institution formalized during Colbert's tenure. Thus in 1703, the naval secretary complained that the documents sent to France as proof of the costs incurred by the King's vessel during its stay at Québec would not do, ... "parce qu'il n'y a ni quittances, ny certificats du Contrôleur pour justifier le payement qui a esté fait en cette ville, ni aucun estat visé ni enregistré au Contrôlle ce qui est contraire à l'usage observé dans la Marine et à l'ordonnance de 1689 comme cela peut arrester les comptes des trésoriers il faut s'il vous plaît que vous laissiez a leur commis le soin de retirer les décharges (releases) qu'il leur fait dans la forme ordinaire portée par les mémoires envoyez au sujet des comptes que vous donniez." ²³

As we shall see below, expenditures incurred in North America did

²¹"Mémoire du Roy pour servir d'Instruction au Sieur Bigot, Commissaire de la Marine, ordonnateur de la Marine à l'Ile Royale." 22 June 1739. AC, B, vol. 68, f. 45.

²²As in, *inter alia*, AC, C11A, vol. 45, f.165; vol. 53, f.13; vol. 58, f.70; vol. 65, f.22-22v; vol. 72, f.88; vol. 76, f.111.

²³Pontchartrain to Beauharnois. 14 June 1704. AC, B, vol. 25, f.100. I have found no traces of any memoranda giving detailed descriptions of the "form" to be respected by colonial accounts and their supporting documents, only references to their departure from the terms of the Naval Ordinance.

not necessarily surface in the colonies' own financial accounts. Some would appear under a variety of rubrics within the accounts produced in the arsenals. Such was the case, in particular, for payments relating to the King's vessel when it alighted at Quebec or Louisbourg--or at any other overseas port, for that matter. Complaints about the formal improprieties of colonial expenditures, however, were not limited to those which would ultimately appear in Rochefort's accounts.²⁴ Thus some years later, in 1746, François Bigot explained the obstacles hampering his attempts to draw up accounts for l'Ile Royale. Many of the military expenditures incurred in Acadia during the War of Austrian Succession, he claimed, were improperly documented:

..."il ne m'était pas possible n'y ayant point de notaire à l'Acadie ny de controlleur ny de commissaire de mettre ces depenses dans la forme prescrite par l'ordonnance du Roy, en y joignant les pièces au soutien qui sont les marchés pour les sommes de 400#, des quittances par devant notaire pour celles au dessus de 50#, et les certificats du controlleur pour celles au dessous."²⁵

Clearly, the close integration of colonial and naval finances left little room for new, transatlantic rules of accounting. The Navy's rules applied no less to purchases made in the King's name deep into New France's *pays d'en haut* than to those made in Paris, unless specific legislation provided for exceptions.²⁶ Even the regulations

²⁴The way in which Canada and l'Ile Royale's accounts interlocked with those of the naval ports will be discussed below.

²⁵Bigot to Minister. 4 January 1746. AC, C11A, vol. 27, f.135.

²⁶On the *Chambre des comptes*, see Henri Jassemin, *La Chambre des comptes de Paris au XVe siècle* (Paris, 1923). For an instance of new rules being specified in the colonies for a context in which the conditions spelled out in the Naval Ordinance were not met (by virtue

drawn up within the *Ordonnance de la Marine* owed much to the older requirements of the *Chambre des comptes de Paris*. To adjudge the validity of accounts tendered in the King's name by financiers, the financial court had long demanded that each be accompanied by justificatory documents, such as payment orders, contracts, or receipts, proving that only authorized payments to the rightful recipients had effectively been made. The Naval Ordinance's financial provisions merely tailored these exigencies to the specific nature of the naval department's expenditures and staff. In the same manner, it encouraged the replication of the arsenal's civil administration within the colony. If expenditures were to be validated only when justified by the storekeeper's certificate, and by a contract sealed in the *intendant* or *commissaire's* presence, and signed by the *contrôleur*, it is hardly surprising to find the colonial theatre peopled by such characters. And however forlorn the bird-cage-like, rain-drenched *magasin du roi* in near-empty Ile-Saint-Jean, it owed its existence, in some way, to Article 5, Book 12, and to Article 4, Book 18 of the Naval Ordinance.²⁷ The three-hundred or so page legal text scarcely makes for riveting reading, but its clauses are essential to

of the absence of a *commissaire-ordonnateur*), see the "Mémoire sur les Décharges qui restent à expédier pour les dépenses des Colonies de Plaisance et de l'Ile Royale des années dont les comptes n'ont pas été arrestez." 1716. AC, B, vol. 38, f.272ff.

²⁷In the *commissaire-ordonnateur* de Mézy's words, "Lorsque j'arrivay en 1719, je trouvais des magasins de piquets aussi clairs que des cages d'oiseaux dans lesquels il y avait deux pieds d'eau et quatre pieds de neige en hiver...." de Mézy to Maurepas. 15 November 1724. AC, C11A, vol. 7, f.41-41v.

understanding the colony's financial documents, and the minutiae of its prescriptions wrought basic features of the colony's administration.

The measures contained in the Naval Ordinance, then, sought to ensure consistent, orderly service across the King's ports, in a fashion which also spared royal funds. To prevent all manner of fraud and over-payment, it set up a series of paper hurdles for both expenditures and receipts. Each formal requirement lessened the likelihood that a private financier could impute unauthorized expenditures to the Crown.²⁸ The provisions for the granting of contracts, and the storage of food and ordnance within the arsenals, attempted further to prevent legal expenditures from being wasteful. It was the naval *intendant's* duty, for instance, to seek out the cheapest possible sources of goods needed in the arsenals, and the *contrôleur's*, to ensure that contracts favoured no "merchant or worker", and were awarded only to the lowest bidder, preferably at fixed prices which left few incentives for work to drag on endlessly.

The ordinance's paper hurdles enshrined the separation between authorizing, or ordering a payment (*ordonnancement*) and actually making it. The *Trésoriers* and their clerks could not release funds without first being assured that the intended recipient enjoyed a genuine claim to such a benefit; however justified the recipient's claim appeared to be, however, it could not be honoured without an

²⁸For a useful, schematic presentation of the Naval Ordinance's financial requirements, see Legohérel, *op. cit.*, 140-141.

order to do so. Once made, proof of the transaction was required. Finally, the *intendant* in the ports or colonies had first to see each of these bits of evidence before he could produce a final justificatory document, the *ordonnance de décharge*, which testified that the whole sequence had been respected. Unless the *Trésoriers* could produce the whole set of required documents, including the *décharges*, and unless they conformed exactly to their prescribed form, the *Chambre des comptes* would refuse to allow the financiers to record the amounts in question as effective payments.

For collective disbursements to companies of soldiers, workers, or to the crews of the King's vessels, for instance, the right to payment had first to be established by "*rôles de revue ou de montre*", which had to be certified by a naval *commissaire* or *contrôleur*. The *état du roi*, or in the case of expenditures which the latter did not anticipate, *ordonnances* issued by the *intendant* with the minister's approval, served as payment orders. Payment itself was to be delivered in public, in the presence of the *contrôleur*.

According to Hocquart, the rule had been applied literally in Canada before his arrival, with *rôles* for each company listing not simply the officers, and total number of men, but identifying each individual by name. He proposed a model which conformed to usages which had developed in the arsenals, and which would reduce the plethora of 336 *rôles* and certificates in Canada to only 36. Concerned about the *Chambre des comptes*'s reaction, however, he asked for legislation which might exempt the colony from the provisions

contained in the Naval Ordinance.²⁹

The procedure was much the same for individual payments. Officers or salaried officials had first to provide the commissions or *brevets* by virtue of which they enjoyed their positions and established their right to be on the King's payroll. Suppliers of goods or services valued at more than 400# (and which were not encompassed within a larger contract) had similarly to produce their notarized contracts before the *Trésorier's* clerk could pay them. Receipts produced by the King's storekeepers, or the officers' *quittances* served as proof to the *intendant* that the appropriate deliveries had occurred, allowing him to draw up the *ordonnance de décharge*.

The formal requirements for validating revenues claimed by the *Trésoriers* were no less rigid than for expenditures, and once again, involved the surveillance of royal officials. As a potential source of fraud, dissipated revenues, after all, were no less vexing than spurious expenditures. Thus the funds received from other treasuries, for instance, had to be documented with certified copies of the receipts issued to the *Trésor royal*, or to whichever *caisse* had transferred money to the naval treasury, as well as with copies of the payment orders (*ordonnances*) which authorized the transfers.³⁰ Since

²⁹Hocquart to Maurepas. 14 October 1730. AC, C11A, vol. 53, f.13. The payment of soldiers on detachment in the Western posts posed particular problems for Canada as well, and required specific measures departing from the letter of the Naval Ordinance. I have found no trace of the response to this request. The simplification had already been formalized in the ports, however. See the "Ordonnance du 29 septembre 1693." AN, Marine, A2, vol. 20, f.460.

³⁰The "Titre premier, Livre XXI" of the Naval Ordinance's is entitled

all of these justificatory documents had to be inspected, or provided by royal officials, the latter could, in principle, track each payment and receipt made by the *Trésorier général* or his clerks. The sum total of these prescriptions, if followed, would allow the *intendant* to be apprised, at all times, of the state of the naval treasuries even though these were in the hands of private *comptables*.

The battery of financial documents prescribed in the Naval Ordinance thus not only served to justify releases from the naval treasury, but also to buttress the accounts produced by the *Trésoriers* and their clerks. At the end of every fiscal year, the *Trésoriers généraux de la Marine* were to submit accounts for the Naval secretary's inspection. Their clerks, similarly, yielded accounts to the *intendants* in the ports and colonies. Beyond the need to furnish a slew of justificatory pieces, the formal requirements were limited: no double-entry books, but a simple chronological list of receipts and expenditures. Colbert had apparently sought to introduce accounting methods familiar to merchants, but in vain.³¹ Still, if even the

"Des pièces nécessaires pour la justification des recettes." Articles iv-xx concern 'extraordinary receipts'.

³¹François Barrême, *Traité des partis doubles ou méthode aisée pour apprendre à tenir en parties doubles les livres de commerce & de finances. Avec un traité de Finance* (Paris, 1728, 2nd edition), Preface. Barrême claimed that whereas Colbert "n'a jamais exécuté ce grand projet parce qu'il n'a point trouvé de sujets qui puissent soumettre l'ordre des Partis doubles à l'ancien ordre des finances, & à la manière de compter à la chambre...Messieurs Paris ont introduit ce magnifique arrangement dans les Fermes et la Recette Générale." Barrême's treatise contains practical examples of how a *financier* handling a 'receiving' caisse might keep double-entry books. Showing a definite predilection for merchants, ("les comptables ...ne profitent jamais tant que lorsque les affaires du Roy sont fort

simple method were followed, it could in principle inform the minister as to the state of the naval treasury.

The naval *intendants* were also instructed to inspect the *Trésoriers'* accounts.³² As a further check against the financiers and their clerks, however, the *intendants* were instructed to keep parallel accounts of their own. In contrast to the chronological records demanded of the *Trésoriers*, the *intendants* were instructed to display the Navy's expenditures under functional headings. As Henri Legohérel has pointed out, the former bore some relation to the "Journal", and the latter to the "Grand Livre" of double entry book-keeping. In each case, however, no part of the account monitored the flows of money, which would have been recorded in the *compte caisse*, rather than the *compte matières*.³³

Not only was the *intendant* to produce such accounts at the end of every year, but he was also to keep the naval secretary informed at shorter intervals:

... "Il envoyera tous les mois un bordereau par colonnes, des paiements qui auront esté faits pendant le mois et les precedens, pour chaque nature de depense & de travail, & tous les six mois un Etat abrégé des fonds reçûs et dépenses faites, avec l'Etat du produit des six denier pour livre; & au commencement de chaque année l'Etat général des fonds remis, & des dépenses faites pendant l'année precedente, avec la balance des fonds restant & excédant, & le produit général des six

brouillées; parce qu'ils n'aiment pas un arrangement ou le Ministre peut à chaque quart d'heure connaître l'Etat présent de toutes les Recettes.), Barrême devoted the bulk of his practical manual to merchant's accounts.

³² Article XIX, Titre premier, Livre Douze.

³³ Legohérel, *op. cit.*, 144-145, and Barrême, *op. cit.*

deniers par livre et autres recettes extraordinaires."³⁴

The Naval Ordinance vested yet another layer of control over the *Trésoriers* and their clerks in the *contrôleur's* hands. Not only was he to keep tidy registers of virtually all of the paper-work generated within an arsenal, and inspect the accounts produced by the *Trésorier's* clerk, but he was to produce accounts of his own. The formal delineation of the *contrôleur's* functions demanded eagle-eyed accounting from an omnipresent official. In principle, he could even watch over the *intendant*, since his orders included:

..."(l') inspection sur toutes les recettes et dépenses; achat & employ des marchandises, & travail des ouvriers, & il assistera a tous les marchez & comptes qui seront faits par l'Intendant."³⁵

3.3 Colonial procedures: terse rules, casual practices

As hinted in the first section, the financial instructions destined more specifically for colonial officials never quite matched the Naval Ordinance's pithy completeness. The commissions held by the *intendant* in Canada, and the *commissaire-ordonnateur* at l'Ile Royale were terse in matters of finance, but vaguely so. They tended to relatively greater detail when describing matters of justice and police. On matters of general financial principle, the instructions

³⁴Article XX, Titre I, Livre Douze. The "six deniers par livre" referred to in this clause relate to the percentage deducted from payments to all naval officers and suppliers: the amounts retained thus contributed to a pension fund for naval invalids.

³⁵"Du contrôleur." Article I, Titre Quatrième, Livre Douze.

dispatched to royal officials were only slightly more forthcoming. Together, they certainly established the *intendant* and *commissaire-ordonnateur's* basic right to order expenditures and to verify the accounts produced by the *Trésorier's* clerks. The commissions did not validate "dès à présent et par avance", all of the *intendant's ordonnances*, as they did in the ports, however. There seems little reason for this omission other than that the wording of colonial commissions hardened at a time when colonial expenditures were viewed merely as residual naval expenditures.

Unlike their colleagues in the arsenals, moreover, colonial *intendants* were not required to produce general financial accounts more than once yearly. The form which these were to satisfy was seldom prescribed in advance--it seemed to evolve according to a kind of empirical, transatlantic *pas-de-deux*, whose iterations had to be repeated from scratch for each new *intendant*, and, after Seignelay's tenure at least, re-learned by each new incumbent in the naval ministry. Thus the instructions were reiterated with maddening, trivial differences of emphasis, and with only the rarest of references to earlier instructions.

In 1688, Seignelay declared that the *intendant* Champigny's accounts were en "bonne forme"--though he asked that they be broken down by categories. Instead of sending a model, he merely proposed that:

..."vous distinguerez dans les comptes que vous rendrez des fonds faits pour la guerre les dépenses pour chaque nature par chapitre, par exemple, achapt de vivres, voitures, journées d'ouvriers, ainsy des

autres."³⁶

He was, further, to show clearly whether or not the authorized funds had been exceeded, and to do so for each category of expenditure. A few years later, the new naval minister complained that Champigny's accounts made no sense. His instructions, moreover, focussed on the need to provide separate accounts for royal funds provided in cash, and those provided in the form of goods (--it was hoped that profits from the sales of such goods would yield additional funds in the colony). Only after several years, did Louis de Pontchartrain flesh out the tersest of requests.

..."vous devez composer votre recette de toutes ces parties en quantité et qualité séparément, par espèces et en argent, sur le pied des espèces en cours dans le Canada. La dépense doit contenir l'employ de l'argent et des marchandises aussy en quantité et en qualité pour chacune nature des dépenses, par chapitres séparez, soit pour chacune expedition, détachement, envoy, ouvrage, fret, course, le nombre d'hommes de chac. expedition ou detachement y doit estre enoncé avec la valeur de ce que vous leur ordonnez par jour pour leur subsistance en argent quand vous les faites fournir en comptant ou en espèce, avec la réduction en argent et pour le temps qu'ils doivent être employés."³⁷

Subsequent *intendants* may, or may not, have been able to make sense of the cumulative history of piecemeal instructions. The rare surviving *bordereaux* for the early eighteenth-century show few traces of the distinctions ordered by Pontchartrain. By the time of Bégon's intendency, the exercise of producing *bordereaux* had collapsed to a two-or-three-page extract, tendered several years after the fiscal

³⁶Seignelay to Champigny. 20 March 1688. AC, B, vol. 15, f.25.

³⁷Pontchartrain to Champigny. 28 March 1693. AC, B, vol. 16, f.126ff.

year in question. Reactive naval ministers were left with little to react to, and accordingly, Jérôme de Pontchartrain was more inclined to request accounts than to elaborate on the form which they were to satisfy.

In 1717, the *Conseil de la Marine* took steps to remedy instances of official amnesia by soliciting (both in the colonies and ports) exact inventories of all of the "titres d'établissements, de propriété, reglements, arrests concernant la Marine, les colonies et le commerce", as well as all the official dispatches "qui ont fait loy, reglement ou usage." Wistfully, the Conseil asserted that all such documents could be found registered in the *Conseil Supérieur*, or in the colonial *bureau de contrôle*.³⁸ It seems unlikely that in 1717, the *bureau de contrôle* was much use in jogging financial memories, however. Nor were the ravages of fire critical culprits in this respect. The first financial instructions of any depth Canada were issued by Colbert during the late 1670's and early 1680's, at which time the colony had no *contrôleur*. The *intendant* was assisted by a *commissaire de la Marine*, but the latter was stationed in Montréal as the *intendant's subdélégué*, and thus could not provide the continuous monitoring and recording which the Naval Ordinance demanded of a *contrôleur*. In 1698, Bacqueville de la Potherie was appointed *contrôleur de la Marine et des fortifications* in Canada--but one wonders whether the writing of history left him with much time or

³⁸Conseil de la Marine to Bégon. 6 June 1717. AC, B, vol. 39, f.235v.

inclination for rigorous financial housekeeping.³⁹ All testimonies converge to laud the diligence of Clairambault d'Aigremont, appointed *contrôleur* in 1712, but his tenure coincided with a period of lax adherence to formal financial regulations in France and Canada. In France, a decade of war and the relentless, immediate scrambles to find short-run credit seem to have deflected the naval bureaux' attention away from the business of ensuring conformity with the Naval Ordinance.⁴⁰ In Canada, Michel Bégon's intendancy was just plain lax. As suggested above, he frequently failed to hand in the annual accounts demanded of him, and he was careful not to draw attention to his lapses by justifying them.

It is clear, moreover, that Bégon spent little time monitoring the affairs of the *Trésoriers généraux*'s clerks. Only tardily did he notice that the latter had ceased for some years to tender their *comptes de cleric-à-maitre*. In part, the delays were attributable to the *intendant*'s failure to ensure that all of the justificatory pieces demanded in the Naval Ordinance had been provided and inspected, particularly in Montréal, where improper short-cuts had evolved.⁴¹ The accounts of the King's storekeepers were in similar arrears--a state about which the naval council invariably learned from sources other

³⁹Potherie left New France in 1701, and apparently had a manuscript ready in 1702, perhaps an early version of *l'Histoire de l'Amérique Septentrionale*. See *DBC*, vol. II, 440.

⁴⁰Legohérel, *op.cit.*, 159, 197-199, 280-281.

⁴¹Conseil de la Marine to Bégon. 6 July 1718. AC, B, vol. 40, 482ff.

than the *intendant*. Only in late 1728 would explicit orders be given to inspect the state of the naval *caisse* in Canada. Not surprisingly, it showed less than the cumulative amounts authorized would have suggested.

Both at l'Ile Royale and in Canada, the finding of a *vide de caisse* was far more likely to be attributed to negligence on the part of royal officials than to fraud by private financiers.⁴² Contemporary officials within the Navy, unlike historians, did not view the private nature of the colonial *caisse* as an inherent obstacle to good order, or to well-informed administration: any receipt or expenditure reported in the *Trésorier's* accounts which was not properly buttressed by all of the documents called for in the Naval Ordinance was unhesitatingly treated as a purely personal matter pertaining to the *trésorier* or to his clerk. Money found owing to the King would be secured through the latter's personal effects. Thus, in 1729, Hocquart was instructed to inspect and report monthly on the state of the king's stores, and on that of the *colonial caisse*-- a frequency more consistent with that prescribed (though seldom enforced) in the arsenals. The inspection included its receipts, disbursements, and the stock of remaining funds, and was to be done in the presence of the *contrôleur*.⁴³

⁴²See, for instance, Maurepas to de Mézy. 2 February 1728, AC, B, vol. 52, f.566-566v.

⁴³"Mémoire du Roy pour servir d'Instruction au Sieur Hocquart, commissaire général de la Marine, ordonnateur en la Nouvelle France." 19 April 1729. AC, B, vol. 53, f.502.

Several years of peace, relatively clear instructions from Maurepas, and competent officials in Canada and at l'Ile Royale produced a recognizable financial routine which persisted until the outbreak of the war of Austrian Succession. During this time, *bordereaux* were submitted regularly, and prompted little or no formal criticism. At l'Ile Royale, the accounts even reported the justificatory pieces accompanying each item listed. Thus when François Bigot arrived as *commissaire-ordonnateur* at Louisbourg, he found that colony's records in 'perfect' order. Improved records on both sides of the Atlantic helped generate much the most rigorous set of financial instructions to be found anywhere in the official correspondence of Canada and Louisbourg. Nowhere, however, did they innovate beyond the practices which had emerged under Bigot's predecessor Lenormant de Mézy.⁴⁴

In general, the official correspondence bears relatively few traces of accounts being blocked in the *Chambre des comptes* for formal improprieties. Where the naval ministry's instructions were vague, the monitoring of those colonial accounts had generated detailed commentary since the creation of the *bureau d'inspection des comptes* in 1687. Thus, though there are scant signs of state contracts or receipts in the colonies' notarial records for instance, these must on the whole have been provided where necessary. For discrete periods, there is direct evidence that they were. None of this points to more

⁴⁴"Mémoire du Roy pour servir d'Instruction au Sieur Bigot, commissaire de la Marine, ordonnateur à l'Ile Royale." 22 June 1739. AC, B, vol. 68, f.37-42v.

than a purely formal conformity to the Ordinance's prescriptions, however: there are plenty of examples of contracts drawn up after the fact, of certificates signed blindly, and receipts circulating before a payment had been made. At worst, the Naval Ordinance spelled out a set of rules which might mask precisely the sort of fraud it was designed to root out. Anonymous naval memoranda occasionally hinted at Kafka-esque goings on within the arsenals--of spurious contracts for the provision of non-existent goods.⁴⁵ Even in the absence of deliberate transgressions, moreover, the attention to detail and the volume of paper-work required of officials such as the *garde-magasin* or the *contrôleur*, operating with little assistance, struck some observers as counter-productive. One lengthy tirade, which insisted that administrative chaos was endemic in the arsenals, and had been since the Navy's rebirth under Louis XIV, argued that the *garde-magasins* in particular hardly ever kept the records they were supposed to, a situation which seems to have prevailed to some extent in Canada:

... "il n'y a dans chaque port qu'un seul garde magasin, qui devrait être comptable, et qui ne l'est point-en effet-par la raison de l'immensité du détail dont il est chargé, garde de tout depuis la carcasse de tous les bâtiments sans aucune exception qui sont dans

⁴⁵For an early instance of such complaints, see the late seventeenth-century memorandum dealing with "Malversations dans les différentes fournitures de munitions et de marchandises", (n.d). which alleges collusion at Brest between the *Intendant*, *contrôleur*, and master carpenter over the purchase of timber, that the *bureau de contrôle* records had not been kept from 1668 to 1677, and hints at "mille autres choses qui sont des abus et malversations." AN, Marine, D3, vol. 16. See also the "Mémoire sur les abus qui se commettent aux armements, campagnes et désarmements des Vaisseaux au sujet des vivres, par les écrivains du Roy et les commis du munitionnaire." 1703. AN, Marine, D3, vol. 43, f. 34.

les ports, jusqu'aux plus petites fournitures nécessaires aux armements telles que des aiguilles et du fil, a force de répondre, il ne répond de rien, parce qu'en effet, on ne peut exiger d'un homme ce qui est impossible à l'humanité..."⁴⁶

More often than not, however, transgressions of the Naval Ordinance stemmed from other sources, not least of which was the disruption wrought by war, by the state's own unsystematic recording of its debts, and by the ambiguous nature of the various forms of government paper circulating⁴⁷. Military conflicts invariably inflated the volume of transactions at a time when funds were at a premium and monetary expedients plentiful. The delay in tendering naval accounts offers a kind of tidy summary statistic, capturing all manner of administrative transgressions, from dilatory, dishonest, or simply harassed officials and financiers. It correlates most neatly, though with a lag, with periods of war, reaching a peak of 28 years during the Spanish Succession conflict.⁴⁸

⁴⁶"De la comptabilité des magasins et des Travaux intérieurs des ports." 12 May 1760. AN, Marine, D1, vol. 62. The memorandum concluded that most such problems could be overcome by resorting to private contractors through competitive bidding for many more tasks performed within the arsenals. As for the colonies, the records kept at the King's stores at L'Ile Royale seem on the whole to have been tidier than those in Canada.

⁴⁷The naval ministry sometimes treated Canada's card money as currency requiring no further redemption--for accounting purposes at least, whereas at other times, it was clearly understood to represent debt for which reimbursements were necessary. See Chapter six of this thesis, wherein the discussion of the colonial ironworks signals an instance of this ambiguity.

⁴⁸See Legohérel, *op.cit.*, 158, Tableau 4.

3.4 The meshing of colonial and naval financial accounts

Apart from the Naval Ordinance, other rules emerged to define the way in which the accounts of naval expenses incurred within the colony would interlock with those incurred in France. For the most part, the colonial accounts, or *bordereaux*, were subsumed within those of Rochefort, as may be gleaned from some of the Navy's eighteenth-century accounting rules.⁴⁹ In contrast with the naval "Règlement du 14 Octobre 1678 sur la forme des décharges données aux Trésoriers", which betrayed no evidence of colonial expenditures, a model account sent in 1723 to France's naval *intendants* formalized their persistent existence. While the precise arrangements described below may have been new, similar ones had probably existed for some time.⁵⁰ But as of 1 January 1723, the *Conseil de la Marine* instructed *intendants* within the arsenals to prepare similar extracts of their expenses. The rule heralded a new attempt to keep track of the Kingdom's aggregate finances. The naval *intendants'* biannual statements were to be incorporated, along with all those produced

⁴⁹ Each arsenal formed basic accounting units for the Navy: all naval expenditures would be reported under the heading of one or other of these ports.

⁵⁰ Consider the "Projet de dépenses g[énéral]les a faire dans les ports et arcenaux de la marine, 1715"; and the "Projet des Depenses a faire pour les Appointements, gages et Solde des Officiers g[énéral]aux, Off[ic]iers de marine, Off[ic]iers des ports et autres entretenus dans la marine." AN, Marine E, vol. 208, arts.21 and 23 respectively; Their form varies slightly: in the first case, colonial expenditures not appearing in the *états du roi* for the colonies were blended in to other "dépenses g[énéral]les des arcenaux", not isolated, as below, or as in the second *Projet* cited here.

outside the Navy, into an account referred to as "le livre du Roy."

Expenditures incurred in France's American colonies would thus, for the most part, surface in the accounts produced at Rochefort.⁵¹

⁵¹Exceptionally, when supplies were sent directly from another port, or if the King's vessel was equipped from an arsenal other than Rochefort, expenditures relating to the colonies would appear on the accounts of other ports. The model itself is found in the "Modelle pour servir aux dépenses de la Marine à M. de Beauharnois, Intendant de Rochefort, 31 Juillet 1723; joint à la lettre cy-dessus (de Morville à M.de Beauharnois, 23 juillet 1723) ordonner d'envoyer de 6 mois en 6 mois les extraits de dépenses conformément au modèle cy-joint (Lettre de Morville à M.de Beauharnois, 31 juillet 1723)." AN, Marine, A2, vol. 25, f.157.

Table 3.1 Model Account for a Naval Arsenal,
First Six Months, 1723

Extraits des paiements effectifs, faits par le Trésor de la Marine, au Port de Rochefort, et les départements qui en dépendent, suivant les ordres de M. de Beauharnois, Intendant, pour les dépenses qui ont été faites pour le service du Roy pendant les 6 premiers mois 1723 sur les fonds des exercices de 1722 et 1723, ordonnés et remis par états de distribution

	payments faits exercice 1722	des fonds exercice 1723	total
APPOINTEMENTS			
--officiers: marine & mariniers			
--officiers de port et de plume			
--officiers réformés			
SOLDE			
--gardes de la marine			
--soldats des Cies franches			
--Suisses dans le Port			
--Suisses dans les colonies			
--Bombardiers			
--Apprentis canoniers			
--Gardiens et portiers			
JOURNÉES D'OUVRIERS			
ACHAPTS			
--achapts de marchandises			
--Munitions			
--Fret de Batiments			
ARMEMENTS ET DÉSARMEMENTS			
HOPITAUX			
LOYERS DES MAGASINS ET BUREAUX			
DEPENSES EXTRAORDINAIRES			
--voyages et vaccactions d'officiers			
--autres dépenses extraordinaires			
DÉPENSES POUR COLONIES QUI PASSENT DANS LE PORT			
--Martinique, Isle du Vent			N ^a : on doit ordonner à
--St-Domingue			l'article de ch. colonie
--Cayenne			le fret des navires
--Canada			et l'achapt des farines
--Isle Royale			habits et autres dépenses
--Comptoir des Indes			qui doivent passer dans le Port.

AUTRES DEPENSES POUR LES COLONIES PASSÉS
DANS LES ETATS DES D. COLONIES

--Martinique	N ^a on doit employer à
--St. Domingue	l'article de ch. colonie
--Cayenne	les fonds embarqués
--Canada	et ceux employés en
--Isle Royale	achats de marchandises
--Comptoir des Indes	pour y estre envoyés

RECAPITULATION

Appointements
Solde
Journées d'ouvriers
Achats de marchandises et munitions
Armements
Hopitaux
Loyers
Depenses extraordinaires
Depenses des colonies qui passent dans le Port
Depenses des colonies passees dans les etats des d. colonies

TOTAL DES DEPENSES

FONDS REMIS PAR ETATS DE DISTRIBUTION

Par l'Etat du...
Par l'Etat du
etc. ainsy des autres

TOTAL DES FONDS REMIS

DEPENSES

Les dépenses effectives montent à la somme de...
Partant reste dans la caisse du Trésorier

Je soussigné commis des Trésoriers Généraux de la Marine au Port de Rochefort, certifie avoir payé suivant les ordres de Beauharnois, Intendant de la Marine, les sommes employées en dépenses dans l'Extrait cy-dessus--montant ensemble à celle de...sur fonds remis des exercices 1722 et 1723 conformément aux Etats, rolles en forme, quittance, et autres acquits qui n'ont été remis pour nos décharges, et il reste encore dans ma caisse...Fait à Rochefort le...
Veu par nous Int. de la marine Vérifié au Contrôle de la Marine

The model distinguishes between colonial expenditures "qui passent par les ports" and those "qui passent dans les états des colonies." Roughly speaking, the first type of expenditures was paid for and reported by the *Trésorier's* clerk at Rochefort. The relevant funds were allocated to his, and not to the colonial clerk's, *caisse*. The *état des colonies*, in contrast, listed the funds which were to be made available for payments from the colonial treasury. The "funds" allocated thus would be sent over as goods, cash, bills of exchange, or other forms of paper. The actual use to which they were put would be recorded in accounts prepared in the colony. As for the *états des colonies*, they were none other than the *états du roi* which the *marquis de Seignelay* had promised to send annually to Canada's *intendants* along with the *états de charges* payable by the *Domaine d'Occident* tax farm.

Letters flitting between Paris or Versailles and the arsenals would perhaps suggest whether or not the model produced the desired results, since the meagreness of extant financial accounts within the Navy provides no clear answers.⁵² In Canada and at l'Ile Royale, however, the rule had important consequences. The accounts of the colonies' "general expenditures", with which historians of New France are most familiar, encompassed only part of the expenditures incurred

⁵²I found not a single complete eighteenth-century, account produced at Rochefort. Two detailed sets of naval expenditures for 1735 and 1736 are consistent with the model however. See AN, Marine, E vol. 124, and E vol. 127.

within, or for, the colonies.⁵³

With the exceptions of fixed payments such as salaries, pensions or gratuities, colonial expenditures seldom converged absolutely with the amounts authorized in the *états du roi*, no more than did overall naval expenditures with the *état général des fonds*--hence the need to account for what had effectively been spent. In Canada, and at l'Ile Royale, the resulting *bordereaux des dépenses générales de la colonie*, verified by the colony's *contrôleur*, and subject to the *intendant's* (or *commissaire-ordonnateur's*) approval, related only to those expenditures "qui passent par les estats de la colonie." Many transactions, though relevant to the colonies, were thus excluded.

As suggested earlier, the costs of readying and equipping the King's vessel for its annual colonial voyage, for instance, had never been included in the colony's *état du roi*, nor were they assigned to the colonial treasury, though some of these payments certainly benefited colonial suppliers. Instead, occasional repairs, and equipment purchased in the colony for the return voyage were treated as "dépenses du port de Rochefort", falling under the rubric of *armements*.⁵⁴ They were treated no differently from the repairs or

⁵³These are the accounts discussed in Guy Frégault, "Essai sur les finances canadiennes" in *Le dix-huitième siècle canadien. Etudes* (Montréal, 1964), 289-363.

⁵⁴When private vessels were freighted on the King's behalf, the costs were similarly reported on Rochefort's accounts, and not in the colony. This feature of all of the colonial accounts flows from a naval rule whereby the costs of "armement and désarmement" would be assigned to the vessel's port of departure, regardless of where it stopped over, or ended up.

purchases arising at Rochefort itself. And so too with the state's imports of colonial products, such as planks, hemp, or iron: they surfaced among all of the other ordnance purchases at Rochefort--amid Normandy's timber and canvas from Rennes. Canada's shipbuilding enterprise would also later be allocated to Rochefort's budget. At the turn of the eighteenth-century, however, the naval secretary's instructions for dealing with such expenditures were as sporadic as the shipments underlying them.

Food supplied to the King's vessel was to be treated somewhat differently, though the sums in question never amounted to more than a few hundred *livres*. Like the other costs of readying ships, they appeared in the accounts of the arsenal from which the vessel departed, under the heading *armement*. Such sustenance would not be paid for by the *Trésorier* directly, however, but by the *Munitionnaire général de la Marine*, surrogate for the series of private syndicates who, from the 1690's onward, held the sole right to provide food for the Navy. The resulting monopoly, authorised by the Naval Ordinance of 1689, received much the largest naval contract: the same group fed all the Navy's crews, whether in France, or overseas, and supplied its colonial troops, where and when indigenous foodstuffs were not available.⁵⁵ Purchases of meat or bread from Canadian suppliers fell

⁵⁵ See the *Ordonnance de Louis XIV pour les armées navales...*, op. cit., Article I, Titre premier, Livre Dixième. For an example of the principal articles of such a contract. "Observations sur les conditions du traité de vivres." 1749. AN, Marine, Port de Rochefort, 6E, vol. 2. For an example of arrangements between the victualler general and the *intendant* at Rochefort for supplying vessels bound for the colonies, see: Pontchartrain to Bégon, 27 January 1710. AC, B,

under the *Munitionnaire's* contract no less than those made in the arsenals, if they were destined for the royal ship's crew. Accordingly, Canada's governor and *intendant* were instructed to send statements of what had been provided, and to pay local suppliers with bills of exchange payable in France.⁵⁶

More systematic instructions for all of these accounting anomalies would only be issued in 1724, a year after the Rochefort model was sent around to the naval *intendants*.⁵⁷ The colonial orders

vol. 31, f.3. For a general discussion of the *Munitionnaire général*, see Pritchard, *Louis XV's Navy*, op. cit., 178-181. Pritchard suggests that the *Munitionnaire* also supplied the King's forces in North America. Naval troops stationed in Canada had been fed from local sources since the seventeenth-century, however. Canadian suppliers also met a fraction of the troops' needs at Plaisance, (See, *inter alia*, Pontchartrain to Bégon. 25 May 1707. AC, B, vol. 29, f.139) and later at Louisbourg, where items such as molasses were also bought locally. Whether or not the *Munitionnaire* compensated the *Trésoriers généraux de la Marine* for these expenditures is not clear, but it seems unlikely, since they were not formally specified in the *Munitionnaire's* obligations as spelled out in the Naval Ordinance. In any case, they appear on the colonial budgets, and not those of Rochefort.

⁵⁶In 1709, Pontchartrain had instructed the *Munitionnaires* to send an agent to Quebec to take care of their supplies to the King's vessel. Pontchartrain to Raudot. 6 July 1709. AC, B, vol. 30, f.136. The request seems not to have been met, however, and the colonial *intendant* was occasionally reminded to take care of both the purchases, and the records of such purchases. Conseil de la Marine to Vaudreuil and Bégon. 1717. AC, B, vol. 39, f.220.

⁵⁷There are few traces of letters sent to Canada and l'Ile Royale in 1723, nor signs that colonial officials received instructions consistent with the Rochefort model in the same year as it was produced. A subsequent naval report on the Colonial "Faits et décisions" reported that "Dans les 6 derniers mois de ce ministère, qui terminent l'année, il paraît qu'on eut peu le temps de s'occuper des colonies. La correspondance avec chacune d'elle ne paraît pas bien vive." The same report finds absolutely no trace of any letters to Canada during the second half of 1723. AN, Marine, G, vol. 51, f.1, and f.243, and f.248. For the 1724 instructions, see the "Mémoire pour servir d'instruction au sieur Robert." 6 June 1724. AC,

do not refer explicitly to those circulated within the arsenals, however. The timing of the instructions seems to relate as much to the long awaited and slightly muddled accounts finally produced by Canada's *intendant*: despite periodic instructions to the contrary, Michel Bégon's colonial accounts were sprinkled with expenditures payable at Rochefort. His successors, in contrast, benefited from a clear discussion of the three principal types of expenditure to be excluded from the colonial *bordereaux*: goods and repairs supplied to the King's vessel, food for its crews, and state-purchases of goods for the King's store at Rochefort. Records were to be kept separately in each case and shipped immediately to France on the royal ship's homeward journey. To avoid unnecessary movements of cash, moreover, colonial *intendants* or *commissaires-ordonnateurs* were ordered to pay local suppliers with bills of exchange drawn on the *Trésorier général de la Marine*. In the case of food purchases, the *Trésorier* would be reimbursed by the *Munitionnaire*.

In 1715, the *Conseil de la Marine* further ruled that shipbuilding would not be paid out of the Navy's ordinary funds, but by special ones, allocated for particular vessels. The Navy's *intendants*, in turn, were instructed to separate the ports' general expenditures from shipbuilding costs in their accounts.⁵⁸ The same rule would apply in

B, vol. 47, f.1098ff, and Minister to Robert. 6 June 1724. *ibid.*, f.1205.

⁵⁸"Lettre circulaire du Conseil de la Marine aux Intendants de la Marine pour séparer des autres dépenses du Port celles des Constructions." AN, Marine, A2, vol. 25, f.359.

Canada, where separate *bordereaux* were drawn up for shipbuilding, wherein the costs of each ship would further be distinguished. Once again, however, the costs would appear alongside those incurred at Rochefort, and were accounted for by the *Trésorier's* clerk in that port. The Saint-Maurice ironworks would be treated differently yet again, but more tentatively: the loans paid out to the private holders of the monopoly gradually congealed into naval expenditures, while then the government's own management of the forges after 1741 would be treated as a self-contained *régie*, even though it required outlays from the *Trésoriers généraux de la Marine*.⁵⁹

Government transactions relating to the colonies do not thus tidily arrange themselves in a single, convenient location. To those listed above, one might add the payments meted out to naval invalids, and the accounts kept by the admiralties created in 1717. Once the office of *Trésorier général des invalides* was created, the sums disbursed to those no longer fit to serve appeared in separate accounts. At Québec and Louisbourg, moreover, the admiralty had its own 'receiving' treasury, which collected sums from merchant vessels trading in the colonies, by virtue of the Naval Ordinance of 1681, and subsequent amendments. The Admiral's receipts did not, in the end, fuse with those of the Navy, or with the colonies' accounts.⁶⁰ At

⁵⁹Moufle de la Tuillerie (trésorier général de la marine) to the Intendant at Rochefort. n.d. AC, C11A, vol. 112, f.305; and "Extrait de la régie de l'établissement des forges de Saint-Maurice, 1741-1752." 20 October 1752. *ibid.*, f.326, f.331-332v.

⁶⁰"Règlement des Droits et salaires des officiers du siège de l'Amirauté de l'Ile Royale." 9 December 1720. AC, B, vol. 44,

l'Ile Royale, a special treasury was created to deal with the receipts and expenditures associated with the colony's light-house.⁶¹ The sums were never exceeded seven or eight thousand *livres*, but once again, they found their own, particular niche in the colony's financial structure.

More generally, the fragmentation of colonial accounts flowed from the Navy's central concerns: building, supplying, and equipping royal ships, and monitoring France's merchant sailors and vessels. Existing contracts, such as those of the victualler general, simply stretched overseas; the rules concerning *armements*, financial or otherwise, in turn, were blind to a ship's destination. A constant need for information about the state of its fleet induced separate accounting for shipbuilding. The colonies' own general accounts thus staked out a residual ground, not yet mapped by the needs of France's arsenals.

f.494-497. The Admiral, in fact, did not have to report any of his receipts (whether from the *dixième des prises* or other any of the rights associated with his office) before the *Chambre des comptes*, by virtue of an *arrêt de conseil* dated 10 December 1697. See Valin, *Nouveau commentaire sur l'Ordonnance de la Marine*, *op.cit.*, 99.

⁶¹"Arrest du Conseil d'Etat pour l'Etablissement des Droits qui doivent être levés sur tous les vaisseaux et autres bâtimens qui mouillent dans les Ports de l'Isle Royale pour l'entretien du Fanal de l'entrée du Port de Louisbourg." 26 June 1732. AC, B, vol. 57, f.787ff.

PART TWO
COLONIAL GOVERNMENT EXPENDITURES AND REVENUES

*Tous ces comptes ont donné un ouvrage infini...*¹

François Bigot, Intendant.

*On se bornera icy à regarder le Canada comme
une frontière infructueuse, comme les Alpes
sont au Piemont, comme le Luxembourg serait à
la France et comme² il est peut être à la
Reine d'Hongrie...*

Marquis de la Galissonnière

¹Bigot to Maurepas. 19 April 1752. AC, C11A, vol. 98, f.137.

²"Mémoire sur les colonies de la France dans l'Amérique Septentrionale." AC, C11A, vol. 96, f.252.

Chapter Four

Reported Expenditures in the Colonial Accounts

4.1 The *bordereaux des recettes et dépenses générales*: a discontinuous series.

As the previous chapter suggested, the Navy's rules for orderly financial procedures were applied in disparate ways, and occasionally simply flouted. Under the circumstances, it should not be surprising to find that the extant *bordereaux* do not form a perfectly continuous and consistent series, at least for Canada. So far, however, historians have treated them as such, or eschewed explanations of the anomalies. Perplexing versions of the government's accounts tend simply to be discarded with no comment, or in favour of the latest, or the largest figures.³

³Guy Frégault, in the face of several versions of *bordereaux*, claimed to opt for "ceux qui présentent les meilleures garanties d'exactitude." He did not discuss what those "guarantees" might be, however, nor did he justify the selection of figures which appear in tables II, p.297, and III, p. 322, of his "Essai sur les finances canadiennes", *Le XVIIIe siècle canadien. Etudes* (Montréal, 1968). His figures are reproduced in Appendix 4.1 for comparative purposes. Tables I and II in A. Charbonneau, Y. Desloges, and M. Lafrance, *Québec Ville fortifiée du XVIIIe au XIXe siècles* (Québec, 1982), 300-301, present figures which occasionally differ from Frégault's, though their Table III (1714-1722) reproduces his figures exactly. (p.303). The differences are not explained, nor is any attempt made to justify their selection, though it seems that in several cases they simply opted for the largest figure. As also noted in J. Cassel, "The 'Troupes de la marine' in Canada, 1683-1760." Ph.D. thesis, University of Toronto, 1987, 554, the authors further attempt to interpolate figures in years for which the *bordereaux* are missing, which in light of the heterogeneity of the surviving documents hardly seems sensible. Cassel also presents the figures for most of the different available versions in Appendix G to his thesis.

At the outset, it should be remembered that none of the surviving accounts to be discussed here were final, *états au vrai*. They could well have been subjected to formal revisions, either when inspected within the naval ministry, or once they had reached the *Chambre des comptes*. The minister's correspondence frequently quibbled with this or that sum reported, as did the *Trésoriers généraux de la Marine*, and many of these changes would have stuck.⁴ In the absence of any systematic record of overseas amendments, however, we are left with a motley collection of colonial *bordereaux*, produced with varying degrees of hindsight and detail, as hinted by the multiplicity of columns shown in Table 4.1: the nominal expenditure figures are assigned therein to the official (the *intendant* in most cases) who supervised their compilation, as a warning that the accounts inherited some of their progenitors' characteristics. For each year, the different versions produced (sometimes by the same official) are also shown, from earliest to most recent--and they too contain an early warning: revisions could be drastic, and not necessarily upward. Underlying the figures, then, were shifts in perspective, which when coupled with differences in the way in which the revenue and expenditure figures were allocated across fiscal years, rupture the

⁴Consider, for instance, the references to *radiations* (sums disallowed) in Canada's *état au vrai* for 1728, produced in 1731 by the *Trésorier général de la Marine* De Selle. The same letter refers to five points of contention between the *Trésorier* and his clerk, concerning the years 1722, 1725 and 1728, which were holding up the accounts in the *Chambre des comptes*. See the "Copie de la lettre de M. le Comte de Maurepas à M. Hocquart, intendant au Canada." 21 April 1736. AC, C11A, vol. 64, f.216-219v.

Table 4.1 Total Expenditures Reported on Canada's
Bordereaux généraux des recettes et dépenses
(rounded to nearest livre)

	Champigny (intendant)	Raudot (int.)	Bégon (int.)	Barbel (notary)	Dupuy (int.)	Daigremont (commissaire)	Hocquart (int.)
1699	384,109						
1705		376,861					
1710		380,793		459,103			
1711				445,265	445,265		
1712			520,849	567,348	520,849		
1713			442,338	445,455	442,338		
1714			474,512	498,780	474,512		
1715			546,710	552,222	548,244		
1715			548,244				
1716			502,672	409,659	502,672		
1717			583,126	455,584	583,269		
1718					374,199		
1719					430,804		
1720					382,499		
1721					577,932		
1722					406,158	406,158 ^a	
1723			412,093		412,093		
1724			383,671		383,671		
1725				393,594	393,594	393,594	
1725						420,896 ^a	
1726						519,112 ^b	
1726						437,935	398,150
1727						489,498	416,897
1728						541,467	750,803
1728						702,497	
1729							464,510
1730							494,217
1731							420,554
1732							482,447
1733							457,045
1734							439,387
1735							485,743
1736							492,692
1737							711,439
1738							535,438

^a Figure appearing in the *comptes de clerc à maître* prepared by Lanouiller, *commis des trésoriers généraux de la Marine*, and approved by Daigremont.

^b Daigremont's "Etat abrégé...." 7 November 1728. reports an "excédent de 1725 à rejeter sur 1726" (81,177#), which is not included in his figures for 1725 or 1726 (i.e 437,935#). The 519,112# adds the excédent to 1726 figure.

Table 4.1 cont'd Total Expenditures Reported on Canada's
Bordereaux généraux des recettes et dépenses
(rounded to nearest livre)

	Hocquart (intendant)	Hocquart (int.)	Bigot (int.)	Bigot (int.)	Bigot (int.)
1726	398,150				
1727	416,897				
1728	750,803				
1729	464,510				
1730	494,217				
1731	420,554	512,522			
1732	482,447	472,252			
1733	457,045	504,242			
1734	439,387	480,339			
1735	485,743	520,485			
1736	492,692	464,986			
1737	711,439	534,479			
1738	535,438	535,438			
1739	521,892	566,332			
1740	446,951	503,767			
1741	515,627	576,686			
1742	582,410	664,733			
1743	635,094	696,145	859,053	686,289	
1744	717,076	928,152	1,029,404	640,778	
1745	706,436	1,301,813 ^a	1,337,723	668,690	
1746		2,943,421 ^a	2,944,503	3,527,219	3,528,685
1747		2,858,854 ^a	2,871,484	2,920,136	2,920,126
1748			1,582,676		
1749			2,031,991	2,115,468	2,115,528
1750				2,752,382	2,774,715
1751				3,503,523	

^a May have been produced jointly with Bigot. No extant copies of these *bordereaux* exist. (They were dated 16 and 20 September 1748, for 1746 and 1747 respectively, and are referred to in Bigot's "Mémoire sur l'Etat des finances" for those two years.) Note also that the gross figure actually reported by Hocquart for 1745 (shown above in second column under Hocquart's name) was 1,301,723#. The sub-totals of the different sub-categories of his *bordereau* add up to 1,301,813#, however, and this figure will henceforth be treated as Hocquart's own. The corresponding 'net' figure (shown in first column) is 706,436#, similarly, rather than the 706,346# actually reported. The figures for 1746, 1749 and 1751 have also been corrected: Bigot's original totals were, respectively, 3,527,319#, 2,115,328#. and 3,503,523. The figures shown here are consistent with the sub-totals in his *bordereaux*. Note, finally, that the anonymous "Tableau des dépenses faites au Canada, 1750-1760." AC, AE, vol.3, p.121, cited in Alice J.E. Lunn, *Développement Economique de la Nouvelle France, 1713-1760* (Montréal, 1986), 325, gives additional figures of 2,131,305# and 2,725,959# for 1750 and 1751 respectively.

Sources: *Bordereaux* for Canada listed in Appendix 4.2

continuity of Canada's financial accounts.

Differences of perspective

In principle, the colonial fiscal year ended on September 30th, as with France's central government accounts.⁵ Successive naval ministers repeatedly exhorted the colonial *intendants* to send completed accounts for a given year on the *vaisseau du Roi*'s return journey in the fall of that same year. But like so many other quixotic prescriptions from overseas, this one was ignored. The *bordereaux* overseen by the *intendants* Champigny, Raudot and Bégon, those supervised by Hocquart for the years 1739 to 1745, and the initial versions produced by Bigot for the years 1747 to 1751, were compiled reasonably soon after the fiscal year in question had lapsed. Even so, they were typically dated no earlier than September or October of the following year. The remaining figures in Table 4.1 were also arrived at retrospectively, but with a greater degree of hindsight. In such cases, moreover, the figures for several years were compiled from the same vantage point. These backward-looking exercises were invariably designed to alleviate mounting confusion. They attempted to do so by 'tidying up' the *bordereaux* for several past years at once. The exercises produced only temporary clarity, however, and their recurrence was a symptom of the absence of any ongoing, consolidated recording of government debt and its repayment. They further reduced the notion of a "fiscal year" to a fluid,

⁵See James Riley, "French Finances, 1727-1768", *Journal of Modern History* 59 (June 1987), 209-243.

arbitrary accounting unit.

In 1720, the death of the *Trésorier généraux*'s Canadian clerk, Jean Petit, prompted such a retrospective investigation. The accounts which he left behind apparently did not make clear the state of the government's outstanding debt. Nor, relatedly, did they exhibit the pattern of debt between the *Trésoriers* and their clerk. Both of these questions would have to be resolved for private reasons, as well as for the sake of Canada's financial accounts, since those debts which were contracted for government business by Petit or by the *Trésoriers* would be treated as personal. In order to draw up Petit's estate inventory, the amounts owed between the clerk and his masters would thus have to be teased out of the deceased's unkempt accounts. It is probably no coincidence that the royal notary, Jacques Barbel, drew up both a set of accounts for Petit's widow, covering the period 1709 to 1717, as well as Petit's estate inventory.⁶ The accounts were closer to being *comptes de clerc à maître* than *bordereaux généraux* overseen by the *intendant* and *contrôleur*. Firstly, they included the salary paid by the *Trésoriers* to their clerks as an expenditure where the *bordereaux* do not.⁷ Secondly, they distinguished between revenues

⁶The estate inventory, however, was only drawn up on the 17th of April, 1725, some time after the widow Petit had married again.

⁷Typically, a sum of 1,200# was granted to the colonial clerks. Hocquart eventually persuaded the naval ministry to push for increased rates on the grounds that given the risks of the task, such a modest sum (part of which contributed to the salary of a clerk's assistant) could hardly attract the kind of competence needed to keep the colony's accounts in order. Accordingly, Hocquart blamed the dismal state of Lanouiller's accounts at least partly on his miserly pay, which the *Trésoriers* must have acknowledged, since they increased

allocated to a treasury, and those actually paid into it. In contrast, the *bordereaux* report only 'promised revenues', whether or not they had actually been paid.⁸ But as Barbel's accounts suggest, by 1721, Petit had yet received only half of the funds which he required for the expenditures of 1710, and his lot was similar for the subsequent fiscal years reported. Such lags were typical, and surely confirm that the *bordereaux* produced soon after the end of a fiscal year were far from closed accounts.

A second flurry of retrospective accounting occurred after Jean Petit's successor, Nicolas Lanouillier de Boisclerc, found himself unable to meet payments authorized by the colony's *intendant*. The discovery of a *vide de caisse* raised suspicions of wrongdoing, and prompted an investigation of the clerk's affairs. Neither the *comptes de cleric à maître*, nor the parallel accounts which were to be kept by the *intendant* and *contrôleur* had been properly tendered for at least five years. The first attempt to restore order, undertaken by the new *intendant* Dupuy in 1727, yielded only "une espèce de tableau de relevé des comptes" running from 1711 to 1724. It also yielded perhaps more precious information about the state of record-keeping within the colony: no accounts prior to 1711 could be found in the colonial

his successor's pay to 2,000#. They did not attempt to ease Lanouillier's troubles by retroactively granting him the same increase, however.

⁸This question will be examined in Chapter five.

bureaux.⁹ As for Dupuy's efforts at accounting, they were both terse and officious, a combination which contributed to his recall. His interim successor, as a result, was ordered in 1728 to repeat the exercise. The *commissaire ordonnateur* Daigremont accordingly produced a set of figures for 1725 to 1729. He did not send the detailed *bordereaux* which he claimed also to have prepared, however, merely a highly aggregated set of figures reminiscent of Bégon's earlier lackadaisical efforts. They were found wanting in several respects, not least because "on ne peut tant sur cette dépense (the purchase of soldier's rations) que sur les autres avoir une juste connaissance de la vérité parce que l'on a point envoyé les Bordereaux en détail."¹⁰ Accordingly, Hocquart repeated the exercise soon after Daigremont's death. In 1730, he produced an alternative set of figures for 1726 to 1729, which by virtue of being detailed, rendered its anomalies more visible. Still, the figures were not final. For the fiscal year 1728, at least, the revenue and expenditure figures contained in a preliminary version of the *état au vrai* were substantially higher than Hocquart's, apparently because they inherited a multiplicity of expenditures incurred in earlier years, including some related to Rochefort, l'Ile Royale and the *munitionnaire*, which would not thus normally appear on the colony's accounts.¹¹

⁹Dupuy to Minister. 20 October 1727. AC, C11A, vol. 49, f.365-370v.

¹⁰"Observations sur les Etats et balances envoyés par M. D'aigremont." n.d. (but most likely 1729). AC, C11A, vol. 113, f.344v.

¹¹The *Trésorier De Selle*'s preliminary *état au vrai* for 1728 apparently displayed 902,943# in receipts, compared to Hocquart's 519,372#, and

A third set of backward-looking accounts was produced by Hocquart in 1739 at Maurepas's request, covering the period from 1731 to 1738. Though Hocquart's administration was virtually the sole one for which clear evidence exists of a predictable financial routine, tidy accounts and consistency from year to year did not eliminate confusion. Despite having received annual *bordereaux* regularly since 1729, Maurepas was uncertain as to the size of the debt which had accumulated since then. Mostly, he was unwilling to reconcile Hocquart's piqued assurances that he operated with draconian *économie* with his request to draw more than 250,000# annually in bills of exchange. The root of the problem, so far as Hocquart was concerned, was not so much excess expenditure, as that the full amounts of authorized funds were seldom transferred to the colony's treasury every year. Maurepas's request for a detailed explanation of the sources of excess expenditure did not resolve the problem. And since Hocquart seems to have reported information virtually identical with his annual *bordereaux*, but for its presentation, the exercise was redundant from his perspective, though in each case, the expenditure figures were allocated across fiscal years in a slightly different fashion, as we shall see below. But in all other respects, the *bordereaux* which have survived for the 1730's are consistent with the

917,824# in expenditures, compared to Hocquart's 750,803#. The disputed totals for the *état au vrai* for 1728 are discussed in the "Copie de la lettre de M. le Comte de Maurepas à M. Hocquart intendant en Canada", and in particular the "Explications sur le Compte de 1728." AC, C11A, vol. 64, f.216-218v. I have found no trace of the actual *états au vrai* referred to therein, nor of that for any other year.

figures shown in the eight "Extraits en forme de balance des recettes et dépenses faites en Canada" prepared in 1738. Nor do the letters accompanying the "extraits" mention important revisions relative to the original *bordereaux*. It seems likely, then, that the missing accounts also contained much the same information as the "extraits."

Hocquart's successor Bigot produced more than one retrospective set of accounts. Since they occasionally overlapped, even in some cases revised, Hocquart's earlier figures, some years were characterized by as many as three sets of numbers, as seen in Table 4.1 for the years 1743 to 1747. The first such series, produced in 1748, took advantage of the administrative respite granted by peace to close accounts left pending by Hocquart, and take stock of the excess spending which had accumulated during the War of Austrian Succession. The attendant explosion of business had prevented Hocquart from handing in accounts beyond those of 1745 before his departure in 1748. Despite Bigot's complaints about the "désordre des finances" which he had inherited, with help from Hocquart, and the new *contrôleur* Bréard, he produced a revised or completed set figures for the years 1743 to 1748, soon after Hocquart's departure. He chose to begin his inquiry into the state of Canada's finances in the fiscal year 1743 on the grounds that the last completed account (presumably a *compte de cleric à maître*) to be tendered by the *Trésoriers'* clerk Taschereau was that for 1742.¹² Any loss of accounting control could thus be rooted as far

¹²Bigot to Maurepas. 3 September 1748. AC, C11A, vol. 92, f.181.

back as the eve of the War of Austrian Succession. Nonetheless, as we shall also see below, the figures arrived at by Bigot in 1748 differ principally from Hocquart's by the way in which they allocate figures over time. So, too, with Bigot's subsequent accounts: they differ from his earlier ones for much the same sorts of reasons, to which we now turn.

Allocating expenditures across time

However disparate, the *bordereaux* are rich enough to warn of some of their idiosyncrasies. The nominal expenditure figures transcribed above in Table 4.1, for instance, were wrought from a patchwork of accounting procedures. To understand the observable pattern, these procedures must be considered no less than price movements, or changes in the quantities of goods and services purchased by the eighteenth-century French state in North America. Indeed, the figures have been allocated across fiscal years in a variety of ways, including arbitrary ones, affecting both the levels and variance of the resulting sequence. A change in the 'rules' at times amplified the year-to-year differences reported. When naval ministers panicked at the sight of expenditures repeatedly carried forward to future fiscal years, for instance, they tended to bring attempts to smooth

Table 4.2 The Allocation over Time of Expenditures: as they appear in Hocquart's original *bordereaux* for 1726-1729, and as they would have appeared from 1731 to 1738 had he continued to report the figures in the same fashion.
(figures rounded to nearest *livre*)

Fiscal Year	Expenditures Arising in Current Year	Expenditures Carried Over from Previous Year(s)	Total Expenditures
1726	326,918	71,232	398,150
1727	326,644	90,253	416,897
1728	599,134	151,669	750,803
1729	464,510	0	464,510
1731	420,554	(2,035) ^a	420,554
1732	390,478	91,968	482,447
1733	375,270	81,775	457,045
1734	310,415	128,972	439,387
1735	315,819	169,924	485,743
1736	288,026	204,666	492,692
1737	534,479	176,960	711,439
1738	535,438	0	535,438

a: These are receipts carried over from previous year.

Note that the surviving *bordereaux* for 1731, 1732, 1736 and 1737 allocate figures over time in the same way as did the original *bordereaux* for 1726-1729. The figures shown above for the years for which no *bordereau* is extant were inferred from Hocquart's "extraits en forme de balance des recettes et dépenses du Canada."

Note also: in this table, as in all those following, figures have been rounded to the nearest *livre* and may not add.

Source: *Bordereaux* for Canada listed in Appendix 4.2

Table 4.3 Alternative Representation of Hocquart's Expenditure Figures for 1726-1729, and Expenditures as they appear in his "Extrait en forme de balance des recettes et dépenses du Canada", for 1731-1738.
(figures rounded to nearest *livre*)

Fiscal Year	Expenditures Arising in Current Year and Reported on Same Year Account	Current Year Exp. Carried to Following Year Account	Total (as Reported in "Extrait")
1726	326,918	90,253	417,171
1727	326,644	151,669	478,313
1728	599,134	0	599,134
1729	464,510	?	?
1731	420,554	91,968	512,522
1732	390,478	81,775	472,252
1733	375,270	128,972	504,242
1734	310,415	169,924	480,339
1735	315,819	204,666	520,485
1736	288,026	176,960	464,986
1737	534,479	0	534,479
1738	535,438	0	535,438

Source: *Bordereaux* for Canada listed in Appendix 4.2

Table 4.4 The Allocation over Time of Expenditures in Hocquart's *Bordereaux*, 1739-1745 (figures rounded to nearest *livre*)

Total Amount Arising in Current Year, and Portions Carried Forward to Future Years						
	1739	1740	1741	1742	1743	1744
Current Fiscal Year						
1739	566,332	12,000	32,441			
1740		503,767	12,000	44,815		
1741			576,686	16,600	44,458	
1742				664,733	40,700	41,623
	1743	1744	1745	1746	1747	1748
Fiscal Year						
1743	696,145	12,000	49,052			
1744		928,152	112,111	59,181	39,783	
1745			1,301,813	503,057	75,995	16,325

Table 4.5 Gross and Net Figures Reported in Hocquart's *Bordereaux*, 1739-1745 (figures rounded to nearest *livre*)

Fiscal Year	Gross Amount Reported	Total Amount Carried Forward	Net Amount Reported
1739	566,332	44,441	521,892
1740	503,767	56,815	446,951
1741	576,686	61,058	515,628
1742	664,733	82,323	582,410
1743	696,145	61,052	635,094
1744	928,152	211,076	717,076
1745	1,301,813	595,377	706,436

Note that actual 'net' amount reported by Hocquart was 706,346#. The figure 706,436#, however, is consistent with the corrected 'gross' figure of 1,301,813# (instead of Hocquart's actual figure 1,301,723#).

Source: *Bordereaux* for Canada listed in Appendix 4.2

fluctuations in yearly outlays to an abrupt end.

The years during which Canada's *intendant* kept the colony's expenditures within the bounds of their authorized levels were exceptional. Before long, the practice of imputing some, or all, of this year's excesses onto subsequent *bordereaux* emerged. Champigny's *bordereau* for 1699 contained stale business from 1687; 10 per cent of the total reported involved fortification expenses incurred six years earlier, while the previous year's excess military spending accounted for half as much again. This was also true with Raudot's account for 1705: excess spending from 1704 accounted for 16 per cent of the expenditures reported. The accounts produced by Bégon, and later by Barbel, in contrast, were far too terse to display the vintage of their expenditure figures.¹³ Hocquart's retrospective accounts for the late 1720's are more detailed in this respect. As with Bigot's final, backward look at the 1740's, they seem to reshuffle the state's purchases over time in such a way as to produce a rough balance between revenues and expenditures, which was not present in earlier accounts tendered without the benefit of hindsight. As later with Bigot's accounts, reallocations of this sort help explain the discrepancies between different *bordereaux* relating to the same fiscal

¹³Barbel's accounts contain detailed "revisions" to Bégon's earlier expenditure figures, but only report Bégon's original expenditure as a lump sum. They are more forthcoming on the revenue side. Bégon's *bordereaux* distinguished expenditure figures only by broad categories: they cover only two or three pages compared to the fifty-page (and upward) documents produced by Hocquart, and thus contain no information about prices, quantities or suppliers.

year. The different versions for 1726 and 1727, for instance, can partly be distinguished in this manner. Daigremont reported all of the expenditures which he could identify as having been incurred during each of those years, and simply reported correspondingly large deficits. Hocquart, in contrast, carried forward a sufficient number of purchases to narrow the gap between revenues and expenditures.¹⁴ Thus, while the colonial government clearly fed its troops in 1727, for instance, and did so from local food sources, Hocquart's account for that year records no such purchases. The full amount spent on soldiers' rations was carried forward to the 1728 account. Somewhat more alarmingly, there are few traces of the appropriate quantities of rations for 1726. These must also have been purchased, but surface on none of the accounts spanning 1726 to 1729. Even the quantities appearing on the account for 1729 appear to fall short of the needs of the colony's 776 soldiers.¹⁵ Hocquart's efforts to restore order to

¹⁴To illustrate: Daigremont reported a figure of 437,934# for 1726. Hocquart's *bordereau* for 1726 reports a total of 398,149#, made up of 71,232# carried over from 1725, and 326,917# worth of "current expenditure." Similarly, Hocquart's *bordereau* for 1727 reports a total of 416,097# --of which 90,252# was carried over from 1726-- compared to Daigremont's 489,397#. Had Hocquart *not* carried expenditures forward, as Daigremont did not, he would have reported 326,917# + 90,252# = 417,169#, reducing the the difference between the two versions to 5 per cent. A similar exercise for 1728 reduces the difference from 15 per cent to 3 per cent.

¹⁵According to J. Cassel, *op.cit.*, Appendix C, the actual troop size (soldiers only) for 1729 was 776. Given a daily ration of 1.5 pounds of bread, a *minimum* of 4092 *quintaux* (where a *quintal* equals a hundred pounds) or 6820 *minots* in wheat would have been required to feed the troops. It is only possible to identify 1576 *minots* of wheat, and about 130 *minots* of flour purchased locally in the 1729 account, however, and there is no evidence in the surviving official correspondence that imports from France made up the difference.

the messy miscellany of justificatory certificates bequeathed by Dupuy clearly did not eliminate all anomalies.

In 1728, the accounting practices changed. None of that year's considerable expenditures were imputed to 1729, leaving the first account of Hocquart's actual tenure unburdened by past deficits, and that of 1728 higher than it would otherwise have been. Certainly, it would have suited Hocquart to demarcate clearly his administration from the flustered ones preceding it. But the change also made sense from the perspective of the *Trésoriers généraux de la Marine* and their clerk Lanouiller, whose functions had been revoked at Hocquart's arrival. Since 1700, provisions had been made for the *Trésoriers* to inherit unfinished business from their immediate predecessor, and in practice, their clerks worked in the same fashion.¹⁶ But this transition was different. Lanouiller, it will be recalled from Chapter three, was being investigated for misuse of royal funds, his books were in a shambles, and he had not tendered *comptes de clerc à maître* for a number of years. His successor could not simply pick up Lanouiller's business in mid-flow, but would start anew with a blank slate. The fiscal year of 1728 was accordingly treated as self-contained, at least relative to the future.

The blank slate would soon enough be sullied, however, and before long, Hocquart's accounts once again carried forth expenditures from

¹⁶"Arrêt portant qu'à l'avenir les trésoriers généraux de la marine seront obligés de se charger en leurs comptes de sommes provenant des fonds de l'année précédente dont le secrétaire d'Etat ayant le Département de la Marine expédiera les ordonnances de remises." 1700. AN, Marine, A2, vol. 21.

one year to the next, though leaving ample revenue short-falls in some years (see Tables 4.2 and 4.3). From 1731 to 1736, the practice was consistent. No expenditures were carried forward from 1737 onto 1738, however, and accordingly, the amount reported for 1737 is higher than it would otherwise have been. As in earlier years, the habit of carrying forward expenditures reflected the lags with which traces of expenditures incurred within the Great Lakes region finally surfaced in Canada's *bureau d'intendance*. The twelve year-old expenditures on Champigny's 1699 account had travelled thus from Michillimakinac... More than distance, however, the perennial shortfall of receipts relative to outlays hardened the practice. There was little point in requesting additional funds in advance for anticipated increases in expenditures, except for the most dire military necessities. As Frégault's comparison of such requests with the annual *état du roi* makes clear, with probability just shy of one, the request would be denied.¹⁷ On the other hand, naval ministers were no less concerned about the state of the Navy's credit than colonial officials, and did not like reneging on payments to suppliers. Under the circumstances, it made sense to spend, and wager that the purchases in question would be covered by future *états du roi*. The funds for excess expenditures were seldom authorized in full, however, so that in practice,

¹⁷See G. Frégault, *op.cit.*, 297-298, in particular, Table I, which compares the "*Projet d'Etat du roi*", prepared by the *intendant* in Canada, with the sums actually authorized in the naval ministry. In the years preceding the War of Austrian Succession, the *projets* were slashed by an average of 10 per cent, and by as much as 30 per cent in some years.

"carrying forward" expenditures neither eliminated the stock of existing debt, nor prevented it from growing.

In 1739, alarmed at the prospect of growing debt and uncertain about its size, Maurepas ordered Hocquart to extract from his accounts information about the size and sources of the deficits which had accumulated between 1731 and 1738. At the same time, he resolved henceforth to authorize funds for the full amount of the accounting deficit reported in 1738. The gesture did not signal new liberality, but rather a desire for accounting clarity. The order was laced with the customary threats and injunctions to prevent any such deficits from occurring in the first place.¹⁸ It was also accompanied by the warning that unspent revenues from one fiscal year were not to be treated as additional, bonus revenues for the next. Instead, they would be deducted from the amounts sent over from France as part of the *état du roi*.

The rules proposed were straightforward, and if followed, might well have pre-empted the confusion surrounding the size of Canada's government debt. Though the plan's prospects were dim, they nonetheless affected the accounting procedures within the colony. From 1739 to 1745 (the last surviving example of a completed *bordereau* to have been supervised by Hocquart before his return to France), expenditures were carried forward in a manner which required fore-knowledge of the *états du roi* for subsequent years. Hocquart

¹⁸See "M. Hocquart sur les excédants (sic) de dépenses." Letter to Maurepas. 31 October 1739. AC, C11A, vol. 114, f.93v.

first reported all of the sums known to have been incurred for a given fiscal year at the time the account was drawn up in a gross expenditure figure.¹⁹ The amounts known to have been approved on subsequent *états du roi* were then deducted from the total figure. Unlike during the 1720's and 1730's, however, these deducted sums did not re-appear as expenditures on the later *bordereaux*. They appeared instead as part of the *état du roi*, and hence as part of the gross revenues reported. But once again, the sums were deducted from the colony's revenues. All of the sums unavailable for current expenditures were thus expunged from the revenue figures finally reported. A large chunk of the cost of maintaining the Fort Saint-Frédéric, for example, had been excluded from the sums reported in this manner, though it was a very real outlay. It is thus important to remember that the sums reported for 1739 to 1745 are net figures, purged of the revenues and expenditures relating to other fiscal years. The total expenditures reported for this period thus fall short of the actual cumulative expenditures incurred, and the series as a whole is not immediately comparable to those for the 1720's or the 1730's.

The reasons for reporting only "net revenues" and "net expenditures" eluded Hocquart's successor. Accordingly, François Bigot's 1748 attempt to make sense of Canada's recent financial history set about reversing this feature of the accounts which

¹⁹The "gross" expenditure figures for 1739 to 1745 are reported in the second part of Table 4.1, in the second column with Hocquart's name as heading. The first figure shown is Hocquart's "net" figure.

Hocquart had supervised for the years 1743 to 1748. This would only be the first of a series of revisions by Bigot, each of which approached the temporal sequence of revenues or expenditures differently. The first lot was drawn up in the form of a series of "Mémoires sur l'état des finances du Canada." Up until 1746, the *Mémoires* built upon the "gross" figures contained in Hocquart's earlier *bordereaux*, and thereafter relied on Bigot's own.²⁰ In neither case did the accounts carry forward expenditures from one year to another. For the first few years of his revisions, however, Bigot did look backward, and added to Hocquart's gross figures for 1743 and 1744 those expenditures from 1741 and 1742 which had been carried forward from earlier *bordereaux*, without landing on later ones.²¹ The new *intendant* adjusted the earlier accounts in other, minor ways as well. Expenditures which had become known only after Hocquart's accounts were drawn up were added, while those known to be invalid, whether from double-counting, or from paying deceased officers or non-existent

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The first *bordereaux* for 1746 and 1747, dated 20 September 1748, and for which I have found no copies, but which are referred to in Bigot's "Mémoires au sujet des finances", dated 30 and 31 October 1748, 1 and 3 November 1748, may have been supervised by Hocquart alone, or jointly with Bigot. On 7 September 1748, the latter claimed "Je travaille journellement avec luy et je me suis déjà aperçu du dérangement dans les finances..." Bigot to Maurepas. 7 September 1748. AC, C11A, vol. 92, f.55. The "Mémoire" for 1747 is in AC, C11A, vol. 115, f. 364-367; that for 1745 is in *ibid.*, f.250-253v; that for 1748 is in AC, C11A, vol. 116, f.71-73; that for 1744 is in *ibid.*, 82-86v; that for 1746 is in *ibid.*, f.87-90.

²¹ Bigot did not need to look further back than 1741, given his starting point of 1743, since until then, Hocquart had not carried expenditures forward any further than the two subsequent fiscal years.

soldiers, were excised. On the whole, however, and both on the revenue and expenditure sides, Bigot's "Mémoires sur l'état des finances" merely restored to visibility those sums which Hocquart's technique had occluded. They also left open the final form which the accounts might take. In each of the years reported on, a substantial deficit appeared, and for each year, Bigot offered the naval ministry a choice: either order supplementary funds which would be imputed to the fiscal years in which the deficit occurred, or load the entire cumulative deficit (which stood at 3,142,781# by 30 September, 1748) onto the *état du roi* for 1749. Bigot's preference was for the former procedure, since, on paper at least, it eliminated the intermingling of *exercices*.²² The new minister Rouillé agreed that this would be the tidiest way of dealing with the backlog of expenditures, and promised that the resulting accounts would be validated by a royal order-in-council.²³

However much sense Bigot's "Mémoires" made by regrouping all of the expenditures incurred within a given fiscal year onto one account, the procedure involved mixing *exercices* on the revenue side. Different *Trésoriers généraux de la Marine* would thus be liable for the expenditures reported in a given year. The annual *état du roi* represented a payment order for the *Trésorier* in office that year, and

²²Bigot to Maurepas. 3 November 1748. AC, C11A, vol. 92, f.176-187v.

²³Minister to Bigot. 18 April 1749. AC, B, vol. 89, f. 221. I have been unable to ascertain so far whether the decision to end the intermingling of fiscal years by means of carrying forward expenditures applied only to Canada, or to the Navy as a whole.

the corresponding *bordereau* displayed the revenues and expenditures for which that particular *Trésorier* was responsible. There was plenty of room afterwards for transfers to occur between alternating *Trésoriers*, but these would be reported in their overall accounts, not in those prepared by their clerks for the colony. Bigot's "Mémoires", however, reported revenues drawn from different *états du roi*, and would thus have involved several *Trésoriers* in the accounts of a single fiscal year.

Bigot set about transforming his accounts into a form suitable for the *Trésorier*'s purposes in 1750. Accordingly, the new series bore titles of the form: "Bordereau des recettes et dépenses employées dans le compte rendu à M., Trésorier de la Marine par le sieur ...commis en ce pays de messieurs les Trésoriers généraux de la Marine."²⁴ Once again, they involved reshuffling the colony's expenditures across time. The new *bordereau* for 1743 (prepared in 1750), for instance, was very close to Hocquart's original set of gross figures. Compared to Bigot's own, earlier "Mémoire", the amounts carried forward from 1741 and 1742 had been eliminated. Though unstated in the terse letters accompanying the accounts, his aim, there and for the following two fiscal years, seems to have been to include only those expenditures which could be covered by the revenues reported for that year. Thus, his new *bordereau* for 1744 was

²⁴The title--standard for the *bordereaux* which we have discussed so far, is reported here to distinguish it both from Bigot's "Mémoires sur les finances", and from his later "Bordereau général des recettes et dépenses faites en Canada pendant l'année...dirigé suivant les titres employés dans l'Etat du Roy arrêté le...".

a full 30 per cent lower than Hocquart's earlier gross figures. Both his account for 1745 and the first one prepared for 1746, moreover, 'rationed' the expenditures reported for those years in a manner which kept them in rough balance with the colony's revenues, and well below the gross figures reported earlier for 1745 and 1746. In the case of 1745, the downward revision was sufficiently drastic that Bigot's new figures were even lower than Hocquart's original *net* figures. Ultimately, however, the growing backlog of unreported expenditures had to appear somewhere. They were, in the end, dumped onto an "addition" to the *bordereau* of 1746, and apparently also onto that of 1748. The last extant version for 1747, in contrast, differed from the earlier sum reported in the "Mémoire" by about 4 per cent, most of which arose within the category of "achats de munitions de guerre et de bouche."

In this series of *bordereaux*, produced between 1750 and 1752, Bigot reported as receipts only the full amount of the *état du roi* for each *exercice*, as well as the "extraordinary receipts" allocated to that fiscal year.²⁵ He thus treated the full sum of the *état du roi* as one which was entirely available for the expenditures incurred during the year for which it was issued. As mentioned earlier, however, at the time they were drawn up, each of these *états* ear-marked sums for expenditures incurred in previous years. As a result, the total set of funds ear-marked for a given fiscal year

²⁵The precise meaning of "extraordinary" receipts in this context will be discussed in the Chapter five.

would have appeared on several *états du roi*. To give the minister a sense of the funds which had been authorized in this manner for the years 1746 to 1749, Bigot prepared a parallel series of "Bordereaux généraux de la Recette et Dépense faite en Canada pendant l'année...dirigé suivant les titres employés dans l'Etat du Roy arrêté le....". These documents preserved the expenditure figures and those for extraordinary receipts which appeared in the *bordereaux* prepared for the *Trésoriers généraux*. The receipts ordered by virtue of the *états du roi*, however, now appeared much as they had in the earlier "Mémoires" prepared in 1748.²⁶ Thus in the fiscal year 1747, for example, all of the sums allocated to that year on the *états du roi* for 1746 through to 1748 were reported as receipts for 1747; similarly, those funds appearing on the *état du roi* for 1747, but which had been ear-marked for 1746, were deducted.²⁷

²⁶In the end, the minister stipulated that the *bordereaux* of this form would be definitive. They were similar to (though more detailed than) Hocquart's "Extraits en forme de balance" for the 1730's: for each item of expenditure as categorized in the *état du roi*, the funds authorized therein, as well as the available extraordinary revenues, were listed and compared. This yielded a cumulative sense of excess expenditures, rather than simply a lump sum 'deficit' at the end of the account. In exchange for greater clarity of this sort, however, the minister was willing to forgo detail about the names of suppliers and price and quantity of goods purchased. This applied only to the *bordereaux* of general expenditures, however, since he also requested *bordereaux* from the king's storekeepers which would have supplied much of the underlying detail. There are no surviving records of this sort, and it seems likely that they were never provided. From 1750 onward, Bigot's tenure as *intendant* bequeathed only highly aggregated accounts. Minister to Bigot. 19 May 1752. AC, B, vol. 93, f.218.

²⁷Thus, while in principle, the procedure for reporting receipts was close to that followed in the "Mémoires", the revenue figures were not identical: first of all, some funds were ordered through means other than the *état du roi*. The "*bordereaux...dirigés selon les titres de*

4.2 Relative accounting orderliness at l'Ile Royale

The flow of receipts, expenditures, and of residual *excédents de dépenses*, could thus look very different depending on the reasons for which they had been drafted. With so many delays and discontinuities affecting the Kingdom's accounts at its periphery, moreover, it is hardly surprising that the more aggregated figures for France display similar features. Still, after surveying virtually all the known evidence on eighteenth-century central government revenues and expenditures, the different versions of prospective and retrospective accounts, James Riley abstained from judging whether 'order' or 'chaos' predominated. And chaos, he seemed to suggest, would result mainly from the evasiveness of corrupt officials. Until the degree of corruption could be ascertained, the extent of chaos would remain unknown.²⁸

The particular kind of 'chaos' detectable in Canada's extant accounts seems to have little to do with the *ancien régime's* tolerance for the pursuit of private gain by government officials, however.²⁹ In

l'état du roi" thus contain revenues which take the form of *ordonnances de supplément de fonds*, authorized after Bigot had prepared his initial "Mémoire." For reasons altogether less clear, moreover, the *intendant* did not deduct all of the sums ear-marked for earlier *exercices* from the *état du roi* totals as he had done in 1748.

²⁸Riley, "French finances", *ibid.*, 215-222.

²⁹The actual 'standards' of the day expected from government officials, (and from which a contemporary meaning for 'corruption' could be established) deserve to be explored more carefully, as do the more

some cases, clear instructions from the Navy were simply ignored, as when the *intendant* Bégon simply failed to separate general colonial expenditures from those relating to the King's vessel, or to supplies destined for Rochefort. Bégon's private interests stood to gain little from this kind of neglect. More generally, however, the accounting confusion seems rather to be more of an epiphenomenon, symptomatic of the naval department's inability to pay its bills on time. While the resulting confusion may have created conditions ripe for fraud, there are many reasons why confusion reigned in the first place, without invoking rampant dishonesty on the part of Canada's naval officials, or of the *Trésorier's* clerk. The colony's *excédents de dépenses*, however auto-correlated, were always treated as an unwelcome surprise within the naval ministry. Its unwillingness to learn was understandable enough, given the Navy's troubles competing for the King's funds, but it had a nefarious effect on the department's accounts. Just as the naval ministry balked at authorizing increased expenditures, so it turned a blind eye to the need for systematic accounting of the debt which it incurred in

commonplace instances where punishments were meted out. Spectacular events such as the *chambres de justice*, or the *Affaire du Canada* are frequently viewed as episodes which created scapegoats and served political or financial purposes, rather than as acts which revealed the rules by which financiers or government officials were expected to play. There are a number of 'quieter' episodes in the history of New France where the Crown can be observed clearly delineating the boundaries between its own interests and those of its servants. Such episodes often reveal recurring, implicit 'principles'. The Crown's exercise of power may have been arbitrary, and unbound by specific rules of public law, but it was usually neither random nor purposeless.

Canada. Exhortations to keep expenditures in line with the funds made available, however often reiterated, did not alleviate the infrequently-acknowledged problem.

Maurepas's instructions as to how to account for excess expenditures or revenues were not the first, but as with many preceding administrative orders, they did not survive the transition from one *intendant* to another. As with the rules relating to the *Ordonnance de la Marine*, they may simply have been difficult or impossible to track down in what appears to have been the shambles of the *bureau de contrôle*. Even when the instructions were clear, as in Maurepas's case, they were not always relevant. Hocquart, for instance, was not told what to do when the naval ministry was unwilling to authorize future funds for the full amount of excess expenditures incurred in any given year. Left largely to their own devices, Canada's *intendants* simply reported more-or-less arbitrary portions of the current year's expenditures to the accounts of subsequent years. The results, as seen above, were discontinuities in the expenditure series, competing representations of the state's transactions for a given fiscal year, and few traces whatsoever of cumulative deficits which were *not* carried forward onto subsequent accounts. The years of the War of Austrian Succession and its aftermath were clearly the most fertile in this respect: no fewer than three versions of accounts survive for this period, in some cases even four, all of which were doubtless to be amended again by the time they were incorporated into the *Trésorier généraux de la Marine's* general account for the Navy.

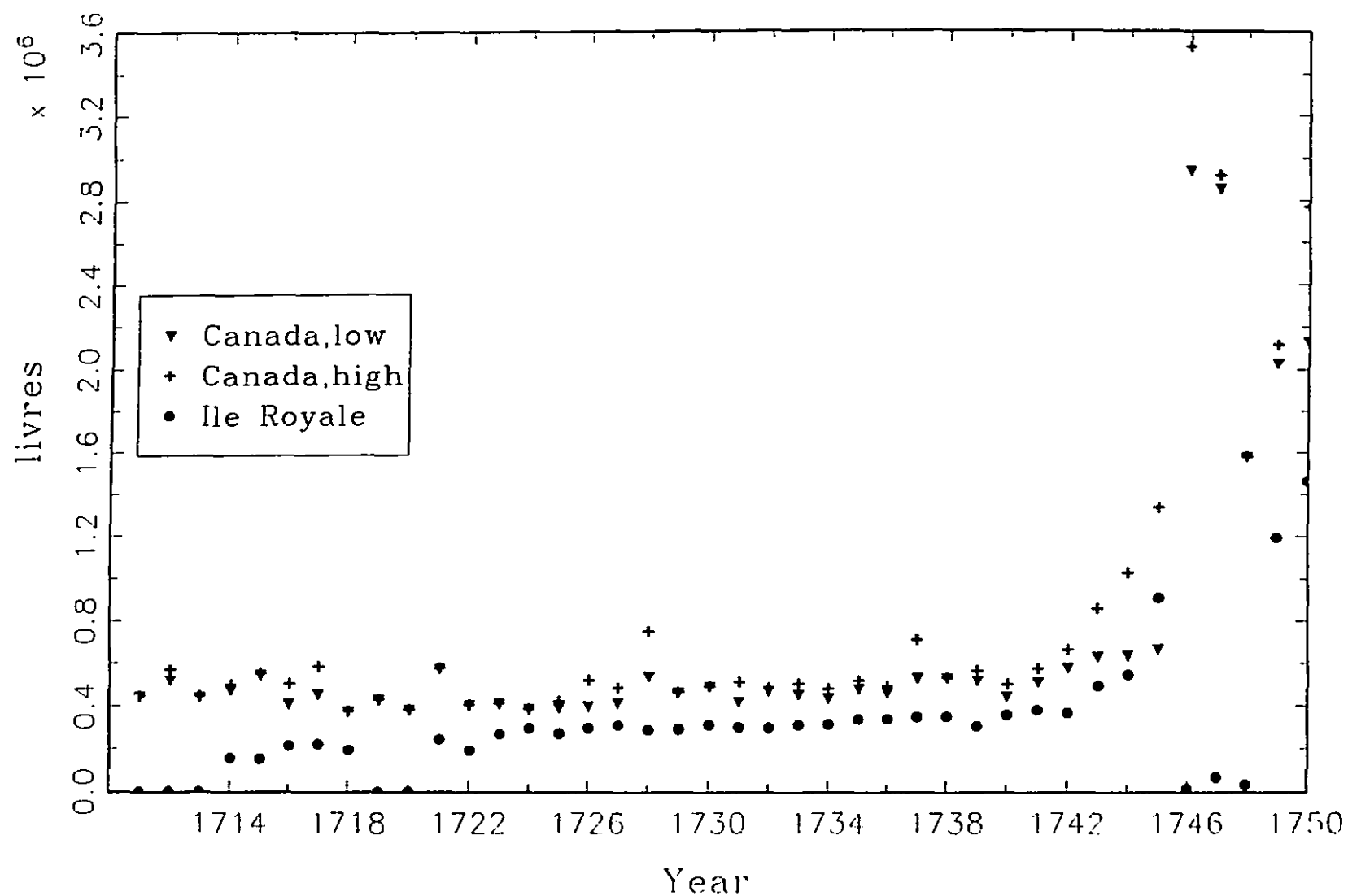
In every instance, the shortfall of funds relative to committed

expenditures was at the immediate root of the confusion. Conversely, the relative unimportance of revenue shortfalls at l'Ile Royale produced greater accounting stability. Whereas the Canadian accounts leave us only with a range of expenditures (or even a scatter diagram...), those for l'Ile Royale yield more of an actual series. (See Figure 4.1) There, the state's transactions were less variable than in Canada: troops' pay and the costs of fortifying the colony, as we shall see below, were the largest components. The former varied predictably with the number of soldiers stationed at l'Ile Royale, and the underlying rates changed not at all. Meanwhile, the annual fortification costs were roughly, and in many years exactly, constrained within their authorized levels by altering the pace of construction.

There were certainly episodes of confusion at l'Ile Royale. During his tenure as *commissaire ordonnateur*, Jacques-Anges Le Normant de Mézy was repeatedly accused of sloppiness and improprieties, as in 1720 when he tendered accounts for fortification expenditures which differed from those produced by the engineer Verrier. The accounts for the 1720's, in turn, were completed only in 1729, and accompanied by the discovery of a *vide de caisse*. Responding to ministerial dissatisfaction, de Mézy claimed to have inherited the delays and inaccuracies of "ces années précédentes et ténébreuses", during which reigned "un cahos (sic) étrange."³⁰ The greatest confusion, however,

³⁰ See Terence Crowley, "Le Normant de Mézy, Jacques-Anges", *DCB* III, 417-420; de Mézy to Maurepas. 15 November 1724. AC, C11B, vol. 7, f.43v-44v.

Figure 4.1: Range of General Expenditure figures for Canada, and Total Expenditure figures for Ile Royale, 1711–1750



reigned not so much in the accounts kept by the colony's naval officials, but in those of the *Trésoriers généraux*'s clerks. It is perhaps not a coincidence that *vides de caisse* were discovered roughly simultaneously in the two colonies, and at a time when expenditures did not depart markedly from authorized funds at l'Ile Royale. The erratic transfers of funds from France to the colony contributed to the clerks' difficulties. The *commissaire ordonnateur*, moreover, could well keep track of the naval treasury's expenditures and notional receipts, and still lose track of actual payments and receipts. In this respect, naval officials were in a bind. Those who initiated inquiries into the state of the clerk's treasury, as the *intendant* Dupuy had done in Canada, were reprimanded. Hocquart, in contrast, was given orders to inspect the clerk's accounts closely. The *Trésoriers généraux* seem to have actively supported Hocquart's investigations, trusting him to adjudicate the disputes which opposed them to their Canadian clerk. The latter's accounts may have been 'private', but privacy could evaporate in the face of claims from the state. Thus, for a time, Hocquart produced monthly reports on the different types of payment (cash, card money, and bills of exchange) made from it, and even supervised the preparation of *comptes de clerc à maître*. The practice petered out, not because the *trésoriers* opposed it, but because Hocquart and his staff were busy elsewhere. At l'Ile Royale, meanwhile, when de Mézy pleaded innocence on the grounds that he thought meddling in the clerk's affairs to be

inappropriate, Maurepas was unsympathetic.³¹

At l'Ile Royale, lapses of rigour by colonial officials, and inconsistencies in the ministers' orders and expectations nonetheless did not spawn the plethora of accounts characteristic of Canada's financial history. The reported "excess expenditures" tended to be modest, and were typically dealt with by ordering additional funds on next year's *état du roi*, or by means of *ordonnances de suppléments de fonds*. As can be seen in Table 4.6, revised versions of the *bordereaux* were produced infrequently within the colony, and usually only when a number of expenditures came to light after the initial account had been prepared. The adjustments were thus straightforward; later *bordereaux* simply supplanted the earlier, incomplete ones. They did not represent rival portraits of a given fiscal year. As a result, the series of accounts for l'Ile Royale are relatively free of the inconsistencies which characterize Canada's financial records, though they too were not final *états au vrai*.

At least within the colonies, France's system of office-holding private financiers was clearly not a sufficient condition for the existence of mystifying government accounts. Where expenditures were kept roughly in check with available funds, moreover, accounting weaknesses, such as the absence of consistent, separate records for

³¹de Mézy to Maurepas. 24 June 1730. AC, C11B, vol. 10, f. 198.

Table 4.6 Expenditures Reported on Ile Royale's *Bordereaux*
(figures rounded to nearest *livre*)

	General Expenditures		Fortifications		Total	
	Original	Revised	Orig.	Rev.	Orig.	Rev.
1714	103,451	167,783	50,840	128,900	154,291	296,683
1715	89,953		62,019		151,972	
1716	171,187		41,451		212,638	
1717	109,201		112,430		221,631	
1718	159,355		32,700		192,055	
1720			80,000			
1721	162,954		80,000		242,954	
1722	129,660		62,693		192,353	
1723	151,104		116,659		267,763	
1724	161,087		131,746		292,832	
1725	120,901		149,999		270,900	
1726	145,791		150,000		295,791	
1727	159,829		149,972		309,801	
1728	146,347		140,400		286,747	
1729	151,795		140,529		292,324	
1730	158,462		152,700		311,162	
1731	171,528		128,900		300,428	
1732	168,355		123,214		291,569	
1733	180,367		130,336		310,703	
1734	184,687		128,900		313,587	
1735	209,582		128,900		338,482	
1736	208,470		128,900		337,370	
1737	217,145		128,900		346,045	
1738	220,555		128,900		349,455	
1739	176,005		128,900		304,905	
1740	226,946		128,900		355,846	
1741	252,602		128,100		380,702	
1742	237,246		128,100		365,346	
1743	364,908	417,331	130,560		495,468	547,437
1744	464,556		130,106		594,662	
1745	715,676		190,124		905,800	
1749	1,137,307		57,417		1,194,724	
1750	1,385,729		77,358		1,463,087	
1751						
1752						
1753	855,250		37,585		892,835	
1754	852,436		108,472		960,908	

Source: *Bordereaux* for l'Ile Royale listed in Appendix 4.2; figures for 1745 are referred to in Bigot to Minister. 2 January 1748. AC, C11A, vol.92, f.3.

current expenditures and the repayment of debt, were not tested. Years of war, however, with the inevitable, attendant explosion of expenditures, were a more obvious source of confusion. L'Ile Royale's capitulation to the British was at least lined with accounting silver. By bringing French expenditures in the colony to a virtual end, the temporary transfer of power allowed L'Ile Royale's finances to escape the plethora of revisions spawned by the War of Austrian Succession. Any residual awkwardness shifted onto Canada's accounts, since they bore the brunt of paying for some of the evacuated troops.³²

4.3 The predominance of military expenditures

To isolate sources of change beyond those attributable to accounting quirks, it is helpful to consider the nature and composition of the yearly nominal figures. Government in Canada sprouted more variegated tentacles than at l'Ile Royale, but in both cases the breakdown of government expenditures reveals its basic military nature: the tables following bear the stamp of troops fed, paid, moved about and armed; of forts built, supplied and maintained; of sick soldiers cared for; and of officers and widows pensioned in

³²B.A. Balcolm, *The Cod Fishery of Isle Royale 1713-1758* (Ottawa, 1984) reproduces the government revenue and expenditure figures for l'Ile Royale found in Christopher Moore, "Merchant Trade in Louisbourg, Ile Royale." M.A. thesis, University of Ottawa, 1977, 32. Chapter five of the present thesis makes a small number of corrections to the revenue figures reported in Moore and Balcolm. The discussion of public spending in Moore is both clear and useful, though the context of 18th-century naval finance (which was admittedly not his focus) is missing.

their declining years. Weighed in terms of colonial expenditures, such were the government's effective priorities. The paternalism of the eighteenth-century Bourbon monarchy expressed itself more broadly in rituals, laws and regulations than in its spending habits.³³ These seemed to reduce the welfare of the King's subjects to matters of physical security. In other matters, authorities simply intervened on occasion to ensure that each assumed his individual responsibility--whether for the cleanliness of streets, the building or maintenance of roads, or any of the other duties prescribed by the colony's police regulations. The state also intervened through the agency of the Church and institutions such as the *Bureau des pauvres*, which dealt with the parish poor. But while New France's religious institutions received government grants, ear-marked for education, hospital care and mission activity, the sums allocated remained impervious to rapid increases in the colonial population. Indeed, the grants had been extended reluctantly in the first place, merely to fill the gap created by the drying up of gifts from France's élite, until such time as the colony's population could support the Church itself. As in France, private foundations and charitable donations were expected to provide the main financial support for religious communities and institutions which met social needs, such as the *Hôpital Général*, or the *Hôtel-Dieu*. Charity was as important as

³³For a study of the concerns of police regulations in New France, which warns against viewing New France's legislation as imbued with the 'social philosophy of the welfare state', see John Dickinson, "Réflexions sur la police en Nouvelle France", *McGill Law Journal* 32 (July 1987), 496-523.

prayer in Christian practice, Canadians were taught, and they performed this superogatory duty according to their means.³⁴

With the Crown's fiscal duties towards its subjects thus circumscribed, the divergence in per capita expenditure between Canada and l'Ile Royale implied by the figures in the previous section hardly attracted the attention of contemporaries. Adjustments for price differences between the two colonies would probably narrow the gap somewhat, but it was nonetheless substantial: during the 1720's and 1730's, "general and fortification" expenditures were four to five times higher at l'Ile Royale than in Canada, when viewed relative to the colonies' respective populations. Even when expenditures paid from the *Domaine d'Occident* account and those incurred from shipbuilding are included, the per capita figures at l'Ile Royale remain considerably higher than those for Canada.

³⁴For a discussion of the range of charitable practices in Canada, and the amounts donated, see Marie-Aimée Cliche, *Les Pratiques de dévotion en Nouvelle France. Comportements populaires et encadrement ecclésial dans le gouvernement de Québec* (Québec, 1988), Chapter three.

Table 4.7 Per-Capita Expenditure-Figure Ranges (*livres* per colonist) and Population Figures--Selected Years

Canada			Ile Royale	
<i>Dépenses générales</i> (<i>livres</i> /colonist)	<i>Dép. gén. & Domaine & Ship build.</i> (<i>livres</i> / colonist)	Population	<i>Dép. gén. & Fortif.</i> (<i>livres</i> / colonist)	Population
1726 12-17	17-23	29,859/33,287	75	3,950
1734 11-13	14-16	37,716/40,615	69	4,527
1737 12-18	16-22	40,227/45,108	67	5,181
1751 c.51-66		c.53,000		
1752			148	8,814

Sources: Population figures for Canada for the years 1726-1737 are taken from: Mario Boléda et Richard Lalou, "Une source en friche: les dénombrements sous le Régime français", *RHAF* 42 (été 1988), 67. Their corrected version of the census figures are shown first. The second number given is the authors' estimate of the actual population size, which they argue should be roughly 10 per cent higher than the corrected census figures. For the sake of an order of magnitude, the population figure for 1751 is assumed to be around 53,000. (given the admittedly unreliable figure of 55,009 for 1754, drawn from a taxation project, and shown in Lunn, *op.cit.*, 295. The 'range' of figures thus arises both because of the different population figures, and because for some years, such as 1726, several versions of Canada's expenditure figures exist. Population figures shown for l'Ile Royale (which include those for l'Ile Saint-Jean) are taken from Christopher Moore, "Merchants at Louisbourg", *op.cit.*, 14. Note that Moore performs a similar comparative exercise, using Frégault's figures for Canada's general expenditures only. Expenditure ranges are from Tables 4.1 and 5.9 in following chapter.

Since in both cases, the main object of government expenditure was colonial defense, a public good,³⁵ Canada's larger population could well have been defended for a lower per capita outlay. Louisbourg's fortifications, moreover, were intended to protect Canada and the transatlantic fisheries, as well as l'Ile Royale. Even so, if the efficacy and *utilité* of military spending were a concern to the Crown, the distribution of overall benefits from government spending was not. The usefulness of ostensibly 'civilian' expenditure, moreover, was often assessed in terms of its contribution to colonial security. Under these circumstances, eighteenth-century France simply felt no need to spend equivalent amounts on its overseas settlements, and was invariably more alarmed by the higher absolute levels spent in Canada than by any discrepancies in per capita spending.

L'Ile Royale

At l'Ile Royale, few expenditures could not be traced to the military needs of a garrison colony. Prior to 1749, expenditures on fort-building and cash payments to the troops (net of the costs of rations and clothing, which were distributed in kind) together accounted for roughly half of the colony's expenditures in most years. The basic net pay distributed to all ranks making up a company

³⁵ Obviously not a perfect public good: with a scattered population, and a given number of troops, garrisons stationed in the Great Lakes were not available to defend Montreal or Quebec city.

remained unchanged throughout the period of study.³⁶ Apart from several discrete adjustments to the sums allocated to Louisbourg's fortifications, the nominal amounts involved were fairly sticky during the 1720's and 1730's. As the project congealed, authorized expenditures rose from 80,000# to 130,000# in 1723, and then again to 150,000#, in 1724, to be reduced again to 128,900 in 1731. As Table 4.6 shows, the actual disbursements were largely confined within these bands.³⁷

³⁶Thus, the yearly cost of a company of 54 soldiers stood at 4,248#, and comprised the following:

For the captain:	1080 #
lieutenant:	720 #
Enseigne en pied:	480 #
enseigne en second:	360 #
2 sergents (net of food and clothing allowance):	312 #
2 caporaux (net "):	144 #
2 cadets (net "):	180 #
54 soldiers:(net"):	972 #

The food ration distributed in kind to soldiers at Louisbourg by the government was greater than the standard ration paid to Canadian soldiers. In addition to the usual one and a half pounds of bread and four ounces of meat, they received a supplement of four daily ounces of peas, and a monthly pound of butter and pot of molasses. Bigot to Rouillé. 4 October 1749. AC, C11A, vol. 93, f.27. This discrepancy was probably attributable to the fact Canadians billeted with families for the winter may have had additional arrangements for food with their hosts, unlike the soldiers at Louisbourg, who were confined to barracks. (I owe this point to Louise Dechêne). If the conditions leading up to the mutiny of 1744 are any indication, however, the 'additional' amounts distributed at Louisbourg did little to enhance what in practice was a poor diet. See Alan Greer, "Mutiny at Louisbourg", *Social History/Histoire Sociale* X (November 1977), 305-336.

³⁷For the sums authorized for fortifications in the colony's *état du roi*, see F. Thorpe, *Les Remparts lointains: la politique française des travaux publics à Terre Neuve et à l'île Royale 1695-1758* (Ottawa, 1980), Appendix II, 170. Note that prior to the 1730's, no detailed *bordereaux* showing the breakdown of expenditures has been located. Table 4.6 does report fortification expenditures for the 1720's, however.

The bulk of the state's purchases of food and equipment, moreover, were ultimately destined for the troops and their officers, raising the proportion of military expenditures to three quarters or more of the total. Soldiers' rations, uniforms and guns, and the wood for heating their barracks were certainly not the only purchases made by the government under the rubric of "achats de vivres et marchandises." They also included items such as the gifts distributed to the colony's Micmac allies.³⁸ These sums were modest, however, and could be viewed as part of the costs of defending the colony, if not from the Micmac's perspective, at least from that of France. If the Micmac were to be useful allies in times of war, and at all times oblivious to British overtures, then they would have to be wooed, and the annual renewal of their friendship sealed with gifts.

Purely 'civilian' expenditures were less common. Occasionally, in years when wheat and flour imports were dear, the government at l'Ile Royale purchased flour and biscuit for civilians as well as for its troops, portraying its gesture as one of charitable *secours*. In general, the purchases were not so much acts of charity as efforts to pre-empt riots, hoarding or the haemorrhage of l'Ile Royale's population. As in Canada, moreover, the *commissaire ordonnateur* at l'Ile Royale clearly sought to exact repayment for its food distribution, though unsuccessfully at times.³⁹ Colonial governments,

³⁸For a detailed discussion of the costs of native alliances, see Chapter eight. The question is examined for both Canada and l'Ile Royale.

³⁹See, for example, the "Etat de ce qui reste dû au Magasin du Roy à

like their metropolitan counterparts, stepped into the grain trade to ensure an adequate supply of affordable bread. If unpaid debts were occasionally written off, in neither context was the intention to distribute bread freely. Protection of the consumer's interest may have been the prime concern of *ancien régime* government rhetoric; it was also the prime example of how paternalism shaped regulations rather than government finances.⁴⁰

During the interlude of peace which followed the War of Austrian Succession, the overall weight of military expenditures was not much different, but it assumed a new form. The amount spent on Louisbourg's fortifications dropped radically in nominal terms, and was restored to its pre-war levels only in 1754, by which time it represented only about 13 per cent of the colony's expenditures. Meanwhile, purchases of food and equipment had swelled to over half of the total reported, and in 1750, to as much as three quarters of the total. Once again, the figures included purchases destined for civilians, mostly in the form of food and seed-grain which would be distributed to the new inhabitants at l'Ile Saint-Jean. Here, too, was munificence with a military twist. The civilians in question were

l'Ile Royale par les particuliers ci-dessous pour vivres fournis pendant la disette de 1737 et 1738." 2 November 1738. AC, C11B, vol. 20, f.194-194v. The amount left outstanding at that time was 15,215#.

⁴⁰On the importance of France's preoccupation with the grain trade, and on its administration, see Steven Kaplan, *Provisioning Paris. Merchants and Millers in the Grain and Flour Trade During the Eighteenth Century* (Ithaca and London 1984), Chapter one. Louise Dechêne's forthcoming work deals with provisioning and "la police des grains" in the colonial context.

mainly refugees trickling in from Acadia. In absolute and nominal terms, the temporary assistance meted out to the casualties of the conflict between England and France exceeded the pre-war cash payments to l'Ile Royale's eight companies of soldiers. In relative terms, they paled beside the cost of feeding, clothing and caring for the garrison, which had swelled to thrice its pre-capitulation size. If the sunk costs of fort-building were to yield any benefits at all, clearly the fort would have to be manned...

Even the "other" and "extraordinary" categories of expenditure recorded at l'Ile Royale were linked to needs created by the presence of troops within the colony. Payments to the *Religieux de la Charité* for the hospital services which they provided to sick soldiers and sailors accounted for much of the "other" expenditures, along with miscellaneous salaries paid to the likes of the baker of the troops' bread, a Micmac interpreter, and to those who manned the forts' cannons.⁴¹ The contents of the "extraordinary" category were more motley still. They encompassed the costs of transporting goods within the colony, such as rations delivered to troops stationed outside of Louisbourg, or gifts transported to the sites of Micmac summer assemblies, as well as the costs of shipping food supplies from Canada. They also included miscellaneous construction and repair

⁴¹The *Religieux de la charité* provided services for civilians also but the lion's share of the sums reported were attributable to care for soldiers, or sailors on the King's vessel. For a breakdown of the annual expenditures on patient care at the Hôpital du Roi, between 1751 and 1758, see A.J.B. Johnston, *Religion in Life at Louisbourg 1713-1758*, (Montréal and Kingston, 1984), Table 5, 76.

jobs, which fell outside the purview of the fortification contract, as well as the rental of buildings for government officials, and additional purchases of food, medicine, or medical services provided to troops who could not be reached by the *Religieux de la Charité*. Expenditures in each of these categories swelled as the resettlement of refugee Acadians and the arrival of 24 companies of troops accelerated the movements of goods and people within the colony.

Table 4.8 The Composition of Expenditures at l'Ile Royale (1730-1754)
(figures rounded to nearest *livre*)

	1730	1731	1732	1733	1734	1735	1736
Food & Equipment	88,361 28.4%	96,887 32.2%	91,598 30.9%	100,037 32.2%	94,892 30.3%	111,207 32.8%	109,422 32.4%
Salaries	28,287 9.1%	28,764 9.6%	28,970 9.8%	28,180 9.1%	28,852 9.2%	30,033 8.9%	30,170 8.9%
Gratuities	2,200 0.7%	2,200 0.7%	2,200 0.7%	1,474 0.5%	1,600 0.5%	2,063 0.6%	3,000 0.9%
Troops' Net Pay	27,546 8.8%	31,208 10.4%	30,814 10.4%	31,973 10.3%	34,672 11.0%	32,951 9.7%	33,009 9.8%
Other	5,920 1.9%	5,920 2.0%	6,920 2.3%	10,879 3.5%	16,299 5.2%	23,008 6.8%	16,809 5.0%
Extraord-inary Exp.	6,147 2.0%	6,549 2.2%	7,280 2.4%	7,824 2.5%	8,371 2.7%	10,319 3.0%	16,061 4.7%
Fortifica-tion	152,700 49.0%	128,900 42.9%	128,900 43.4%	130,336 41.9%	128,900 41.1%	128,900 38.1%	128,900 38.2%
Total	311,162	300,428	296,683	310,703	313,587	338,482	337,37

Sources: *Bordereaux* for l'Ile Royale listed in Appendix 4.2

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Table 4.8 The Composition of Expenditures at l'Ile Royale (1730-1754)
cont'd (figures rounded to nearest livre)

	1737	1738	1739	1740	1741	1742	1743
Food & Equipment	116,403 33.6%	120,684 34.5%	74,989 24.6%	124,852 35.1%	149,038 39.1%	114,377 31.3%	245,930 49.6%
Salaries	33,864 9.8%	31,053 8.9%	34,607 11.3%	26,077 7.3%	34,820 9.1%	34,262 9.4%	35,120 7.1%
Gratuities	2,600 0.7%	2,400 0.7%	2,400 0.8%	2,400 0.7%	4,200 1.1%	3,900 1.1%	3,900 0.8%
Troops' Net Pay	31,554 9.1%	32,652 9.3%	33,089 10.8%	32,254 9.0%	33,822 8.9%	34,659 9.5%	39,709 8.0%
Other	19,886 5.7%	16,461 4.7%	17,853 5.8%	21,386 6.0%	17,374 4.6%	19,141 5.2%	17,861 3.6%
Extraord-inary Exp.	12,837 3.7%	17,305 4.9%	13,067 4.3%	19,977 5.6%	13,347 3.5%	30,907 8.4%	22,387 4.5%
Fortifica-tion	128,900 37.2%	128,900 36.9%	128,900 42.3%	128,900 36.2%	128,100 33.6%	128,100 35.0%	130,560 26.3%
Total	346,045	349,455	304,905	355,846	380,702	365,346	495,46

Sources: *Bordereaux* for l'Ile Royale listed in Appendix 4.2

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Table 4.8 The Composition of Expenditures at l'Ile Royale (1730-1754)
cont'd (figures rounded to nearest livre)

	1744		1749	1750	1753	1754
Food & Equipment	161,432 29.5%		981,555 82.2%	1,111,480 76.0%	486,731 54.5%	507,364 52.8%
Salaries	32,995 6.0%		36,088 3.0%	43,801 3.0%	60,880 6.8%	73,075 7.6%
Gratuities	3,900 0.7%		2,375 0.2%	6,100 0.4%	11,200 1.2%	10,010 1.0%
Troops' Net Pay	43,504 7.9%		45,281 3.8%	88,190 6.0%	94,988 10.6%	98,568 10.2%
Other	18,964 3.5%		18,659 1.6%	60,861 4.1%	154,737 17.3%	132,325 13.8%
Extraord-inary Exp	19,801 3.6%		53,349 4.5%	56,468 3.8%	46,712 5.2%	31,093 3.2%
War Exp.	136,735 25.0%			18,828* 1.3%		
Fortifica-tion	130,106 23.8%		57,417 4.8%	77,358 5.3%	37,585 4.2%	108,472 11.3%
Total	547,437		1,194,724	1,463,087	892,835	960,908

* cost of transmigration of Acadians

Sources: *Bordereaux* for l'Ile Royale listed in Appendix 4.2

Canada

The precise weight of military expenditures is harder to pin down for Canada both because the colony's accounts were more complex than those of l'Ile Royale, and because the government's activities were more diffuse. While the accounts were broken down into the broad categories shown below (Tables 4.9-4.12), it is at times difficult to establish the end use to which expenditures were put. Significantly, however, the early 18th-century *bordereaux* encompassed virtually all categories other than troop's pay within a general military rubric of *guerre et fortifications*. Still, the state bought goods and food not just for its troops but for other purposes as well: to exchange for pelts at the King's posts of Niagara and Frontenac, and, as at l'Ile Royale, as gifts for the colony's Indian allies. During the years of campaigns against the Fox, Chicasaw and Catawba, French food and equipment were also meted out to native war parties, and rations were left with family members deprived of their main provider. Such expenditures spilled over onto other categories of the accounts. The goods had to be transported to posts such as those in the Great Lakes

Table 4.9 The Composition of Expenditures in Canada, 1699-1729
(figures rounded to nearest *livre*)

	1699	1706	1715	1716	1717	1723
Fortifi- ation	146,828 38.2%	14,828 3.9%	71,733 13.1%	34,491 6.9%	41,974 7.2%	34,399 8.3%
Canoe Constr. & Maintenance		2,162 0.6%	2,572 0.5%	6,334 1.3%	3,994 0.7%	
Labour		5,229 1.4%	8,316 1.5%	11,905 2.4%	8,431 1.4%	
Food & Merchandise		74,299 19.7%	184,136 33.6%	227,174 45.2%	244,271 42.0%	107,321 26.0%
Transport		1,810 0.5%	10,362 1.9%	11,452 2.3%	14,597 2.5%	
Hospitals		1,802 0.5%	1,422 0.2%	1,469 0.3%	2,289 0.4%	
Salaries & Rents		10,773 2.8%	20,110 3.7%	19,011 3.8%	15,574 2.7%	
Travel & Messages		8,115 2.1%	5,618 1.0%	7,656 1.5%	4,664 0.8%	
Various Exp.	10,000 2.6%	16,870 4.5%	4,713 0.8%	5,214 1.0%	9,564 1.6%	
Troops' Pay	172,988 45.0%	147,536 39.1%	124,705 22.7%	126,457 25.1%	140,818 24.1%	148,178 35.9%
<i>Officiers généraux</i>	44,418 11.6%	28,628 7.6%	44,708 8.1%	44,708 8.9%	47,138 8.1%	48,868 11.8%
Pensions & Gratuities	4,750 1.2%	3,950 1.0%	3,600 0.6%	3,600 0.7%	3,600 0.6%	10,570 2.5%
Other**	5,124 1.3%	60,860 16.1%	66,248 12.1%	3,200 0.6%	46,213 7.9%	50,757 12.3%
Totals	384,109	376,861	548,244	502,672	583,126	412,093

**"other" for 1715, 1717 and 1723 is a sum carried over from previous year. Note also that Bégon seems to have omitted 12,000# of expenditures from account for 1723.

Table 4.9 The Composition of Expenditures in Canada, 1699-1729
cont'd (figures rounded to nearest *livre*)

	1724	1725	1726	1727	1728	1729
Fortifi- cation	24,344 6.3%	11,663 2.8%	6,214 1.6%	78,186 18.7%	77,994 10.4%	36,927 7.9%
Canoe Constr. & Maintenance			10,094 2.5%	3,382 0.8%	8,050 1.1%	4,078 0.9%
Labour			14,487 3.6%	122 0.0%	17,268 2.3%	6,149 1.3%
Food & Merchandise	81,985 21.4%	93,649 22.2%	136,563 34.3%	81,903 19.6%	268,962 35.8%	159,594 34.3%
Transport		7,492 1.8%	3,858 1.0%	17,531 4.2%	31,415 4.2%	11,618 2.5%
Hospitals			1,019 0.2%	1,391 0.3%	3,432 0.4%	1,195 0.2%
Salaries & Rents			22,661 5.7%	30,405 7.3%	49,014 6.5%	26,991 5.8%
Travel & Messages			4,825 1.2%	2,980 0.7%	19,091 2.5%	6,211 1.3%
Various Exp.		5,927 1.4%	5,285 1.3%	4,218 1.0%	15,701 2.1%	9,318 2.0%
Troops' Pay	141,490 36.9%	140,110 33.3%	137,283 34.5%	139,674 33.5%	142,811 19.0%	151,215 32.5%
<i>Officiers généraux</i>	49,668 12.9%	40,048 9.5%	45,579 11.4%	46,535 11.2%	48,768 6.5%	41,982 9.0%
Pensions & Gratuities	9,870 2.6%	10,381 2.5%	10,280 2.6%	10,570 2.5%	10,570 1.4%	9,330 2.0%
Other*	76,312 19.9%	111,627 26.5%	0 0%	0 0%	57,726 7.7%	0 0%
Totals	383,671	420,896	398,150	416,897	750,803	464,510

* "other" for 1724 and 1724 is sum carried over from previous year.

Source: *Bordereaux* for Canada listed in Appendix 4.2

Table 4.10

The Composition of Expenditures in Canada:
Hocquart's *Bordereaux*, 1731-1738
(figures rounded to nearest *livre*)

	1731	1732	1733	1734	1735	1736	1737	1738
Fortification	39,777 9.4%	54,693 11.3%	74,287 16.2%	308 0.1%	62,796 12.9%	0 0%	68,051 9.6%	52,685 9.8%
Canoe Cons. & Maint.	3,982 0.9%	1,072 0.2%	6,722 1.5%	3,131 0.7%	11,715 2.4%	0 0%	8,551 1.2%	1,890 0.3%
Labour	10,208 2.4%	0 0%	10,828 2.4%	9,318 2.1%	24,641 5.1%	486 0.1%	22,247 3.1%	12,366 2.3%
Food & Merchandise	113,265 26.9%	165,514 34.3%	97,480 21.3%	128,979 29.3%	157,152 32.3%	121,274 24.6%	272,000 38.2%	169,556 31.7%
Transport	13,167 3.1%	15,296 3.2%	18,474 4.0%	85 0%	37,480 7.7%	0 0%	44,623 6.3%	24,649 4.6%
Hospitals	2,708 0.6%	3,005 0.6%	0 0%	4,725 1.1%	5,609 1.1%	0 0%	9,387 1.3%	4,598 0.8%
Salaries & Rents	25,943 6.2%	4,325 0.9%	29,829 6.5%	52,980 12.0%	22,896 4.7%	33,502 6.8%	32,122 4.5%	28,625 5.3%
Travel & Messages	1,295 0.3%	4,112 0.8%	10,933 2.4%	5,881 1.3%	1,062 0.2%	6,009 1.2%	10,361 1.4%	7,304 1.4%
Various	1,402 0.3%	9,468 2.0%	10,558 2.3%	7,231 1.6%	9,885 2.0%	2,995 0.6%	14,642 2.0%	8,300 1.5%
Troops' Pay	148,854 35.4%	146,455 30.3%	148,419 32.4%	150,306 34.2%	151,506 31.2%	151,937 30.8%	152,373 21.4%	155,306 29.0%
Officiers généraux	44,918 10.7%	45,168 9.4%	45,168 9.9%	46,002 10.5%	0 0%	91,736 18.6%	49,243 6.9%	48,918 9.1%
Pensions & Gratuities	10,497 2.5%	9,845 2.0%	4,117 0.9%	15,720 3.6%	0 0%	20,115 4.1%	10,570 1.5%	10,420 1.9%
Other	4,538 1.1%	23,494 4.9%	229 0%	14,720 3.3%	1,000 0.2%	64,637 13.1%	17,268 2.4%	10,821 2.0%
Totals	420,554	482,447	457,045	439,387	485,743	492,692	711,439	535,438

Source: *Bordereaux* for Canada listed in Appendix 4.2.

Table 4.11

The Composition of Gross Expenditures in Canada:
Hocquart's *Bordereaux*, 1739-1745
(figures rounded to nearest *livre*)

	1739	1740	1741	1742	1743	1744	1745
Fortification	34,019 6.0%	43,006 8.5%	29,960 5.2%	62,243 9.4%	22,684 3.2%	104,111 11.2%	96,718 7.4%
Canoe Constr. & Maintenance	3,223 0.6%	3,830 0.8%	5,961 1.0%	6,449 1.0%	5,053 0.7%	6,082 0.6%	12,647 1.0%
Labour	17,835 3.1%	13,338 2.6%	16,655 2.9%	21,024 3.2%	20,641 3.0%	22,880 2.5%	35,725 2.7%
Food & Merchandise	176,485 31.2%	144,603 28.7%	213,713 37.0%	274,028 41.2%	331,608 47.6%	474,005 51.1%	792,390 60.9%
Transport	20,997 3.7%	20,048 4.0%	30,007 5.2%	21,611 3.2%	21,392 3.1%	19,716 2.1%	17,551 1.3%
Hospitals	6,059 1.1%	5,263 1.0%	5,618 1.0%	5,575 0.8%	6,084 0.9%	5,576 0.6%	5,865 0.4%
Salaries & Rents	30,692 5.2%	30,984 6.1%	31,156 5.4%	31,785 4.8%	28,811 4.1%	32,960 3.5%	34,437 2.6%
Travel & Messages	6,683 1.2%	6,182 1.2%	4,541 0.8%	4,082 0.6%	7,566 1.1%	7,087 0.8%	14,798 1.1%
Various Exp.	10,569 1.8%	8,963 1.8%	15,068 2.6%	10,516 1.6%	13,490 1.9%	22,035 2.4%	58,670 4.5%
Troops' Pay	153,184 27.0%	152,286 30.2%	153,861 26.7%	155,469 23.4%	155,540 22.3%	156,274 16.8%	153,404 11.8%
Officiers généraux	50,768 9.0%	50,768 10.1%	50,787 8.8%	52,481 7.9%	52,838 7.6%	51,988 5.6%	56,593 4.3%
Pensions & Gratuities	14,100 2.5%	10,570 2.1%	10,420 1.8%	10,420 1.6%	9,903 1.4%	9,920 1.1%	10,070 0.8%
Other	41,716 7.4%	13,926 2.8%	8,939 1.5%	9,049 1.4%	20,534 2.9%	15,519 1.7%	12,945 1.0%
Totals	566,332	503,767	576,686	664,733	696,145	928,152	1,301,813

Source: *Bordereaux* for Canada listed in Appendix 4.2

Table 4.12

The Composition of Expenditures in Canada:
Bigot's *bordereaux*, 1743-1751
(figures rounded to nearest *livre*)

	1743	1744	1745	1746*	1747	1748
Fortification	26,055 3.8%	46,166 7.2%	65,160 9.7%	375,607 10.6%	146,451 5.0%	324,553 20.5%
Canoe Constr. & Maintenance	5,053 0.7%	6,082 0.9%	12,609 1.9%	20,952 0.5%	16,441 0.5%	2,659 0.2%
Labour	20,662 3.0%	22,341 3.5%	20,309 3.0%	54,248 1.5%	65,093 2.2%	17,361 1.1%
Food & Merchandise	321,575 46.8%	259,720 40.5%	244,936 36.6%	2,411,741 68.3%	1,797,643 61.6%	498,992 31.5%
Transport	24,250 3.5%	19,303 3.0%	13,553 2.0%	166,683 4.7%	79,898 2.7%	15,096 0.9%
Hospitals	6,114 0.9%	5,576 0.9%	5,865 0.9%	7,262 0.2%	11,120 0.4%	689 0.0%
Salaries & Rents	31,060 4.5%	36,051 5.6%	32,988 4.9%	38,956 1.1%	51,634 1.7%	48,021 3.0%
Travel & Messages	7,568 1.1%	7,087 1.1%	14,799 2.2%	7,262 0.7%	22,351 0.8%	19,914 1.2%
Various Exp.	12,221 1.8%	2,414 0.4%	20,301 3.0%	95,949 2.7%	153,314 5.2%	174,197 11.0%
Troops' Pay	152,834 22.3%	157,409 24.6%	159,060 23.8%	157,104 4.4%	167,717 5.7%	158,045 10.0%
<i>Officiers généraux</i>	51,038 7.4%	51,788 8.1%	56,393 8.4%	56,628 1.6%	58,828 2.0%	59,743 3.8%
Pensions & Gratuities	9,792 1.4%	9,843 1.5%	10,070 1.5%	9,870 0.3%	8,834 0.3%	7,710 0.5%
Other	18,066 2.6%	16,996 2.7%	12,646 1.9%	111,113 3.1%	340,812 11.7%	255,695 16.1%
Totals	686,289	640,778	668,690	3,528,683	2,920,136	1,582,676

* Note: there is a difference of 400# between the total shown here and that found on Bigot's *bordereau*.

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Table 4.12
cont'd

The Composition of Expenditures in Canada:
Bigot's *bordereaux*, 1743-1751
(figures rounded to nearest *livre*)

	1749	1750	1751
Fortification	336,140 15.9%	244,189 8.8%	190,103 5.4%
Canoe Constr. & Maintenance	10,646 0.5%	16,193 0.6%	10,953 0.3%
Labour	56,636 2.7%	59,883 2.1%	69,553 2.0%
Food & Merchandise	885,256 41.8%	1,437,833 51.8%	2,028,422 57.9%
Transport	56,407 2.7%	184,387 6.6%	323,563 9.2%
Hospitals	7,864 0.4%	19,797 0.7%	
Salaries & Rents	59,037 2.8%	61,403 2.2%	74,351 2.1%
Travel & Messages	50,088 2.4%	19,162 0.7%	23,637 0.7%
Various Exp.	133,490 6.3%	107,330 3.9%	395,702 11.3%
Troops' Pay	184,016 8.7%	187,292 6.7%	202,260 5.8%
<i>Officiers</i> <i>généraux</i>	63,788 3.0%	63,473 2.3%	59,958 1.7%
Pensions & Gratuities	8,093 0.4%	8,760 0.3%	19,696 0.6%
Other	264,067 12.5%	365,013 13.1%	105,326 3.0%
Totals	2,115,528	2,774,715	3,503,523

Source: *Bordereaux* for Canada listed in Appendix 4.2
For each year, the *bordereau* with latest date is reported here

or on Lake Champlain (*fret et voitures*), canoes and flatboats had to be built to do so (*construction et radoub de canot*), and guns had to be repaired and axes sharpened (*journées et façon d'ouvrage*).⁴²

As at l'Ile Royale, it can certainly be argued that all such expenditures were connected with the colony's military readiness. Trade at Frontenac and Niagara has long been viewed as more lucrative from a strategic point of view than from an economic one. The one attempt to lease the posts to a private merchant in the 1740's confirmed its unattractiveness, at least during war-time.⁴³ The argument has tended to be reversed for the richer fur-trading areas, however: here, the pull of the fur trade is used to explain the

⁴²While the government frequently extended contracts to private individuals for the transport of goods to its posts, the terms typically specified that the King would provide the boats to do so. See for instance: "Marché conclu par Antoine d'Ailleboust de Coulonge sieur de Manthet avec le Roy représenté par La Rouvillière pour le transport de munitions et marchandises de traite au Fort Frontenac et ceux pour la subsistance des troupes." 15 November 1734. AC, G3, vol.2040. "Marché conclu par Antoine de Coulonge, Sr. de Manthet avec le Roy représenté par Gilles Hocquart pour le transport d'effets destinés au fort Frontenac et de pelleteries provenant du Fort Frontenac." 28 July 1730. *ibid.* "Marché conclu par Antoine d'Ailleboust de Coulonge, Sr. de Manthet avec le Roy représenté par La Rouvillière pour le transport de blé au Fort Frontenac." 12 February 1739. "Marché conclu par Jean Baptiste LaForest de Chambly avec le roi représenté par LaRouvillière pour les transports au fort Saint Frédéric, caution de Pécaudy de Contrecoeur." 12 February 1739. *ibid.* In contrast, where private merchants leased fur-trading posts where garrisons were stationed, they could be called upon by the terms of their lease to provide private canoe space for the King's goods.

⁴³Chalet has been described by Horton and Miquelon as Hocquart's client, the implication being that he must have profited greatly from the leasing of these posts. His lease required him to carry goods for the garrisons stationed at each of these posts, however, and to relinquish goods to the Crown during war-time emergencies. With the outbreak of the War of Austrian Succession, Chalet was soon pressing to be indemnified for war-time losses.

presence of far-flung posts. Not just the colony's traders, writes Dale Miquelon, but its garrisons and commandants "existed to divide" the fur trade's "spoils."⁴⁴ But it is equally clear that from the perspective of France's Algonquian and Iroquoian allies, war and trade were but different facets of the same coin: gift-giving, and the state's involvement in the trade were the North American variants of peacetime 'insurance' payments characteristic of European foreign affairs.⁴⁵ And while Canada's post commanders may have lined their pockets with fur trade profits, the colony's western garrisons served a perfectly straightforward military function.

As in France, expenditures which were not directly connected with the colony's security were kept to a minimum consistent with respect for the Crown's authority.⁴⁶ Wherever possible, moreover, they were to

⁴⁴Miquelon, *A Supplement to Europe*, op.cit., 164.

⁴⁵Richard White stakes out an even stronger position here. Writing about the eighteenth-century, he argues that "The trade of the *pays d'en haut* supported Canada not through its profits, but because it was part of the glue holding the Algonquians to the alliance. Royal officials accepted Algonquian restrictions on the trade because the very survival of Canada seemed to depend on subordinating trade to the alliance." Richard White, *The Middle Ground. Indians, Empire and Republics in the Great Lakes Region, 1650-1815* (Cambridge, 1991). And indeed, in an earlier passage, Miquelon had argued that Canada's western allies were "clients" of Canada's governor, no less than a Rhineland princeling. One needn't confuse the state's perspective with that of the merchants conducting the trade, as White does, but the argument remains that it served the political and military purposes within the alliance.

⁴⁶France's accounts for 1752, for instance, show military expenditures, debt repayment and foreign affairs to account for the lion's share of government outlays. While the King's court expenditure appears as fluff which might have been cut to reduce France's indebtedness, James Riley points out that "the King was supposed to live lavishly." *The Seven Year's War and the Old Regime in France. The Economic and*

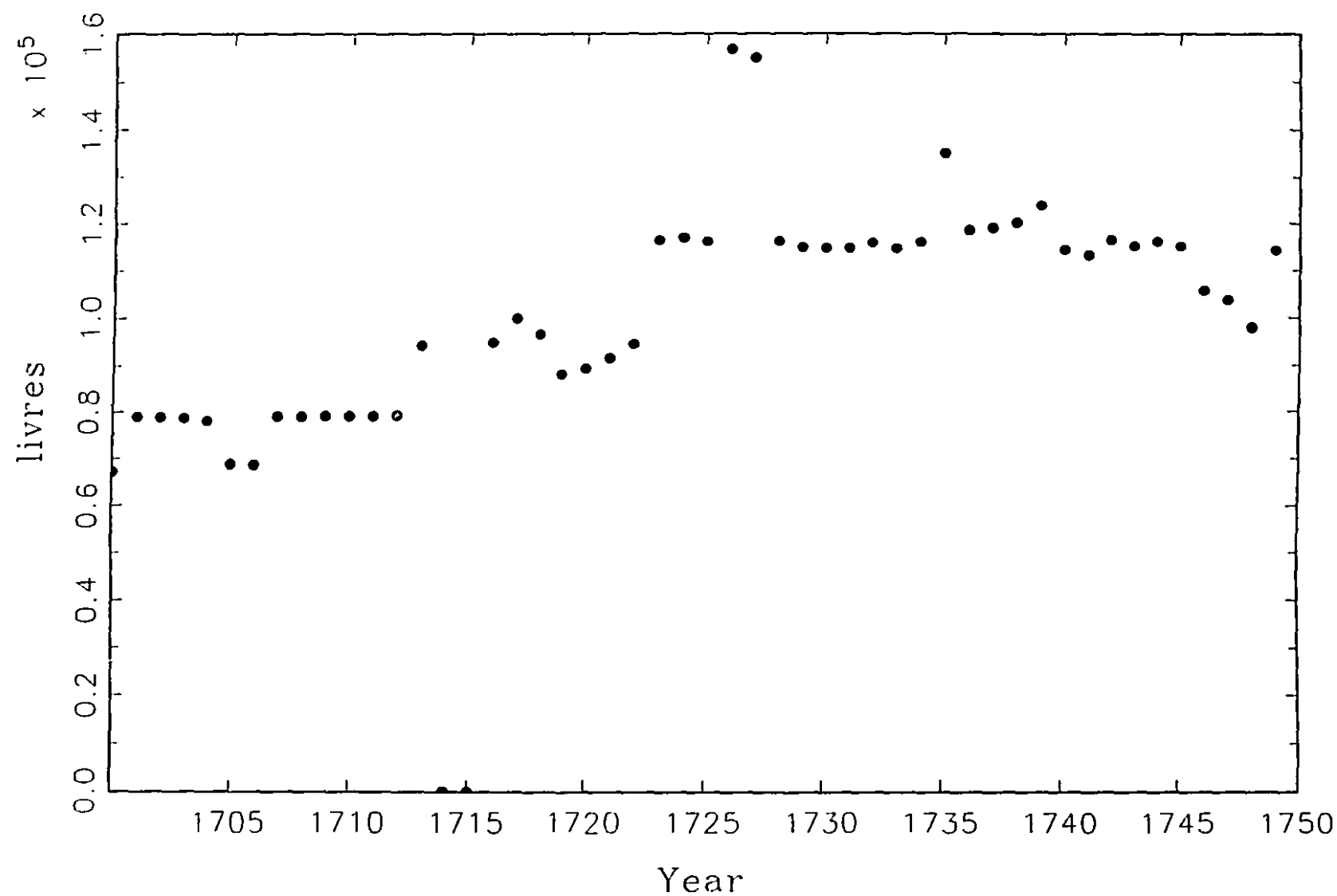
be borne by the colony's inhabitants. Thus, while the parsimonious naval ministry came to accept that it was right and proper that symbols such as a palace should be built for the *intendant* at the King's expense, or at a smaller scale, that the Navy's gunpowder should be blasted to salute the milestones of royal births and marriages, public works such as road-building were to be undertaken directly by individuals.⁴⁷ As mentioned earlier, subsidies paid to the Church, and the salaries paid to 'civilians' such as judicial officers, most of which appeared on the *Domaine d'Occident* account, meanwhile, remained virtually unchanged--or were at least highly insensitive to the colony's population growth, and to swings in colonial prices (See Figure 4.2).⁴⁸ As for those appearing on the "bordereaux des dépenses générales", during the half-century under study, salaries paid within the *bureaux d'intendance* and *de contrôle*,

Financial Toll (Princeton, 1986), 57-58.

⁴⁷The extent to which an *intendant* such as Hocquart was able to 'stimulate' the Canadian economy, and so foster his own network of patronage, has in particular been overstated, as has the "bottomless pit of industrial investment." See Miquelon, *New France, 1701-1744*, op.cit, 254-255, where a view formulated earlier by Donald Horton is restated. Since this involves considering the government's expenditures on projects such as the Saint-Maurice forges, which appear only peripherally on the colonial accounts, further discussion of this point will be postponed to Chapter six. Such industrial investment as occurred primarily served the Navy's purposes, however. The naval ministry could not be persuaded to support any type of industrial investment. Even the modest grants paid out to private shipbuilders (never amounting to even a full per cent of the colony's *dépenses générales*), could be viewed as useful contributions to a merchant Navy which could be called upon in times of war.

⁴⁸The raw data underlying Figure 4.2 are given in Appendix 4.3.

Figure 4.2: Expenditures authorized in Canada's
'Etats des charges du Domaine d'Occident', 1700-1749



as well as in the King's stores, roughly tripled, while those paid under the rubric of *officiers généraux* roughly doubled.⁴⁹ In a small number of cases, such as the *intendant's* clerk, the *commissaire ordonnateur* stationed in Montreal, and the *contrôleur*, the underlying salaries increased. Still, Canada's *intendants* complained frequently that the usual rates could hardly attract the most qualified scribes, *contrôleurs*, or *commissaires*. As for copyists, according to Bigot, "le roi ne leur donnant pas de quoy vivre, de sorte que d'abord ils savent un peu écrire, ils se placent chez des marchands."⁵⁰ Indeed, for the most part, the nominal rises in total salaries came from growth in the number of employees. The colony's fortification engineer, its port captain, troop surgeon, and the King's storekeepers all acquired help. As the volume of paperwork generated by the *intendance* grew, so did the number of scribes. Bigot in particular hired a small army of them to help prepare his various revisions to the wartime *bordereaux*.⁵¹

⁴⁹Salaries for the *intendant*, *commissaire ordonnateur* and *contrôleur* as well as those for the King's store-keeper at Montréal, Québec and Trois Rivières actually appear under the heading of *officiers généraux*, which includes a number of military positions, some of which were administrative: not simply the Governor general and his company of guards, and a port commander, but those of the fortifications' engineer, naval artillery officer, and the troops' surgeon. For a discussion of the ranks of the different *officiers de plume* and *d'épée* in the Navy, see, James Pritchard, *Louis XV's Navy, 1748-1762. A Study of Organization and Administration* (Kingston and Montreal, 1987).

⁵⁰Bigot to Maurepas. 21 September 1748. AC, C11A, vol. 92, f.61.

⁵¹The numbers employed under the category "*officiers généraux*", grew from about 12 in 1702, to 28 in 1749, excluding the Governor General and his *gardes*. It is difficult to establish the numbers employed in

4.4 Towards a pattern for real expenditures

As in *ancien régime* France, historians of Canada in search of a price index have begun with the movement of wheat prices. The attempts to push beyond the agricultural sector have not been markedly successful, however. Most recently, Yvon Desloges has attempted to produce an annual price index relevant to the consumers of Québec, during the years 1690 to 1749. A simple average of the prices of nine products which does not take into account representative weights of items such as nutmeg, wood or wheat, however, seems a flawed starting point.⁵² Other attempts to construct 'real' series, whether for fur exports or for estimates of aggregate colonial income, have side-stepped the problem by multiplying annual quantities by the prices drawn from a single year.⁵³

the bureaux at the turn of the eighteenth-century, but by 1741, 43 employees were listed. By 1749, nine bakers had been struck off the list (the bulk of the government's purchases taking the form of bread, rather than wheat to be transformed into bread within the King's stores), but Bigot may have hired as many as 30 scribes compared to the eight employed in 1741.

⁵²Yvon Desloges, *A Tenant's Town. Québec in the 18th century*. (Ottawa, 1991), 215-242. The prices used are based on those found in a sample of estate inventories, moreover, and are thus not necessarily actual market prices.

⁵³For the fur export series, see Thomas Wien, "Castor, peaux et pelleteries dans le commerce canadien des fourrures, 1720-1790", in Bruce Trigger, Toby Morantz, Louise Dechêne, eds., *'Le Castor fait tout': Choix de textes présentés à la 5e conférence nord-américaine sur la traite de la fourrure, 1985* (Montréal, 1987), 72-92. Wien's purpose was simply to construct a single quantity measure given the disparate units in which fur pelts were provided. It should thus not be treated as a real export series. For a deliberate attempt to construct a real series for colonial income using a similar method, see Morris Altman, "Economic Growth in Canada, 1695-1739," *William and*

Neither an index based solely on wheat, nor an expenditure series based on the prices of a single year would yield a satisfactory picture of real government activity in Canada. Even if the latter procedure made sense, which it does not, one couldn't simply base a real expenditure series on the prices for a single year, since only partial information about the quantities purchased in different years is available. Meanwhile, the breakdown of expenditures considered previously makes it clear that the government's activities were too varied to be deflated adequately by an index based solely on wheat prices. The costs of labour of varying degrees of skill, of imported materials and foodstuffs were also relevant to the government's purchases, yet the pattern of relative price movements is largely unknown.

Because of the Navy's peculiar accounting system, French prices (as opposed to the Canadian price of goods imported from France) are also relevant to the colonial *bordereaux*. To a greater extent at l'Ile Royale than in Canada, a fraction of the government's purchases for the colony were made by the *intendant* at Rochefort. The goods in question were valued in the accounts at Rochefort prices, moreover, not at the rates they would have fetched if sold by merchants at Louisbourg or Quebec. The transport costs of goods shipped on the

Mary Quarterly XLV (October 1988), 684-711. As relative prices change, Altman's procedure would tend to distort the share and growth rate of the different sectors of Canada's economy, and with it the overall rates and levels, as I have argued in Catherine M. Desbarats, "Agriculture within the Seigniorial Regime of Eighteenth-Century Canada: Some Thoughts on the Recent Literature." *Canadian Historical Review* LXXIII (March 1992), 1-29.

King's vessel for government use were absorbed by Rochefort's budget, as part of the costs of armement. Purchases made at Rochefort for l'Ile Royale (and reported on the colony's account as a lump sum under the heading *achats de vivres et marchandises*) represented more than a third of the colony's "general expenditures", excluding the costs of fortification.⁵⁴ Viewed alternatively, they accounted for more than two-thirds of the colonial government's purchases of food and equipment. Clearly the Rochefort prices of soldiers' rations and equipment, and of the goods distributed as gifts to the Micmac, would have to be incorporated into any account of real government expenditures at l'Ile Royale. Since the *bordereaux* provide few clues as to the prices reigning either at Rochefort or at Louisbourg, a rigorous search for government contracts on both sides of the Atlantic might be fruitful.⁵⁵ The *bordereaux* are quite detailed in so far as the total amounts paid out *locally* to suppliers are concerned, so that it would then be possible to infer the quantities purchased from the contract prices.

A similar situation prevailed in Canada, though to a lesser

⁵⁴In 1744, however, the relative value of goods purchased at Rochefort slipped to 18 per cent of the total. In contrast, the proportion had peaked a year earlier at 54 per cent. It is not possible to identify the proportion of the fortification costs which were purchased in France--at least from the sole source of the *bordereaux*. Only the aggregate payments made to the fortification's contractor were reported, so that the sources of his supplies could only be reconstructed to the extent that they appear in notarial documents on both sides of Atlantic.

⁵⁵A search through the Series "Contrats" at the Rochefort naval archives was not particularly fruitful, however.

degree: the nominal value of goods sent from Rochefort were typically lower than those sent to l'Ile Royale, and accordingly, they weighed less heavily amongst Canada's larger expenditures, fluctuating between 5 and 20 per cent. In the absence of systematic information about French contract prices, a simple index based on the average price paid by Canada's *intendant* for important local supplies can be constructed.⁵⁶ The figures in Table 4.13 below are based on the average prices paid in different years by the colonial government for lard, beef, wheat, flour, wood, and net troops' pay, weighted by the quantities purchased in 1737. The indices are thus skewed in favour of locally produced goods, away from the cost of labour, and from merchandise imported from France.

Table 4.13 Price Indices and Real Expenditures, Canada
Selected years, with base year 1737.

	Index	Nominal Expenditures (livres)	Real Expenditures (1737 livres)
1729	0.92	464,510	505,726
1737	1.00	711,439	711,439
1741	0.91	503,767	550,986
1745	1.06	1,301,813	1,224,574
1749	1.10	2,115,468	1,914,970

Source: *Bordereaux* for Canada listed in Appendix 4.2

⁵⁶ In addition to reporting only a lump sum for Rochefort purchases, the *bordereaux* frequently report local purchases of munitions as simply "divers marchandises", which makes it difficult to identify the prices and quantities of important non-food items for several years running. As for the indices constructed here, the years reported were selected principally on the grounds that the relevant *bordereaux* were particularly forthcoming where prices and quantities were concerned.

While other prices have been included, wheat prices continue to weigh heavily in these figures, especially since unusually large purchases of food were reported on the base year *bordereau*. Apart from net troops' pay, which remained fixed in nominal terms, and apart from harvest vagaries, the prices underlying the indices edged upwards. Yet a relatively low average price of wheat in 1741 dragged the index down below even its 1729 level (again in part because of the relative importance of the wheat and flour quantity weights), narrowing the gap in expenditures between years of peace, and those of war and its immediate aftermath.⁵⁷ While 1736 and 1737 were years of poor harvests, wheat prices alone were not responsible for the anomalous figure for 1737: as seen in the previous section, the accounts for that year inherited considerable sums "carried over" from earlier years, without bequeathing any of its own expenditures to the future.

There is obviously plenty of room left over for improving such an index. In the meantime, it is also worth remembering that colonial expenditures formed an integral part of the Navy's accounts. The naval minister's perception of real expenditures in Canada and at l'Ile Royale would doubtless have differed from that of the colony's *intendant* or local suppliers, most conspicuously in years when price trends departed markedly between France and Canada. Indeed, French prices were not just relevant to the purchases made at Rochefort. Ultimately, they were relevant also to all colonial expenditures paid

⁵⁷It should be noted, however, that 1741, as with 1729 and 1737, were years in which poor harvests produced grain price increases.

for not from local levies, but rather by specie sent overseas, and by means of bills of exchange drawn on the Navy by the *Trésorier's* clerk at Quebec or Louisbourg, which would be redeemed in France.

Chapter Five
The Structure of Government Revenues
in the Colonial Accounts

Except for a handful of anomalous seventeenth-century years, levies claimed ultimately by France in North America failed to match colonial expenditures. Year in, year out, the bulk of the expenditures made in Canada and at l'Ile Royale would, in the end, be paid for from revenues collected in France. The sums transferred to the colonies thus outweighed the revenues collected locally. Nor, as we shall see in the following chapter, did the transfers authorized in the *état du roi* capture the full net burden of running the colonies. Outfitting the King's vessel, for instance, and shipbuilding were mainly allocated to Rochefort's account, and thus paid for from metropolitan sources. In the short run, however, the state relied heavily on credit extended in the colony through various forms of paper money, though the extant accounts occlude such transactions.

Less obvious, perhaps, were the transfers which occurred when the Canadian portion of the *Domaine d'Occident* failed to meet the expenses charged to it. Indeed, such shortfalls might be irrelevant to colonial government finances, in the short run, if they were covered by transactions between different layers of tax farmers. In the Canadian context, tax farmers often failed to meet such shortfalls, or at least borrowed from the naval treasury to do so. In the longer run, however, unprofitable rights tended to be unloaded, or lease-prices amended, causing the state's finances to be reorganized. After 1732, moreover, the naval treasury became the obvious and

immediate source of funds with which to compensate for inadequate colonial *Domaine* revenues. Thus, whether one contemplates the *Domaine d'Occident* portion of colonial accounts, or that of the Navy, an important part of the "revenues" paid into colonial coffers flowed from metropolitan sources.

5.1 Levies paid into the *caisse de la Marine*: Canada and L'Ile Royale

Ordinary funds

None of the accounting models sent to Canada appear to have survived. The rules spawned in the ports for reporting revenues shaped practices within the colonies, however, and were traceable in their financial documents.¹ To begin with, for all branches of the naval treasury, sums assigned from other treasuries were referred to as 'ordinary' funds. As such, they were distinct from levies paid directly into the *caisse de la Marine*, which were referred to in turn as 'extraordinary' funds. Transfers from the *Trésoriers généraux de la Marine* in Paris to their clerks in the ports and colonies thus generated 'ordinary' funds, and were effected through the channel of

¹For a model *bordereau* circulated within the ports, see Appendix 5.1.

Table 5.1. A Sample of the Receipts Recorded at l'Ile Royale, 1740

1. Funds ordered through the <i>état du roi</i> for the colony's expenditures	203,296#
2. Supplementary funds ordered by an <i>ordonnance du Roi</i> dated March 1741	19,365#
3. Supplementary funds ordered by an <i>ordonnance du Roi</i> dated March 1741 to pay for flour sent from Nantes	1,925#
4. Funds ordered through the <i>état du roi</i> for fortification expenditures	128,900#
<i>Extraordinary Receipts</i>	
5. Proceeds from sale of buildings owned by the King	550#
6. Transfer from fortification account to pay for roof repair on fortif. site	350#
7. Crown's portion of value of confiscated British vessel	777#
8. Windfall from revaluation of the <i>anciens</i> <i>sols marqués</i>	667#
9. "retenue des 4 deniers par livre" (for reference only)	
Total Receipts: 355,830#	

Sources: "Bordereau de la Recette et Dépense faites a l'isle Royale Pendant l'année 1740." AC, C11C, vol. 12, f.48-59v. and the "Bordereau des Recettes et Depenses faites par le sieur Taschereau Commis en ce pays de Messieurs les Trésoriers généraux de la Marine pendant l'année 1740." AC, C11A, vol. 114, f.261-301v. Note that I have reported Hocquart's gross revenue figures here, rather than the net figure of 417,969# appearing as total receipt on the *bordereau*. As was discussed in Chapter four, Hocquart deducted from the gross amount those sums on the *état du roi* for 1740 which were assigned to the payment of expenditures occurring in previous years--in this case a total of 45,992#.

/...

Table 5.1 cont'd. A Sample of the Receipts Recorded in Canada, 1740

1 . Funds ordered through the <i>état du roi</i> for the colony's general expenditures	371,148#
<i>Extraordinary receipts:</i>	
2. Levy on the <i>Séminaire de Montréal</i> for the town's fortifications	2,000#
3. Tax on the inhabitants of Montréal	5,000#
4. Proceeds from the 25 <i>congés</i> at 250# each	6,250#
Sales from King's store at Québec	
5. Sales of food and goods to individuals and troops	15,391#
6. Sales of pelts from the fur trade	16,336#
7. Sales from goods delivered to prisoners	176#
8. Sales from bread and goods delivered to the King's vessel <i>Le Rubis</i> in 1740	3,572#
9. Sales from food and goods for shipbuilding	1,740#
Sales from King's store at Trois Rivières	
10. Food and goods delivered to individuals and troops	1,930#
11. Sales from goods delivered for preparation of wood for shipbuilding	78#
Sales from King's store at Montréal	
12. Sales of food and goods to individuals and troops	22,627#
13. Sales from goods delivered for shipbuilding	838#
14. Sales from goods delivered to war party against the Chicasaw	16,875#
Total Receipts	463,962#

various payment-orders. In Canada and at l'Ile Royale, the first item reported as a receipt thus consisted of "les fonds ordonnés par l'état du roi"-- those sums which the *Trésorier* was authorized, and thus compelled-- to pay into the treasuries at Québec and Louisbourg.

By the eighteenth century, it will be recalled from Chapter one, the fragmented *états* sent to Canada had fused into one, and thus the revenue in question was reported as a single sum. At l'Ile Royale, in contrast, a single *état du roi* split into two after 1718. The colony's Lieutenant-governor had even suggested that the funds relating to fort-building should be handled by a separate treasury. In the end, the naval council simply ruled that money for the colony's fortifications would be kept separate from its general expenditures by means of different *états du Roi*, both of which transferred funds into the same treasury.² In all cases, and for both colonies, supplementary payment-orders were occasionally added to the *état du roi*. When expenditures were authorized after they had been incurred, and when they could not be met from extraordinary sources of revenue, such additions were required. These "ordonnances de supplément de fonds" would be reported immediately after the *état du roi*, and signalled further transfers from France.

²On Costebelle's early proposals for a *trésorier particulier* who would handle only the fortification funds see the "Travail du Conseil de la marine." 26 February 1717. AC, C11B, vol 2., f.34v-36v. The request was renewed by the colony's Lieutenant governor and its *commissaire-ordonnateur* in 1717, and was acquiesced to by the *Conseil de la Marine*. Soubras and St-Ovide to the *Conseil de la Marine*. 13 November 1717. AC, C11B, vol 2, f.177-177v. "Mémoire du Roi sur les fortifications." 28 June 1719 (sic). AC, B, vol.40, f. 536v.

Local transfers into the colonial naval accounts also occurred. Occasionally, for instance, *Domaine d'Occident* revenues were called upon to meet expenditures imputed to the *caisse de la Marine*. These transfers appeared first as part of the payment-order embodied in the *état des charges du Domaine*, then as revenues on the *bordereaux* relating to the Navy's colonial affairs. The *Domaine* was thus burdened, for instance, with 5,000# annually for the building of Montréal's fortifications, and with a temporary infusion of 15,000# in 1714 to help rebuild the Palais de Québec after fire had struck in the winter of 1713.³ Greater sums still would be drawn from the *Domaine* in the late 1740's to meet the costs of Québec's fortifications.

Invariably, the *état du roi* was the largest single source of revenue, whether 'ordinary' or 'extraordinary', reported in Canada and at l'Ile Royale. The tidy lump sums found in the surviving *bordereaux*, however, conceal the heterogeneity of the underlying transfers. Every year, some portion of the authorized funds was shipped in the form of goods bought in France from private suppliers, or simply delivered from the King's stores at Rochefort. Cash was sent too, but often sparingly, and in crisis years such as those of the War of Spanish Succession, not at all.⁴ An increasingly large

³See the "Mémoire du Roi à MM. de Vaudreuil et Bégon." 25 June 1713, *RAPQ* (1944-45), 211.

⁴Canada's *intendant* Hocquart actively discouraged the shipment of specie on the grounds that it discredited the card money circulating in the colony. No specie whatsoever was sent in 1734 as a result, and little or none for the remainder of the 1730's. See Maurepas to

portion of the *état du roi*, moreover, was transferred by means of bills of exchange. These were issued in the colony by the *trésorier's* clerk to those on the state's pay-roll, and would only be redeemed for cash by the *Trésorier de la Marine* in Paris. The transfers became more fictional, still, when Canada's *intendant* and the *Trésorier's* clerk were instructed to meet payments with card money, which was not replaced by cash or bills of exchange within the same fiscal year.

The precise composition of the *état du roi* is hard to discern, and completely invisible on the 'revenue' side of the extant accounts. During the 1690's, nonetheless, the naval ministry deliberately sent large proportions of the *état* in the form of goods, hoping that profits from their sale in Canada would expand the available funds. At that time, it will be recalled, Canada's *intendant* was instructed to distinguish between the different types of funds paid into the naval treasury.⁵ The instructions left few traces in the sources, however. The expenditure figures thereafter usually recorded at least a lump sum for the value of goods sent from Rochefort. But on the revenue side, the accounts produced by the *commis des trésoriers*, and verified by officials within the *bureau de l'intendance* and by the *contrôleur*, are mute in this respect. Another possible source of clues, however, was the *procès verbal d'embarquement*, prepared at Rochefort and dispatched with the King's vessel. Among other things,

Hocquart. 12 May 1734. AC, B, vol. 61, f.562.

⁵ Seignelay to Champigny. 28 March 1693. AC, B, vol 16, f.126v.

the *procès verbal* listed the amount and types of specie and goods sent to the colonies, and reported the sums pre-paid in France on the *état du roi*. Not only were goods bought in France on the colonial accounts, but some officers elected to be paid by proxy, in France. In such cases, only a receipt was sent to the colony, as proof that the payment had been made.⁶ Unfortunately, few examples of such lists survive in the naval or colonial archives.⁷ Though partial still, more systematic records remain of the bills of exchange drawn on the *Trésoriers généraux de la Marine*. From these, and other scattered references to the way in which payments were made, a limited picture of the *état du roi*'s components could perhaps be sketched. But for now, it should at least be remembered that the figure shown in the *état du roi*, and reported as revenue, had been ordered and authorized, but not necessarily provided definitively. The *état du roi* expressed a promise to pay, rather than an actual payment.

⁶Thus, in 1718, for example, the naval council reported that the Sieur Gaudion, *Trésorier général de la Marine* in office during 1716, had sent 150,588# "en comptant et en quittances des paiements qu'il a à faire en France de cette somme." *Conseil de la Marine* to Vaudreuil and Bégon. 26 June 1717. AC, B, vol. 39, f. 219.

⁷For one such example, however, see the "Procès Verbal d'Embarquement...mil sept cent huit." 1708. AC, C11A, vol. 113, f.246-251. A similar document, for 1717, though it does not bear the title "procès verbal d'embarquement", and though it appears simply to be an *état du roi*, at first glance, contains much the same kind of information as the "Procès verbal" for 1708. See *ibid*, f.220-226v.

Extraordinary revenues common to the arsenals and colonies

In France, a number of taxes affecting those on the Navy's pay-roll were paid into the *caisse de la Marine* directly as extraordinary receipts. While taxes such as the *taille*, *dixième*, or *capitation* were not formally introduced into New France, it was less clear whether or not naval officials serving in the colony had nonetheless to pay them. In the case of the *dixième* and the *capitation*, a number of regulations accordingly specified that colonial officials were exempted.⁸ In contrast, just as in France, the colonies contributed to a fund for the *invalides de la Marine*. The accounts do not always make this clear, nor do all of the surviving contracts entered into by the state and its suppliers. Exceptionally, the surviving accounts for 1699 and 1705 record the *six*

⁸See the "Mémoire des Décisions générales pour la retenue du dixième sur les dépenses de la Marine." 31 October 1712. AN, Marine, A2, vol. 23, f. 92-93: the memorandum exempted "les appointements, solde, et autres employés des colonies du Canada, Isles d'Amérique et généralement tous ceux employés dans les colonies françaises", along with other categories, such as shipbuilding, and the purchase of food and other goods for the arsenals and ships' campaigns, etc. The later "Arrest du Conseil du Roy qui règle quelles dépenses de la Marine et des Galères sur lesquelles le dixième ordonné par la Déclaration de Sa Majesté du 17 novembre 1733 doit être levé et celles qui en sont exemptes", (AN, Marine, A2, vol. 27, f. 171ff) was more all-encompassing: it exempted "toutes les dépenses des colonies françaises, compris les appointements et les gratifications." The same measures were continued in the "Arrest du Conseil d'Etat du Roy qui règle les dépenses de la Marine et des Galères sur lesquelles le dixième ordonné par la Déclaration du 29 aoust 1741 doit être levé et celles qui en sont exemptes." *ibid.*; Maurepas to La Thuillerie, Trésorier général de la Marine. 4 April 1735. AN, Marine, A2, vol. 27. This letter reminds the Trésorier that no sums were to be withheld from the salaries and gratuities paid to colonial officials for either the *dixième* or the *capitation*.

deniers par livre (roughly 2.5 per cent) withheld on the payment of certain types of naval expenditures. In 1713, the rate was lowered to *quatre deniers par livre*, only to be levied on a broader set of officials, officers, and naval suppliers. In 1728, Canada's *commissaire-ordonnateur* Daigremont signalled that the state's contracts had hitherto failed to mention that just over 1.5 per cent would be withheld from the gross amounts agreed upon. He nonetheless assured Maurepas that when it came time to make payments, the *commis des trésoriers* held back the sums corresponding to the *quatre deniers par livre*. Even under Hocquart's administration, however, the *bordereaux* record no trace of the practice, not even as a "retenue", though the contracts drawn up during this period make clear that it was followed.⁹ At l'Ile Royale, similarly, only those amounts withheld on the value of goods purchased at Rochefort were reported as a *retenue des quatre deniers par livre pour les invalides*.

Pointing to the absence of France's most notorious taxes in the colonies, historians have tended to conclude that colonists, especially rural ones, were better off than their overseas counterparts.¹⁰ In the absence of rigorous comparisons of living standards, such statements remain guesses. They also prompt the

⁹Daigremont to Maurepas. 15 October 1728. AC, C11A, vol. 50, f.169. Mention of the *quatre deniers par livres* becomes more systematic during the 1730's, at least within the contracts located in AC, G3, vol. 2040.

¹⁰See William J. Eccles, *The Canadian Frontier, 1534-1760* (Albuquerque, 1974), 81: "In comparison with the lower classes in France, the Canadians were very well off indeed, particularly after 1714."..See also, *ibid.*, 94-95.

reminder that colonial financial accounts do not report the implicit value to the state of labour harnessed for road and fortification building, or militia duty.¹¹ Yet even the King's memorandum recognized that *corvées* were "une sorte d'imposition", which merely whetted the Crown's appetite for greater taxation. Evidence for the frequency with which the government called upon colonists' unpaid labour is diffuse. Clearly, however, *corvées* seem to have been an important source of low-skilled labour on the fortification sites of Quebec, especially between 1690 and 1712, and then again between 1745 and 1754. In Montréal, *corvées* were similarly resorted to throughout the interlude of peace which followed the Treaty of Utrecht. During the War of Spanish Succession, the inhabitants of Quebec were asked to supply 10 to 15 days of labour, or 5 if they also supplied a team.¹²

¹¹Some historians have certainly dismissed such work as trivial. Eccles, for instance, evaluates it at no more than than "3 or 4 days' work a year." Eccles, *ibid.*, 95. This would seem to underestimate the combined burden of road-building, militia duty, and fortification building--especially in the midst of war. Militiamen were called upon in all of New France's major expeditions against the British, and particularly intensively during the War of Austrian Succession. They were also called upon for some of the expeditions against the Fox. See Cassel, "The 'Troupes de la Marine' in Canada, 1683-1760." Ph.D. Thesis, University of Toronto, 1987, Appendix D. For a discussion of the use of *corvées* for road-building, see Léon Robichaud, "Le Pouvoir, les paysans et la voirie au Bas-Canada à la fin du XVIIIe siècle." M.A. Thesis, McGill University, 1989, 17-21, and the references therein.

¹²The authors of *Québec: ville fortifiée* suggest that in some cases the *corvéables* were remunerated for their work at Quebec. It is not always clear from their own evidence that the payments in question extended beyond the value of food rations, or compensation for those forced in exceptional circumstances to abandon harvest activities. See André Charbonneau, Yvon Desloges and Marc Lafrance, *Québec: ville fortifiée du XVIIème au XIXème siècles* (Québec, 1982), 256ff.

In 1709, it would seem that no fewer than 1,200 men were called upon. Meanwhile, Bégon's 1714 ordinance ruled that all residents of Montreal and the surrounding countryside would contribute to the fortification project according to their means. The one tax roll located specifies levies which ranged from a single day's labour, to 80 days' worth for the Séminaire de Saint-Sulpice. These levies could be commuted into cash payments at the rate of 3# per day's labour, or 8# per day for a harness team.¹³

As for those items which were reported, sales from the King's store appeared as 'extraordinary' revenues paid into the naval treasury, just as they did in the arsenals. The sums were typically trivial at l'Ile Royale, where most goods which found their way into the King's store were imported from France, and simply 'consumed' by troops, rather than sold. In contrast, sales of various sorts frequently amounted to the most considerable source of 'extraordinary' revenue reported in Canada's accounts. The figures were far from transparent, however, even to contemporaries, who were inclined to view them differently from opposite sides of the Atlantic. To the naval ministry, the sales figures invariably loomed as a source of

¹³"Ordonnance de M. Bégon pour faire faire les ouvrages de la ville de Montréal par corvées par les habitants de ce gouvernement dans le temps où ils sont le moins occupés." 18 November 1714. AC, C11A, vol. 34, f.328-329. and "Répartition et taxes du nombre de journées que chacun doit fournir pour corvées nécessaires pour faire l'enceinte de la ville." December 1714, January 1715, AC, C11A, vol. 34, f. 330-351. For a discussion of the corvées on the Montreal site, see Monique Poirier, "The Fortifications of Montréal 1717-1744: the Development and Implementation of the Plan." M.A. Thesis (Art History), Concordia University, 1991, 99-102.

extraordinary funds which obviated the need for greater transfers from France. It was hoped, for instance, that these receipts would pay for much of the debt accumulated during Bégon and Dupuy's intendantscies.¹⁴ Within the colonies, sales revenues were more likely to be described as "sterile funds".¹⁵ For every receipt, there was a corresponding purchase, so that only profits made from the King's store were genuinely available for new outlays. The accounts shed absolutely no light on the matter, and repeated queries from France were left unanswered, or dismissed as impossible to meet.¹⁶

¹⁴"Mémoire du Roy pour servir d'instruction au Sieur Hocquart, Commissaire de la Marine, Ordonnateur en Nouvelle France." 1729. AC, B, vol. 53, f.483v.

¹⁵Hocquart to Maurepas. 14 October 1730. AC, C11A, vol. 53, f.31-31v.

¹⁶Bégon, for instance, was asked by the *Conseil de la Marine* to send annual *états* showing the profits originating from sales in the King's Québec store. AC, B, vol. 38, f.200. In 1717, the *contrôleur* Monseignat reported that "depuis l'arrivée de Bégon, il n'y a aucun ordre dans les magasins", ("Mémoire que le Sieur de Monseignat, Contrôleur de la Marine en Nouvelle France prend la liberté de présenter au Conseil." discussed in the Conseil, 11 November 1717. AC, C11A, vol. 57, p. 392) an observation which seems consistent with the buck-passing that occurred when Canada's Governor Vaudreuil was asked to inform the Council what value of goods had been delivered from the King's stores to Canada's native allies. Vaudreuil responded that he couldn't, because Bégon couldn't, because the *garde-magasin* couldn't...This state of affairs was apparently unremedied by the time Hocquart arrived. In 1729, the accounts of the King's storekeeper had not been prepared for the previous four years. "Mémoire du Roy pour servir d'instruction à Hocquart", *ibid.* f.471. Later, when a degree of order had evidently been restored, at least in Quebec and Montréal, Hocquart nonetheless argued that neither he nor his staff could afford the time to work out what he estimated were the probable losses from the King's store: "il m'est impossible d'en dresser la balance, quand j'y emploierai six mois de temps avec trois commis intelligents. Je ne puis que vous exposer l'étendue et la difficulté de ce travail..", which he proceeded to do, at helpful length. Hocquart to Maurepas. 10 October 1734. AC, C11A, vol. 62, f.36-39v.

For a handful of years, sales of furs reported at the King's posts of Frontenac and Niagara seemed to exceed the value of the goods traded.¹⁷ More often than not, however, the naval ministry was assured that the trade operated at a loss, and that the final sales of fur lagged so far behind the delivery of goods to the King's posts, that reliable accounts of profits could not be drawn up. Merchants managed, but the King's accounts were too simplistic to capture business delays clearly. In Hocquart's eyes, the accounts were too complex for this purpose, however. To evaluate the benefit of profits on the sale of goods, especially those sold in the fur trade:¹⁸

¹⁷Consider, for instance, the accounts produced by Bégon for 1722 and 1723. They report the following:

Fur sales: 40,911#
Goods delivered: 29,800#
Transport: 525#
Salaries: 2,180#

Profit: 5,700#. "Estat des pelleteries provenant de la traite faite au fort Frontenac, à Niagara et dans le fond du Lac Ontario pendant 1722 et 1723, lesquelles ont esté vendues à Québec." AC, C11A, vol. 45, f. 285-286. In contrast, Dupuy's accounts for 1727 report a loss of 5,003# on fur sales of 8,108#, not counting transport costs and salaries. "Estat de la vente des Pelleteries provenant de la traite du Fort Frontenac et de celle de Niagara en 1727." AC, C11A, vol. 49, f.271-273. Hocquart's account for 1730 once again reports a 'profit': fur sales exceeded the value of goods traded by 27,561#--not counting salaries and transport costs. "Estat de la vente des Pelleteries provenant de la traite faite aux forts frontenac et Niagara pendant l'année 1730 suivant l'adjudication qui en a été faite le 29 Septembre de la même année." AC, C11A, vol. 52, f.13-13v; "Estat des marchandises et munitions qui ont été envoyées au fort frontenac et Niagara pour y faire la traite pendant l'année 1730 avec les prix qu'elles coutent au Roy et celuy qu'elles doivent y être traitées." AC, C11A, vol. 51, f.286-286v.

¹⁸"M. Hocquart sur les excedans de depenses." 31 October 1739. AC, C11A, vol. 114, f.93-93v.

..."Il faudrait comparer dans le détail et parties par parties les dépenses en achats de marchandises, les frets, voitures, emballages consommations, d'agrez et d'ustenciles de canots et autres frais, même les déchets, avaries, avec les dépenses relatives a l'entretien des garnisons des forts, et au service particulier de Quebec, Montréal et des Trois Rivières, séparer et distinguer les unes des autres. Toutes ces dépenses sont énoncées par le menu dans les Registres de cinq Garde Magasins ou Elles sont quelque fois nécessairement confondues ou mal expliquées. Ce travail serait immense."

In Canada, the so-called 'sales' of goods to the King's troops were equally murky. In 1703, the *intendant* Beauharnois reported that rations delivered to soldiers as part of their pay were recorded as "extraordinary receipts" in the accounts.¹⁹ Hocquart confirmed the practice in 1730, and continued it thereafter. Meanwhile, payments meted out to the suppliers of the soldiers' rations appeared amongst the colony's expenditures. The naval minister detected a kind of

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Beauharnois to Pontchartrain. 27 April 1703. AC, C11A, vol. 21, p.157. See also the accompanying "Mémoire sur deux difficultés survenues sur les vivres que l'on donne aux soldats en Canada sur lesquelles le Sieur de Beauharnois supplie Monseigneur le Comte de Pontchartrain de luy donner ses ordres." PAC, MG-3, F50, vol. 12, dossier 3 bis, #94, f.94-98. For Hocquart's description of the treatment of soldiers's rations, see, Hocquart to Maurepas. 12 October 1734. AC, C11A, vol. 70, f.33v-35. In 1703, the official ration price was 3 *sols* 5 *deniers* per day, or 5 *livres* and 5 *deniers* (5#.5d) per month. At the time, Beauharnois attempted to insist on the soldiers' obligation to obtain their rations exclusively from the King's store--since he had them in stock--rather than let the officers purchase the rations from private sources at the lower reigning market prices. This would have left the *intendant* without funds for the remaining colonial expenditures. The ration price withheld from soldiers' pay was lowered to 3s per day in 1706 as a result of lower market prices. Raudot to Pontchartrain. 2 November 1706. AC, C11A, vol.24, p.98. Under Hocquart's intendancy, the official ration price was 5# per month per soldier--but more often than not during this period, the cost to the Crown was greater. In 1733, for instance, Hocquart evaluated the actual cost of the ration at 6#2s6d, and the loss to the Crown at roughly 6000# on 29,619#15s3d worth of 'sales' to the troops. Hocquart to Maurepas. 1 October 1734. *ibid.*, vol.62, f.36v-37.

double-counting in this instance, and he was not far wrong. The value of soldiers' rations appeared not once, but twice on the receipt side of the ledger: not simply as a receipt from 'sales', but also as part of the total included in the *état du roi*. Indeed, under the rubric "solde des troupes", the payment-order allocated the full amount of the soldiers pay (less an amount withheld for clothing allowances), which encompassed a sum for rations. The monetary amount authorized for rations on the *état du roi* was thus impervious to price fluctuations. The so-called 'extraordinary receipt' from the delivery of rations to soldiers was, in turn, always valued at the set amount rather than at their true cost to the Crown: 3 *sols* 4 *deniers* per daily ration of one and a half pounds of bread, and four ounces of meat, or, equivalently, 5 pounds per month per soldier.²⁰ Since the rations were distributed in kind, the soldier at least, was cushioned from fluctuations in the price of bread and meat.

The accounting for troops' pay was idiosyncratic, but at least it was consistently so. For just as the imputed value of the ration was reported twice on the revenue side, so it was on the expenditure side: not just once, as the purchase of goods such as wheat, flour, bread or meat, from which the ration would be fashioned, but again under the rubric of soldiers' pay. A fictional 'sale' was at least balanced by

²⁰This can be seen most clearly on the *bordereau* which reports the total number of rations delivered under the heading "deliveries from the King's stores." See the "Bordereau général de la recette et dépense faites en Canada pendant l'année 1749, dirigé suivant les titres employés dans l'état du Roy arrêté le 10 May 1749." 21 October 1751. AC, C11A, vol. 116, f.212-216.

a fictional 'payment'.

The quirks of Canada's accounts seem all the more curious when one considers the relatively straightforward situation at l'Ile Royale. In this colony, goods distributed to soldiers were not reported as sales, and there was no double-counting on either side of the accounting ledger. The *état du roi* included the full amount allocated for military pay, but broke it down clearly into its different components: the net pay to be delivered to soldiers in specie, on the one hand; the amounts spent on food and clothing delivered from the King's store, on the other. Such deliveries were not, then, also reported as sales or "extraordinary receipts" on the revenue side of the *bordereaux* for l'Ile Royale. Instead, the accounts of the King's store kept track of the quantities of goods received and consumed "pour le service." Since most of the goods delivered to soldiers were bought in France, and since these purchases were usually completed by the time the *état du roi* was drawn up, the sums which it allocated for "vivres et habillement" were those of actual expenditures made. Accordingly, they also appeared on the expenditure side of the account, to which would be added additional purchases made in the colony as the need arose. Such practices produced only minor sales figures in l'Ile Royale's accounts.

Colonial levies appearing in the "bordereaux des recettes et dépenses générales"

Beyond the transfers implicit in the *état du roi* and in the gross sales figures reported as receipts, a variety of levies were collected locally, usually ear-marked for military purposes. Canada's fur trade

was most consistently targeted in this respect. As is well known, a system of 25 permits was first instituted in 1681, thus legalizing French expeditions to the Great Lakes, only to be suppressed in 1696 as a means of alleviating the glut of beaver in the colony²¹. The first permits were distributed without charge to various needy families, and "meritorious" officers and religious communities, who each could send a canoe-load of goods for trading.²² Charity had always to compete with more pressing needs, however. At least as early as 1688, the *intendant* sold *congés* beyond the numbers allowed, and deflected the resulting sums for military purposes. When the Crown gingerly authorized a form of permits once again, this time for 15 canoes in 1715, the charitable mood had waned further:..."Retirez de ces permissions le plus possible", exhorted the King's memorandum, "le trésorier pourra en faire recette extraordinaire pour les recettes de la colonie." It was expected further that any goods heading westward for the King's business would be carried by the canoes bound for trade.²³ Perhaps in an effort to eliminate any incentive for the governor and *intendant* to exceed the 25 *congés* restored in 1716, article 7 of the *Déclaration pour le rétablissement des 25 congés* adopts a loftier tone, declaring "que dans aucun cas nous ne voulons

²¹For a discussion of seventeenth-century fur-trade regulations, see Louise Dechêne, *Habitants et marchands de Montréal au XVIIe siècle* (Montréal, 1988, first ed. 1974), 140-150 and 171-181.

²²*Ibid.*, 177.

²³"Mémoire du Roy aux Sieurs de Ramezay et Bégon." 10 July 1715. AC, B, vol. 37, f. 178v.

que ces congés soient vendus à notre profit..."²⁴ After 1726, however, the proceeds of the sale of 25 congés officially valued at 250# apiece would be allocated to the building of Montréal's fortifications.²⁵ At least for the eighteenth century, congés put to charitable uses left no mark on the colony's accounts. Only the 6,250# devoted to fort-building appeared as an 'extraordinary' source of revenue, even in years where greater amounts were received.²⁶ A handful of the lists of disbursements to noble families supposedly in straightened circumstances shows, however, that additional sums ranging from 8,804#, in 1728, to 17,494# in 1741 were also collected.²⁷ There are,

²⁴"Déclaration pour le rétablissement des vingt-cinq congés." 28 April 1716. AC, B, vol. 38, f. 237. No congés appear to have been registered in Montréal before 1717, however. See (and also more generally for the distinction between congés and permis, and the vagaries of the two), Gratien Allaire, "Les engagements pour la traite de fourrure. Evaluation de la documentation." *RHAF* 34 (June 1980), 10, and the references therein.

²⁵The congés were officially suppressed again in 1720, but permits continued to be registered in Montréal until 1723. The Governor of Montréal contended that Vaudreuil continued to sell congés, at rates of 1000-1200# for the more northerly posts, and at half as much for the more southerly ones. Ramezay to Minister. 15 October 1723. AC, C11A, vol. 45, f. 338. See also Alice J.E. Lunn, *Développement économique de la Nouvelle France 1713-1760* (Montréal, 1986), 78ff The King's memorandum of 1726 resurrected the system of 25 congés to be sold at 250# apiece. See Allaire, *ibid.*, 16.

²⁶Reports of congés sales attaining 1000# had certainly reached Maurepas. Maurepas to Dupuis. 15 May 1726. AC, B, vol. 52, f. 497. Later, the prices rose with official sanction to 500-600# depending on the post. See Lunn, *ibid.*, 79. Administrators spoke of distributing the congés to 'poor' families. In practice, the recipients were noble, often the widows of officers who would normally have received a state pension or gratification in any case.

²⁷The amounts reported are as follows:

1728	8,804#
1736	10,812#
1741	17,494#
1743	10,999#

however, no surviving records purporting to show the full amounts collected (as opposed to paid out) by the colonial governor.

The revenue produced when merchants leased fur-trade posts from the King other than those connected with the trade at Tadoussac were also paid into the naval treasury. It is not immediately clear why revenues of this sort were not included in the *Domaine d'Occident's* receipts, though it may well have been viewed as unnecessarily complicated to amend or even break the overall *Domaine* lease to include such levies, only to transfer the sum into the naval treasury. Thus, the proceeds from the lease extended by the *intendant* Bégon to the Sieur de La Gorgendière for the post of Témiscamingue were to be paid into the naval treasury, and used to pay for Montréal's fortifications.²⁸ The short-lived lease for the post of Toronto, which

"Etat de la distribution des congés rétablis par Sa Majesté pour la subsistance des pauvres familles de cette colonie, en l'année 1728." AC, C11A, vol. 50 f. 151-152v; "Etat de la distribution des congez de l'année 1736." *ibid.*, vol. 65, f.162-163v; "Etat...1741." *ibid.*, vol.75., f.251-256; "Etat... 1743. *ibid.*, vol 79, f.213-215.

²⁸The initial lease was for five years, at a rate of 6,000#. "Adjudication de Témiscamingue." 24 October 1724. AC, C11A, vol. 48, f. 237-238. Bidders included the Sieurs Lestage, Lanouiller, Gamelin, Lamarque, and DeMusseaux. The lease was disputed by Vaudreuil, since it included part of the trade grounds which had previously been leased to the Sieur Guillet, and from which revenues the governor benefited. See A. Rodger, "Fleury de la Gorgendière", *DCB*, III, 232. La Gorgendière obtained a new lease the following year at the lower rate of 4,150#. "Nouvelle Adjudication de Témiscamingue." 24 October 1725. AC, C11A, vol. 47, f. 344-347. (Bidders this time included the Sieurs Gamelin, Mailhot, and Courval.) It too was cancelled before its scheduled expiry in 1730, when the *congé* system was reintroduced in 1726. See Miquelon, *New France, 1701-1744: A Supplement to Europe* (Toronto, 1987), 162-163. Only 4,000# of the 4,150# lease price of Témiscamingue appears amongst the receipts applied to the fortifications. See Poirier, *op.cit.*, 104, and the "Etat abrégé de la Recette tant des fonds ordonnés pour l'Enceinte de Montréal que du

Bégon's successor Dupuy abruptly split from the Niagara trade, was put to a similar use: the 400# paid by the Sieur de la Saussaye would contribute to funds for Montréal's fort.²⁹

After 1742, when the new system of leasing posts to merchants was introduced, the naval minister specified that no more than 10,000# should be devoted to charity cases. The remainder would be paid into the naval treasury and used to lower the colony's deficits.³⁰ Thus, while the value of the leases signed on March 26th 1743 at the Chateau Saint Louis amounted to 20,450#, only 11,411# was reported as extraordinary receipt on the *bordereau* for 1744.³¹ As with the *congés*, the Crown benefited in more ways than appeared in the accounts. In addition to the lease price, merchants were responsible for some of the costs incurred by the presence of garrisons. When the King's

produit de la levée de l'imposition ordonnée sur la d. ville depuis l'année 1716 jusqu'au premier septembre de la présente année 1730." 15 September 1720. AC, C11A, vol. 53, f. 110-112.

²⁹"Adjudication du poste de Toronto." 20 July 1727. AC, C11A, vol. 49, f. 448-449. The one year lease was not renewed, the Governor having argued that it hindered trade at Frontenac and Niagara. See Jean-Claude Dubé, *Claude Thomas Dupuy, Intendant de la Nouvelle France, 1678-1738* (Montréal, 1969), 162.

³⁰"Mémoire du Roi." 24 March 1744. AC, B, vol. 78, f. 237v ff.

³¹"Postes des pays d'en haut affermés suivant les adjudications qui ont été faits le 26 mars au Chateau Saint Louis." AC, C11A, vol. 79, f. 224. Temiscamingue was leased to the Sieur Cugnet (for the Sieur de Bouat) for 5,600# per year; Michipicoton was leased to the Sr. Gatineau for 3,750#; Ouyatonons was leased to the Sieur de Voisy for 3,000#, and La Baye to La Gorgendière for 8,100#. The two lower leases partly reflect the presence of a post-commander, and thus the additional costs to be borne by the lessee. For the reported receipts, see the "Bordereau des Recettes et Dépenses faites par le Sr. Taschereau commis en ce pays de Mrs. les Trésoriers généraux de la Marine pendant l'année 1744." AC, C11A, vol. 115 f.65-65v.

posts of Frontenac and Niagara were leased to the Sieur Chalet, the merchant was saddled with the cost of transporting food and equipment to the posts' troops, as well as any of the materials needed for occasional repairs to their fortifications. While measures were initially taken to ease the burden of this clause by reducing the size of the garrisons at each post, the outbreak of the War of Austrian Succession thwarted any such plans.³² Similarly, a lease signed for the Baie des Puants in 1747 specified that the lease-holder must provide lodging and heating for the post-commander, as well as those presents which were necessary to maintain the favourable disposition of the nearby Sakis, Folles Avoines, Puants, and Sioux. While the officer was to feed himself at his own expense, the signators to the lease had to carry 1,500 pounds worth of goods, as well as transport the commander and his belongings to and from Montréal at no charge.³³

³²See the "Projet de reglement fait par le Sieur Michel Commissaire Ordonnateur à Montréal à l'occasion de la cession et abandon que le Roy a fait au Sieur Chalet des Traittes des forts Frontenac, Niagara et entendue du Lac Ontario." AC, C11A, vol. 78, f. 298-305v. And the "Reglement au sujet des postes du Fort Frontenac et Niagara tant pour les vivres que pour les marchandises." 1743. AC, C11A, vol. 79, f.22ff.

³³"Traittés et conventions faits par Josué Boishébert de Beaucourt, gouverneur de Montréal, et Michel d. Villebois, commissaire ordonnateur du d. lieu avec le Sieur de Clignancourt, Monière et l'Echelle, acceptant solidairement et pour tous d'exploiter le poste de la Baye des Puants aux conditions qui suivent." AC, C11A vol. 89, f. 145v-148v. The lease was for three years, at a rate of 6,000# during peace-time, 5,000# during wartime, providing goods were available, and 2000# if they were hard to come by. See also the "Agreement for Trade at a Miami Post." 10 April 1747, in T.C. Pease ed. *Collections of the Illinois State Library*, XXIX, (Springfield, 1940), 29 and Louise P. Kellogg, *The French Regime in Wisconsin and the Northwest* (New York, 1968), 277-8.

On several occasions, the colonial government resorted to direct forms of taxation, a burden it was most willing to impose where matters of defense were concerned. When the *corvée* system formalized in 1714 and the sums authorized on the *état du roi* for Montréal's fortifications proved inadequate, a tax was imposed on the inhabitants of Montréal in 1716: 2,000# would be levied on the Séminaire de Saint-Sulpice, and 4,000# on the other religious communities and inhabitants of Montréal.³⁴ After fire struck in 1721, the tax was suspended for three years.³⁵ Even so, there were few traces of any such receipts in the surviving *bordereaux* for 1716 and 1717. In 1729, Hocquart concluded that only after 1719 were the sums paid by the Séminaire de Saint-Sulpice recorded by the *Trésoriers généraux'* clerk, whereas the remaining 4,000# were never received by Petit or his successor Lanouiller.³⁶ Instead, a separate account was apparently kept by Bégon and the city's *syndics*. By 1743, the naval ministry concluded that whereas it had spent 445,041# on the fortifications between 1716 and 1741, it had collected only 115,617#--an amount which suggests that in the long run, about 22,500# had not been paid. Half

³⁴"Arrêt du Conseil d'Etat a.s. des fortifications de Montréal." 5 May 1716. *EO*, vol. I, 355.

³⁵"Ordonnance royale réduisant de 2,000# à 1,000# pour trois ans la contribution du Séminaire pour les fortifications de Montréal et supprimant pour trois ans la contribution de 1,000# imposées aux autres communautés et aux habitants, en raison de l'incendie de Montréal du 19 juin 1721." APC, MG 17, Séminaire de Saint-Sulpice de Montréal, Série I, Section 5, art. 57.

³⁶Such, at least, was the information provided to Hocquart by the Sieur Raimbault, *Lieutenant général de la juridiction de Montréal*. Hocquart to Maurepas. 25 October 1729. AC, C11A, vol. 51 f. 290.

of the excess expenditures, it ruled, would come from the continuation of the tax, though it had been announced as one which would cease once the fortifications were completed.³⁷

5.2 The relative importance of transfers from France within the colonial naval treasuries.

Though the different sets of Canadian *bordereaux* discussed in the previous chapter do not form a tidy, continuous series, they tell much the same story about the relative importance of metropolitan funds to Canada from year to year. Except on the occasional anomalous account characterised by changes in accounting rules, such transfers invariably represented at least two thirds of the colony's revenue requirements. In the midst of war, the proportion might exceed 90 per cent. In some ways, moreover, the figures over-estimate local contributions to the colony's treasury. In each case, as seen above, the revenues include "sales" from the King's store. At the very least, this was a catch-all category, recording elements which were clearly *not* local contributions to the treasury. Goods which would ultimately be paid for in France, such as flour shipped from Québec to l'Ile Royale, or lumber sent to Rochefort, appear as receipts to Canada. So, too, do supplies delivered to the King's vessel and crew for its homeward voyage. Local suppliers would certainly benefit from the amounts purchased, but the sums involved would be charged either to Rochefort's account, or to that of other colonies. Canadian

³⁷"Arrêt royal concernant les fortifications de Montréal." 1 May 1743. *Edits et Ordonnances*, vol. I, 567.

"sales" thus veiled simple transfers of funds, effected typically by means of bills of exchange. In the end, these would be redeemed by the naval treasurers in Paris.³⁸

Even the remaining portion of "sales" could be construed as a dubious colonial contribution to state funds. The goods in question had first to be purchased either in Canada, or in France (typically at Rochefort), and were included as purchases on the expenditure side of the account. When, say, gunpowder was imported by the state and resold to colonists, the whole revenue collected from the sale appears as a receipt in the colony's accounts. The same was obviously true with receipts from the King's trade at Frontenac and Niagara. In both cases, a measure of the net contribution of such sales to Canada's treasury would be more appropriate in this context. Since Canada's *intendants* declined to provide any such estimates, more precise measures of locally generated revenues are simply not possible.

The tables below (5.2 and 5.3) can thus only provide a rough sense of the relative importance of colonial and metropolitan funds. From 1699 to 1717, for instance, Canada's contribution to government revenues was limited to sales from the King's store, to the *six deniers par livre* withheld from payments to the state's suppliers and to naval employees for the Navy's *invalides*. In contrast, the *état du roi* approximates France's transfers to the colony for a given year. For the period 1710-1717, however, the notary Barbel's revenue figures

³⁸ Despite orders from France in 1722 to isolate such transactions in the accounts, Hocquart was, as ever, the first to do so systematically.

have been used. Instead of reporting a figure for the *état du roi*, they report "funds received" in Canada by the *Trésoriers généraux's* clerk. As seen in the previous chapter, Barbel's figures were closer to a *compte de clerc à maître* than to a typical *bordereau* in that they report sums actually received by the colonial treasury, rather than the sums promised in the *état du roi*. In the short run, Canada's contribution could rise to as much as half of the colony's available revenues. But in the longer term, the *Trésoriers généraux* would have to make up the revenue shortfall which arose in each year. Thus in the end, France would also have to contribute the nominal amounts shown in the tables below as 'reported revenue shortfall'. It would have to do the same in later years, as suggested by the figures ranging from 1729 to 1751. By then, Canada's contribution had expanded to include not just sales, but also more regular transfers from the *Domaine d'Occident*, the revenues collected from Montréal's fortification tax, as well as the proceeds from the the sale of *congés* and the leasing of fur-trade posts.³⁹ But such local contributions must be compared not simply to the remaining reported revenues for that year; they have also to be weighed against the revenues which would have to be provided to cover the colony's 'deficit'.

The colonists certainly provided much credit, accepting to hold

³⁹The figures for 1726-1729 and 1739-1742 are taken from Hocquart's *bordereaux*, those for 1731-1738 from his "Extraits en forme de balance des recettes et dépenses". The remainder are taken from the latest available versions of Bigot's *bordereaux*, except for 1746, where the *bordereau* dated 2 November 1751 rather than the final one dated 15 August 1752 is used. The earlier one contains greater detail on the structure of revenues.

various forms of paper money with no fixed redemption date, thus obviating the need for immediate additional transfers from France. To the extent that this was true, moreover, in the context of rising eighteenth-century prices, delays diminished the real value of France's debt to the colonists. Evaluated in nominal terms, in comparison to a figure for France's transfers which treats future payments as though they occurred currently, the colony's contribution to its revenue expenditures would thus be underestimated. Still, Canada's *intendant* frequently resorted to payment of expenditures not authorized in the *état du roi* and not covered by extraordinary revenues, by drawing bills of exchange on the *Trésoriers généraux de la Marine*, who had little choice but to pay. Under such circumstances, an estimate of Canada's relative contribution which treats the reported deficit as a metropolitan transfer will not be far wrong.

Table 5.2

Canada's Naval Treasury: 1699-1717

(Based on the accounts of Champigny, Raudot and Barbel)

a) Structure of Reported Revenues (livres)

	<i>Etat du Roi or Funds Received</i>	<i>Domaine Transfer</i>	<i>Sales</i>	<i>6d par #</i>	<i>Total</i>
1699	367,902		11,977	4,324	384,204
1705	326,255		46,931	3,688	376,875
1710	188,635		78,656	3,310	270,601
1712	153,737		57,694	3,584	215,015
1713	189,430		51,160	3,559	244,149
1714	31,132		99,143	3,548	133,823
1715	94,008		133,948	3,310	231,266
1716	207,718		71,702	3,222	282,642
1717	240,412	15,000	96,673	3,402	355,488

b) Approximate Upper Bound on Canada's Contribution to its Revenues

	<i>Transfers from France</i>		<i>Canadian Revenues</i>	<i>Upper Bound on Canadian Contribution to Total Revenues (per cent)</i>
	<i>Etat du Roi or Funds Received (livres)</i>	<i>Revenue Shortfall or Funds Owed (livres)</i>	<i>Sales, 6d par #, Domaine (livres)</i>	
1699	367,902	95	16,301	4%
1705	326,255	0	50,620	13%
1710	188,635	188,502	81,966	18%
1712	153,737	352,331	61,279	11%
1713	189,430	201,306	54,719	12%
1714	31,132	364,957	102,692	20%
1715	94,008	320,956	137,257	25%
1716	207,718	127,017	74,924	18%
1717	240,412	100,096	115,075	25%

Sources: *Bordereaux* for Canada listed in Appendix 4.2

Note: The column headed 'Canadian Revenues' over-estimates the latter. The figures include sums which would be paid for from accounts of other colonies and Rochefort, but the *bordereau* does not spell these out.

Table 5.3 Canada's Naval Treasury: 1726-1749

a) Structure of Reported Revenues (*livres*)

	<i>Etat du Roi</i>	<i>Domaine Transfer</i>	Tax	<i>Congés Leases</i>	Sales	Total
1726	289,492	47,385			59,911	396,787
1727	304,998	48,881		6,650	54,672	415,201
1728	381,153	7,000		6,250	124,968	519,371
1729	306,099	7,000		6,250	105,485	424,833
1731	334,925	5,000	6,000	6,250	68,391	420,566
1732	359,022	5,000	7,000	6,250	105,139	482,411
1733	335,790	5,000	7,000	6,250	103,006	457,046
1734	338,854	5,000	6,000	6,250	83,256	439,360
1735	364,055	5,000	6,000	6,250	104,548	485,853
1736	377,129	5,000	6,000	6,250	98,304	492,683
1737	370,524	5,000	6,000	6,250	121,456	509,230
1738	351,375	5,000	7,000	6,250	102,004	471,629
1739	330,866	5,000	7,000	6,250	140,194	489,310
1740	325,156		7,000	6,250	79,563	417,970
1741	323,625		7,000	6,250	75,583	412,458
1742	365,674		7,000	6,250	116,456	495,380
1743	422,292		7,000	24,851	231,983	686,126
1744	386,764			21,661	232,351	640,776
1745	491,518		4,000	4,189	159,583	659,290
1746	3,354,792				150,868	3,505,660
1747	1,763,723	24,290			295,197	2,083,210
1748	454,178					454,178
1749	1,798,875	163,036	19,491		241,251	2,222,655

Sources: *Bordereaux* for Canada listed in Appendix 4.2

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Table 5.3 cont'd. Canada's Naval Treasury: 1726-1749

b) Approximate Upper Bound on Canada's Contribution to its Revenues

	Approximate Transfers from France			Sales (less transfers) and Canadian Revenues	Approximate Upper Bound on Canada's Contribution to Total Revenues
	<i>Etats du Roi</i>	'Sales' known to represent transfer	Reported Revenue Shortfall		
1726	289,492	0	1,362	107,295	27%
1727	304,899	55,769	1,693	110,203	26%
1728	381,153	0	231,431	82,449	11%
1729	306,099	0	39,676	118,735	25%
1731	334,925		91,956	85,640	17%
1732	359,022		[10,158]	123,389	25%
1733	335,790		47,197	121,256	24%
1734	338,854		40,978	100,506	21%
1735	364,055		34,632	121,798	23%
1736	377,129		[27,696]	115,554	23%
1737	370,524		25,248	138,706	26%
1738	351,375		63,808	120,254	22%
1739	375,306	36,511	32,582	121,933	21%
1740	381,973	23,102	28,981	69,711	14%
1741	384,684	15,738	103,170	73,095	13%
1742	447,997	42,862	87,030	86,844	13%
1743	422,292	80,387	162	183,447	27%
1744	386,764	96,178	1	157,834	25%
1745	491,518	73,663	9,400	94,109	14%
1746	3,354,792	58,637	21,659	92,231	3%
1747	1,763,723	109,207	836,915	210,281	7%
1748	454,178	0	1,128,497	0	0%
1749	1,798,875	94,326	[107,326]	329,452	15%

Sources: *Bordereaux* for Canada listed in Appendix 4.2

Notes: Square brackets[] indicate excess revenues. *Etats du Roi* figures for 1739-1742 include funds allocated to these years on later *états du roi*. Hocquart did not include these additional transfers as receipts on his *bordereaux*. As seen in Chapter four, he deducted them from his gross expenditure figures. The only surviving *bordereau* for 1748 was produced in the fall of 1748, before sales, tax, and *domaine* transfers were known. These would have appeared on later versions. Finally, 'sales known to represent transfers' involve sums paid from accounts of France's arsenals, or other colonies, as with goods delivered to King's vessel, to shipbuilding, to forges, etc. See Table 5.1 for example of 1740. In this case, sum for 'Chicasaw war Party' is treated as transfer because paid for by bill of exchange.

Once again, the situation at l'Ile Royale is less ambiguous than in Canada. The overwhelming bulk of the colony's revenues took the form of transfers through the *états du Roi* and *ordonnances de suppléments de fonds*, as can be seen in Table 5.4 below. The sales figures, which as in Canada exaggerate the colony's local contribution to the naval treasury, were quite small. Virtually the only 'other' local contributions reported on the *bordereaux* arise from windfall gains attributable to the revaluation of *anciens sols marqués*, which affected receipts for the years 1740-1743, and from the King's share of the proceeds from captured enemy vessels, as in 1744.⁴⁰ Canada's *dépenses générales* generated far greater ire than did those at l'Ile Royale, yet it is interesting to note that the transfers from France to the naval treasury in both colonies were of the same order of magnitude. By contributing more to its local expenditures, Canada narrowed the gap in transfers, relative to the gap between the total revenue requirements of each colony. Compared to the value of France's North American fisheries, however, l'Ile Royale's expenditures invariably appeared as money better spent.

⁴⁰The 1744 revenue figures also include sums transferred from the lighthouse account. The 1751 figure, in turn, includes a small amount carried over from the 1750 account.

Table 5.4 Ile Royale's Naval Treasury, 1716-1754:
The Structure of Reported Revenues (*livres*)

	Etat du Roi		Subsequent Funds	Sales	Other	Total
	Colony	Fortif.				
1716	140,721		50,681	21,243		212,645
1718	132,680	4,050		12,000		148,730
1721	151,871	80,000		11,084		242,955
1722	124,740	80,000		4,920		209,661
1723	144,288	130,000		6,818		281,105
1724	151,486	150,000		9,601		311,087
1725	116,942	150,000		3,960		270,901
1726	136,912	150,000		8,880		295,792
1727	144,890	150,000		14,939		309,829
1728	139,056	150,000		7,291		296,347
1729	155,122	150,000				305,122
1730	154,283	152,700		4,179		311,162
1731	149,965	128,900	16,495	5,068		300,428
1732	167,362	128,900		421		296,683
1733	179,785	130,336		583		310,704
1734	179,442	128,900	4,671	575		313,588
1735	209,091	128,900		493		338,484
1736	205,389	128,900		3,081		337,370
1737	216,012	128,900		1,133		346,045
1738	215,123	128,900		5,432		349,455
1739	162,379	128,900	11,861	1,765		304,905
1740	203,296	128,900	21,290	1,677	667	355,830
1741	246,039	128,100	1,276	3,679	1,609	380,702
1742	216,926	128,100	15,344	2,712	2,264	365,347
1743	231,161	128,100	121,490		14,711	495,462
1744	260,878	128,100	74,947	12,931	70,624	547,480
1745	914,954					914,954
1749	1,082,564	48,420		6,247		1,137,231
1750	851,478	143,200	485,384	47,250		1,527,312
1751	846,792	28,400		83,873	5,887	964,952
1752	1,184,095	80,000		350,259		1,614,354
1753	422,035	51,720		349,938		823,693
1754	456,300	82,000		268,693		806,993

Sources: *Bordereaux* for l'Ile Royale listed in Appendix 4.2

Not surprisingly, the colonial government's financial position in the West Indies was virtually a mirror image of that which reigned in Canada and at l'Ile Royale, at least during the peaceful 1730's. Not only did revenues from the *Domaine d'Occident* generously cover the *état des charges*, but they constituted the largest single source of revenue paid into the naval treasury. In some years, such as 1735, 1736, and 1737, the tax farm met virtually all of the naval treasury's revenue needs, as seen below in Table 5.5.

Table 5.5 The Iles du Vent's Naval Treasury and *Domaine*, 1733-1737:
The Structure of Reported Revenues (*livres*)

	<i>Domaine</i> Receipts	Net <i>Domaine</i> Receipts	<i>Domaine</i> Transfers to Naval Treasury	Total Naval Treasury Receipts
1733	508,538	350,638	216,117	359,231
1734	545,932	387,233	269,136	277,977
1735	641,344	458,923	268,258	268,765
1736	654,659	481,140	234,928	235,227
1737	774,700	533,228	252,594	252,857

Compiled from: Philippe-Alain Blérald, "L'organisation des finances publiques à la Guadeloupe et à la Martinique sous l'Ancien Régime. Contribution à l'étude de l'état colonial", *Bulletin de la Société historique de la Guadeloupe* 57-58 (1985), Tables IV and VI, 70-71.

5.3 Metropolitan transfers and the *Domaine d'Occident*

The financial documents surrounding the colonial naval treasury yielded only an approximate sense of the relative importance of metropolitan transfers. The private nature of many of the accounts underlying the *Domaine d'Occident* renders the question even more intractable for this portion of Canada's colonial finances. In principle, and as was discussed in Chapter two, France's *ancien régime* tax farmers did not report the details of their operations to the state. In exchange for reduced risks, and a fixed income, the state gave up not just potential revenues, but knowledge of what precisely it had given up. It did concern itself, however, with whether or not the lease price had been paid, including any items of public expenditure (*charges*) which the financier had contracted to honour. The *Conseil royal des finances* thus drew up statements (*états de distribution*) showing to what treasuries, or spending, the tax farmer should allocate his contribution to state revenues. Typically when a lease lapsed or was renegotiated, the tax farmer reported on the extent to which he had met such obligations. Summary accounts of this sort only would be scrutinized by the *Chambre des comptes*.

Only those who entered into tax-farming leases with the Crown produced such documents. Sub-leases signed between tax farmers and the transactions to which they gave rise, were, in principle once again, beyond the state's purview. As we saw also in Chapter two, more often than not, levies collected in Canada passed through the hands of several layers of intermediaries, leaving few traces in government documents. Even when such levies were not collected as

part of a sub-lease, they constituted part of a larger whole, and could be encompassed not just within the *Domaine d'Occident*, but within France's *Fermes générales*. The resulting leases, as well as the final accounts, tended not to isolate the Canadian portion of sums paid and received. In the end, moreover, neither type of document fully captures the flows of money between France and her colonies.

A few of the public accounts produced by the *Conseil royal des finances* and by tax farmers for the *Conseil's* inspection have been located for a time when the *Domaine d'Occident's* administration was at its most labyrinthine, even though separated from the larger *Fermes unies*. During the tenure of the *bail* Guigues, from 1697 to 1712, sub-leases were signed, quickly abandoned, or abandoned all but in name.⁴¹ Different sub-sub-leases operated contemporaneously, though they lapsed at different dates, and sometimes later than their parent leases.⁴² Even the overall *bail* Guigues was renegotiated in 1707, and continued under the name of François Traffane. Having already lost rights to the beaver monopoly in 1699,⁴³ and the *droit sur les marques*

⁴¹For a description of the terms particular to the *bail* Guigues, see "Résultat du Conseil Royal des finances, Marly, 27 Aoust 1697." AN, Contrôle général des finances, G7, vol. 1312, art. 154.

⁴²For a description of the network of leases, see, Mary M. Johnston, "The King's Domain of the West in Canada, 1674-1733." M.A. Thesis University of Western Ontario, 1961, Chapter six.

⁴³An *arrêt de Conseil* dated February 9th 1700 ratified an agreement passed at Québec whereby the *Domaine d'Occident's* sub-farmer, Prieur, ceded rights to Canada's beaver monopoly to "la colonie du Canada." The act of February 9th removed the beaver monopoly from Guigues' own lease. "Extrait du Conseil d'Etat du Roy, Versailles, 27 février, 1700." AN, Contrôle général des finances, G7, vol. 1312, art. 165.

de chapeaux in 1701, the lease was next to be amputated, in practice if not in theory, of the *droit du quart*.⁴⁴

For accounting purposes, much of this was background sound and fury. The *états de distribution* suggest that the *Conseil royal des finances* wanted merely to know that the overall lease price had been received in full, and that just over one quarter of that sum had been paid directly in the form of salaries, pensions, and so forth, in Canada and the Ile du Vent. Smoothing over many short-term hiccups, the retrospective *bordereaux de l'état au vrai* (Table 5.6) simply confirm that, in the main, this had been achieved. Only the declining lease prices traced in the "receipts" rubric of these documents and the "indemnity" granted from 1703 to 1707, point to the difficulties which the *Domaine d'Occident* farmers faced from year to year.

Each of the amendments to the initial lease price of 550,000# echoed difficulties with the Canadian portion of the *Domaine d'Occident*. As the receipts column of the *états de distribution*

⁴⁴"Résultat du Conseil Royal des finances qui proroge le bail du Domaine d'Occident a Louis Guigues pendant douze années a commencer du premier Janvier 1707: moyennant la somme de 420,000# par chacune des d. années tant en paix qu'en guerre." 1707. AN, Contrôle général des finances, G7, vol. 1312, art. 162. See Chapter two to this thesis, and Dale Miquelon, *New France 1701-1744*, *op.cit.*, 55-66 for a discussion of the fur trade crisis underlying the troubles of the Canadian portion of the tax farm.

Table 5.6 Receipts and Expenditures: *Domaine d'Occident*, 1698-1707
Guigues Lease
(livres)

	1698	1699	1703	1704	1705	1706
RECEIPTS						
Lease Price	550,000	550,000	475,000	475,000	475,000	475,000
EXPENDITURES						
<i>Trésor royal</i>	279,540	398,736	268,748	249,753	222,662	171,312
<i>Indemnités</i>			30,000	30,000	30,000	80,000
<i>Charges:</i>						
-Canada	67,380	66,463	78,680	78,141	68,685	68,600
-Iles: sugar	74,018	53,865	43,719	53,255	52,805	52,320
-Iles: money		26,395	29,152	32,125	25,353	27,264
Extraord. Exp.			9,261	4,961	9,622	0
<i>Epices</i>	4,062	4,062	4,062	4,062	4,246	4,246
Other	125,000*					
Total	550,000	549,424	463,623	452,298	413,368	403,748
DEBIT		4,475	11,377	22,701	61,631	71,251

* This represents the annual payment of 125,000# for the stock of beaver which the holders of the Guigues lease inherited from the previous lease-holder.

Sources For 1698: "Etat de la Recette et Dépense que le Roy en son Conseil veut et ordonne estre faite pendant la présente année, mil six cent quatre vingt dix huit des deniers provenant de la ferme du Domaine d'Occident et de celle du droit de Marque des Chapeaux, ensemble la valeur de 850,185 livres de castor...." 11 February 1698. AN, Contrôle général des finances, G7, vol. 1312, art. 156. For 1699-1706: "Bordereau de l'Etat au Vray de la Ferme du Domaine d'Occident." March and April 1709. *ibid.*, art. 159, 238-241.

Table 5.7 Receipts and Expenditures: *Domaine d'Occident*, 1708-1712
Traffane lease
(livres)

	1707	1708	1709	1710	1711	1712
RECEIPTS						
Lease Price	420,000	420,000	420,000	420,000	420,000	420,000
EXPENDITURES						
<i>Trésor royal</i>	233,491	139,908	111,810	226,500	225,135	224,741
<i>Indemnités</i>		93,333	46,666 75,000			
<i>Charges:</i>						
- Canada	78,930	78,930	78,930	78,930	78,930	78,930
- Iles: sugar	57,215	59,143	57,180	56,369	56,424	57,407
- Iles: money	37,457	38,396	41,364	40,927	41,868	42,515
Extraord. Exp.	8,374	1,158	390		529	
<i>Epices</i>	4,246	4,246	4,246	4,246	4,246	4,246
Total	419,713	415,114	415,586	406,971	407,131	407,839
DEBIT	286	4,885	4,413	13,029	12,868	12,160

Sources For 1707, 1708, 1710, 1711, 1712: "Etat au Vray des Recettes et Dépenses faites par M. François Traffane, fermier général du Domaine d'Occident, subrogé au lieu de M. Louis Guigues par arrêt du Conseil du 2 aoust 1707 à cause du prix du Bail de la d. ferme pour l'année commencée le premier janvier mil sept cent... comme il suit." August and September 1714. AN, Contrôle général des finances, G7, vol. 1312, art. 271; *ibid.*, vol. 1313 & 1314; For 1709: "Bordereau de l'Estat au Vray de l'année 1709." (n.d.) *ibid.*, vol. 1313.

indicate, the lease price did not value this part of the *Domaine* separately from dues such as the *capitation*, levied in the West Indies, or the import duties on sugar levied in France.⁴⁵ The whole *Domaine d'Occident* was valued instead at 350,000#, to which were added 75,000# for the *droit de marque*, and 125,000# for the stock of unsold beaver inherited from the *bail* Pointeau. The price of sub-leases, however, approximate the net contribution expected from the so-called "ferme du Canada" at the time of the contract's signature. By virtue of the *bail* Prieur, the Canadian fur monopoly (as well as the remaining stock of unsold beaver left over from the *bail* Pointeau), the in-kind export dues on beaver and moose, the King's seigneurial dues, and the 10 per cent *ad valorem* import duties were sub-let from Guigues, along with the *droit de marque sur les chapeaux*, and the hat manufacture which the Guigues group had set up in the Faubourg St-Antoine. These rights were relinquished in exchange for an annual fee of 200,000#.⁴⁶ Once the colony's *états des charges* had been deducted from this price, the Canadian portion of the *Domaine d'Occident* (excluding the *droit de marque*) held the promise of

⁴⁵The revenues allocated to the holders of the *bail* Guigues were the same, at least in the initial lease as those received by previous farmers of the *Domaine d'Occident*. See: "Résultat du Conseil Royal des finances, Marly, 27 Août 1697." AN, Contrôle général des finances, G7, vol. 1312, art. 154; For the terms of previous leases, see: "Extrait du Bail Domergue", Articles cccxlii-ccclxxxviii, *ibid*, art., 153.

⁴⁶The agreement between Prieur and Guigues was dated March 28, 1699, ratified by *Arrêt de Conseil* dated August 21, 1699. Prieur did not lease the entire *Domaine d'Occident*, as suggested by Miquelon. See: "Extrait du Registre du Conseil d'État." 27 February 1700. AN, Contrôle général des finances, G7, vol 1312, art. 166.

yielding somewhere between 50,000# and 100,000# to the *Trésor royal*.

The convoluted trials of the Canadian *Compagnie de la colonie* shattered even these modest expectations, and chipped 130,000# off the official receipts expected annually from the *Ferme d'Occident*.⁴⁷ Since there was little adjustment in the *état des charges* for Canada and the West Indies, the reductions were to be borne by the *Trésor royal*.⁴⁸ In the first instance, 30,000# was lopped off the Guigues's lease by a decree of February 27, 1700, to compensate for the loss of the beaver monopoly. It was hoped, vainly and misguidedly, that removing the beaver monopoly from the *Domaine d'Occident* and granting it to the colonial company would ease the beaver glut, and restore the fortunes of Canada's merchants. By virtue of a royal declaration of 1701, Guigues's lease was moderated by a further 75,000# per year: in a renewed effort to help the colony company sell off the beaver which was virtually its sole asset, the *droit de marque* was cancelled. Holders of the Guigues lease were absolved, finally, of an additional 25,000# per year, to avoid penalizing the *Domaine d'Occident* tax farmers for the *Compagnie de la colonie*'s inability to pay its debts. Indeed, in addition to obtaining the beaver monopoly, the company had sub-sublet the Canadian portion of the *Domaine d'Occident*. As well as

⁴⁷For a summary of these reductions, see: "Domaine d'Occident. Bail Guigue." 18 July 1706. AN, *Contrôle général des finances*, G7, vol 1312, art. 228.

⁴⁸For an account of its inception and the difficulties which plagued it, see Miquelon, *op.cit.*, Chapter four. The *état des charges* would be reduced by 10,000# by the *Contrôleur général des finances* as of 1706, against the wishes of the *Secrétaire d'Etat de la Marine*, Pontchartrain.

paying 70,000# annually (to be paid to Guigues, and to appear nominally in Bailly's books), and a lump cash sum of 350,000# for the unsold stock of beaver, the company contracted to indemnify the holders of the Guigues lease to the tune of 25,000# annually, if the *droit de marque* were to be cancelled.⁴⁹ The company had soon proved unable to pay even the *état des charges*, let alone this additional levy. By February, 1703, Guigues was taking steps to seize the *Compagnie de la colonie's* property to redeem some of its mounting debts.⁵⁰ To dampen the rate at which the company's unfulfilled obligations mounted, the *Conseil royal des finances* agreed to cancel the 25,000# obligation towards the Guigues group, reducing the lease price by the same amount.⁵¹

The transfer of the beaver monopoly from the *Compagnie de la colonie* to Aubert, Neret, Gayot and Company, by virtue of a an agreement signed on May 10th, 1706, also affected Guigues' receipts, but resulted in no further moderation of the lease price. In practice, the *Compagnie* company yielded the *droit du quart* to *Aubert et Cie* until 1717, long after the Guigues lease was scheduled to end. As we saw in Chapter two, instead of nullifying an agreement which could be viewed as illegal, the *Conseil d'en Haut* ratified the

⁴⁹"Mémoire qui contient l'État auquel se trouve la ferme du Domaine d'Occident. n.d. AN, Contrôle général des finances." AN, Contrôle général des finances, G7, vol. 1312, art. 231.

⁵⁰AN, Contrôle général des finances, G7, vol 1312, art. 219.

⁵¹"Mémoire qui contient l'État auquel se trouve la ferme du Domaine d'Occident." AN, Contrôle général des finances, G7, vol 1312, art. 231.

suppression of the *droit du quart* which it implied, at least until 1717, by an act of 29 June, 1706.⁵² The Guigues group, at this stage, proposed that the lease be renegotiated so that a fixed price could be set for once and for all, one which made clear what allowances the tax farmers would be granted for wartime losses. In response to a competing offer from the *Compagnie des vivres de la Marine*, whereby the latter promised to pay 430,000# annually for the *Domaine d'Occident*, the *Conseil royal des finances* informed the Guigues group that it should accept a lease price of 420,000#, and forgo any claim relating to wartime losses.⁵³

This slide in official lease-prices records diminished expectations about the ability of Canada's portion of the *Domaine d'Occident* to contribute net revenues beyond its *état des charges*. In practice, however, it is clear that the *Compagnie de la colonie* was seldom able to meet even this obligation towards Guigues. When it did so, it was by borrowing from third parties, such as the company's *commissionnaires*, Goy, Dumoulin and Pasquier, or from the Crown, through the colony's *caisse de la Marine*. Indeed, loans of this sort allowed the company to tender its accounts to Bailly expeditiously for the years 1699 to 1701. This promptness, in turn, enabled Guigues to do the same with the *Conseil royal des finances* and the *Chambre des*

⁵²"Mémoire sur la surséance de la levée du Droit de Quart des castors en Canada." AN, Contrôle général des finances, G7, vol. 1312, art. 223.

⁵³"Mémoire sur fondement des 3 articles du Bail de Guigues ci-joints qui ont prévu aux cas de pertes qu'il a souffertes." AN, Contrôle général des finances, G7, vol. 1312, art. 249.

comptes. In 1707, and perhaps earlier, the *Domaine d'Occident* accounts were closed for these three years. The unfinished business was between the *Compagnie de la colonie* and its Parisian bankers.⁵⁴

Some time before the Guigues' lease was extended in 1707, the *Domaine d'Occident* tax farmers reported that the *Compagnie de la colonie* had also paid the *état des charges* for 1702, 1703 and 1704, though it had failed to do so for 1705 and 1706.⁵⁵ That of 1702, once again, were paid by drawing bills of exchange on the company's Paris bankers. By 1703, however, the latter refused to honour a portion of the bills drawn on them by the *Compagnie de la colonie*'s agents, Villeray, and Regnard de Duplessis.⁵⁶ Under the circumstances, the naval treasury perhaps appeared as a reliable and, incidentally, a cheaper, source of credit. The company's agent Duplessis merely changed hats, and as agent of the *Trésorier généraux de la Marine*,

⁵⁴See AN, Contrôle général des finances, G7, vol. 1312, art. 232. (The document is undated, but seems to have been written around the time Guigues's lease was re-negotiated and extended). The "Etat des paiements faits par George Regnard Duplessis agent general des fermes du Roy de la Compagnie de la Colonie sous le bail de Me Louis Guigues fermier general du Domaine d'Occident (...) pendant 1701 conformément a l'Etat du Roy arreste a Versailles le 28 Mars de la meme année." AC, C11A, vol. 113, f.156-164 confirms that the *état des charges* for 1701, at least, was paid.

⁵⁵For payment of the 1702 charges, see "Etat des paiements faits par George Regnard Duplessis, agent général des fermes du Roy (...) pendant l'année 1702, conformément a l'Etat du Roy arrêté a Versailles le 10e Avril de la meme année.." AC, F1A, vol 10, f.242-244.

⁵⁶"Ordonnance de M. de Beauharnois, intendant de la Nouvelle France, sur une requête des marchands et habitants de la colonie au sujet des lettres de change acceptées par eux au profit de la Compagnie de la Colonie, 7 Novembre, 1703", in Adam Shortt, ed. *Documents relatifs à la monnaie, au change et aux finances du Canada sous le Régime français* (Ottawa, 1923), I, 116-120.

dipped into his own colonial treasury for a loan. Bills of exchange were thus drawn on the *Trésorier général de la Marine*, with the thought that the debt could be cancelled as the *Compagnie de la colonie's* receipts flowed in, ideally before the bills' redemption date. Were the company's returns to prove inadequate to the task, a memorandum (probably penned by Duplessis himself) proposed that card money might replace the bills of exchange.⁵⁷ In 1704, two-thirds of the *état des charges* were paid for by bills of exchange on the naval treasury once again (54,000#), the balance being met with card money.⁵⁸ The *Compagnie de la colonie* was unable to repay the sums borrowed for 1703, so new cards were issued in 1705.⁵⁹

Needless to say, the practice of lending sums to the company by creating card money was excoriated, and the *intendant* Raudot was ordered to allow the payment of only that portion of the *état des charges* for which the colonial company had funds, which Raudot predicted would amount to no more than an eighth of what they were owed.⁶⁰ For 1705, it appears that those who appeared on the *etat des*

⁵⁷ Beauharnois to Minister. 15 November 1703. AC, C11A, vol. 21, p. 160ff; and "Propositions pour trouver des moyens d'acquitter l'Etat des charges de ce pays de la presente année 1703 sans que la Compagnie fut obligée de tirer des lettres de change sur France et sans qu'il en coutast rien au Roy pourvu que M. le Commandant General et M. L'Intendant fussent d'accord sur des propositions cy-apres." PAC, MG-3, F50, Dossier #3, art. 53.

⁵⁸ Vaudreuil and Beauharnois to Minister. 17 November 1704, in Shortt, *ibid* 126-134.

⁵⁹ "Lettre commune des Sieurs de Vaudreuil, de Beauharnois, et Raudot, écrite à M'gr le C^{te} de Pontchartrain en 1705". in Shortt, *ibid.* I, 148.

⁶⁰ Raudot to Minister. 19 November 1705. AC, C11A, vol 22, p.276ff

charges bore the brunt of the colony company's insolvency, as well as the *Domaine d'Occident* farmers. The company accounts tendered by Duplessis in September 1707, indicated that only 17,254. #14.5 had been paid towards the *états* for 1706.⁶¹

State loans to the *Compagnie de la colonie*, of course, were not restricted to advances towards government expenditures. They involved direct advances to assist the beaver trade itself, and implicit subsidies, such as granting the *Compagnie de la colonie* the right to transport its beaver free of charge on the King's vessel. One way or another, the half-shrouded history of Canada's *Domaine d'Occident* during the late seventeenth and early eighteenth centuries makes at least one thing clear: during this period, the Canadian portion of the tax farm operated at a deficit and required credit not just from private sources, but from government ones as well.

Not surprisingly, this turbulent period gave rise to suggestions that Canada's fiscal system be modified. Thus, in the midst of the War of Spanish Succession, the naval minister waxed lyrical about turning Canada into an overseas *pays d'état* to members of France's *Conseil royal des finances*. The colonists would pay a fixed amount to the royal treasury and apportion the burden amongst themselves as they saw fit. The proposal, however, was not one which he had initiated. It was one put to him by shareholders of Canada's *Compagnie de la*

⁶¹"Compte que rend a la Compagnie de la colonie de la Nouvelle France, George Regnard Duplessis seul Agent et Directeur pour la d. compagnie (...)." AC, F1A, vol. 13, f.68-101v.

colonie who viewed the *droit du quart* as an obstacle to beaver sales.⁶² The proposal was not intended to generate *more* revenue to the treasury, merely more *stable* revenue. Indeed, Pontchartrain hoped only for 70,000 odd *livres*, just enough to cover the colony's *état des charges*. He was prepared to sacrifice higher returns on such a levy, in exchange for returns resilient to wartime interruptions of trade. Not for the last time, however, a financial proposal emanating from the Navy would be met with a deaf ear within the *Contrôle général des finances*.

Only after the Navy absorbed the colonial end of the *Domaine d'Occident* tax farm would it be possible to get a clearer sense of the transatlantic flow of revenues. The annual *bordereaux* describing the *Domaine's* receipts and expenditures within Canada (see Table 5.8) show that even during the peaceful years preceding the War of Austrian Succession, the amounts collected locally failed to cover the *frais de régie* and the expenditures allocated to the *Domaine* through the *état des charges*. More often than not, the naval treasury had to make up the difference, and the bills of exchange drawn to compensate for the shortfall measure transfers from France to Canada beyond those discussed in the previous section. Only after 1749 would the increased rates of taxation on trade, and the creation of an additional 3 per cent duty, generate surplus revenues which could be

⁶²Miquelon, *op.cit.*, 63.

Table 5.8 *Domaine d'Occident* Receipts in Canada, 1732-1744
(livres)

	Total Revenues from <i>Domaine</i> Levies	Net Revenues	Supplementary Receipts from the <i>Trésoriers généraux</i>
1733	116,064	37,772 56,816	
1734		44,440	
1735	123,164	57,983	123,582
1736	104,712	22,074	68,793
1737	106,464	42,179	88,236
1738	105,829	64 871	59,698
1739*	75,492 75,042 75,492	39,379 29,423 36,175	81,777
1740	78,310 77,877	32,948 41,402	79,521
1741	66,831	25,566	87,243
1742	53,364	8,547	90,000
1743	91,251	41,118	60,132
1744	64,168		72,000

Sources: AN, C11A, vol. 68, f.60-65; vol. 70, f.92v-95; 172v-175;
vol. 114, f.257-260v.

* three versions of the *bordereaux* exist for 1739.

transferred to the naval treasury.⁶³ By then, however, Canada's expenditures had swollen to such an extent that the sums collected failed to impress the naval ministry, which continued to view the colony as *une frontière infructueuse*.

⁶³The *bordereau des dépenses générales* for 1749, for instance, reports revenues of 162,841# from the various duties imposed, net of the *domaine* expenditures. AC, C11A, vol. 116, f. 216.

Chapter Six Colonial Revenues and Expenditures in the Navy's Perspective

The previous two chapters have focused on the general accounts produced in the North American colonies, as well as on the *Domaine* accounts for Canada. Throughout, there have been signs that colonial finances could look quite different from opposite sides of the Atlantic. At the close of Chapter four, for instance, it was pointed out that real colonial expenditures seemed higher in France: the *Trésoriers généraux de la Marine* paid for nominal expenditures incurred overseas at higher colonial price levels, though they operated in an environment in which French prices were relevant.¹ As the previous chapter showed, moreover, the lion's share of the *trésoriers'* colonial payments was met through transfers of naval funds to the colonies. Not surprisingly, perspectives clashed here too. Asked repeatedly to raise taxes in the colonies, local officials balked, and complained instead that even the promised transfers of naval funds were seldom made in full.

If we look beyond the general colonial accounts, further differences of perspective emerge. The accounts of Rochefort, to

¹Even when the value of a colonial *livre* differed from the French *livre*, the colonial accounts were kept in *monnaie de France*, as discussed in the note preceding the introduction to this thesis. In 1718, the difference between *monnaie de France* and *monnaie du pays* was abolished. See the "Déclaration du Roy abolissant la monnaie de carte et la 'monnaie du pays'." in Adam Shortt, ed. *Documents relatifs à la monnaie au change et aux finances sous le Régime français* (Ottawa, 1925), I, 398-402, especially article 8.

begin with, included expenditures incurred in France, but associated with the colonies, such as the regular outfitting of vessels bound for Québec and Louisbourg.² Conversely, Rochefort's accounts encompassed government shipbuilding in Canada. Assembling such fragments allows us to see why the naval secretaries periodically came up with colonial expenditure figures higher than those visible on the accounts discussed to date. It also helps explain the naval department's persistent deafness in the face of colonial requests for more troops: the costs of such detachments were higher in the overall naval accounts than in those of the colony.

The presence of Canada's shipbuilding on Rochefort's accounts also underscores the priorities underlying government expenditures within the colonies; on the colonial *bordereaux*, it was obvious that the largest disbursements were reserved for military activities. In a sense, large-scale peacetime outlays on shipbuilding were acquiesced to by the naval department precisely because they appeared less as colonial expenditures than as the business of an arsenal extended overseas. For similar reasons, it is also significant that some government expenditures occurred on the margins of both the colonies' and the arsenals' accounts; such was the case with Canada's ironworks. Where few questioned the Navy's direct involvement in building warships at this time, more often than not private contracts were preferred for purchases of semi-finished and finished iron. Under

²The costs of recruiting *troupes de la Marine* for the colonies were also met from Rochefort's branch of the naval treasury, as was the *solde* paid to the members of the Swiss regiment detached to l'Ile Royale.

these circumstances, the colonial government's loans to, and its direct involvement in, the Canadian forge operations are best understood as temporary measures agreed to in light of the Navy's continual interest in a strategic industry. They are not examples of a more general willingness of colonial governments to lend to private businesses.

Nonetheless, historians have made much of the willingness and ability of the colony's *intendants* to promote local owners and borrowers of capital, especially merchants, through 'industrial investment projects'. The oft-repeated orders to "excite" merchants in trade or peasants at production, however, seem more often to be calls for cheer-leading, moral suasion, or the dissemination of information, than calls to spend the King's *deniers*. Maurepas, at least, was just as likely to propose new taxes as subsidies to 'stimulate' the colonial economy, when the underlying concern was the flow of revenues into government coffers. Officially, moreover, the King's annual memoranda offered little scope for 'industrial' (or any other) projects. The *intendants* were repeatedly exhorted to find ways of rendering the colony 'useful' to the Crown, but they were to do so without incurring additional expenditures. Interpretations which neglect the naval perspective on the sanction of colonial expenditures end up distorting the picture of *ancien régime* government as a whole.

After having identified the expenditures lying beyond the colonies' accounts and considered the priorities which they reveal, this chapter will take a final, quantitative look at colonial finances from the Navy's perspective. Here, contrasts between the short-term weight of the transfer of naval funds to the colonies and the

longer-term weight of colonial expenditures relative to naval outlays as a whole will be considered.

6.1 The Navy in the colony and the colony in the Navy: Rochefort's accounts

6.1.1 Outfitting and refitting the *vaisseaux du Roi*

Not surprisingly, the financial utterances of naval ministers could be Janus-like. When dealing with colonial officials, the tone seldom departed from pinched austerity; when dealing with the controller general, it was hard-done by, that of an injured party, lobbying for redress. In one of his well-known instances of lobbying--the "Reflexions sur le commerce et sur la Marine"--Maurepas laid out a case for greater funding of the Navy's *armements* which went beyond familiar arguments about the protection of overseas commerce, to invoke the need for tangible signs of the Crown's authority within the colonies. To begin with, Maurepas deplored the way the funds for armaments were treated in the Navy's budget. Not only were ordinary funds slashed to 8 million *livres* in 1716, but *armements* disappeared as an ordinary category of expenditure; since then, they had been treated as 'extraordinary', a practice which seemed inconsistent with the very purposes of the Navy's existence. "Tout le monde comprend la nécessité d'armer de temps en temps de petites escadres", concurred a later memorandum, "tant pour exercer nos jeunes officiers que pour former les matelots et soldats aux exercices militaires et à la manoeuvre, soit pour faire respecter le Pavillon du Roy dans les mers différentes, assurer nos colonies, y maintenir l'ordre et la police et

favoriser notre commerce." ³ Such were the well-rehearsed arguments for the Navy during peacetime. In the midst of the War of Austrian Succession, Maurepas argued further, denying the Navy a special fund of 700,000-800,000# for additional protection of Canada and l'Ile Royale, and for the retaking of Acadia, would only cost the treasury more in the long run.⁴ At the very least, he proposed that one-fifth of an expanded ordinary budget should be devoted to *armements*, in peacetime, as in war. Not only would this enhance France's reputation abroad (and discourage peacetime insolence such as the British attack against Canso), but it would serve as a much needed symbol of power at the kingdom's colonial periphery:

..."Rien n'est plus capable de maintenir l'autorité du gouvernement dans les colonies que d'y faire paraître plus fréquemment des V[aisse]aux. Les habitants de la Martinique et de la Guadeloupe n'auraient osé se soulever, comme ils le firent en 1718 et 1722, s'ils n'avaient pas été si longtemps sans avoir des vaisseaux de guerre dans ces isles...La puissance du Roi, toute grande qu'elle est, ne peut se manifester dans les pays éloignés que par ses forces navales..."⁵

Perhaps significantly, the point was not made in the more northerly colonial context. At Louisbourg, a royal squadron may or may not have reconciled mutinous soldiers to abusive officers and rotted rations.⁶

In Canada, the most immediate 'internal' threat seemed not to come

³ AN, Marine, G, vol. 121, f.193v.

⁴ Maurepas, "Reflexions sur le commerce et sur la Marine." 1745. AN, Marine, G, vol. 127, f.12-64v.

⁵ *Ibid.*, f.51.

⁶ On the mutiny of 1744, see Allan Greer, "Mutiny at Louisbourg. December 1744." *Histoire Sociale/Social History* X (November 1977), 305-336.

from the colonists, but from uncooperative native allies in the Pays d'en Haut, who were unlikely ever to set eyes on a warship of any description. Thus in most years, colonists in Canada and at l'Ile Royale saw symbols of the Crown's authority less forceful than the squadrons envisaged by Maurepas. Warships armed *en flûte*, or storeships bearing mail, munitions for the King's warehouses, new recruits, and the occasional notable passenger, offered friendlier and more economical hopes of shoring up respect for royal authority, the occasional shipwreck notwithstanding.⁷ In keeping with their tamer nature, moreover, *armements* of this sort were accounted for separately from those lobbied for by Maurepas. The five or six vessels annually outfitted for Canada, l'Ile Royale, the West Indies and Cayenne, were to be paid for from ordinary funds earmarked for the colonies, not from the extraordinary sums for *armements*. In 1732, for instance, just under a fifth of the Navy's 'ordinary' budget was allocated to the colonies, to be spent, in part, on "armemens de cinq flutes pour

⁷For a list of the royal flutes, frigates, and men-of-war sent to Québec, see Gilles Proulx, *Between France and New France. Life Aboard the Tall Sailing Ships* (Toronto, 1984), Appendices A and B. According to Proulx, "flutes transported men and goods, whereas the lighter frigates carried the mail or escorted other frigates.", *ibid.*, 20. Obviously, when a single ship was sent, whether flute, frigate, or ship-of-the-line armed *en flûte*, both mail and goods would be transported by the same vessel--though official mail was also occasionally dispatched by merchantmen. Note also, in reading Proulx's discussion of the specifications of ships sent to the colonies, that James Pritchard has pointed out elsewhere that the shipbuilding specifications found in the Naval Ordinance of 1689 were a 'dead letter' by the time the ordinance had passed. See James Pritchard, *Louis XV's Navy, 1748-1762. A Study of Organization and Administration* (Kingston and Montréal, 1987), 126-128, and his "From Shipwright to Naval Constructor: The Professionalization of 18th-Century French Naval Shipbuilders", *Technology and Culture*, 28 (1987), 1-25.

porter les secours ordinaires".⁸

Such *armements* may have been money well spent, but it was spent mainly in France, and mainly recorded there; within the naval budget, it will be recalled, the costs of outfitting and refitting ships were usually allocated to the vessel's port of departure. Since most royal vessels bearing supplies for Canada set sail from Rochefort prior to the Seven Year's War, the cost of equipping them ultimately appeared in that arsenal's accounts. Only a modest fraction of such costs, in fact, was incurred in, and reported from the colony. They related to small repairs, to food or hospital treatment for the crew while unloading and reloading took place within the colony, and usually amounted to several thousand *livres*.⁹ Bills of exchange eased the

⁸"Mémoire sur l'employ de neuf millions de fonds pour la marine et les galères". 1732. Cornell University Library, Maurepas Collection, item 38, published in Roland Lamontagne, *Ministère de la Marine. Amérique et Canada d'après les documents Maurepas* (Montréal, 1966), 30-37.

⁹Consider the amounts recorded in 1739: 3,922#16s3d for rations delivered to the royal ship's crew during its Canadian stay; 9,810# for various expenditures, including the outfitting of a small vessel to guide the King's ship in and out of port, and of a brigantine to explore the Gulf's coastal area to improve the safety of the royal ship's navigation. Repairs to the *vaisseau du Roi*, and the outfitting of a small escort vessel were usually recorded in an *état* which also included the purchase of goods (such as lumber, iron and tar) for the King's store at Rochefort. Thus, most of the items underlying the figure of 9,810# were included within the total of 16,725#11s7d reported as "dépenses concernant le Port de Rochefort". "Dépenses concernant le Port de Rochefort. Exercice 1739: pour remplacement de fonds à la colonie". AC, C11A, vol. 72, f. 75-76. For other years, see, *inter alia*, the "Etats de ce qui est deub aux nommés ci-après pour travaux et services du Vaisseau du Roy le Rubis". AC, C11A, vol. 80, f.175-185, or the "Etat de la dépense faite au sujet du Vaisseau du Roy le Rubis." *ibid.* f.188-190v; or the "Etat de quinze lettres de change tirées en 1743 sur le Munitionnaire général pour les dépenses mentionnées dans deux états pour la subsistance de l'Equipage du Vaisseau du Roy le Rubis, tous datés du 17 du présent mois d'Octobre et payables le premier février 1744." 30 October 1743. *ibid.*

transatlantic transfers which such a system implied; the colonial *intendant* sent lists of the costs incurred, along with the justificatory certificates, such as the *ordonnances* called for by the Naval Ordinance of 1689, while the bills of exchange drawn by the local *commis des Trésoriers généraux de la Marine* would be redeemed in France. The ease of the transfer was such, in fact, that colonial *intendants* were occasionally accused of dumping expenditures onto the arsenal accounts, especially in years when the bills drawn on Rochefort were abnormally high. The sums drawn in 1739, for instance, for harbourworks at l'Ile d'Orléans, and for a brigantine outfitted to explore the Gulf of Saint-Lawrence after escorting the King's vessel, would be redeemed, but grudgingly: "Le party que vous avez pris de rejeter ces deux parties sur le port de Rochefort", Hocquart was told, "ne peut avoir eu d'autre motif que de diminuer en apparence les dépenses de la colonie..."¹⁰

As for the expenditures incurred at Rochefort, they fell into the by-now familiar pattern of naval accounting: promising, elaborate rules in the French ports, on the one hand, patchy records on the other. Whereas the building, outfitting, and laying up of warships constituted the arsenals' main reasons for being, and moulded their very structure, the performance of these tasks and the tracking of the resulting costs seemed to unfold in episodes of chaos.¹¹

f.216-216v. Also: *ibid.*, vol. 62, f.194-195v; vol. 72, f. 83-84; vol. 73, f. 391-391v; vol. 76, f. 90-90v; vol. 116, f. 260-261, f.367.

¹⁰Maurepas to Hocquart. 2 April 1740. AC, B, vol. 70, f.317 and 24 April 1740. *ibid.*, f. 334v.

¹¹On the links between the arsenals' functions and their structure, and

The Navy had indeed devised firm procedures in an effort to circumscribe costs incurred both at sea and in the arsenals. The rates of pay, the quality and quantity of rations to be delivered to officers, crew and passengers were set out in the *Ordonnance de la Marine*, subsequent *règlements*, and in the victualler general's contracts. Accordingly, the theoretical monthly cost for a ship at sea had been carefully tabulated for each class of vessel in France's fleet, and could be easily referred to in the preparation of the Navy's *état du roi*. The cost of "Appointements, table et solde", and rations represented only part of overall outlay for *armements* and *désarmements*. Nonetheless, the regulated rates were as follows for some of the classes of vessel which set sail for the colonies:¹²

on the state of neglect which characterized them prior to, and during the War of Austrian Succession, see Pritchard, *Louis XV's Navy*, *op.cit.*, Chapter six, esp. pp.95-107.

¹²See AN, Marine, B5, vol. 3, f.2-6 for the rates for 50 to 80-gun warships, for 24, 26 and 30-gun frigates, and 12-gun corvettes respectively. The document compares the rates for 1690, 1704, 1744, and 1759. The changes costs are due not simply to differing prices of rations (4s4d for 1704, 10s10d for 1744, 10s 1759 for daily ration per person) but to changes in the crew size and composition, rates of pay of certain ranks. On the more general question of the significance of the Navy's ranks of vessels, and on the technological changes affecting its classifications, see Patrick Villiers, *Marine royale, corsaires et trafic dans l'Atlantique de Louis XIV a Louis XIV* (Lille, 1991), I, 210-237; Pritchard, *Louis XV's Navy*, *op.cit.*, 126-128; and Pritchard, "From Shipwright to Naval Constructor", *op. cit.*, 1-25.

Table 6.1 Partial Monthly Costs of Outfitting Vessels,
as Specified in Regulations in Effect
in 1704, 1744 and 1759

	64-Gun Warship	50-Gun Warship	30-Gun Frigate
Salaries and Pay			
1704	6,846	5,306	2,998
1744	9,707	7,497	4,952
1759	11,578	9,446	5,756
Rations			
1704	3,311	2,422	1,260
1744	8,832	6,874	4,054
1759	9,450	7,500	4,050
Total			
1704	10,157	7,728	4,258
1744	18,539	14,371	9,007
1759	21,028	16,946	9,806
Total for Six Month Campaign			
1704	60,942	46,368	25,548
1744	111,234	86,226	54,042
1759	126,168	101,676	58,836

Source: see footnote 11.

Similarly, lengthy procedures for readying ships for sail, checking, storing and repairing riggings and hull, and recording all movements of goods in and out of the King's stores had also been laid out in loving but stern detail to prevent unnecessary deterioration and fraud.¹³ The Navy did not impute freight rates to itself for overseas expeditions, nor did it account systematically for the depreciation of its fleet, notably of those vessels which remained unused in a given year. But the costs of the constant upkeep and repairs needed to keep the ships seaworthy were well understood, as were the alternatives of a prematurely rotting fleet, and the expense of new shipbuilding.

Like some contemporary officers of the pen, historians have attributed many of the gaps between regulations and practices to conflicts between the *noblesse d'épée* and *de plume*, which were compounded by overlapping jurisdictions as defined in the *Ordonnance de la Marine*. As reported by James Pritchard, for instance, scriveners seeking to record the movement of riggings or food between a warship and the king's store, were constantly interfered with by ornery captains protective of their right to control movements to and

¹³ Apart from the *Ordonnance de la Marine*, see, *inter alia*, "Ordre à observer au Magasin général sur les comptes qui doivent y être rendus par les écrivains du Roy des ateliers, radoub, et autres, en conformité de ce qui est porté par les instructions." AN, Marine, D1, vol. 62; "Manière de faire l'armement et le désarmement des vaisseaux avec leur radoub et carenne apropos et en peu de temps --trente gros vaisseaux". 1703. *ibid.* or the "Mémoire pour servir de modèle à dresser le Devis d'un vaisseau qui revient de campagne". n.d. AN, Marine, B5, vol. 3.

from their ships.¹⁴ On the eve of the Seven Year's War, and despite the introduction of a number of administrative reforms in the arsenals after 1750, one observer chided that naval *intendants* deliberately allowed chaos to persist, particularly in the area of outfitting ships, to keep expensive peace with officers aboard the warships.¹⁵ Whether, as Pritchard suggests further, because of an inadequate number of *commissaires*, because aged *intendants de la Marine* isolated from Parisian centres of power had lost control of their arsenals, or as a result of sheer incompetence from virtually all ranks of the corps of the pen, in many years, the registers which should have tallied the costs of *armements* and *désarmements* seem simply not to have been kept.¹⁶ Thus, from the scarce financial records kept at Rochefort, and from the incomplete extant lists of overall naval expenditures, it is virtually impossible to re-construct the actual

¹⁴ Pritchard, *Louis XV's Navy*, *op.cit.*, 50-51. More generally, the ex *commissaire-ordonnateur de la Marine* at l'Ile Royale, Le Normant de Mézy formulated many of the descriptions of confusion at Rochefort which are discussed in Pritchard, *ibid.*, see especially p.101-103.

¹⁵ "Faut-il le dire, les Intendants de la Marine ont intérêt à entretenir le désordre effrayant que produit le défaut de toute comptabilité. S'ils faisaient des comparaisons des consommations avec la force des équipages, avec les climats des voyages et avec la durée des expéditions, Ils feraient des ennemis acharnés à leur perte dans le corps militaire de la Marine déjà prévenue contre eux par la seule raison d'une autorité trop détestée quand elle est à craindre et enviée quand elle ne l'est pas. Ils n'auront aucun moyen d'apaiser ce sentiment devenu presque général dans les officiers d'épée s'ils n'acheptaient--pour ainsi dire--la tranquillité aux dépens du Roy en accordant non seulement un excédent immense au delà de ce qui est dû par les règlements, mais encore des fournitures et ustensils que même dans la plus petite quantité on n'est pas en droit d'exiger d'eux." "De la Comptabilité des Magasins et des Travaux intérieurs des Ports". 12 May 1760. AN, Marine, D1, vol. 62.

costs of a particular expedition to the colonies.¹⁷

A number of attempts to estimate the costs of such expeditions have survived. In 1742, for instance, Hocquart was asked to consider alternative arrangements for shipping both the colony's usual supplies and the materials and equipment necessary for building and outfitting a royal vessel. He estimated that a seven-month campaign for a 750-ton, 50-gun vessel like *Le Rubis* would cost around 120,000#: 90,000# for food rations and pay for the crew, officers, and for labourers attending to the ship in the arsenal before and after its voyage, and 30,000# for materials used or deteriorated (*consommation ou déperissement d'agrès*).¹⁸ Several years earlier, and in apparent preparation for the *marquis* Dantin's squadron to the West Indies of 1740-1741, an anonymous naval memorandum produced in France estimated the cost of arming the 30 warships and frigates which were in the

¹⁷ A careful reading of the correspondence out of Rochefort might contain references to such costs, if not actual "*états de dépense*". As for the Navy's lists of expenditures, that for 1737 is typical: for *Le Héros*, bound for l'Ile Royale, the cost of a three month advance, (17,495#12s6d) and of the ships "*désarmement*" (26,230#9s4d) only were recorded. For *Le Jason*, which sailed to Canada, only the costs of *désarmement* (33,764#16s1d) appear, and nor do the accounts for earlier or later years seem to complete the picture. "*Dépenses de la Marine*". AN, Marine, E, vol. 125. The fragmentary "*états*" which survive at Rochefort have a distinct, "back-of-envelope" feel about them. Conversely, tidy partial accounts occasionally convey some of the distress surrounding the search for funds for *armements*: "Bordereau des paiements que le service a exigé que je fisse faire pendant 1748, quoique le fonds n'en eut pas été remis". February 1749. AN, Marine, Rochefort, 4E. (The total for 1747 was 625,001#, for 1748: 220,864#, including 16,177# towards the armament of *La Friponne* for Canada; 3,102# for the '*réarmement*' of the *Zéphir* for Canada.")

¹⁸ Hocquart to Maurepas. 2 October 1742. AC, C11A, vol. 78, f.7.

least need of repair at Brest and Toulon.¹⁹ The costs ranged from 253,261# for second-rank, 74-gun warships with a crew of 580, like *Le Dauphin Royal* or *Le Superbe*, to 100,590# for a 30-gun frigate with a crew of 210 such as *l'Astrée*. During the 1730's and early 1740's, *Le Rubis*, *Le Héros* and *Le Jazon* were repeatedly outfitted either for Canada or for l'Ile Royale. According to the "Etat de la Marine" drawn up in 1736, these were fourth-ranked vessels, which in war-time could hold 50 guns and crews of around 300.²⁰ The naval document referred to earlier estimated the cost of arming *Le Tigre*, a warship of similar specifications, at 141,759#, broken down as shown in Table 6.2. During this same period, a number of *flutes* (*Le Dromadaire*, *LeProfond*, *La Gironde*, *l'Orox*) were outfitted for l'Ile Royale. Their specifications were closer to those of the frigate *l'Astrée*, which also appears on the list prepared in 1739. To the extent that the peacetime trips of the *vaisseaux du Roi* involved smaller crews than

¹⁹"Etat des vaisseaux et autres bâtiments qui [doivent] être armés et de ce qu'il en coûterait pour leur armement pendant six mois de campagne". 1739. Cornell University Library, Maurepas Collection, item 40.

²⁰To be more specific, the list of "Vaisseaux du Roi en 1736" and the "Etat de la Marine" for that same year report the following:

	Guns		Crews	
	peace	war	peace	war
<i>Le Rubis</i> (built 1728)	30	50	150	350
<i>Le Jason</i> (built 1724)	44	50	250	300
<i>Le Héros</i> (built 1701)	40	50	200	280

Gilles Proulx appears thus to be mistaken when he reports *Le Héros* as a 74-gun ship. See Proulx, *op.cit.*, 18.

Table 6.2 The Cost of Outfitting Selected Ranked Naval Vessels,
and Frigates for a Six Month Campaign,
as Estimated in 1739

(livres)

	# of Guns	Crew Size	Labour Costs	Munitions & Merchandise	Salaries & Pay	Rations	Total
2nd Rank <i>Le Superbe</i>	74	580	23,799	63,373	88,073	78,016	253,261
3rd Rank <i>L'Elizabeth</i>	64	450	15,265	52,314	62,861	60,921	191,361
<i>L'Ardent</i>	64	450	15,265	52,314	62,861	60,921	191,361
4th Rank <i>Le Tigre</i>	50	300	13,150	39,500	46,360	42,749	141,750
Frigate <i>L'Astrée</i>	30	210	9,744	28,078	34,331	28,437	100,590

Source: "Estat des trente vaisseaux ou fregattes que l'on propose d'armer a Brest et a Toulon, avec le montant de la dépense en journées d'ouvriers, munitions et marchandises, appointements, table, solde et vivres pour une campagne de six mois". 1739. Cornell University Library, Maurepas Collection, item 40, and the accompanying "Mémoire concernant les armements". *ibid.* For further specifications of these ships, see the "Etats de la Marine", AN, Marine, G, various volumes.

the ones shown in Table 6.2, however, the figures overestimate the costs of *armement* occasioned by trips to the colonies.

Some elements underlying the costs shown in Table 6.2 remained fixed for relatively long periods, such as the pay received by officers of various ranks. Similarly, food price changes affected the *munitionnaire's* profits rather than the Navy's expenditures, since the cost of a ration was set contractually. Nonetheless, the theoretical monthly costs of these items had roughly doubled in nominal terms between 1704 and 1744, as discussed above. Information about the remaining categories of expenditure, however, is harder to come by. Perhaps more importantly, it should be remembered that the marginal cost of additional outfitting could be higher for any class of vessel, at any time, but especially in wartime, as the "Mémoire concernant les armements" points out. The ships included in the "estat des trente vaisseaux..." were chosen precisely because they needed little preliminary work to be made seaworthy, and because current stocks within the warehouses at Brest and Toulon could meet the requirements of roughly thirty vessels. The need to purchase new materials, especially during the hurried, cash-poor atmosphere of war, or the need to undertake greater repairs than implied in the figures reported here would have resulted in higher estimates. In years of peace, a fourth-ranked *bon voilier en Etat d'estre armé* like *Le Tigre* probably added between 110,000# and 150,000# to the costs of running colonies considered in the previous chapter, assuming the dispatch of a single *vaisseau du Roi*. In some years, l'Ile Royale received as many as three, carrying troops or transporting munitions for the

fortifications.²¹ The colony's *commissaire-ordonnateur* also had frequently to stock or re-stock the King's store by freighting merchant vessels bearing grain, flour and biscuit, all of which would have added to the rough figures suggested above.

Years of war were different, of course. The financial crisis surrounding the War of Spanish Succession led to all manner of expedients, most of which involved forcing loans from merchants. In 1710, the Navy contracted with a private merchant to freight its own vessel *l'Affriquain*, bound for Canada. The following year, Aubert, Neret et Gayot and Company were prevailed upon to advance 10,000^{li} for the return shipment of their beaver exports on the King's vessel *le Héros*, even though their contract promised that such shipments would be free. *Le Héros* would be equipped "sans que le Trésorier de la Marine aye esté en estat de donner un sol pour cette dépense."²² In such cases, private freight rates would be a much better guide to the costs of arming the *vaisseau du Roi* than the Navy's theoretical schedules.²³

²¹In 1724, *L'Hercule*, *Le Protée* and *La Victoire* were sent to l'Île Royale. The following year, *Le Dromadaire*, *Le Jason*, *La Victoire* and *L'Elizabeth* were dispatched. See de Mézy to Minister. 2 August 1724 and 16 August 1725. AC, C11B, vol. 7, f.35, and *ibid.*, vol. 7, f.211 and St-Ovide to Minister. 21 December 1725. *ibid.*, vol. 7, f.204.

²²"Mémoire sur le Canada". 1711. AN, C11A, vol. 32, p.182.

²³Note that in the midst of peace, Hocquart contracted to return the officers and crew of the shipwrecked *Elephant* back to France at rates roughly twice as high as would have cost on the return journey of the *vaisseau du Roi*. See the "Extrait des sommes accordés suivant les marchés passés par Hocquart pour passage et nourriture des officiers et équipage de la flûte l'Eléphant embarqués sur trois navires pour la Rochelle ensemble de ce qu'ils en aurait coûté pour la dépense facturée sur le pied de ce que les officiers et équipages sont nourris

In the midst of the War of Austrian Succession, by contrast, a squadron such as that of the Duc d'Anville, which included 10 ships of the line, 5 frigates, 3 corvettes, 1 hospital ship, 2 flutes, 1 *galiote à bombe*, 2 fire ships and 26 transports, lent a new meaning altogether to the terms *armements pour les colonies*.²⁴ Outfitting the 10 warships and 3 frigates only, let alone the squadron's 50 vessels, would have drained over 2,000,000# from the Navy's treasury for a six-month campaign. The reports surrounding the *marquis* Dantin's squadron, referred to earlier and made up of 30 vessels (including 14 warships and 5 frigates), yield a more precise sense of the scale and risks of such expeditions. The squadron set the treasury back by 10,700,950#. Discounting the incidents, hurricanes and accidents which prolonged the campaign by four months and occasioned much emergency repair-work, the squadron's six-month "ordinary" expenditures rose just above seven million *livres*. The heavy death toll on the d'Anville expedition may have produced many *revenant bons* from unpaid rations and salaries--but the tattered state of the returning *vaisseaux du Roi*, and the apparent loss of twenty-odd transport ships, must have quashed any hopes of further dismal savings.²⁵

sur le vaisseau du Roy pour deux mois." n.d. (1729?) AC, C11A, vol. 51, f.202. Obviously, the Navy did not charge itself "passage" for its own crews, but had to pay this, in addition to food, on private vessels.

²⁴These figures are derived from Guy Frégault's "L'Expédition du Duc d'Anville", *Revue d'histoire de l'Amérique française*, 2 (Juin 1948), 27-52, which identifies most of the vessels by name.

²⁵On the costs of the Dantin squadron to the West Indies, see the "Mémoire sur les fonds et les dépenses des armements des années 1740,

6.1.2 Shipbuilding in Canada²⁶

Like the costs of outfitting royal ships, those of Canada's shipbuilding appeared finally on Rochefort's accounts. The costs were first tallied in the colonies, however, and are more readily identifiable. Once again, however, despite a wealth of experience within the arsenals to draw upon, including clear rules for accounting, instructions were delivered to Canada's *intendant* in a reactive manner. The orders to treat shipbuilding expenses separately from the colony's general expenditures and to produce accounts which would be incorporated with those of Rochefort, for instance, were issued only in 1740, two years after spending on forest exploitation and dockyards had begun.²⁷

Nonetheless, during Hocquart's intendency at least, characteristically detailed *bordereaux* were produced. Subdivided into the categories shown in Tables 6.3 and 6.4, they identified the work

1741 et 1742". 30 September 1742. Cornell University Library, Maurepas Collection, item 42.

²⁶For a chronological account of the royal shipyards, see Jacques Mathieu, *La construction navale royale à Québec, 1739-1759* (Québec, 1971). The discussion of costs therein does not make it clear that shipbuilding was treated separately from the colony's general expenditures.

²⁷Minister to Hocquart. 13 May 1740. AC, B, vol. 70, f.356. Later, after reminding Hocquart that "ces sortes de dépenses (on shipbuilding) ne doivent pas être confondues avec celles de la colonie", the minister requested further that reports about shipbuilding, its cost, and the related payments made by drawing bills of exchange on the naval treasurer should appear in a separate dispatch. Minister to Hocquart. 17 March 1744. AC, B, vol. 78, f.307.

performed by labourers of varying skill, the goods supplied locally and privately, as well as those delivered from the King's warehouses.²⁸ Unlike the colonial *bordereaux* discussed in Chapter four, those related to shipbuilding do not report receipts. These would principally have taken the form of authorized funds allocated to shipbuilding, as they appeared on Rochefort's own *état du roi*, rather than the colony's. Once again, bills of exchange eased the transfer of funds to the colony for local purchases, and kept the resulting accounting confusion to a minimum. More importantly, from the colony's point of view, this method of payment ensured that the additional expenditures on shipbuilding did not further strain the funds of its naval treasury. Maurepas repeatedly attempted to ration Hocquart to less than 250,000# worth of bills of exchange annually, but the constraint did not encompass the bills drawn for shipbuilding. The problem of redeeming these was relegated to the *trésoriers* and to their clerk at Rochefort. This, incidentally, explains the absence of 'revised' *bordereaux* for shipbuilding, and supports the view that accounting 'chaos' flowed from the Navy's inability to meet its payments. Where payments were made automatically, the accounts were tidy.

It is hard to escape the impression, at least under Hocquart's

²⁸Materials sent for shipbuilding were kept in a separate warehouse from those goods sent for the *troupes de la Marine*, or for other uses authorized in the colony's *état du roi*. Similarly, the *intendant* sent separate lists of the goods to be sent by the King's vessel.

intendancy, that records were better kept at Québec than at Rochefort. But thereafter, Hocquart's successor Bigot, equally characteristically, seems only to have produced summary records of shipbuilding expenses. Given the incentive to impute colonial expenditures to Rochefort's account, it hardly seems surprising that some of the earliest accusations of corruption launched against the *intendant* concerned the shipyards.²⁹ The end of detailed *bordereaux* for shipbuilding also coincided with the separation of colonial finances from those of the Navy as of 1749, however. Bigot assumed that shipbuilding costs would be met by the newly created *Trésoriers généraux des colonies*, in part because the bills of exchange related to shipbuilding which he had drawn in 1750 on de Selle (the *trésorier général de la Marine* in office that year) had been redeemed by the new *trésorier des colonies*, de Boullongue. Accordingly, he included shipbuilding costs in the proposed *état du roi* which he prepared for the naval department in 1751. Ultimately, they appeared in his *bordereau* for 1751, and figured amongst the bills of exchange drawn on the *trésoriers des colonies* in 1751 and 1752, which suggests that the principle had been accepted.³⁰

²⁹Minister to Bigot. 19 May 1752. AC, B, vol. 93, f.225.

³⁰Bigot to Minister. 29 October 1750. AC, C11A, vol. 96, f. 85, and 2 November 1752. *ibid.*, vol. 98, f. 309.

Table 6.3 Expenditures on Government Shipbuilding, 1738-1743
(rounded to nearest *livre*)

	1738	1739	1740	1741	1742	1743
Construction & Labour	1,296	13,939	19,505	37,165	54,714	88,945
Purchases of Materials & Rations	1,013	39,067	32,770	5,358	31,624	42,969
Salaries		968	1,060	1,390	33,578	2,918
Sailors' Pay		135	360	408	981	864
Outfitting & Equipping					9,500	
Hospitals			44	122	335	1,017
Rentals			264	374	395	150
Extraordinary Expenditures		3,491	6,767	102	1,824	3,329
Total	2,309	57,600	60,770	44,920	101,336	140,192

Sources: Hocquart to Maurepas. 31 October 1742. AC, C11A, vol. 78, f.166ff.; "Bordereaux" and "Extraits de dépense" for shipbuilding in AC, C11A, vol. 78, f. 170-172; f.173-191v.; f.193; f.225-225v; f.226-242v; f. 243-251v; f.256-269; f.270; *ibid.*, vol. 79, f.327-343.

Table 6.4

Expenditures on Government Shipbuilding, 1744-1751
(rounded to nearest *livre*)

	1744	1745	1746	1747	1748	1749	1751
Construction & Labour	68,835	86,557	71,082	64,174	98,773	76,346	125,969
Purchases of Materials & Rations	102,138	128,569	47,222	114,458	176,171	172,332	178,298
Salaries	5,227	6,226	8,478	8,980	9,832	9,846	9,861
Sailor's Pay	881	1,116	1,116	1,492	1,728	1,710	2,673
Outfitting & Equipping	15,133	23,157	22,307	1,463	3,508		
Hospitals	1,071	421	361	1,801	472	292	506
Rentals	718	375	359	1,042	2,693	1,710	1,005
Extraordinary Expenditures	1,699	1,665	740	942	1,798	4,614	3,873
Total	195,752	248,086	151,665	194,352	294,966	266,851	322,187

Sources: Quarterly, and Bi-annual "Bordereaux de la dépense faite en Canada pendant ...pour et à l'occasion de la construction des vaisseaux du Roy...". AC, C11A, vol. 80, f.26-34; f.35-47; f.48-62; f. 64-68; f. 302; f. 314-315; *ibid.*, vol. 82, f. 8-18v.; f. 20-57v.; f.59-80; f.195-250; *ibid.*, vol. 83, f.93-107; f.109-116v; *ibid.*, vol. 84, f.6-28; f.30-60; f.61-80; f.81-92; *ibid.*, vol. 85, f.346-407; f.408-420; f.422-438; f.440ff.; *ibid.*, vol. 92, f. 199-201; f.202-219v; f.221-223v; f.224-226; vol. 93, f.391-398v.; *ibid.*, vol. 98, f. 323-331v; vol. 116, f.263-272.

6.2 On the margin of colonial and naval accounts: Canada's ironworks

Eighteenth-century ironworks were empirical, imperial businesses. With its requirements for cast-iron ordnance and for semi-finished wrought iron for shipbuilding and anchors, the Navy was easily the largest single consumer of ironware in France. After Louis XIV's reign, and except for the occasional brief interlude of *régie*, private suppliers met the Navy's main needs. The scale of individual contracts, however, contrasted sharply with the artisanal structure of the underlying industry. A handful of individuals, with varying degrees of experience and ability to concentrate capital, filled naval orders, while operating scattered enterprises characterized by slow, small, and irregular output.³¹ Even a 'giant' attuned to innovation, such as Pierre Babaud de la Chaussade, coordinated the output of more than a dozen forges and furnaces confined to dispersed rural sites near water and forests, to meet the naval contracts for anchors which his family virtually monopolized for three decades, at least within the Atlantic arsenals.³²

³¹Pritchard, *Louis XV's Navy*, *op.cit.*, 142-159, and 167-171.

³²On Babaud de la Chaussade, see Paul M. Bamford, *Privilege and Profit. A Business Family in Eighteenth-Century France* (Philadelphia, 1988), 85-92, for a description of his "Forges royales", and 177ff, for a discussion of his markets. Note that according to Bamford, while Chaussade was a major naval supplier, commercial sales of ironwares apparently outweighed his sales to the state, which, moreover, were not confined to anchors. Over the years, Babaud de la Chaussade deliberately attempted to expand the relative share of private sales to lessen his dependence on the Navy's erratic contracts.

One would scarcely guess, reading the tart official correspondence relating to the Canadian ironworks, that the naval ministry had ever been frustrated by orders delayed or unfulfilled, or by the bankruptcies of forge-owners. Nor would one think that naval officials had ever witnessed site-specific knowledge and experience flowing unevenly from one enterprise to another, through costly trial and error, confounding 'experts' and cost-projections at every turn. Yet the Navy's preference for Berry irons, for instance, had been slow to emerge; experiments with forging techniques, especially for heavy items such as anchors, were continuously undertaken, and had benefited from both direct and indirect support from the Navy, at least since Colbert's ministry. It would have been surprising, to say the least, if the furnaces and forges at Saint-Maurice had costlessly leap-frogged inevitable periods of learning. With one eye on the *caisse de la Marine*, and the other on Britain's fleet, Maurepas's letters administered rebukes which belied Rochefort's own experience as the principal recipient of naval purchases of cast-iron wares, and more generally, the experience of France's commercial foundry and forge operators.

Historians, in turn, have told and retold the story of each hiccup of the Canadian works, emphasizing the state's role as provider of capital to a group of entrepreneurs whom it wished to encourage within the colony.³³ In particular, the Canadian ironworks have been

³³See, Joseph Noel Fauteux, *Essai sur l'industrie au Canada sous le Régime français* (Québec, 1927), I, Chapt. II; Alice J. E. Lunn, *Le Développement économique de la Nouvelle France 1713-1760* (Montréal, 1986), Chapt. XI, XII; Maurice Fillion, *La pensée et l'action coloniale*

viewed as fertile ground for the exercise of patronage by Canada's *intendant* Hocquart, and as part of a deliberate policy to stimulate the activities of privileged local businesses. It is certainly true that the first company formed in 1733 to build a forge near the Saint-Maurice river included a number of 'well-connected' merchants and administrators such as Ignace Gamelin and François-Etienne Cugnet, not to mention Hocquart's own secretary, Louis-Frédéric Bricault de Valmur.³⁴ The *trésoriers généraux*'s clerk Taschereau, in turn, became a share-holder in a later incarnation of the ironworks monopoly, which also received at least one personal loan from the *intendant*. It is also true, more generally, that officials on both sides of the Atlantic believed that a thriving merchant community, at least, would enhance the colony's usefulness, through the familiar routes of expanded trade and increased customs collections. But it is unhelpful to view an administrator such as Hocquart as a kind of early regional development officer, spending royal funds on *créatures* within his personal colonial patch--yet such is the impression created by Donald Horton's treatment of the Canadian *intendant*.³⁵ Nor is it helpful to view the forges, as does Cameron Nish, as the precursor of a peculiarly Canadian variety of public investment in heavy industrial

de Maurepas vis-a-vis du Canada 1723-1749 (Ottawa, 1972), Chapter 4, and Cameron Nish, *François-Etienne Cugnet 1719-1751: entrepreneur et entreprises en Nouvelle France* (Montréal, 1975), Chapters III-VII.

³⁴The act creating the company can be found in AC, C11A, vol. 110, f. 96-99v, and in ANQQ, Greffe Pinguet. For a description of the conditions which the document stipulated, see Nish, *op.cit.*, 44.

³⁵Donald Horton, "Gilles Hocquart, Intendant of New France, 1729-1748," Ph.D. Thesis, McGill University, 1974.

projects--"une 'politique nationale' genre XVIIIe siècle"...³⁶ At the very least, such views seem at odds with the literature on French government finances as a whole, in which the creation of privilege in many of its forms appears more often as a manifestation of the Crown's urge to raise, or spare funds, for rainier, war-like days. The point is perhaps trivial, but it often gets buried in accounts which lose sight of the naval context of colonial administration. Those sectors (hemp, tar, timber, shipbuilding, ironworks,...) which sustained the interest of the colony's naval administrators in the long run, and for which funds were periodically provided, or from which the state bought at prices set to encourage greater output, were those with direct, even if not exclusive, naval applications.³⁷

At the outset, the grant of a local monopoly to a *seigneur* such as Poulin de Francheville whose land bore industrial potential seems a typical *ancien régime* gesture, heavy with precedent, and relatively unburdened with forethought. At the same time, it reproduced familiar links between the Navy and France's metallurgical industry. If the Navy sought to confer privileges in the form of monopolies, fiscal exemptions or otherwise, on the likes of Babaud de la Chaussade in France, or (on a smaller scale, and at a less finished stage of ironware output) Poulin de Francheville and François-Etienne Cugnet in Canada, it was, at least initially, less to stimulate a particular

³⁶Nish, *op.cit.*, 55-56 and 174.

³⁷As indeed Nish points out for the forges. See *ibid.*, 101-102.

business than to meet a well-defined need of the Navy's at risks and expenses judged to be acceptable. Sponsoring private companies, under the circumstances, served as yet another old regime financial expedient. While the Navy might have exercised greater control over a *régie*, (as the army did for its ordnance), it hoped to save itself the bulk of the costs of infrastructure and management. If private investors and customers were prepared to root out, and pay for, the bugs of a newly-formed establishment, so much the better. A solid commercial market, moreover, could only enhance such an operation in the Navy's eyes. The effects of its own erratic demand for highly specialized products could be cushioned by more regular sales elsewhere. Thus if Maurepas was willing to grant a 100,000# loan to the third capital-poor colonial company to attempt the forge operation in 1735, it was perhaps because he had just experienced a less appealing alternative in France, at least where the highly specialized production of anchors was concerned. In that sector, six years of unwieldy *régie* had just been brought to an end by a twelve-year (1736-1748) private contract for anchors, and, when demand for these was low, for other irons needed in the arsenals.³⁸

Where the provision of strategic wares such as iron or timber was concerned, however, the Navy's interests remained closely enmeshed with those of its contractors, and it did not forgo control absolutely. Even in the absence of state loans, or financial trouble, naval officials would follow the enterprises involved closely--to

³⁸Bamford, *op.cit.*, 93. The contract went to Jean Babaud (elder brother of Pierre Babaud de la Chaussade) and partners.

ensure that specifications of quality or design were being met at every stage. Conversely, the naval ministry could, if it saw fit, choose to distinguish between a firm's private business and its involvement with *les affaires du Roi*. Thus in France, for instance, Babaud de la Chaussade's shipments of iron for the Crown were exempted from various internal tolls, where his commercial shipments were not. The incentives to conflate the two, of course, were great, though the opportunities to do so were limited somewhat by vigilant local tax authorities who did not share the Navy's interests.³⁹

Significantly, when the naval ministry finally consented to encourage the Canadian ironworks in a fashion more tangible than the granting a local monopoly, it did so through what it believed to be a virtually risk-free loan. Even as it acquiesced to new loans during the late 1730's, and as realistic horizons for repayments receded, the ministry's conviction that it was backing an ultimately solvent operation did not evaporate altogether. For our purposes, such faith is of interest because it prevented clear arrangements for the loans' treatment in the Navy's accounts. In each case, the colonial debtors certainly formalized the transactions with a series of notarized promises-to-pay (*obligations*). Except for the initial loan of 10,000#, paid in card money, however, the Canadian *intendant* simply allowed the naval treasurers' clerk to draw bills of exchange on his superiors, for the amounts and at the dates shown in Table 6.5. No

³⁹See Bamford on the Navy's active interest in 'research and development' at its contractors' forge sites. *op.cit.*, 89-92. On the privileges enjoyed by Babaud de la Chaussade's forges, see, *ibid.*, 94 and 181-200.

particular arrangement, however, was made in advance on either the colony's or the Navy's *état du roi*. Long after most of the bills in question had been redeemed, with the partial help of funds from the *trésor royal*, the naval treasurers were left wondering who owed what to whom, and how the various transactions were to be reported. A temporary solution was proposed in the midst of the War of Austrian Succession, as hope of repayment hovered at more realistic levels, with no apparent end in sight to the state *régie* which had been operating since October 1741; Moufle de la Tuillerie, the naval treasurer in office when the various loans had occurred, could simply report a single lump-sum expenditure on the Navy's account for the

Table 6.5 State Loans Made to the Various Share-Holders
of the Ironworks Monopoly, 1733-1741

Fiscal Year	Value of Loan (livres)	Form of Payment
1733	10,000	Card Money paid to Poulin de Francheville, Merchant, Seigneur of Saint-Maurice, initial investor
1736	42,971	Various Bills of Exchange on La Tuillerie, Redeemable 18 Nov. 1736
	1,500	Payment in Paris by La Tuillerie to Jacques Simonet, <i>maître de forges</i>
	6,000	Payment in Paris by La Tuillerie to Jacques Simonet
1737	43,029	Various bills of Exchange on La Tuillerie, Redeemable 15 March 1738
	8,000	Payment in Paris by La Tuillerie to Jacques Simonet
	1,200	Payment in Paris by La Tuillerie to Olivier de Vézin, <i>maître de forges</i>
1738	82,642	Various Bills of Exchange on La Tuillerie, Redeemable 18 March 1739
1739-40	5,705	King's flour, ostensibly used at the <i>Forges de Saint-Maurice</i>
1739-40	64,302	Appropriated by F.-E. Cugnet from <i>Caisse du Domaine</i>
Amount Treated as Forge C ^{ie} Debt to Naval Treasury: 192,642		

Sources: "Forges de Saint-Maurice en Canada". AC, C11A, vol. 112, f. 305; Hocquart to Maurepas. 14 October 1733. AC, C11A, vol. 59, f. 201; id. 12 October 1736. *ibid.*, vol. 65, f. 35; Michel to Maurepas. 30 October 1736. *ibid.* vol. 66, f. 106; id., Hocquart to Maurepas. 30 October 1736. *ibid.*, vol. 68, f. 166; id. 3 November 1738. *ibid.*, vol. 70, f. 155v-156; Hocquart to Maurepas. 23 October 1743. *ibid.*, vol. 80, f. 88-89v; The same volumes of C11A can also be consulted for lists of the individual recipients of the bills of exchange underlying the totals shown here. See also the "Etat de mes Effets actifs et Passifs". *ibid.*, vol. 114, f. 214.

cumulative value of the advances, for a total of 192,642#. ⁴⁰

Each of the loans for which notarized *obligations* existed had been approved, if increasingly grudgingly, and in the case of the final amount (82,642#), after the fact. In contrast, François-Etienne Cugnet's appropriation of 64,302# from the *caisse du Domaine* for ostensible use in the ironworks occurred before any naval official had a chance to notice. He also claimed to have channeled flour worth

⁴⁰The figure of 192,642# is the sum of the sequence of formal *obligations* drawn up to secure the Crown's funds. The first *obligation* drawn up was for the sum of 10,000#, owed by Poulin de Francheville to the Crown; another *obligation* for 100,000# would be drawn up by the Quebec notary Pinguet, on 18 October 1736: it covered the bills of exchange amounting to 42,971#, 43,029#, for ironworks expenditures at Saint-Maurice, and paid by bills exchange on the Navy, as well as the payments of 8,000# and 6,000# made in Paris to the *maître de forges* Simonet. These two *obligations* would be superseded by one drawn up by Pinguet for 110,000#, and dated 31 October 1737; The shareholders entered into a final *obligation*, amounting to 192,642, dated 18 October 1738, which further superseded the earlier *obligations*, and recognized the additional debt of 82,642# received in the form of bills of exchange on the Navy. See the "Arrêt qui révoque le privilège accordé aux Srs. Cugnet, Gamelin, Tachereau, Olivier de Vézain et Simonet pour l'exploitation des mines de fer de St Maurice et réunit au domaine l'établissement fait dans cet endroit ainsy que les effets qui en dépendent." 1 May 1743. AC, F3, (Collection Moreau St. Méry), vol. 13, f.70-73. The remaining 2,700# paid by La Tuilerie in Paris, and the 5,705# received by the shareholders in flour from the King's stores were to be treated differently, merely as loans waiting to be repaid. See the undated memorandum in Moufle de la Tuilerie's name and the undated, unsigned response. The former is in in AC, C11A, vol. 112, f.305; The latter "Mémoire pour servir de réponse à la lettre de M. de la Tuilerie à laquelle il était joint un mémoire concernant les dépenses faites pour l'établissement des forges de Saint-Maurice en datte du 21 Mars 174? (illegible)." is in *ibid.*, f.309-310v; see also: Hocquart to Maurepas. 23 October 1743. *ibid.*, vol. 80, f.88-89. See also the "Obligations par la Cie des Forges de Saint-Maurice au roi de France, Québec, 19 octobre 1738". ANQ, *Collection*, no. 1176, and referred to in Nish, *op.cit.*, 70, n.10. I have not, to date, found traces of the final decision made in this instance. It seems unlikely, in particular, that the expenditures were in the end incorporated into Canada's own colonial accounts. There is certainly no trace of them in the extant *bordereaux*, which, admittedly, run only until 1751.

5,705# from the King's warehouses to the Saint-Maurice forges. By the time the shareholders declared bankruptcy in 1741, the flour had not yet been paid for. Ex post, Cugnet's abuse of his position as *Domaine* director and receiver to secure the 64,302# was excoriated. Maurepas, however, refused even to recognize these sums as debts incurred by the forge company; as far he was concerned, there was no proof that the flour had been consumed at the forges. As for the sums extracted from the *Domaine*, regardless of how they had been used, "c'est une affaire qui luy (Cugnet) est personnelle et pour laquelle il doit etre poursuivi comme comptable du *Domaine*."⁴¹ In the end, Maurepas was more anxious to retrieve the missing sums than to prosecute for a *vide de caisse* occasioned by an illicit *détournement de fonds*. The missing sums, in turn, were quickly compensated for by a transfer from the colonial naval treasury, so that Cugnet's debt, in practice, was transferred to the *caisse de la Marine*.⁴² As a signal

⁴¹Minister to Hocquart. AC, B, vol. 74, f. 398v.

⁴²Cameron Nish discusses the procedures whereby the *Compagnie des forges's* expenditures and debts were sorted out, and apportioned between the various shareholders, amongst whom only Cugnet had much in the way of tangible collateral. See Nish, *op.cit.*, Chapter six., and the references therein. Cugnet's overall debt to the *Domaine* treasury was estimated at 85,033# in 1741. See the "Ordonnance qui oblige tous les particuliers débiteurs du Roi pour les droits du *Domaine* d'Occident de payer et remettre leurs dûs au directeur et receveur du *Domaine* dans huitaine pour tout délai." Roy, *Ordonnances*, III, 15, and the "Mémoire de Cugnet sur les forges de St.Maurice administrées par le S. Olivier." 17 October 1741. AC, C11A, vol. 110, p.87. An inventory drawn up by the *contrôleur* Varin and dated 16 October 1742, however, determined the portion of his debt to the *Domaine* which related to expenditures incurred for the ironworks. It was set at 64,302#. See also the "Ordonnance qui condamne François-Etienne Cugnet à payer entre les mains du trésorier de la marine tant la somme de 64,302 livres dont il se trouve redevable à la caisse du

that prompt repayment was expected, however, it would be treated as a *débit de comptable*. This portion of Cugnet's debt would not be allowed to congeal into additional expenditures on the Navy's accounts, unlike the 192,692# referred to above.

Compared to the costs of outfitting squadrons, or even a single *vaisseau du Roi* bound for the colonies, it certainly seems excessive to think in terms of a 'sinkhole' of industrial investment.⁴³ Still, there was nothing trivial about the relative size of the loans extended by the state to the various *intéressés des forges*. Neither was the scale of the ironworks trivial; the sums shown in Table 6.5 helped pay for just under half of the expenditures incurred by the shareholders prior to 1741.⁴⁴ Further comparisons are difficult,

Domaine que celle de 5,704 pour farines fournies des magasins du Roi pour la subsistance des employés des Forges de Saint-Maurice, 24 août 1742." P.-G. Roy, *Ordonnances*, III, 29-30.

⁴³In *New France, 1701-1733: a Supplement to Europe* (Toronto, 1987), 255, Dale Miquelon refers to *intendant* Hocquart's "bottomless pits of industrial investment". His discussion of the forges, like Horton's earlier treatment, emphasizes Hocquart's "energetic" attempts to build an entrepreneurial class in the colony. See Donald Horton, *op.cit.*, 198-99. Hocquart's tenure within the colony, however long and embroiled in local *cliques*, cannot be understood outside the context of his career within the Navy.

⁴⁴The first extant document containing the various companies' cumulative expenditures valued them at 505,356# for the period 1735-1741. See the "Etat sommaire des Dépenses faites pour l'Etablissement et Exploitation des Forges de st.Maurice depuis le 7 may 1735 Jusques au premier octobre 1741". AC, C11A, 112, f. 82v-83. Once the partners declared bankruptcy, it became necessary to reach an agreement having legal force as to the total expenditures, and for how these, and any corresponding debt, were to be apportioned amongst the shareholders. Thus in 1742, the "Rapport de Jean Liqurt et Salvat Michel D'Etcheverry, nommés par Hocquart pour examiner les comptes de Cugnet." 1 September 1742. *ibid.*, vol. 111, p.148-50. For a description of the various legal procedures surrounding the bankruptcy, see Nish, *op.cit.*, chapter six.

notably with ironworks operations in France; input and output figures specific to particular enterprises are hard to come by (Bamford found no account books for his study of Babaud de la Chaussade...), and little is known about differences in the underlying prices and costs. Nonetheless, it is perhaps worth noting that the assets abandoned by the Canadian *Compagnie des forges* in 1741 were valued at 174,849#. ⁴⁵ The following year, in France, the new partnership holding the remainder of the twelve-year contract for the Navy's anchors and for other irons, first signed in 1736, was capitalized at 200,000#. Meanwhile, according to James Pritchard, the annual consumption of a French arsenal amounted to "several hundreds of thousands of *livres* weight of forged iron", most of which was delivered in "rounds, bars, rods, hoops and sheets". ⁴⁶ A new, first-rate ship of the line, moreover, such as the (huge) 110-gun *Bretagne* built after the Seven Years' War, consumed irons of various sorts weighing 348,700 *livres*. ⁴⁷ While the production figures of the Canadian forges fell short of the 600,000 annual pounds predicted by forgemaster Olivier de Vézain, the forges yielded 463,360 pounds of semi-finished iron in 1740, 250,911

⁴⁵ See *inter alia*, Bigot to Minister. 11 October 1749. AC, C11A, vol. 93, p.305. The valuation was done between 9 and 22 May 1744.

⁴⁶ Unfortunately, the more precise figures which he provides are for the post 1750's period, once the Navy had embarked upon its increased shipbuilding program: on the Eve of the Seven Year's War, for instance, the Navy's total demand for iron, (including anchors--which were forged from roughly twice their weight in iron bars), hovered around 4 million *livres* (weight), which, according to Pritchard, exceeded the capacity of France's iron producers. Pritchard, *Louis XV's Navy*, *op. cit.*, 167-171.

⁴⁷ Bamford, *op.cit.*, 88. On the size of the *Bretagne*, see Villiers, *op.cit.*, II, 548.

pounds in 1741, and 370,545 from 1 October 1742 to the same date the following year.⁴⁸ In a good, peacetime year, output rates such as these could perhaps have met the equivalent of a significant portion of the semi-finished iron needed by one of France's naval arsenals.

Moreover, despite all the delays, legal battles, and general wringing of hands, the state would, in the end, be repaid for its loans. Although at the time of François-Etienne Cugnet's death in 1752, little more than 11,173# had been reimbursed towards the 64,302# appropriated from the *Domaine*, the remainder was paid off by his widow.⁴⁹ As for the larger sum of 192,642#, the Crown was forced to accept the forges and their dependencies by way of partial reimbursement, foregoing its claim to the 17,793# nominal difference between the assets it appropriated and the size of its original loan.⁵⁰

The striking thing about the state's involvement in the 'private' ironworks operation is not that it lent vast sums which vanished into

⁴⁸Nish, *François-Etienne Cugnet*, *op.cit.*, 102-109, and the sources cited therein.

⁴⁹See Bigot to Minister. 28 October 1752. AC, C11A, vol. 98, p.220-222, on the repayment of the remaining 41,699# to the Crown. In 1746, Beauharnois and Hocquart reported that an initial 11,173# had been paid by Cugnet. Beauharnois and Hocquart to Minister. 16 October 1746. AC, C11A, vol. 85. Nish (*op.cit.*, 170) incorrectly states that Cugnet had repaid his debt to the naval treasury before his death on the grounds that there were no traces of it in the list of his *dettes passives* in his estate inventory. It is clear from the Bigot's letter of 28 October 1752, and from the letter from Rouillé to Bigot, dated 7 July 1752. AC, B, vol. 95, f.46, that the debt remained largely unpaid. It will be recalled that it was not formalized by an *obligation*, and was treated as a *débit de comptable* in Cugnet's *Domaine* accounts.

⁵⁰On the other hand, the accounts of the state *régie* reported a cumulative profit of 24,604# between 1741 and 1752 (See Table 6.7), which more than recouped the loss.

a "bottomless sinkhole". No study exists to date which might allow even a rough comparison of the efficiency of the Canadian ironworks with comparable establishments in France. What is apparent, however, is the casualness with which the Navy handled the accounting surrounding its loans---a mirror image of that which attended the handling of its own debts, as seen in the previous chapter. One is left wondering how many scattered *obligations* towards the Crown lurked in notarial *études*, or in disorderly *bureaux de contrôle* on both sides of the Atlantic. Ever anxious to avoid creating precedents which

Table 3.6 State Administration of the Forges:
Cumulative Accounts of Expenditures, 1741-1752.
(all sums rounded to nearest *livre*)

1. Purchase Price of Forges, and Dependencies, Equipment and Merchandise, According to Inventory Dated 9 November 1741, and Minutes of Assessment dated 9 March 1744	174,849
2. Expenditures Incurred under Guillaume Estèbe's Administration of Forges, 1741-1742 According to his Account dated 9 April 1744	61,912
3. Expenditures Incurred under Martel de Belleville's Administration of Forges, According to his Account dated 17 April 1745	186,379
4. Expenditures According to Martel's Second Account dated 28 March 1746	133,179
5. Expenditures According to Martel's Third Account dated 10 April 1748	99,172
6. Expenditures According to Martel's Fourth Account	133,388
7. Expenditures According to Martel's Fifth Account	146,965
8. Expenditures According to Martel's Final Account	167,763
9. Expenditures according to Account dated 13 July 1751	131,390
10. Expenditures According to Account dated 8 July 1752	128,453
11. Amount Owed to <i>caisse de la Marine</i> for Loan to be Reimbursed Through State's Purchase of Iron in 1752	50,916
Cumulative Total, 1741-1752	1,414,368

Source: "Extrait des comptes..." July 1752 (Signed Estèbe; Bigot)
AC, C11A, vol. 112, f. 330-331.

Table 6.7 State Administration of the Forges:
Cumulative Accounts of Receipts, 1741-1752.
(all sums rounded to nearest *livre*)

1. Sale of Iron, Munitions and Merchandise (Guillaume Estèbe's account of 9 April 1744)	53,734
2. Sale of Iron, Munitions and Merchandise (Martel's account of 17 July 1745)	167,135
3. Sale of Iron, Munitions and Merchandise (Martel's account of 28 March 1746)	107,265
4. Sale of Iron, Munitions and Merchandise (Martel's account of 10 April 1748)	126,210
5. Sale of Iron, Munitions and Merchandise (Martel's account of 10 April 1748)	120,100
6. Sale of Iron, Munitions and Merchandise (Martel's fifth account)	138,414
7. Sale of Iron, Munitions and Merchandise (Martel's account of 10 September 1750)	119,560
8. Sale of Iron, Munitions and Merchandise Account of 13 July 1751)	148,988
9. Sale of Iron, Munitions and Merchandise Account of 8 July 1752)	130,382
10. Value of Inventory dated 1 January 1752	255,568
11. Value of Ironware Remaining in King's Warehouses at 8 July 1752	62,408
Cumulative Total, 1741-1752	1,438,972
Cumulative Profit, 1741-1752	24,604

Source: "Extrait des comptes...". July 1752 (Signed Estèbe; Bigot) AC, C11A, vol. 112, f. 330-331. This account supersedes, and is consistent with, the earlier ones found in vols. 110-112.

might increase its liabilities, the *ancien régime's* accounts seem again to deny that governments repeatedly borrowed and lent.

The casual financial arrangements did not cease once the colonial government filled the vacuum created by the bankrupt forge company by operating a *régie*. The continued hope that a private company with adequate capital could still be found, if only once the war had ceased, combined with the equally quixotic hope that the *régie* would immediately generate enough working capital from its sales, prevented solid arrangements from arising. Once again, the forge expenditures left no traces on the colony's *état du roi*, nor, it appears (for much the same reasons) on the Navy's.⁵¹ The *intendant* was simply given permission to meet necessary, immediate expenditures from whatever card money was left in the *caisse de la Marine* once the autumn transactions relating to the colony's general expenditures had occurred. The instructions were relayed to the *intendant's* sub-delegate at the forges, who was told that a "fond de monnaie de cartes" would be made available for payments "en argent" to the workers, including payment arrears owed by the *Compagnie des forges*.⁵²

The cumulative, summary accounts of the *régie* suggest that over a decade (Tables 6.6 and 6.7), the ironworks had generated a modest

⁵¹The only trace of the forge operations on the *bordereaux des dépenses générales* relate to the sales of ironwares to the King's stores in the arsenals or in other colonies: as usual, in such cases, bills of exchange were drawn on the *trésoriers généraux*. The sums figured as "recettes extraordinaires" on Canada's accounts, and as expenditures on those of the arsenals or colonies receiving the goods in question.

⁵²"Mémoire pour servir d'Instruction au Sr. Estèbe, notre Subdélégué à la Marine." AC, C11A, vol. 110, f. 228v-229.

'profit'. But in the short run, occasional losses left the operations with little working capital, and dependent on such advances as the naval treasury could provide. Long before the state became involved in the forge *régie*, Hocquart had complained that he seldom had enough liquid funds to meet even the current expenditures authorized in the *état du roi*. Yet here were additional claims on the *caisse de la Marine* for which the *trésoriers généraux* were not expected to provide additional funds. Thus in practice, the *caisse de la Marine* could not always be counted upon even for spare card money, and the forges merely added to Hocquart's day to day scramble for funds.⁵³

Not surprisingly, much wishful thinking accompanied the shortage of working capital, as hinted in the wording of the instructions to Guillaume Estèbe, referred to above. The easy conflation of "argent" and "monnaie de cartes" obscures much. Holders of card money expected eventually to be reimbursed in specie, or at the very least, believed their cards to be redeemable in principle. In the end, moreover, such a transaction would require an outlay by the *trésoriers généraux de la Marine*. Hocquart's attempts to resolve the ambiguity by searching for a 'real' *fonds* with which to underpin card money payments at the forges merely disgruntled Maurepas. In 1742, perhaps gambling that a payment-order for the purchase of iron for the state would be approved, where one for the expenses of the forge operation would not, Hocquart provided the latter with 21,537# in card money, but drew an equivalent sum in bills of exchange "pour fers remis dans les magasins

⁵³Hocquart to Maurepas. 30 October 1743. AC, C11A, vol. 80, f. 247.

de la colonie par les intéressés des forges de Saint-Maurice".
Maurepas sidestepped the underlying problem, and upbraided Hocquart for the formal inconsistency of his gesture:

..."Par ce que vous me marquez à l'occasion de cette traite, je vois que la somme qui la compose a esté remise en cartes et que vous l'avez destinée pour servir à l'exploitation des forges--mais vous devez sentir que cela ne s'accorde pas avec l'objet de la traite tel que vous l'annoncez dans votre état."⁵⁴

The episode, like so many others, ends with a fish-tail in the official colonial correspondence⁵⁵. In practice, it probably generated further exchanges between the minister and the *trésoriers généraux* such as the one relating to the private company's debt. Clearly, delays in the tendering of the *trésoriers'* accounts did not all spring from the explosion of expenditures and debt which accompanied wartime. Paradoxically, a *régie* considered 'provisional' for over a decade, and whose accounts were treated as self-contained, could spawn myriad formal uncertainties destined to protract accounting in the Navy as a whole.

⁵⁴See Hocquart to Minister. 25 October 1741. AC, C11A, vol. 76, f.19, and Hocquart to Minister. 30 October 1741. *ibid.*, f.79 ; and Maurepas to Hocquart. 20 April 1742. AC, B, vol. 74, f.477.

⁵⁵There may have been others, either unnoticed, or unreported; on several occasions, Hocquart confessed impatiently to Maurepas that his divided attentions prevented him from keeping a very close watch on the forge accounts. Such neglect was partly encouraged by the fact that unlike those of the King's colonial warehouses (which they were supposed to resemble in form), the *régie's* records were not partially incorporated into the *bordereaux* discussed in Chapter four. Hocquart to Minister. 1 November 1743. AC, C11A, vol. 80, f.263. Same to same. 7 October 1743. *ibid.*, vol. 81, f.281.

6.3 The weight of overall colonial expenditures in the Navy: short term versus long term perspectives

The various types of expenditure considered so far in this chapter, all of which lie beyond the scope of the colonial *bordereaux des dépenses et recettes générales*, begin to complete the picture of overall colonial expenditures in Canada and at l'Ile Royale. They yield a sense, moreover, of the different fragments which had to be composed before the Navy's expenditures could be fully known, and its accounts tendered. As such, they help explain the long lags observed by Henri Legohérel between fiscal years and judgements rendered by the *chambre des comptes*, which have also, correctly, been attributed to the Navy's continual difficulties at meeting payments.

To say that such long lags existed, however, is not quite to say that an administrative unit like the Navy never knew how much it was spending at any given time. As the example of the Canadian ironworks shows, and as the frequent re-allocation across time in the Canadian *bordereaux des dépenses générales* showed earlier, the uncertainty often related less to the amounts spent, than to the way in which they were to be reported. Uncertainty of the former type usually resolved itself within a couple of years.⁵⁶ Uncertainty surrounding the form of accounts could last longer, even for trivial sums. Thus, as the new naval minister Rouillé discovered in 1749 when he asked for a list of "dépenses effectives et réelles de la Marine", the Navy kept more or less up-to-date "stream-of-consciousness" lists of payment

⁵⁶There were notable exceptions, such as the twelve-year old expenditures appearing on Canada's *bordereau* for 1699, as seen in Chapter four.

orders. In many cases, however (and in particular, between 1703 and 1720), the figures had never been totalled.⁵⁷

Long delays between a given fiscal year and judgements at the *chambre des comptes* may not have left the Navy in complete darkness about its expenditures. The delays did contribute to a kind of myopia which was also rooted in the Navy's related experience of being continually short of funds. A given expenditure could appear very differently depending on whether or not it could be paid for in the short run, regardless of its long-term relative importance. Too little is known about the different series of numbers which describe themselves as "naval expenditures" to establish the precise weight of the different colonies within the Navy as a whole. Within bounds, however, the contrast between short and long-term perspectives can be explored.

The colonial financial accounts, however discontinuous and fragmented, and however remote from the final figures approved by the *chambre des comptes*, can at least be placed in some sort of context. The letters exchanged between *intendant* or *commissaire ordonnateur* and minister provide clues as to when, how, why and by whom they were produced. The same cannot be said of the various known series for naval expenditures. In each case, the origins and significance of the figures remain in doubt.⁵⁸ Nor is it clear to what extent the

⁵⁷ See the "Copie du Bordereau remis le 2 Juin 1749 par le S. Laffilard a M. Rouillé concernant les dépenses de la Marine et des Galères...". AN, Marine, E, vol. 208, art.108. For examples of such "untotalled" lists, see AN, Marine, E, vols. 125 and 126.

⁵⁸ See the discussions in Henri Legohérel, *Les trésoriers généraux de la*

different sequences of figures represent homogeneous 'series'.⁵⁹ But with so much revision and reallocation across time occurring at the colonial periphery, and with so many fragmented accounts to be aggregated, it is hardly surprising to find global sequences of numbers for the Navy which differ in level and rates of change. Until more is known about their composition, (including the procedures followed in aggregating the interlocking accounts of arsenals and colonies), there is no particular reason to discard one series in favour of another.

In the meantime, such uncertainty allows us only to define heterogeneous 'ranges' of expenditures, both for the colonies and for the Navy, as shown in Table 6.8 below, and in Figure 6.1.⁶⁰ At best,

Marine (1517-1788) (Paris, 1965), 177-181, Pritchard, *Louis XV's Navy*, *op.cit.*, 215-222, and Villiers, *op.cit.*, I, 204-209.

⁵⁹ One wonders, for instance, whether a decision such the one which Rouillé asked Canada's *intendant* Bigot to apply within the colony (i.e. an end to the "carrying forward" of excess expenditure, so that "chaque exercice supporte sa dépense") applied also to the accounts of the Navy as a whole, and to what extent it was retroactive. See Chapter four for references.) To the extent that it did not apply retroactively to years for which *jugements de la chambre des comptes* had already been reached, a series such as the "Tableau général des dépenses effectives de la marine, des Galères et des Colonies... depuis l'année 1678 jusques et compris l'année 1810", found in the Bibliothèque Nationale's *Nouvelles acquisitions françaises*, no.5399, and published in Legohérel, which purports to be a series of "Etats au vrai", would embody many 'accounting' régime changes. Such changes in the 'rules' by which the figures were generated could potentially help explain anomalies such as the one signalled by James Pritchard: he puzzled over why a series describing "funds allocated to the Navy" could in some years, and over the period as a whole from 1748-1762--exceed the figures found in another sequence described as "dépenses effectives". As the Canadian experience shows, figures were constantly being reshuffled across fiscal years, both on the expenditure side, and on the "état du Roi" side of accounts.

⁶⁰ Consider the example of 1744: the highest known figure available for naval expenditures is 31,506,990#, and is found in several documents,

these allow us to make fairly conservative statements about the weight of expenditures on the North American colonies relative to France's Navy as a whole. As the intervals shown below (Table 6.9) suggest, in most years, Canada accounted for less than 10 per cent of the Navy's outlays, and l'Ile Royale, for less than 5 per cent. The ranges are too broad, however, to support precise statements about changes over time, especially over brief periods. Over the half century considered here, the figures do suggest a tendency for the share of each colony to increase. In the Canadian case, however, there is plenty of room

including the "Comparaison des dépenses de la Marine sur les registres du Trésor Royal et sur les registres de la Marine". 1782? AN, G7, vol.1830, art.2, and in "Dépenses de la marine et des colonies depuis 1740 jusques et compris 1760". n.d. AN, Marine, E, vol. 208, art.110. The "low" figure for the Navy, in contrast, comes from a series found in the Bibliothèque nationale's *Nouvelles acquisitions françaises*, n. 5399, entitled "Tableau général des dépenses effectives de la marine, des Galères et des colonies,...depuis l'année 1678 jusques et compris l'année 1810. The "high" figure for Canada, in turn, is based on the figure appearing in Bigot's "Mémoire sur l'Etat des finances", and the lowest on Hocquart's 'net' figure for 1744. The figures for l'Ile Royale come from the original and revised *bordereaux* for that year. The colonial "Total Expenditure Figures" do not include the costs of outfitting the *vaisseau du Roi*, since no complete actual figures were found. (Using the figures for *L'Astrée* as shown in Table 6.2 as a high estimate for outfitting *La Gironde* which sailed for Canada that year would have resulted in a percentage range of 3.6%-5.6% in Table 6.9) For Canada, they do include the *Domaine d'Occident* expenditures, and those relating to shipbuilding. Since the loans extended for the ironworks were in the end treated as naval expenditures, I have also included them. I was unable to determine to which fiscal year the lump sum of 192,642# was allocated to. As a result, I spread the expenditures across fiscal years according to when the loans were made. Thus, for instance, the loan of extended by virtue of bills of exchange drawn on La Tuilerie in 1738 was treated as an expenditure for 1738. The expenditure figures from the ironworks *régie* have also been included, though it is unlikely that they were ever incorporated into either Canada's or the Navy's accounts.

Table 6.8 Range of Reported Expenditures: Canada, Ile Royale and Navy 1699-1751 (*livres*)

	Navy		Canada		Ile Royale	
	Low	High	Low	High	Low	High
1699	10,448,648	14,651,342	450,572			
1700	8,975,375	12,612,021				
1701	17,463,771	21,765,603				
1702	18,492,676	28,300,000				
1703	18,200,000	27,215,761				
1704	19,199,143	21,900,000				
1705	18,000,000	30,113,710	445,546			
1706	18,268,460	21,500,000				
1707	14,225,016	16,800,000				
1708	14,869,828	18,017,976				
1709	10,251,070	16,086,852				
1710	9,110,831	15,200,710	459,723	538,033		
1711	6,685,192	15,293,293	524,195			
1712	7,986,041	14,514,326	599,779	646,278		
1713	7,213,116	14,180,168	536,268	539,385		
1714	5,842,403	14,898,309	568,442	592,710	154,291	
1715	6,016,108	15,166,000	640,642	646,152	151,972	
1716	6,000,000	6,172,465	504,139	597,152	212,638	
1717	5,770,778		555,264	682,949	221,631	
1718	5,281,652		470,529		192,055	
1719	6,017,997		518,587			
1720	8,209,968		471,589			
1721	7,087,416		669,212		242,954	
1722	7,978,518		500,438		192,353	
1723	9,869,660		528,248		267,763	
1724	8,744,000	9,856,440	500,445		292,832	
1725	8,458,159		509,604	536,906	270,900	
1726	6,774,998		554,909	675,871	295,791	
1727	8,809,323		571,922	644,523	309,801	
1728	8,006,178		657,442	866,778	286,747	

Table 6.8 cont'd

	Navy		Canada		Ile Royale	
	Low	High	Low	High	Low	High
1729	7,759,741		579,190		292,324	
1730	7,964,565		608,632		311,162	
1731	8,309,478		535,065	627,032	300,428	
1732	8,495,597		587,932	598,127	291,569	296,683
1733	10,339,621		581,510	628,707	310,703	
1734	14,499,808		555,167	596,119	313,587	
1735	12,026,612		620,573	653,315	338,482	
1736	6,664,219		632,437	660,143	337,370	
1737	8,543,158		704,388	881,348	346,045	
1738	9,415,194		740,419		349,455	
1739	9,406,653		703,197	747,637	304,905	
1740	15,440,452	19,974,381	621,951	678,767	355,846	
1741	19,366,171	23,452,284	753,182	814,241	380,702	
1742	12,490,413	19,842,281	986,555	1,068,878	365,346	
1743	14,132,959	19,786,413	1,023,612	1,247,571	495,468	
1744	27,486,558	31,506,990	1,051,782	1,440,408	547,437	594,662
1745	21,658,500	27,567,340	1,165,244	1,834,277	905,800	
1746	25,821,856	34,539,687	3,347,731	3,932,995	12,855	
1747	23,244,603	35,137,423	3,324,649	3,385,931	66,313	
1748	18,414,669	32,107,957	2,106,924		31,131	
1749	24,345,409	34,478,923	2,541,575	2,625,112	1,194,724	
1750	30,114,124	37,137,193	2,182,221	2,825,631	1,463,087	
1751	29,363,359	37,524,986	2,725,959	3,503,523	1,369,560	

Sources: Pritchard, *Louis XV's Navy*, Table 9, 216 and sources mentioned therein; Le Gohérel, *Les Trésoriers généraux de la Marine*, *op.cit.*, 180-181; Tables 4.1 and 4.6, *infra.*; "Etat de Payements faits par M. Vallier Trésorier de la Marine à Rochefort aux officiers et autres entretenus cy devant à l'Ile Royale, pour leurs appointements de l'année 1746"; "Etat des fonds remis par les Etats de distribution pour les appointements...1747". (Lists both 'fonds faits' and 'payements'). *ibid.*; "Etat des Payements fiats par M.Vallier Trésorier de la marine à Rochefort pour les appointements, solde, et avances aux officiers et aux troupes servant cy devant à l'Isle Royale, appointements, solde et logements des officiers et cannoniers de la d.colonie, ainsy que pour frais de recrue des troupes, à compter du premier Janvier 1748 jusques et compris le mois d'Octobre de la d. année, suivant les acquits remis au Sieur Vallier." All dated 28 October 1748, and in AN, Marine (Rochefort), 4E, vol.7.

Figure 6.1: Range of Total Gov't Expenditure figures for Canada, and Total Gov't Expenditure figures for Ile Royale, 1711–1751

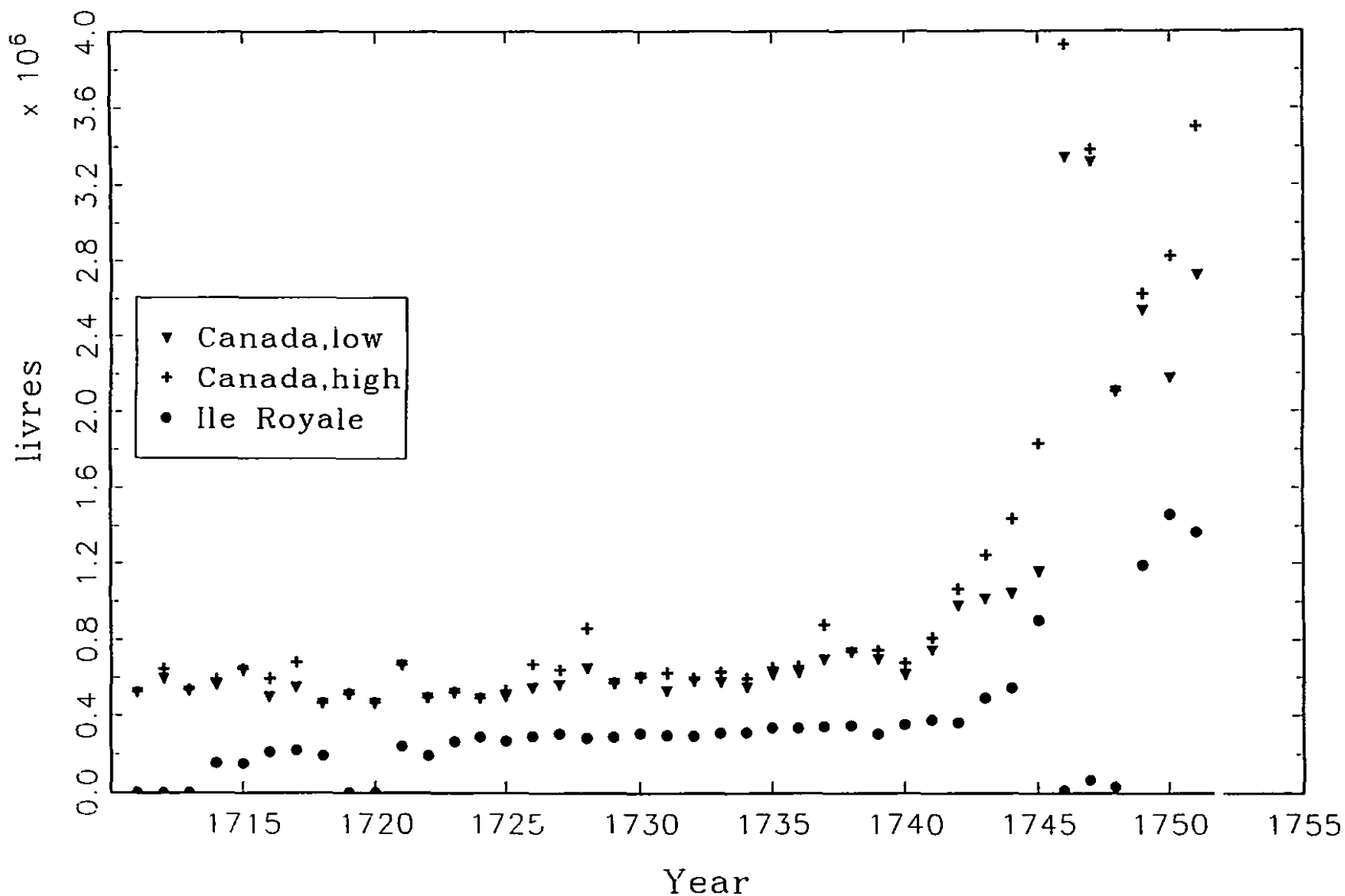


Table 6.9 Reported Expenditures in Canada and at l'Ile Royale
as a Percentage (range) of Naval Expenditures

	Canada		Ile Royale	
	Low	High	Low	High
1699	3.1%	4.3%		
1705	3.5%	5.0%		
1710	3.0%	5.9%		
1711	3.4%	7.8%		
1712	4.1%	8.2%		
1713	3.8%	7.5%		
1714	3.8%	10.1%	1.0%	2.6%
1715	4.2%	10.7%	1.0%	2.5%
1716	8.2%	9.9%	3.4%	3.5%
1717	9.6%	11.8%	3.8%	
1718	8.9%		3.6%	
1719	8.6%			
1720	5.7%			
1721	9.4%		3.4%	
1722	6.3%		2.4%	
1723	5.3%		2.7%	
1724	5.1%	5.7%	3.3%	
1725	6.0%	6.3%	3.2%	
1726	8.2%	10.0%	4.4%	
1727	6.5%	7.3%	3.5%	
1728	8.2%	10.8%	3.6%	

Table 6.9 cont'd

	Canada		Ile Royale	
1729	7.5%		3.8%	
1730	7.6%		3.9%	
1731	6.4%	7.5%	3.6%	
1732	6.9%	7.0%	3.4%	3.5%
1733	5.6%	6.1%	3.0%	
1734	3.8%	4.1%	2.2%	
1735	5.1%	5.4%	2.8%	
1736	9.5%	9.9%	5.1%	
1737	8.2%	10.3%	4.0%	
1738	7.9%		3.7%	
1739	7.5%	7.9%	3.2%	
1740	3.1%	4.4%	1.8%	2.3%
1741	3.2%	4.2%	1.6%	2.0%
1742	5.0%	8.5%	1.8%	2.9%
1743	5.2%	8.8%	1.8%	3.5%
1744	3.3%	5.2%	1.7%	2.2%
1745	4.2%	8.5%	3.3%	4.2%
1746	10.0%	15.2%	0.0%	0.0%
1747	9.5%	14.6%	0.2%	0.3%
1748	6.6%	11.4%	0.1%	0.2%
1749 ^a	7.4%	10.8%	4.6%	7.7%
1750 ^a	5.9%	9.4%	5.8%	8.0%
1751 ^a	7.3%	11.9%	3.6%	4.7%

Source: Table 6.8.

^aAfter 1749, figures for 'Navy' also include separate figure reported for the colonies as a whole, as given in AN, Marine, E, vol. 208, item 110. (i.e. 8,782,954# for 1749, 11,896,353# for 1750; 12,852,706# for 1751) From 1749 onwards, it will be recalled, the *Trésoriers généraux de la Marine* no longer handled colonial revenues and expenditures. They were handled by the newly created *Trésoriers généraux des colonies*.

left for arguing about when the increases occurred. At l'Ile Royale, the War of Austrian Succession was a more obvious watershed. After the treaty of Aix-la-Chapelle as after Utrecht, refugees and troops made their way to l'Ile Royale. The second time around, however, the state's contribution to resettlement, and the number of troops detached to the colony had increased.⁶¹

For Canada, the accounting anomalies discussed in the previous chapter compound the uncertainty surrounding the figures for the Navy. Canada's share of expenditures peaks in 1746, for instance, partly because a disproportionate share of the 'excess expenditures' incurred since the outbreak of war was deposited onto that fiscal year. After Louisbourg's fall, Canada's accounts had also inherited the burden of paying for troops previously detached at l'Ile Royale.⁶² Hocquart seldom missed an opportunity, moreover, to remind Maurepas further that payments to that colony's Micmac allies were also made from Quebec for the war's duration.⁶³

⁶¹To the extent that the sequences from which the "highest" and "lowest" colonial and naval figures (Table 6.8) were drawn are inconsistent with one another, the percentage ranges (Table 6.9) will be excessively broad.

⁶²This change can be seen clearly in the accounts. It had also to be made legitimate in the eyes of the *chambre des comptes* by a royal ordinance: "Sa Majesté ayant donné ordre pour faire passer en Canada les troupes qui étaient cy-devant en garnison a l'Ile Royale (...) entend que pendant le séjour des d.troupes (...) dans la d.colonie de Canada, les dépenses qui s'y feront pour raison de leur solde, subsistance et entretien soient employés et passés dans les comptes de la colonie et qu'en conséquence les états, ordonnances et acquits en soient expédiés et les pièces nécessaires contrôllées ainsy et de la manière qu'il doit être usé pour les autres troupes (...). 3 April 1747. AC, B, vol. 85, f.206.

⁶³Chapter eight discusses the cost of native alliances more closely.

However anomalous, the bloated figure for 1746 seems consistent with the frustration expressed by Maurepas the following year:

"Ce qu'il y a de bien certain, c'est que les arrangements qu'il a fallu faire pour acquitter les lettres de change [Canada's] et pour pourvoir en même temps aux approvisionnements qui vous sont envoyés et a l'armement destiné pour le Canada emportent la plus grave partie des fonds qui ont été autorisés pour la Marine et mettent en souffrance toutes les autres parties du service".⁶⁴

Such an assessment does *not* describe Canada's weight within the Navy's expenditures, as even the highest figures in Table 6.9 suggest, unless one is prepared to view the entire (probable) cost of the Duc d'Anville's expedition as part of the cost of 'running' Canada. This, in turn, hardly seems a fair description of the squadron's objectives. Maurepas's displeasure makes much more sense, however, if one considers the Navy's short-term requirements for cash at the time the bills of exchange drawn in Canada had to be redeemed in early 1746. As Table 6.10 shows, for the month of February alone, expenditures amounting to over 2 million livres competed for just over 200,000# in readily available cash. In principle, the *trésoriers généraux* had funds to cover all of their obligations, as Table 6.10 shows further. The lion's share of the funds from the Royal Treasury had been delivered in the form of *rescriptions* with fairly remote maturation dates, however; some of the funds listed as "available" (such as the reimbursement from Le Havre) were not to be counted upon. Less than a tenth of the so-called available funds took the form of actual cash. Under these circumstances, Canada's bills of exchange appeared as particularly burdensome; they represented the largest single item of

⁶⁴Minister to Hocquart. 13 March 1747. AC, B, vol. 85, f.192.

Table 6.10 Naval Expenditures Requiring Cash Payment in February 1746, Compared to Available Naval Funds

Naval Expenditures Requiring Cash Payment:	
1. Redemption of expired bills of exchange drawn in Louisiana	396,845#
2. Cash required at Brest for departure of D'Anville squadron	300,000#
3. Cash required at Rochefort for Duquesne Squadron	120,000#
4. Additional cash required at Brest	200,000#
5. Cash required in Paris	20,762#
6. Redemption of bills of exchange drawn in Canada (and relating to fiscal years 1744-46)	1,084,872#
Total:	<u>2,112,478#</u>

/...

Table 6.10 cont'd

Funds Actually in Hands of the Trésoriers Généraux and to be used in Navy's <i>état de distribution</i> for February 1746		
Funds held by Géorville, <i>Trésorier général de la Marine</i>		
1. From previous month's <i>état de distribution</i> , assigned to 1744 expenses		919#
2. Left over from previous month's <i>état de distribution</i> , assigned to 1746 expenses		225,543#
3. From Royal Treasury for Feb. 1746 ordinary expenses		625,000#
4. From Royal Treasury for <i>armements extraordinaires</i>		1,400,000#
5. From Royal Treasury for Louisiana's 1744 expenditures		29,600#
6. From <i>Domaine d'Occident</i>		50,000#
7. From seized vessels		76,576#
8. From M. de Selle		80,719#
Funds held by de Selle, <i>Trésorier général de la Marine</i>		
1. Left over from previous month's <i>état de distribution</i> , assigned to 1745 expenses		42,157#
2. From Royal Treasury for Louisiana's 1745 expenditures		300,000#
3. Reimbursement from Le Havre		51,692#
Total Held by the <i>Trésoriers généraux de la Marine</i>		2,882,205#
Approximate Total Held in Cash		207,295#
Approximate Cash Shortfall for February 1746		1,905,183#

Source: "Fonds. Pour pouvoir prendre un parti sur la situation actuelle...". February 1746. Cornell University Library, Maurepas Collection.

expenditure demanding immediate payment in February 1746, and accounted for over half of all such expenditures. In a very real sense, Canada's bills of exchange threatened the Navy's credit, and forced a rationing of naval services requiring immediate cash payments. Under the circumstances, 'myopia' offered a perfectly rational vantage point from which to view colonial expenditures.

This was certainly not the first time that the *Trésoriers généraux de la Marine* had trouble redeeming bills of exchange drawn from Canada. In July 1715, the *Trésorier général* Gaudion found himself under arrest for failing to honour bills drawn by his Canadian clerk, which had matured several months earlier. While the evidence is less precise in this instance, the value of the bills to be redeemed was less important relative to Gaudion's overall obligations. But as with later crises, the *trésorier* had simply not received the funds assigned to him.⁶⁵ The problem arose in part, moreover, because payments to the colonies tended to be concentrated in time, whereas the expenditures they related to were spread over the fiscal year. More generally, of course, the Navy experienced many such episodes of cash short-fall and "threats" to its credit from other sources, especially during wartime.⁶⁶ As we have seen, the squadrons armed before and during the War of Austrian Succession could easily outweigh

⁶⁵ See the "Jugement pour dette contre M. Gaudion". 17 July 1715. AC, B, vol. 37, p.535.

⁶⁶ See, *inter alia*, Legohérel, *op.cit.*, 184-207, for a chronology of the crises, which tends, however, to skip over the difficulties occasioned by the War of Austrian Succession, such as that of February 1746 considered here.

the total expenditures incurred in both Canada and at l'Ile Royale. And as Table 6.8 and 6.9 show, moreover, during the first half of the eighteenth-century at least, expenditures hovering below 10 per cent of those for the Navy as a whole could hardly be singled out as a principal, or persistent cause of the mismatchbetween the funds made available to the *trésoriers généraux* and the payment orders which they were forced to honour.

PART THREE
GOVERNMENT IN THE COLONIAL ECONOMY

*...Je suis bien fasché de ne pouvoir vous donner
que des connaissances vagues et indéterminées
sur le commerce de ce pays...*¹

Gilles Hocquart, *intendant*

¹Hocquart to Maurepas. 17 October 1730. AC, C11A, vol. 53, f.123.

Chapter Seven
The Relative Size and Distribution of Government Purchases

Successive naval ministers were no less curious about the scale of output and trade in the colonies than are historians today. Hocquart's remarks, cited by way of preface, warn that neither is the problem of sources new. The colonial *intendant's* predecessors, especially Bégon, bequeathed even fewer numbers on these topics than on others which bore directly on the administration of finances. Hocquart, ever obliging, produced trade statistics, but didn't much trust them. In what follows, we nonetheless consider these and other fragments of evidence which shed light, however obliquely, on the relative size of government spending in Canada and at l'Ile Royale.

Since the fragments are indeed few, the state's purchases will also be considered from a different angle in this chapter. The study of the average size and distribution of such purchases allows for more systematic assessments of the state's importance to individual suppliers than have been undertaken to date. So far, moreover, uncertainty about the government's overall size has also produced vaguely dissonant statements about colonial economic activity. Can one consistently claim both that war provided the main impetus for economic growth in the colony, and that the *intendant's* patronage concentrated government contracts in the hands of a privileged few? The potential contradiction deserves to be explored, though in this respect also, we are hampered by limited knowledge about colonial businesses.

7.1 Government purchases, trade and output

Historians' thoughts about the relative size of government purchases in New France do not always converge, as suggested in the introduction to this thesis. Nor are they always clearly articulated. In the case of Canada, however, the prevailing view seems to be that 'the primary industry' of Canada was war. William J. Eccles's claim that the economy evolved 'under the impetus' of the state seems to imply further that military expenditures drove economic growth. Quite apart from whether or not the word 'industry' usefully describes the business of providing troops with bread and meat, moving them about, clothing and arming them with uniforms and artillery imported from France, such statements are often chronologically imprecise. By default, they seem vaguely to imply that the colonial experience of the Seven Years' War was typical of earlier periods.²

The fragments of available evidence, for Canada at least, are all to some extent unreliable. Pieced together, they do, however, hint at marked differences between the post-Utrecht period of peace and the

²The point is argued in W.J. Eccles, "The Social, Economic and Political Significance of the Military Establishment in New France", *Canadian Historical Review* LII (March 1971), 1-21. J.F. Bosher, in turn, invoking the number of troops present in Canada during the Seven Year's War, and asserting that 'every able-bodied' male was a militiaman, makes the somewhat weaker claim that war was 'an' industry of primary importance. See John F. Bosher, *The Canada Merchants 1713-1753* (Oxford, 1987), 13.

War of Austrian Succession. These differences were bound to be more marked still with the Seven Years' War, given its unprecedented scale within the colonies.

On the one hand, we have flawed estimates of colonial output which seem to suggest that government represented a declining share of economic activity as a whole between 1712-1713 and 1739.³ The estimates for output end in 1739, along with the series of censuses on which they are based. Thereafter, we have only measures of trade which reveal a government sector expanding relative to the colony's external exchanges. Even in the midst of peace, the government appears as a sizeable player, equivalent to roughly half the value of the colony's private exports of goods in 1729 (See the Table 7.1), and to three-quarters or so of its fur exports in 1735.⁴ During the 1730's at least, government in Canada thus seemed to operate at a scale comparable to an important sector of the colonial economy, though the fur trade may in turn have represented no more than 11 to 14 per cent of overall output.⁵ By 1745, in contrast, government

³Morris Altman, "Economic Growth in Canada. Estimates and Analysis. 1695-1739," *William and Mary Quarterly* XLV (October 1988), 684-711.

⁴The 1735 nominal figure for fur trade exports (865,232#) is given in Thomas Wien, "Castor, Peaux, et Pelleteries dans le commerce canadien des fourrures, 1720-1790", in Louise Dechêne, Toby Morantz, and Bruce Trigger eds., 'Le castor fait tout'. *Selected Papers of the Fifth North American Fur Trade Conference* (Montréal, 1987), 92. The 'high' figure for government expenditures in 1735 was 653,315#. (See Table 6.9, *supra.*, 290-291).

⁵Altman's estimates imply that the fur trade sector declined from around 14 to 11 per cent of his output figures between 1695 and 1739. Altman, *op.cit.*, 691.

Table 7.1 The Composition of Hocquart's Export Figures
for Canada, 1729-1745 (*livres*)

	Total Exports (<i>sorties</i>)	Exports of Goods	Bills of Exchange	
			Navy	<i>Cie des Indes</i>
1729	1,287,256		0	?
1735	1,527,244	809,933	437,003	372,929
1739	2,220,718	1,640,726	547,566	32,426
1742	2,098,642			
1745	2,179,835	1,057,878	1,121,957	

Sources: For 1729: Beauharnois and Hocquart to Minister. 25 October 1729. AC, C11A, vol. 51, f.153, indicates that no bills of exchange were drawn in 1729. Indeed, the *intendant* was forbidden from doing so in 1729 and 1730, at least for the colony's general expenditures; 1735: Hocquart to Maurepas. 15 October 1735. AC, C11A, vol. 64, f. 99, and Hocquart to Maurepas. 1 November 1735. AC, C11A, vol. 64, f.243v. ; 1739: AC, F2B, vol. 11, f.19. 1745: Hocquart to Maurepas. 31 October 1746. AC, C11A, vol. 85, f. 456v. The figure for 1742 appears to represent total goods only, though it is usually cited as the 'total export' figure. See Hocquart to Maurepas. 8 October 1743. AC, C11A, vol. 79, f.319.

expenditures surpassed the value of total private exports of goods. As for the government's share of wartime output, we can only surmise that it had increased relative to the past, without hazarding figures of any sort. The tentative figures arrived at in Chapter four suggest that during the 1740's, real government expenditures may have increased considerably, perhaps even doubling over the decade.⁶ If the Canadian population continued to grow at the average rates witnessed in earlier years (2.6 per cent year, or doubling every 27 years), and all the more so if the pattern was interrupted by war, real per capita expenditures would also have been growing. With estimates for peacetime rates of growth for colonial per capita output hovering between 4 and 10 per cent over a decade, it seems hard to escape the conclusion that the government's share of overall output increased also during this period, not just its importance relative to exports.⁷

Such are the statistics and the 'evidence', and they are indeed fragile. But however much one quibbles with Altman's methods and figures, his results for the peaceful period preceding the War of Austrian Succession at least make intuitive sense.⁸ In a

⁶See *infra*, 189.

⁷The population rates of growth are given in Richard Lalou and Mario Boléda, "Une source en friche: les dénombrements sous le Régime français", *Revue d'histoire de l'Amérique française* 42 (été 1988), 56.

⁸Beyond the objections levelled in Chapter four, which related to the ways in which he constructed the output series underlying his growth rates, it should be noted that his finding that government activity represented a declining share of economic activity is based on an assumption of constant prices: Frégault's nominal government

predominantly agricultural economy, with per capita government expenditures apparently declining in nominal terms (even allowing for the uncertainty created by the 'ranges' of expenditures bequeathed by rival *bordereaux*), it is not altogether surprising to find government activity declining in importance relative to output as a whole. This is again consistent with the finding that most colonial expenditures were related to a public good, military readiness. The scale of expenditures, in turn, depended largely on the numbers of troops present, and on the frequency of military campaigns undertaken. Though peace in Europe did not preclude a number of military expeditions in Canada between 1713 and 1744, such as those against the Fox and Chicasaw, troop size remained fairly constant after the War of Spanish Succession.⁹

The trade statistics produced by Canada's *intendant* Hocquart should also be used carefully.¹⁰ As several historians have noted, and

expenditure figures, he finds, declined from 17 per cent of his 'real gross domestic product' estimates in 1712-1718, to around 8 per cent between 1730 and 1739. Altman, *op.cit.*, 687. To the extent that prices were rising over this period (which they seem to have been, albeit irregularly), the *direction* of change need not be affected. It should perhaps also be noted, however, that his output series, being based on final year prices, will tend to exaggerate the growth of output to the extent that the underlying *relative* prices changed.

⁹As we shall see in the following chapter, Canada's native allies contributed disproportionate fighting power to these expeditions, but did so economically from the perspective of the colonial treasury. For troop strength in Canada, see Jay Cassel, *The 'troupes de la Marine' in Canada, 1683-1760.*" Ph.D. Thesis, University of Toronto, 1987, Appendix C. Appendix D to the same thesis lists the military operations arising in Canada between 1683 and 1760.

¹⁰For descriptions of how the figures were arrived at, see Hocquart to Maurepas. 28 October 1734. AC, C11A, vol. 62, f.198ff; 15 October 1735. *ibid.*, vol. 64, f.99ff; 2 October 1738. *ibid.*, vol. 69, f.243v.

as the *intendant* explained to Maurepas in 1734, the overall figures for *sorties* include not just goods, but bills of exchange drawn on the Navy's treasury and on that of the *Compagnie des Indes*.¹¹ The proportion of government expenditures paid for in this manner varied over time (tending to increase during the period 1729-1745, however), and did not necessarily capture the full value of flows of money from France to Canada occasioned by government spending. Under the circumstances, it seems wiser to compare government expenditures with the figure relating to the exports of goods only, as we did above.

In contrast, the export figures for l'Ile Royale do not seem to have included bills of exchange drawn on the Navy. As Christopher Moore has pointed out, moreover, the value of cod shipments from that colony made it more trade-centered than most of its North American neighbours.¹² Accordingly, export statistics capture a much larger share of non-government output than is the case for Canada. During the decade prior to the War of Austrian Succession, they suggest a government sector equivalent in value to between one quarter and a third of overall exports, growing slightly and erratically relative to

8 October 1743. *ibid.*, vol. 79, f.319. This letter indicates that only in 1739 did Hocquart begin to distinguish between exports to France, l'Ile Royale and the Iles du Vent.

¹¹Hocquart to Maurepas. 28 October 1734. AC, C11A, vol. 62 f. 198. As noted by Dale Miquelon, in "Canada's Place in the French Imperial Economy: An Eighteenth-Century Overview", *French Historical Studies* 15 (1988), and in Maurice Fillion, *La Pensée et l'action coloniales de Maurepas vis-à-vis du Canada* (Ottawa, 1972), 158.

¹²Christopher Moore, "The Other Louisbourg: Trade and Merchant Enterprise in Ile Royale 1713-58," *Histoire Sociale/Social History* XII (May 1979), 84.

the latter.¹³ Using a longer series of figures produced by Christopher Moore, which purport to measure the European values of cod caught at l'Ile Royale, the pattern of a government sector slowly rising as a proportion of colonial economic activity is confirmed for the period 1718-21 to 1742-45, though it owes as much to the declining nominal value of fish-catches as to increases in government expenditure. From France's vantage point, at least, the relative size of government expenditures rose from around 7 per cent of l'Ile Royale's cod catch during 1718-1721, to roughly 33 per cent during 1742-1745.¹⁴ While none of these figures allow comparisons between the relative size of government activities in Canada and l'Ile Royale, they suggest slightly different peacetime experiences. Whereas it seems plausible that government declined as a proportion of overall economic activity in Canada between 1712 and 1739, at l'Ile Royale, a slight increase is discernible during this period. As for the War of Austrian Succession, it disrupted both exports and government expenditures in the more trade-dependent colony. And while it strangled Canada's overseas trade too, those who had grain surpluses and inventories of trade goods to sell could at least outfit military expeditions while they waited for the storm to blow over.

¹³ Using the export statistics for 1737-1743 found in *ibid.*, Table 3, 83, and the government expenditure figures shown in Table 5.9, the proportions are 24% for 1737 and 1739, 30% for 1740 and 1741, 26% for 1742, 37% for 1743, and 36% for 1754.

¹⁴ For the series in question, see *ibid.*, Table 2, 81.

7.2 The distribution of local payments made to suppliers of goods, labour and services: Canada and l'Ile Royale

Impressionistic portraits of the colony's merchant community have contributed to the confusion surrounding the state's importance within the colonial economy. Cameron Nish, for one, has claimed that government contracts were monopolized by a privileged few, without looking at the pattern of government contracts as a whole.¹⁵ More recently, John Bosher's portrait of "Bourbon official society" selects examples of Catholic merchants with connections to officialdom to illustrate not just the role of family, but state patronage and privilege, in the conduct of eighteenth-century business. In the process, he offers further tantalizing but shadowy glimpses of naval officers, both of the pen and of the sword, of sovereign councillors, and of the *Trésoriers généraux's* clerks trading and investing, sometimes behind front-men. It is clear that in practice, if not prescription, neither government commissions nor financial offices precluded private business, including with the Crown. The relative importance of corruption of this sort, and its effect on the patterns of government purchases, is less clear prior to the Seven Years' War, however, and both Nish's portrait and Bosher's are hazy in this respect.

Examples of trading links and family connections are proffered, but they leave many questions unanswered. In Bosher's case, one

¹⁵Cameron Nish, *Les Bourgeois-gentilshommes de la Nouvelle-France, 1729-1748* (Montréal, 1968), 63-75.

marvels at the breadth of the notarial findings which generate suggestive prosopography. But in the end, it is not sufficient to point to marriage connections or to a state contract to claim that blood or patronage links were effective--occasionally they must be shown at work. One might well ask about all of the relatives who did not enjoy state contracts.¹⁶ In some instances at least, merchants holding government offices owed these and their government contracts to prior success in private business. Other questions arise also. Were the handful of colonists singled out by Cameron Nish really the typical monopolists which he describes them to be? Long ago, he was criticised for not placing his so-called *bourgeois-gentilhommes* in the context of the overall merchant community. Nor did he rigorously place them within the context of the entire set of government suppliers.

The most recent portrait of a merchant community in New France is more systematic in its identification of those conducting business, but does not help dispell the confusion surrounding the state's role in the economy. Though it describes the diversified scope of economic activities of 76 Quebec merchants, Kathryn Young's study provides only a handful of partial business figures. Ironically, the study also adds names to the roster of 'monopolists' of government contracts.

¹⁶ As José Igartua pointed out in "The Merchants of Montréal at the Conquest: Socio-Economic Profile", *Histoire Sociale/Social History* VIII(16) (November 1975), 277, 284-85. Cameron Nish never showed that his "...modèle du schéma général des liens matrimoniaux et de leurs conséquences possibles" matched the evidence. In contrast, Igartua provides examples of merchants connected through family ties, but for whom little or no evidence of business links have been traced.

The Canadian-Rochelais Pascaud family, we are told, held 'the lease' for supplying the King's colonial storehouses for much of the 1717-1745 period.¹⁷ As this chapter makes clear, at no time was there literally a single supplier to the colonial government. With so many competitors for the title of 'monopoly supplier', moreover, the concentration of state purchases surely deserves to be looked at directly.

John Bosher's work certainly suggests that if one is to identify the set of suppliers to the Crown, plenty of probing beneath the surface of the colonial *bordereaux* for straw men should probably be undertaken. Still, the government accounts offer a possible starting point for such an exercise. From 1726 to 1751, and from 1730 to 1754, the *bordereaux* for Canada and l'Ile Royale respectively contain considerable detail about the names of those who sold goods or services to the colonial governments, though not always about the precise nature and quantity of whatever was exchanged. The possibility of fraud certainly exists as well--Bigot himself charged that false *ordonnances* had been rampant during the War of Austrian Succession.¹⁸ The possible existence of front-men and fictitious expenditures obviously poses a greater problem here than when the concern was purely for the colony's aggregate expenditures. In the

¹⁷ Kathryn Young, "Kin, commerce and community. Merchants in the Port of Québec from 1717 to 1745," Ph.D. Thesis, University of Manitoba, 1991, 81 and 97.

¹⁸ Bigot to Rouillé. 30 October 1750. AC, C11A, vol. 96, f.92-92v.

latter case, whether fraudulent or not, the expenditures listed in the *bordereaux* (at least those which were not struck out at later stages of revision) would have to be paid for.

Apart from the counterfeit payment orders signalled by Bigot, it is perhaps worth noting that the *garde-magasins* were often accused of appropriating the King's goods for their own use, or of under-reporting sales and pocketing the difference rather than of dreaming up fictitious purchases: such were the misdemeanours imputed in 1748 to Barsalou, *garde-magasin* at Fort Saint-Frédéric, for instance, and for which he was condemned to restore over 2,000# to the Crown.¹⁹ It is perhaps also worth noting that during the period of Hocquart's intendancy at least, the partial series of a hundred-or so contracts which were recorded in the *contrôle de la Marine* is least consistent with the accompanying *bordereaux*, and little evidence in favour of presuming that fraud occurred on a large scale has been uncovered to date.²⁰

¹⁹See the "Procès verbal de l'interrogatoire de Barsalou, garde-magasin du Fort Saint-Frédéric". 24 February 1748. AN, Section Outre-mer, G2, vol. 213, art.24, and the "Jugement rendu dans l'affaire Barsalou". *ibid.* art. 25.

²⁰Louise Dechêne finds no evidence of price-fraud in a study of the government's purchases of grain and flour during this period, and notes the same consistency between the *bordereaux* and the contracts found in AN, Section Outre-Mer, G3, vol. 2040. Her findings are part of a broader, forthcoming study of the grain trade and its regulation. I am most grateful to her for allowing me to read the chapter on "Les greniers du roi". She does find apparent cases of the use of front-men by *officiers de plume*, such as the King's storekeeper François Foucault, but they do not involve overcharging the Crown. Maurepas later accused Foucault of purchasing his own wheat at 2# per quintal above the market rate, and under the pseudonym "Lemieux". See Donald Horton, "François Foucault", *DBC*, III, 242-43. This does not

Meanwhile, unless one is willing to posit the existence of systematic deception, the patterns which emerge from the *bordereaux* are too regular, and are replicated for too many categories of expenditures for the story which they tell to be altogether misleading. With the notable exception of the fortifications contracts, especially those at l'Ile Royale, most of the Crown's suppliers received relatively modest payments. It should not be forgotten, of course, that the government purchased services, (those of seamstresses, locksmiths, roofers and unskilled labourers, to name but a few), and not just food and equipment for its troops. But even when the expenditures are broken down by category, and whether before,

represent a clear case of abuse, however, and deserves to be explored further. Hocquart readily admitted that Lemieux was an 'homme à Foucault', and that he had been regularly supplying flour sent to the garrisons at l'Ile Royale and Martinique. The *intendant* further justified the apparent price anomaly on the grounds that the lower market rates known to Maurepas applied to commercial sales of smaller quantities of flour sold together with biscuit. The higher, price, in turn, had not been reached by competitive bidding, but was nonetheless not fraudulent. It had been set by the *intendant* and *contrôleur* to reflect the larger quantity and composition of the sales to l'Ile Royale. Relatively bulky sales which did not also provide an outlet for lower quality by-products of the milling and purifying processes, such as biscuit, imposed losses for which he should be compensated. Thus the higher price, argued Hocquart, merely compensated Foucault for not providing him with a market for his biscuit, which would normally be available in a smaller commercial transaction. As for Foucault's participation in the sale, it too deserves to be looked at more carefully. Hocquart clearly did not believe it to be illegal. Foucault, indeed, could have been viewed as acting in his capacity as *garde-magasin*, since the King's stores processed wheat for the Canadian troops' bread. The reimbursement to Canada's government account for the flour purchased for other colonies may in this case, have simply operated through the King's store, by way of a bill of exchange in Foucault's name, or Lemieux's. At any rate, this seems to be a case where contemporary rules were genuinely ambiguous. See Hocquart to Maurepas. 2 November 1740. AC, C11A, vol. 73, f.377v.

during, or immediately after the War of Austrian Succession, the "typical" (in the sense of numerically preponderant) payments made by the Crown were at the lower end of the ranges found within the *bordereaux* for each category.

In what follows, we shall be principally interested in payments authorized locally by the colonial *intendant* or *commissaire-ordonnateur*, and made directly by the *Trésoriers généraux's* colonial clerk. It should be remembered, however, that purchases made in France met the lion's share of the government's needs at l'Ile Royale. Once the troops' uniforms had been sent, along with guns, ammunition and the makings of rations, there was little left for the *commissaire-ordonnateur* to purchase but molasses from ships arriving from the West Indies, and firewood for the King's buildings. Occasionally, goods spoiled at sea or in the colony's royal warehouses had to be replaced. These, and other extraordinary needs--such as when hoped-for flour from Canada failed to materialize-- had to be met from local sources, or by freighting vessels for emergency trips to France, the British colonies, or even the West Indies.²¹ A war year such as 1744, during which the

²¹de Mézy to Maurepas. 15 November 1724. AC, C11B, vol. 7, f.44. Occasionally, the shipments from Rochefort simply fell short of the amounts ordered. St Ovide and de Mézy to Maurepas. 13 October 1733. AC, C11B, vol. 14, f.47v. Emergency purchases of food for the civilian population, such as those organized by the *commissaire-ordonnateur* tend not to appear on the *bordereaux*, since they are merely treated as "advances": thus, for example, Le Normant's contract with Charles Bois, owner of a 70 ton vessel, for the transport (at a rate of 45 sols per quintal) of flour purchased in New York appears

expeditions against Canso and Port Royal forced the *commissaire-ordonnateur* to rustle up supplies on the spot (ranging from candles to small canons) was thus unusual. Exceptionally, in that year, the shipments sent from Rochefort slipped to below half of the value of goods purchased for the colonial government.²²

Canada also relied on French supplies, principally for its military uniforms, and for the guns and ammunition delivered both to the troops and to the colony's Indian allies.²³ There was plenty left over for local suppliers, however, including the provision of wheat and flour, which had long been purchased locally, and supplemented only during the worst harvest crises. As a result, shipments from Rochefort seldom amounted to more than a third of the value of Canada's food and equipment needs.

The business of identifying metropolitan suppliers is in any case not best explored from the perspective of a single colony, nor even two. When bound for Canada or l'Ile Royale, for Cayenne or for the West Indies, the King's vessels typically set sail from Rochefort, loaded, for the most part, with supplies for naval troops. In assembling the goods to be so dispatched, naval officials tapped

nowhere on the *bordereaux*. Reference to the contract is in: Le Normant to Maurepas. 10 November 1733. AC, C11B, vol. 14, f.173 ff.

²²For the relative importance of goods purchased at Rochefort, both in Canada and at l'Ile Royale, see Appendix 7.1

²³Gunpowder was imported only by the Crown and by the *Compagnie des Indes*. Shot (*plomb en grains*), however, could be purchased from merchants. Governments in both Canada and l'Ile Royale thus supplemented the quantities sent from Rochefort with purchases from local merchants.

supply networks which occasionally converged with those of the arsenals. Thus, not only were contracts drawn up for colonial stores often not specific to a single colony, but they could also be encompassed within, or at least linked to, larger naval contracts. Soldiers' uniforms offer a case in point: during the War of Spanish Succession, the merchants Roussel, Claverie and Cartreau formed a company which supplied uniforms for naval troops stationed both in Canada and in the West Indies.²⁴ Subsequent suppliers whom I have been able to identify through the Navy's lists of payment orders are referred to as *entrepreneurs de la fourniture et de l'habillement des troupes*, a label which hints at contracts ranging beyond the colonies.²⁵ Though during the late 1720's the uniforms were supplied by a handful of merchants, as of 1731 the Navy's victualler-general seems to have added this business to that of providing rations for the King's vessels.²⁶ The largest single naval contract thus expanded a

²⁴See the minutes of a letter from Roussel and Claverie to Pontchartrain. 1708. AC, F1A, vol. 15, f.154-155, which refers to the merchants' attempts to extract valid *assignments* from the *Trésoriers généraux de la Marine* in payment for supplies delivered in 1708 and 1709. In 1713, the contract, for Canada's uniforms at least, was held in the name of Journet. See the "Ordonnance de paiement de 15,000# au Sieur Journet au compte des habits des soldats du Canada". 2 December 1713. AC, F1A, vol. 18, f.95.

²⁵See, *inter alia*, "Ordre de paiement". 7 September 1718. AC, F1A, vol. 20, f.60, wherein the *Trésorier général* Gaudion is ordered to provide funds at Rochefort, to be used to pay "Le Sieur Martin, entrepreneur de la Fourniture et de l'habillement des troupes, à compte des compagnies entretenues en Canada et à l'Ile Royale." The contract seems to have been in the hands of Martin and Salles for the early 1720's as well. See the "Ordres de paiement". 21 March 1721, AC, F1A, vol. 22, f.15.

²⁶See the "Ordres de paiement" to "divers entrepreneurs", dated 12 July 1728. AC, F1A, vol. 27, f.52; 30 September 1730. vol. 29, f.54; The

notch further.

In one form or another, the provision of uniforms to Canada and to l'Ile Royale was linked to other naval contracts. And similar patterns can certainly be traced for other items shipped from Rochefort, such as flour, guns and gunpowder. Within the colonies, however, the government's local purchases drew on different groups of suppliers who were, on the surface at least, specific to Canada and l'Ile Royale. Purchases of Canadian flour for the garrisons at l'Ile Royale were a notable exception: they represented large contracts by the standards of government purchases within that colony, excluding the fortifications' contract. As of 1729, they were successively held mainly by Louis Poulin de Courval, a Quebec merchant, and by members of his family.²⁷ More generally, the merchant communities in Canada

payment dated 16 June 1732. AC, F1A, vol. 30, f.264, refers to a contract dated 11 October 1731, held by the victualler-general Jean de la Coste, for the provision of uniforms to Canada. (As with the *Fermiers généraux*'s lease, and as was pointed out in Chapter two, the victualler-general's contract was held by a syndicate, but referred to by a single name. Changes in the latter did not necessarily signal changes in the composition of the syndicate. Conversely, investors occasionally came and went without affecting the contract name.) The payment orders refer to de la Coste only as the *munitionnaire*, but it is clear from other sources that he was the *munitionnaire général*. See, for instance, the "Billets de plus ample décharge". AN, Marine, E, vol. 149 and subsequent volumes. The contract seems to have been renewed on 14 October 1732. See AC, F1A, vol. 30, f.269. Jean de la Coste still held the contract in 1735 and 1736. See the "Ordres de paiement". 1 January 1735. AC, F1A, vol. 32, f.68 and 25 June 1736. vol. 33, f.42, which indicates that at his death, de la Coste was succeeded by Claude Fort, also victualler-general. During the 1740's, the contract was held by the victualler-general Jacques Framery. See the payment order dated 26 June 1744, for the "habillement pour les troupes et denrées" sent to Canada. AC, F1A, vol. 35, f.75v.

²⁷ These Canadian suppliers have been excluded from the distribution of government purchases at l'Ile Royale, and thus have been placed on the

and at l'Ile Royale were obviously not seamless. Beyond the direct traffic between the two colonies, important merchants such as Jean-André Lamalétie at Quebec, and Guillaume Delort at Louisbourg, who appear respectively on Canada's and l'Ile Royale's accounts as suppliers to the Crown, had links in the overseas import business. And so too with Léon Fautoux at Louisbourg, who acted as agent for the Robert Dugard Company of Rouen, along with Havy and Lefèbvre at Quebec.²⁸

Some local purchases at l'Ile Royale and Canada may thus ultimately be traceable to the same original suppliers in France, but such questions can in any case only be explored once the patterns of government payments have been discerned for each colony. Prior to 1730, however, the *bordereaux* at l'Ile Royale do not name the Crown's suppliers sufficiently often to allow their configuration to be explored. The same is true for the Canadian documents prior to 1726. In subsequent years, though labourers of varying skill are frequently lumped together as "divers journaliers", suppliers of food and

same footing as those originating at Rochefort. The contracts in question are discussed in detail in the forthcoming study by Louise Dechêne referred to earlier.

²⁸See John Boshier, "A Quebec Merchant's Trading Circles in France and Canada: Jean-André Lamalétie before 1763," *Histoire Sociale*, X (May 1977), 24-45. Dale Miquelon, *Dugard of Rouen: French Trade to Canada and the West Indies, 1729-1770* (Montréal and Québec, 1978), 96. As Christopher Moore points out in his thesis, when Fautoux appears as a supplier on the colony's *bordereau*, it is not clear whether he is acting for himself or as an agent of Dugard. The same goes for Havy, who like Fautoux, also acted as an independent trader. "Merchant Trade in Louisbourg, Ile Royale". M.A. Thesis, University of Ottawa, 1977, 111.

merchandise are usually singled out by name. The resulting patterns can be seen clearly in the figures below, for selected years in both colonies.²⁹

In the case of l'Ile Royale, figures 7.1 to 7.9 show estimated density functions for the amounts payable to individual suppliers of goods and services to the colonial government for the years 1730, 1735, 1740, 1744 and 1749.³⁰ They also distinguish between payments described within the *bordereaux* as part of the colony's general expenditures, and those which arise under the heading of 'fortifications'.³¹ While the patterns are fairly similar in each category, the largest suppliers bulk more heavily as a proportion of overall payments within the fortifications category. Given the very

²⁹As James Pritchard has pointed out, day-labourers, or *journaliers* were not restricted to unskilled workers. Instead, they varied in skill, and in the arsenals at least, were normally paid "every fortnight and on a straight-time basis". James Pritchard, *Louis XV's Navy 1748-1762. A Study of Organization and Administration* (Kingston and Montréal), 108-110.

³⁰We use these smoothed estimates of the probability density functions as a descriptive technique to reveal the size distribution of government payments. A large peak indicates many payments clustered at a given level, a small peak, one or a few payments at a given value. For a survey of the methods and the calculations involved, see Aman Ullah, "Review Article: Non parametric estimation of econometric functionals", *Canadian Journal of Economics* XXI (August 1988), 625-658. Note that an advantage of using "smoothed histograms", or the kernel-estimated probability density functions (p.d.f.) as we have done, is that the estimate of the p.d.f. at any point within the range over which it is defined uses information from the entire set of observations; for each interval in the range covered by a histogram, the probability density arrived is based only on the observations within that interval.

³¹The categories which have been included under the heading "general expenditures" are those of "achats de marchandises, vivres et munitions", "autres dépenses", and "dépenses extraordinaires".

Figure 7.1: Ile Royale, 1730
Smoothed histogram
General expenditures

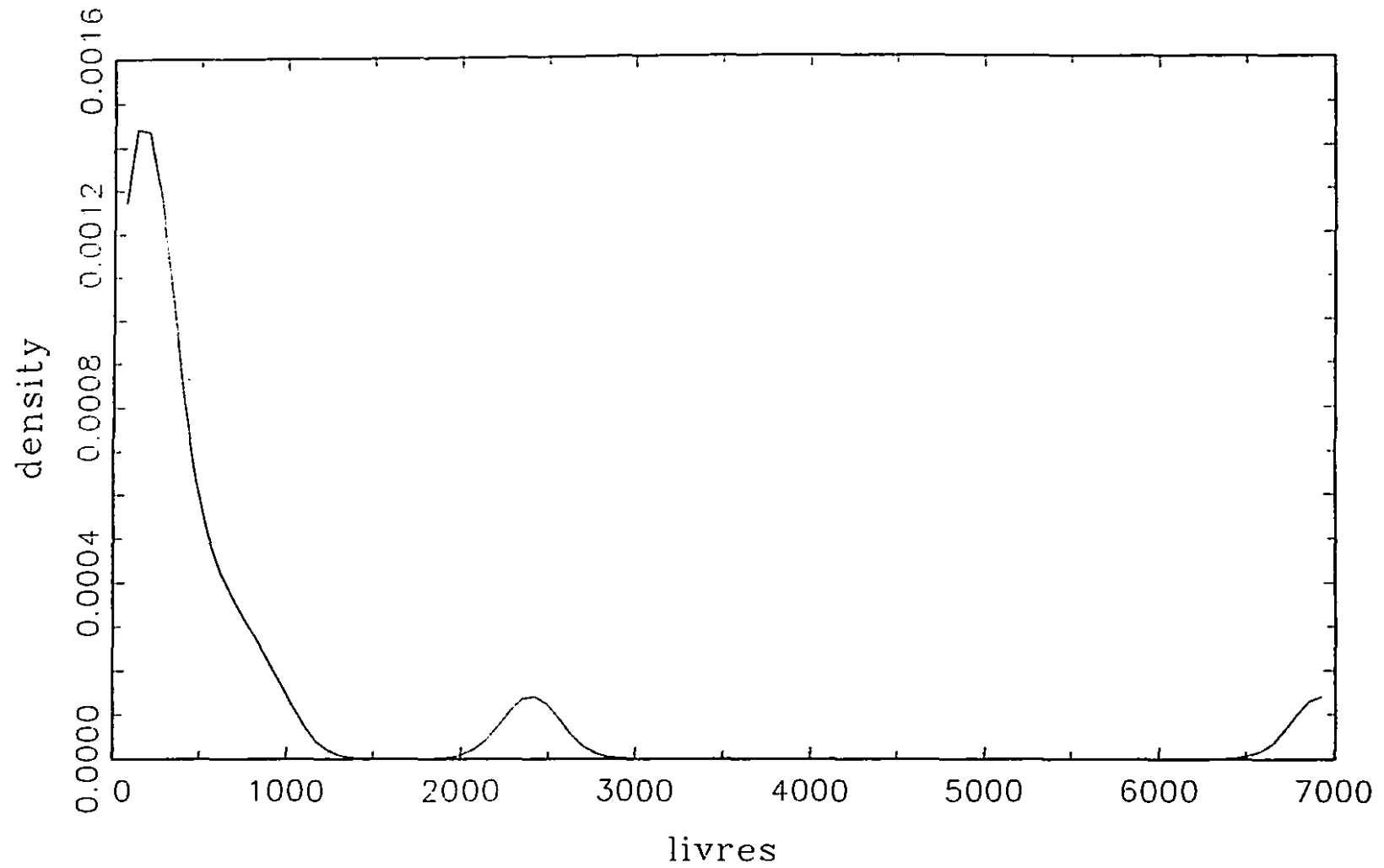


Figure 7.2: Ile Royale, 1730
Smoothed histogram
Fortification expenditures

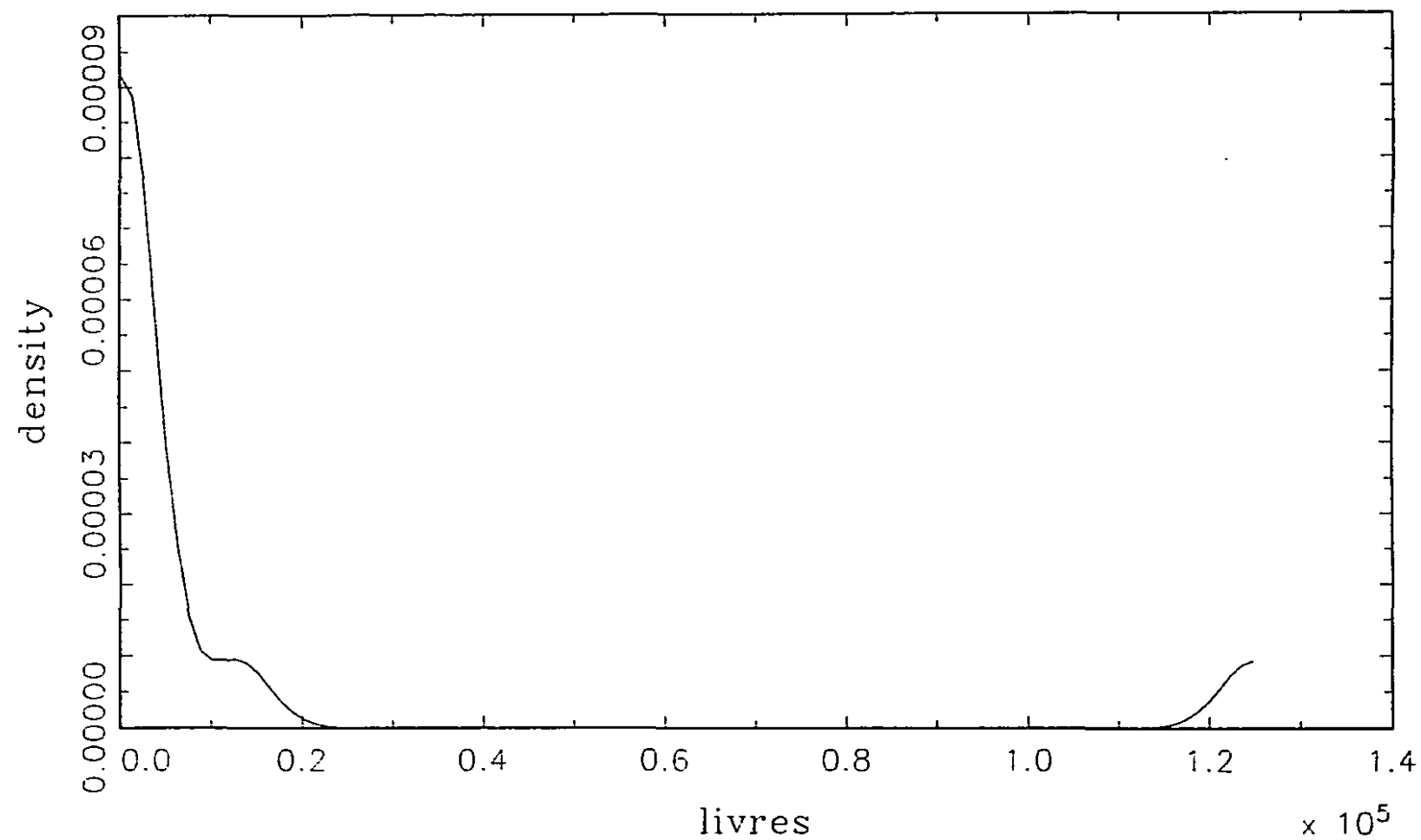


Figure 7.3: Ile Royale, 1735
Smoothed histogram
General expenditures

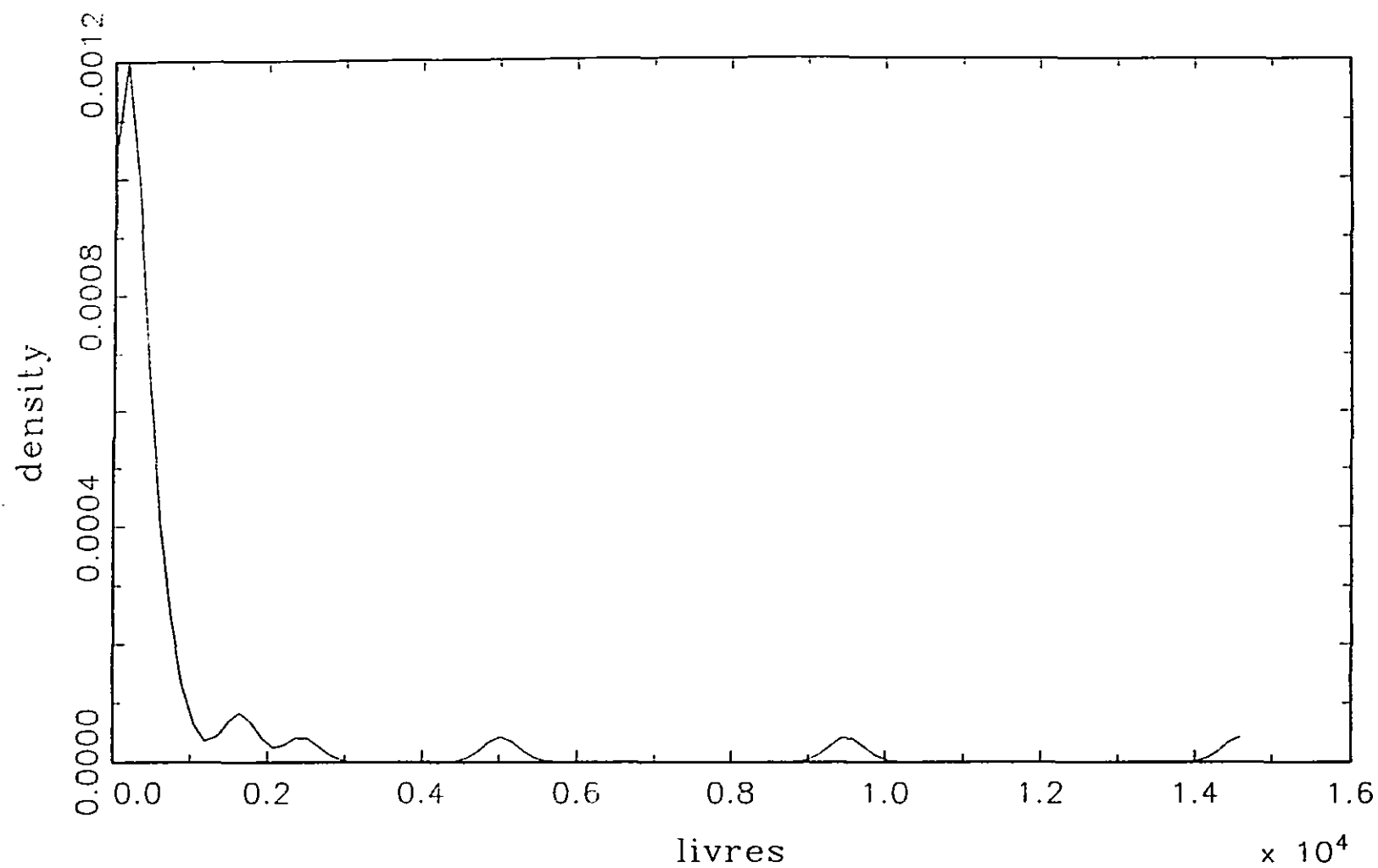


Figure 7.4: Ile Royale, 1735
Smoothed histogram
Fortification expenditures

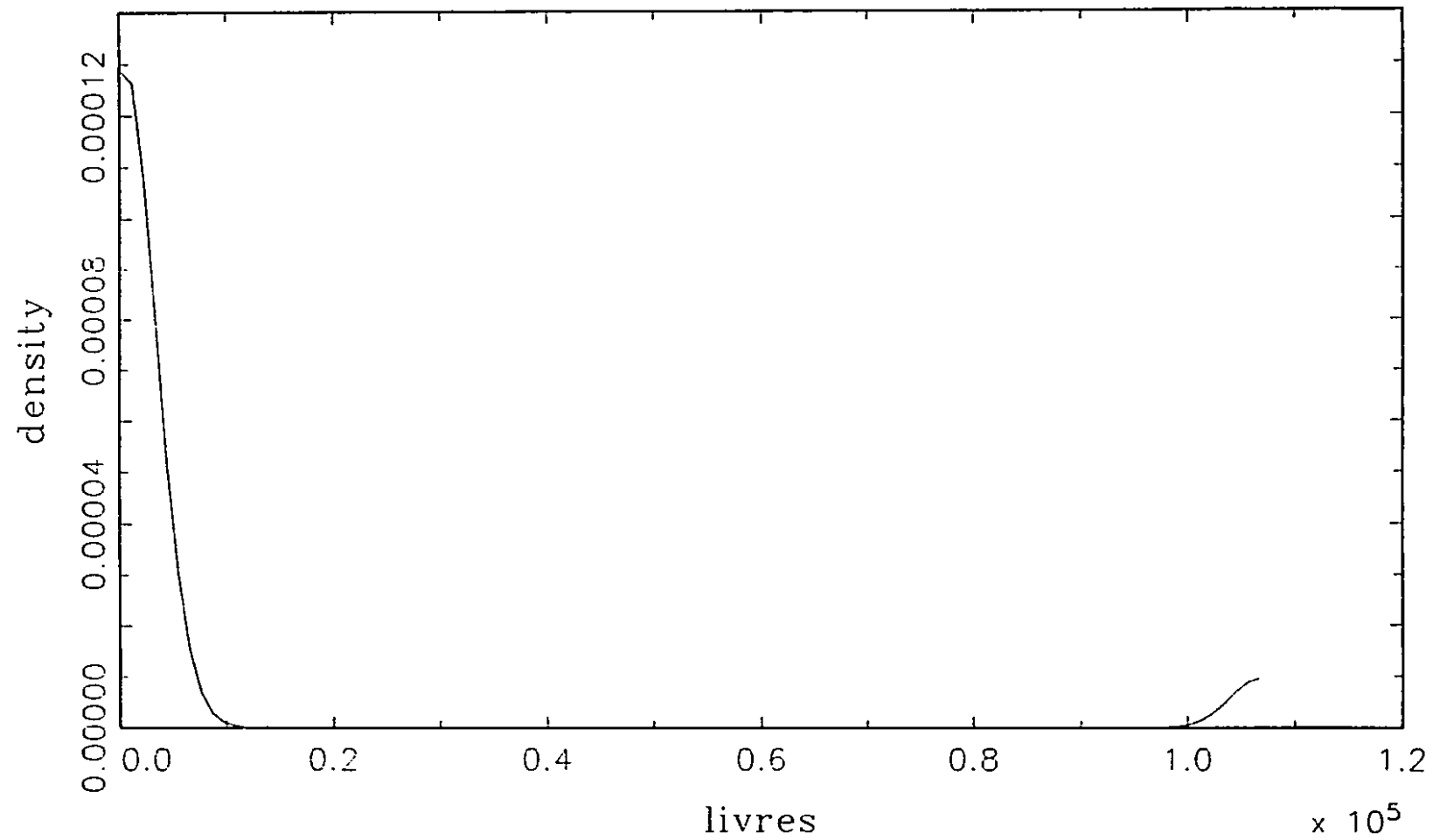


Figure 7.5: Ile Royale, 1740
Smoothed histogram
General expenditures

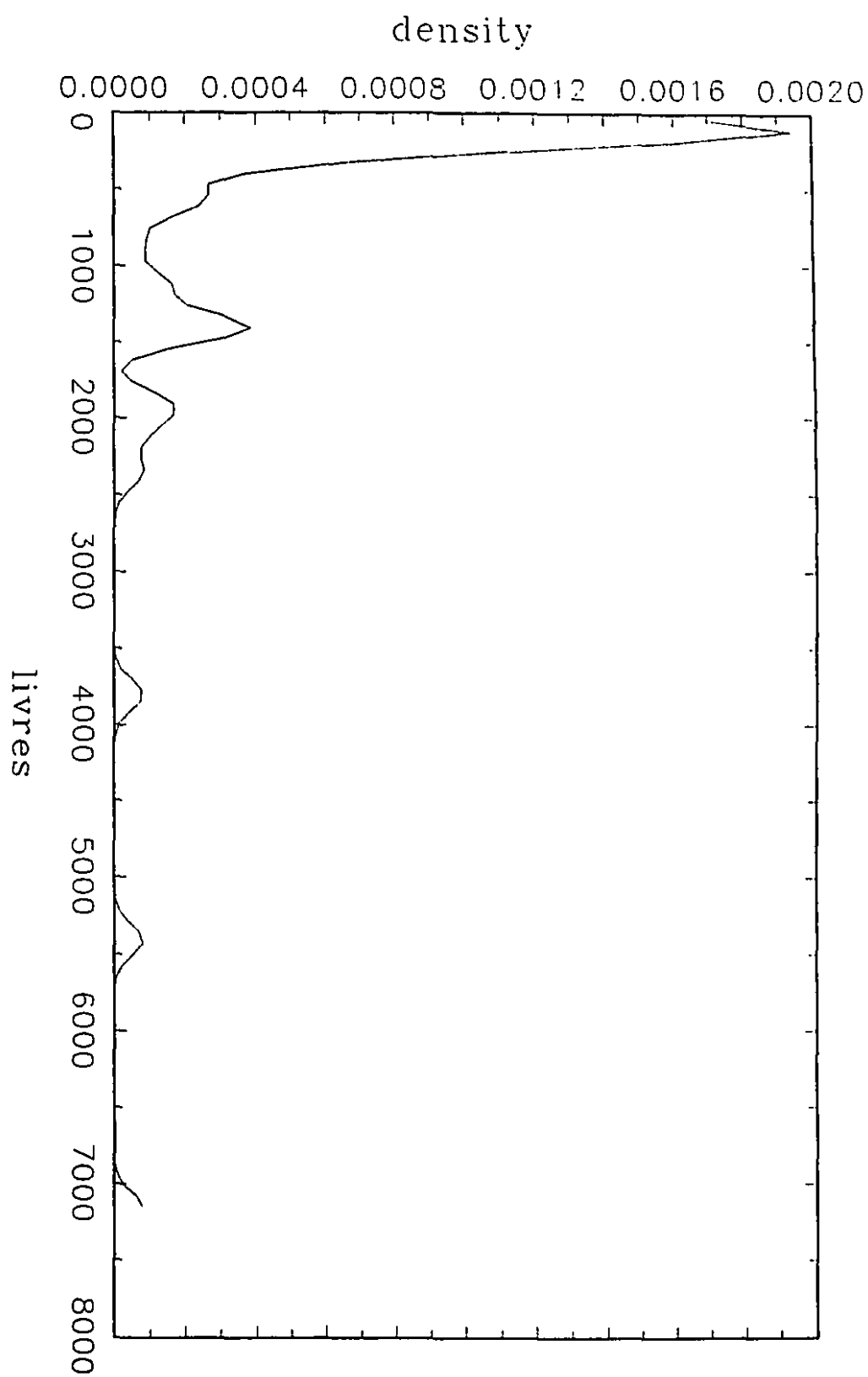


Figure 7.6: Ile Royale, 1740
Smoothed histogram
Fortification expenditures

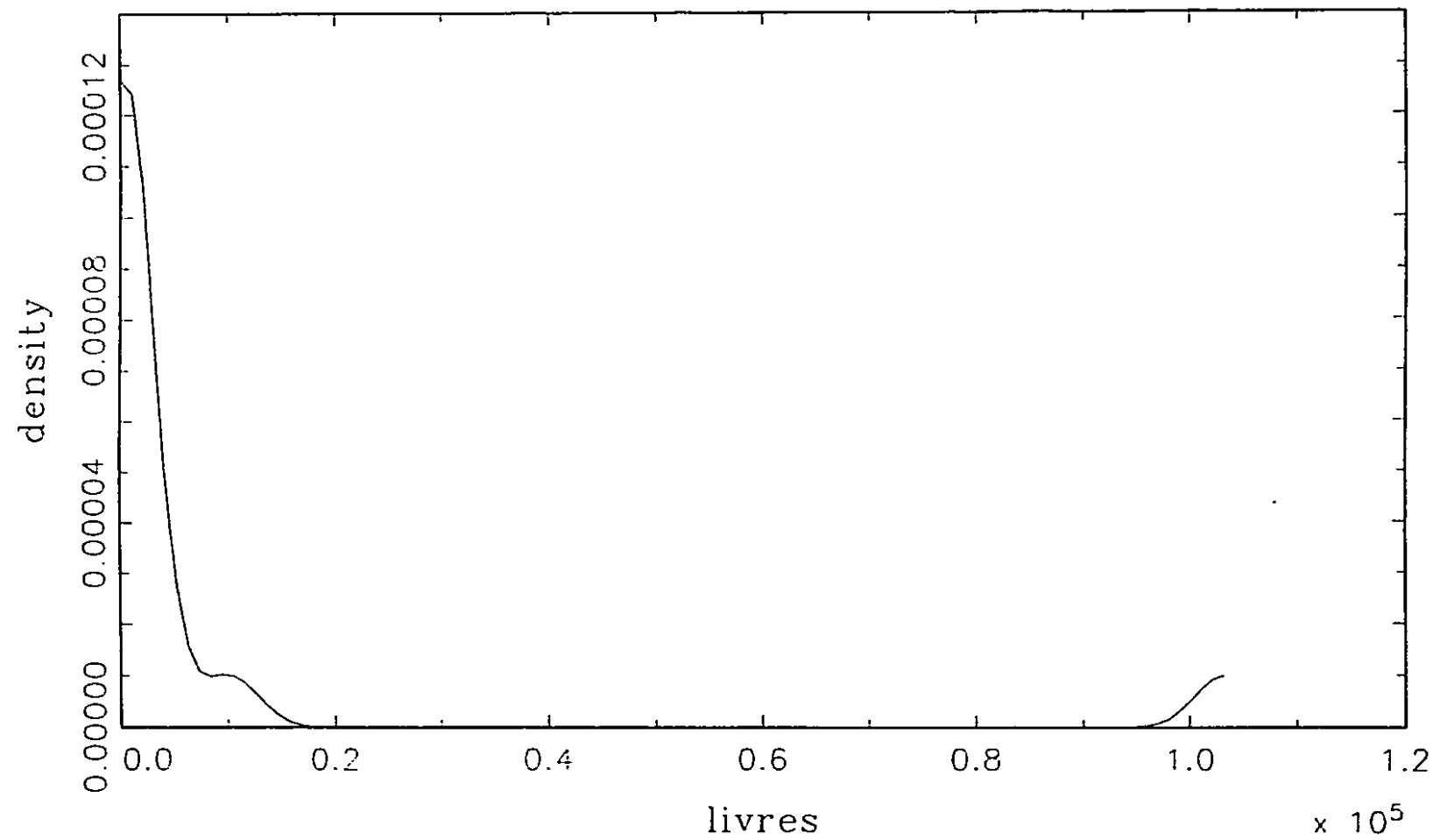


Figure 7.7: Ile Royale, 1744
Smoothed histogram
General expenditures

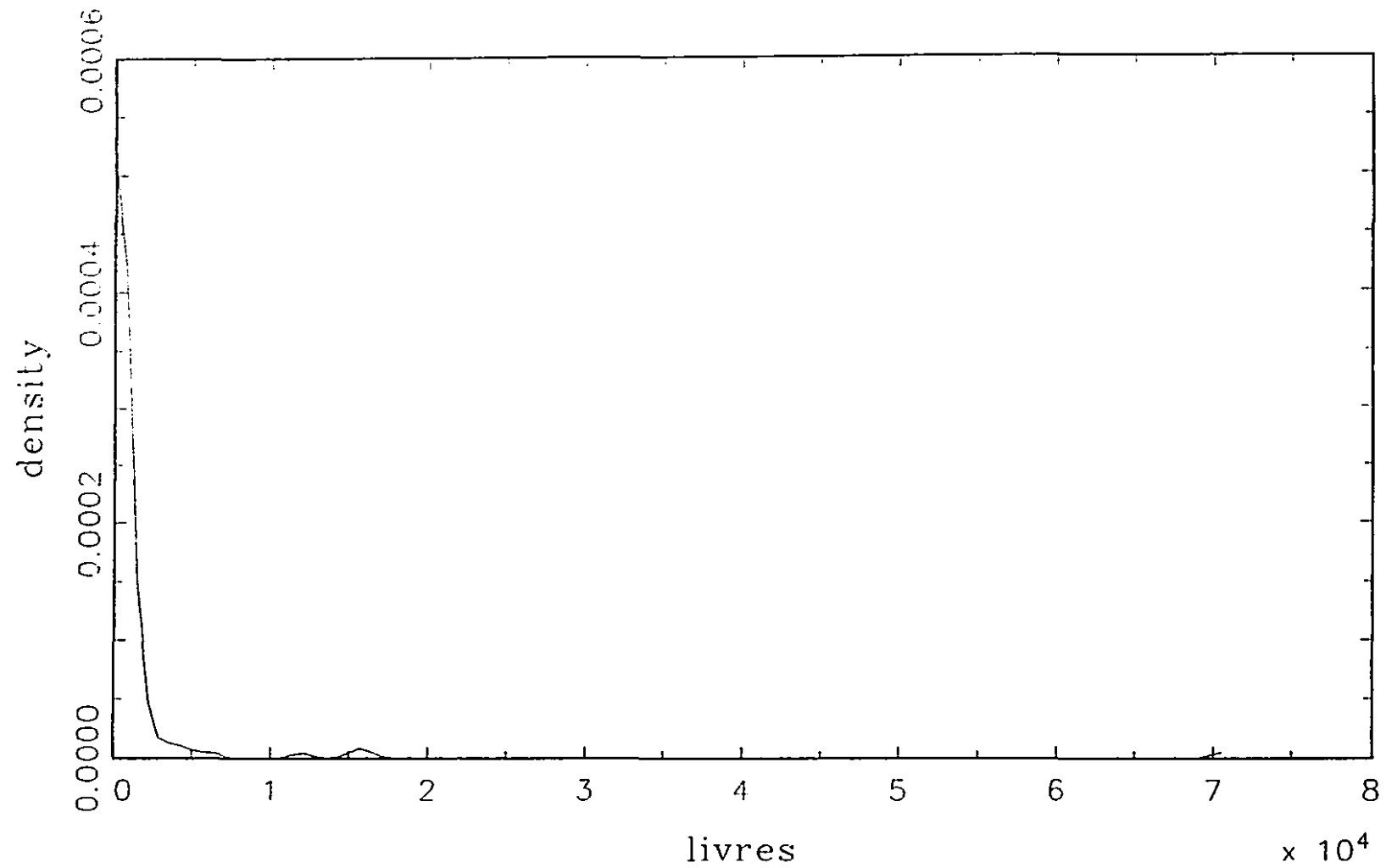


Figure 7.8: Ile Royale, 1744
Smoothed histogram
Fortification expenditures

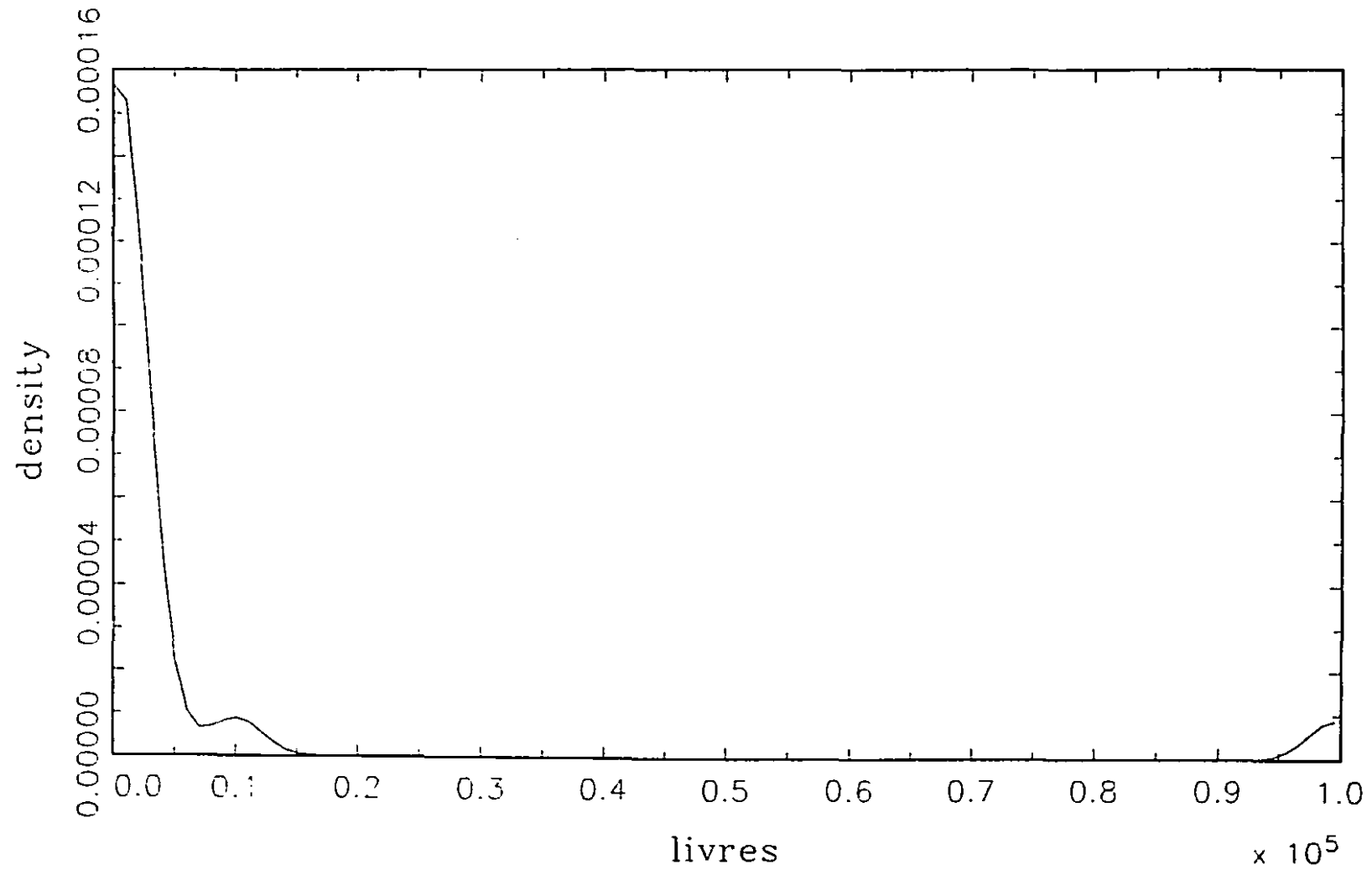
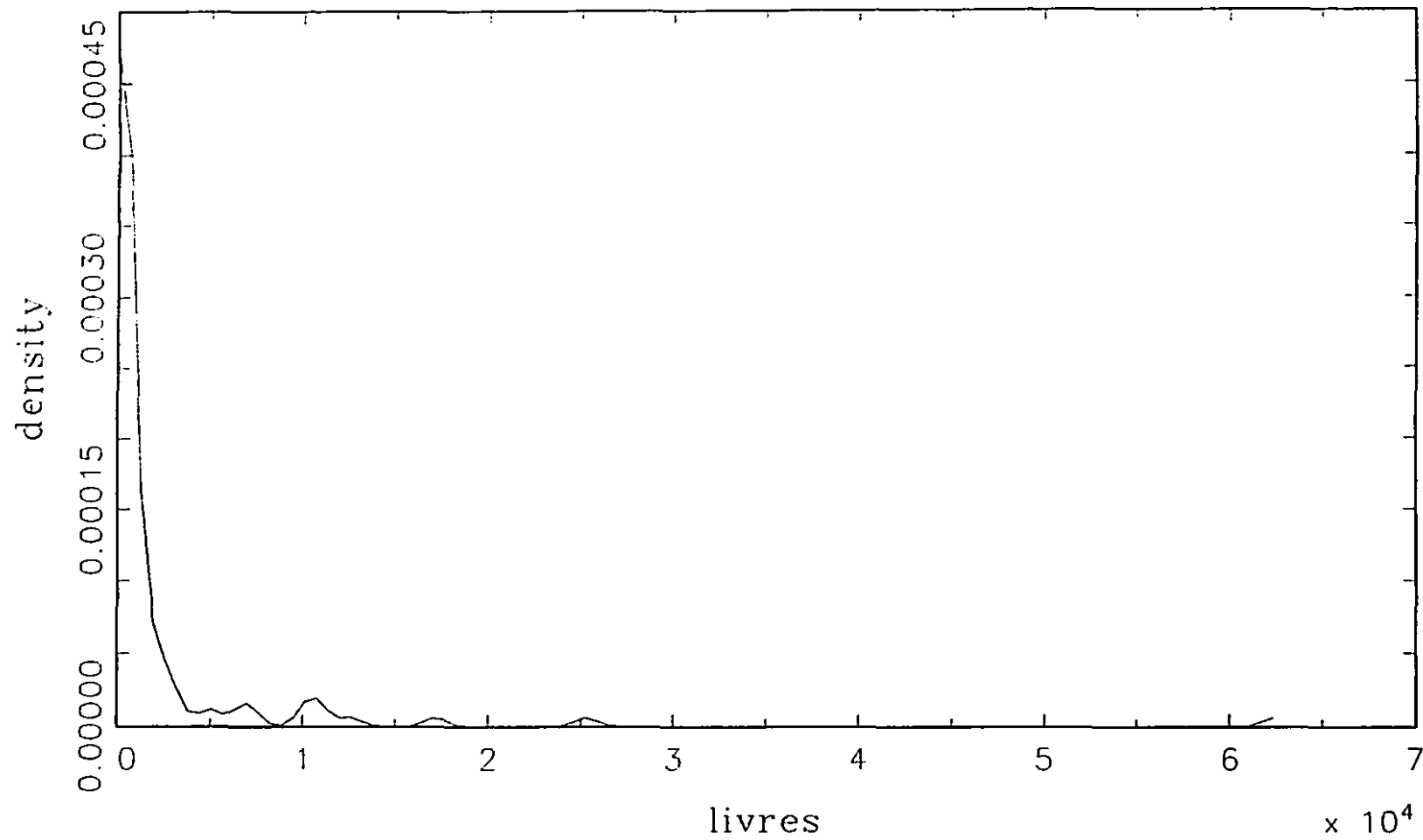


Figure 7.9: Ile Royale, 1749
Smoothed histogram
General expenditures



small number of individuals identified beyond the main contractor,

however, the figures describing the fortifications payments which are shown here give only an approximate picture of the distribution of suppliers. To reiterate, in each case the figures do not include suppliers from whom goods were bought in France and shipped on the King's vessel, since only a lump sum for all such purchases figures in the colonial accounts.

Typically, the number of suppliers identified on the Canadian *bordereaux* exceeded those at l'Ile Royale, so that the question of distribution can be broken down into different categories of expenditures. Thus, for selected years, figures 7.10 to 7.32 show estimated density functions for labour (*journées d'ouvriers et façon d'ouvrage*), purchases of food and equipment (*achats de munitions et de marchandises*, and *achats de vivres*), transport (*fret et voitures*), and fortifications (*fortifications, réparations, and artillerie*).³² The latter category is heterogeneous, since it encompassed payments for labour, materials, and transports. Since it was not always possible to assign individual payments to the more functionally specific categories, it has simply been treated separately here.

³²I have also included the rations for sick soldiers purchased under the heading "hôpitaux" in the Canadian *bordereaux*.

Figure 7.10: Canada, 1737
Smoothed histogram
Labour expenditures

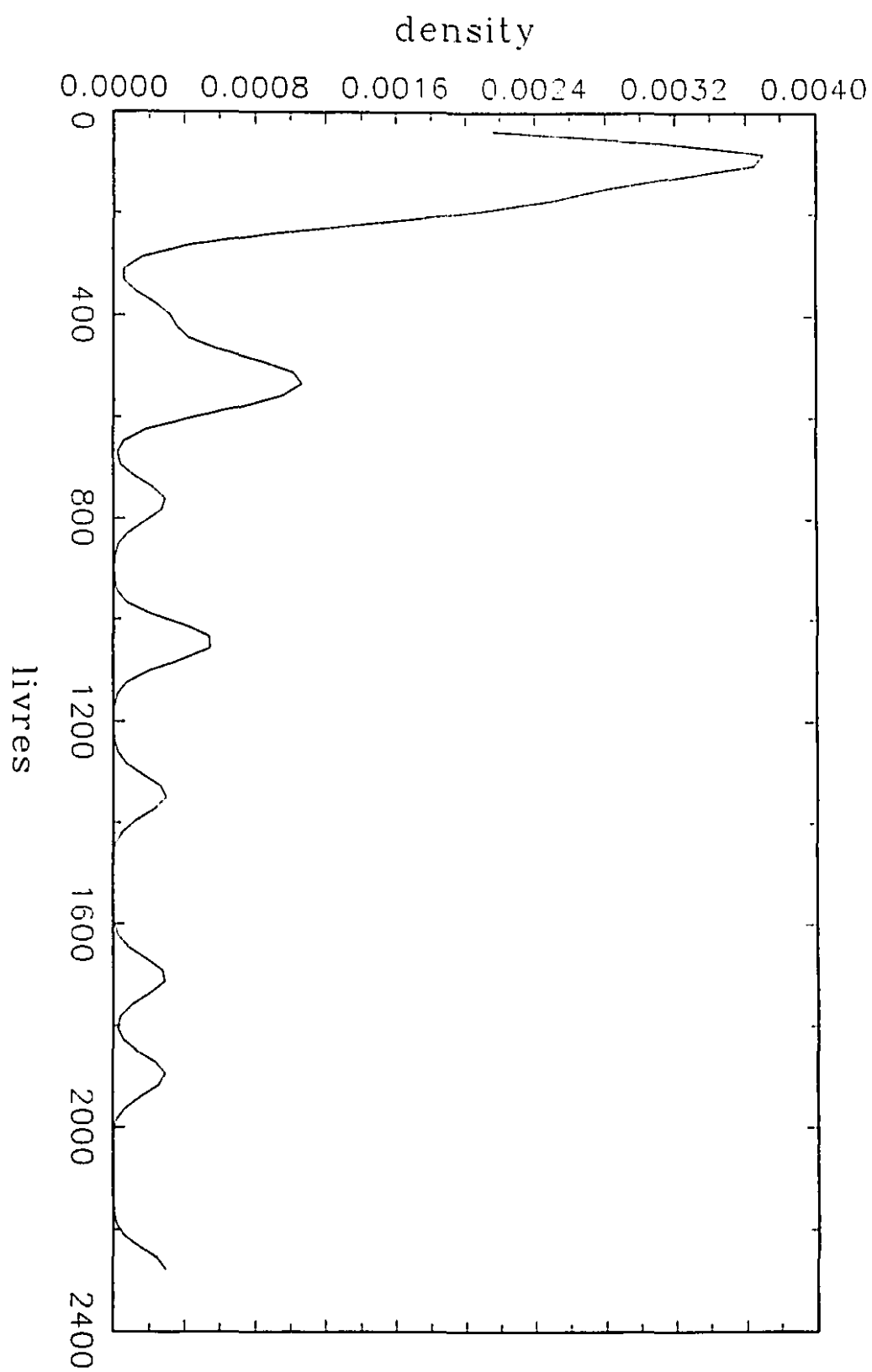
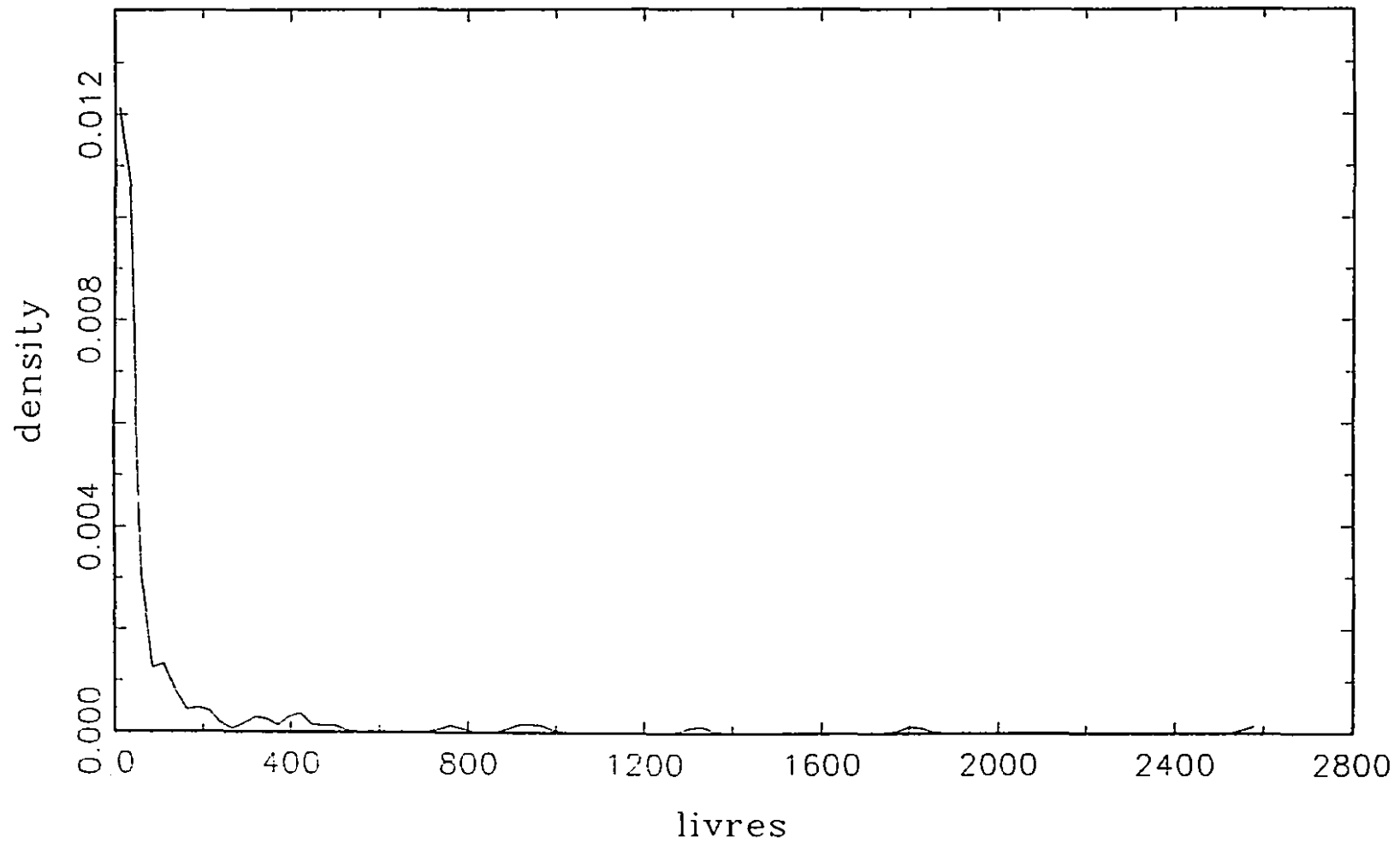


Figure 7.11: Canada, 1741
Smoothed histogram
Labour expenditures



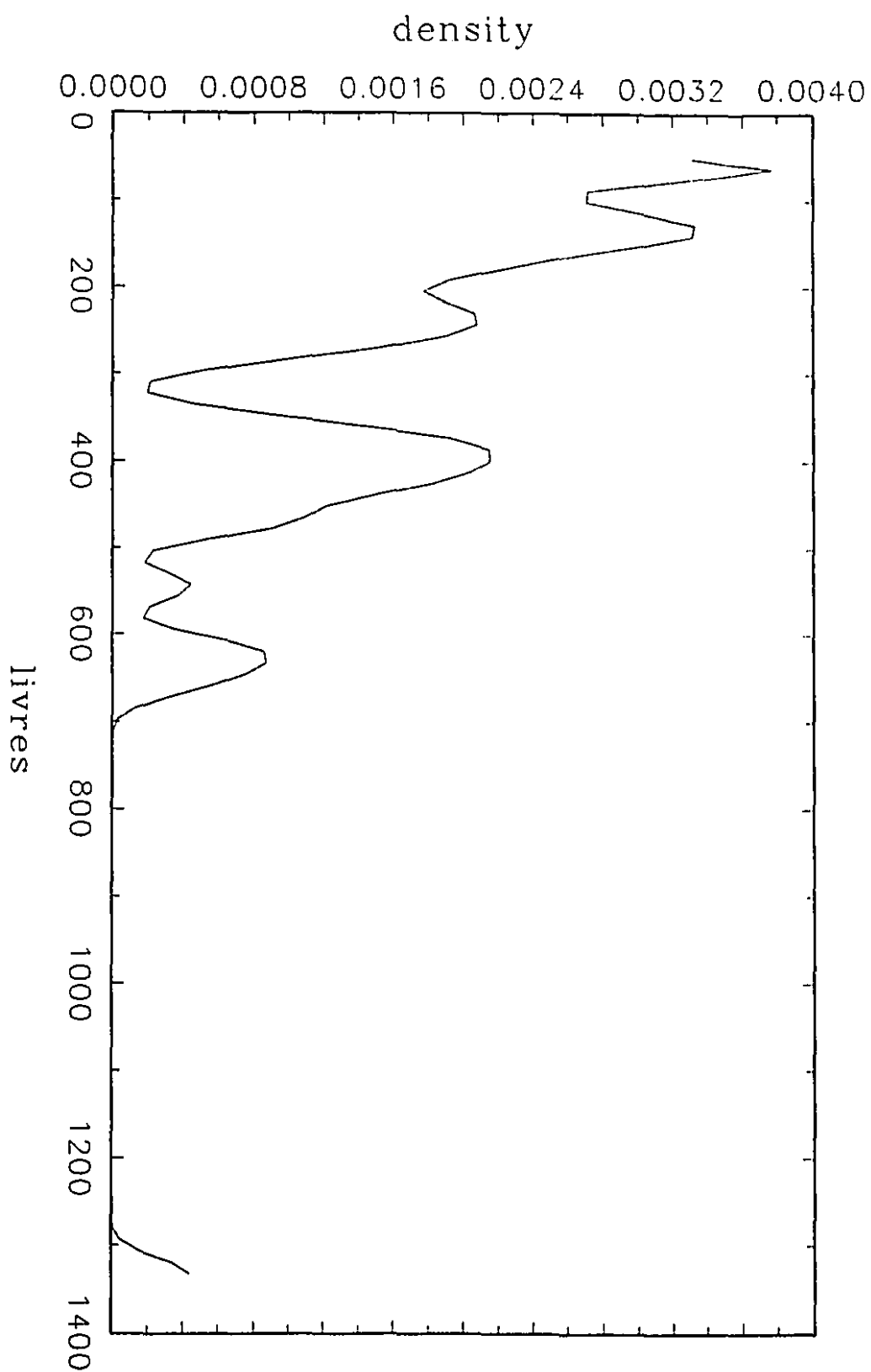


Figure 7.12: Canada, 1745
Smoothed histogram
Labour expenditures

Figure 7.13: Canada, 1746
Smoothed histogram
Labour expenditures

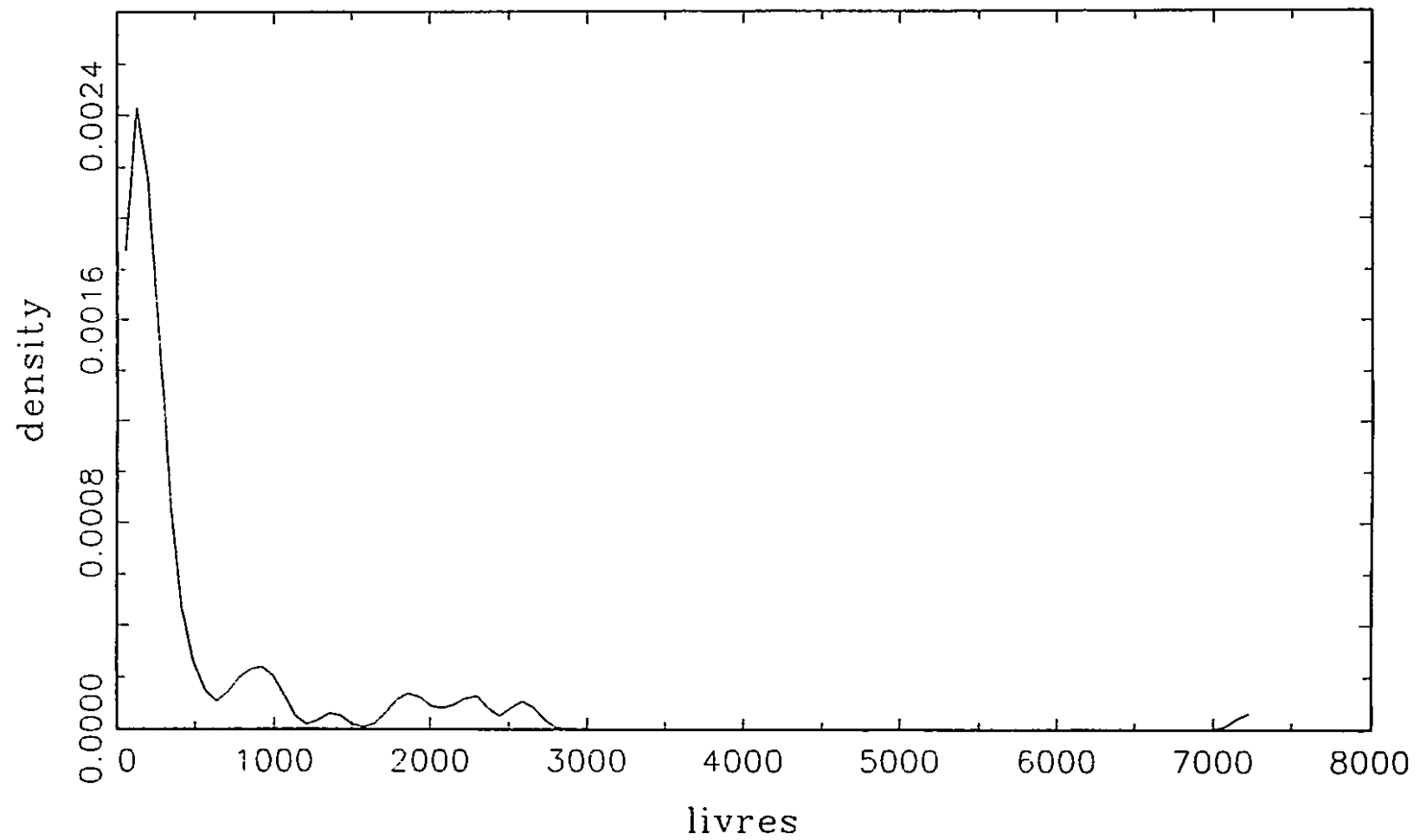


Figure 7.14: Canada, 1749
Smoothed histogram
Labour expenditures

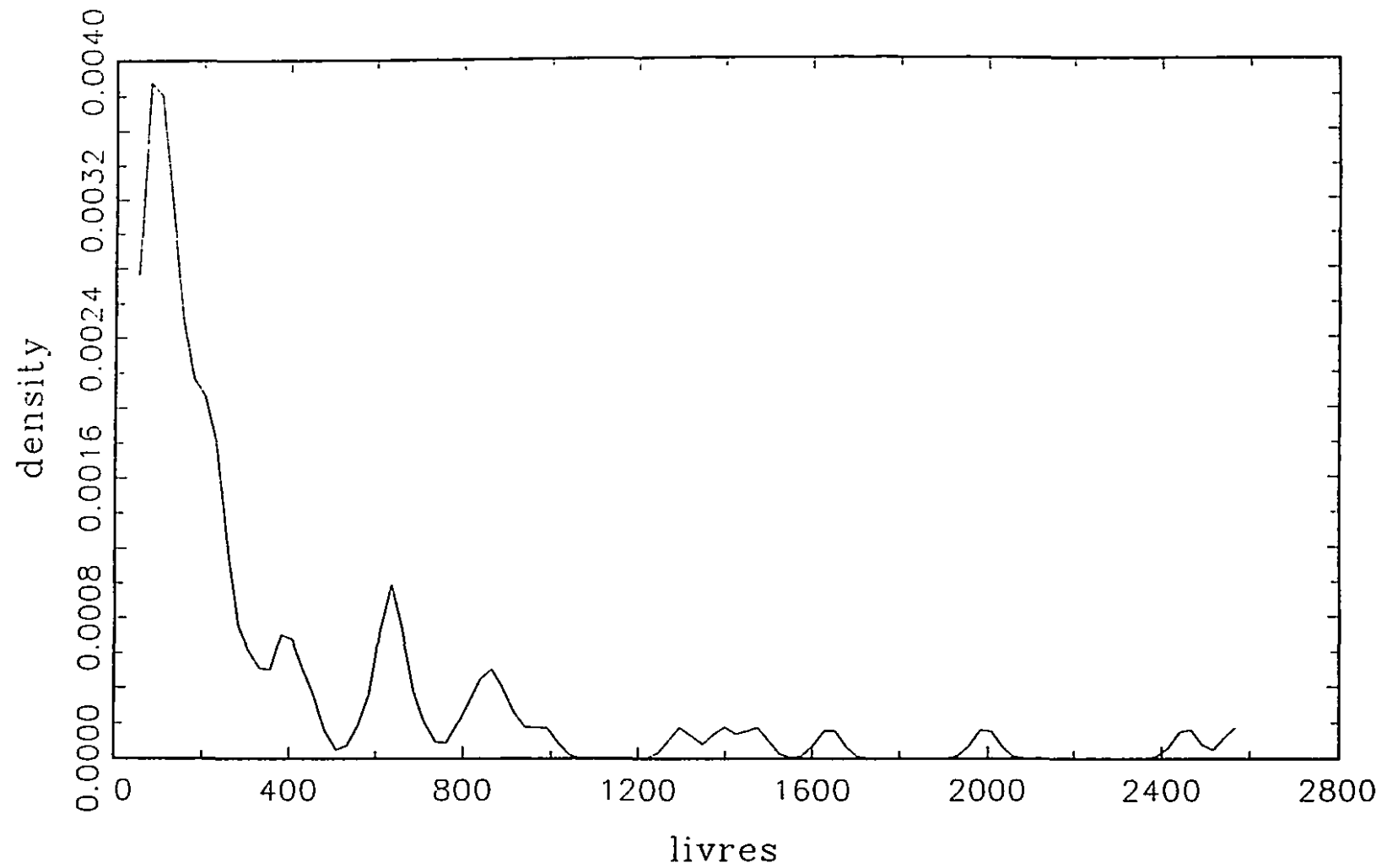


Figure 7.15: Canada, 1729
Smoothed histogram
Food and equipment expenditures

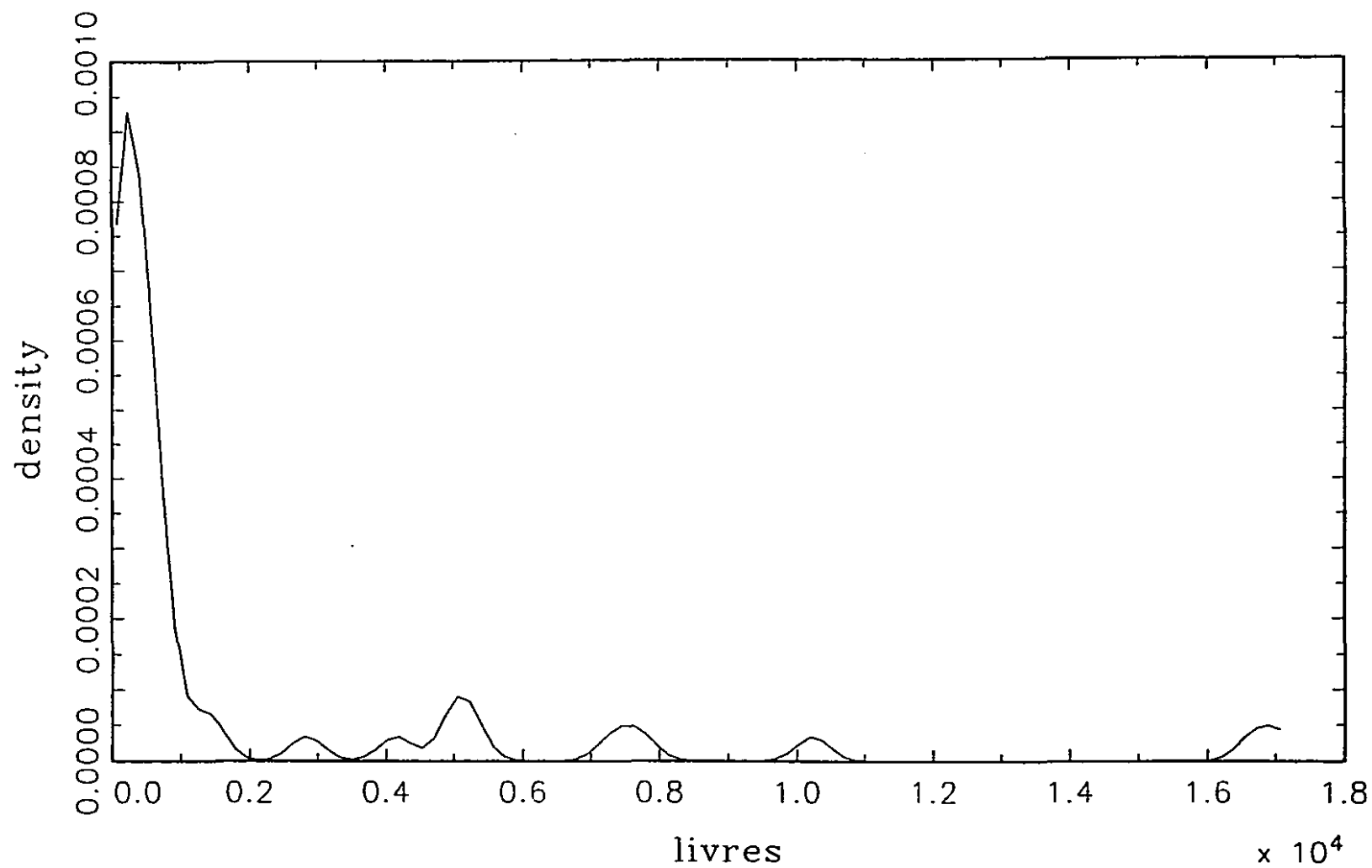


Figure 7.16: Canada, 1732
Smoothed histogram
Food and equipment expenditures

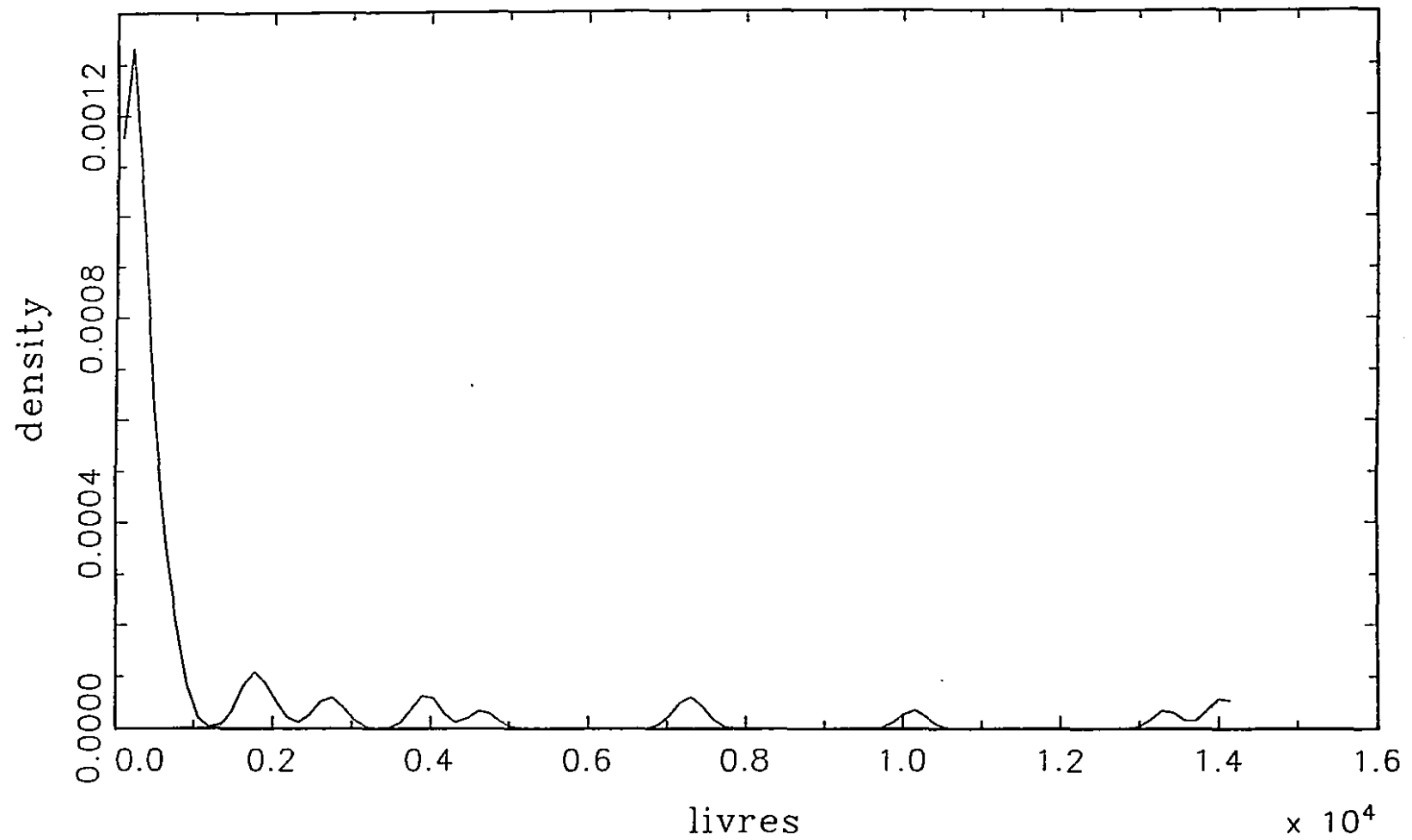


Figure 7.17: Canada, 1737
Smoothed histogram
Food and equipment expenditures

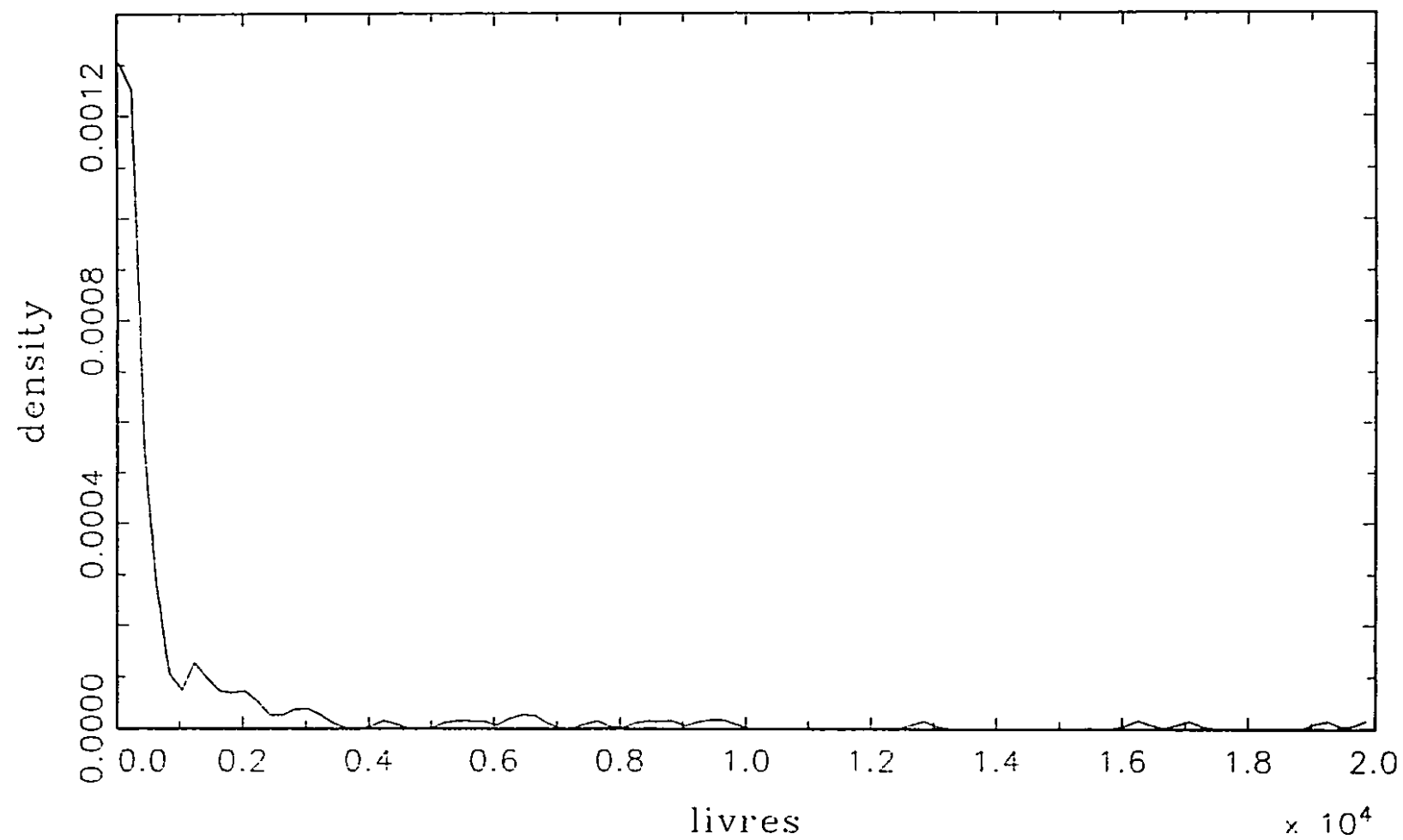


Figure 7.18: Canada, 1741
Smoothed histogram
Food and equipment expenditures

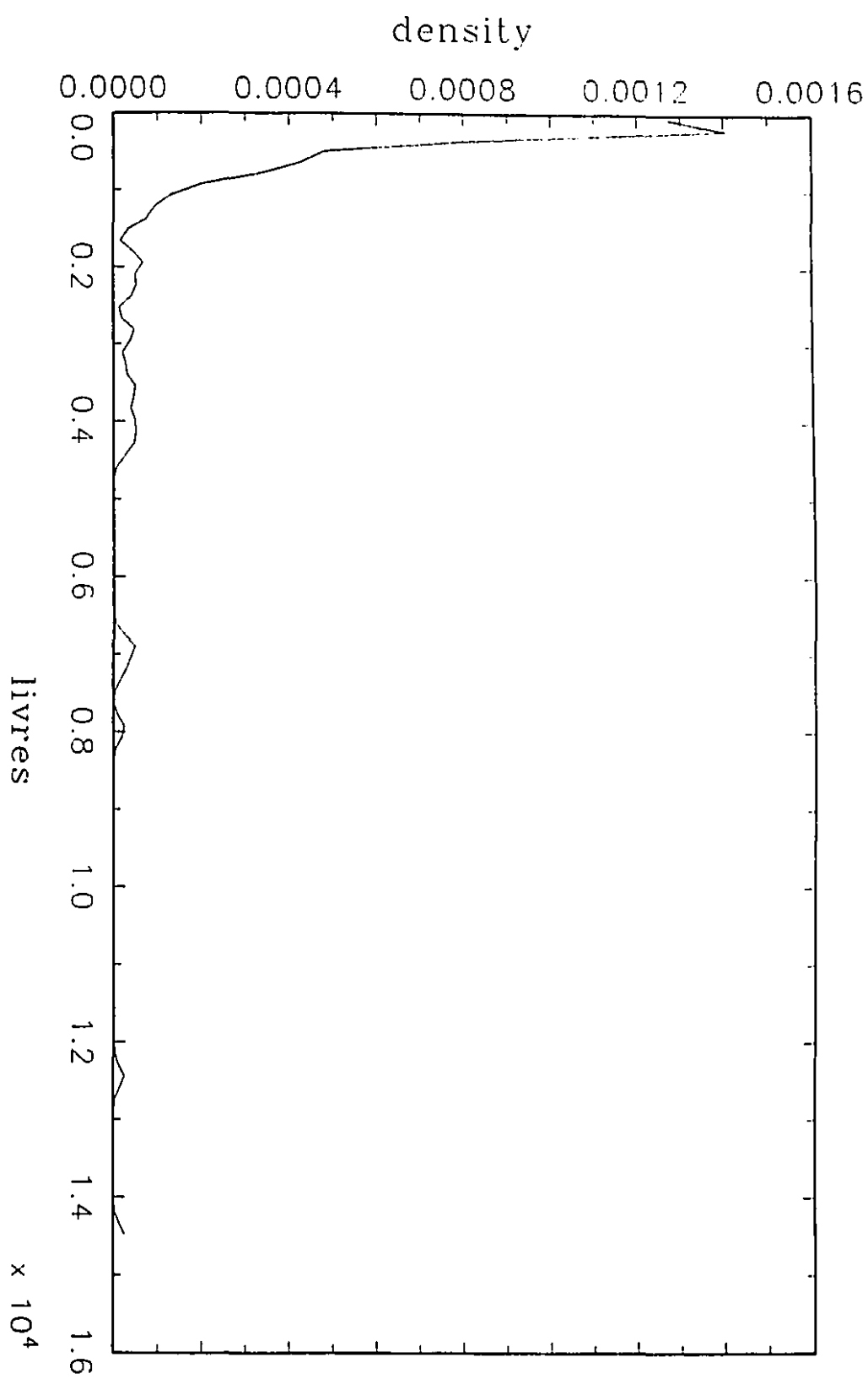


Figure 7.19: Canada, 1745
Smoothed histogram
Food and equipment expenditures

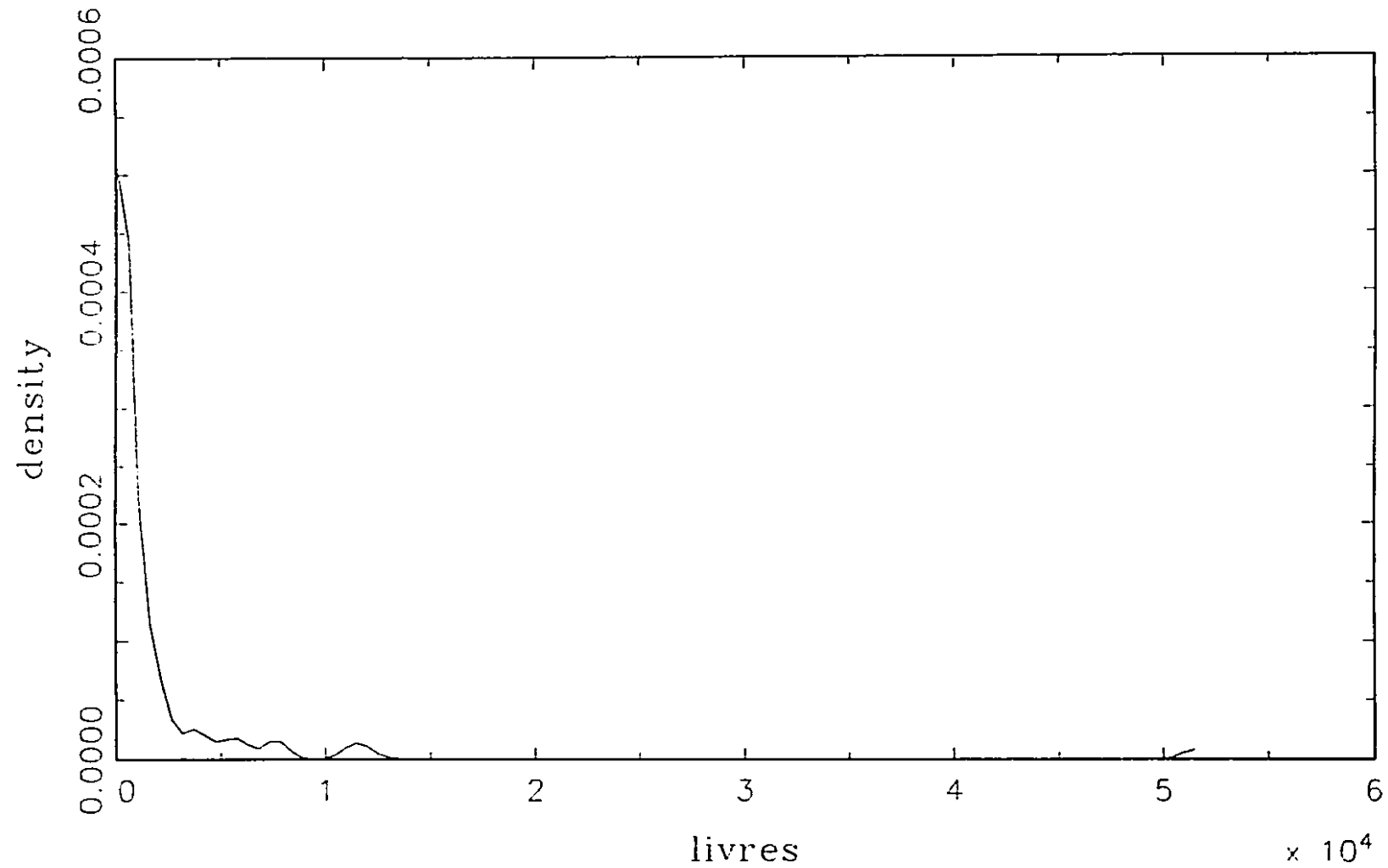


Figure 7.20: Canada, 1746
Smoothed histogram
Food and equipment expenditures

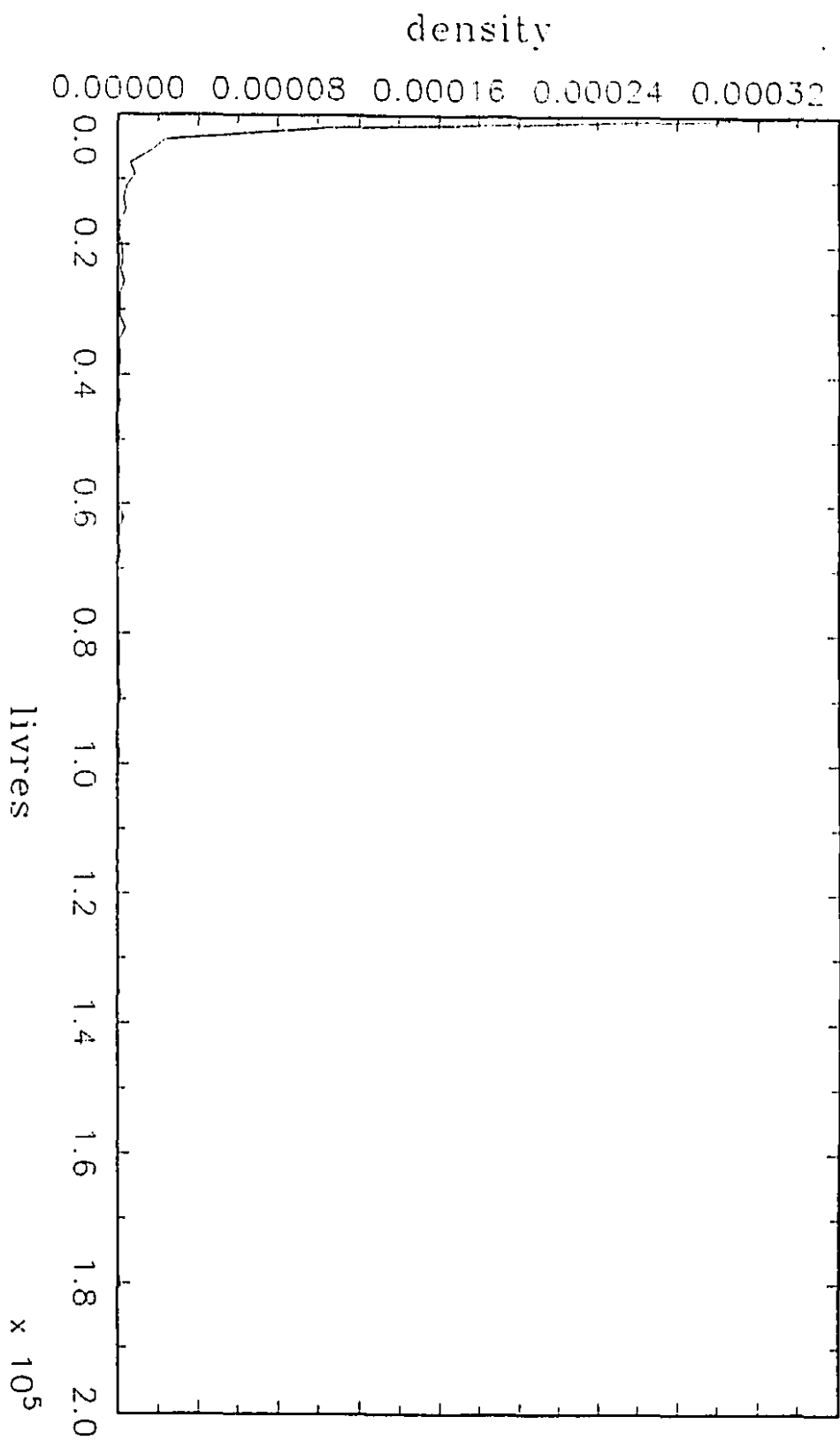


Figure 7.21: Canada, 1749
Smoothed histogram
Food and equipment expenditures

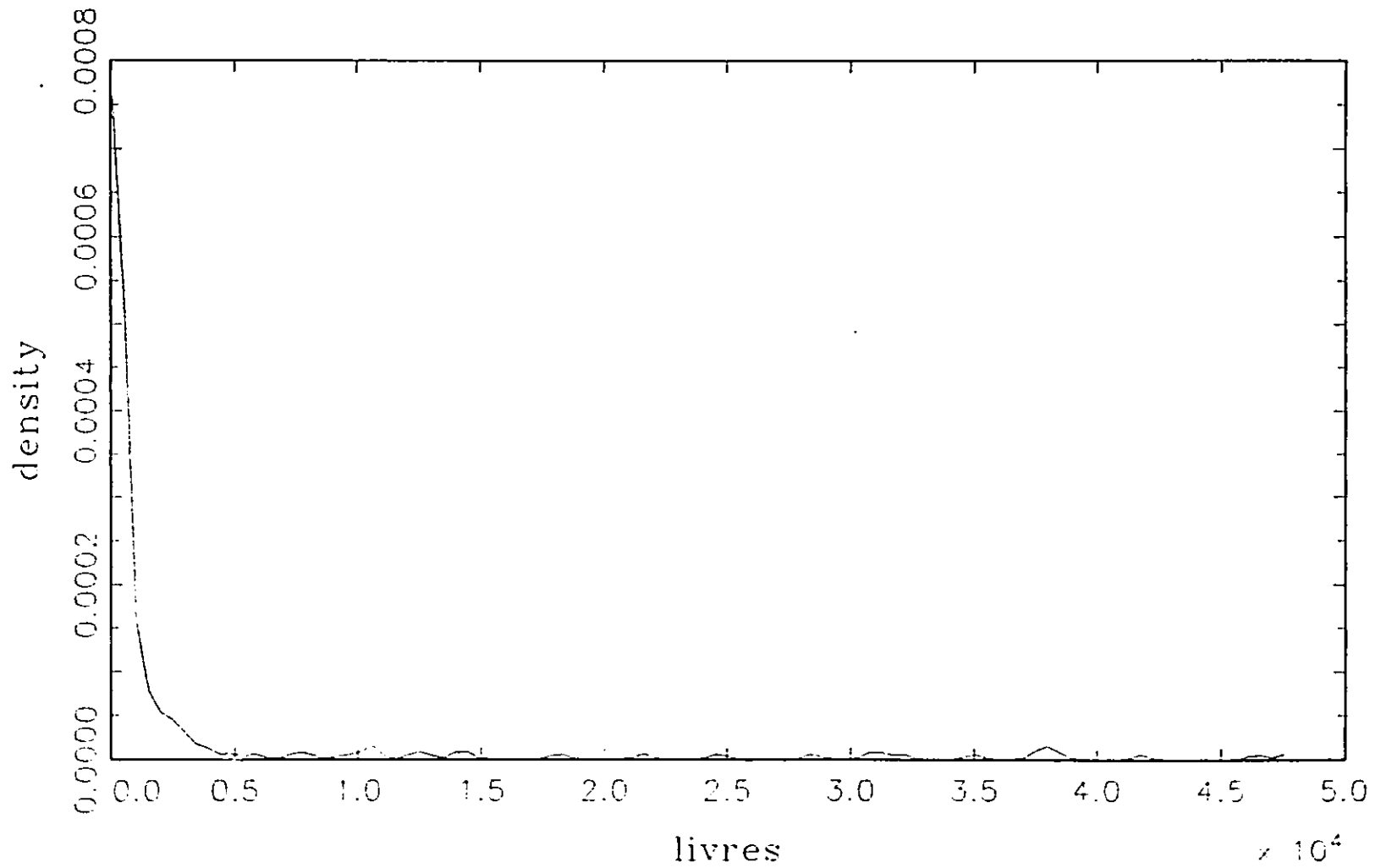


Figure 7.22: Canada, 1737
 Smoothed histogram
 Transportation expenditures

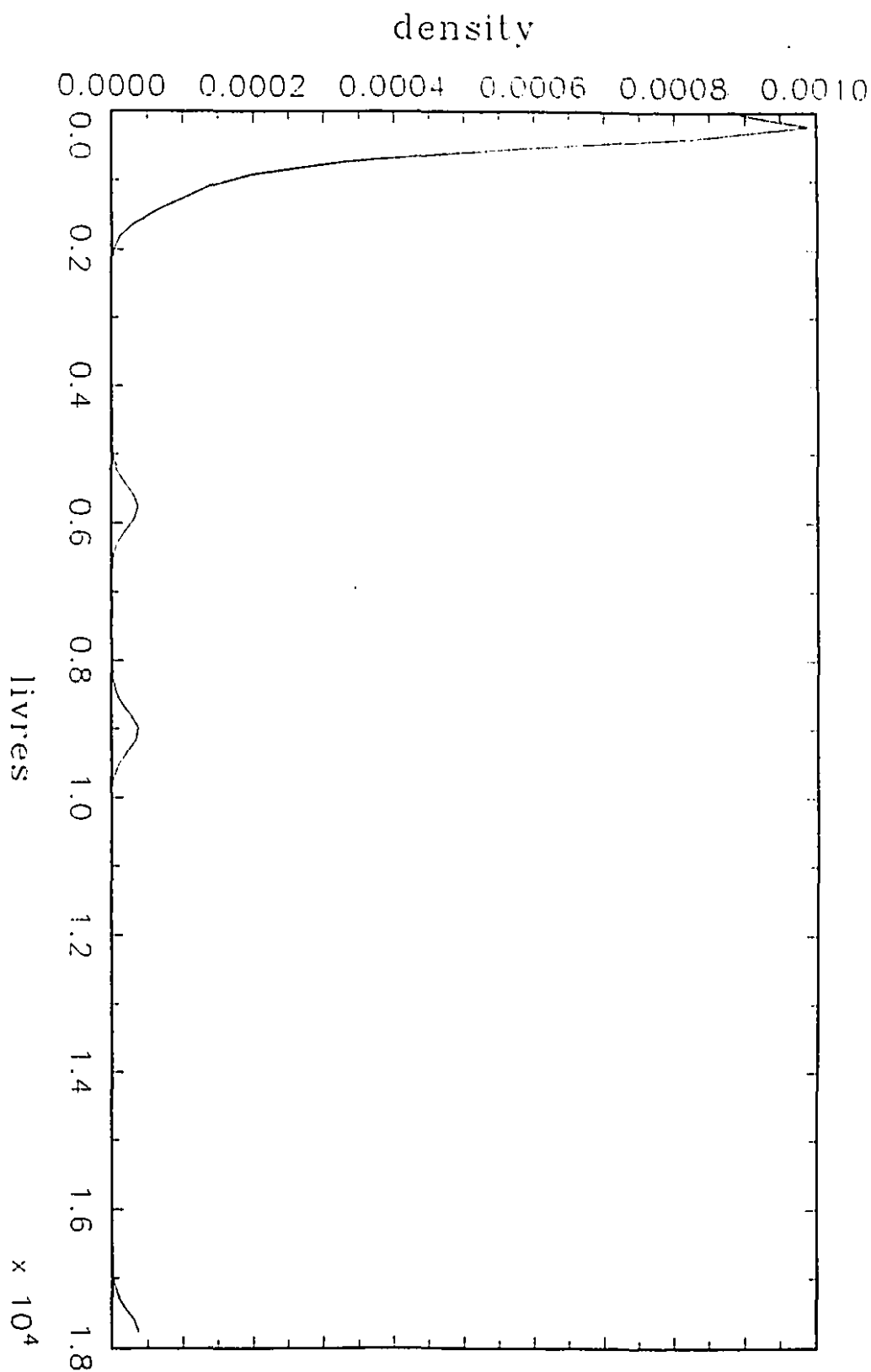


Figure 7.23: Canada, 1741
Smoothed histogram
Transportation expenditures

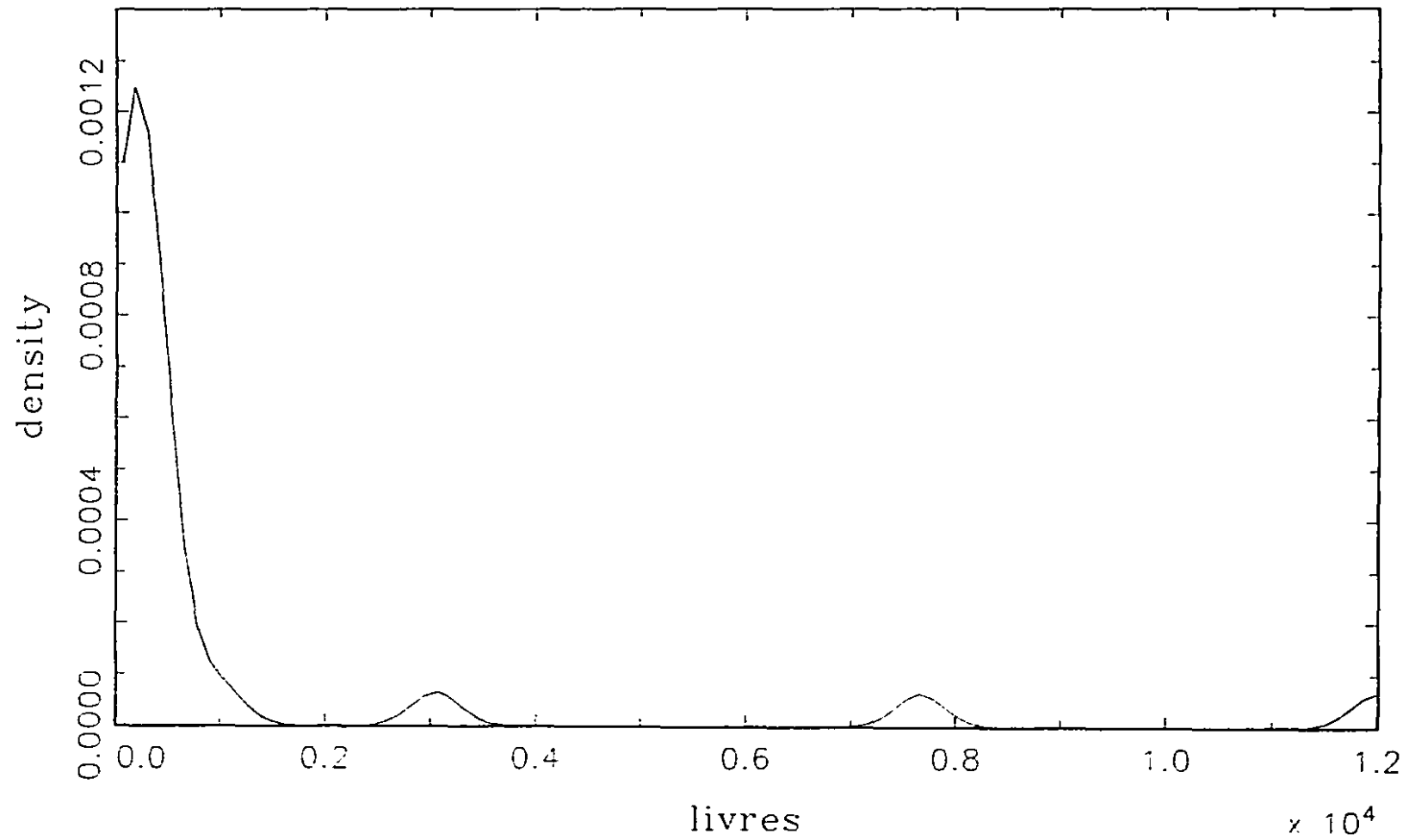


Figure 7.24: Canada, 1745
Smoothed histogram
Transportation expenditures

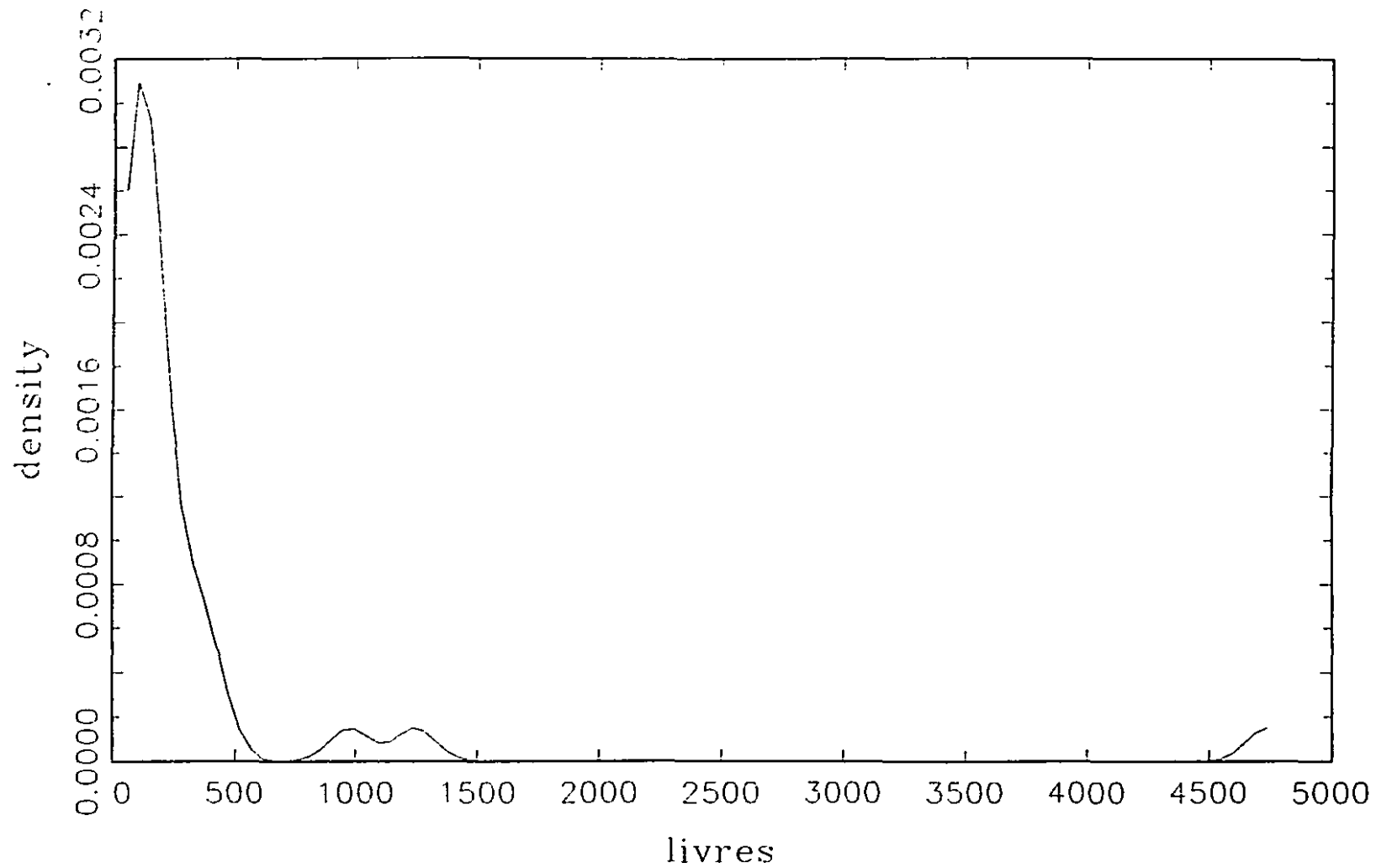


Figure 7.25: Canada, 1746
Smoothed histogram
Transportation expenditures

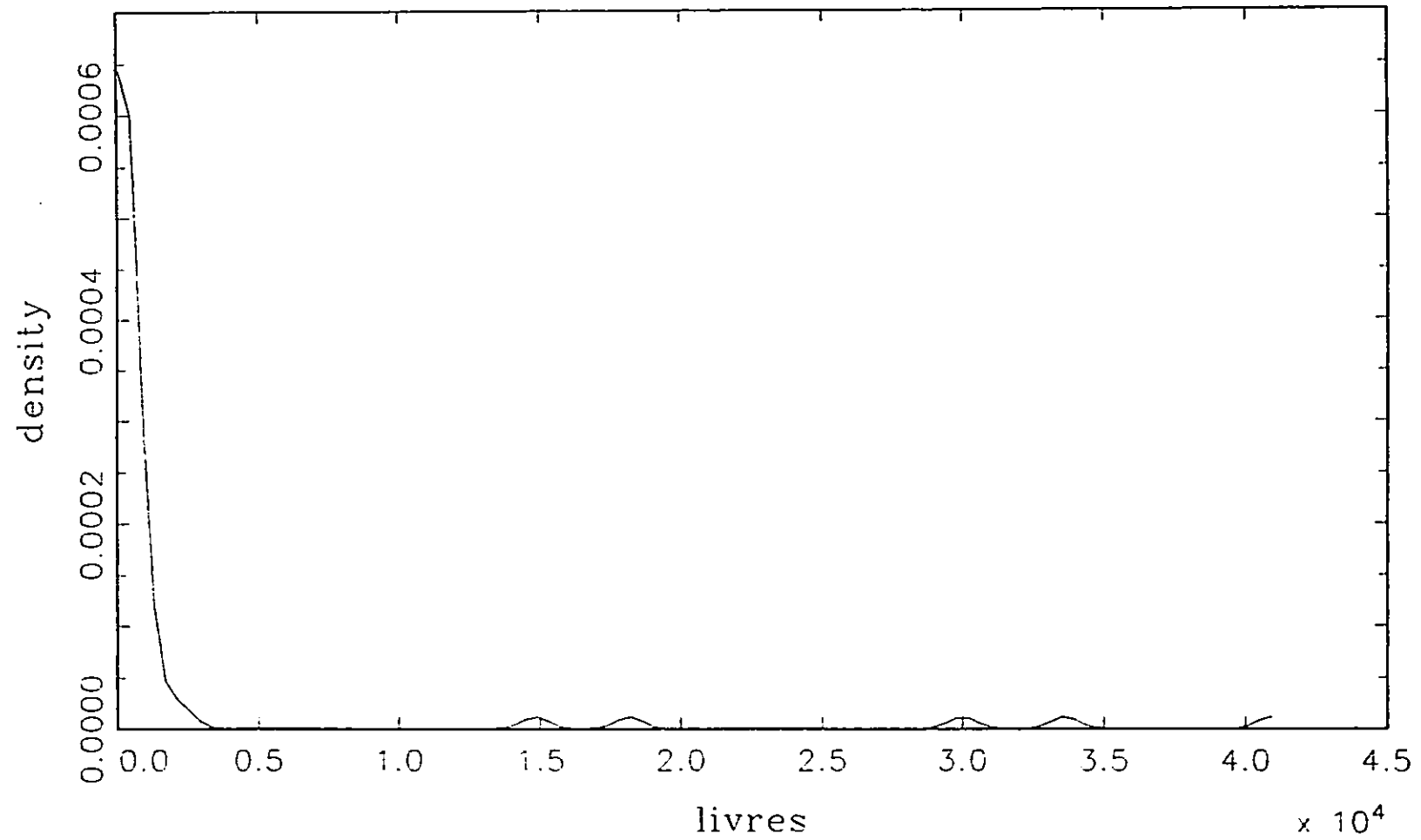


Figure 7.26: Canada, 1749
Smoothed histogram
Transportation expenditures

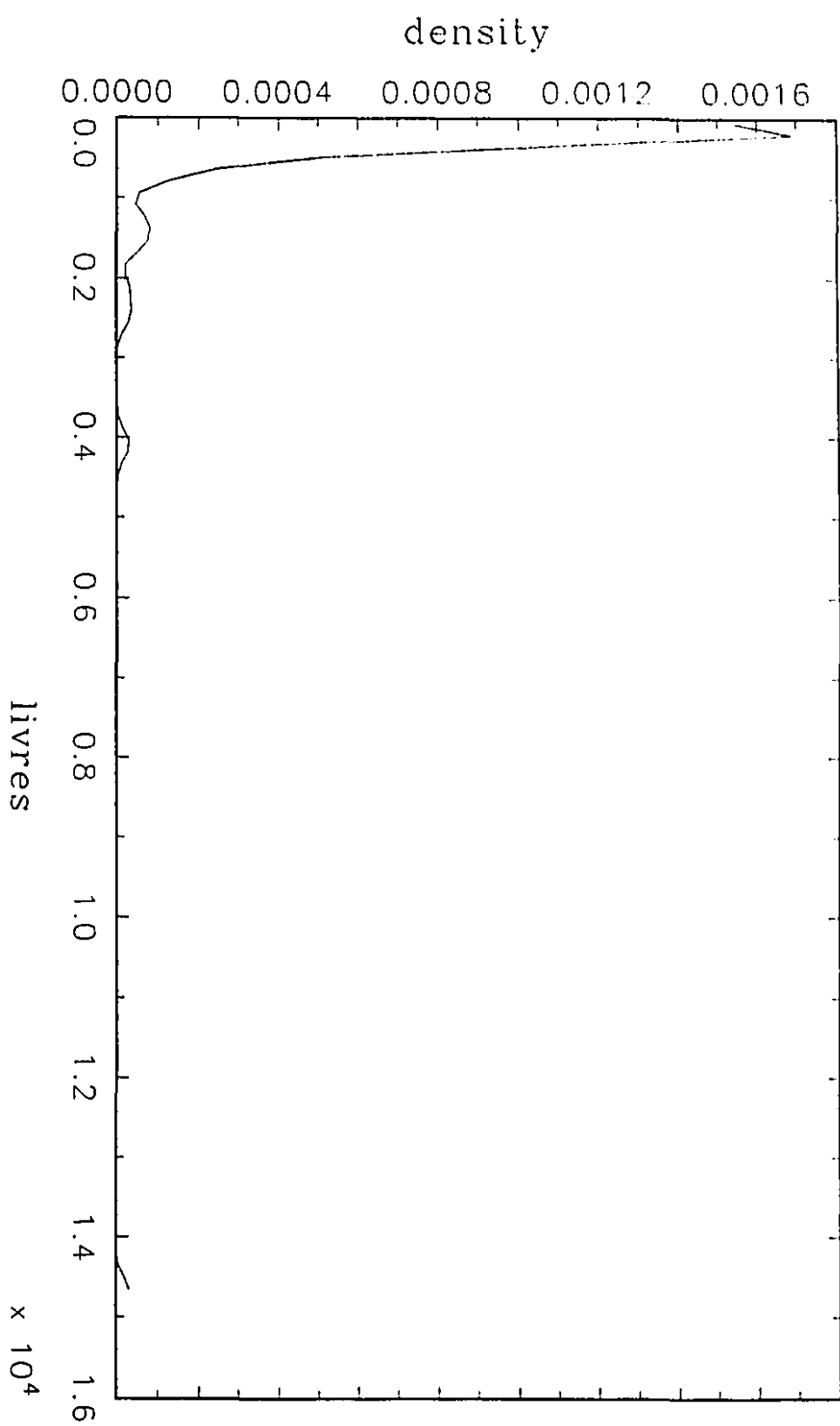


Figure 7.27: Canada, 1732
Smoothed histogram
Fortification expenditures

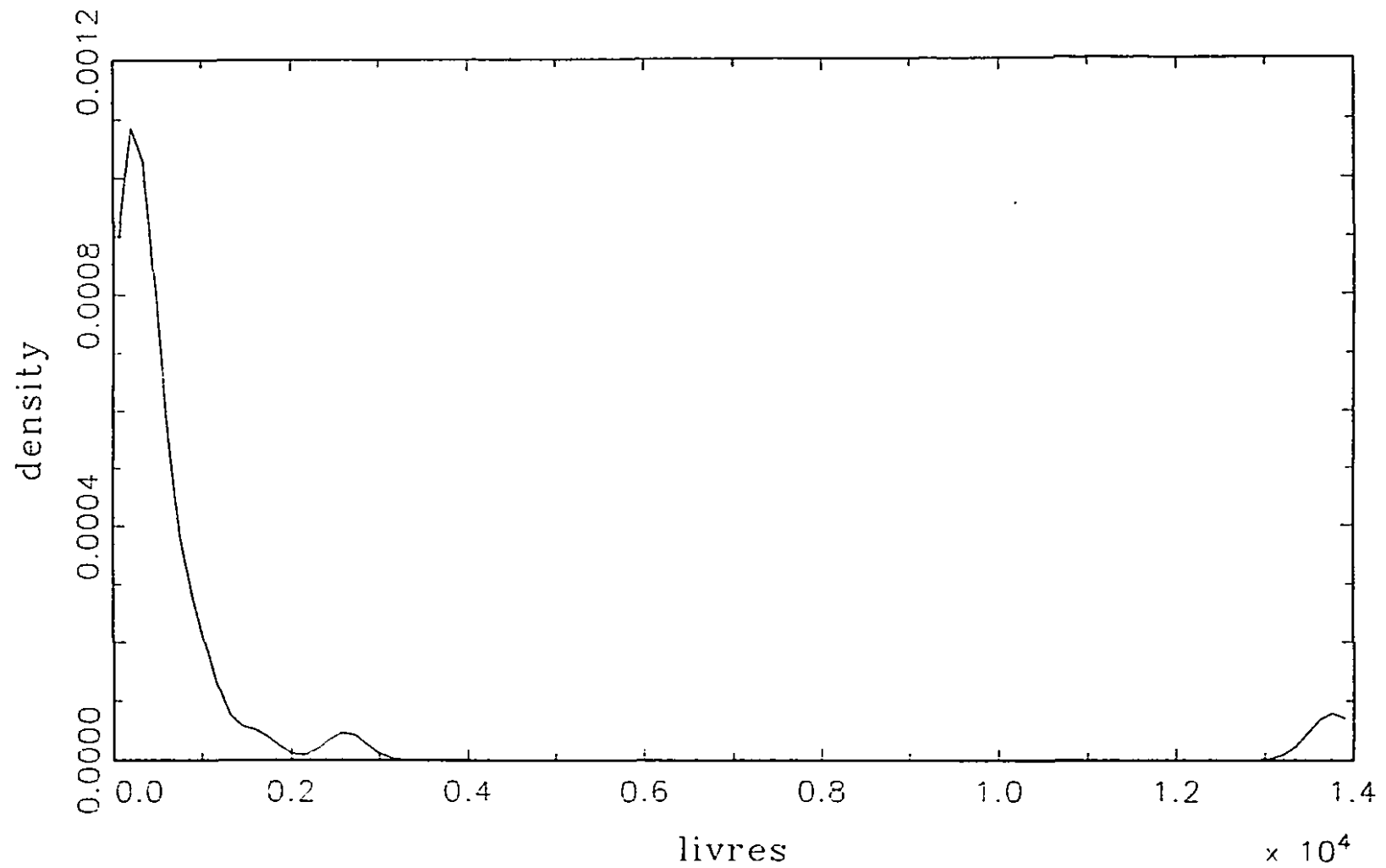


Figure 7.28: Canada, 1737
Smoothed histogram
Fortification expenditures

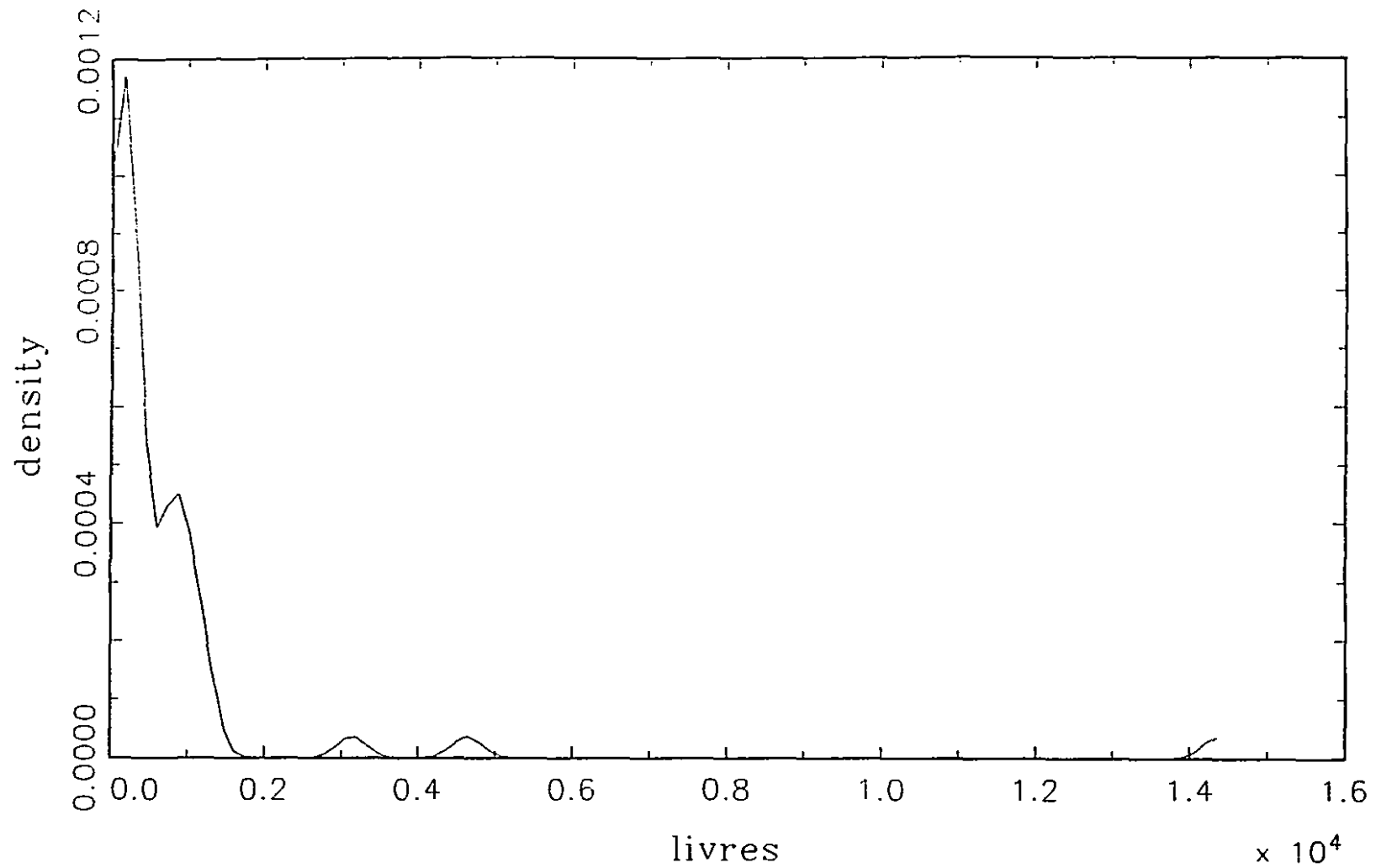
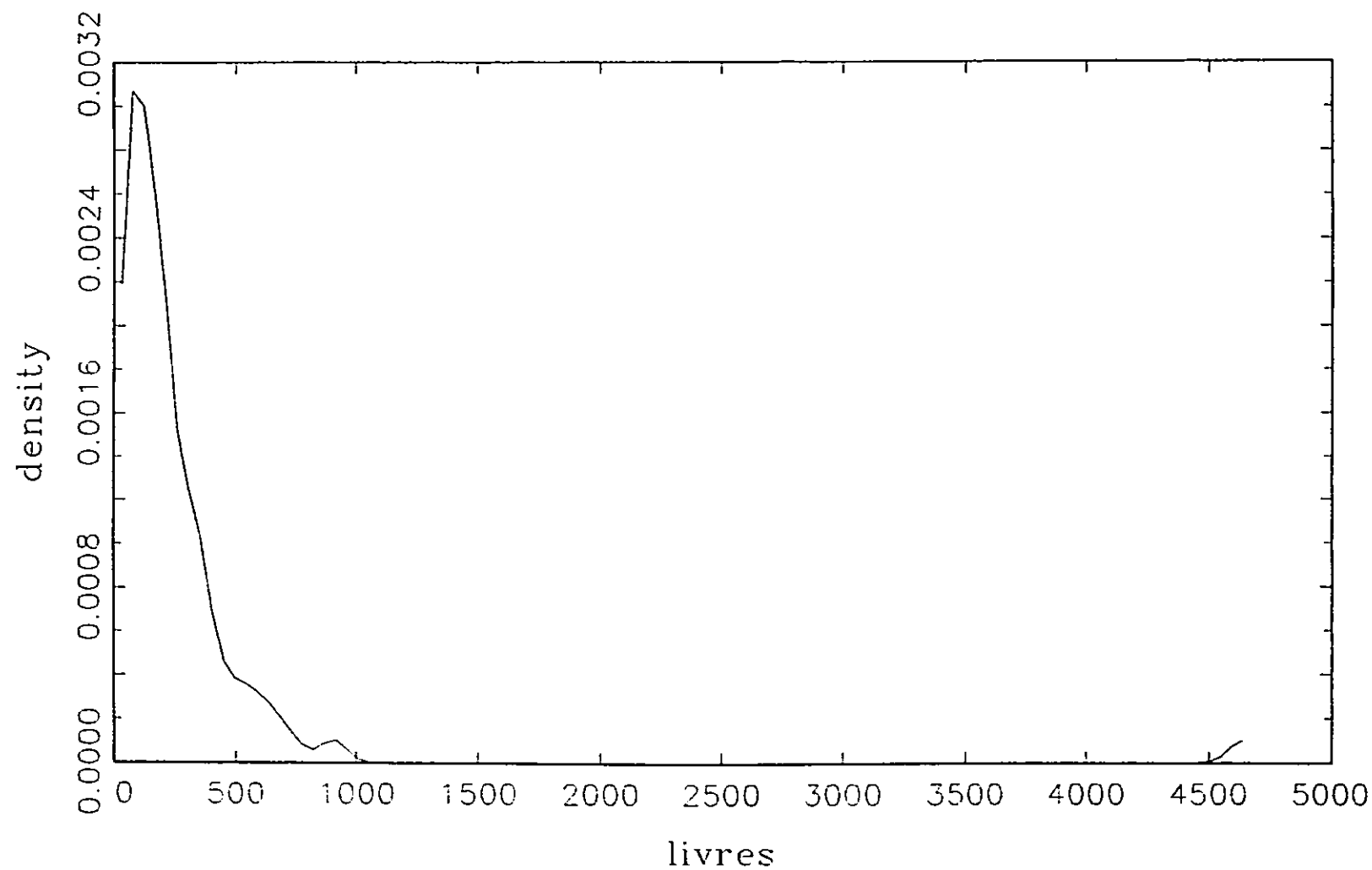


Figure 7.29: Canada, 1741
Smoothed histogram
Fortification expenditures



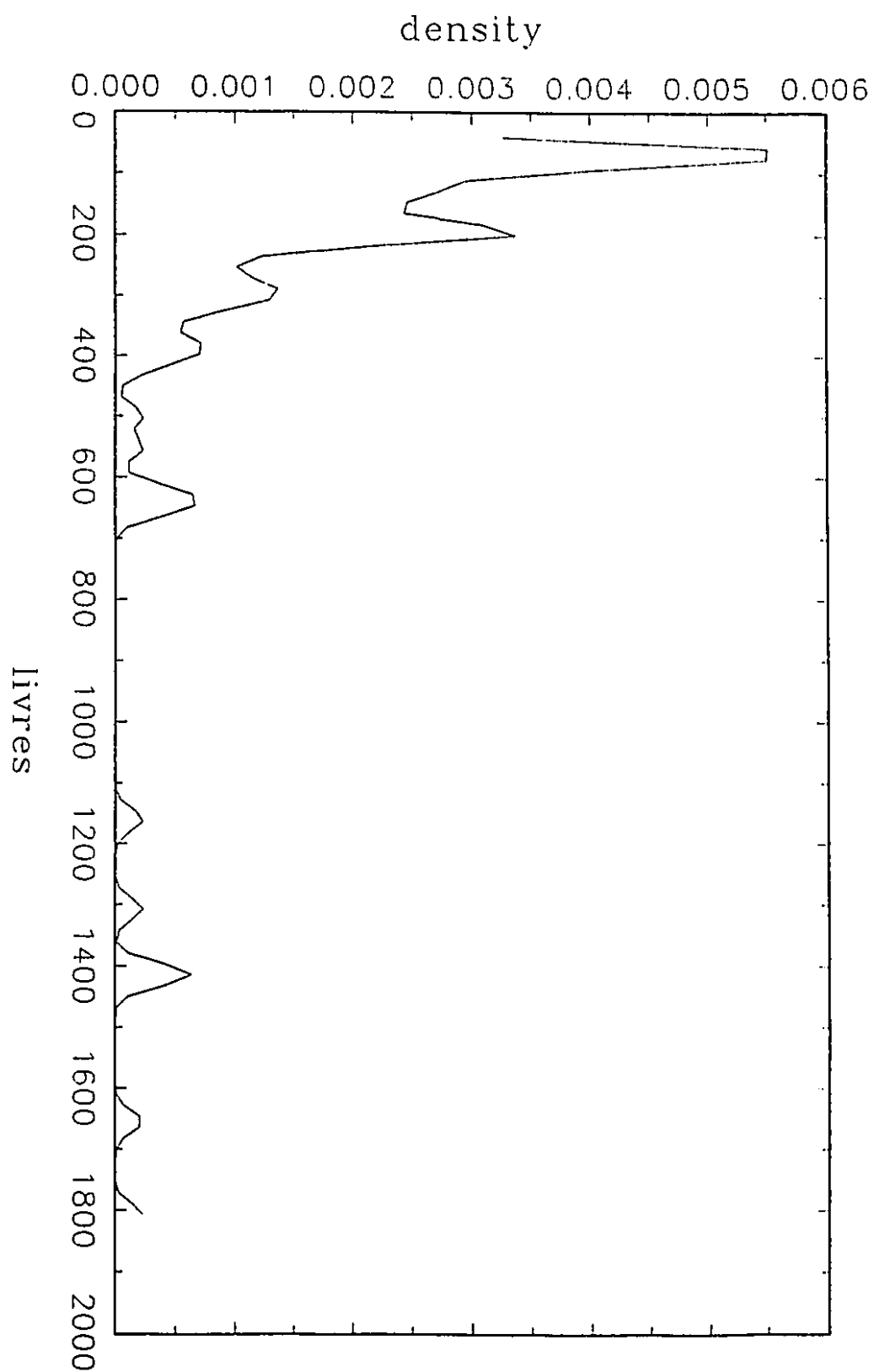
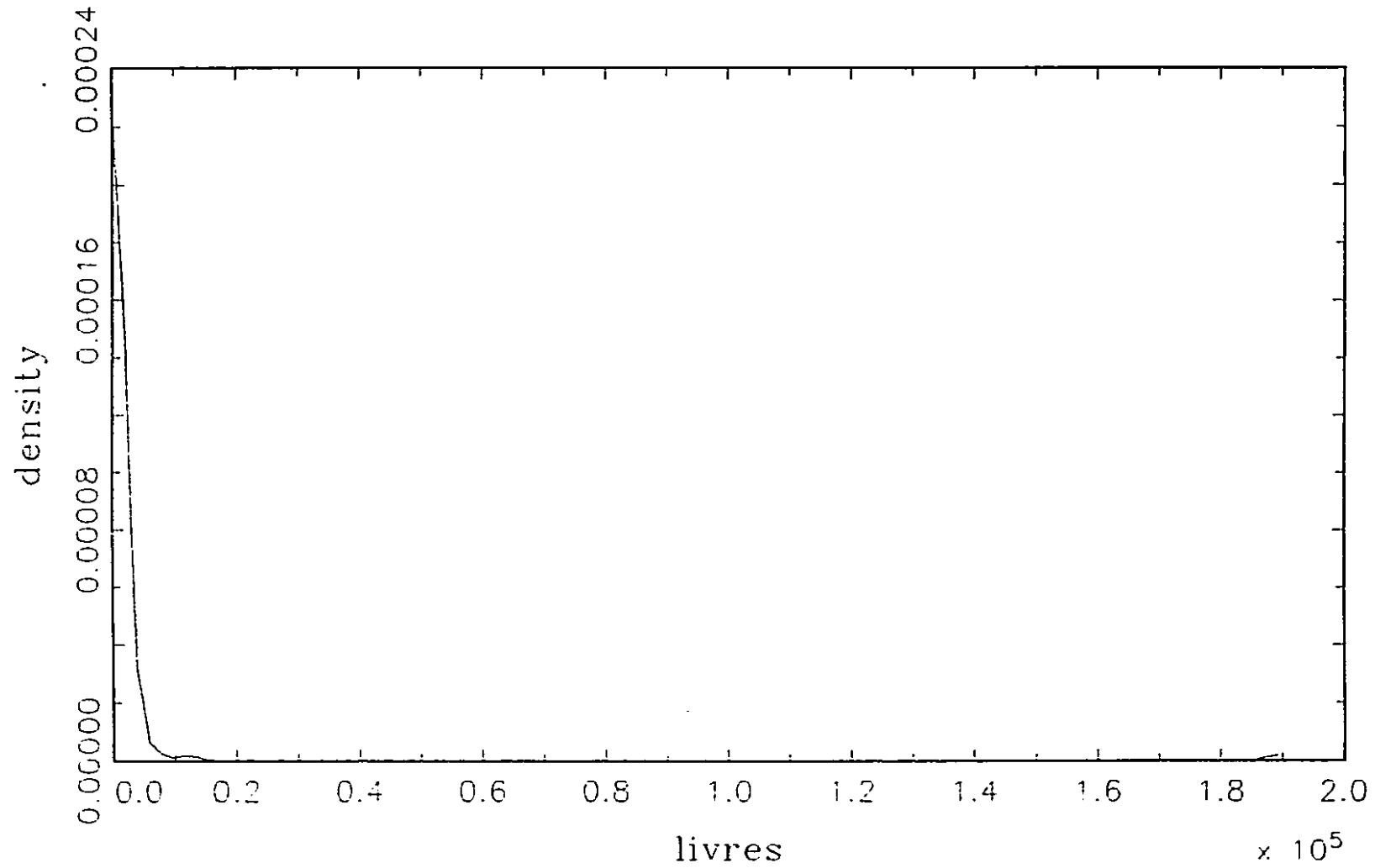


Figure 7.30: Canada, 1745
Smoothed histogram
Fortification expenditures

Figure 7.31: Canada, 1746
Smoothed histogram
Fortification expenditures



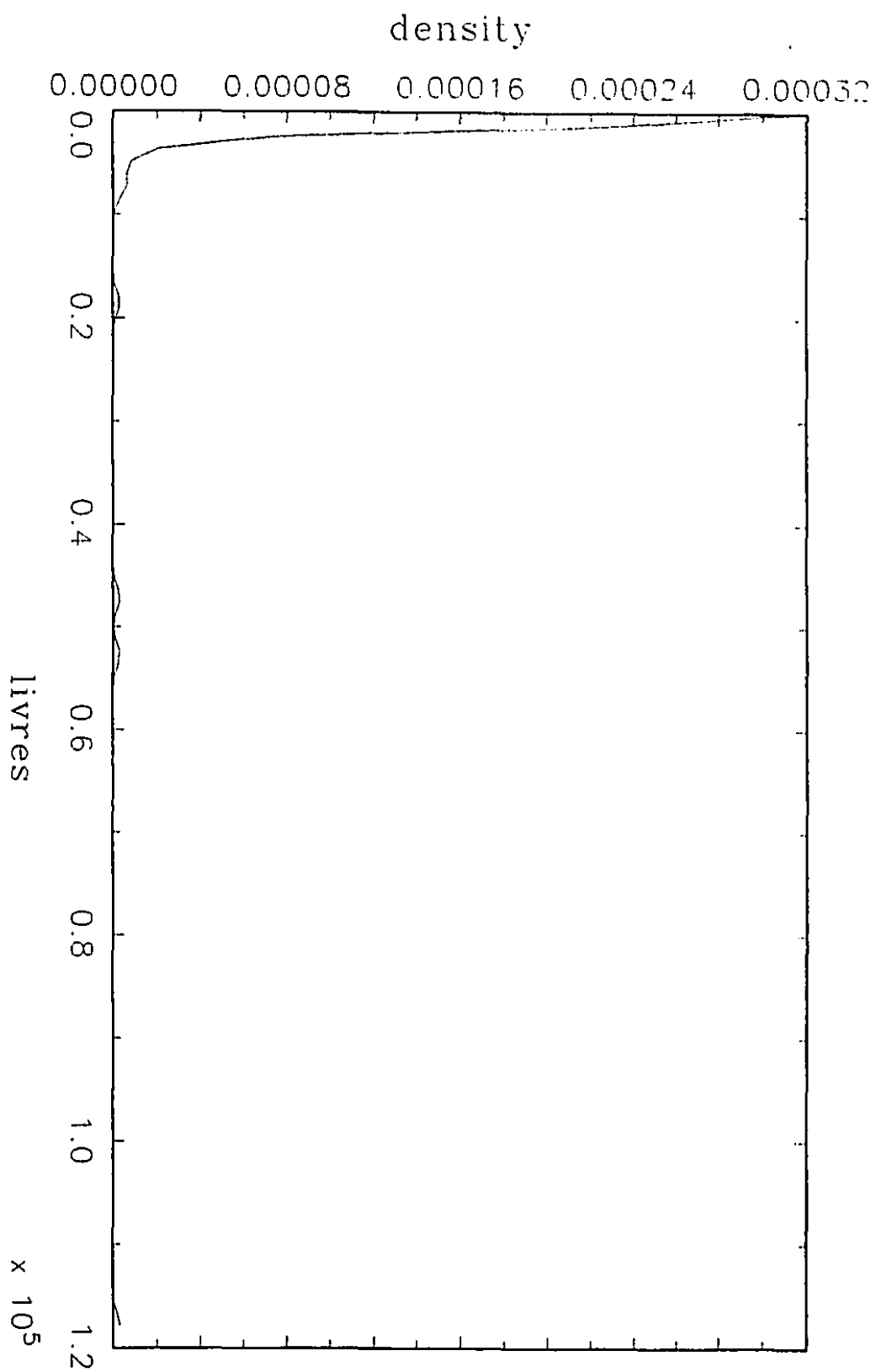


Figure 7.32: Canada, 1749
Smoothed histogram
Fortification expenditures

The scale differs from figure to figure, and the raw data have been smoothed somewhat to estimate continuous density functions, but the pattern is unmistakeable and persistent. In each case, the observations are clustered about their lower values.³³ Thus, at l'Ile Royale, while the largest payments--other than those going to the fortifications' contractor--crept up gradually from around 7,500# in 1730 to a peak of over 70,000# in 1744, the overwhelming bulk of the Crown's suppliers continued to receive less than 1,000#.

Such a sum rivals a captain's annual pay at l'Ile Royale. More appropriate comparisons are hard to come by, however, given the dearth of sources relating to the wealth and scale of business of l'Ile Royale's merchants.³⁴ On the strength of the colony's volume of trade, the number of resident merchants at l'Ile Royale, and the conjecture that such merchants held roughly a quarter of that trade, Christopher Moore estimated that the average volume of business for l'Ile Royale's merchants would have been around 18,900# in 1737, and around 19,150# in 1754. Compared to this figure, most government payments at l'Ile Royale (and their average values shown in Table 7.2) do indeed seem to have represented modest supplements to the minority who received them.

As Moore points out, however, a broad array of merchants

³³The *bordereaux* occasionally list payments made to "divers", without specifying the names of the individuals concerned. The sums concerned are usually fairly modest, relative to the others reported. Had it been possible to identify the individuals in question, the pattern would only have been reinforced.

³⁴See Christopher Moore, "Merchants at Louisbourg", *op. cit.*, 115.

underlies his estimate. At one extreme lay the *pacotilleurs* who came for a season or two, and sold goods worth little more than 6,000#. None of those whom he has identified appears on the *bordereaux*. At the other extreme were the solid merchant-fishermen such as Michel Daccarrette, who appear to have cleared over 100,000# annually in cod sales only, quite apart from any other business ventures in which they were engaged. Under the circumstances, sales of a few hundred or a thousand *livres* to the colonial government could hardly have been critical. For the more numerous small proprietors of a fishing

Table 7.2 Average Amounts Paid to the Crown's Suppliers of Goods and Services: l'Ile Royale. Selected Years.

(livres)

	1730	1735	1740	1744	1749
Colony					
Mean	799	1,016	804	1,345	2,089
Std. Dev/Mean	200%	263%	169%	463%	321%
# of Suppliers	20	42	51	142	110
Fortifications					
Mean	11,741	7,618	7,889	5,642	7,079
Std.Dev/Mean	298%	347%	324%	374%	133%
# of Suppliers	11	15	15	21	8

Source: *Bordereaux* listed in Appendix 4.2

Note: St.Dev/Mean [Standard deviation of government purchases divided by the average value of government purchases] provides a measure of the spread of government purchases which removes scale effects.

shallop or two, a contract to carry the King's goods from l'Ile Royale to l'Ile Saint-Jean would doubtless have been a welcome supplement. Only a couple of vessel owners benefited from transport contracts in any given year, however, though Moore has identified from 80 to over 100 resident proprietors of fishing businesses in the years between 1724 and 1753.³⁵

In Canada, the range of payments for food and equipment only changed markedly once the War of Austrian Succession had broken out. The highest disbursement to individual suppliers had previously hovered around 15,000#, but jumped at that time to over 50,000#. Still, for all of the years shown here, most suppliers received less than 2,500# from the naval treasury. Before the outbreak of war, most, in fact, sold to the government goods and services worth less than 1,000#. And so too with fortifications' expenditures: most received less than 2,000#, even when Pierre Trottier Desautiers' contract for Quebec city's fortifications raised the largest payment to 189,272# in 1749. The fortifications rubric is heterogeneous, however, and lists payments for work ranging from unskilled tasks such as carting and digging, to carpentry and delicate masonry, as well as to suppliers of materials, so that it is hardly surprising to find most payments clustered well below the highest levels recorded. Nonetheless, even when the Crown's payments for labour (other than that contributing to the fortifications) are isolated, as they are

³⁵To be more precise: he identifies 82 such proprietors in 1724, 86 in 1726, 106 in 1734, and 119 in 1753. Moore, *ibid.*, 106.

within the category of *journées et façons d'ouvrage*, an equivalent pattern emerges, wherein most received payments fall below 400#.

Even during the war years shown here (1745 and 1746 for Canada, and 1744 for l'Ile Royale), and during the early years of Bigot's infamous régime, the government offered not simply larger contracts to a privileged minority, but extended its orbit to include payments to larger numbers of merchants, shopkeepers, artisans and labourers of varying skills. In 1746, for instance, merchants such as Goguet, Philibert, Chalet and Pascaud certainly received unprecedented nominal payments.³⁶ Roughly thirty merchants sold goods valued above the earlier ceiling of 15,000#, moreover. But the food and equipment category alone on that year's *bordereau* included nearly 600 different names. In the end, though the 'average' government payment for food and equipment was higher than in previous years, the spread of such payments had also increased (Table 7.3).

³⁶The payments received by the largest ten suppliers, who include two butchers, and two bakers, were as follows: Goguet: 180,636#; Philibert: 98,893#; Chalet: 89,178#; Pascaud: 83,036#; Poudret: 67,469#; Havy: 62,582#; Poulin Cressé#: 62,439; Cadet: 62,405#; Mounier: 54,564#; Guyon Després: 49,564;

Table 7.3 Average Amounts Paid to the Crown's Suppliers of Goods and Services: Canada. Selected Years.
(livres)

	1729	1732	1737	1741	1745	1746	1749
Fortif.							
Mean	1,065	1,163	738	278	273	2,017	2,462
St.Dev/Mean.	357%	262%	260%	199%	130%	813%	493%
# of Suppliers	29	37	60	70	100	132	127
Canoe Constr.							
Mean	390			77	369	303	277
St.Dev/Mean	105%			139%	101%	94%	141%
# of Suppliers	4			75	14	23	50
Labour							
Mean	206		440	109	268	554	401
St.Dev/Mean	83%		127%	288%	84%	179%	128%
# of Suppliers	23		36	140	50	78	84
Food & Equip.							
Mean	1,949	1,464	1,340	1,073	1,685	3,528	3,197
St.Dev/Mean	196%	215%	241%	204%	336%	355%	272%
# of Suppliers	49	72	179	125	92	588	230
Transport							
Mean	986	942	1,161	1,058	352	2,183	533
st. dev/Mean	159%	184%	283%	246%	231%	336%	315%
# of Suppliers	11	14	36	27	33	73	82
Various Exp.							
Mean	351	321	192	133	238		
St.Dev/Mean	128%	72%	130%	160%	183%		
# of Suppliers	11	43	40	73	10		
Unanticipated							
Mean						464	346
St.Dev/Mean						294%	218%
# of Suppliers						217	217
Travel & Messages							
Mean	239	288	127	52	246	293	277
St.Dev/Mean	69%	68%	166%	148%	139%	183%	141%
# of Suppliers	24	14	55	84	42	51	55

Source: *Bordereaux* listed in Appendix 4.2

On the eve of the Seven Years War, the broadest list of Montréal merchants drawn up by José Iguartua, which ranged from a 'core' of 12 substantial import merchants and 54 outfitters, to a 'periphery' of lesser-known outfitters, merchants, and a few artisans, included only 172 entries.³⁷ At Québec, Danielle Gauvreau numbered groups described as *marchands* and *commerçants* at 60 heads of household each, principally on the strength of the 1744 census.³⁸ Kathryn Young's recent study of the Québec merchant community, in turn, identifies a 'settled community' of 76 merchants by selecting those who were present in the colony for at least ten years. To equip de Ramezay's expedition to Acadia, and the scores of smaller raids launched against the British colonies, Canada's *intendant* Hocquart clearly tapped resources extending far beyond those of the colony's largest merchants, beyond even the merchant community as a whole.

7.3 A minority of large players

By not pointing out that his so-called *bourgeois-gentilhommes* were not 'typical' in the sense discussed above, Cameron Nish

³⁷Igartua, *op.cit.*, 292-293.

³⁸Danielle Gauvreau, *Québec. Une ville et sa population au temps de la Nouvelle France* (Québec, 1991), 42. Katherine Young, *op. cit.*, 252-256 lists the names and period of residence within the colony of these merchants.

exaggerated the oligopolistic position of the suppliers whom he looked at. Nonetheless, if most colonists doing business with the state did so at a modest scale, a minority nonetheless distinguished itself by the relative importance of its contracts. And it is clear that the largest ones often benefited from an important share of the naval treasury's colonial payments, as may be seen in Tables 7.3 and 7.4 below. The first figure measures the share of payments going to the largest suppliers relative to the set of government purchases in Canada and at l'Ile Royale, in each of the categories shown. The second figure, shown in parentheses, shows the share of the same suppliers relative to the *total* purchases made, including those made at Rochefort, and in the case of l'Ile Royale, of those made in Canada.

7.3.1 L'Ile Royale

The Crown's reliance on general fortifications contractors at Louisbourg produced a highly concentrated pattern of government payments (Table 7.4). The small 'suppliers' who surfaced in the previous section were preponderant only in number. Instead, holders of the fortifications contract typically accounted for more than three quarters of the amounts expended annually on fortifications (Table 7.4), receiving payments of around 100,000# in each fiscal year. These were, invariably, the largest single payments appearing on l'Ile Royale's accounts, and accordingly, they weighed heavily amongst the colony's overall expenditures. Indeed, before the War of Austrian Succession, over half the value of the payments from the colonial naval treasury accrued to the fortifications *entrepreneur*.

Table 7.4 Number and Concentration of Suppliers at l'Ile Royale:
1730-1749

	1730	1731	1732	1733	1734	1735	1736
General Expenditures							
# of Suppliers	20	24	19	35	36	42	75
Share of Payments Payments to Suppliers:							
Largest	31%(7%)	27%(7%)	26%(7%)	22%(7%)	20%(6%)	25%(10%)	12%(5%)
" 2	41 (10)	34 (8)	39 (10)	37 (11)	40 (13)	41 (17)	18 (8)
" 5	50 (12)	44 (11)	47 (12)	50 (15)	56 (18)	56 (23)	28 (12)
" 10						64 (26)	40 (17)
" 15							48 (20)
Fortifications							
# of Suppliers	11	6	10	14	9	15	6
Share of payments to:							
largest supplier	87%	93%	78%	62%	81%	89%	89%
" 2	96%	96%	92%	76%	89%	91%	93%
" 5	97%		93%	92%		94%	
" 10							
" 15							
Total							
# of Suppliers	30	28	27	46	42	53	78
share of payments to:							
largest supplier	74 (51)	77 (49)	63 (41)	49 (31)	63 (41)	60 (40)	60 (41)
" 5	89 (61)	86 (55)	83 (54)	78 (49)	76 (49)	78 (53)	70 (48)
" 10	90 (62)	89 (56)	85 (55)	81 (52)	84 (55)	83 (56)	74 (51)
" 15							78 (53)

Note: Figures in parentheses show share of payments relative to total payments, including those made at Rochefort. First figure excludes these.

Source: *Bordereaux* listed in Appendix 4.2.

Table 7.4 Number and Concentration of Suppliers at l'Ile Royale:
Cont'd 1730-1749.

	1737	1738	1739	1740	1741	1742
General Expenditures						
# of Suppliers	54	57	49	51	54	48
Share of payments to:						
Largest supplier	18%(6%)	11%(4%)	15%(7%)	8%(4%)	10%(3%)	22%(9%)
" 2	27 (9)	19 (7)	29 (13)	14 (7)	20 (6)	37 (16)
" 5	37 (12)	26 (10)	42 (19)	21 (11)	33 (9)	52 (22)
" 10	46 (15)	43 (16)	51 (23)	31 (16)	45 (13)	58 (25)
" 15						
Fortifications						
# of Suppliers	17	18	12	15	10	14
Share of payments to:						
Largest supplier	68%	70%	58%	85%	80%	86%
" 2	84%	76%	97%	94%	89%	90%
" 5	88%	82%		96%	95%	95%
" 10						
" 15						
Total						
# of Suppliers	63	65	56	58	61	57
Share of payments to:						
Largest supplier	48 (30)	46 (29)	41 (30)	50 (36)	56(32)	54 (36)
" 5	69 (44)	55 (35)	78 (58)	63 (45)	71(41)	74 (49)
" 10	73 (46)	65 (41)	82 (61)	67 (49)	77(44)	80 (53)
" 15	77 (48)	68 (43)			79(45)	82 (54)

Table 7.4 Number and Concentration of Suppliers at l'Ile Royale:
cont'd 1730-1749

	1743	1744	1749
General Expenditures			
# of Suppliers	41	142	110
Share of payments to:			
Largest supplier	17%(4%)	27%(21%)	15%(6%)
" 2	27 (6)	34 (26)	21 (8)
" 5	39 (8)	47 (36)	32 (12)
" 10	47 (10)	54 (41)	37 (14)
" 15		57 (44)	42 (16)
Fortifications			
# of Suppliers	16	21	8
Share of payments to:			
Largest supplier	82%	82%	53%
" 2	93%	90%	69%
" 5	95%	94%	
" 10			
" 15			
Total			
# of Suppliers	52	153	114
Share of payments to:			
Largest supplier	54%(24%)	27%(22%)	13%(5%)
" 5	71 (32)	57 (47)	32 (13)
" 10	75 (34)	65 (53)	42 (18)
" 15	79 (36)	77 (56)	48 (20)

The contractor's relative importance dipped in 1744, however, as expenditures on other types of military preparation expanded. By 1749, those involved in the construction, repair and maintenance of the King's buildings at Louisbourg no longer distinguished themselves markedly from the rest of the pack of colonial suppliers, as the naval ministry gradually ceased to resort to general contractors.³⁹

Prior to Louisbourg's capitulation, the Crown had indeed extended increasingly general contracts for l'Ile Royale's fortifications. Bringing the early years of *régie* to an end, the first such contract, awarded in March 1719 to the Parisian, Michel-Philippe Isabeau, covered the King's bastion and the Château Saint-Louis. Though the *entrepreneur* committed himself to hire workers and purchase materials, both in France and in the colony, the naval ministry initially took charge of transatlantic transportation. After Isabeau's death in 1724, his heirs assumed responsibility for finishing the projects which he had begun. A parallel contract, however, was granted to François Ganet in 1724, and renewed in 1729, stipulating that overseas transport costs would be borne by the *entrepreneur*. Ganet's obligations further included the building of the *batterie royale* and the *batterie de l'Ile*, as well as the transport of goods for the King's hospital and warehouse. In 1731, Ganet's contract was expanded

³⁹For a chronological discussion of the fortifications contracts, summarized in the following paragraph, see Frederick J. Thorpe, *Remparts lointains. La politique française des travaux publics à Terre-Neuve et à l'île Royale 1695-1758*. (Ottawa, 1980), Chapter Four.

to include work previously covered by Isabeau's contract. The pattern continued with Ganet's successor Bernard Muiron, who held a general contract from 1737 until his second one was interrupted by Louisbourg's capitulation. When resettlement began in 1749, the colony's fortification requirements were reassessed, however, and the naval minister refrained from authorizing more than a partial, provisional contract to a local supplier, Claude Coeuret.

In practice, the change meant principally that the business of orchestrating smaller sub-contracts no longer belonged to a private *entrepreneur*, such as Ganet or Muiron, but would be overseen by the colony's military engineer, Louis Franquet, who had arrived in 1750. Though little is known to-date about the sources of credit relied upon by Louisbourg's general contractors, or about the networks of suppliers which they resorted to in France, the change also meant, in principle at least, that the Crown could no longer rely on the credit of intermediaries such as the contractors.

The *entrepreneur's* sub-contracts previously had appeared nowhere on the colony's accounts, but in the absence of a general contract, suppliers contributing to the colony's fortifications also became more visible. By the time work resumed in earnest, in 1754, roughly 50 suppliers could be identified beyond Coeuret, who (though his bid for a general contract was overturned by the naval minister Machault, after having been approved by the colony's *commissaire-ordonnateur*) nonetheless held the largest contract. The relative importance of goods imported from British colonial merchants, such as bricks and wood, or of goods imported from France in the *bordereaux* for the 1750's perhaps helps explain the dearth of notarized agreements

between Louisbourg's contractors and their local suppliers which Frederick Thorpe signalled after searching through the extant notarial records at Louisbourg.⁴⁰

While the fortifications' *entrepreneurs* loomed particularly large in the context of government expenditures at l'Ile Royale, the size of their contracts was hardly unusual by the standards of France's eighteenth-century naval treasury. Though it does not mention the colonies in this respect, the Naval Ordinance of 1689 treats such contracts much as it would any other:

..."les publications et adjudications des ouvrages qu'il y aura à faire pour les fortifications, ports et bâtiments des arcenaux, seront faites avec les mêmes formalités, sur les devis, plans et profils qui auront esté arrestez par Sa Majesté."⁴¹

Contracts for naval ordnance and ship-building stores such as timber and hemp, not to mention the *munitionnaire général's* contract, could easily rival or surpass those awarded to Isabeau, Ganet and Muiron. Consider two examples drawn from the opposite ends of the period of interest here: in 1701, *Sieur de Lacombe* of Tulle, *directeur des armes de la Marine*, was awarded two one-year gun contracts for the naval troops amounting to a total of 105,000#. ⁴² In 1748, Maurepas signed two cast-iron ship-gun contracts valued at

⁴⁰It is not altogether clear, however, that sub-contracts with French colonial suppliers were normally notarized.

⁴¹*Ordonnance de Louis XIV pour les armées navales. 15 April 1689* (Paris, 1689), Livre XVIIIe, titre premier, art. 9. See also René Mémair, *La Marine de guerre sous Louis XIV. Le Matériel. Rochefort: arsenal modèle de Colbert* (Paris, 1937), 295.

⁴²Contracts dated 18 April 1701, and 22 October 1701. AN, Marine, Port de Rochefort, 5E, vol. 7, arts. 44, 48.

2,052,000# and 1,100,000# respectively.⁴³ More generally, for the first half of the eighteenth-century, one family, the Landouillette de Logivière, had virtually monopolized the sale of such guns to the Navy.⁴⁴ Writing about late seventeenth-century Rochefort, René Mémain noted that the arsenal's needs for items such as hemp, cannon and iron, were often met by a single, large contract, which was renewed to the same supplier.⁴⁵ As for gunpowder, the sole right to produce it had been leased as the *Ferme des poudres*.⁴⁶

The largest payments falling under the heading of "general expenditures" at l'Ile Royale were of a different order of magnitude altogether. Between 1730 and the War of Austrian Succession, as we have seen, they seldom surpassed 10,000#. Nonetheless, the recipients of such sums appear as relatively big fish in a small pond. The *commissaire-ordonnateur's* total local expenditures crept up only from 30,000# to 60,000# during this same period, so that the five or so

⁴³Pritchard, *Louis XV's Navy*, *op.cit.*, Table 7, 144 lists the Navy's gun contracts for 1748-1762. Both contracts referred to here were beset with difficulties ranging from the poor quality of the goods supplied, to the failure to provide the quantities contracted for. *ibid.*, 145-149.

⁴⁴*Ibid.*, 145.

⁴⁵Mémain, *op. cit.*, 306-311. He notes, however, that the fact that a contract was often renewed to the same supplier did not necessarily mean that the latter was in a position to fix prices, and provides examples of prices being bid down by competitors at the time of contract renewal.

⁴⁶The gunpowder monopoly was created by Colbert, and first granted under the name Berthelot from 1684 to 1687, then renewed to him in 1688. Charles W. Cole. *French Mercantilism 1683-1700* (New York, 1971), 107, 263.

largest payments could easily account for half of such purchases (Table 7.4).

The 'biggest fish' also formed a fairly stable group. For five consecutive years, the Acadian merchant, Joseph Dugast, benefited from the largest payments by virtue of his sales of firewood to the Crown.⁴⁷ A contract to provide meat for the troops secured his place among the largest five suppliers for the remainder of the decade.⁴⁸ Contemporaries insisted that in this contract Dugast acted only as a front-man for Captain Dupont Duvivier. One way or another, the merchant clearly enjoyed the protection of the *commissaire-ordonnateur* Le Normant.⁴⁹ From 1735 to 1740, however, the largest payments went not to merchants, privileged or otherwise, but to the *Religieux de la charité* for the provision of rations to sick soldiers, sailors, indigents and prisoners laid up at the King's Hospital.⁵⁰ Government

⁴⁷ Joseph Dugast was in business with his father, also named Joseph, before the latter's death in 1733. See Bernard Pothier, "Joseph Dugast", *DCB*, IV, 257-259.

⁴⁸ From 1730 to 1734, the payments to Joseph Dugast (including those which appear under the fortifications' rubric of the accounts) were as follows: 7,284#, 8,329#, 7,585# and 8,572#. Dugast provided collateral of 6,000# for the contract to supply fresh meat, both to the troops and to the civilian population, and entered into partnership with Jean Milly and François Poinsu. See Le Normant to Maurepas. 28 December 1737. AC, C11B, vol. 19, f.133. and 3 November 1738. *ibid.* f.138ff.

⁴⁹ See Pothier, *op.cit.*, 257-259, and Bernard Pothier and Terence Crowley, "François Du Pont Duvivier", *ibid.*, 271-275.

⁵⁰ The payments made to the *religieux* are shown in A.J.B. Johnston, *Religion in Life at Louisbourg, 1713-1758* (Kingston and Montréal, 1984), 76. Their contract with the *commissaire-ordonnateur* called for reimbursement at a rate of 16 *sols* per day per soldier, in addition to the soldiers' rations, and a rate of 25 *sols* for other categories of

officials, such as the *commissaire-ordonnateur's* subdelegate, de Cournoyer, and the *Lieutenant du Roi* at l'Ile Saint-Jean (1733-1737), Captain Jacques d'Espiet de Pensens, occasionally received some of the largest payments, but these tended simply to be reimbursements for exceptional costs incurred during the exercise of duty, such as those connected with travel.⁵¹ In the midst of the food shortage of 1733, however, de Cournoyer appears to have sold flour to the Crown. De Pensens was, in turn, occasionally called upon to supplement the habitual gifts delivered to the Micmac at Port-La-Jole, as in 1734, when 400 assembled in the wake of rumours of war between France and England.⁵² The case of Captain Duvivier is murkier. He seems to have lurked not just behind Joseph Dugast's contract, but behind the largest payment meted out on the 1744 *bordereau* to Jean-Baptiste Lannelongue, who at the time served as clerk to French merchants.⁵³

Well-established fishermen-merchants, such as Pierre Martissans, Blaise Cassaignolles or Michel Daccarrette, or important merchants with minor investments in fishing properties, such as Guillaume Delort, also appear as recipients of some of the largest payments, though none monopolized the top positions. More often than not, they

patients. *ibid.*, 77.

⁵¹The rates customarily paid to officers in the colony for such expenses were as follows: 8#-10# per day for a captain, 5# for lieutenants, 3-4# for ensigns. Le Normant to Maurepas. 20 December 1737. AC, C11B, vol. 19, f. 119.

⁵²de Pensens to Maurepas. 20 October 1734. AC, C11B, vol. 16, f. 157.

⁵³Bernard Pothier and Terence Crowley, "Du Pont Duvivier", *op.cit.* 273.

appeared in the *bordereaux*, but for sums of only a few hundred *livres*. Given the probable scale of business of such merchants discussed earlier, sales to the government appear to have been of marginal importance to them.

As in Canada, the 'minority' of largest sellers grew in numbers once the War of Austrian Succession broke out, though only four suppliers exceeded the earlier maximum payment of 10,000# in 1744, and seven in 1749. But here too, the number of sellers of all descriptions increased. Favouritism such as that extended to Joseph Dugast, or to officers like Dupont Duvivier, did not preclude a very broad web of purchases, which encompassed not just prosperous merchants and military or administrative officials, but a wide range of resident and non-resident merchants, cargo-directors, and shop-keepers, for whom sales to the Crown supplemented business, without being critical to it.

7.3.2 Fortifications in Canada: general contractors and artisans

The government's expenditures were on the whole less concentrated in Canada than at l'Ile Royale (Table 7.5), and its local purchases of food and equipment were less episodic. Fortifications payments were in particular less concentrated, in part simply because they embraced a wider range of projects of different vintage as well as repairs at any given time. General contracts were certainly issued, as at Louisbourg, but the agreements tended to be specific to a given site, or to rough masonry work. Thus while Jean Boucher dit Belleville continued to hold general contracts for the gross masonry work on

Table 7.5 Number and Concentration of Suppliers in Canada:
Selected Years and Categories of Expenditures.

	1729	1732	1737	1741	1745	1746	1749
Fortifications # of suppliers	29	37	60	70	100	132	127
Share of payments to:							
Largest supplier	56%	25%	21%	15%	3%	50%	35%
" 2	67%	50%	28%	18%	5%	54%	51%
" 5	73%	59%	36%	25%	12%	58%	70%
" 10					18%	60%	79%
" 15							
Labour # of Suppliers	23		36	140	50	78	84
Share of payments to							
Largest supplier	12%		10%	15%	6%	13%	4%
" 2	22%		19%	26%	10%	18%	9%
" 5	45%		37%	45%	18%	31%	17%
" 10				60%		48%	28%
" 15						57%	
Food & Equip. # of Suppliers	49	72	179	125	92	588	230
Share of payments to							
Largest supplier	17%(10%)	13%(8%)	8%(7%)	11%(7)	26%(20%)	8%(7%)	6%(5%)
" 2	34 (21)	26 (17)	17(14)	20(13)	31 (25)	13 (11)	12(11)
" 5	59 (31)	47 (31)	36(30)	37(23)	45 (36)	24 (21)	28(24)
" 10		75 (49)	55(46)	54(34)	57 (45)	38 (33)	51(43)
" 15			68(57)			46 (41)	67(57)
" 20						53 (47)	75(65)
Transport # of Suppliers	11	14		27	33	73	82
Share of payments to							
Largest supplier	48%	43%		40%	35%	24%	26%
" 2	63%	60%		65%	44%	45%	33%
" 5	83%	78%			57%	82%	44%
" 10						87%	54%
" 15							
" 20							

Sources and Notes: see Table 7.4)

Montreal's fortifications from 1719 to 1741, briefer concurrent projects also progressed.⁵⁴ In 1733, the mason Dominique Janson dit Lapalme was awarded the task of building the Porte Saint-Martin, and three less ornate openings to Montreal's ramparts. The following year, he contracted to build the redoubt at Fort Saint-Frédéric. Meanwhile, smaller contracts for routine maintenance to the King's buildings and their windows were also issued.⁵⁵

⁵⁴For a useful discussion of the plans and construction of Montréal's fortifications, see Monique Poirier, "The fortifications of Montréal 1717-1744: the Development and Implementation of the Plan," M.A. Thesis (Art History), Concordia University, 1991.

⁵⁵Some of Belleville's contracts can be found in the extant *registres du bureau de contrôle*: "Adjudication à rabais pour les ouvrages de l'enceinte de la ville de Montréal. Adugé à Jean Belleville et Guillaume Jourdain. Cautions de Rocbert et Joseph Leduc". 28 January 1730. (for three years) AN, Section Outre-mer, G3, carton 2040; "Adjudication d'ouvrages de maçonnerie à Jean Belleville et Dominique Janson Lapalme." 7 July 1732; "Adjudication à Jean Belleville des ouvrages de maçonnerie à faire pour l'enceinte de Montréal". 16 December 1735. *ibid.* The mason Lapalme had also obtained the first general contract for Montreal's ramparts, but held it only for 1717 and 1718. Other contracts which he was awarded included the following: "Marché conclu entre Dominique Janson dit Lapalme et Honoré Michel de la Rouvillière commissaire-ordonnateur pour les travaux d'érection des trois principales portes donnant accès à Montréal". 16 August 1731. *ibid.*; "Marché entre Hocquart et Dominique Janson Lapalme pour construction d'une des portes de la ville de Montréal". 29 October 1733. *ibid.*; "Adjudication à Dominique Janson dit Lapalme des ouvrages de maçonnerie à faire au nouveau corps de garde du gouvernement dans la ville de Montréal". 3 March 1733. *ibid.*; "Adjudication au rabais des ouvrages pour la construction d'une redoute à machicoulis à la Pointe à la Chevelure". 5 October 1734. *ibid.* Some of the other building and material contracts held concurrently with that of Belleville, and appearing under the "fortification" heading of the *bordereaux* were as follows: "Marché conclu entre Hocquart et Pierre Pelote dit Laflesche, pour l'entretien des couvertures de divers bastiments à Québec, Montréal, Trois Rivières et au Fort Chambly". 10 September 1729. *ibid.* His five-year contract was renewed in 1734: "Marché entre Gilles Hocquart et Pierre Pelote dit Laflesche pour réparations aux couvertures des bastiments du Roy". 28 December 1734, *ibid.*; similarly: "Engagement de Denis LaFontaine par Hocquart pour

Similarly, at Québec, even while the merchant Pierre Trottier Desautier and his successor, Pierre Bélanger, collected unprecedented payments as general contractors during the spurt of rampart-building which followed Louisbourg's capitulation, important contracts for the city's gates were also granted to Dominique Janson Lapalme and then to Guillaume de Guise dit Flamand. Nonetheless, for the lifespan of the fortification projects at Montreal and Quebec, the general contractors certainly received the largest payments appearing on the *bordereaux* under the heading *fortifications et réparations*.

As the authors of *Québec: ville fortifiée* have pointed out, most of the general contracts tendered at Quebec were the outcome of competitive bidding, and fell into the hands of masons who had already distinguished themselves as the town's most important domestic and institutional builders.⁵⁶ Pierre Trottier Desautiers broke markedly

l'entretien des vitres des bastiments du Roy à Québec". 15 December 1729. (renewed in 1733); "Adjudication des ouvrages à faire aux deux poternes et pour la construction d'un nouveau corps de garde. Adjugés à Rainville, Lafleur, Harnois, Lozeau, Etienne Marchand, Pierre Beaupré et Jacques Flamant". 19 March 1730; "Marché de Hocquart avec Michel Sarrazin et Thierry Hazeur pour la fourniture d'ardoises destinées aux couvertures des bastiments du Roy". 18 August 1730, *ibid*; "Marché conclu entre Gilles Hocquart et Louis Pepin pour la fourniture de carreaux de pierre du Cap Santé". 24 December 1732. *ibid*; "Adjudication à Jean Maillou des ouvrages de maçonnerie à faire pour la batterie royale". 14 January 1731. *ibid*; "Marché entre Hocquart et Niverville pour construire une écurie au Fort Chambly". "Adjudication à Jean Maillou des ouvrages à faire tant au Chateau Saint Louis qu'au Palais". 20 April 1732. *ibid*; "Adjudication au rabais par Hocquart à Pierre Sarreau de l'ouvrage de maçonnerie à faire à la contrescarpe de l'enceinte de la ville de Montréal". 1 February 1733, *ibid*; "Marché conclu entre Gaspard Adhémar de Lantagnac et Gilles Hocquart pour la fourniture de 10,000 carreaux de terre et 5,000 briques de terre destinés au Palais". 24 May 1733. *ibid*.

⁵⁶ André Charbonneau, Yvon Desloges, and Marc Lafrance, *Québec: ville*

with this pattern, however: he had no building experience, nor did he bid against competitors. Instead, he was a well-connected merchant, who took part in the official Assembly which decided to forge ahead with construction without any such orders from the Crown. This unorthodox procedure, which violated the terms of the Naval Ordinance, certainly smacked of favouritism. At the same time, it may have reflected an attempt to tap broader networks of credit than the city's masons (nine of whom were awarded subcontracts by Desautiers) had access to.⁵⁷ It is not clear how desirable a project contemporaries perceived it to be, moreover, given the uncertainty that royal funds would in the end be forthcoming. Once it became clear that local taxes would be raised, merchant support for the project turned all the more tepid.

By virtue of their value and duration, the colony's fortification projects represented important additions to an individual contractor's business. Their importance relative to the overall construction industry seems to have varied over time, however. At least within the town of Quebec, the late seventeenth-century fort-building coincided with a flurry of domestic and institutional building. In contrast,

fortifiée du XVIIIe au XIXe siècles (Québec, 1982), 245-247. All the construction contracts for Montréal found within the partial registers of the *bureau de contrôle* were awarded as a result of competitive bidding as well.

⁵⁷The nine masons in question together held five subcontracts. They were as follows: Louis Créquy, Jacques Ménard and Nicolas Bélanger; François Moreau and René Ducheneau; Guillaume Deguise dit Flamand and Charles Lapalme; Pierre Bélanger and Jean Malouin. See Charbonneau, Desloges and Lafrance, *ibid.*, 249.

Pierre Trottier Desauniers hired roughly one-third of the city's masons for the rampart project in 1745, at a time when only two new housing contracts were signed. During the intervening period, the rate at which apprentices were formed in the building trades seems to have been more closely correlated with the number of domestic contracts granted than with episodic bouts of public building.⁵⁸

Without a clearer sense of the value of the domestic and institutional markets, such comparisons remain tentative. And for the moment, a number of the claims made about the fortifications *entrepreneurs* by Charbonneau, Desloges and Lafrance seem either dubious, or inconsistent with one another. The reappearance of masons, such as Dominique Lapalme or Jean Belleville, on several public building sites, for instance, is hardly evidence for an increasingly competitive market amongst the colony's builders.⁵⁹ Nor did the rising number of builders necessarily signal increased

⁵⁸See "Graphique I: contrats de maçonnerie domiciliaire-1670-1758" in Charbonneau, Desloges and Lafrance, *ibid.* 246. According to "Le Recensement de la ville de Québec en 1744," *RAPQ* (1739-1740) there were 29 masons at Québec in 1744. Desauniers, it will be recalled, hired 9 masons in 1745. For the rate of apprenticeship, see "Graphique II: brevets d'apprentissage 1684-1758, maçons et tailleurs de pierre", in Québec: *ville fortifiée*, *op. cit.*, 250. More generally, the construction contracts for the town of Quebec have been inventoried in D. Drolet Dubé and M. Lacombe, *Inventaire des marchés de construction des Archives nationales à Québec, XVIIe et XVIIIe siècles* (Ottawa, 1977).

⁵⁹Charbonneau, Desloges and Lachance, *op. cit.*, 247. Builders with experience on the fortification sites may have been able to prepare more efficient bids than those who specialized in domestic projects; alternatively, they may have simply have had better knowledge of when and where such contracts would be tendered, and been more likely to bid as a result.

competitiveness.⁶⁰ The pattern of relatively flat nominal salaries for apprentices in the building trades, which the authors observe, does not preclude such a possibility, but the question begs to be explored further. In the meantime, the authors' estimates of the extraordinary profitability of government fortifications contracts do not square with their claims of an increasingly competitive market.⁶¹ If the gaps which they detect between domestic and government prices (the latter sometimes running as much as three times as high as the former) "*per toise*" are as great as they claim, and if such gaps cannot be accounted for by differences in the conditions of the contracts, it is not clear why the bids did not drop further than they did, or alternatively, why more accusations of collusion amongst the signators to the contracts were not heard. One would have expected the hue and cry to have come not just from other masons, moreover, but from merchants eager to earn 44 per cent rates of return rather than the more humble ones they were used to.

Apart from the masonry contractors, 30 or so different artisans appear as recipients of some of the lesser of the largest fortifications payments on the selected *bordereaux* for which the distribution of suppliers has been analysed. Even when they do not

⁶⁰It is true that the number of yearly contracts issued within the city for house construction does not show a marked tendency to increase over time. Once again, the links between the number of contracts and their value is not obvious. As the stock of housing grew, and aged, repairs of all sorts may have become increasingly important, while eluding notarized agreements.

⁶¹For the discussion of profitability, see Charbonneau, Desloges and Lafrance, *ibid.*, 306-311.

figure amongst the largest recipients, artisans such as Joseph Parent, blacksmith, Claude Legris, locksmith, and Nicolas Morand, carpenter, appear repeatedly on the *bordereaux*, following the contractors from site to site, and often supplementing their incomes by selling other services to the government. Indeed some, like the roofer Pierre Pelote, signed *engagement* contracts with the Crown, and provided services wherever they were needed. Similarly, Joseph Parent and Claude Legris worked not only on the King's buildings, but were frequently called upon to repair or build weapons for Canada's native allies and troops, or to build metal fittings for the King's fleet of canoes and flatboats. As a result, they appear not just under the fortifications' heading of the *bordereaux*, but also under those of *journées, construction et radoub de canots*, or even *fret et voitures*, accumulating payments of up to several thousand *livres* in some years.

7.2.3 Canada: suppliers of food, munitions and merchandise

It is certainly true that the largest suppliers of food, munitions and merchandise in Canada accounted for a disproportionate share of the Crown's purchases, though once again, the concentration was weaker than at l'Ile Royale. So far, no systematic study of eighteenth-century merchant wealth in Canada has been undertaken. Given the probable distribution of business activity amongst Canada's merchants, however, the pattern is hardly surprising, and does not by itself signal the exercise of highly selective patronage. Even an *intendant* blind to such *ancien régime* practices, but who wanted to avoid some of the costs of searching for scattered, small suppliers

would probably have entered into contracts which left a disproportionate share of the state's business in the hands of the largest players.

During the seven years analysed here in detail for Canada, the largest tenth of the colony's suppliers formed a group of roughly 90 individuals, many of whom enjoyed this privileged position only once, in the midst of war. Such a range seems to imply that the colony's *intendant* and the *commissaire de la Marine* posted at Montreal exhibited more catholic preferences in their awarding of contracts than suggested by Cameron Nish's study. Admittedly, some were more systematic beneficiaries than others. The merchant-butcher Joseph Guyon Després, for instance, carved himself a comfortable niche on the colony's *bordereaux*, principally by virtue of his sales of beef to the troops stationed in Montréal, to detachments departing from or arriving in the town, and to visiting delegations of native allies. The frequent renewal of this agreement ensured that he found himself among the largest suppliers for all but one of the years shown here, and for a period spanning at least from 1729 to 1749.⁶² Quebec

⁶²See for instance the "Marché conclu entre Joseph Guyon Després et Gilles Hocquart pour la fourniture de boeuf et de lard salé aux troupes de Montréal". 20 December 1729. AN, Section Outre-mer, G3, vol. 2040. The contract was to run for the first ten months of 1730 (fresh beef at 3s6d the pound, and 7s6d per pound of salt-beef). The renewal contracts can also be found for 1731 (beef at 3s6d, and salt-beef at 7s per pound), dated 20 October 1730; for 1732, dated 25 November 1731. (fresh beef: 3s6d per pound; salt-beef: 7s per pound); for 1734, dated 2 December 1733. (fresh beef: 3s per pound, salt-beef: 6s); for 1735, dated 3 December 1734. (This time the contract specified not simply that meat would be supplied to Montréal's garrisons, but also for detachments--war parties or otherwise--which arrived at or departed from Montréal. This time, fresh beef was priced at 3s3d, and

butchers such as Romain Dolbec and Charles Larche also appeared amongst the largest suppliers during the 1730's (though less systematically than did Després since they fed a smaller garrison), as does Joseph Cadet during the late 1740's.⁶³ In general, the small group of butchers called upon by the Crown, and their relative importance, was partly due to the small size of the pool operating at any given time, their numbers having been restricted.⁶⁴ Notices such as that of 1729, moreover, which gave only a few day's warning that bidding for wheat and meat contracts was to take place at the *intendant's* palace at Quebec, and which specified that only the 'solvent' need apply, moreover, may have deterred all but the most successful and mobile from applying.⁶⁵ Guyon-Després may well have

salt-beef at 6s6d per pound.); for 1736, dated 20 November 1735. (fresh beef: 3s3d; salt beef, 6s3d); for 1739, dated 22 November 1738. (fresh beef: 3s6d; salt beef: 7s per pound). In some years, Guyon Després also sold important quantities of wheat to the Crown. See *inter alia* "Marché conclu entre Joseph Guyon Després et Gilles Hocquart pour la fourniture de 2000 minots de blé destiné aux troupes en garnison à Montréal". 4 November 1730. *ibid*.

⁶³In 1733, for instance, both Romain Dolbec and Charles Larche signed contracts for "toute la viande de boeuf et lard salé, le tout bon loyal et marchand, et qui sera nécessaire tant pour la subsistance des troupes en garnison de cette ville [Québec] et de celles qui pourront y venir pour le service, que pour celle des auvages domiciliés et autres qui y viendraient pour affaires concernant le service du Roy." Dolbec's contract was dated 7 October 1733, and Larche's 28 February 1733. AN, Section Outre-mer, G3, vol. 2040. Other contracts signed with Larche are dated 18 October, 1730; with Dolbec: 25 October 1734, and 27 October 1735. *ibid*.

⁶⁴On the regulation of the butcher trade, see *inter alia*, John A. Dickinson, "Réflexions sur la police en Nouvelle-France", *McGill Law Journal* 32 (July 1987), 496-523.

⁶⁵"Ordonnance qui fait savoir à tous les négociants et bouchers qui voudront faire la fourniture des blés et viandes de boeuf et de lard nécessaires dans les magasins du roi des villes de Québec, Montréal et

been in such position by the time he was awarded his first contracts. Indeed, by 1713, he already had enough capital to build, equip, and finance production within a tannery, in association with the tanner Jean-Louis Plessy.⁶⁶ Little is known about the overall markets served by the colony's butchers, or their relative shares. But whether or not Guyon Després's first contracts rewarded prior success, it seems likely that the nineteen companies of soldiers (roughly 570 men) stationed at Montréal, accounted for a sizeable chunk of his sales thereafter.⁶⁷ Still, he did not have a complete monopoly over the sales of beef to the government within the Montréal area. During the 1730's, his provisions were occasionally supplemented by those awarded to François Poisset, a merchant from Rivière des Prairies. Contracts

Trois Rivières, pour la subsistance des troupes que le roi entretient dans ces villes, que jeudi prochain, 6 du prochain mois, il sera procédé par l'intendant, au Palais de l'intendance, à Québec, à l'adjudication au rabais des dites fournitures ou toutes personnes solvables seront reçues à mettre leur enchère." 2 October 1729. in Pierre-Georges Roy, *Inventaire des ordonnances des Intendants de la Nouvelle France conservées aux archives provinciales de Québec* (Beauceville, 1919), I, 39.

⁶⁶"Jean-Louis Plessy", *DBC*, III, 567.

⁶⁷In comparison with the troop figure, the population of Montréal has been estimated by Louise Dechêne at around 3,000 for 1731. L. Dechêne, "La croissance de Montréal au XVIIIe siècle", *RHAF* 27 (Septembre 1973), 164. A decade later, a survey undertaken by the *Compagnie des Indes* to root out contraband trade placed the urban population at around 3,575 (and some 511 households). See "Recensement fait en cette ville par la Compagnie des Indes pour les indiennes et autres effets prohibés pour être marqués en vertu de l'ordonnance de messieurs le Gouverneur et l'Intendant". E.-Z. Massicotte, "Un recensement inédit de Montréal en 1741", *Mémoires de la société royale du Canada*, series III, 15 (May 1921): 1-61. Not all of the households involved would have figured among purchasers of meat, however.

for fixed quantities of salt-beef and wheat, and, in 1736, for the supply of the King's posts, allowed him to nudge his way into the company of the colony's largest sellers.⁶⁸

More generally, it seems likely that most of those positioned amongst the largest government suppliers had achieved a degree of prominence within the private markets in which they served. This is clearly the case with well-known merchants, such as Pierre Guy or Hervieux, in Montréal, or La Gorgendière at Quebec, not to mention institutions such as the Séminaire de Québec. But it may also prove to be the case with those less familiar to historians, such as François Léger, who appears among the largest suppliers in most of the years examined here, mainly by virtue of his sales of firewood at Quebec, and of Louval, who frequently met most of the governments' needs at Trois Rivières.⁶⁹

Less frequently, artisans such as Jean-Baptiste Barsalou, or jack-of-all-trades like Etienne Blot also surface within the set of the colony's largest suppliers, though they hardly conform with Nish's

⁶⁸"Marché conclu entre François Poisset et Hocquart pour la fourniture de 10,000 livres de lard salé et 2,000 minots de blé dans les magasins du Roy à Montréal". 10 September 1731. AN, Section Outre-mer, C3, vol. 2040; "Marché conclu entre François Poisset et Hocquart pour la fourniture de 5 à 6,000 livres de lard salé et de blé". 20 February 1733. *ibid.* "Marché conclu entre François Poisset et le Roy représenté par Honoré Michel de la Rouvillière pour la fourniture du lard salé". 3 February 1736. *ibid.*

⁶⁹On the other hand, suppliers 'less familiar' to historians might provide a useful starting point in the search for front-men. Louval, as he is referred to in the *bordereaux*, is nowhere to be found in Cyprien Tangay's *Dictionnaire généalogique des familles canadiennes depuis la fondation de la colonie jusqu'à nos jours* (Montréal, 1871-1890).

attempts to describe government suppliers as part of a privileged set of hybrid merchant-noblemen. Barsalou's father did have useful family ties by marriage with the prominent Montréal fur-trading family of Charles Nolan Lamarque, which seem to have helped finance a tannery in the early 1700's.⁷⁰ But beyond benefiting from the occasional government contract, Jean-Baptiste Barsalou seems not to have distinguished himself markedly from his fellow tanners, Jean-Louis Plessy and Lenoir dit Rolland. As for Etienne Blot, he seems an even less likely target for government favouritism. Instead, he appears to have profitably exploited knowledge of the government's needs learned first hand, and adjusted his offerings accordingly. Blot first appears on the *bordereau* for 1737, selling only 150# worth of sundry goods--mostly firewood, and a few candles. Thereafter, he appears yearly, sometimes as carter, moving goods to and from the King's warehouses, elsewhere as a carpenter and a carter working on fortification sites. By 1749, however, the total payments which he received from the Crown for his sales of goods and services amounted to 11,008#.

If most of the largest government suppliers had achieved a degree of success in their private business, the converse was not necessarily true: commercial prominence did not always translate to prominence amongst the colony's government suppliers. There were plenty of important merchants who appear only peripherally on the colony's

⁷⁰Yves-Jean Tremblay, "Jean-Baptiste Barsalou", *DCB*, IV, 46.

peacetime *bordereaux des dépenses générales*. Members of Quebec's Lower town enclave of sizeable metropolitan factors, which included merchants such as Havy and Lefèbvre, Denis Goguet, and Jean-André Lamalétie, and which may have accounted for around two-thirds of the colony's overseas trade, seldom appear among the largest 10 per cent of the government suppliers. They do appear on the *bordereaux* occasionally, but like the largest merchant-fishermen of l'Île Royale, often for sums which must have been trivial relative to their overall business. Similarly, important merchants at Montreal, such as the importer René de Couagne, or even the more modest fur trade outfitter Thomas-Ignace Trottier Desautiers Dufy (brother of the Quebec *syndic* Pierre Trottier Desautier), were only occasional suppliers to the Crown. As with the metropolitan factors of Quebec, they were propelled into the set of largest suppliers only once the War of Austrian Succession broke out.

Indeed, a year of war such as 1746 brought many of the colony's merchants into unprecedented proximity with the state. As mentioned earlier, Canada's *intendant* Hocquart called upon nearly six-hundred individuals for purchases of food and equipment alone. The colony's largest merchants were well represented on the 1746 *bordereau*. During the early years of war, at least, they seem to have had sizeable stocks to relinquish to the Crown. To some extent, the goods destined for the fur trade converged with those needed to equip expeditions of militiamen and native allies, and with the assortments of gifts sent to the Great Lakes to men' -sures within the colony's native alliance. Sales to the Crown which yielded bills of exchange, even if accompanied by some chance of delay, if not default, may have appeared

less risky than sales which yielded perishable fur that was likely to be lost at sea. In the long run, the interrupted trade and the shipping losses attributable to war prompted firms such as Dugard of Rouen's *Société du Canada*, and even the solidly entrenched Pierre Trottier Désaunier, to fold their businesses in the colony. In the shorter run, however, the Crown's military purchases may have provided a reasonably safe outlet for stocks which may otherwise have languished as sunk costs.

When the state's payments are viewed as a whole, they appear to be less concentrated than has been suggested to date by studies such as Cameron Nish's, which look unsystematically at isolated purchases of individual commodities. The Austrian Succession conflict, moreover, does not seem to have affected the concentration of such payments. It merely sucked a larger proportion of the colonies' merchants, shopkeepers, and artisans into the state's orbit. The dearth of evidence about the scale of private businesses makes it difficult to generalize about the importance of government purchases to those who do appear on the colonial *bordereaux*, however. For the largest fishermen-merchants at Louisbourg, and for metropolitan factors such as Havy and Lefèbvre, who by 1741, handled over a tenth of Canada's import trade, government contracts appear as sales among many. For of a solid rural merchant or fur trader, such as François Bailly de Messein or Alexis Lemoine Monière, government sales may have been welcome, if episodic, supplements, hardly critical to the

plodding progress of business.⁷¹ Private fur-traders compelled to transport military officers' goods to western posts free of charge may have had a more jaundiced view of government affairs. For those operating as shopkeepers or artisans in regulated trades where numbers were restricted, it is more difficult still to gauge the importance of government sales. Did Joseph Guyon Després specialize in the Crown's business, and leave the civilian market to the handful of butchers licensed to exercise his trade? Or were his competitors less successful not only at securing provisioning contracts for the troops, but at serving the remaining urban market? Colonial *intendants* and *commissaire-ordonnateurs* do seem to have rewarded experience, renewing contracts to those--whether butchers, masons, or suppliers of wheat--whose wares were of satisfactory quality. Whether the Crown paid a premium for predictability remains to be seen.

⁷¹Louis Michel, "Un marchand rural en Nouvelle France: François-A. Bailly de Messein", *Revue d'histoire de l'Amérique française* 33 (Septembre 1979), 215-262. Louise Dechéne, "Lemoine, dit Monière, Jean-Alexis", *DCB*, III, 409.

PART FOUR
THE RHETORIC OF SCARCITY

*...S'il y a de la necessité de bien les recevoir, c'en est une autre que les magasins du Roy se vident et lorsqu'ils sont depourvus, que j'achete fort cher le surplus. Ce sera encore par l'avenir comme cy devant, la principale et presque l'unique source des excedens de depenses...*¹

Gilles Hocquart, intendant

¹Gilles Hocquart to Maurepas. 2 October 1742. AC, C11A, vol.78, f.3.

Chapter Eight

Financing New France's Native Allies, 1700-1750

Over and over again, we have seen that in the colonies just as at home, the French state opened its purse most readily for war. Still, the expectation lingered on that money spent on forts and troops in New France should generate wealth in France, and not just the more intangible benefit of security overseas. Dashed expectations, however, brought with them a language of frustration. The latter must be understood, if we are not to be led astray by the literal surface of the colonial official correspondence. Just as the frequent verbal gestures in the direction of colonists 'welfare' are poor guides to the Crown's actual spending priorities, so the many complaints about the costs of specific items often distort their actual weight in the *ordereaux*.

One such case, among many which might have been explored, but which generated particularly persistent commentary, concerns the cost of native alliances. Historians have come to view these as expensive, principally because colonial officials said that they were; and because occasionally, orders were issued for practices such as ceremonial gift-giving to be eliminated, or reduced. Seldom have such remarks, and the occasional accompanying figures, been placed in a meaningful context, financial or otherwise. Yet the virulence with which particular items of colonial expense were singled out for

criticism had often as much to do with the observer's expectations as with the measured, relative burden of the costs observed. A close look at some of these remarks at the outset sounds just such a warning. Where actual accounting exercises have survived, moreover, it becomes clearer that complaints about the burden of native allies often beg the question as to what the alternatives to such expenses might have been.

8.1 Perceptions and accounting preliminaries

In general, calls for the retrenchment of spending on gifts resonate less strongly when the squeeze on naval funds is considered. The threat of financial crisis frequently revisits the letters exchanged between France's naval minister and those who reported to him in the ports and colonies. Calls for parsimony abound, and few items of expenditure, no matter how trivial, escape criticism. In this sense, the costs of native alliances were but one target for criticism among many. And in the midst of austerity, criticism did not, in itself, invariably signal a particularly burdensome item of expenditure.

Instructions to pare gift-giving to a minimum, issued in 1700 and 1707, for instance, cannot be fully appreciated without reference to overall reviews of France's colonial expenditures, prompted in the first case by a fleeting interlude of peace, and in the second, by war-induced financial panic. Thus, in 1700, the King's memorandum

conveyed implicit hopes, which appear pious in retrospect, that naval funds would be needed only for expenses related to Canada's *troupes de la Marine*, at least in the long run. In response to expenditure proposals made to the Crown for that same year, the letter made it clear that many of the items included were not to be viewed as part of the colony's permanent needs. Alternatively, they would have to be paid for directly by the colonists, or perhaps from fur-trade related revenues.² In particular, the 80,000# granted to settle debts incurred during Canada's campaigns against the Iroquois League and during King William's War, would be the last contribution of its kind.³ An idle threat, as it turned out. Nonetheless, the items paid out of this fund were treated as war-time, "extraordinary" expenditures, from which the colony would be weaned through lasting peace. Thus, while up to 6,000# from this fund could be used to pay for gifts, governor Callières and *intendant* Champigny were instructed to reduce these to a minimum.⁴

The War of Spanish Succession further postponed the end of "extraordinary" accounting. The 6,000# allowance for gifts was

²"Mémoire du Roy à Callières et Champigny". 1700. AC, B, vol 22, f. 85v, 91, 95.

³For an analysis of the Iroquois League's relations with European colonies, including Canada, see Daniel Richter, *The Ordeal of the Longhouse. The Peoples of the Iroquois League in the Era of European Colonization* (Chapel Hill, 1992).

⁴"Mémoire du Roy à Callières et Champigny", *op.cit.*, f.88-88v.

renewed, and could even be exceeded if absolutely necessary. But it remained on an "extraordinary" footing--along with overall war expenses, once again.⁵ At a time when the naval ministry could not gather the cash to equip the King's vessels bound for the colonies with essential supplies, when the official at Rochefort in charge of this task was invited to "do whatever he could with no money", it is not surprising to find that in 1707, once again, the Canadian governor was instructed to phase out gifts.⁶

If this is to be described as policy, induced by the burden of presents, then it should be placed in its proper context. It was one which applied to virtually all other forms of naval expenditure, and equally hopelessly. Called upon to perform miracles and cut expenditures, naval officials in the ports and colonies simply incurred debt. Instead of shrinking from a ceiling of 6000#, the cost of presents swelled to over three times that amount. But meanwhile, war expenditures as a whole expanded.⁷

⁵See for instance, "Projet des dépenses à faire pour les fortifications et pour l'Extraordinaire de la guerre pendant l'année prochaine 1704, ainsy qu'il ensuit". 12 December 1704. AC, F1A, vol.11, f.197-206.

⁶For a sense of the financial pressures hampering the provisioning of the colonies during the War of the Spanish Succession, see *inter alia*, Minister to Sieur Durand. 6 June 1708. AC, B, vol.29, f.431; Minister to Bégon. 12 October 1709. AC, B, vol.30, f. 206-207; Minister to Beauharnois. 13 March 1713. AC, B, vol.35, f.63v-64;

⁷Cornelius Jaenen, "The Role of Presents in French-Amerindian Trade", *Explorations in Canadian Economic History: Essays in Honour of Irene Spry* (Ottawa, 1985), 247, describes repeated renewals of a "policy" of

There is a sense, nonetheless, in which gift-expenditures were singled out for particular criticism in these early eighteenth-century calls for austerity. But once again, the principle at stake could not be reduced to that of relative, or even absolute, costs. Those expenditures which could be perceived as undesirable innovations invariably attracted attention, regardless of their amounts. Even if they did not threaten the state's credit-worthiness, genuine departures from budgetary history which were not initiated from above were perceived as a threat to the Crown's authority. Declarations that the relevant expenses should be done away with, were not, in such contexts, sure signs of a particularly burdensome item. And conversely, costs such as those of managing native alliances could recede from official concern, regardless of their levels, once a persuasive case had been made that they were essential to colonial security.

The King's memoranda do treat gifts as extraordinary expenditures with a difference. The colony's accounts might well do the opposite, portraying payments to native allies as useful military expenditures just like any other. They might well, to this end, painstakingly spell out the services, expected or already rendered, by "Christian

austerity towards gifts. For 1709, the accounts of extraordinary spending report presents of 20,861# , compared to the total sum of 187,760 #. "Dépenses extraordinaires faites a cause de la nouvelle des Anglois". 1709. AC, F1A, vol. 15, f.26-38.

allies" in exchange for the King's gifts.⁸ Funds spent cajoling or subsidizing allies fell into categories long familiar to the accountants of European states whose principal business was war. But even in Europe, France's royal rhetoric did not everywhere admit to the mutual interests, or dependence built into its alliances, or even to the genuine threat posed by rival monarchies. Bald declarations of strength often occurred just when evidence for it was weakest.⁹ Similarly, and as noted elsewhere by Cornelius Jaenen, the King's memoranda repeatedly declared French gifts to be gratuitous acts of charity, not payments required for, or by, an alliance.¹⁰ If they were

⁸The accounts of 1699, for instance, reward "Christian allies" for services rendered during the wars against the Iroquois, and cite payments made to enlist the fighting power of western allies; Returning Potawatomi, Miami, and Huron war parties are similarly listed as having received the King's goods; "Etat de la depense faite pour la guerre et les fortifications sur les fonds de l'année 1699". 17 October 1700. AC, C11A, vol.113, f.61-79v; and "Bordereau du compte de la Recette et de la depense faites en la Nouvelle France pendant l'année 1699 arrêté par le Sieur de Champigny intendant aud pays". 15 October 1700. *ibid.*, f.121-123.

⁹Roger Mettam, *Power and Faction in Louis XIV's France* (Oxford, 1988), 25-29, describes the "strategic" role of exaggerated claims made on behalf of the French Crown by its representatives.

¹⁰Jaenen, *op. cit.*, 245. The presents were to be distributed "sans profusion", and "avec beaucoup de connaissance des besoins de ces sauvages afin qu'ils les regardent comme un secours dans leurs besoins de la bonté et la charité de sa Majesté, et non comme des moyens de continuer leurs débauches, ny comme le prix de leur amitié." "Mémoire du Roy à Callières". 1702. AC, B, vol.23, f.42. Later, in the Acadian context, the naval minister echoed these thoughts to Subercase, writing that gifts were given "par charité, plus que pour les besoins qu'on a d'eux". Minister to Subercase. 10 August 1710. AC, B, vol. 32, f. 178.

'extraordinary', military expenses, in the usual sense that they were born of war, they were not owed to Algonquian allies. This would have involved admitting a new principle, unbecoming to royal authority.

The Crown thus asserted its own idiom of gift-giving, that of the 'gratuity', regardless of what transpired in New France, or in its accounts. 'Gratuitous' payments were frequently invoked to reward a service without appearing to do so. However awkwardly, they served to pre-empt the creation of precedents without appearing arbitrary. The Crown might, for instance, acknowledge the reasonableness of some claim for re-imbursement for a service or good provided in the line of duty. It might even pay the exact amount requested, were such a request to be made. But by calling the payment a *gratification* paid out of sheer munificence, and *sans tirer à conséquence*, it might salvage the good will required for future service, while reserving the right to refuse similar payments. Where an obligation had been admitted to in principle, it could not be reneged upon without loss of face. Given the importance which the Crown assigned to its reputation in dealing with rival sources of power, it is not thus surprising to find attempts to quell expectations of future gratuities in the King's memorandum. By attributing such expectations to native laziness, rather than to the legitimate claims of loyalty, the Crown occluded a distasteful possibility: that it *needed* the services of its allies.

Bald declarations which departed from reality did not cease after the death of Louis XIV. But no further orders were issued for the cessation of gifts. Only requests that such payments be limited

within their authorised levels, henceforth to be paid from ordinary naval funds. For in the end, the utilitarian view of gifts adumbrated in the earliest colonial accounts prevailed. Such payments came to be accepted precisely *because* they held the promise of inducing results, or services, useful to the Crown. The official correspondence thereafter discusses gifts in terms of pragmatic diplomacy, and as payments which could not be extinguished without penalty to the colony's security, or to its finances. Whether to help neutralise native conflicts, say, or perhaps to compensate for a refusal to meet inconvenient requests for troops, gifts were linked to clear purposes beyond the exhibition of gratuitous generosity, even though it was admitted that they could not guarantee the desired outcome. The *état du roi* for 1728 pithily captured the colony's choices, as they were now perceived. It authorized both payment for peace negotiations with the Fox and for the costs of equipping troops to finish them off in case of failure. The alternative to gifts for the Fox would not be 2,000# saved, but thirty times as much to pay for a war which the colony had long resisted. In this sense, the perception of alternatives did, at times, influence assessments of the burden of particular types of expenditures.

Where such comparisons could not be readily made, however, officials might also complain, regardless of the underlying state of affairs. In contemplating official comments about the costs of native allies, it is worth remembering that *ancien régime* financial documents did not always yield straightforward answers to those who commissioned

them, especially during periods when administrative rigour lapsed. Occasionally, they were confusing even to those who produced them. Opacity of this sort tended to be a function of the way in which accounts were routinely kept. Regardless of its source, however, confusion bred suspicion. And complaints about exorbitant expenditures at times sprang from ignorance, rather than from knowledge of actual costs.

In general, the Canadian accounts provide a far murkier guide to the cost of native alliances than do those at l'Ile Royale. In the former case, there are fewer reasons to expect that the amounts *authorised* for spending on gifts (in the *états du roi*) correspond to the amounts actually spent. The surviving records of actual expenditures (the *bordereaux*), moreover, do not isolate goods delivered to Indians as gifts from those used for other purposes. To begin with, many of the goods distributed to native allies were bought in France. Yet, goods imported by the state are more often than not listed as a single sum, wherein ships' anchors might be lumped with lavender, and chapel ornaments with nails. As for goods bought in the colony, one is more likely to find a supplier's name, and the nature of his wares, than to find the end to which the goods were put. One obviously cannot assume, for instance, that all of the copper kettles, cloth, gunpowder and shot listed in the accounts were used as gifts, or as payment for military services rendered by Canada's Indian allies. These goods would also be traded at the state-run fur posts of Niagara and Frontenac (except for the brief

period in the early 1740's when these were leased), some would be distributed to Canada's troops, or even sold from the King's store.

The financial records of l'Ile Royale are not thus muddled by the fur trade. They are also simpler, since a greater proportion of the Crown's purchases were made in France, as was seen in the previous chapter. Officials at Louisbourg anticipated (with varying degrees of accuracy...) the bulk of the colony's consumption a year in advance. By the time the ordered goods arrived, their cost had already entered the books. Freer from chasing after suppliers, and accounting for ensuing payments, the King's storekeeper and the local financial officials could, in principle, more closely record the consumption of critical items, such as flour and gunpowder. Unlike their Canadian colleagues, officials at l'Ile Royale did not view the costs of native alliances "through a glass darkly".

In Canada, the occasional absence of administrative rigour compounded the uncertainty created by the form in which accounts were habitually kept. As was noted in the second part to this thesis, the confusion was complete under Bégon's administration, perhaps conveniently so. The naval council learned about the particularly chaotic state of the storekeepers' accounts in a query about the amount of gift-spending in Canada. The query, in turn, provided the more specific context for the buck-passing discussed in Chapter five. Asked why he had not accounted for the use of the 22,000# authorised for gifts, the governor blamed the *intendant*. Bégon, in turn, blamed

the King's storekeeper for opaque records.¹¹ Only from 1729 to 1744, under Hocquart's administration, would a sustained attempt to meet the ministerial request be made. The separate accounting for gift-giving would cease with the War of Austrian Succession, however, providing a specific example of the way in which war disrupted fragile Canadian administrative routines.

For the most part, then, officials in Canada and in France had only a vague sense of what was actually paid out to native allies. Such uncertainty did not preclude the conviction that too much was paid, or indeed, that native alliances were something of a black hole for disappearing naval funds. In a single breath, Maurepas complained both that the payments to Indians were exorbitant, and that he had not yet received the accounting exercise which he had ordered.¹² The naval minister here echoes the anguish of his predecessors, though in this specific case, his suspicions were not warranted: the gifts distributed in the early 1730's were apparently well within their authorised levels, as we shall see below.

A final consideration should be borne in mind when contemplating naval officials' views of the burden of native alliances. Even when the relevant costs were assessed with complete, or nearly complete, knowledge of the figures, a naval official such as Hocquart,

¹¹"Travail du Conseil sur une lettre de Vaudreuil du 6 Oct. 1721". 2 December 1721. AC, C11A, vol 43. p. 192-194.

¹²Maurepas to Hocquart. 28 March 1730. AC, B, vol 50, f.411v.

constantly pressed to root out unnecessary expenditures, never lost a distaste for gifts formed early in his Canadian career. War feasts and councils never quite conformed to his perception of "useful" service to the Crown in the way that outfitting ships or provisioning troops did. He seemed to persist in believing that somewhere, a cheaper expedient could be found with which to control native allies. A time would come when the need for gifts would disappear, and when Canada's allies would at once be more "useful". In his own, but equally bureaucratic way, Maurepas was more wistful:

..."Je conviens avec vous que ces nations seraient devenues bien plus utiles au pays si on les avait asservis peu a peu, si cela n'a pas ete fait, c'est parce qu'on y a trouve de l'impossibilite et il n'y a pas apparence qu'on puisse y parvenir, si vous savez quelque moyen pour cela, vous aurez agreable de m'en faire part."¹³

8.2 The costs of native alliances at L'Ile Royale

At l'Ile Royale, the channels through which French authorities attempted to cultivate Micmac and Malecite good will were less complex than Canada's links with the inhabitants of the *Pays d'en haut*, of the missions surrounding the towns of Québec, Montréal and Trois Rivières, and with the Abenaki. In both cases, however, the state's contribution to missionary activity was expected to yield dividends

¹³Maurepas to Beauharnois and Hocquart. 5 May 1731. AC, B, vol.55, f.520.

similar to gifts. As souls yielded to warriors in the eighteenth-century official colonial correspondence, missionaries were judged "useful", and hence worthy of a gratuity or state pension, in so far as they furthered French aims such as fomenting Indian war parties. The dividends might be enhanced too, if native recipients traced the payments for chapels and the like to their royal source.¹⁴ Under these circumstances, it seems reasonable to include state infusions to missionary work as part of the costs of managing French relations with the Micmac from l'Ile Royale.

Despite the relative clarity of that colony's accounts, the figures shown below in Table 8.1 are approximate, and those for the 1720's most certainly underestimate the actual disbursements.¹⁵ Yet,

¹⁴"Je crois que le motif de la religion étant le plus puissant pour nous conserver ces sauvages (Abénakis) il est de la gloire de Dieu et du bien de la colonie qu'on puisse leur dire que c'est sa Majesté qui veut bien leur faire bâtir une église..." Bégon to Minister. 25 September 1715, AC, C11A, vol 35, p. 216.

¹⁵For a discussion of French policy towards the Micmac, see Olive Dickason, "Amerindians between French and English in Nova Scotia, 1713-1763," *American Indian Culture and Research Journal* (1986), 31-56, and Leslie F. Upton, *Micmacs and Colonists: Indian-White Relations in the Maritimes, 1713-1867* (Vancouver, 1979); The *états du roi*, it will be recalled, show which expenditures the Crown chose to

authorise. Round numbers warn that these are neither actual expenditures, nor does "authorisation" guarantee actual payment. But in the case of presents, and as of 1719, the *états* show actual amounts purchased in France (at French prices) from a shopping list which reflected the advice of missionaries familiar with the practices that had evolved in Acadia before 1713. Early attempts by the governor of l'Ile Royale to guess which goods sent from Rochefort should be distributed, without exceeding the theoretical "allowable" value shown

reasonable amounts of uncertainty need not discredit the following few observations: payments made to interpreters, to missionaries, and for presents delivered by the governor (or in his absence by officers detached at L'Île St-Jean, and Port Toulouse) never rise above 3 per cent of the colonial total. Instead they hover, typically below the governor's pay, and above the cost of a single company of soldiers.¹⁶ The nominal amounts tend to rise over time, but not at a rate markedly different from other expenditures. The relatively high figures for 1750, for instance, were dwarfed by the costs of resettling troops and colonists scattered after the siege of Louisbourg.

France's naval ministry found greater cause for complaint in the sums spent heating barracks or feeding hospitalised soldiers than it did in those used to cultivate Micmac friendship.. The colony's *commissaire-ordonnateur*, Soubras, uttered virtually the sole

in the état, had led to assortments which the Micmac rejected, arguing (in the words of their missionary) that "ils n'étaient pas d'une si grande indigence qui ne leur permis pas de retourner comme ils étaient venus, qu'ils ne seraient pas moins attachés et fidèles...". (AC, C11B, vol. 2, f.188). The colony's *bordereaux* show that additional amounts were occasionally bought locally, and that shipping all gifts to the points at which they were distributed could cost more than 500#. The surviving *bordereaux* for 1719-1723 and 1725-1729 are too summary to identify the costs of locally bought gifts or transport costs. For 1749-1751, the *états du roi* have not survived, and it is not clear whether any gifts purchased at Rochefort should be added to the totals shown in Table 8.1.

¹⁶Where the soldiers' pay is evaluated net of the food and clothing allowance.

Table 8.1 The Relative Cost of Native Alliances
at l'Ile Royale, 1714-1751 (livres)

	Presents, Missionaries Interpreters(1)	Total Expenditure(2)	(1) as % of (2)
1714	4,085	154,291	2.6
1715	2,236	151,973	1.5
1716	6,070	212,638	2.8
1717	1,862	221,631	0.8
1718	1,895	159,555	1.2
1719	2,800	?	
1720	2,800	?	
1721	3,960	242,954	1.6
1722	4,066	192,354	2.1
1723	4,383	267,765	1.6
1724	8,016	292,832	2.7
1725	4,250	270,900	1.6
1726	4,164	295,790	1.4
1727	4,545	309,800	1.5
1728	4,563	286,747	1.6
1729	5,363	292,324	1.8
1730	5,603	311,162	1.8
1731	4,481	300,428	1.5
1732	3,830	296,683	1.6
1733	7,013	310,704	2.2
1734	6,589	313,587	2.1
1735	7,964	338,482	2.3
1736	7,647	337,370	2.3
1737	8,257	346,045	2.4
1738	7,387	349,455	2.1
1739	?	304,905	
1740	7,499	355,845	2.1
1741	8,597	380,702	2.2
1742	9,060	365,347	2.5
1743	6,996	495,468	1.4
1744	8,825	594,663	1.5
1749	11297	1,194,724	0.9
1750	11507	1,463,087	0.8
1751	12507	1,369,560	0.9

Sources: AC, C11C, vols. 508-511; C11B, vols. 1-7, 17, 18, 23, 26, AC, F1A, vols. 19-34.

Note: figures for 1719-1723 and 1725-1729 do not include possible "extraordinary" expenditures on gifts. Figures for 1749-1751 only include "extraordinary" gifts.

discordant note in 1716.¹⁷ A naval official new to North America, who had to oversee and pay for the installation of refugees in a new colony, while constrained by an inelastic, imported food supply, would have distinguished himself, to say the least, had he yielded precious rations graciously to non-soldierly mouths in exchange for no apparent, immediate service to the King. Soubras could make sense of the summertime assembly of Micmac families only as a scourge of lazy beggars designed to try a conscientious official.¹⁸ The *Conseil de la Marine* had already concluded, however, that "l'attitude des Sauvages de l'Acadie qui ne veulent point d'Anglais sur leurs terres" would need to be cultivated, if covertly.¹⁹ In time, officials at l'Ile Royale distributed gifts at sites, and in assortments agreeable to the Micmac and Malecites, and bowed to the courtesy of feasts held "à la manière des sauvages". And Maurepas offered no resistance, in 1732, when conveyed a Micmac request for an increase in gifts proportionate to the bands' expanded numbers. Nor did he reject a request for 15 additional guns, put to him in 1741.²⁰ In 1750, the new naval minister

¹⁷Soubras to *Conseil de la Marine*. 2 December 1716. AC, C11B, vol.1, f.131-132.

¹⁸He particularly deplored the fact that the Micmac did not live in permanent farming settlements. For an introduction to their seasonal subsistence cycle, and to the topic of French-Micmac relations, see Upton, *op.cit.*, 2-15.

¹⁹"Délibération du Conseil de la Marine sur une lettre de Costebelle du 26 octobre 1714." AC, C11C, vol 11, f.13.; and Dickason, *op.cit.* 31-56.

²⁰After early years of trial and error, the *commissaire-ordonnateur's*

Rouillé agreed automatically to a similar request. The King's memorandum for the previous year, using terms reminiscent of an earlier "Memoire sur les Sauvages Mikmaques", instructed the officials in charge of resettling l'Ile Royale that "on les a toujours menagés comme pouvant etre fort utiles", particularly when it came to hassling English troops and colonists.²¹ Compared to the standard costs of imperial strategy--of forts and garrisons (here roughly equivalent in size to the number of Micmac warriors), and to the penalties of unopposed English settlement in Acadia, l'Ile Royale's gift and missionary expenses perhaps appeared as bargains which could be paid with little comment.

From the Micmac's perspective, it is not clear that peace-time gifts were materially important in anything more than a ritual sense.

shopping list narrowed to 10,000 "pierres à fusil", 2,000 pounds of bustard-shot, 2000 pounds of duck-shot, 2500 pounds of powder, and 35 hunting guns. "Etat des vivres, habillement, des Munitions et Ustencils necessaires pour la colonie de l'Isle Royale pendant 1728". AC, C11B, vol.10, f.120-121; In 1732, an increase of 5,000 "pierres à fusil", 1000 pounds of powder, 1000 pounds of duck and bustard-shot, respectively, 10 grenadier guns (without bayonets), 300 pounds of bullets, and 80 shovels was allowed, to reflect an estimated increase in the number of warriors from 400 to 600. Only after 1735 do the amounts distributed for feasts appear in the orders, and in the sums shown in the *états du roi*. Previously, such food would simply have been taken from the colony's general fund for "achapts de vivres et marchandises". See, *inter alia*, "Etat des vivres...". AC, C11B, vol.13, f.44-45, 97-97, vol.14, f. 194-196v; Maurepas to Duquesnel and Bigot. 17 May 1741. AC, B, vol.72, f.434.

²¹Rouillé to Desherbiers. 23 May 1750. AC, B, vol.91, f.340; "Mémoire du Roy à Desherbiers". 23 March 1749. AC, B, vol.89, f.309-311; "Mémoire sur les Sauvages Mikmaques". c. 1739. AC, C11B vol. 1, f.249-253v.

Annual hunting requirements would have to be carefully estimated in order to place the gift of ammunition in a meaningful context. The roughly 25 bullets, and 10 or so pounds of shot per warrior, could apparently sit undelivered for a season, however, without prompting reports of hardship. The point can be made more clearly, but more trivially perhaps, in the case of the food delivered from the King's stores. By no stretch of the imagination does it represent an important contribution to Micmac diets. Such food simply provided the makings of the feasts accompanying the ritual exchange of gifts. The orders of flour, salted meat, peas, fruit and butter, represent only a few days' ration for the large groups assembled for the early summer ceremonies at l'Ile Saint-Jean and Port Toulouse. The amounts reported as having been delivered from the King's stores never rise above one per cent of the total deliveries, as Table 8.2 shows in the case of flour. The overwhelming bulk of government food purchases fed the troops garrisoned at l'Ile royale. In terms of cost, again, the value of gifts per warrior hovered near that of one single month's pay for a soldier. This seems a modest price to pay for preventing the ranks of the enemy from swelling, and for ensuring that Micmac men remained potential warriors for the French. Little wonder, once again, that so little ink was spilled over the costs of cultivating relations with the Micmac.

Table 8.2 Annual Amount of Flour Delivered from the King's Stores
at l'Ile Royale to the Micmac and Malecites, Compared
with Total Flour Deliveries

(figures are in *quintaux* = 100 pounds)

	Deliveries to Micmac and Malecites	Total Deliveries
1730	7.67	2280.08
1731	5.79	2467.84
1732	18.05	2631.36
1733	17.74	2841.18
1734	12.66	2105.18
1735	22.03	2757.10
1736	19.07	2759.49
1737	27.48	7191.39
1738	27.90	2963.30
1739	21.32	2855.16
1740	13.63	3373.47
1741	16.05	3160.66
1742	16.18	7094.08
1743	9.75	3541.52

Source: Quarterly "Etats de la Recette et Consommation des vivres
faittes dans les magasins du Roy a l'isle Royale Pendant les
mois....". AC, C11B, vols 11-26.

Notes: One soldier's annual ration amounted to approximately 5.40
quintaux. The third quarter figure is missing for 1731. The figure
for 1743 represents two quarters only, since the accounts for
January-March and October-December do not appear to have survived.

8.3 Relative accounting clarity in Canada: 1729-1744

The nature of Canadian accounts precludes the tidy conclusions which can be reached for l'Ile Royale. There is greater ambiguity, moreover, as to precisely what --barring problems of identification-- should be included in an exercise to estimate the costs of managing native alliances. The sums referred to as "gifts" in the accounts tell only part of the story, of peaceful efforts at mediation and accommodation. Military expeditions against the Fox, Chicasaw, and Catawba, tell of more violent efforts at securing outcomes consistent with French interests. The costs of such ventures were usually recorded under the euphemistic heading *Mouvements dans les pays d'en haut*. In keeping with the loss of control which they often seemed to reflect, they typically appeared in Canada's *état du roi*, one, or several years later, authorized as an afterthought.

The richest analyses of the Great Lakes' region warn that fur trade posts and the presence of military officers were essential underpinnings, without which Canada's Algonquian alliance faltered. And here the practical and conceptual problems begin. The presence of forts and garrisons in the Great Lakes owed something to imperial rivalry with Britain, and to the need to enforce territorial claims, if only in the eyes of European sovereigns. Obviously, in all their forms, Canada's native alliances contributed to France's imperial strategy. Where, if such boundaries do indeed exist, do the costs of

native alliances end, and those of imperial rivalry begin? Quite apart from such niceties, tracing the Crown's contribution to the provisioning of posts is not straightforward. For the moment, a partial accounting of those costs which were systematically identified could perhaps be attempted. Such an exercise will yield complete answers to some questions, even if it leaves others unanswered. At the very least, for instance, Hocquart's gift accounts allow us to spot where his complaints about the burden of gifts seem least consistent with his own figures. And as at l'Ile Royale, the gift accounts seem to confirm the modest material importance of gifts for Canada's native allies, though greater qualifications are required in this context.

For 1729 and 1730, Canada's *intendant* provided lists of a hundred-or-so pages describing each delivery and recipient. Perhaps no more anxious to wade through such detail than Hocquart was to oversee its preparation, Maurepas accepted abridged accounts thereafter (See Table 8.3). These showed only the total quantities of each good, along with purchase prices.²² During the 1730's, the

²²For 1729, the goods are all valued at Canadian prices. Maurepas insisted from then on that goods bought at Rochefort be evaluated at their French price. The sources for Hocquart's gift accounting are as follows: AC, C11A, vol.53, f.296-338; vol.57, f.105-152; vol.58, f.129-132; vol.59, f.122-138v; vol.60, f.288-296v; vol.64, f. 79-86v; vol.66, f.30-38v; vol.68, f.88-94v, 92-198; vol.72, f.45-62, 182-187; vol.73, f.64; vol.75, f.280-285; vol.77, f.301-301v, f.317-322v; vol.80, f.148-154, vol.82, f.111-118v; vol.114, f.76, 81; The first column of Table 8.3 shows the result of Hocquart's accounts.

Table 8.3 The Cost of Native Alliances in Canada
According to Hocquart's Accounts, 1728-1744

(livres)

	Gifts & Tool Repair	Mission	<i>Mouvements dans les Pays d'en Haut</i>	Total
1728	?	21,900	95,079	116,979?
1729	24,662	21,900		38,674
1730	16,774	22,300	7,391	46,465
1731	20,015	22,700		42,715
1732	23,491	22,350		45,841
1733	19,810	22,700	14,593	57,103
1734	16,655	22,700		39,355
1735	19,664	22,700	33,103	75,467
1736	24,436	22,700	33,833	80,969
1737	27,459	22,700	8,300	58,459
1738	26,592	22,700	1,238	50,530
1739	23,960	22,700	94,001	140,661
1740	?	22,700	48,078	70,778?
1741	60,929	22,700	4,814	88,443
1742	76,637	22,700	2,657	101,994
1743	36,292	22,700	6,155	65,147
1744	60,099	22,700	13,167	95,966

Sources: For gifts, see footnote 21. For mission activity, see the *états du roi*, found mainly in AC, F1A, vols. 19-34. For the *Mouvements dans les Pays d'en Haut*: AC, C11A, vol.68, f. 158-165v; vol.72, f. 103-129; vol.74, f. 133-149v; vol.75, f.286-287v; vol.78, f.280-296; vol.80, f. 203-212; vol.81, f. 362-397v; vol.83, f.291-327; AC, F1A, vol.27, f.109-137.

reported amounts did not depart markedly from the levels specified in the *états du roi*. In many cases, they were well below, and a source of "revenant bons" on the gift fund. Maurepas acknowledged receipt of the accounts during these years without a complaint. If this was merely an exercise in creative accounting, designed to please the minister, it was at least consistent with complaints about Hocquart's tight-fistedness from another ambiguous source. Rejecting those accusations which had been levelled in his own direction, and wistfully recalling more plentiful days under Bégon, the Jesuit superior at Sault-Saint-Louis insisted that the Mission Iroquois were being unfairly penalised for trading with the English. Others did much the same, he claimed, and yet received greater gifts.²³ When Hocquart remarked in 1742 that such deliveries had "cy-devant" been the most important source of unauthorised expenditures, he thus betrayed forgetfulness of his own accounting exercises, at the very

²³"Mémoire Concernant la Mission des Iroquois du Sault Saint-Louis Dont Les Missionnaires prient Mr. De Vaudreuil Gouverneur des Trois Rivières d'avoir la bonté de faire part a Mgr. Le Comte de Maurepas Ministre et Secrétaire d'Etat". AC, C11A vol.75, f.143-145. The amounts of powder and shot received in 1729 and 1730 according to Hocquart's accounts exceed the amounts which Lauzon claims were later distributed. For another evocative complaint about Hocquart's parsimony, consider the following summary of a colonial dispatch: "Le Sr Dauteuil de Monceaux, qui se plaint qu'a l'occasion d'un mémoire de fournitures par luy fait aux Miamis, Hocquart l'a traité de fripon en présence du Sr. Varin. Et quoique le mémoire était certifié de l'officier commandant dans ce poste, cet intendant l'a néanmoins considérablement réduit." Feuilles au net, 1740. AC, C11A, vol.74, f.281.

least.

The *intendant's* exasperation was admittedly more consistent with his accounts for the early 1740's. With the exception of 1743, he reported costs which hovered around three times their authorized levels. Still, by the standards of his own *bordereaux* for the colony's overall expenses, they fell considerably short of being the sole or principal cause of unauthorized expenditures. Maurepas renewed calls for moderation, but he was just as likely to complain about rising spending at Fort Saint-Frédéric, or about the costs of collecting the *Domaine d'Occident's* revenues. Indeed, he had virtually nothing to say about 40,000# of excess gift spending in 1741. Nothing in particular, about 12,000# of gifts sent to Détroit with the Chevalier de Beauharnois, and nothing about 6,500# for the Iroquois League. Rather, he simply hoped that the Abenaki who had received food (costing 750#) at Québec in the wake of a corn harvest failure had returned to their lands, thus preventing any English incursions during a protracted absence.²⁴ Believing that war with England was imminent, and fearing dangerous ruptures within Canada's native alliances, Maurepas let his urge to "ménager les sauvages" quiet his parsimonious hectoring, on this chapter at least. After the outbreak of war, and faced with news of equally unauthorized gift

²⁴"Mémoire du Roi à Beauharnois et Hocquart". 30 April 1742. AC, B, vol.74, f.509.

spending for 1744, he asked not that it be reduced, but simply that it not be increased.²⁵

Two poor corn harvests in a row were partly to blame for the swollen figures for 1742. Exceptionally, in this year, food accounted for more than half of the costs payable from the gift fund. More typically, assortments of ammunition, tools, tobacco, kettles, cloth and other goods comprised the bulk of such spending. As at l'Ile Royale, food distributed in the King's name tended to add token amounts to the diets of those who received it.²⁶ Apart from ceremonial feasting (the Huron of Lorette celebrated the Fête de Saint-Louis...), the two years of painstaking accounts suggest that food was most commonly distributed in the form of rations for visiting delegations, for the length of their stay and for the trip home, and at rates

²⁵"Il faut cependant éviter, autant que possible toute sorte d'augmentation dans la distribution de cette espece car si on se pretait a faire quelqu'une, vous devez juger qu'il ne pourrait etre que tres difficile de faire entendre raison aux sauvages pour une diminution a la paix". Maurepas to Hocquart. 31 March 1745. AC, B, vol.81, f.254.

²⁶The Mission Indians at Sault Saint Louis, for instance, received 20 *quintaux* of bread in 1729--roughly 6 pounds of bread per warrior, using Père Lauzon's population figures for 1741. The total value of food which they received, again according to Hocquart's detailed accounts for 1729, was exceeded only by that given to the Five Nations, and to an assembly of Hurons and other nations from Detroit. "Etat des vivres, munitions et autres effets qui ont été delivrés des Magazins du Roy a Montreal aux Sauvages domiciliés et autres qui y sont venus pour le Service de sa Majesté pendant l'année mil sept cent vingt neuf". AC, C11A, vol.53, f.296-335.

comparable to those of soldiers on detachment.²⁷ Even the titles of Hocquart's accounts ("Etats des vivres. munitions et autres effets qui ont été délivrés des Magazins du Roy aux Sauvages domiciliés pendant l'année mil sept cent vingt neuf", for instance) record a desire to place native visitors on an equal footing with other suppliers of goods and services to the Crown.²⁸

However accurate, these records are not complete. They capture gifts paid to delegations visiting the heart of the colony and the King's posts at Frontenac and Niagara, but miss some of those paid out at garrisoned fur-trading posts by military commanders. The Crown did not intend to be saddled with the costs of fur trade protocol. Those gifts which it did accept to pay for, but which were not counted by Hocquart, would be subsumed along with other types of expenditure under the heading *Mouvements dans les Pays d'en Haut*, found on both the *états du roi* and the colony's *bordereaux*. These documents show aggregate figures only, however. For detailed lists of the expenditures in question, one must turn to the *intendant's* requests for additional funds, many of which have survived. Such requests

²⁷See, *inter alia*, "Etat des Munitions et Autres Effets qui ont été délivrés des magasins du Roy a Quebec aux Sauvages domiciliers et autres qui sont venus en cette ville pendant 1730". AC, C11A, vol.57, f.105-120v, wherein "vivres pour un jour" consisted of " 2 livres de pain, 1 livre de boeuf" for each individual, to which tobacco and *eau de vie* were occasionally added.

²⁸For the title to Hocquart's accounts, see note 25, *infra*.

indicated who the suppliers were, but not the purpose of the goods which they provided.²⁹ This information is more profitably sought in the accompanying clusters of justificatory certificates from suppliers requesting re-imbusement.

Strewn about the *intendant's* correspondence, these scraps of paper trickled back to Quebec at the pace of fur trade expeditions, sometimes several years after the original expenditure was made, and occasionally after having been used as a means of payment. Convinced of fraud, Maurepas insisted that each be sent to him, so that they could be examined in France, even though the merchants' claims had been certified by the local commanding officer, missionary, and *subdelegué*, and perhaps had their prices slashed by Hocquart.³⁰ Once again, the question of fraud is obviously important if one wants to know precisely how much in the way of goods the Indians received. But fraudulent or not, the re-imburements represented real costs to the

²⁹These documents can be identified by headings of the form: "Extrait des fonds a Remettre en Canada pour le Payement des Dépenses faites pour le Service du Roy dans Les Pays d'En Haut a L'occasion des Mouvemens des Nations Sauvages, ainsi qu'il en suit". e.g. AC, C11A, vol.72, f.203, for 1740; *ibid.*, vol.76, f.181, for 1743; *ibid.*, vol.117, f.221-323, for 1748, etc..

³⁰Maurepas's urge to detect fraud in this manner perhaps explains why so many of these certificates have survived. Minister to Hocquart. 8 May 1743. AC, B, vol 76, f.412-412v. Later, the minister suspected that Hocquart's price slashing--sometimes by half-- simply induced quantity fraud. The certificates become less specific as to the purpose of the expenditures claimed during the War of Austrian succession, and were more likely to state simply "pour le service". Such vagueness would not be inconsistent with this particular type of swindle.

Crown, and shaped the perception of what was actually given out to Canada's native allies.

It would appear that for most years, the portion of costs falling under the heading *Mouvements dans les pays d'en haut* which would be better described as gifts, rather than as obvious payments for military service, seldom exceed 5,000#. These payments reflect specific attempts to avert raids between nations allied with France, to encourage migrations away from English trade outlets, or to ease those induced by soil exhaustion. As such, they are consistent with Richard White's portrait of peaceful Canadian mediation in the Great Lakes.³¹ More often than not, however, the certificates record the

³¹See for example the gifts "donné au chef Pontestamis pour festiner et arrester les guerriers qui voulaient aller tuer les 8ta8ois", or "envoyé a Machinomouba chef des Kicapoux pour rassembler le reste de son village et l'amener s'etablir a la Riviere Saint-Joseph"; "Etat des payements faits aux officiers, voyageurs et autres particuliers cy apres nommes, pour le prix des munitions de guerre et de bouche et autres marchandises et effets qu'ils ont fournys dans les d. pais, pour et a l'occasion des differens mouvemens de guerre contre les sauvages Renards et autres nations ennemies et ce depuis l'etat arresté le 24 8bre 1735." AC, C11A, vol 65, f.104-119v; see also the sums reimbursed to Jean Baptiste Carignan, for gifts paid at Detroit in 1738 to "concilier les sauvages Hurons et 8taouais de ce poste", or to "Marin, enseigne, ...pour concilier les Sakis, Renards, Puants, Sioux, et Folles Avoines et Engager les Sakis et Renards a revenir a La Baye a leur ancien village", in "Extrait de fonds a remettre en Canada pour de payement de diverses depenses faits pour le Service du Roy...". 15 September 1739. AC, C11A, vol.72, f.103-103v. At Michillimakinac, in 1742, roughly 50 sacs of wheat were distributed to the new Ottawa village for both consumption and seed grain. See the "états de fournitures"...scattered through AC, C11A, vol.76, f. 188-253, and corresponding to the "Extrait"... found in that same volume, f 181. As for Richard White's use of such documents, see *The Middle Ground. Indians, Empires and Republics in the Great Lakes*

food, ammunition and weapons' repair granted to war parties, both leaving and returning. The heading *Mouvements dans les pays d'en Haut* to a large extent captures the costs of fomenting and equipping native raids against the Fox, Chicasaws, and Saki, as well as the costs of expeditions involving French troops, as in 1728, 1735 and 1739.

If encouraging such harassment served the clear purpose of weakening or even destroying groups which hampered French trade and settlement, and if they bolstered the colony's ties with allied warriors, the scope for sparing naval funds did not escape Maurepas.³² Indeed, to cite but one year's example, more than 17 raiding parties against the Chicasaw, involving more than 300 men all told, made barely a dent on the colony's finances.³³ As for the Fox, by 1735,

Region, 1650-1815 (Cambridge, 1991), 182.

³²For an analysis of France's conflict with the Chicasaw, see Patricia Woods, *French-Indian Relations on the Southern Frontier, 1699-1762* (Ann Arbor, 1980). Referring to the Fox and Saki raid at La Baie Saint-Joseph in 1733, Maurepas instructed Beauharnois to "traitter cette affaire de maniere qu'elle n'occasionne point de grandes depenses, vous le pouvez d'autant mieux que la plupart des nations etant interessees a la vengeance, il ne faut qu'une depense modique pour operer avec succes". Minister to Beauharnois. 20 April 1734. AC, B, vol.61, f.526v. Beauharnois responded, however, with the expensive and ineffectual de Noyelle expedition--a failure which he attributed to the difficulty of managing joint French-Indian expeditions whenever French troops were outnumbered by allies. Beauharnois to Minister. 9 October 1735. AC, C11A, vol. 63, f. 226.

³³"Estat des partys sauvages du Canada qui ont passé au poste de Pianguichias pour aller sur les Chicachas a commencer le vingt quatre avril jusques et compris le 8 7bre de l'année mil sept cent trente sept". AC, C11A, vol 67, f.212-212v. The parties, it is reported, ranged from 12 to 60 men, and returned with 59 scalps or prisoners.

Beauharnois presumed that "étant à la discretion de tous les sauvages, cette nation s'éteindra entierement sans qu'il soit besoin d'entrer dans d'autres depenses ..."³⁴ In contrast, an ineffectual outing such as de Noyelles' expedition against the Fox in 1735, involving fewer than 300 troops and allies, cost over 40,000#. The naval minister was perhaps more likely to accept that expensive shows of French force were "absolument necessaire pour faire respecter le nom français parmi les sauvages", when the justification did not arise *ex post*, as it did here. But such outlays may meanwhile have bolstered tolerance for the less onerous practice of diplomatic gift exchanges.

The efforts to "ménager les sauvages" considered here absorbed a greater fraction of Canada's spending than did relations with the Micmac at l'Ile Royale. In peaceful years, with gifts kept well within their authorised levels, such costs hovered around 6 per cent of the colony's overall expenditures.³⁵ Large military expeditions to the Great Lakes, however, easily doubled the weight of the costs considered here. It is hardly surprising to find that the more numerous groups with which Canada came into contact, and the more complex web of alliances within which it was enmeshed, should thus

³⁴Beauharnois to Minister. 9 October 1735. AC, C11A, vol.63, f. 226-229v.

³⁵These did not include the bulk of the colony's ship building activities, nor did they include the costs of outfitting the King's Vessel. I include amounts payable by the *Domaine d'Occident*, however.

distinguish the colony's spending patterns. At least for the period of Hocquart's accounting, however, it is worth noting that the overall burden of Canada's efforts to influence native groups, whether through persuasion or coercion, did not increase systematically. The effect of the inflated gift-giving of the early 1740's was muted by the absence of major military campaigns, and by increases in other colonial expenditures. If Hocquart repeatedly traced the source of his financial woes to Canada's native allies, it was perhaps in part because the naval minister was most likely to agree that here were, indeed, costs beyond the control of even a conscientious official.

Table 8.4 Mercantilist Comparisons, 1729-1744

	Fur Trade-Related Government Revenues (livres)				Cost of Indian Alliances in Canada (livres)
	Fur Sales	Congés Leases	Net Revenues from <i>Domaine</i>	Total	
1729					116,979
1730					38,674
1731	24,660				46,465
1732	49,904	6,250	?	?	42,715
1733	47,541	6,250	56,816	110,607	45,841
1734	34,584	6,250	44,440	85,274	57,103
1735	24,860	6,250	57,983	89,093	39,335
1736	23,386	6,250	22,074	51,710	75,467
1737	29,750	6,250	42,179	78,179	80,969
1738	21,124	6,250	64,871	92,245	58,459
1739	14,451	6,250	36,379	57,080	50,530
1740	16,336	6,250	41,402	63,988	140,661
1741	21,785	6,250	25,566	53,602	70,778?
1742	12,792	6,250	8,547	27,639	88,443
1743	31,388	15,350	41,118	87,856	101,994
1744	--	21,661	?	?	95,966

Sources: Tables 5.8 and 8.3.

As for the fruits of managing native alliances, they clearly did not accrue to the colonial government in the form of significant fur trade levies. In this perspective, the costs of native alliances were indeed expensive. Mercantilist hopes notwithstanding, revenues from the sale of *congés*, leases, and from duties on moose-hide exports, were but a drop in the budgetary bucket. When *all* the trade duties and fees paid into the Canadian government's accounts are combined, at their peak levels during the 1730's, they appear at least to cover the costs associated with native alliances which we have considered here, as can be seen in Table 8.4. They did not cover much of the remaining 90-odd per cent of colonial expenditures, however. From the War of Austrian Succession onward, Canada's native alliances fell well short of being 'self-financing'. The same could be said even for the years of plentiful trade, and all the more so at other times, if one were to add to the costs considered here, those of manning and supplying the forts underlying the alliance. Fur traders certainly underwrote part of the cost of New France's westward expansion, but there was plenty left over for the naval treasury to contend with.

8.4 Native allies and the War of Austrian Succession

Eighteenth-century mercantilists might have found such comparisons sobering. That these were so seldom attempted, however, seems consistent with the belief that Canada was more useful as a bulwark against British expansion than it was to France's trade or to

its finances. Given such a role, the benefits from Canada's expenditures on native alliances are more profitably sought for in the midst of war, though here again, perhaps not in contemporaries' impressions.

When one looks at the *intendant's* own accounts, and at those of the Navy, however, it becomes clearer that in the panic over rises in overall expenditures, *relative* benefits simply went unacknowledged. As a proud and conscientious official, it clearly pained Hocquart to report "prodigious" expenditures. Weary of the sting of ministerial criticism, he invariably anticipated it, reserving his bitterest comments for the amounts paid to Indian allies. That they provided obvious military services made them no less of a nuisance in his eyes, only one which had to be humoured in the midst of war, and paid for at a punishing rate. Indian war parties had invariably to be equipped from scratch, cajoled into action (*excités à chanter la guerre*), and feasted upon departure. Worse still, from Hocquart's point of view, their families had to be fed while they were away, and scalps and prisoners paid for. At various times, the *intendant* claimed to be feeding between 700 and 4,000 men, women and children, principally Indians from the Acadian region, from the King's store at Quebec:

... "vous pouvez juger d'autant mieux que moi que ces gens la adonnez entierelement a l'oisiveté ne se sont faits aucune ressource par les cultures, encore moins par la chasse puisqu'il n'y en a point ou peu dans les environs. Persuadez de l'utilité qu'ils peuvent etre a la colonie (ce qui est vray) ils se font valoir au point que malgré les bons traitements qu'on leur fait, rien n'a été plus fréquent parmi eux que les murmures. si on ne s'y fut absolument prestés la dépense serait montée au double. Je ne finirais pas si je vous rendais compte des importunités continuelles dont ils nous ont accablés... Il faut pourtant convenir que l'effroy que ces derniers portent chez les ennemis dans leurs incursions continuelles ont pu arrester jusqu'a present l'entreprise qu'ils meditent contre cette colonie (...) par conséquent il est indispensable de les ménager. M. Michel a eu les memes embarras a Montréal."³⁶

Lamentations of this sort seem to suggest that Canada's allies imposed a burden far greater than any of the services which they yielded. The question cannot be answered for Quebec, where Hocquart reported the heaviest concentration of families, because no detailed records of the amounts paid out were kept. When one examines the partial but rich accounts held during the final quarter of 1746 and the first three quarters of 1747 for Montréal, however, this simply does not seem to be the case.³⁷

³⁶Hocquart to Minister. 24 September 1747. AC, C11A, vol.88, f. 18ff.

³⁷The principal documents used here concern those drawn up in Montréal, and thus don't capture events at Québec. "Extrait de la Depense qui a ete faite dans les Magasins du Roi a Montreal tant pour les Equipements de Divers petits partis de guerre qui ont ete sur les cotes de la Nouvelle angleterre et autres Depenses a l'occasion de la guerre depuis le premier janvier 1747 jusques et compris le 31^e aoust de la de. année." Montréal, 1 September 1747. AC, C11A, vol.117, f. 168-321; also, "Extrait ...depuis le 1^e Septembre 1746 jusques et compris le 31^e dexembre de la d. année ainsy qu'il en suit". Montréal, 31 December 1746. AC, C11A vol 86, f. 178-236. Some, but not all of these military expenditures overlap with those listed in "Etats des Payements qui ont été ordonnes a Montreal pour divers dépenses faites

Small war parties, of between 10 and 20 men, were characteristic of the military services provided by Canada's allies during the War of Austrian Succession. Such parties were certainly fed and equipped, but the additional payments which they might receive upon return were not systematic. When they occurred, they amounted roughly to what soldiers would have received--(the equivalent of about 10# per month), but *only* for the period of active service. It is certainly true that the Crown paid for war feasts and fed warrior's families. But it did not do so systematically, nor for every family, nor for very long. Unlike a soldier, native warriors were not paid and fed year in, year out, regardless of their activities.

In complaining about the unorthodox costs of native war parties, Hocquart did not consider the alternatives explicitly. The militia was relied on heavily during the War of Austrian Succession, and more extensive use would have had severe consequences for the colony's ability to feed itself and its troops, and hence for the colonial budget. Reinforcements of naval troops, in turn, would have had to be recruited, and transported, at a time when the risks at sea and the requirements elsewhere were great. Hocquart was not inclined to muse about such costs, perhaps because it was unlikely that they would be incurred, but perhaps also because they would have affected the

a l'occasion de la guerre pendant les 4 derniers mois 1746 et les 8 premiers mois de la presente année 1747". Montréal, 1 September 1747. AC, C11A, vol. 117, f. 274ff.

colony's budget far less than that of Rochefort. As we have seen, naval ports bore the cost of recruiting and shipping soldiers to the colonies. Under the circumstances, it appears that Canada could not have obtained cheaper additional military services than from its native allies. It is difficult to estimate precisely how many Mission Indians, Acadian Indians, and inhabitants of the *Pays d'en haut* contributed to New France's military effort during the War of Austrian Succession. Arriving and departing war parties were counted fairly systematically, but their timing makes it impossible to rule out double-counting of the participants. During 1747, however, it would appear that at least 600 acted as scouts, escorts, or participated in war parties, and were equipped, at least partially, from Montréal.³⁸

³⁸The sources do not allow a similar exercise to be performed for Québec, where the governor nonetheless counted on the potential services of 535 Micmac warriors, and roughly 300 Mission and Acadian Abenaki. The figures for Canada are what I think is a minimum, derived from groups of allies which do not, for the most part, overlap, e.g. 300 allies included in Rigaud's expedition to Fort Saint-Frédéric in June 1747, an additional 125 Mission Indians who provided escorts to prisoners simultaneously, and hence could not have been on the Rigaud expedition; Finally, there were at least 200 inhabitants of the *Pays d'en Haut* who joined Lacorne's July expedition and who clearly had not also been on the Rigaud expedition. These attempts to extract fixed numbers from imperfectly identified flows of people are based on the "Extrait de la dépense faite dans les magasins du Roi de Montreal". Montréal, 1 September 1747. *op.cit.*, f 168-321; Also from the "Journal of Occurrences in Canada, 1746, 1747". *NYCD*, vol. X, p. 89-191; and from the "Estat de la depense qui a été faite a Montréal, a Chambly, et au Fort Frédéric pour et a l'occasion d'un party de guerre de francais et de Sauvages commandé par Rigaud de Vaudreuil parti de cette ville le 8 Juin". Montréal, 14 October 1747. *AC*, C11A, vol.47, f.20-31.

For such services, the Crown paid for feasts, councils, and gifts, fed warriors' relatives, and redeemed scalps and prisoners with goods. It also sent detachments westward, to recruit in the *Pays d'en haut*. A total cost of roughly 60,000# can be distilled from the daily record of disbursements from the King's Montreal store for the first three quarters of 1747. It is impossible to establish precisely which of the extraordinary expenditures made in the Great Lakes in 1747 should be included in such an exercise, so the entire burden of the *Mouvements dans les Pays d'en haut* (found on the following year's *état du roi* and *bordereaux*), or 33,391# should be added to the expenses arising at Montréal. Yet on the eve of war, to recruit and transport an equivalent number of *troupes de la Marine* and their sea-rations could easily have doubled such costs. The cost of outfitting a minimum of two royal warships alone, as seen in Chapter six, would have exceeded 200,000# in 1742. Actual payments for services provided by Canada's native allies during this eight month period, moreover, amounted to less than 18,000#³⁹ compared to the 73,760# which would have been paid to 600 *troupes de la Marine* (net of food and clothing) during the same period. Such comparisons are conservative, however,

³⁹Just under 11,000# worth of such payments can be extracted from the records of disbursements from the King's store for 1747. An additional 6,306# was paid out to both militiamen and native allies--though the proportions cannot be established. This last figure comes from the "Etats des paiements qui ont ete ordonnes a Montreal pour divers dépenses faites a l'occasion de la guerre..". *op.cit.*, f. 274.

and ignore the actual pressures contributing to increased costs in the arsenals. The Duc d'Anville's ill-fated expedition was being assembled at this time, and left scarcely any room for further armaments or recruitment of troops. The expedition also yields a more realistic estimate of the potential risks facing shipments of troops to North America at this time, and of the cost of reinforcements in the midst of the war of Austrian Succession.

Such are the comparisons which Canadian officials did not bother to make. Native allies might indeed have been more "useful" had they yielded military services without feasts or councils, but the burden which they imposed on Canadian colonial finances was merely tributary to the costs of European rivalry.

Conclusion

This thesis grew out of an urge to quantify the activities of colonial governments in Canada and at l'Ile Royale on the strength of a sizeable corpus of extant financial accounts. It grew, also, out of a desire to reconcile rival tendencies in the literature on French finances, as advocated by James Riley.¹ Along the way, it encountered a heterogeneous body of *ancien régime* statistics and the paradoxical administration that spawned them.

Colonial government finances in North America, we have argued, must be understood within the naval context. To begin with, the fragmented colonial accounts can only be identified and pieced together from rules and procedures governing the naval arsenals and the *trésoriers généraux de la Marine*. In their form, and in the nature of the expenditures which they record, the accounts reveal further parallels between the arsenals and the colonies. In both cases, officers of the pen spent much of their time overseeing the purchase, storage, transport and distribution of rations and munitions, albeit to different ends. Canada's royal shipyards and

¹James Riley, "French finances 1727-1768," *Journal of Modern History* 59 (1987), 209-243.

its ironworks introduced closer functional similarities. But naval officers were, in any case, expected to move easily from the book-keeping generated by building and outfitting ships in the ports to fort-building and outfitting troop detachments in the colonies.²

Uncovered more than they had previously been, the naval roots of colonial financial administration prompt new questions for future studies of colonial government as a whole. At Québec, according to Canada's *intendant* Hocquart, an officer of the pen could learn about "les affaires d'intendance, des comptes et décharges des trésoriers, de l'ordonnance, de la coutume de Paris et des règlements du Pays."³ His choice of words seems significant. Dealings with the naval treasury clearly loomed as a major part of any colonial apprenticeship. A colonial *intendant* fresh from service in the ports, writing to the naval minister, moreover, did not need to specify which *ordonnance* was relevant in this context. It was self-evident to both not just that *l'ordonnance* could mean only the Naval Ordinance of 1689, but that it partially defined the administrative duties of a colonial *intendant* or *commissaire-ordonnateur*. Similarly, in pointing out that "les détails des magasins, des postes et des troupes" called

² James Pritchard, *Louis XV's Navy 1748-1762. A Study of Organization and Administration* (Kingston and Montréal, 1987), 95. Pritchard has argued separately that naval administration amounted mainly to bookkeeping rather than to managing men, and that officers of the pen moved easily between the arsenals and the colonies. The observations do seem related.

³ Hocquart to Maurepas. 12 October 1731. AC, C11A, vol. 55, f.76v.

for the full-time presence of a *commissaire de la Marine* in Montréal, Hocquart did not need to invoke the ordinance's prescriptions explicitly.⁴ Under the circumstances, his reference to the "coutume de Paris" is suggestive. An officer of the pen with a legal background might have referred simply to "la coutume" with the casualness Hocquart reserved for the Navy's regulations. One can't help but wonder whether the apparent primacy and naval roots of a colonial *intendant's* financial administration--*l'affaire la plus épineuse*--affected the exercise of his *police* and *justice* functions.

These last two functions introduced differences between naval and colonial administrations. But even within the financial sphere, the parallel had its limits. Naval secretaries may have had to lobby repeatedly, and often unsuccessfully, for additional funds, and may even have had to remind controllers general of the Navy's contribution to the defense of the realm. By and large, however, the right to absorb the King's *deniers* was a principle less open to dispute in the case of the Navy as a whole than it was for its colonial offshoots. There were, moreover, significant differences across colonies: a *livre* spent in Canada, in particular, seemed to generate more ire than one spent at l'Ile Royale, though as we have seen, the former colony contributed greater sums locally to the naval treasury.

⁴*Ibid.*

"Sans qu'il n'en couste au Roy" was the leitmotiv running through instructions to officials serving in Canada, at least since the inception of royal government in the colonies. The Canadian branch of the naval treasury was a reminder of dashed expectations, and of the initial failure of the overseas portion of the *Domaine d'Occident* to generate net revenue flows to France. It also exemplified the way in which war could generate unintended accretions to *ancien régime* states. In Canada's case, at least (and as in the West Indies), the naval treasury crossed the ocean in the wake of naval troops who were expected to return immediately to France. The troops stayed and, rather than disappear, colonial branches of the naval treasury eventually congealed into a separate 'colonial treasury'. Along the way, however, lingering expectations that Canada should be self-financing (and defend itself from its own population base) clashed with newly evolving practices.

Clashes of this sort contributed to the 'rhetoric' of scarcity examined in the final chapter to this thesis. Against background expectations that Canada should be self-financing and that naval funds could be put to more productive uses building ships in the arsenals, innovations in colonial expenditures which occurred during periods of European peace invariably appeared as superfluous, unless, as in the case of Quebec's shipyards, they could be viewed as conventional outlets for naval funds.

At l'Ile Royale, both expectations and rhetoric were different, and they produced a different tax structure. From the outset, naval troops were treated as a permanent feature of the colonial landscape,

and the colony was not expected to be self-financing to the same degree. Whereas the inhabitants of Québec and Montréal were expected to contribute to their respective fortifications, transfers from France's naval treasury were forthcoming for virtually the entire cost of public works at Louisbourg. Canada's fur trade and l'Ile Royale's fisheries would also be treated asymmetrically. Neither the Navy, nor the *contrôle général* operating through the *Domaine d'Occident* tax farm sought to apply coherent principles of taxation across colonists. Precedent weighed more heavily than equity, and 'usefulness' to the Crown, or to the Navy, perhaps weighed more heavily still. Thus the fisheries, which were perceived as contributing indirectly to the Navy by training sailors, were exempted from taxation at l'Ile Royale. Meanwhile, in Canada, fur-traders paid fees, leases, and were burdened with transporting officers' goods to the Great Lakes. And while expenditures at l'Ile Royale were lower, locally generated revenues in Canada narrowed the gap between net transfers of naval funds to the two colonies. Under the circumstances, Canada's expenditures bore a disproportionate share of criticism.

Contrasted thus, the two colonies revealed arbitrariness in the principles of taxation as seen from the perspective of colonists. Their differing experience also sheds light on some of the properties of *ancien régime* government accounts. In particular, the degree of 'chaos' which reigned seemed to relate more closely to persistent revenue shortfalls and to the casual recording of debt, than to the semi-private nature of the accounts of the *trésoriers généraux de la Marine*'s colonial clerks, or to instances of deception. The competing

representations of a given fiscal year did not convey uncertainty as to what was being spent, moreover. Rather, they betrayed the Navy's difficulty at meeting its payments, and the fact that funds for expenditures incurred in Canada were occasionally provided several years after an initial payment had been made in some form of scrip. Ironically, moreover, the existence of card money merely improved the *intendant's* knowledge of the state of the *trésorier's* local *caisse*: newly created card money was only supposed to be paid into the treasury as the need arose, and with the *intendant's* approval. Knowledge of the contents of the colonial naval treasury, however, did not ensure straightforward accounting.

For the moment, the quantitative results to be extracted from the colonial accounts are modest. They are limited both by the documents' idiosyncrasies and by gaps in our knowledge of the colonial economies. In Canada and at l'Ile Royale, however, governments behaved much the way the Kingdom as a whole behaved. They devoted resources mainly to waging war and to military readiness. The priority assigned to expenditures on such a public good allowed marked differences in per capita expenditures between Canada and l'Ile Royale to pass unnoticed. Similarly, it left parsimonious French officials unimpressed by decreases in nominal per capita expenditures during the post-Utrecht years of peace.

Military spending habits did not necessarily translate to a 'militarized' colonial economy, at least during years of peace. Government purchases and investments in shipbuilding or fort-building may have accounted for an important share of overall exchanges in both

colonies, but apparently not a preponderant one. In Canada's predominantly agricultural economy, government expenditures certainly loomed larger relative to exports than in the more trade-dependent Ile Royale. In neither case, however, can we be sure of the share of government activities relative to overall output.

The disaggregated picture of government purchases mirrors these findings at the level of individual suppliers to the Crown and, at the same time, dispels the conventional wisdom that colonial governments contracted only with 'monopolists'. In this respect, the patterns uncovered for wartime purchases in Canada seem particularly interesting: during the War of Austrian Succession, increased expeditions to the Great Lakes, the plethora of raids southward to the British colonies, and the troop detachments to Acadia may have more than doubled real government expenditures. To meet this expanded demand, the colonial *intendant* did not concentrate his purchases in a more select set of hands than previously, but instead, as far as goods and munitions were concerned at least, drew hundreds of new suppliers into the state's orbit. Capacity to sell, rather than access to privilege, seems to have determined who surfaced on the wartime colonial *bordereaux*.

Lists of government purchases tell only part of the story of the state's role in the colonial economy. Lags in the repayment of debt or actual default, trade goods, vessels and crews commandeered for wartime royal service, and the burden of taxation deserve to be explored further than has been possible here. The episodes of default on colonial payments, in particular, are perhaps not best viewed from

the vantage-point of a single colony, nor even two, since they tend to coincide with well-known crises in naval finances. In the meantime, it is hoped that the findings of this thesis offer a useful starting point for such inquiries.

Appendix 1.1
Naval and Colonial Officials

Secrétaires d'état de la Marine:

Jean-Baptiste Colbert	1669-1683*
Jean-Baptiste Colbert, <i>marquis de Seignelay</i>	1683-1690
Louis Phélypeaux, <i>comte</i> de Pontchartrain	1690-1699*
Jérôme Phélypeaux, <i>comte</i> de Pontchartrain	1699-1715
Victor Marie d'Estrées, Maréchal de France <i>Président du Conseil de la</i> <i>Marine</i>	1715-1718
Joseph Fleuriau <i>comte d'Armenonville</i> (Secretary of State for signatures only)	1718-1722
Charles Fleuriau, <i>comte de Morville</i>	1722-1723
Jean-Frédéric Phélypeaux, <i>comte de Maurepas</i>	1723-1749
Antoine-Louis Rouillé, <i>comte de Jouy</i>	1749-1754
Jean-Baptiste Machault	1754-1757
François-Marie Peyrenc de Moras	1757-1758
Claude-Louis d'Espinal <i>marquis de Massiac</i>	1758
Berryer, Nicolas-René	1758-1761
Choiseul, Etienne-François <i>comte de Stainville, duc de</i>	1761-1766

* holds position simultaneously as *Contrôleur général des finances*

Canada's Intendants

	date of letter of provision		date of return to France
Louis Robert	21 March	1663	never arrives
Jean Talon	23 March	1665	1668 & 1672
Claude Bouteroue	8 April	1668	1670
Jacques Duchesneau	15 June	1675	1682
Jacques de Meulles	1 May	1682	1686
Jean Bochart de Champigny	14 April	1687	1702
François de Beauharnois	1 April	1702	1705
Jacques Raudot	1 January	1705	1711
Antoine-Denis Raudot	1 January	1705	1710
Michel Bégon	31 March	1710	1726
Edmé-Nicolas Robert	22 February	1724	dies at sea
Henri de Chazel		1725	drowned
Claude-Thomas Dupuy	23 November	1725	1728
Gilles Hocquart	21 February	1731	1748
François Bigot	1 January	1748	1760

Source: "Liste des intendants de la Nouvelle France", Table 1
in Jean-Claude Dubé, *Les Intendants de la Nouvelle-
France* (Montréal, 1984), 5.

Ordonnateurs at l'Ile Royale

Pierre-Auguste de Soubras	1714-1718
Jacques-Ange Lenormant Demesi	1718-1729
Sébastien-François-Ange ¹ Lenormant Demesi	1729-1739
François Bigot	1739-1749
Jacques Prévost de la Croix	1749-1758

¹He was attributed the functions of *ordonnateur* on 1 May 1729, during his father's absence, was appointed *commissaire de la Marine* on 28 December 1733, and was attributed the functions of *ordonnateur* also on 28 December 1733. See Terence Crowley, "Government and Interests: French Colonial Administration at Louisbourg, 1713-1758", Ph.D. Thesis, Duke University, 1975, 384.

Appendix 2.1
Excerpts from the Bail Carlier¹
relating to the Domaine d'Occident¹

¹Source: *Adjudication faite à Me Pierre Carlier des Fermes Générales des Gabelles, Entrées et Sorties du Royaume, Aydes, Domaine de France et Controlle des Actes, Domaine d'Occident, et Droits joints auxdites fermes, 19 Aoust 1726.* (Paris, 1726). Goldsmith-Kress Collection, item 6616, reel 408.

	Pages.
lesdits Greniers; & réglé l'arrondissement des Résorts de ceux des Départemens d'Angers, Tours, Bourges, & partie de celui d'Orléans.	387.
Déclaration du Roy du 10. Novembre 1727. qui établit un demi pour Cent d'augmentation sur les Droits du Domaine d'Occident.	427.
Déclaration du Roy du 3. Février 1728. concernant les Gages intermédiaires, & les Droits de Cour- tiers-Jaugeurs, Inspecteurs aux Boucheries & des Boissons.	430.
Déclaration du 3. Février 1728. concernant les Droits de nouvel Acquest, & ceux sur les Huiles.	434.
Arrest du Conseil du 2. Mars 1728. portant exemp- tion des Droits sur les Armes qui passeront en vertu des Passeports du Roy.	437.
Arrest du Conseil du 6. Avril 1728. qui fixe le prix du Sel à quarante-une livres le Minot dans le Grenier de Malesherbes.	440.



ADJUDICATION



ADJUDICATION FAITE A M.^e PIERRE CARLIER DES FERMES GENERALES

DES GABELLES, ENTRÉES ET SORTIES DU
ROYAUME, AYDES, DOMAINE DE FRANCE
ET CONTROLLE DES ACTES, DOMAINE
D'OCCIDENT, ET DROITS JOINTS AUSDITES
FERMES.

Le 19. Aoust 1726.



LOUIS PAR LA GRACE DE DIEU,
ROY DE FRANCE ET DE NAVARRE,
Dauphin de Viennois, Comte de
Valentinois & de Dyonis, Provence,
Forcalquier, & Terres Adjacentes : A tous ceux
qui ces presentes Lettres verront, SALUT. Ayant

A

2 A D J U D I C A T I O N

pris la resolution de faire cesser les Regies de nos Fermes generales & autres Droits, & d'en faire un Bail general; Nous aurions par Arrest de nostre Conseil du 13. Juillet 1726. ordonné qu'il seroit incessamment procedé à la publication & adjudication au plus offrant & dernier enchérisseur, de toutes nosdites Fermes & Droits y réunis; & qu'à cet effet il seroit mis & apposé des affiches separées, de chacune d'icelles, aux lieux ordinaires & accoutumez, contenant les Droits dont elles sont composées, & les clauses & conditions des Adjudications, & que toutes personnes bien cautionnées feroient reçues à enchérir lesdites Fermes conjointement ou separément, ainsi qu'il seroit porté par lesdites affiches. En consequence duquel Arrest ayant fait expedier le même jour 13. Juillet 1726.

Affiches. des affiches de chacune de nosdites Fermes, conformément à iceluy, Nous les aurions fait apposer en nostre bonne Ville de Paris, par Denis Huissier de nos Conseils, le 17. dudit mois de Juillet, tant aux Portes de nos Châteaux du Louvre & des Thuilleries, qu'à celles de nostre Palais, grand Conseil, sur les escaliers de nos Chambre des Comptes & Cour des Aydes, aux Portes de nostre Cour des Monnoyes, Bureau de nos Finances, & du Châtelet; comme aussi aux Portes de toutes les Paroisses de nostre dite Ville, & de l'Hôtel de nostre très cher & seel

D E S F E R M E S.

3 Chevalier Garde des Sceaux de France, le Sieur d'Armignonville, & à celles des Bureaux de nos Fermes generales, Carrefours & endroits publics de nostre bonne Ville de Paris; & envoyé autant desdites affiches à nos amez & seaux Conseillers en nos Conseils, les Sieurs Intendans & Commissaires par Nous départis dans les Provinces & Generalitez de nostre Royaume, & aussi à nos amez & seaux Conseillers les Presidens & Tresoriers de France des Bureaux de nos Finances des Generalitez de nostre Royaume, lesquels auroient rendu leurs Ordonnances, & sur icelles fait faire les publications & appositions desdites affiches: Sçavoir, dans la Generalité de Paris en nostre bonne Ville de Paris, & dans les principales Villes, Elections & Greniers à Sel de ladite Generalité; dans la Generalité d'Amiens, en nostre Ville d'Amiens, & en celles de Doullens, Peronne, Saint Quentin, Montdidier, Abbeville, Calais & Boulogne; dans la Generalité de Soissons, en nostre Ville de Soissons, & en celles de Laon, Guise, la Fere, Chauny, Noyon, Clermont en Beauvoisis, Crespy en Valois, & Chateau-Thierry; dans la Generalité de Champagne en nostre Ville de Châlons, & en celles de Troyes, Reims, Langres, Chaumont, Bar-sur-Aube, Sezanne, Epernay, Reims, & Vitry-le-François; dans la Generalité de Metz, en nostre Ville de Metz, & en celles de

A ij

4 ADJUDICATION

Toul, Verdun, Sedan & Thionville; dans la Generalité de Bourgogne, en nostre Ville de Dijon, & dans les principales Villes & Lieux de ladite Generalité; dans la Generalité de Roüen, en nostre Ville de Roüen, & en celles de Ponteau-de-Mer, Pont-l'Evêque, Caudebec, le Havre de Grace, Fescamp, Dieppe, Lyons, Gisors, Chaumont & Magny, Andely & Evreux; dans la Generalité de Caën, en nostre Ville de Caën, & dans les principales Villes & Lieux de ladite Generalité; dans la Generalité d'Alençon, en nostre Ville d'Alençon, & en celles d'Argentan, Falaise, Domfront, Mortagne, Conches & Lizieux; dans la Generalité d'Orleans, en nostre Ville d'Orleans, & en celles de Blois, Chartres, Montargis, Pithiviers, Gien, Clamecy & Châteaudun; dans nostre Province de Bretagne, en nostre Ville de Nantes, & en celles de Rennes, Vannes, Quimpercorentin, Brest, Morlais & Saint Malo; dans la Generalité de Tours, en nostre Ville de Tours, & en celles de Loches, la Flèche, Saumur, le Mans, Angers & autres principales Villes de ladite Generalité; dans la Generalité de Bourges, en nostre Ville de Bourges, & en celles de Mehun, Vierzon, Dun-le-Roy, Issoudun, Châteauroux, le Blanc, Sancerre, Saint Amand & Buzançois; dans la Generalité de Poitiers, en nostre Ville de Poitiers, & en celles de Saint Maixant, Niort, Fontenay-le-Comte, les

DES FERMES.

Sables d'Olonne, Mauleon, Tholiers & Chastellerault; dans la Generalité de Limoges, en nostre Ville de Limoges, & en celles d'Angoulême, Tulle, Brives, Bourgneuf & Saint Jean d'Angely; dans la Generalité de Bordeaux, en nostre Ville de Bordeaux, & en celles de la Reole, Périgueux, Coïgnac, Agen, Sarlat, les Lannes, Villereau, Montsanguin & Sainte Foy; dans nostre Royaume de Navarre & Pays de Bearn, en nostre Ville de Pau, & en celles de Morlas, Oleron & Ortez; dans la Generalité de Montauban, en nostre Ville de Montauban, & en celles de Cahors, Figeac, Villefranche de Roüergue, Millau, Rhodéz, Fleurance, Grenade, Muret & Mirandé; dans la Generalité de Moulins, en nostre Ville de Moulins, & en celles de Nevers, Gueret, Saint Pierre-le-Moutier, Montluçon & Gannat; dans la Generalité de Riom, en nostre Ville de Riom, & en celles de Clermont-Ferrand, Issoire, Brioude, Saint Flour & Aurillac; dans la Generalité de Lyon, en nostre Ville de Lyon, & en celles de Villefranche, Saint Estienne, Montbrison, Macon, Clugny, Tournus, Saint Gengoux, la Clayette, Annonay, Tournon & Saint Agreve; dans la Generalité de Dauphiné, en nostre Ville de Grenoble, & en celles de Gap, Valence, Montelimart, Romans, Vienne & Briançon; dans la Generalité de Toulouse, en nostre Ville de Toulouse, & en celles de

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Castelnaudary, Castelfarrazey, Carcassone, Rieux, Alby, Castres, Lavaur, Mirepoix & Limoux; dans la Generalité de Montpellier, en nostre Ville de Montpellier, & dans les principales Villes & lieux de ladite Generalité; dans la Generalité de Provence, en nostre Ville d'Aix, & en celles de Marseille, Arles, Toulon, Forcalquier, Sisteron, Grasse & Brignolles; en nostre Pays de Flandre, en nostre Ville de Lille, & en celles de Douay, Valenciennes, Condé, Bouchain & Cambray; dans le Département de Dunkerque, en nostre Ville de Dunkerque, & en celle de Bergues; dans nostre Pays de Haynaut & dans nos Villes du Quesnoy, Landrecy, Avesnes, Maubeuge, Philippeville & Givet; dans la Generalité de la Rochelle, en nostre Ville de la Rochelle, & dans les principales Villes & lieux de ladite Generalité; & dans nostre Province de Franche-Comté, dans nostre Ville de Besançon, & dans les autres principales Villes & lieux de ladite Province; & dans la Generalité d'Ausich, en nostredite Ville d'Ausich, & dans les principales Villes & lieux de ladite Generalité: Le tout dans les Bureaux de nos Finances desdites Generalitez, Places publiques, & lieux ordinaires desdites Villes en tel cas accoutumez, suivant les Procès-verbaux & Certificats qui Nous en ont esté envoyez en nostre Conseil. Et le 29.^e dudit mois de Juillet 1726. Nous aurions fait expedier d'autres Affiches de nosdites Fermes,

contenant qu'il seroit procedé en nostredit Conseil, qui se tiendroit en nostre Chateau de Versailles le Lundy 5. Aoust 1726. trois heures de relevée, à la reception des Encheres, Baux, Adjudications & Delivrances aux plus offrans & derniers enchérifseurs, à l'extinction des feux ordinaires, en la maniere accoutumée, de toutes nosdites Fermes; Sçavoir de celles de nos Gabelles de France, & Droits Manuels sur les Sels qui se debitent dans l'estenduë desdites Gabelles; de la vente & distribution du Sel blanc dans les Magasins de Rethel, Mezieres, Donchery & Rocroy; du Droit de Quartboüillon en basse Normandie & à Touques; des trente-cinq sols de Broüage, & autres Droits unis ausdites Gabelles de France; de nos Gabelles des trois Evêchez de Metz, Toul & Verdun, Terres & Pays en dépendans, y compris la Ville de Longwy & dépendances, Salines de Moyenvic, Bois, Fstangs & Ruiffeaux y affectez; des Domaines, Gabelles & Salines de nostre Comté de Bourgogne, & des Bois y affectez, avec l'augmentation du Droit de rehaussement sur le Sel qui se consomme & distribué dans l'interieur de ladite Province, dont la perception a esté restablie par Arrest de nostre Conseil du 23. Juin 1719. & Lettres Patentes sur iceluy, du 11. Juillet suivant, registrées où besoin a esté, dont la continuation a esté ordonnée par Arrest & Lettres Patentes des 26. & 30. Septembre

Droits
compris
dans les
affiches.

1724. & autres Droits y joints; de nos Gabelles de Lyonnois, Provence, Dauphiné, Languedoc, Roüergue, haute Auvergne, & Roussillon, & Droits Manuels sur les Sels qui se debitent dans l'estenduë desdites Gabelles & dépendances; Traite estrangere, tant par Mer que par Terre; des Droits dépendans & unis à nos Cinq Grosses Fermes; Doüanes de Lyon & Valence, Foraine & Domaniale de Provence, Poids & Cassé de Marseille, Table de Mer, Vingtain de Carenne, Deux pour cent d'Arles & Liard du Baron qui se levent en Provence, Drogues & Epiceries, & Ecu par quintal d'Alun qui se levent tant en Provence qu'en Languedoc, Patente de Languedoc, Droits du Tarif Catalan aux entrées & sorties du Roussillon, Traite Foraine d'Arzac, Convoy sur les Sels à Dax, Coûtume de Bayonne; Convoy, Comptable & Courtagé de Bordeaux; Traite de Charente & Droits en dépendans; Tablier & Prevosté de la Rochelle; Prevosté de Nantes, Ports & Havres & Brieux de Bretagne, Droits de cinq sols pour chacun Acquit de payement & à caution, Droit de Fret, Droits de Vingt pour cent sur les Marchandises du Levant, Péage de Peronne, Transit de Flandre, Droits des Officiers des Traités d'Anjou & du Mayne; Droits sur les Huiles, cy-devant attribuez aux Offices de Jurcz Controlleurs-Visiteurs, par Edits des mois de May 1705. & May 1709. conformément aux Edits des mois d'Octobre

d'Octobre 1710. & Aoust 1714. & à nostre Declaration du 21. Mars 1716. & des Droits des Aulneurs de Toiles à Paris. De celle des Aydes & Droits y joints, conformément aux Ordonnances de 1680. & 1681. Edits, Declarations, Arrests & Reglemens depuis intervenus; Droits de Controlle sur les Bières; Droits de la marque du Fer, Fonte, Acier & mine de Fer; Droits anciens & nouveaux sur les papiers & parchemins timbrez, dans nos Provinces & Generalitez où nos Aydes ont cours; Droit de marque & controlle sur les ouvrages d'or & d'argent, & Droits cy-devant attribuez aux Offices d'Essayeurs & Controlleurs des ouvrages d'Orfèvrerie, réunis ausdits Droits de la marque d'or & d'argent par Edit du mois de May 1723. Droits d'Impôts, Billots & Formules de nostre Province de Bretagne; Droits de Poids au Duc, Traite Domaniale, Etaux & Cuirateries de la Ville de Rennes; Droits de Domaine, Barrage, Poids-le-Roy, & doublement d'iceux, aux Portes & Entrées de nostre bonne Ville de Paris; Droits de Jauge & Courtagé, reestablis par la Declaration du 10. Octobre 1689. Droits d'Entrées sur les Vins, Bières, Cidres & autres Boissons dans la Ville de St. Denis; Droits anciens & nouveaux reestablis par la Declaration du 15. May 1722. dans nostre bonne Ville, Faubourgs & Banlieuë de Paris, pour estre perçus aux Entrées,

Ports, Quays, Halles, Places & Marchez de ladite Ville, conformément au Tarif du 20. Juin 1724. Droits de Courtiers, Commissionnaires & Jaugers de Futailles, conformément aux Edits & Declarations des mois de Juin 1691. Avril & 4. Septembre 1696. Droits d'Inspecteurs, Visiteurs & Controlleurs aux Entrées sur les Vins & autres Boissons, conformément à l'Edit du mois d'Octobre 1705. & Declaration du 2. Octobre 1706. Droits d'Inspecteurs aux Boucheries, créés par Edit du mois de Février 1704. & aux Droits sur les Suifs, dans nostredite Ville, Fauxbourgs & Banlieuë de Paris, conformément aux Edit, Declarations & Arrêts des mois d'Avril 1693. 26. Mars 1707. 5. Juin 1708. 11. May 1721. & 18. Decembre 1725. & autres Droits y unis & incorporez; ensemble des deux & quatre sols pour livre de tous les Droits dépendans de nosdites Fermes, qui y sont sujets: Et ce pour le temps de six années qui commenceront le premier Octobre prochain 1726. & finiront le dernier Septembre 1732. De celles de nos Domaines de France & Droits Domaniaux fixes & casuels qui nous appartiennent; Droits de Controlle des Exploits & Saïssies mobilières; Droits de Controlle des Actes des Notaires, Tabellions, Greffiers & autres personnes ayant droit de passer des Actes, Controlle des Actes sous signature privée, Insinuations Laïques, &

Centieme denier, dont la perception se fait en consequence de nostre Declaration du 29. Septembre 1722. & Tarifs arrestez au Conseil le même jour, aux exceptions & conditions portées par l'Arrest de nostre Conseil du 10. Octobre 1722. des Droits de petits Scels des Actes Judiciaires, Rolles des Tailles & autres Impositions, suivant la Declaration du 20. Mars 1708. & Tarif arresté le même jour; des Droits de Controlle, & de ceux d'Insinuations & de Centieme denier des Actes passez ou Successions échûes pendant les Baux precedens & les Regies de Cordier & Bassët, pour lesquels il n'aura point esté formé de demandes dans les délais prescrits par les Arrêts de nostre Conseil des 18. Decembre 1717. 9. Decembre 1718. & 4. Aoust 1719. Droits des Greffes, & émolumens d'iceux à Nous appartenans; Droits d'Amortissemens, Franc-fiefs, nouveaux Acquests & Usages; Droits sur les papiers & parchemins timbrez des Provinces & Generalitez où nos Aydes n'ont point cours; Droit de la nouvelle Formule, établi par Declaration du 7. Decembre 1723. sur les papiers & parchemins qui doivent servir aux Minutes, Grosses & Expéditions des Notaires de Paris, & aux Inventaires & partages faits par lesdits Notaires ou autres personnes publiques qui prétendent avoir droit de les faire; Droits des Domaines, & Droits Domaniaux de nos Provinces de

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12 A D J U D I C A T I O N

Flandre, Haynault, Artois & Alsace, y compris la Ville de Landau & ses dépendances; Droits reservez dans les Cours, Chancelleries, Presidiaux, Bailliages & autres Sieges & Jurisdiccions, & Gages Intermediaires, dont la perception se fait actuellement par Martin Girard en consequence des Arrests de nostre Conseil des 20. & 24. Mars & 20. May 1722. & Declaration du 15. May de ladite année; & de celle de nostre Domaine d'Occident & Droits qui en dependent; ensemble des deux & quatre sols pour livre de tous les Droits de nosdites Fermes qui y sont sujets, pour pareil temps de six années, qui commenceront au premier Janvier de l'année prochaine 1727. & qui finiront au dernier Decembre de ladite année 1732. Pour en jouir par les Adjudicataires suivant & conformément aux Ordonnances des mois de May & Juin 1680. Juillet 1681. & Fevrier 1687. registrées où besoin a esté, Edits, Declarations, Arrests de nostre Conseil & Reglemens donnez en consequence, & depuis lesdites Ordonnances, & autres Declarations, Tarifs, Arrests & Resultats de nostre Conseil mentionnez esdites affiches, & tout ainsi qu'en ont bien & dûement joui nos précédens Fermiers & Regisseurs. A la charge par ceux qui se rendront Adjudicataires de nosdites Fermes, de Nous payer comptant & par avance, lors de l'Adjudication, Huit Millions de livres.

Avances.

DES FERMES. 13

S Ç A V O I R,

Deux Millions pour nostredite Ferme des Gabelles de France.

Un Million pour nos Gabelles de Lyonnois.

Un Million pour nos Cinq grosses Fermes.

Deux Millions pour nos Aydes & Entrées.

Et Deux Millions pour nos Domaines, dont les Adjudicataires seront remboursez sur le prix desdites Fermes des mois de May, Juin, Juillet, Aoust & Septembre ensuivant, également avec les interets à raison du denier Vingt; laquelle avance sera par eux continuée par chacune année, & aux mêmes termes & aux autres charges, clauses, conditions, reserves & exceptions inserées esdites affiches: contenant encore que toutes personnes bien cautionnées seroient reçues à enchérir nosdites Fermes. Sur l'offre faite par M.^e Estienne Castel Avocat en nos Conseils, de Nous payer par chacune desdites six années la somme de Soixante-quatre Millions de livres.

S Ç A V O I R.

Pour nos grandes Gabelles, Seize Millions cinq cens mille livres.

Pour nos petites Gabelles, Six Millions cinq cens mille livres.

Pour nos Cinq Grosses Fermes, Neuf Millions cinq cens mille livres.

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14 A D J U D I C A T I O N

Pour nos Aydes, Entrées & Sous-Fermes des Aydes, Vingt Millions cinq cens mille livres.

Pour nos Domaines de France, Contrôle des Actes des Notaires & Droits y joints, Dix Millions six cens mille livres.

Et pour nostre Domaine d'Occident, Quatre cens mille livres.

A condition que toutes lesdites Fermes & Droits seront adjugez conjointement, pour ne composer qu'une seule & mesme Ferme generale, & un seul & mesme Bail.

Encheres. Et les Encheres courantes ayant esté à cet effet réglées par lesdites Affiches pour toutes lesdites Fermes, conjointement à la somme de Cinq cens mille livres, & séparément

S Ç A V O I R ;

Pour nos Gabelles de France, de Deux cens mille livres.

Pour celles de Lyonnois, Provence, Dauphiné, Languedoc & Roussillon, de Cent mille livres.

Pour celle des Cinq Grosses Fermes, de Cent vingt mille livres.

Pour celle des Aydes, de Deux cens mille livres.

Pour celle de la Ferme generale de nos Domaines de France, Contrôle des Actes & Droits y joints, de Cent vingt mille livres.

D E S F E R M E S. 15

Et pour celle de nos Domaines d'Occident, de Cinq mille livres.

Les tiercemens & doublemens à proportion, conformément à l'Ordonnance. Toutes lesdites Affiches auroient esté mises & apposées en nostre bonne Ville de Paris, le 31. dudit mois de Juillet 1726. aux mesmes lieux & endroits que les précédentes, & à Versailles ledit jour 5. Aoust suivant, aux Portes de nostre Château & Salle du Conseil, & autres lieux ordinaires & accoutumés, par ledit Denis Huissier : Et icelles par luy le mesme jour 5. Aoust 1726. trois heures de relevée, lûes & publiées en nostre Conseil tenant audit Château de Versailles, à portes ouvertes, après avoir pour ce fait allumer plusieurs feux ; pendant & constant iceux se seroit présenté M.^e de

Chaunac, qui auroit encheri nosdites Fermes à Soixante-huit Millions deux cens mille livres ; M.^e Estienne Castel auroit encheri à Soixante-dix Millions six cens quatre-vingt-sept mille livres ; M.^e Pierre Louis Bougy aussi Avocat en nosdits Conseils, auroit porté nosdites Fermes à Soixante-douze Millions : Et ne s'estant trouvé d'autres encherisseurs, ladite Adjudication auroit esté remise à huitaine échéante au 12. dudit mois d'Aoust 1726. auquel jour ayant fait mettre & apposer audit Versailles aux lieux & endroits cy-dessus par ledit Denis, de nouvelles affiches de toutes nosdites

Fermes & Droits y réunis, que Nous aurions fait expedier en nostre Conseil ledit jour 5. Aoust; Nous les aurions fait lire & publier par Brisset aussi Huissier en nos Conseils, ledit jour 12. Aoust; trois heures de relevée, en nostre Conseil tenant audit Château de Versailles, à portes ouvertes, après avoir allumé les feux; pendant iceux ledit M.^e de Chaunac auroit encheri nosdites Fermes à Soixante-douze Millions cinq cens mille livres; M.^e Bougy à Soixante-treize Millions; ledit M.^e Castel à Soixante-treize Millions cinq cens mille livres; ledit M.^e Bougy à Soixante-quatorze Millions; ledit M.^e de Chaunac à Soixante-quatorze Millions cinq cens mille livres; ledit M.^e Castel à Soixante-quinze Millions; ledit M.^e de Chaunac à Soixante-quinze Millions cinq cens mille livres; ledit M.^e Castel à Soixante-seize Millions; ledit M.^e Bougy à Soixante-seize Millions cinq cens mille livres; ledit M.^e de Chaunac à Soixante-dix-sept Millions; ledit M.^e Bougy à Soixante-dix-sept Millions cinq cens mille livres; ledit M.^e de Chaunac à Soixante-dix-huit Millions; Et ledit M.^e Castel à Quatre-vingt Millions; SÇAVOIR les grandes Gabelles, sur le pied de Vingt Millions; les petites Gabelles, Six Millions cinq cens mille livres; les Cinq Grosses Fermes, à Neuf Millions cinq cens mille livres; les Aydes & Droits y joints, Trente-deux Millions; les Domaines de France, Controlle

Controlle des Actes & Droits y joints, Onze Millions cinq cens mille livres; & les Domaines d'Occident sur le pied de Cinq cens mille livres. Et ne s'estant trouvé personne pour surencherir, ledit M.^e Castel en auroit requis l'Adjudication, laquelle Nous luy aurions accordée sauf huitaine; en consequence de quoy Nous aurions le mesme jour 12. Aoust 1726. fait expedier en nostre Conseil d'autres affiches, dans lesquelles Nous aurions fait inserer que l'Adjudicataire jouïra de routes lesdites Fermes & Droits pendant six années, conformément aux clauses & conditions portées par les affiches arrestées en nostre Conseil, & par les Baux de Domergue & de Chariere, & comme en jouïssent actuellement Charles Cordier à l'égard des Gabelles, Cinq Grosses Fermes, Aydes & entrées; Martin Girard pour les Droits restablis; & Charles Bassiet pour les Domaines, Controlle des Actes & Droits y joints; & en outre des Droits de Controlle des Actes, de ceux d'Insinuations & de Centieme denier des Actes passés ou Successions échûes pendant les Baux precedens, & pendant les regies de Cordier & de Bassiet, pour lesquels il n'aura point esté formé de demandes dans les delais prescrits par les Arrets de nostre Conseil des 18. Decembre 1717. 9. Decembre 1718. & 4. Aoust 1719. le tout à commencer au premier Octobre 1726. pour nos Gabelles, Cinq Grosses

Fermes, Aydes & Droits y joints, papier & parchemin timbrez des Provinces & Generalitez où nos Aydes ont cours; & au premier Janvier 1727. pour nos Domaines de France, Controлле des Actes & Droits y joints, Domaines d'Alsace, & Domaines d'Occident; en donnant par l'Adjudicataire bonnes & suffisantes cautions: à la charge par luy d'avancer la somme de Huit Millions de livres dont il retirera l'interest au denier Vingt, & les remboursemens dans les termes ordinaires, & reglez par les Baux de Domergue, Chariere & autres, & conformément aux affiches & publications cy-devant faites; & que les encheres seroient fixées conformément aux precedentes affiches à Cinq cens mille livres, les tiercemens & doublemens à proportion, conformément à l'Ordonnance. Lesdites affiches contenant que le Lundy 19. dudit mois d'Aoust 1726. trois heures de relevée, il seroit en nostre Conseil qui se tiendrait audit Château de Versailles, procedé au Bail, Adjudication & Délivrance pure & simple au plus offrant & dernier encherisseur, à l'extinction des feux ordinaires & accoutumez, de nosdites Fermes generales; lesquelles dernieres affiches ayant esté à cet effet mises & apposées en nostre bonne Ville de Paris le 14. dudit mois d'Aoust 1726. aux mesmes lieux & endroits que les precedentes, par ledit Denis Huissier, & ledit jour 19. Aoust audit

Versailles aux lieux & endroits cy-dessus; Nous les aurions le mesme jour trois heures de relevée fait lire & publier à haute & intelligible voix par ledit Denis, en nostre Conseil tenant en nostre Château audit lieu, à portes ouvertes: après laquelle publication, plusieurs feux ayant esté allumez sans que personne se soit présenté pour surencherir outre & par dessus ledit Castel; lequel en consequence de l'enchere par luy faite ledit jour 12. Aoust, de ladite somme de Quatre-vingt Millions de livres par chacun an, pour nosdites Fermes & Droits y joints, & de l'Adjudication sauf huitaine, qui luy en a esté par Nous faite ledit jour 12. du present mois à la mesme somme, aux charges & conditions susdites, en auroit requis l'Adjudication & Délivrance pure & simple, attendu toutes lesdites publications & remises. Sur quoy ayant encore fait allumer de nouveaux feux, sans qu'à l'extinction d'iceux il ait esté fait aucune autre enchere, Nous aurions audit M.^e Castel, comme plus offrant & dernier encherisseur, adjudgé purement & simplement nosdites Fermes generales des Gabelles de France, & des Evêchez de Metz, Toul & Verdun, Salines de Moyenvic, Gabelles de Franche-Comté, & Domaine d'Alsace; Cinq Grosses Fermes & autres Fermes & Droits y joints; Gabelles de Lyonnois, Provence & Dauphiné, celles de Languedoc & Roussillon; Aydes, Entrées & Droits

Adjudica-
tion.

y joints; Domaines de France, Contrôle des Actes des Notaires & Droits y joints, Greffes, Amortissemens, Francs-fiefs, nouveaux Acquests & Usages, & Domaines d'Occident & de Canada, pour le temps de six années, moyennant la somme de Quatre-vingt Millions de livres par chacune desdites six années. Lequel M.^e Estienne Castet se feroit présenté au Greffe de nostre Conseil, & fait la declaration que lesdites encheres & adjudications estoient pour & au profit de Pierre Carlier Bourgeois de Paris, à ce présent, qui auroit accepté & signé ladite declaration. A CES CAUSES, de l'avis de nostre Conseil Nous avons audit Pierre Carlier adjugé & délivré, adjugeons & délivrons par ces presentes, nosdites Fermes generales des Gabelles de France, & Droits Manuels sur les Sels qui se debitent dans l'estenduë desdites Gabelles; de la vente & distribution du Sel blanc dans les Magasins de Rethel, Mezieres, Donchery & Récroy; du Droit de Quart-boüillon en basse Normandie & à Touques; des trente-cinq sols de Broüage, & autres Droits unis ausdites Gabelles de France; Gabelles des Trois Evêchez de Metz, Toul & Verdun, Terres & Pays en dépendans, y compris la Ville de Longwy & dépendances, Salines de Moyenvic, Bois, Estangs & Ruiffeaux y affectez; Domaines, Gabelles & Salines de nostre Comté de Bourgogne & des Bois y affectez, avec

l'augmentation du Droit de rehaussement sur le Sel qui se consomme & distribué dans l'interieur de ladite Province, dont la perception a esté restablée par Arrest de nostre Conseil du 23. Juin 1719. & Lettres Patentes sur iceluy du 11. Juill^e suivant, registrées où besoin a esté, dont la continuation a esté ordonnée par Arrest & Lettres Patentes des 26. & 30. Septembre 1724. & autres Droits y joints; Gabelles de Lyonnois, Provence, Dauphiné, Languedoc, Rouërgue, haute Auvergne & Roussillon, & Droits Manuels sur les Sels qui se debitent dans l'estenduë desdites Gabelles & dépendances; Traite estrangere, tant par Mer que par Terre: Des Droits dépendans & unis à nos Cinq Grosses Fermes, Douanes de Lyon & Valence, Foraine & Domaniale de Provence, Poids & Cassé de Marseille, Table de Mer, Vingtain de Carrenne, Deux pour cent d'Arles, & Liard du Baron, qui se levent en Provence, Drogueries & Epiceries, & Ecu par quintal d'Alun qui se levent, tant en Provence qu'en Languedoc, Patente de Languedoc, Droits du Tarif Catalan aux entrées & sorties du Roussillon, Traite Foraine d'Arzac, Convoy sur les Sels à Dax, Coûtume de Bayonne, Convoy, Comptable & Courtage de Bordeaux, Traite de Charente & Droits en dépendans, Tablier & Prevosté de la Rochelle, Prevosté de Nantes, Ports & Havres & Brieux de Bretagne, Droits de

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cinq sols pour chacun Acquit de paiement & à caution, Droit de Fret, Droit de Vingt pour cent sur les Marchandises du Levant, Péage de Peronne, Transit de Flandre, Droits des Officiers des Traités d'Anjou & du Mayne, Droits sur les Huiles, cy-devant attribuez aux Offices de Jurez Contrôleurs-Visiteurs, par Edits des mois de May 1705. & May 1709. conformément aux Edits des mois d'Octobre 1710. & Aoust 1714. & à nostre Declaration du 21. Mars 1716. & des Droits des Aulneurs de Toiles à Paris; Aydes, Entrées & Droits y joints, conformément aux Ordonnances de 1680. & 1681. Edits, Declarations, Arrests & Reglemens depuis intervenus, Droits de Contrôle sur les Bières, Droits de la marque de Fer, Fonte, Acier & mine de Fer, Droits anciens & nouveaux sur les papiers & parchemins timbrez, dans nos Provinces & Generalitez où nos Aydes ont cours, Droit de marque & controle sur les ouvrages d'or & d'argent, & Droits cy-devant attribuez aux Offices d'Essayeurs & Contrôleurs des ouvrages d'Orfèvrerie, réunis ausdits Droits de la marque d'or & d'argent par Edit du mois de May 1723. Droits d'Impôts, Billots & Formules de nostre Province de Bretagne, Droits de Poids au Duc, Traitte Domaniale, Etaux & Cuirateries de la Ville de Rennes, Droits de Domaine, Barrage, Poids-le-Roy, & doublement d'iceux aux Portes

& Entrées de nostre bonne Ville de Paris, Droits de Jauge & Courtage, restablis par la Declaration du 10. Octobre 1689. Droits d'Entrée sur les Vins, Bières, Cidres & autres Boissons dans la Ville de Saint Denis, Droits anciens & nouveaux, restablis par la Declaration du 15. May 1722. dans nostre bonne Ville, Fauxbourgs & Banlieuë de Paris, pour estre percüs aux Entrées, Ports, Quays, Halles & Marchez de ladite Ville, conformément au Tarif du 20. Juin 1724. Droits de Courtiers, Commissionnaires & Jaugeurs de Futailles, conformément aux Edits & Declarations des mois de Juin 1691. Avril & 4. Septembre 1696, 23. Octobre 1708. & 26. Fevrier 1711. Droits d'Inspecteurs, Visiteurs & Contrôleurs aux Entrées sur les Vins & autres Boissons, conformément à l'Edit du mois d'Octobre 1705. & Declaration du 2. Octobre 1706. Droits d'Inspecteurs aux Boucheries, créez par Edit du mois de Fevrier 1704. & Droits sur les Suifs dans nostredite Ville, Fauxbourgs & Banlieuë de Paris, conformément aux Edit, Declarations & Arrests des mois, d'Avril 1693. 26. Mars 1707. 5. Juin 1708. 11. May 1721. & 18. Decembre 1725. & autres Droits unis & incorporez à nostredite Ferme des Aydes; ensemble des deux & quatre sols pour livre de tous les Droits dépendans de nostredite Ferme qui y sont sujets: Et ce pour le temps de six années, qui

24 A D J U D I C A T I O N
 commenceront le premier Octobre prochain 1726. & finiront le dernier Septembre 1732. Nos Domaines de France & Droits Domaniaux fixes & Casuels qui Nous appartiennent. Droits de Controlle des Exploits & Saisies mobilières, Droits de Controlle des Actes des Notaires, Tabellions, Greffiers & autres personnes ayant droit de passer des Actes, Controlle des Actes sous signature privée, Insinuations Laïques, & Centieme denier, dont la perception se fait en consequence de nostre Declaration du 29. Septembre 1722. & Tarifs arrestez au Conseil le mesme jour, aux exceptions & conditions portées par l'Arrest de nostre Conseil du 10. Octobre 1722. des Droits de petits Scels des Actes Judiciaires, Rolles des Tailles & autres Impositions, suivant la Declaration du 20. Mars 1708. & Tarif arresté le mesme jour, des Droits de Controlle des Actes, & de ceux d'Insinuations & de Centieme denier des Actes passez, ou Successions échûes pendant les Baux precedens, & les Regies de Cordier & Basset, pour lesquels il n'aura point esté formé de demandes dans les délais prescrits par les Arrests de nostre Conseil des 18. Decembre 1717. 9. Decembre 1718. & 4. Aoust 1719. Droits des Greffes, & Emolumens d'iceux à Nous appartenans, Droits d'Amortissemens, Francs-fiefs, nouveaux Acquests & Usages, Droits sur les papiers & parchemins
 timbrez.

DES FERMES. 25
 timbrez des Provinces & Generalitez où nos Aydes n'ont point cours; Droit de la nouvelle Formule, établi par Declaration du 7. Decembre 1723. sur les papiers & parchemins qui doivent servir aux Minutes, Grosses & Expéditions des Notaires de Paris, & aux Inventaires & partages faits par lesdits Notaires ou autres personnes publiques qui prétendent avoir droit de les faire: Droits des Domaines & Droits Domaniaux de nos Provinces de Flandre, Haynault, Artois & Alsace, y compris la Ville de Landau & ses dépendances: Droits reservez dans les Cours, Chancelleries, Presidiaux, Bailliages & autres Sieges & Jurisdicions, & Gages Intermediaires, dont la perception se fait actuellement par Martin Girard en consequence des Arrests de nostre Conseil des 20. & 24. Mars, & 20. May 1722. & Declaration du 15. May de ladite année: Et nostre Domaine d'Occident & Droits qui en dépendent; ensemble des Deux & Quatre sols pour livre de tous les Droits de nosdites Fermes qui y sont sujets, pour pareil temps de six années, qui commenceront au premier Janvier de l'année prochaine 1727. & qui finiront au dernier Decembre de ladite année 1732. Pour jouir par ledit Pierre Carlier de toutes nosdites Fermes & Droits y joints & réunis, suivant & conformément aux Ordonnances des mois de May & Juin 1680. Juillet 1681. & Fevrier 1687. Baux de Domergue
 D

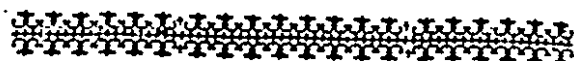
Prix de
l'Adjudica-
tion.

Avances.

& de Chariere, registrez où besoin a esté, Edits, Déclarations, Arrests de nostre Conseil, & Reglemens donnez en consequence, & depuis lesdites Ordonnances & Baux, & autres Déclarations, Tarifs, Arrests & Resultats de nostre Conseil, & notamment à l'Arrest de nostre Conseil & Lettres Patentes du 12. Juillet de la presente année 1726. registrées où besoin a esté, pour la jouissance des Droits y énoncez, & aux autres charges, clauses & conditions portées par les affiches des 13. & 29. Juillet, 5. & 12. Aoust 1726. sur lesquelles la presente Adjudication a esté faite. A la charge par ledit Carlier, de Nous payer pour toutes nosdites Fermes & Droits, QUATRE-VINGT Millions de livres par chacune desdites six années; SÇAVOIR; Pour nostre Ferme des grandes Gabelles, Vingt Millions de livres; Pour celle de nos petites Gabelles, Six Millions cinq cens mille livres; Pour celle de nos Cinq Grosses Fermes, Neuf Millions cinq cens mille livres; Pour celle de nos Aydes, Entrées & Droits y joints, Trente-deux Millions; Pour celle de nos Domaines de France, Contrôle des Actes & Droits y joints, Onze Millions cinq cens mille livres; & Pour celle de nos Domaines d'Occident, Cinq cens mille livres: Et encore à condition de Nous avancer par ledit Carlier la somme de Huit Millions de livres; SÇAVOIR, Deux Millions pour nostre Ferme des

Gabelles de France, Un Million pour les petites Gabelles, Un Million pour les Cinq Grosses Fermes, Deux Millions pour les Aydes, & Deux Millions pour les Domaines; faisant toutes lesdites sommes celle de Huit Millions, dont ledit Carlier recevra l'intérêt au denier Vingt, & le remboursement dans les termes ordinaires & reglez par les Baux de Domergue, Chariere & autres, conformément aux Affiches & Publications qui en ont esté faites. Lequel Carlier jouira de nosdites Fermes & Droits, comme il a esté dit cy-dessus, en consequence de la presente Adjudication; C A N T E L E S T N O S T R E P L A I S I R. Donné à Versailles le dix-neufvième jour d'Aoust, l'an de grace mil sept cens vingt-six, & de nostre Regne le onzième. Collationné avec paraph. Signé RANCHIN. Et scellé.

Enregistré au Contrôle general des Finances, par Nous Conseiller d'Estat ordinaire & au Conseil Royal, Contrôleur general des Finances. A Paris le vingt-septième jour de Novembre mil sept cens vingt-six. Signé LE PELETIER.



ARTICLES GENERAUX

POUR
TOUS LES DROITS
DU PRESENT BAIL.

CCCCCLX.

Maisons,
Bureaux &
Ustensiles.

L'ADJUDICATAIRE sera mis en possession des Maisons, Bâtimens, Corps-de-Garde, Greniers, Dépôts, Bureaux, Echoppes, Murs de clôtures, & autres Immeubles à Nous appartenans, servant à l'exploitation de ladite Ferme, suivant l'estat qui en sera dressé, pour les rendre à la fin de son Bail, à la charge seulement de les entretenir de menuës réparations. Il sera pareillement mis en possession des Navires, Barques, Pataches, Chaloupes & autres Bâtimens de mer & de rivière, ensemble des barrières & autres Effets mobiliers comme Sels, Bois, Fers, Papiers & Parchemins, Poids, Mesures, Meubles & autres matieres & ustensiles qui se trouveront dans les Greniers, Dépôts, Salines, Bureaux & Magasins dépendans desdites Fermes, dont il sera fait estimation à dire

Navires,
Barques,
Pataches,
&c.

d'experts; & il s'en chargera par Inventaire, pour rendre la mesme quantité d'effets, ou la valeur, à la fin de son Bail, sans estre tenu de Nous en payer aucun interest: Et s'il en laisse plus grande quantité ou valeur, le prix du surplus luy sera remboursé par son Successeur.

CCCCCLX.

Il aura l'administration & la direction des Droits compris au present Bail, sans qu'aucuns Officiers puissent s'y immiscer, à peine de faux & de concussion; & il pourra les soufermer par Generalitez, Elections, Dioceses, Doyennetz & Parroisses, à telles personnes que bon luy semblera, suivant & conformément à nostre Ordonnance du mois de Juillet 1681. & pareillement les Sous Fermiers & Arriere-Fermiers, suivant l'Arrest du Conseil du 25. Janvier 1687. & néanmoins demeurant ledit Adjudicataire & ses Cautions obligez au payement du prix du present Bail, circonstances & dépenses.

Administra-
tion & di-
rection des
Droits.

CCCCCLXI.

Si durant le cours du present Bail aucune des Cautions dudit Adjudicataire venoit à deceder, les autres Cautions paracheveront ledit Bail, & demeureront obligez à toutes les charges, clauses & conditions.

En cas de
decès de
Cautions,
les autres
continueront le Bail.

CCCCCLXII.

LES Registres servant à la Recette, Contrôle
Qq ij

Reg. Rec.

312 ARTICLES GENERAUX.

piéd des Baux, aux mêmes clauses & conditions d'iceux, en affirmant par les Propriétaires que le Bail & autres clauses & conditions sont serieuses & véritables; & s'il n'y a point de Bail, à dire d'experts dont les parties conviendront, sans pour ce que ledit Fermier & les Propriétaires soient tenus d'aucun dédommagement envers les locataires.

CCCCCLXVI.

Directeurs
& Commis.

IL pourra établir les Procureurs, Directeurs, Commis aux Recettes & Controlles, Capitaines, Archers & Gardes, & autres Employez nécessaires, & ils prêteront serment; sçavoir, ceux des Gabelles de France, pardevant les Officiers des Greniers à Sel; ceux des Cinq Grosses Fermes, pardevant les Maîtres des Ports, & autres Juges des Traittes; ceux des Aydes, pardevant les Officiers des Elections; ceux des Gabelles de Lyonnois, Languedoc, Provence & Dauphiné, pardevant le premier Visiteur ou Controlleur general, ou à leur défaut, pardevant le premier Juge Royal sur ce requis; & ceux de nos autres Fermes, pardevant les Juges à qui la connoissance en est attribuée, & ils seront reçus sans information de vie & mœurs, & conclusions des Substituts de nos Procureurs generaux, & sans frais, même en Franche-Comté, Lyonnois, Provence, Dauphiné, Languedoc & Roussillon, sans faire enregistrer leurs Commissions.

CCCCCLXVII.

POUR TOUS LES DROITS. 313
CCCCCLXVII.

LES Commis des Fermes ne seront tenus pour la validité de leurs Procès-verbaux & autres Actes de leurs exercices, à aucunes autres formalitez que celles portées par l'Ordonnance de 1680. Arrêts de nostre Conseil des 15. Janvier 1718. 15. Mars & 21. Juin 1720. & nos Lettres Patentes des 28. Mars & 30. Juin de ladite année, ainsi que Nous l'avons ordonné par l'Arrêt de nostre Conseil du 10. Octobre 1724.

Procès-
verbaux.

CCCCCLXVIII.

LES Commis generaux & particuliers employez à la Recette & Controlle des Droits des Fermes, comprises au present Bail, les Commis aux exercices des Aydes, les Capitaines, Brigadiers, Patrons, Marclots, Archers, Huissiers & autres préposés à la conservation de nos Droits, demeureront sous nostre protection & sauvegarde, & des Juges, Prevôts des Marchands, Maires, Eschevins, Jurats, Capitouls, Consuls, Syndics & principaux Habitans des Villes & lieux où les Bureaux sont ou seront établis; dans lesquelles Villes & autres lieux, lesdits Employez feront la garde de jour & de nuit, pour empêcher l'entrée & transport en fraude de toutes les Marchandises & Denrées sujettes à nos Droits, sans que dans nostre Ville de Paris le Prevost de l'Isle ni le Chevalier du Guet, leurs Lieutenans, Exempts, Archers & préposés

Protection
accordée
aux
Employez.

R r

322 ARTICLES GENERAUX
CCCCCLXXXIV.

Comptes. DEFFENDONS à tous Juges de recevoir & arrester les comptes des Commis de l'Adjudicataire, sur les Assignations qu'ils en feroient donner à nos Fermiers & à leurs Sous-Fermiers, desquelles Nous les déchargeons de plein droit; Voulons que lesdits comptes soient presentez à nosdits Fermiers ou leurs Sous-Fermiers; & arrestez par eux ou leurs Procureurs; sauf aux Commis de se pourvoir pardevant les Juges qui en doivent connoître, pour raison des griefs qu'ils articuleront, & qu'ils ne pourront proposer qu'après avoir payé par provision entre les mains de nos Fermiers & Sous-Fermiers, à leur caution, les debets clairs portez par les Arrestez de leurs comptes.

CCCCCLXXXV.

Discussion des Biens. LA discussion des biens des Commis & Sous-Fermiers de l'Adjudicataire, sera portée en premiere instance pardevant les Elûs, les Officiers de nos Greniers ou des Traittes, & autres Juges de nos Fermes, & par appel en nos Cours des Aydes, lorsque l'Adjudicataire sera faillissant ou opposant.

CCCCCLXXXVI.

Les deniers des Recettes ne pourront estre saisis. NE pourront estre saisis sous aucun pretexte les deniers des Recettes de l'Adjudicataire, & de ses Sous-Fermiers & Commis, & ceux dûs par les redevables de nos Droits, ni les Appointemens des Commis, Capitaines, Gardes & autres Employez:

POUR TOUS LES DROITS. 323

Et s'il estoit fait aucune Saisie, elle demeurera comme non avenue.

CCCCCLXXXVII.

NE pourront pareillement estre saisis les fonds ordonnez par les estats de distribution du prix desdites Fermes aux Receveurs & Payeurs des Rentres, Gages & autres charges assignées sur icelles: Et si aucunes Saisies estoient faites, Nous les avons dès-à-present déclaré nulles, & déchargé l'Adjudicataire des Assignations qui luy seront données, ensemble des condamnations qui pourroient intervenir; sauf aux Créanciers à faire proceder par Saisie sur les Debiteurs, entre les mains desdits Receveurs-Payeurs.

Nils fonds des Estats du Roy.

CCCCCLXXXVIII.

LES Marchandises & Dentrées conduites & déposées dans les Bureaux, n'y pourront estre saisis sous aucun pretexte, que par l'Adjudicataire qui les pourra delivrer aux Conducteurs après l'acquittement des Droits, & les Saisies demeurcront nulles.

Les Marchandises & Dentrées ne pourront estre saisis dans les Bureaux.

CCCCCLXXXIX.

LES Edits, Declarations, Arrests & Reglemens rendus en faveur des precedens Fermiers, exprimez ou non exprimez au present Bail, seront executez au profit de l'Adjudicataire, comme s'ils avoient esté rendus à sa Requête; & il ne sera tenu d'executer les Marchez, Baux & Conventions particulieres par eux faites.

Les Reglemens rendus en faveur des precedens Fermiers seront executez au profit du nouveau.

324 ARTICLES GENERAUX
CCCCCXC.

Compe-
tence des
Juges des
Fermes.

LES Juges ordinaires des Gabelles & des autres Droits compris au present Bail, seront seuls competens pour connoître des Procès & Differends concernant la levée de nos Droits, circonstances & dépendances, tant au civil qu'au criminel, sauf l'appel en nos Cours des Aydes pour les Gabelles, Cinq Grosses Fermes & les Aydes, & en nos Cours de Parlement pour les affaires concernant nos Domaines.

CCCCCXCI.

Les Offi-
ciers se con-
formeront
aux Regle-
mens, &c.

LES Officiers qui ont droit de connoître des Droits de nos Fermes, seront tenus de se conformer dans leurs jugemens au Reglement fait en nostre Conseil le 17. Fevrier 1688. tant pour les procedures à observer; que pour leurs vacations; Et pour les taxes & salaires des Huissiers, à nostre Declaration du 14. Octobre 1698. Arrest de nostre Conseil du 23. Novembre 1706. Arrest de nostre Cour des Aydes du 10. Juillet 1716. & à nostre Declaration du 30. Janvier 1717. & autres rendus à ce sujet.

CCCCXCII.

Frais de re-
ception des
Officiers.

IL ne sera payé pour tous frais de reception dans les Jurisdiccions des Elections, Greniers à Sel & des Traitres, par les Particuliers qui seront par Nous commis à l'exercice des Offices vacans dans lesdites Jurisdiccions, que la somme de quinze livres,

POUR TOUS LES DROITS. 325

tant pour les Officiers & nostre Procureur, que pour le Greffier; leur faisons deffenses d'exiger une plus grande somme, à peine de concussion & de restitution du quadruple, suivant l'Arrest de nostre Conseil du 2. May 1724.

CCCCXCIII.

IL ne sera accordé aucuns Oâtroys, Privileges, Franc-salez, Passeports & Exemptions pour la Sortie, Entrée & Traverse, en ce qui concerne les Droits de toutes lesdites Fermes, en faveur d'aucunes personnes, ni pour les Magasins des garnisons de nos Armées de mer ou de terre, & pour quelque occasion que ce soit: Et si aucuns estoient expediez, Nous en tiendrons compte audit Adjudicataire sur le prix de son Bail.

Ne sera
accordé au-
cuns Privi-
leges, &c.
qu'en in-
dennitant le
Fermier.

CCCCXCIV.

L'ADJUDICATAIRE ne pourra faire transporter les deniers de sa Recette, qu'entre deux soleils; & s'ils sont voléz en chemin ou enlevéz dans les Bureaux par violence, il luy en sera tenu compte sur le prix du present Bail, en rapportant les Procès-verbaux des plus prochains Juges Royaux.

Transport
des deniers.

CCCCXCV.

IL sera tenu de remettre aux Tresoriers, Payeurs & autres les fonds des charges employées dans nos Estats, & il luy en sera tenu compte sur le prix du present Bail: Deffendons néanmoins à nos Cours & autres Juges qui connoissent de nosdites Fermes,

Charges
des Estats du
Roy.
Indemnit.

326 ARTICLES GENERAUX
de décerner des contraintes contre ledit Adjudicataire & ses Commis, qu'après que les estats de distribution desdites Fermes auront esté arrestez en nostre Conseil, & delivrez à l'Adjudicataire : Faisons desdites à nosdits Cours & Juges d'y contrevenir, & à tous Huissiers, Sergens & Archers de mettre leurs Arrests & Sentences à execution, à peine d'interdiction, Trois mille livres d'amende, dépens, dommages & intersts; Et en cas de contravention, voulons que par le premier de nos Juges ou Huissiers de nostre Conseil sur ce requis, ils soient mis en liberté, leur escrou déchargé, à ce faire les Geoliers contraints par corps.

CCCCXCVI.

Monnoyes. EN cas de changement dans la valeur des Monnoyes, Nous tiendrons compte à l'Adjudicataire de la perte qu'il souffrira par la diminution, & reciproquement il Nous comptera du benefice de l'augmentation, en justifiant le tout par des Procès-verbaux qui en seront dressez par les Commissaires de nostre Conseil, Intendans, leurs Subdeleguez ou autres Officiers.

CCCCXC VII.

Ne sera aliéné, modéré & establi aucuns Droits, ni accordé aucuns privilèges, que

NE sera fait aucune alienation ou moderation desdits Droits, ni establi aucun Péage, Impositions & autres Droits par forme d'Octroy ou autrement, sur les Marchandises & Denrées sujettes aux Droits de nosdites Fermes, soit à nostre profit, ou à celui

POUR TOUS LES DROITS. 327
des Villes, Communantez & Particuliers, pour quelque cause & occasion que ce soit, ni accordé aucun privilege ni exemption desdits Droits, si ce n'est du consentement de l'Adjudicataire, en le dédommageant à proportion : comme aussi ne sera fait aucune taxe sur les redevables des Droits desdites Fermes, pour raison de leur commerce.

CCCCXC VIII.

NE pourra l'Adjudicataire estre dépossédé du présent Bail; en tout ou en partie, pendant lesdites six années, & en cas qu'il ne püst jouir des Droits y contenus, soit par la guerre, sterilité, peste & autres evenemens imprevis, ou en cas que le commerce & le debit d'aucunes Marchandises & Denrées fût interdit ou diminué par des desdites generales ou particulieres, par l'augmentation des Droits, ou par des Reglemens sur l'usage des habits & meubles, & generalement dans tous les cas de non-jouissance desdits Droits en tout ou partie, Nous promettons audit Adjudicataire de l'indemniser des pertes qu'il souffrira, & les payemens seront sursis à proportion.

CCCCXC IX.

IL ne sera tenu de compter du prix de la Ferme par estat en nostre Conseil, que deux ans après l'expiration de chacune année, & en nos Chambres des Comptes qu'après la troisieme année expirée, ni contraint d'en payer le prix qu'en vertu

du consentement du Fermier, & en l'indemnifiant.

Le Fermier ne pourra estre dépossédé.

Cas d'interdiction.

Compte du Bail.

330 ARTICLES GENERAUX
pendant chacune des six années de son Adjudica-
tion, la somme de *QUATRE-VINGT MILLIONS*
de livres;

S Ç A V O I R,

Grandes
Gabelles.

Pour nostre Ferme des grandes Gabelles, Vingt
Millions de livres.

Petites
Gabelles.

Pour celles de nos petites Gabelles, Six Millions
cinq cens mille livres.

Cinq
groses Fer-
mes.

Pour celle de nos Cinq Groses Fermes, Neuf
Millions cinq cens mille livres.

Aydes &
Entrées.

Pour celle de nos Aydes, Entrées & Droits y
 joints, Trente-deux Millions de livres.

Domaines,
&c.

Pour celle de nos Domaines de France, Con-
trôle des Actes & Droits y joints, Onze Millions
cinq cens mille livres.

Domaines
d'Occident.

Et pour celle de nos Domaines d'Occident,
Cinq cens mille livres.

Le tout revenant à la même somme de *QUA-
TRE-VINGT MILLIONS* de livres, qui sera payée;
sçavoir, la partie de nostre Tresor Royal de mois
en mois, au premier jour de chacun mois, & le
surplus de quartier en quartier six semaines après
chacun quartier échû, suivant les estats qui seront
arrestez en nostre Conseil.

D C V.

Avances

L'ADJUDICATAIRE sera tenu, suivant ses offres,
de Nous avancer & payer comptant par forme de

POUR TOUS LES DROITS. 331
prest la somme de Huit Millions de livres; sçavoir,
Deux Millions à cause de la Ferme des Gabelles
de France; Un Million à cause des petites Gabel-
les; Un Million à cause de la Ferme des Droits de
Sortie & d'Entrée du Royaume; Deux Millions
pour les Aydes; Et Deux Millions pour les Do-
maines, dont il sera remboursé sur le prix de ladite
Ferme des six derniers mois de la dernière année
du present Bail, avec les interets par chacun an au
denier vingt.

SI DONNONS EN MANDEMENT à nos amez
& seaux Conseillers les Gens de nos Comptes à
Paris, Dijon, Rouën; Cours des Aydes de Paris
& Rouën; Parlemens de Dijon, Grenoble, Tou-
louse, Aix, Bordeaux, Bretagne, Pau, Metz, Dole,
Cours des Comptes, Aydes & Finances de Mont-
pellier & d'Aix; Cours des Aydes de Bordeaux &
Clermont Ferrand, chacune en ce qui les regarde;
aux Presidens & Tresoriers generaux de France
des Bureaux de nos Finances de Paris, Soissons,
Amiens, Châlons, Orleans, Tours, Bourges,
Moulins, Poitiers, Lyon, Rouën, Caën, Alençon,
Dijon, Metz, Grenoble, Toulouse, Montpellier,
Aix & Bordeaux; aux Baillifs, Senèchaux, Offi-
ciers des Greniers, Sauneries de nostre Comté de
Bourgogne, Elûs, Maîtres des Ports, leurs Lieu-
tenans, & autres Juges auxquels la connoissance

Adresse
aux Cours
pour l'enre-
gistrément.



**D O M A I N E
D' O C C I D E N T.
E N C A N A D A.**

CCCCX.

Vins,
Eaux-de-vie
& Tabacs.

L'ADJUDICATAIRE jouira du Droit de dix pour cent sur les Vins, Eaux-de-vie & Tabacs entrant en Canada, à l'exception de ce qui servira à l'avitaillement des Vaisseaux.

CCCCXI.

Police.

L'USAGE de l'Eau-de-vie ne pourra estre interdit sous pretexte de police ou autrement, qu'en indemnisant l'Adjudicataire.

CCCCXII.

Originaux.

L'ADJUDICATAIRE jouira du dixième des Originaux sortant du Pays de Canada, de la nouvelle France, & autres Pays habitez par les François dans l'Amerique Septentrionale.

CCCCXIII.

Traite de
Tadoussac.

IL fera aussi (à l'exclusion de tous autres) le commerce avec les Sauvages, dans l'estenduë du terrain vulgairement appelé la Traite de Tadoussac, suivant l'Arrest du Conseil du 16. May 1677.

depuis le bas de l'Isle aux Coudres jusqu'à deux lieues au-dessous des sept Isles, le long du Fleuve Saint Laurent, & dans les terres depuis ledit Fleuve Saint Laurent jusqu'au dessus des lacs qui se déchargent dans la Riviere du Saguenay, y compris la Terre & Seigneurie de la Malbaye, réunie à nostre Domaine par Contract d'acquisition du 29. Octobre 1724. & Acte de ratification d'iceluy du mois de May 1725. Faisons deffenses à toutes personnes de s'immiscer dans ledit Commerce & Traite, à peine de confiscation des Marchandises, Effets & Pelleteries, & de Mille livres d'amende.

CCCCXIV.

Au cas que Nous jugions à propos d'affermir dans la suite les differens postes où le commerce se fait avec les Sauvages, autres que ceux de la Traite de Tadoussac, l'Adjudicataire en aura la preference.

Traite de
Tadoussac.

CCCCXV.

NUL ne pourra aller en Traitté chez les Sauvages, qu'avec le Congé du Gouverneur, & qu'après avoir donné caution à l'Adjudicataire pour le retour dans le temps qui y sera prescrit, & déclaré la quantité & qualité des Marchandises qu'il y transportera, le tout à peine de Cinq cens livres d'amende.

Traite
chez les
Sauvages.

CCCCXVI.

IL ne pourra estre délivré annuellement plus de

Permissions
ou Congez.

vingt-cinq Permissions ou Congez, à peine de nullité; & ils seront enregistrez au Bureau de l'Adjudicataire à Quebec.

CCCCXVII.

Quebec.

LES Maîtres & Pilotes des Bateaux & Barques naviguant sur le Fleuve Saint Laurent, aborderont au Bureau de Quebec, & y feront une declaration de leur charge, à peine de confiscation.

CCCCXVIII.

Castor.

L'ADJUDICATAIRE ne pourra prétendre ni percevoir le Droit du quart de la valeur des Castors, appartenant à nostre Domaine, attendu le don que Nous en avons accordé à la Compagnie des Indes par nos Lettres Patentes du mois d'Aoust 1717. & par les Arrêts de nostre Conseil du 11. Juillet 1718. & 30. May 1721.

A U X I S L E S

D E

L' A M E R I Q U E.

CCCCXIX.

Droit de
Capitation.

L'ADJUDICATAIRE jouira du Droit de Capitation dans les Isles & Terres fermes de l'Amerique qui sont sous nostre domination, mesme dans les Isles que Nous pourrions conquerir pendant le cours du present Baï.

CCCCXX.

CCCCXX.

LA Capitation sera dûe par chaque Habitant au premier Janvier de chacune année, mesme par les Mulâtres & Negres mâles & femelles, & Creolles librés, à raison de cent livres pesant de Sucre poids de marc, suivant l'Ordonnance du Sieur de Baas du 12. Fevrier 1671. & celle du Sieur Begon du 11. Juillet 1684. les Lettres Patentes du mois d'Aoust 1721. & l'Arrest de nostre Conseil du 6. Septembre 1723.

Droit de
Capitation.

CCCCXXI.

Tous Habitans de quelque qualité & condition qu'ils soient, & les Communautés Religieuses, seront tenus de fournir tous les ans aux Capitaines des quartiers une declaration du nombre de personnes qui composent leur famille & habitation particuliere; & les Capitaines, en faisant leur dénombrement, n'en excepteront aucuns, soit Maîtres ou Esclaves, seront mention de leur qualité & de leur âge, y comprendront les privilegiez ou exempts, & donneront copie signée d'eux, des declarations aux Commis de l'Adjudicataire; & si elles se trouvent fausses, ceux qui les auront faites seront condamnez en Cinq cens livres d'amende, & à la confiscation des Esclaves non declarez, au profit de l'Adjudicataire: Et en cas que les Capitaines refusent de donner les copies des declarations, ou qu'ils participent à la fraude, ils seront

Dénom-
brement des
habitans.

E c

218 D O M A I N E
déclut de l'exemption à eux accordée par l'Ordonnance du Sieur de Baas du 12. Fevrier 1671.

CCCCXXII.

Privilegiez. AUCUN privilegie ne pourra jouir de deux exemptions, mais il aura le choix de celle qu'il voudra.

CCCCXXIII.

Police. LES Reglemens faits par le Sieur de Baas les 3. & 5. Fevrier 1671. pour assurer la bonne qualité des Sucres & des Tabacs, & ceux rendus par les Sieurs de Feuquieres Gouverneur Lieutenant general, & Blonde Jouvancourt Intendant, les 24. Juillet, 11. Aoust & 19. Novembre 1723. 21. Septembre 1724. 5. Avril 1725. & 17. Janvier 1726. pour la regie, perception & conservation du Droit de Capitation, seront executez, & sera permis à l'Adjudicataire de faire les visites & vérifications necessaires.

CCCCXXIV.

Rafineries. IL ne pourra estre establi aucunes nouvelles raffineries dans les Isles, à peine de démolition & de Trois mille livres d'amende, suivant l'Arrest du Conseil du 21. Janvier 1684.

CCCCXXV.

Sucres appartenant au Fermier. L'ADJUDICATAIRE pourra charger les Sucres provenans de sa Ferme dans les Navires des Particuliers qui partiront des Isles pour France, par preference à tous autres, jusqu'à la concurrence du

D' O C C I D E N T. 219
quart de la charge de chaque Navire, en payant le fret au prix courant des Isles lors du chargement, conformément à l'Arrest du Conseil du 14. Juillet 1711.

CCCCXXVI.

L'ADJUDICATAIRE jouira pareillement dans les mesmes Isles & terres fermes de l'Amerique, du Droit de poids dû à l'Entrée & à la Sortie, à raison d'Un pour cent pesant, en espee ou valeur, de toutes les Marchandises & Denrées qui y sont sujettes, tant de celles de France qui seront déchargées aux Isles, conformément à l'Ordonnance du Sieur de Baas du 13. Fevrier 1671. que de celles du crû desdites Isles qui en sortiront, conformément à l'Arrest du Conseil du 4. Juillet 1722.

CCCCXXVII.

SERONT exemptes du Droit de Poids, d'Entrée & de Sortie, les Denrées & Marchandises qui seront transportées d'une Ile à l'autre, en justifiant qu'elles l'auront une fois payé.

CCCCXXVIII.

IL jouira du Droit de cinquante livres de Poudre à canon en espee, sur chaque Navire ou Bâtiment armé de Canons qui mouillera aux rades des Isles, à l'exception de nos Vaisseaux de guerre, suivant l'Ordonnance du Sieur de Baas du 13. Fevrier 1671.

Cinquante
pas de Roy.IL jouira aussi de l'espace de cinquante pas de
Roy dans le circuit des Isles.

CCCCXXX.

Greffes.

IL jouira pareillement des Droits de nomina-
tion, profits & émoümens des Offices de Gref-
fiers, suivant les Arrêts du Conseil des 28. Mars
1676. & 18. Juin 1686.

ARTICLES COMMUNS
POUR LES ISLES

ET

POUR LE CANADA.

CCCCXXXI.

Droits Do-
maniaux.L'ADJUDICATAIRE jouira des Domaines &
Droits Domaniaux ordinaires & casuels, suivant
la coutume de Paris, tels qu'ils sont établis par les
Concessions qui en ont été faites, même des
Amendes & Confiscations, Aubaines, Batardises,
Desherences, Epaves, Biens vacans, & de la moi-
tié qui Nous appartient dans les naufrages, sauve-
mens & échoüemens, & généralement de tous au-
tres Droits Royaux & Domaniaux, suivant l'Edit
d'établissement de la Compagnie des Indes Oc-
cidentales, du mois de May 1664. & celui deréunion à nostre Domaine du mois de Decembre
1674. le tout ainsi que les precedens Fermiers en
ont bien & dûement jouï ou dû jouïr.

CCCCXXXII.

IL pourra continuer & achever à nos frais par-
devant les Intendans du Pays, le Terrier de nos
Domaines; & il aura communication des declara-
tions, aveüs & dénombremens qui ont été reçus
jusqu'à present.

Terrier.

CCCCXXXIII.

LES Marchands, Negocians, Capitaines ou
Maîtres de Navire qui feront des armemens pour
les Isles & le Canada, seront tenus de se conformer
aux formalitez prescrites par les Lettres Patentes
des mois d'Avril 1717. Fevrier 1719. Octobre
1721. & 14. Mars 1722. portant Reglement pour
le commerce des Isles & Colonies Françoises, &
aux Arrêts & Reglemens depuis rendus à ce sujet.

Police.

CCCCXXXIV.

LES Marchands & Habitans des Isles & du Ca-
nada, & les Capitaines & Maîtres de Vaisseaux &
Bâtimens, ne pourront recevoir aucunes Marchan-
dises des Estrangers, ni leur en porter ou envoyer,
à peine de confiscation des Marchandises & Bâti-
mens, & d'encourir par chacun des contrevenans
les autres peines prononcées par les Ordonnances
& Reglemens des 10. Juin 1670. 20. Aoust 1698.
Avril 1717. & 23. Juillet 1720. rendus sur le faitCommerce
estrange.

E c iij

du commerce étranger dans les Isles & Colonies; pour l'exécution desquels Reglemens l'Adjudicataire pourra faire faire les visites & perquisitions nécessaires, & tenir en mer & aux embouchures des Rivières, des Vaisseaux, Pataches & Chaloupes armées.

CCCCXXXV.

Attribution
de Juris-
diction.

LES contestations concernant la levée de nos Droits, circonstances & dépendances, seront jugées par les Intendans des Isles & du Canada; & leurs jugemens seront exécutez par provision, nonobstant l'appel qui ne pourra être levé qu'en notre Conseil.

CCCCXXXVI.

Indemnité.

IL sera tenu compte à l'Adjudicataire des Charges employées dans les Etats arrestez en notre Conseil pour les dépenses des Isles & Colonies de chaque année, & de celles non employées dans lesdits Etats, que les Intendans du Pays, & les Commissaires-Ordonnateurs faisant les fonctions d'Intendans, pourroient en cas de nécessité imprévüe faire payer par les Commis, même des revenant-bons des fonds faits dans nos Etats, dont ils auront disposé pour notre service; le tout en rapportant les Etats de distribution & Ordonnances des Intendans, avec les Quittances pardevant Notaires des parties prenantes.

CCCCXXXVII.

Idem.

IL sera pareillement tenu compte à l'Adjudicataire

des sommes qu'il sera obligé de payer pour les frais de Justice ordinaires & extraordinaires, sur les Exécutoires & Mandemens decernez par les Intendans & Officiers de Justice sur le Domaine, en la manière accoutumée, en rapportant l'Estat qui en aura été arrêté par les Intendans, article par article pour chaque nature de frais, avec lesdits Mandemens & Exécutoires, & les Quittances pardevant Notaires des Parties prenantes, pour les sommes au-dessus de cinquante livres; & à l'égard des sommes au-dessous, en rapportant les Certificats des Intendans, Commissaires-Ordonnateurs, ou Subdeleguez, du paiement en leur présence, au bas d'un Estat desdites sommes.

CCCCXXXVIII.

S'IL estoit accordé aux Habitans des Isles & du Canada des diminutions ou exemptions de Droits, il en sera tenu compte à l'Adjudicataire, ainsi que des non-jouissances en cas de guerre, inondation & autres cas imprévüs, sur les Etats qui en seront arrestez par les Intendans desdits Pays, en conséquence de nos ordres.

Indemnité
pour exem-
ptions &
non jouis-
sances.

CCCCXXXIX.

L'ADJUDICATAIRE pourra faire le commerce pour son compte & en son nom, dans l'étendue des Colonies du Domaine d'Occident, & en porter les retours aux lieux qu'il avisera.

Faculté au
Fermier de
faire com-
merce.

D R O I T S
DU
DOMAINE D'OCCIDENT
E N F R A N C E.

CCCCXL.

Trois pour
cent.

L'ADJUDICATAIRE jouïra du Droit de trois pour cent en nature ou valeur, sur toutes les Marchandises & Denrées du crû des Isles & Colonies françoises, même sur celles provenant de la Traite des Noirs, soit qu'elles soient destinées pour la consommation du Royaume, soit qu'elles soient transportées dans les Pays étrangers ou Provinces réputées étrangères, suivant l'Article XXV. des Lettres Patentes du mois d'Avril 1717. & l'Arrêt de notre Conseil du 26. Mars 1722.

CCCCXLI.

Quarante
sols par cent
pesant de
Sucre raffiné
aux Isles.

DE Quarante sols par cent pesant sur les Sucres rafinez aux Isles, soit qu'ils soient destinez pour la consommation du Royaume, ou pour les Pays étrangers, ou Provinces réputées étrangères, conformément à l'Article XXIII. desdites Lettres Patentes du mois d'Avril 1717.

CCCCXLII.

CCCCXLI.

DE pareils quarante sols sur les Sucres Terrez ou Cassonades du crû desdites Isles, qui seront destinées pour la consommation du Royaume, suivant les Lettres Patentes du mois de Janvier 1716. & les Articles XIX. & XX. des Lettres Patentes du mois d'Avril 1717.

Quarante
sols pour
cent pesant
sur les Su-
cres Terrez
ou Casso-
nades.

CCCCXLIII.

DE trente-trois sols quatre deniers, aussi par cent pesant, sur le Sucre brut du crû desdites Isles, qui sera destiné pour la consommation du Royaume, suivant les titres énoncés dans l'Article précédent.

Trente-trois
sols quatre
deniers par
cent pesant
de Sucre
brut.

CCCCXLIV.

L'ADJUDICATAIRE jouïra encore de quarante sols par cent pesant sur les Sucres de prises, provenant des Isles Françoises, & sur ceux provenant des Colonies étrangères, en temps de guerre seulement, conformément à l'Arrêt du Conseil du 4. Février 1710.

Poids.

CCCCXLV.

DE quatre livres par cent pesant sur les cent Milliers de Sucre raffiné à Marseille, provenant des Sucres bruts des Isles, qu'il est permis au propriétaire de ladite raffinerie de faire entrer dans le Royaume, suivant l'Arrêt du Conseil du 28. Septembre 1700.

Mille de

. F f

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CCCCXLVI.

Nantes.

DE Dix livres quinze fols par cent de Sucre raffiné à Nantes, & de dix-huit livres par cent de Sucre Royal & Candy, entrant par le Bureau d'Ingrande, suivant les Arrêts du Conseil des 24. May 1675. & 2. Mars 1700.

CCCCXLVII.

Cinquante fols par cent pesant de Cires & Sucres à Rouen.

DE Cinquante fols par cent pesant de Cire & Sucre entrant dans la Ville & Banlieue de Rouen, suivant les Arrêts du Conseil des 12. Fevrier 1665. & 7. Avril 1685. sans diminution des quarante fols & trente-trois fols quatre deniers portez par les Articles CCCCXLI. CCCCXLII. CCCCXLIII. & CCCCXLIV.

CCCCXLVIII.

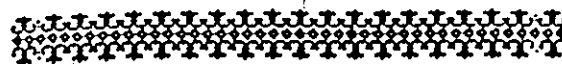
Restitutions sur les Sucres raffinés sortant du Royaume.

L'ADJUDICATAIRE sera tenu de se conformer à l'Article XXXI. des Lettres Patentes du mois d'Avril 1717. pour la restitution du Droit de trente-trois fols quatre deniers, percus sur le Sucre brut, qui après avoir esté raffiné dans le Royaume sera transporté dans les Pays estrangers.

CCCCXLIX.

Sucres estrangers.

LES Droits ordonnez par l'Arrêt du 25. Avril 1690. sur les Sucres estrangers de toutes qualitez, entrant dans le Royaume, & confirmez par l'Article XXIV. des Lettres Patentes du mois d'Avril 1717. ne pourront estre moderez qu'en indemnisant l'Adjudicataire.



A Y D E S
ET
AUTRES DROITS
Y JOINTS.

ENTREES A PARIS.

CCCCCL.

JOUIRA ledit Carlier des Droits d'Entrée dans l'interieur des Portes & Barrières de la Ville & Fauxbourgs de Paris, à raison de vingt-trois livres pour chaque muid de Vin entrant par eau, sans diminution du vingt-un pour vingt; Vingt livres pour chaque muid de Vin entrant par terre; Quarante-deux livres pour chaque muid de Vin Muscat, Ciorat, Espagne & autres Vins de Liqueurs; Quatre livres pour chaque muid de Cidre; & Deux livres pour chaque muid de Poiré, conformément à l'Arrêt du Conseil & Lettres Patentes du 10. Octobre 1719.

Entrées de Paris.

Et des mêmes Droits dans la Paroisse du Roule, érigée en Fauxbourg de Paris par Arrêt du Conseil & Lettres Patentes des 30. Janvier & 12. Fevrier 1722.

Fauxbourg du Roule.

F s ij

Appendix 3.1
A List of the Trésoriers généraux de la Marine

<i>Trésorier:</i>	years "en exercice"	purchase price of office
De Lubert	1691-1693-1695-1698 1701-1704	
De la Ranoye	1692-1694-1696-1699	
De Vanolles	1697-1700-1703-1706 1709	
Eberard	1707	
Fontanieu	1702-1705	
Gaudion	1710-1713-1716-1718 1721-1724-1727-1730	
Moufle de Champigny	1708-1711-1714-1717 1720	
Moufle de la Thuilerie	1723-1726-1729-1732 1734-1736-1738-1740 1742	
Moufle de Georville	1744-1746-1748-1750 1752-1754-1756-1758 1760-1761-1762	
De Selle, father	1712-1715-1719-1722 1725-1728-1731-1733 1735-1737-1739	
De Selle, son	1741-1743-1745-1747 1749-1751-1753-1755 1757-1759	

Source: "Tableau N^o 13" in Henri Legohérel, *Les Trésoriers généraux de la Marine* (Paris, 1965), 324-325.

Appendix 3.2
The *Commis des Trésoriers généraux de la Marine*:
Québec and Louisbourg

Québec	Louisbourg
Jacques Petit de Verneuil (1685?-1699?)	
Georges Regnard Duplessis (22/6/1699- 1701?)	
Jean Petit (1701-?/1/1720)	François Marie De Goutins (Degoutin, Desgoutins) (1717-1730)
Nicolas Lanouiller (1721-1730)	
Nicolas Bauve (Interim)	Rondeau, Jacques-Philippe -Urbain (1730-1749)
Thomas-Jacques Taschereau Sieur de Sapaillé (1732- 25/9/1749)	
Jacques Imbert (Interim: 1749-1750) (officially: 1750-1761)	Jean Laborde (1749-?)
Alexandre Robert de Saint-Hilaire de la Rochette (Assistant to Imbert: 1758-1761,	

Appendix 3.3: Table of Contents and
Selected articles from the "Ordonnance de la Marine", 1689.¹

Table of Contents, as it appears in the published *Ordonnance*.

Livre Premier. Du Pouvoir, Fonctions et Devoirs des Officiers des Armées navales.

Titre I. De l'Amiral.
Titre II. Des Vice-Amiraux.
Titre III. Du Lieutenant Général.
Titre IV. De l'Intendant des Armées Navales.
Titre V. Du Chef d'Escadre.
Titre VI. Du Commissaire Général à la suite des Armées Navales.
Titre VII. Du Capitaine.
Titre VIII. Du Major & des Aydes-Majors.
Titre IX. Du Lieutenant & de l'Enseigne.
Titre X. Du Commissaire ordonné pour la Police des Armées Navales & Escadres.
Titre XI. De l'Ecrivain du Roi sur les Vaisseaux.
Titre XII. De l'Aumonier.
Titre XIII. Du Chirurgien.
Titre XIV. Du Maistre.
Titre XV. Du Pilote.
Titre XVI. Du Maistre Canonnier.
Titre XVII. Du Contre-maistre, du Charpentier, du Calfat.
Titre XVIII. Du Bosseman, des Quartiers-maistres, du Maistre de chaloupe, & du Voilier.
Titre XIX. Du Capitaine d'armes, & de l'Armurier.

Livre Second. Du Rang & Commandement entre les Officiers de Marine, & des honneurs qui leur doivent estre rendus.

Titre I. Du Rang & Commandement.
Titre II. Des honneurs qui doivent estre rendus aux Officiers Généraux de la Marine.

Livre Troisième. Des Saluts, Pavillons, Flammes & autres marques de Commandement.

Titre I. Des Saluts.

¹"Ordonnance de Louis XIV pour les armées navales et arcenaux de la marine", 15 April 1689. AN, AD VII, vol 11.

Titre II. Des Pavillons, marques de Commandement & Pavois.
Titre III. Des Marques & Enseignes des Vaisseaux Marchands.

Livre Quatrième. De la Justice, de Guerre, des Peines & de la police des vaisseaux.

Titre I. De la Justice de guerre, des peines, & de la Police sur les Vaisseaux.
Titre I. De la Justice de Guerre.
Titre II. Des Peines.
Titre III. De la police sur les vaisseaux.

Livre Cinquième. Des D'Etachements et descentes.

Titre I. Des D'Etachements.
Titre II. Des Descentes.

Livre Sixième. De la garde des ports, arcenaux & vaisseaux.

Titre I. De la Garde des Ports, Arcenaux & Vaisseaux, par les Officiers majors & Soldats gardiens.
Titre II. De la Garde sur les vaisseaux par les Officiers mariniens et matelots-gardiens.

Livre Septième. Des Gardes de la Marine, Bombardiers et soldats entretenus dans le Port, & servans sur les vaisseaux de sa Majesté.

Titre I. Des Gardes de la Marine.
Titre II. De la Levée & Entretien des Bombardiers.
Titre III. De la Levée des Soldats par les Capitaines.
Titre IV. Des Soldats gardiens entretenus dans le Port.
Titre V. Des Soldats gardiens entretenus à la demie-solde.

Livre Huitième. De l'Enrollement, Levée, distribution, payement & recompense des Officiers mariniens, Matelots & autres gens servans sur les vaisseaux de Sa Majesté.

Livre Neuvième. Des Appointemens, Table, Valets des Officiers & Solde des Equipages.

Livre Dixième. Des Vivres.

Titre I. Des conditions du traité pour la fourniture des vivres.
Titre II. De la Préparation & Embarquement des vivres.

Titre III. De la distribution des vivres sur les vaisseaux.
Titre IV. Du Commissaire ayant inspection sur les vivres dans le Port.

Livre Onzième. De la Police des Ports & Arcenaux de Marine; des précautions contre la peste, du lestage et delestage, & de la conservation des Ports, Rades & Rivières.

Livre Douzième. Des Fonctions des Officiers de Port.

Titre I. De l'Intendant.
Titre II. Des Commissaires ordinaires employez dans un Arcenal.
Titre III. Du Capitaine de Port.
Titre IV. Du Contrôleur.
Titre V. Du Garde-magazin.
Titre VI. Des Ecrivains du Roy.
Titre VII. Du Maître d'équipage, & Maîtres entretenus dans le Port.
Titre VIII. Du Pilote Royal, & Pilotes entretenus.
Titre IX. Du Maître Charpentier, Contre-maîtres & Maîtres Charpentiers.
Titre X. Du Maître Maître.
Titre XI. Du Maître Canonnier & Canonniers entretenus.

Livre Treizième. De la Construction des Vaisseaux

Livre Quatorzième. De l'Armement, Equipement, & desarmement des vaisseaux.

Livre Quinzième. De la Conservation, Radoub & carenne des vaisseaux.

Livre Seizième. De l'Artillerie de la Marine, & des fonctions des Officiers qui y sont employez.

Livre Dix-Septième. Des Armes des Vaisseaux.

Livre Dix-huitième. De la Fourniture des Munitions & marchandises, de leur adjudication, reception & convertissement dans les differens ateliers des Arcenaux de Marine.

Titre I. De la Fourniture & Adjudication.
Titre II. De la reception des marchandises & ouvrages.
Titre III. Du convertissement des Marchandises.
Titre IV. De l'arrangement & conservation des marchandises & munitions.

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Livre Vingtième. Des Hospitaux des Armées navales & dans les Ports, comme aussi des Séminaires établis pour leur direction & pour celles

des Aumôniers des vaisseaux.

Livre Vingt-unieme. Des Pièces et Acquits nécessaires au Trésorier général de la Marine pour la justification de la recette & dépense de ses comptes.

Titre I. Des pièces nécessaires pour la justification de la recette.

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Livre Vingt-Deuxieme. Des Prises.

Titre I. Des prises faites par les vaisseaux de Sa Majesté.

Titre II. Des Procédures sur les Prises faites par les Vaisseaux de sa Majesté & des droits & salaires des Officiers de l'Amirauté qui y s employés.

Titre III. Des conditions auxquelles les vaisseaux de Sa Majesté pourront estre donnez aux armateurs particuliers.

Livre Vingt-Troisieme: De la Visite, Conservation et Coupe des bois & forests des particuliers propres pour la Marine.

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LIVRE DIXIEME.

DES VIVRES.

TITRE PREMIER.

Des conditions du traité pour la fourniture des vivres.

ARTICLE PREMIER.

Le Munitionnaire qui aura traité de la fourniture des vivres aux équipages des vaisseaux de Sa Majesté, les fournira dans tous les ports où elle fera armer, pour tel nombre de vaisseaux qu'elle fera mettre en mer, & pour tout le temps qu'ils y demeureront.

II.

Au commencement de chaque année, Sa Majesté luy donnera ses ordres, contenant le nombre & qualité des vaisseaux, le nombre d'hommes dont les équipages seront composez, & le temps qu'ils devront demeurer à la mer.

III.

En cas que Sa Majesté voulust les y tenir au delà du temps prescrit, ou en armer un plus grand nombre dans le courant de l'année, elle donnera de nouveaux ordres au Munitionnaire; scavoir pour une Escadre de douze vaisseaux, trois mois auparavant; & pour une Escadre de six vaisseaux, deux mois ou six semaines seulement.

IV.

Sera tenu le Munitionnaire de presenter à l'Intendant de la Marine en chaque port, au plus tard au mois de Janvier un état en forme de tous les vivres qu'il aura fournis aux équipages des vaisseaux qui y auront esté armez et équipiez l'année précédente, & d'en justifier les articles sur les états du Roi, les ordonnances des Intendants, & extraits des revûes des Commissaires & Contrôleurs de Marine, qui auront servi sur les armées navales, escadres & vaisseaux, avec les certificats des Capitaines & autres Officiers commandants; & après que ces états auront esté examinez, vus, apostillez & arrêtez par les Intendants, ils seront presentez au Secretaire d'Etat ayant le département de la Marine, & l'état au vray des fournitures arrete par Sa Majesté.

V.

Défend Sa Majesté aux Intendants de passer dans les états qu'ils

arreteront aucune somme sous prétexte de rafraichissemens pour les malades, rations doubles, ou demi-rations fournies aux matelots qui servent sur les chaloupes, ou pour quelque autre cause ou prétexte que ce soit.

VI.

Comme aussi d'ordonner aucune fourniture de vivres aux Officiers mariniens & matelots, lorsqu'ils seront à terre, s'ils ne sont point employez à la garniture & armement du vaisseau, ny aux Gardiens entretenus dans le port, ny mesme de convertir aucune dépense de quelque nature qu'elle puisse estre, en rations de vivres, sous prétexte de levée & subsistance de matelots & soldats, ou sous quelque autre prétexte que ce soit.

TITRE SECOND.

De la Preparation & Embarquement des vivres.

ARTICLE PREMIER.

Il sera fourni en chaque Port, des magasins suffisans au Munitionnaire pour mettre les vivres & provisions, avec les fours necessaires pour la confection du biscuit, & il sera tenu d'en avoir toujours une certaine quantité dans les magasins suivans; sçavoir, à Rochefort pour six mois de vivres aux équipages de quatre vaisseaux du troisieme & quatrieme rangs; à Brest pour la mesme quantité; au Havre de Grace pour deux, & à Toulon pour six: lesquelles provisions seront remplacées à mesure que la fourniture des premières aura esté faite aux vaisseaux armez.

II.

Les vivres seront de bonne qualité; sçavoir, le biscuit de farine de froment pur sans son; le vin rouge pur & couvert, sain & net; le gruau, pois, feves & fayols de la dernière recolte; les viandes sans pieds ni testes, & le poisson des plus fraîches salaizons.

III.

Il ne pourra donner des vins blancs, des vins de l'île de Ré, Poitou, Nantes, & vin urillé de la Rochelle pour le Ponant, ny des vins de Languedoc pour le Levant; & à l'égard des armemens qui se feront depuis Saint Malo jusqu'à Dunkerque pour naviguer dans la Manche seulement, il pourra fournir des bieres ou cidres au lieu de vin, ainsi qu'il est accoûtumé.

IV.

Le munitionnaire fera tuer & saler les cochons et les boeufs dans les magasins ou autres lieux qui luy seront donnez par les Intendans, en

présence d'un Commissaire ou autre Officier qui sera nommé à cet effet, & ne pourra mettre les truyes dans les salaizons, ny en fournir aux équipages. Le sel lui sera fourni pour les salaizons suivant le prix réglé par le Conseil, de fermier à fermier.

VI.

Il pourra tirer les vins & denrées nécessaires pour la fourniture des vivres, de tous les endroits du Royaume que bon lui semblera, & les faire transporter en tel temps & par telle voye qu'il voudra, sans payer aucuns droits à Sa Majesté, ny aux Villes et particuliers, pour raison des denrées, barques, bateaux, charettes & chevaux qui les porteront, en donnant par luy, ou ses Commis, ses certificats, comme ces denrées sont pour employer à la fourniture des vivres, & faisant les soumissions de rapporter tous les six mois un certificat de l'Intendant de la Marine, ou des commissaires qui seront pour ce établis dans les Ports de mer & lieux où sont les magasins du Roy, portant que les denrées y auront esté mises pour estre employées à leur destination.

VII.

Luy défend sa Majesté de se servir d'aucunes viandes ny denrées venant des päis étrangers; mais de celles du crû du Royaume, à peine de confiscation de tout ce qui se trouvera n'en estre pas.

VIII.

Lorsqu'il fera porter des bleds farines, vins, viandes, poissons, & légumes du costé du päis d'Aunis, Poitou, Xaintonge, & Guienne, à Brest ou dans les Ports de la Manche en temps de guerre, il demandera escorte à l'Intendant de Marine à Rochefort, & l'attendra dix jours; après quoy si elle ne peut luy estre donnée, il en tirera un certificat; & en cas que les bâtimens où seront les denrées soient pris par les ennemis, Sa Majesté luy en remboursera la valeur, suivant la liquidation qui en sera faite par les Intendans de la Marine, sur les factures, marchez & autres pieces justificatives.

IX.

Il ne sera donné aucun logement de gens de guerre dans les maisons où seront les magasins, fours & moulins employez pour la fourniture des vivres, ny aux maisons des Commis, Meusniers ou Boulangers du Munitionnaire.

X.

Le Munitionnaire sera tenu de founir les vivres à bord des vaisseaux dans tous les Ports du Royaume, & Sa Majesté luy fera donner toutes les barques & chaloupes dont il aura besoin, mêmes deux chaloupes ou plus, montées des équipages des vaisseaux, pour leur porter en rade

les rafraichissements necessaires.

XI.

Les Commis du Munitionnaire, servans à la distribution des vivres sur les vaisseaux, seront presens à l'arrimage qui en sera fait sur les bords où ils devront servir, afin qu'ils ayent une parfaite connoissance des lieux où les vivres seront placez, & qu'il n'y ait rien à remuer dans le fond de cale, lorsque le vaisseau sera à la voile.

XII.

En cas que Sa Majesté envoie des vaisseaux aux Isles de l'Amérique ou autres païs étrangers, elle fera donner au Munitionnaire des flutes & autres bâtimens necessaires pour le transport des vivres.

XIII.

Il sera tenu de faire embarquer dix pour cent de biscuit, & douze pour cent de vin d'augmentation pour les déchets & coulages qui pourraient arriver pendant la campagne.

XIV.

Toutes les soutes des vaisseaux luy seront remises en bon estat, chauffées, brayées & goldronnées, sans que les Capitaines en puissent tenir aucune, sous quelque prétexte que ce soit, à peine d'interdiction; comme aussi les fonds de cale & autre lieux, depuis le derriere & dessous les soutes, jusques en avant l'archipompe, le tout bien fermé de planches, en sorte qu'aucun matelot ny soldat ny puisse entrer. Les soutes estant vuides de pain, il n'y pourra estre mis aucuns autres vivres ny agrez du vaisseau, à cause de la mauvaise odeur qu'ils y pourroient laisser.

XV.

En cas que les soutes ne puissent pas contenir le pain necessaire, il en sera mis dans la grande chambre de chaque vaisseau, & dans les galeries autour des soutes qui sera le premier consommé; pourra mesme le Munitionnaire mettre dans les soutes & fonds de cale des vaisseaux qui auront de plus grands fonds, des vivres & provisions pour servir à la subsistance des équipages des autres vaisseaux.

XVI.

Il fournira les ustensiles necessaires pour la distribution des vivres, consistant en bidons, corbillons, gamelles, pompes de bois, de cuivre & de fer blanc & de bois, les huillieres, lampes, & lampions, & le coton filé; & à l'égard des marmites, chenets, chaudieres, poëles, poëlons, broches, coins de fer à fendre le bois, les masses, & autres ustensiles à cuire la viande, elles seront fournies par Sa Majesté.

comme aussi les bouttes ou tonnes à mettre de l'eau & le vin nécessaire pour les boissons des équipages, montées & cerclées de fer, les barrils, seillons, & liege pour les bouttes; à la charge que le Munitionnaire entretiendra le tout à ses dépens pendant le voyage, & qu'il les remettra lors du desarmement entre les mains des Ecrivains du Roy.

XVII.

Défend Sa Majesté à tous Officiers commandans ses vaisseaux & autres, de faire défoncer aucunes fustailles servant aux boissons, pour quelque cause & sous quelque pretexte que ce puisse estre: & en cas de contravention de leur part, le fonds nécessaire pour l'achat et le rétablissement des fustailles sera pris sur leurs appointemens.

XVIII.

Pourront seulement en cas de tempeste ou autre accident, faire défoncer celles qui ne sont point cerclées de fer, pour estre conservées en fagot, & renduës au desarmement.

XIX.

Le Munitionnaire fera embarquer les viandes fraîches & autres rafraichissemens ordinaires pour les malades, sur les vaisseaux servans à l'Hôpital s'il y en a, sinon sur chaque vaisseau particulier suivant le Reglement de Sa Majesté & les ordres des Intendans; dans les voyages de long cours, Sa Majesté luy fournira une flute pour une escadre de six vaisseaux, & à proportion pour une plus grande escadre.

XX.

Il fournira l'eau nécessaire pour le voyage dans les bouttes, tonnes ou fustailles, & la fera rafraichir en cas de besoin lorsque les vaisseaux aborderont à une lieuë de terre où il y aura quelque source d'eau douce; pour cet effet les Capitaines des vaisseaux luy feront donner de grandes barques & chaloupes, avec les matelots dont il aura besoin, qui serviront aussi à chercher les rafraichissemens nécessaires, & à les porter à bord des vaisseaux.

XXI.

Le bois qu'il embarquera dans le Port ne sera que pour son usage: mais lorsque le Capitaine luy donnera des gens de l'équipage pour en faire dans les côtes ou rades, il fera commun pour le service des cuisines du Capitaine & du Munitionnaire.

XXII.

La plus grande et la plus commode des cuisines sera laissée à la disposition pour le service de l'équipage; & s'il arrivoit qu'il fust chargé d'un trop grand nombre d'Officiers, il pourra s'aider de la

cuisine du Capitaine, en contribuant au bois du chauffage, à proportion du service qu'il tirera de la cuisine.

XXIII.

En cas que quelque vaisseau de Sa Majesté soit pris, ou coulé à fonds, ou perdu par tempeste ou fortune de mer, les vivres qui y auront été embarquez seront comptez au Munitionnaire, comme s'ils avoient été entierement consommez par les équipages.

XXIV.

Et s'il arrive que Sa Majesté veuille tenir ses vaisseaux plus longtemps en mer qu'elle n'avait résolu lors de l'armement, & qu'il soit obligé d'y envoyer des vivres, elle fera fournir à ses depens les vaisseaux & l'escorte necessaires, & en sera tenuë des mesmes risques que dessus; mesmes si le Munitionnaire ou les Commis estoient pris, Sa Majesté les fera retirer à ses frais & depens.

XXV.

Il pourra vendre les vivres provenans du desarmement des vaisseaux, ou qui auront esté six mois dans ses magazins par ordre de sa Majesté comme aussi les tombées & fressures des boeufs & cochons salez dans les magazins, sans payer aucuns droits ny octrois.

TITRE TROISIEME.

De la distribution des vivres sur les vaisseaux.

ARTICLE PREMIER.

La distribution des vivres sur les vaisseaux de Sa Majesté sera faite suivant les ordres & états du Roy, les Ordonnances des Intendans, & les extraits des revûës des Commissaires Generaux & particuliers ordonnez à la suite des Armées navales & Escadres.

II.

Défend Sa Majesté au Munitionnaire, de donner aucune ration non comprise dans les états de Sa Majesté; aux Intendans d'en ordonner au-delà de celles portées par ces états, à peine de radiation & de repetition contre eux; & à tous Officiers de Marine, d'obliger le Munitionnaire de fournir aucuns vivres pour quelque cause & sous quelque prétexte que ce soit, à peine d'en répondre en leur nom, d'interdiction, & de plus grande s'il y échet.

III.

Les vivres seront distribuez à l'équipage du vaisseau aux heures accoutumées, par plat, de sept hommes qui mangeront ensemble; & les

viandes, poissons et legumes seront pesez une seule fois, en presence d'un Officier du vaisseau, & de l'Ecrivain du Roy, & distribuez au Coq pour les mettre dans la chaudière.

IV.

Les matelots et soldats qui ne se rendront point à l'heure de la distribution pour prendre leur repas, ne pourront plus le prétendre, à moins qu'ils ne fussent employez par ordre de leurs Officiers & pour le service du Vaisseau.

V.

Il sera donné par semaine quatre repas de viande, trois de poisson, & sept de legumes. La ration de chaque matelot & soldat par jour sera composée de dix-huit onces de biscuit, poids de marc, & de trois quarts de pinte de vin mesure de Paris, abrezvez d'autant d'eau. Les Dimanches, Mardis & Jeudis de vingt-huit onces de lard cuit pour le diner de sept hommes. Les Lundis de trois livre & demi de boeuf, sans pieds ny testes. Les Mercredis, Vendredis & Samedis, de vingt-huit onces de moulé cruë. Chaque jour à souper, de vingt-huit onces de pois, gruau, fèves, fayols, ou autres legumes cruës, ou quatorze onces de ris aussi cru, le tout assaisonné, sçavoir la viande, d'une pinte de bouillon dans lequel elle aura cuit, pour en faire du potage; la moulé, d'un demi quart de pinte d'huile d'olive, & d'un quart de pinte de vinaigre pour sept hommes; & les pois, fèves & fayols, ris ou gruau, de sel & d'une chopine d'huile d'olive pour la ration de cent hommes, & versé dans la chaudiere sur le bouillon qui sera distribué avec les legumes.

VI.

Il sera donné entre les repas, à la partie de l'équipage qui fera le quart, du breuvage composé d'eau et de vinaigre.

VII.

Pour éviter l'embarras de peser tous les jours le lard cuit, il sera fait deux fois chaque mois en presence du Capitaine du vaisseau ou d'un officier subalterne qu'il nommera, de l'Ecrivain du Roy, du Maistre du vaisseau, & du Commis du Munitionnaire, un essay de la quantité de lard cru necessaire, pour faire la ration de vingt-huit onces de lard cuit, par plat de sept hommes, & le résultat de cet essay sera suivi les quinze jours suivans.

VIII.

Lorsque les vaisseaux de Sa Majesté seront destinez pour les voyages de long cours, des costes d'Afrique dans l'Océan, Isles de l'Amérique, Indes Orientales & Occidentales, le Munitionnaire fournira par semaine trois repas de lard, deux de boeuf salé, & deux de moulé ou ris & autres legumes depuis le premier Octobre jusqu'à la fin du mois de

May; & dans les autres mois il donnera au lieu de moluë, trois onces de fromage de Gruyere ou d'Holande & autres legumes; à l'égard de l'eau de vie, il n'en pourra donner au lieu de vin, que la quantité qui sera réglée par les Intendans de Marine; & celle qui sera ainsi par luy fournie, sera comptée à raison d'une barrique d'eau de vie pour un tonneau de vin.

IX.

Il sera donné aux Officiers mariniens, Sergens, Caporaux, Officiers du Munitionnaire dénommez en l'article du titre de la solde des équipages, & au Prevost de chaque vaisseau, une demi ration de vin, viande et moluë seulement, avec une sardine chacun, ou un harenc à deux au déjeuner, un peu d'huile ou de beurre, ou une once et demie de fromage de Gruyere ou d'Holande.

X.

Les Gardes de la Marine auront une ration & demie, & les Ecrivains du Roy & Chirurgien trois rations chacun; leur défend Sa Majesté, à peine de cassation, de se faire donner des rafraichissements destinez pour les malades.

XI.

Outre les hommes de l'équipage, il sera encore fourni une ration de matelot à chacun des mousses ou garçons de bord, qui seront mis sur les vaisseaux au nombre de six pour chaque cent hommes.

XII.

Il ne sera donné qu'une simple ration & en espee, aux valets des Officiers Generaux, Capitaines & autres, sans que cette ration puisse estre payée en argent, à peine contre le Munitionnaire du quadruple de ce qu'il aura payé, & d'interdiction contre les Officiers qui auront touché cet argent.

XIII.

Les matelots que les Capitaines des vaisseaux de Sa Majesté retireront de dessus les bâtimens étrangers, ou qu'ils recevront sur leurs bords dans les païs étrangers, seront nourris comme ceux de l'équipage, sur les ordres des Commandans des escadres ou vaisseaux, visez par les Commissaires Generaux ou ordinaires embarquez.

XIV.

Le Munitionnaire ne sera obligé de donner aucune chose aux Officiers, soit par gratification ou autrement, non pas mesme du biscuit sous prétexte de machemoure pour nourrir leurs bestiaux.

XV.

Le morceau de biscuit qui sera de la grosseur d'une noisette ne pourra estre reputé machemoure, & sera délivré à l'équipage.

XVI.

Lorsqu'il se trouvera des vivres gastez, ils seront visitez par le Commissaire embarqué, ou Ecrivain, en présence du Capitaine ou autre Officier major qui sera par lui nommé, du Maistre & des Commis du Munitionnaire dont il sera dressé procès verbal, avant que les vivres gastez puissent estre rebutez & jettez.

XVII.

Le Munitionnaire fera embarquer sur les vaisseaux de bons Commis, Maistres-valets, Coqs & Cuisiniers, qui passeront en revûë ainsi que les Matelots; luy sera tenu compte de leurs vivres, & leur solde luy sera payée sur le pied de seize livres par mois, & pour autant de temps que le reste de l'équipage du vaisseau, sur le pied de huit hommes pour les vaisseaux du premier rang, de six pour ceux des deuxième & troisième, & quatre pour les autres.

XVIII.

S'il arrive que quelqu'un des hommes du Munitionnaire vienne à mourir pendant le voyage, ou soit cassé pour ses malversations, il sera remplacé par un des gens de l'équipage.

XIX.

A l'égard des Fregates legeres, Brulots & Flutes que sa Majesté fera armer, dont les équipages seront de quarante à cinquante hommes, les Commandans se chargeront de l'oeconomie & distribution des vivres.

XX.

Défend sa Majesté aux Officiers majors du vaisseau de maltraiter les Commis du Munitionnaire, & de les troubler ou molester en la distribution des vivres, à peine de punition contre les contrevenans, s'ils sont maltraitez & que le Capitaine refuse d'en faire faire une justice exemplaire, ils s'adresseront au Commissaire General ou Particulier, servant sur l'Escadre qui en prendra connaissance, en portera sa plainte au Commandant, & en sollicitera la punition.

XXI.

En cas de déni de justice, le Commissaire dressera un procès verbal des mauvais traitemens & l'envoyera au Secrétaire d'Etat ayant le département de la Marine.

XVII.

Si les Commis du Munitionnaire font quelque faute, les Capitaines ou autres Officiers commandant dans les vaisseaux, n'en feront aucune punition, mais en porteront leur plainte au Commandant de l'Armée ou Escadre pour y pourvoir.

TITRE QUATRIEME.

Du Commissaire ayant inspection sur les vivres dans le Port.

ARTICLE PREMIER.

La principale occupation du Commissaire ayant inspection des vivres dans le port, sera d'examiner soigneusement la qualité des vivres & denrées que le Munitionnaire General de la Marine fera remettre dans ses magasins, & d'empescher qu'il n'y en soit receu, & qu'il n'en soit embarqué pour les équipages que de bonne qualité.

II.

Il aura soin de faire gouter les vins que le Munitionnaire y fera apporter; fera des épreuves des legumes, pour voir s'ils sont de bonne cuite & de la derniere recolte; examinera les moluës, poissons salez, fromages & autres denrées, & assistera aux salaisons des viandes, empeschera qu'il n'en soit employé de maigres, ny de celles dont les boeufs ou les cochons auront esté trouvez mal-sains ou tarez; ne permettra sous quelque prétexte que ce soit qu'il entre dans les magasins des vivres, d'aucune chaire de vache ou de truie, & observera lorsque les viandes seront mises dans les barils pour estre embarquées, que les testes, les jambes & les pieds en soient ostez pour estre distribuez séparément, ou vendus par le Munitionnaire, suivant l'usage pratiqué sur ce sujet.

III.

Il visitera les bleds dont on fera le biscuit, tiendra la main qu'il soit fait de pur froment qui n'ait point de méchante odeur, que la farine soit épurée de son, que le biscuit soit leger, bien cuit, & en état de se conserver à la mer.

IV.

Il tiendra des registres cotez et paragpchez par l'Intendant, dans lesquels il écrira soigneusement les vivres qui seront remis dans les magasins, & ceux qui en sortiront pour estre distribuez aux équipages des vaisseaux de sa Majesté, faisant mention du jour que la chaudière aura commencé dans le Port & rade, & du jour que la distribution des vivres destineez pour la campagne aura commencé.

V.

Il rendra compte à l'Intendant de la quantité et qualité des vivres qui seront dans les magasins, luy en donnera tous les mois un état, & lorsque sa Majesté aura donné ses ordres pour l'armement de quelques vaisseaux, & qu'il aura reçu ceux de l'Intendant sur le nombre de leurs équipages, & du temps qu'ils devront estre armez, il dressera des états des quantitez de vivres de chaque espece qu'il faudra embarquer, sur lesquels l'Intendant donnera l'ordre au Munitionnaire pour leur embarquement.

VI.

Pendant la garniture & armement des vaisseaux, il fera distribuer la ration aux Officiers mariniens & matelots qui y seront employez, & se fera donner tous les jours par l'Ecrivain de chaque bord, un extrait du nombre des repas qui auront esté fournis; ira luy-mesme en faire les revûes pendant que les vaisseaux seront dans le Port ou dans les rades assez proches du Port, pour y pourvoir aller sans retarder le service; & lorsque les équipages commenceront à manger sur les vivres destinez pour la campagne, il arrestera avec les Ecrivains, les états des rations distribuées dans le port ou rade, les leur fera signer, & les certifiera, & il les remettra ensuite à l'Intendant..

VII.

Lorsque les Vaisseaux seront en état d'embarquer leurs vivres, il les fera examiner par l'Officier du vaisseau que le Capitaine aura choisi pour prendre ce soin; il fera délivrer en présence de cet Officier & de l'Ecrivain du Roy, ceux qui auront esté trouvez de bonne qualité, avec le plus de diligence qu'il se pourra, sur les bâtimens qui seront donnez à cet effet par le Capitaine de Port; il sera ensuite fournir les gamelles, bidons & corbillons de la grandeur prescrite, & les autres ustenciles necessaires pour la distribution des vivres; comme aussi les rafraichissemens qui auront esté ordonnez pour les malades pendant la campagne.

VIII.

Il fera remettre aux Ecrivains du Roy des balances avec des poids étalonnez & des mesures de cuivre bien jaugées, pour verifier de temps en temps les poids et mesures des Commis des vivres, & les empêcher de diminuer la ration ordonnée par Sa Majesté.

IX.

Les vivres & rafraichissemens estant embarquez, il fera signer trois états par le Capitaine & l'Ecrivain du Roy de chaque vaisseau, & les remettra à l'Intendant qui en enverra un à sa Majesté, en donnera un au Munitionnaire, & en gardera un pour luy.

X.

Au retour des vaisseaux, il s'informerá si les vivres se sont bien conservés, examinera la quantité & qualité de ceux qui seront débarqués, en donnera des mémoires à l'Intendant; & en cas qu'il y ait des viandes ou poissons corrompus, il ne souffrira pas que le Munitionnaire les fasse remettre dans les magasins; mais il en dressera son procès verbal, les fera jeter à la mer, & aura soin que le Munitionnaire se débasse des denrées qui ne seront plus en état d'estre embarquées pour une autre campagne.

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LIVRE DOUZIEME.

DES FONCTIONS DES OFFICIERS DE PORT.

TITRE PREMIER.

De l'Intendant.

ARTICLE PREMIER.

L'intendant départy dans un Port & Arcenal de Marine, y exercera la Justice, & ordonnera de la police & finances, suivant le pouvoir qui luy est attribué par sa Commission.

II.

Il pourvoira, conformément aux états de fonds expédiés par sa Majesté, à la fourniture des marchandises & munitions nécessaires dans les magasins, ainsi qu'il est dit au Livre des Achats.

III.

Les marchandises et munitions étant reçues, il s'attachera à les faire conserver, ordonnera de leur disposition & arrangement, de sorte qu'elles soient en bon ordre.

IV.

La distribution s'en fera par ses ordres, dans tous les lieux où elles devront estre employées, pour les constructions, radoubs, armements & expéditions des vaisseaux.

V.

Il prendra garde que les Registres des magasins, & du contrôle soient bien & fidelement tenus; pour cet effet, il les cottera & paraphera, & les arrêtera tous les huit jours, pour y faire observer le bon ordre, & éviter toute sorte d'abus.

VI.

Il fera à la fin de chaque année un recensement général de toutes les marchandises, munitions et ustenciles qui seront dans l'Arcenal, dont il enverra copie à sa Majesté.

VII.

Il tiendra la main à ce que tous les Officiers qui sont sous sa charge fassent leur devoir, chacun en ce qui regarde ses fonctions; et si quelqu'un manque à l'exécution des ordres qu'ils auront reçus concernant le service de sa Majesté, il pourra les interdire.

VIII.

Il enverra tous les mois une liste des Commissaires et Ecrivains, & marquera à la marge, à quoy chacun d'eux est employé, & leurs bonnes et mauvaises qualitez.

IX.

Il ne changera rien aux listes des Ecrivains qui lui seront envoyés, ny à la distribution qui en aura esté faite dans les différents ateliers.

X.

Il fera la revuë des Officiers de Marine, & des Officiers mariniens entretenus, une fois la Semaine, dont il ne les fera avertir que la veille, & les officiers qui ne s'y trouveront point seront privés du mois entier de leurs appointements, avec plus grande peine s'il y échet. Luy défend Sa Majesté à peine d'interdiction, d'en employer aucun dans les extraits qu'il enverra à la fin de chaque mois au Secrétaire d'Etat ayant le département de la Marine, s'il n'y a esté effectivement present; il enverra pareillement les revuës des Gardes de la Marine, Bombardiers, apprentis canonniers, & soldats gardiens.

XI.

L'Intendant ayant reçu les ordres de Sa Majesté pour la construction d'un ou plusieurs vaisseaux, examinera avant que de les faire commencer, s'il y a assez de bois dans l'Arcenal pour les achever; et en cas qu'il en manquast, il fera les diligences nécessaires pour en faire venir, en sorte que les vaisseaux qui auront esté mis sur les chantiers, puissent estre faits dans l'espace de huit mois au plus tard.

XII.

Il arrêtera un état du nombre d'ouvriers qu'il sera nécessaire d'employer pour la construction des vaisseaux; & s'il n'y a point de prix fait, & qu'il soit obligé de les faire construire à la journée,

ce qu'il évitera autant que possible, il fixera la paye que chacun d'eux devra recevoir par jour, & empeschera qu'elle ne soit augmentée ou diminuée sans son ordre par écrit.

XIII.

Des que la quille d'un vaisseau sera posée sur le chantier; il donnera ses ordres, afin que tout ce qui sera nécessaire pour sa garniture & agrément, se prépare & se trouve prest dans les magasins, lorsque le vaisseau sera achevé de bastir.

XIV.

Il enverra tous les mois un état contenant la quantité de journées d'ouvriers qu'il jugera nécessaire pour la construction & radoub des vaisseaux, dans lequel il marquera le nombre de celles qui y auront esté employées le mois precedent, à combien elles montent, & combien il en reste à employer, & cet état contiendra aussi la quantité & le prix des journées qui auront esté employées dans chacun des autres ateliers, afin que Sa Majesté soit informée tous les mois de l'avancement & dépense des ouvrages qu'elle aura ordonnez.

XV.

Lors de l'armement des vaisseaux, il se fera représenter les inventaires qui en auront esté dressez par le Capitaine de Port & les Maistres d'Equipages; & après avoir examiné s'ils sont conformes au Reglement de sa Majesté sur ce sujet, il ordonnera au Garde-magasin de délivrer incessamment ce qui y sera contenu, sans y rien augmenter sous quelque prétexte que ce soit.

XVI.

Il examinera le nombre des Officiers mariniens & matelots qui seront nécessaires pour composer les Equipages des vaisseaux que Sa Majesté fera mettre en mer, & enverra un état à chacun des Commissaires des classes de son département, du nombre dont il aura besoin, avec le fonds de trois mois d'avance, pour en faire la levée, & tiendra la main qu'elle se fasse avec diligence, afin que le retardement de l'arrivée des Officiers mariniens & matelots n'en apporte point au départ des vaisseaux.

XVII.

Les Equipages estant formez, & les vaisseaux prests à mettre à la voile, il en fera faire les revûës, & en enverra les extraits à sa Majesté, avec les inventaires de leur armement, les Etats des vivres embarquez, & les certificats de leurs radoubs et carennes.

XVIII.

Lors du désarmement des vaisseaux, il se fera rendre compte par chaque

Ecrivain, des consommations qui auront esté faites pendant la campagne, & après les avoir exactement vérifiées, il en enverra des Etats à Sa Majesté, ou il observera d'en spécifier la valeur pour en faire connoître la dépense.

XIX.

Arretera les Comptes du Trésorier & du Munitionnaire General de la Marine, signera les marchez de tous les achats & fournitures de marchandises & de leur convertissement, auxquels ils appellera le Contrôleur.

XX.

Il enverra tous les mois un bordereau par colonnes, des payemens qui auront esté faits pendant le mois & les precedens, pour chaque nature de dépense & de travail, & tous les six mois un Etat abrégé des fonds reçus et dépenses faites, avec l'Etat du produit des six deniers pour livre; & au commencement de chaque année l'Etat général des fonds remis, & des dépenses faites pendant l'année precedente, avec la balance des fonds restant & excédant, & le produit general des six deniers pour livre & autres recettes extraordinaires.

XXI.

Le Contrôleur luy remettra tous les mois un état des marchandises qui auront esté reçues dans les magasins, & de celles qui en seront sorties, qu'il enverra à Sa Majesté, & tous les six mois un inventaire des marchandises, munitions & ustenciles qui seront pour lors dans le magasin general.

XXII.

Le Commissaire General de la Marine aura en l'absence de l'Intendant le mesme pouvoir & fonctions que luy.

TITRE SECOND.

Des Commissaires ordinaires employés dans un Arcenal.

ARTICLE PREMIER.

Le Commissaire preposé au magasin général y sera présent pendant les heures du jour qu'il demeurera ouvert. Il examinera si les livres de recette et dépense sont tenus en la maniere prescrite au Garde-magasin & au Contrôleur, si tout y est énoncé & libellé, par quantité, qualité, & jour de l'entrée & sortie des marchandises & munitions, si elles sont bien rapportées dans le Registre de balance, & si les poids et mesures sont exactement échantillez & estalonnez.

II.

Il arrêtera tous les jours au bas des pages du Registre du Garde-magazin les recettes & dépenses qui seront faites pendant le jour; et à la fin de chaque mois, il sera fait par recapitulation un Etat abrégé des marchandises qui auront été reçues & distribuées pendant le mois, distinguées par espece, poids et mesure, dont il remettra l'extrait à l'Intendant, afin qu'il puisse connoître celles qui auront été reçues et délivrées chaque mois, & ce qui reste au juste dans les magasins.

III.

Il assistera à la reception des marchandises & munitions, prendra garde qu'il n'en soit reçu que de bonne qualité, les fera ranger en bon ordre, avec les précautions nécessaires pour leur conservation, & tiendra la main que le Garde-magazin en délivre sans retardement des reçus qui seront visez par luy. Il fera tenir par le Garde-magazin, un Registre particulier des matieres qui seront délivrées à l'Ecrivain de chaque atelier, ou aux ouvriers qui travaillent hors de l'Arsenal, pour le convertissement des ouvrages, & assistera à l'examen & arrêté des comptes qui s'en feront tous les mois, lequel il signera sur le Registre.

IV.

Lorsqu'il s'agira de l'armement des vaisseaux il recevra les ordres de l'Intendant, pour travailler avec le Capitaine de Port, & le Maître d'Equipage, à dresser des Etats de tous les agrez appareaux qui seront nécessaires, contenant les longueurs & grosseurs des cordages, la chute & envergure des voiles, & généralement tout ce qui regarde ce détail; disposera & préparera toutes choses, pour faciliter la diligence des armemens.

V.

Il aura soin lors des desarmemens, que les cables & agrez de retour soient bien rangez dans les magasins particuliers, & qu'il n'y soit rien mis que ce qui sera en état de servir une autre campagne, dont il fera dresser des inventaires particuliers.

*Du commissaire préposé pour avoir inspection sur
les constructions de vaisseaux.*

ARTICLE VI

Le Commissaire préposé pour avoir inspection sur la construction des vaisseaux, aura soin de faire garder une grande oeconomie dans l'employ des matieres; que l'Ecrivain en tienne un compte exact sur son registre, & que les Maîtres Charpentiers fassent servir le bois à l'usage auquel chaque piece se trouvera propre.

VII.

Que le bois de la plus vieille coupe soit toujours le premier employé, & que les chevilles, clous, & autres ouvrages de fer, soient des proportions ordonnées & conformes aux échantillons qui auront esté délivrez aux Maistres Forgerons, Taillandiers & Serruriers.

VIII.

Il visitera continuellement les ateliers des constructions; obligera les Ecrivains d'y estre assidus pendant le temps du travail; & examinera si les ouvriers contenus dans leurs rôles sont effectivement & fidelement employez, & s'ils font leur devoir.

IX.

Il retirera tous les quinze jours les Rôles des ouvriers signez des Ecrivains, dans lesquels seront marquées leurs différentes fonctions, la paye qui leur aura esté fixée, & les jours & heures qu'ils auront manqué au travail, afin que sure cette connaissance l'Intendant puisse ordonner le payement de ce qui leur sera legitiment dû, auquel le Commissaire assistera.

X.

Il doit s'attacher tres particulièrement à connoistre les bons & mauvais ouvriers, & leur assiduité, afin que leur paye soit proportionné à leurs services & capacité.

XI.

Sa Majesté voulant augmenter le nombre des ouvriers, il sera observé que sur celui de dix Maistres Charpentiers, il y ait un jeune apprentis, & un autre sur dix Maistres Calfats, ausquels apprentis il sera donné cinq sols par jour, pour leur subsistance, & cette paye leur sera augmentée à proportion qu'ils se rendront capables dans leur métier, sans qu'il soit permis aux Maistres sous lesquels ils travailleront, de rien exiger d'eux sous quelque pretexte que ce soit.

XII.

Il empeschera avec soin & exactitude que les Maistres Charpentiers ne se départent en aucune maniere que ce soit, des devis qui auront esté arrestez par le Conseil de Construction, dont il aura toujours une copie sur luy.

Du Commissaire préposé aux radoubs & carennes.

ARTICLE XIII.

Le Commissaire préposé aux radoubs et carennes, assistera avec les Officiers du Conseil de Construction, aux visites & examens qui se feront dans des vaisseaux qui auront besoin de radoub, & luy sera délivré par le Contrôleur un extrait des devis qui auront été arrêtés par le Conseil, lesquels il fera exécuter ponctuellement par les Charpentiers qui en seront chargés.

XIV.

Il ne permettra point que les Charpentiers levent les membres, bordages, & autres pièces de bois, si elles ne sont effectivement hors d'état de servir, observant (au contraire) de leur faire couper, ou ôter toutes celles qui se trouveront pourries & gâtées, & que le bois qui sera remplacé soit sain, sans aubour, bien lié, goujonné et chevillé.

XV.

Il observera à l'égard des Ecrivains, ouvriers, rôles & paiements, ce qui est cy-dessus prescrit pour le Commissaire des Constructions.

XVI.

Il assistera au paiement qui se fera des Gardiens des vaisseaux, les chargera par inventaire, des agrez, serrures & ustenciles, qui y seront demeurés lorsqu'ils seront remis à la charge des Officiers du Port, & en fera souvent la visite, pour voir si par négligence ou autrement, il s'y trouvera quelque chose de manqué, dont il donnera avis à l'Intendant.

TITRE TROISIEME.

Du capitaine de Port.

ARTICLE PREMIER.

Le Capitaine de Port aura le commandement sur les Gardiens, pour les appliquer à la garde & conservation des vaisseaux, & à tout ce qui y sera à faire pour le Service de Sa Majesté, les distribuera & partagera par escouades, leur donnera ensuite des occupations réglées pendant le jour, & des postes fixes pendant la nuit, afin qu'on les puisse trouver plus facilement en cas d'accident.

II.

Le choix des Gardiens sera fait par l'Intendant qui prendra par préférence les Officiers marins, matelots, ou soldats qui auront été estropiés sur les vaisseaux de Sa Majesté, pourvu que leurs blessures ne les empêchent point de faire les fonctions auxquelles ils sont destinés.

III.

Le Capitaine de Port marquera les lieux ou les vaisseaux de Sa Majesté devront estre placez dans le Port, aura soin de leur amarrage, en fera visiter & manier souvent les cables, & prendra toutes les précautions nécessaires pour éviter les accidens qui pourroient arriver par leur rupture & manquement.

IV.

Il marquera pareillement les places des bastimens marchands, ausquels il ne permettra d'entrer dans le Port, qu'après qu'ils auront déchargé leurs poudres & autres matieres combustibles qu'ils pourroient avoir, observant qu'ils ne soient mêlez ny engagez parmy ceux de Sa Majesté.

V.

Sa principale application devant estre de veiller à la conservation des vaisseaux dans le Port, il examinera journellement leur état & disposition, les fera calfater & goldronner dans les temps & faisons prescrites; prendra garde qu'ils soient bien entretenus de prelats, & que les Gardiens en fassent l'usage qu'ils doivent en faire pour les garantir des eaux de pluye.

VI.

Il assistera à tous les Conseils qui se tiendront pour les constructions & radoubz, & en signera les délibérations & devis, & aura inspection sur leur execution.

VII.

Il sera present à la reception des marchandises et munitions, & donnera son avis sur leur bonne ou mauvaise qualité.

VIII.

Lorsque Sa Majesté aura donné ses ordres pour l'armement d'un ou plusieurs vaisseaux, le Capitaine de Port avec les Officiers qui seront nommés pour les commander, les visitera exactement & dressera un Etat de ce qui sera nécessaire pour leur radoub & carenne, lequel il remettra à l'Intendant.

IX.

Les vaisseaux estant carennez & prests à sortir du Port, il prendra les ordres du Commandant pour les mener en rade: il y conduira luy mesme ceux du premier & second rang; le Lieutenant du Port, ceux du trois & quatrième, & l'Enseigne ceux du cinquième, les fregates legeres, galiottes, brûlots & flutes, & ils ne pourront quitter ces

bâtiments qu'ils ne soient mouillés ou amarrez, à peine d'en répondre.

X.

Les vaisseaux étant de retour de la mer, il assistera à la visite & examen qui en sera fait, pour connoître d'état où ils seront, & au devis des ouvrages à y faire, pour les mettre en état de servir.

XI.

Il se chargera des vaisseaux lorsqu'il seront desarmez & desagrées; & pourvoira à leur amarrages, y distribuera les gardiens, & prendra toutes les autres precautions necessaires pour leur scureté & conservation.

XII.

Il fera rendre les saluts qu'il conviendra à chacun des bâtimens, suivant ce qui est prescrit par Sa Majesté.

XIII.

Il avertira le Commandant lorsqu'il faudra mettre des vaisseaux en carenne, afin qu'il y assiste s'il le juge à propos, & y fasse assister les Capitaines & Officiers qui auront esté nommez par Sa Majesté.

XIV.

Il suivra les ordres qui luy seront donnez par l'Intendant en ce qui regarde la conservation, entretien & équipement des vaisseaux, de l'exécution desquels il luy rendra compte.

XV.

Les Lieutenant & Enseigne de Port auront l'un au défaut de l'autre, les mesmes fonctions que le Capitaine, & observeront ce qui est prescrit à leur égard par l'Article IX du present Titre.

TITRE QUATRIEME.

Du Contrôleur.

ARTICLE I.

Le Contrôleur aura inspection sur toutes les recettes & dépenses, achat & employ des marchandises, & travail des ouvriers, & il assistera à tous les marchez & comptes qui seront faits par l'Intendant.

II.

Il sera present tous les jours par luy, ou ses Commis. dont le nombre sera réglé par les Etats de Sa Majesté, à l'ouverture des magasins desquels il aura une clef, & le soir il les fera fermer en sa presence.

III.

L'un de ses Commis tiendra deux Registres dans le magasin general, dans l'un desquels il écrira la recette de tout ce qui y entrera, & dans l'autre tout ce qui en sortira, pour le service des vaisseaux ou autres usages.

IV.

Il arrestera à la fin de chaque semaine avec l'Intendant, sur le Registre du Garde-magazin & les siens, la recette & dépense de tout ce qui sera entré & sorti des magasins, & de trois en trois mois il vérifiera le livre de balance & l'arrestera, pour connoistre au juste ce qui reste dans les magasins, faisant mention des dechets & revenans bons qui y seront trouvez, & des causes d'où ils seront provenus.

V.

Il vérifiera ensuite par un recensement de chaque sorte de marchandise & munitions, si elles se trouvent en la qualité & quantité qu'elles doivent estre, & si elles sont en lieu où elles se puissent conserver.

VI.

Il tiendra un Registre particulier de tous les marchez qui se feront avec les marchands ou ouvriers, pour fournir des marchandises aux magasins de Sa Majesté, ou pour faire quelques ouvrages, & il aura soin de poursuivre l'execution des marchez, & d'avertir l'Intendant des defauts et manquemens qu'il pourrait y avoir afin qu'il y soit pourvû.

VII.

Il assistera à l'arresté des Comptes du Tresorier & du Munitionnaire general de la Marine, comme aussi à tous les contracts & marchez qui seront faits par l'Intendant, & les signera avec luy; il en examinera les clauses & conditions, recevra les encheres & cautions qui seront présentées, & fera adjuger le marché à celui qui fera la condition de Sa Majesté meilleure.

VIII.

Il fera les poursuites & diligences necessaires pour le payement de ce qui se trouvera dû à Sa Majesté, soit par les ouvriers à qui le Garde-magazin délivre des marchandises, à compte des ouvrages qu'ils doivent fournir, soit par les particuliers à qui il auroit esté presté

ou vendu des marchandises, munitions & autres effets appartenans à Sa Majesté, en quelque maniere que ce puisse estre, à peine de répondre des pertes qui pourroient arriver par sa faute & negligence.

IX.

Il sera present aux montres & revûes des équipages, prendra garde que le nombre des matelots & soldats soit complet, qu'il n'y ait aucun passe-volans, & qu'ils soient tous en état de servir.

X.

Comme aussi aux revûes des Officiers de Marine, & Officiers mariniens entretenus dans les Ports, qui doivent estre faites à la fin de chaque semaine; dont il signera les extraits conjointement avec l'Intendant, & prendra garde qu'il n'y ait que les presens qui y soient employez, à peine d'interdiction.

XI.

Lors de l'armement et desarmement des vaisseaux, il tiendra la main que les Officiers mariniens & matelots soient payez à la banque dans le bureau des classes conformément à ce qui a esté prescrit sur ce sujet, & suivant l'Etat qui en sera arrêté.

XII.

Il examinera si les vivres qui seront embarquez sur les vaisseaux de Sa Majesté sont en la quantité ordonnée, & de la qualité requise.

XIII.

Il veriflera, au desarmement des vaisseaux, sur les inventaires d'armement, & le Registre des Ecrivains, conjointement avec le Commissaire préposé aux magasins, les consommations qui en auront esté faites.

XIV.

Il prendra garde que les agrez soient portez dans des magasins particuliers, & rangez dans l'ordre qui a esté prescrit.

XV.

Il tiendra la main que ce qui proviendra d'un desarmement, ne soit pas passé une seconde fois en dépense au Garde-magazin.

XVI.

Il contrôlera tous les acquits, rôles, états & reçus du Garde-magazin, servans à la décharge du Tresorier general de la Marine, & tiendra un Registre exact & fidele de la recette et dépense qui sera faite par

le Commis du Tresorier pendant chaque année dans le Port où il sera établi.

XVII.

Il visitera tous les ouvrages que Sa Majesté fera faire, assistera aux toisez & à leur reception, s'appliquera à connoistre la capacité des ouvriers qui y seront employez, dont il donnera son avis à l'Intendant, & sera present aux payements qui leurs seront faits.

XVIII.

Il enregistrera toutes les Commissions accordées par Sa Majesté aux Officiers de Marine, & mettra l'enregistrement en abregé au dos, afin d'y avoir recours en cas de besoin.

XIX.

Il tiendra deux Registres particulliers, l'un pour les deliberations qui se prendront dans le Conseil des Constructions, & l'autre pour celles des radoubz à faire aux vaisseaux, lesquelles il prendra soin de faire signer par ceux qui y auront assisté.

XX.

Luy enjoint Sa Majesté de faire cotter & parapher par l'Intendant, tous les Registres qu'il est obligé de tenir.

XXI.

Il doit conserver dans un bon ordre tous les Registres, contrats, marchez, adjudications & autres papiers & memoires qui regarderont ses fonctions, & en tenir un inventaire exact, afin d'y pouvoir avoir recours.

XXII.

Il se fera remettre par le Commis du Tresorier general de la Marine les copies collationnées des états et ordres de fonds qui luy auront esté envoyez; & à la fin de chaque année il enverra au Secretaire d'Etat ayant le département de la Marine, le Registre qu'il doit tenir de la recette & dépense qui aura esté faite dans le Port.

TITRE CINQUIEME.

Du Garde-magazin.

ARTICLE PREMIER.

Le Garde-magazin tiendra un Registre exact de l'entrée et sortie de toutes les marchandises, armes & munitions, lequel sera cotté & paraphé par l'Intendant.

II.

Ce Registre sera tenu avec l'ordre & la netteté nécessaire pour voir en tout temps, & jour par jour ce qui sera entré dans les magasins, & ce qui en sera sorti.

III.

Il s'appliquera avec soin à conserver ce qui sera entré dans les magasins, en mettant chaque chose en sa place, & aux lieux propres à leur conservation; & dans cette disposition il observera de les ranger, en sorte qu'elles puissent estre délivrées avec facilité.

IV.

Il sera toujours present à la reception et délivrance des marchandises & munitions; aura soin que les Commis qui luy seront donnez dont il demeurera responsable, fassent chacun leur devoir dans les fonctions qui leur seront prescrites; donnera son avis sur la qualité de tout ce qui entrera dans les magasins, & prendra garde que les poids, jauges & aunages soient justes.

V.

Après cet examen il fera l'enregistrement de sa recette dans un journal, pour estre porté à la fin du jour dans son grand livre, dans lequel il specifiera la qualité, quantité, poids & mesures des marchandises & munitions; le nom de celui qui les aura fournies, & les ordres en vertu desquels il les aura reçûs.

VI.

La mesme chose sera observée pour sa dépense, & il ne pourra rien délivrer sans y appeller le Contrôleur ou son Commis, qui en feront l'enregistrement chacun de leur costé, d'une maniere uniforme & égale.

VII.

Les noms des vaisseaux pour lesquels les marchandises & munitions seront délivrées, seront specifiez, comme aussi celui des ouvriers auxquels on donnera les matieres pour les travailler ou convertir à l'usage auquel elles seront destinées.

VIII.

Les Registres de recette & dépense seront specifiez, comme aussi celui des ouvriers auxquels on donnera les matieres pour les travailler ou convertir à l'usage auquel elles seront destinées.

VIII.

Les Registres de recette & de dépense seront arrestez tous les soirs par le Commissaire préposé au magasin, & le Contrôleur, & à la fin de chaque semaine par l'Intendant, qui écrira à costé des articles où il y aura quelque erreur, omission, déchet, ou revenant bon, les raisons d'où cela provient, en signera l'arrêté & le fera signer par le Commissaire, le Contrôleur, & le Garde-magazin.

IX.

Le Garde-magazin tirera à la fin de chaque mois sur les Registres, un extrait sommaire de chaque nature de marchandises & munitions, bien distinguées par leurs qualitez, poids & mesures, & tous les trois mois il fera une balance qu'il écrira sur un Registre destiné à cet effet, cotté et paraphé par l'Intendant, & arrêté signé au au bas de chaque balance, ainsi qu'il est dit cy-dessus.

X.

Le recensement ou inventaire general qui sera fait à la fin de chaque année de tout ce qui se trouvera dans les magasins, sera arrêté et signé comme il a esté dit.

XI.

Au commencement de chaque année l'Intendant arrêtera le Registre des balances de l'année précédente; & pour vérifier si chaque espèce de marchandise & munitions, qui doit, suivant cet arrêté, rester en nature dans les magasins, s'y trouve effectivement, il le conferera avec le recensement ou inventaire general; & en cas qu'il y remarque quelque différence & quelque manquement, il en fera mention au bas de l'arrêté final du Registre.

XII.

Le Garde-magazin se chargera par des inventaires particuliers, qui seront reliez ensemble, des meubles, ustenciles, ornemens, & generalement de toutes les choses qui ne seront point comprises dans les Registres de recettes & dépenses du magasin; comme aussi des corps des vaisseaux et autres bâtimens appartenans à Sa Majesté, qui feront dans le Port, soit qu'ils y ayent esté construits, ou qu'il ayent esté achetez ou pris sur les ennemis, & marquera leur sortie, soit pour aller dans un autre port, ou qu'ils soient vendus par ordre de Sa Majesté, ou depecez pour avoir esté jugez entierement inutiles.

XIII.

Dans les armemens des vaisseaux il délivrera aux Ecrivains les agrez & appareaux; & lorsqu'ils seront pourvus de leur rechange, il fera des inventaires exacts, non seulement de tout ce qui aura esté délivré du

magazin sur les Recepissés des Ecrivains, mais même de plusieurs autres choses attachées au corps du vaisseau, comme serrures, clefs, offices, armoires, habitacles, roûets de cuivre & autres pièces de cuivre attachées en divers endroits.

XIV.

Les inventaires estants complets & remplis, les Ecrivains se chargeront au magasin de tout ce qu'ils contiendront pour la décharge du Garde-magazin, & pour en rendre compte au retour de la campagne.

XV.

Lors des desarmemens, & au retour des vaisseaux, après que le Commissaire & Contrôleur auront vérifié & arreseté les consommations sur les Registres de l'Ecrivain, le Garde-magazin recevra sur les inventaires d'armement, les agrez, armes et munitions des navires, & il fera mettre le tout dans les magasins particuliers destinez à cet effet, en observant l'ordre pour l'arrangement & la conservation.

XVI.

Il ne se chargera point une seconde fois des agrez, rechanges & ustenciles provenans des desarmemens, qui seront mis dans le magasin particulier de chaque vaisseau, mais seulement de la poudre, canon, boulets, ancres, fustailles, & autres choses qui ne seront point remises dans ce magasin particulier, dont il sera fait des inventaires.

XVII.

Il fera relier ensemble à la fin de chaque année les inventaires d'armement & desarmement, & les Etats des consommations faites pendant la campagne.

XVIII.

Les poudres, artifices, canons, mortier, bombes, boulets, armes, & toutes sortes d'outils & instruments concernans l'artillerie & les descentes & attaques des Places, seront mis dans les magasins & lieux à ce destinez, dont le Commissaire de l'artillerie de la Marine aura une clef, & le garde-magazin une autre.

XIX.

Il gardera soigneusement les clefs de tous les magasins & n'en donnera avis qu'aux Officiers qui la doivent avoir, & aux heures prescrites; & en cas qu'il soit nécessaire d'y entrer à d'autres heures, pour quelque occasion de service, il en prendra l'ordre de l'Intendant.

XX.

Luy défend Sa Majesté de recevoir ou délivrer aucunes marchandises ny munitions, sans un ordre par écrit de l'Intendant ou du Commissaire préposé au magasin, à peine de les payer.

XXI.

Comme aussi d'en faire aucun prest à des particuliers, & d'en recevoir ensuite la valeur, soit en espee ou en argent, sans un ordre exprés de l'Intendant.

XXII.

Il écrira sur un Registre particulier, cotté & paraphé comme les autres, les marchandises & munitions qu'il prestera aux particuliers pour les remplacer, & qu'il donnera aux particuliers pour les remplacer, & qu'il donnera aux ouvriers pour les travailler, ou à compte des ouvrages qu'ils doivent fournir; fera mention en chaque article, des ordres qu'il aura reçûs pour les livrer, & ne recevra ny des particuliers ny des ouvriers aucuns billets volans, mais les fera obliger à costé de chaque article, & les déchargera & mesure qu'ils rendront ce qu'ils auront reçû: ce Registre sera arrêté tous les mois, ainsi qu'il est prescrit au Chapitre du Commissaire préposé au magasin, & au moins tous les ans par l'Intendant.

XXIII.

Il aura aussi un registre particulier, pour enregistrer jour par jour tous les certificats qu'il délivrera aux particuliers, afin d'éviter la confusion qui se rencontre souvent dans l'expédition de plusieurs certificats pour une mesme chose.

XXIV.

Lorsqu'il quittera son employ, il remettra tous les Registres à l'Intendant, & luy rendra un compte exact de tout ce dont il aura esté chargé; & en cas qu'il se trouve reliquataire, l'Intendant après avoir pris les suretez necessaires, en informera le Secrétaire d'Etat ayant le département de la marine, pour recevoir les ordres de Sa Majesté.

TITRE SIXIEME.

Des Ecrivains du Roy.

ARTICLE PREMIER.

De l'Ecrivain employé aux Constructions.

L'Ecrivain qui aura inspection sur la construction d'un vaisseau, tiendra un rôle des ouvriers qui y seront employez, dans lequel il marquera la paye que l'Intendant leur aura réglée. Il les appellera &

en fera la revûë toutes les fois qu'ils entreront au travail, s'y tiendra assidu pour empescher qu'ils ne le quittent, & pour les obliger à travailler; il observera de n'employer pour le payement que les effectifs, & de marquer les heures qu'ils se feront absentez du travail, pour leur estre déduites sur le payement de leurs journées.

III.

Il presentera à la fin de chaque quinzaine, au Commissaire préposé aux constructions, & au Contrôleur, le Rôle arrêté & certifié de luy, des ouvriers qui auront travaillé pendant ce temps là, contenant la quantité de journées que chacun d'eux aura employées, le prix desdites journées, & ce qui sera dû à chacun: il assistera au payement qui leur sera fait.

IV.

Il recevra du Garde-magazin les chevilles, clous et ferailles servant à la construction, dont il aura soin de se pourvoir avant que l'on en ait besoin, afin que le travail n'en soit pas retardé: il tiendra la main qu'il n'en soit point diverti par les ouvriers, & pour cet effet il enfermera le tout dans son bureau, & examinera à la fin de la journée, si ce qu'il aura délivré aura esté effectivement employé.

V.

Il aura soin de faire écrire au magasin les pieces de bois que les Charpentiers feront prendre dans le parc aux bois, avec leurs différentes especes & proportions; tiendra la main qu'il n'en soit employé que de bonne qualité; & que les Charpentiers n'en fassent point de mauvais usage.

VI.

Il marquera soigneusement sur le Registre qu'il tiendra, tous les bois & autres matieres qui entreront dans la construction d'un vaisseau, afin que la construction estant achevée, on puisse connoistre tout ce qui y sera entré, par son Registre qui sera déposé au magasin.

VII.

Il donnera à la fin de chaque mois un Etat en détail à l'Intendant, de tous les bois & autres matieres qui auront esté employées à la construction du vaisseau, avec le nombre & montant des journées des ouvriers qui y auront travaillé.

De l'Ecrivain employé aux radoubs.

VIII.

L'Ecrivain employé aux radoubs, aura le mesme soin, & fera les mêmes choses qui ont esté prescrites à celui qui est employé aux constructions.

De l'Ecrivain de la Corderie.

IX.

L'Ecrivain de la corderie assistera à la reception des chanvres, dira son sentiment sur leur qualité, & sera présent lorsque le Garde-magazin les délivrera au Maistre Cordier.

X.

Il tiendra un Registre exact de la quantité & qualité des chanvres qui seront remis au Maistre Cordier, de la qualité, quantité & poids des cables qui en proviendront, des estoupillons et des dechets.

XI.

Il aura soin que le chanvre soit bien peigné & nettoyé d'ordure & de tout corps estranger, qu'il soit filé d'égale grosseur, & de celle qui aura esté ordonnée; & tous les Samedis au soir il fera peser en presence du Commissaire et du Contrôleur, le fil qui aura esté fait pendant la semaine, & enregistrer le poids.

XII.

Il recevra du Commissaire préposé au magasin general, les estats des cables & cordages qu'il faudra faire; tiendra la main à ce que le Maistre Cordier s'attache à les executer; & lorsqu'ils auront esté commis, il les fera peser en présence du Contrôleur & du Garde-magazin, & fera porter à l'étuve ceux qui devront estre goldronnez, & remettre au magasin ceux qui devront servir sans goldron.

XIII.

Il prendra garde que le cordage soit chauffé dans l'étuve jusques à ce qu'il n'ait plus d'humidité, & que le feu soit disposé de maniere qu'il n'en puisse estre brûlé.

XIV.

Il recevra au magasin le goldron necessaire pour goldronner le cordage, aura soin qu'il soit bien imbibé & pénétré de goldron jsuqu'au coeur, & après avoir laissé quelques jours à l'égoutoir, il le fera porter au magasin.

XV.

Lorsqu'il sera jugé à propos de goldronner le cordage en fil, il aura

soin que le goldron ne soit point trop chaud, & que le fil après avoir passé dans l'auge, soit pressé de maniere qu'il ne retienne que la quantité de goldron qu'il luy est necessaire.

XVI.

Il se dechargera tous les mois au magasin, de la quantité de cordages & estoupillons qu'il aura remis à compte des chanvres qui auront esté fournis au Maistre Cordier, & les dechets seront employez suivant les verifications qui en auront esté faites; il se dechargera pareillement des goldrons qui auront esté employez.

XVII.

Il aura la mesme assiduité au travail, & la même inspection sur les ouvriers et journaliers, & observera la même chose pour la tenuë des Rôles, & le payement que les Ecrivains des constructions et radoubs.

XVIII.

A l'Egard des autres Ecrivains qui seront employez dans l'Arcenal, l'Intendant leur donnera les instructions necessaires, suivant les emplois où ils seront destinez.

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LIVRE DIX-HUITIEME.

DE LA FOURNITURE DES MUNITIONS
& MARCHANDISES, DE LEUR ADJUDICATION, RECEPTION
& CONVERTISSEMENT DANS LES DIFFERENS ATTELIERS DES ARCENaux DE MARINE.

TITRE PREMIER.

De la fourniture & Adjudication.

ARTICLE PREMIER

Il sera fourni dans chacun des Arcenaux de Marine, les armes, munitions & marchandises necessaires pour la construction & armement, garniture, rechange & entretien de tous les vaisseaux que Sa Majesté a resolu d'avoir, & pour les remettre en état de naviguer & combattre, lorsqu'ils reviendront desagreez, ou depourvus de munitions, ensuite d'un mauvais tempts, ou d'un combat: & outre les bois necessaires pour les radoubs, il y en aura toujours assez dans chaque Arcenal pour la construction de quatre vaisseaux.

II.

Il sera regulierement observé dans les achats des marchandises, armes & munitions, de ne se servir que de celles du crû & des fabriques du Royaume; & en cas qu'on fût indispensablement obligé de prendre de celles des Païs étrangers, il en sera traité avec des Marchands François, qui les feront venir dans les Arcenaux.

III.

Les Intendans de la Marine s'informeront exactement des lieux d'où l'on tire les marchandises, & où elles sont les meilleures & les plus abondantes, y écriront & y entretiendront des correspondances pour estre informez des prix courans, & prendront connoissance de la dépense qu'il faut faire pour les faire transporter dans les Arcenaux, afin de les avoir au prix de leur juste valeur dans le temps des adjudications.

IV.

Ils s'appliqueront à connoistre leurs differentes especes & qualitez, & observeront dans tous les marchez qu'ils feront, de distinguer chaque sorte de marchandises, armes, & munitions, non seulement en marquant leurs poids, mesures & proportions, mais encore les Païs ou Provinces d'où on les tire, & les lieux où elles se fabriquent.

V.

Ils enverront tous les ans à sa Majesté au commencement du mois de Septembre, un projet de toutes les marchandises, armes & munitions qu'il sera necessaire de remplacer dans les magasins pendant l'année suivante, pour la construction, entretien, armement & équipement des vaisseaux, dont Sa Majesté reglera les quantitez, lequel projet ayant esté arresté & renvoyé à l'Intendant, il en sera choisi des échantillons & modeles, & dressé des affiches qui en contiendront les especes & quantitez.

VI.

Ces affiches seront publiées & mises dans les places publiques des Villes & Bourgs du voisinage des Arcenaux & autres lieux où les marchandises sont les plus abondantes, & il sera fixé un jour pour l'adjudication au rabais de chaque sorte de marchandises, & de leur convertissement qui se fera tous les ans au commencement du mois d'Octobre, par les Intendans de la Marine, en la presence du Contrôleur & autres principaux Officiers du Port.

VII.

Les premiers rabais seront ensuite reçus au jour nommé, & après trois remises de trois jours chacune, l'adjudication sera faite à

l'extinction de la chandelle, au moins disant à la troisième remise, dont il lui sera délivré des actes en forme par le Contrôleur de Marine en chaque Port, si dans les vingt-quatre heures ensuite, il ne se présente plus personne pour rabaisser.

VIII.

Il sera gardé dans les magasins par les soins du Contrôleur, des échantillons ou modèles des marchandises cachetés du cachet de l'Intendant & du sien, pareils à ceux qui auront été présentés lors des adjudications, pour y avoir recours, & en faire la confrontation lors des livraisons.

IX.

Les publications & adjudications des ouvrages qu'il y aura à faire pour les fortifications, ports & bâtimens des Arcenaux, seront faites avec les mêmes formalités, sur les devis, plans et profils qui en auront été arrêtés par Sa Majesté.

X.

Les entrepreneurs & ouvriers ne feront aucunes associations pour raisons des ouvrages que Sa Majesté fait faire dans les Ports, à moins qu'ils n'en aient la permission des Intendants de la Marine, à peine de cinq cent livres d'amende contre les contrevenans, applicable moitié aux pauvres de la charité, & l'autre moitié aux dénonciateurs; & les sociétés faites sans la permission des Intendants seront réputées nulles, & les ouvrages entrepris en conséquence, données à d'autres à la folle enchère aux associés.

XI.

Le Contrôleur de Marine en chaque Port aura une application particulière à empêcher qu'il ne soit fait dans les adjudications aucune préférence d'un Marchand ou ouvrier, à un autre, s'il ne fait la condition de sa Majesté meilleure; & afin que tous ceux qui seront solvables, ou pourront donner caution suffisante, soient reçus à faire des rabais.

XII.

Les marchés qui auront été faits dans les formes prescrites seront maintenus, sans qu'il puisse y être apporté aucun changement, s'il ne s'y trouve quelque préjudice considérable à Sa Majesté, dont il sera donné avis au Secrétaire d'Etat ayant le département de la Marine.

XIII.

Les entrepreneurs auront une entière liberté de se servir de tels ouvriers qu'il leur plaira, & qu'ils croiront capables de travailler, sans qu'ils puissent être contraints d'en prendre d'autres, ny de

leur donner, pour quelque consideration que ce soit, une paye plus forte que celle dont ils seront convenus.

XIV.

L'achat des bois se fera à condition de les rendre dans les Arcenaux de la Marine, de la qualité & proportion portées par le marché, les Intendans éviteront autant qu'ils pourront d'en acheter en pied; & en cas que la nécessité les y oblige, & qu'ils n'en puissent charger l'adjudicataire, ils établiront des Commissaires & d'habiles Charpentiers pour en faire sans dissipation le debit et le transport dans les Arcenaux, lequel debit & transport se fera toujours à prix fait, & non à journée.

XV.

Au traite qui se feront des achats des arbres que l'on prendra dans les forests du Royaume, ou des pãis circonvoisins pour les constructions & radoubs des vaisseaux, & pour leur mâtüre, il sera observé d'envoyer un Commissaire & un Maistre Charpentier sur les lieux, pour faire couper les chesnes en vieille lune, depuis le mois d'Octobre jusqu'au mois de Mars, & les sapins en nouvelle lune, depuis le mois d'Octobre jusqu'au mois de May, en observant qu'ils soient en âge convenable, & non sur le retour, & de les faire voiturier en diligence, en sorte qu'ils soient peu de temps exposez dans les forests & dans l'eau douce, qu'ils soient rendus dans les Port huit mois au plus tard après le jour de leur coupe.

XVI.

Tout ce qu'on tirera, soit du Royaume, soit des Païs étrangers, par eau ou par terre, pour les constructions ou armemens des vaisseaux de Sa Majesté, en bois, en marchandises, armes & munitions, sera exempt de tous droits dans leur passage, tant de ceux des fermes de Sa Majesté, que de ceux des villes & particuliers, sur les passeports que Sa Majesté fera expédier à cet effet, & les differends & contestations qui naîtront entre les fournisseurs des magasins & Arcenaux de Marine, & les Fermiers des droits de Sa Majesté, ou autres pour raison du passage de ces marchandises & autres prétentions, seront jugez & terminez par les Intendans départis dans les Provinces, au département desquels les contestations arriveront.

XVII.

Les Maistres des bateaux & voituriers chargez de la fourniture & voiture des marchandises, armes & munitions, seront tenus de représenter aux premiers bureaux où ils passeront, les copies de leurs passeports collationnées par un Secrétaire du Roy, & de déclarer les marchandises qui seront pour le service de Sa Majesté, dont ils rapporteront des certificats des Gardes-magazins, visez des Intendans de la Marine des Ports où ils les auront conduites: Pourront les Receveurs des droits les poursuivre pour le payement de celles qui

n'auront point esté déclarées, ou qui ne se trouveront pas estre pour le service de Sa Majesté.

TITRE SECOND.

De la reception des marchandises et ouvrages.

ARTICLE PREMIER

La reception des marchandises & ouvrages sera faite conformément aux Etats de Sa Majesté, ou aux marchez qui en auront été faits par les Intendants, & seront les marchandises & ouvrages confrontez avec les échantillons dont on sera convenu lors de l'adjudication, sans qu'aucune compensation du fort au foible puisse estre faite que par l'ordre exprés de sa Majesté. Le Commandant, l'Intendant & le Capitaine du Port, le Commissaire préposé au magasin general, le Contrôleur & le Garde magasin assisteront à l'examen & la reception des marchandises & ouvrages avec les Maistres d'équipage & des ateliers, & ne sera rien reçu qui n'ait esté approuvé par eux.

II.

Les marchandises qui se pesent seront reçues à la livre de seize onces poids de marc; & celles qui sont livrées suivant leur longueurs, largeur et épaisseurs, au pied de Roy de douze pouces pour chaque pied, & de douze lignes pour chaque pouce, & à l'aune de Paris de trois pieds huit pouces.

III.

Les bois, pierres, & autres marchandises qui peuvent estre réduites au pied cube, ne seront plus mesurées au pied courant, ny à autre mesure.

IV.

Le Commissaire préposé au magasin, & le Contrôleur feront tous les mois une nouvelle verification des poids & mesures, pour empêcher qu'il ne s'y commette aucun abus.

V.

Il ne sera reçu aucuns bois coupez en seve sur le retour, gelifs, ny echauffez.

VI.

Les mats seront examinez avec grand soin, & les Officiers apporteront une application particuliere à connoistre leurs differentes qualitez; il n'en sera point reçu de vieille coupe, ny alterez de pourriture ou piqueure de vers, & qu'ils n'ayent esté visitez en présence du Commandant, de l'Intendant, du Capitaine de Port, du Commissaire

préposé au magasin general, du Contrôleur, & des Maistres constructeurs & Masteurs, qui en signeront le procès verbal.

VII.

Les planches de prusse, de sapine & autres, seront reçûes & distinguées suivant leur longueur, largeur & épaisseur, & sera observé qu'elles soient bien écartées, & sans noeuds, sans fente ny aubour.

VIII.

Le chanvre sera femelle, long, blanc, net & bien teillé, sans mélange de chanvre mort, entresec ny mâle, non pas même celui des liens des balles.

IX.

Tous les balots de chanvre seront débalez & visitez avant que d'être reçûs, pour connoistre si le dedans sera d'aussi bonne qualité que le dehors, & le tout conforme à l'échantillon. En cas que les balots se trouvent fourrez, Sa Majesté veut que les marchands entrepreneurs se soumettent lors de l'adjudication à l'amende de vingt livres envers Sa Majesté pour chaque balot de deux cent livres pesant, laquelle ils payeront sans qu'elle puisse leur estre remise.

X.

Le goldron aura le grain fin & liquide, sans estre brûlé ny meslé de crasse ny d'eau; celui de Vveybourg du barillage de chesne sera preferé à tout autre, hormis à celui du Royaume, dans les Arcenaux où l'on en pourraavoir.

XI.

Le bray doit estre net, gras, noir & liant: il n'en sera reçû des pays étrangers, que de celui que Stokolme couronné, & de Vveybourg; celui qui se fait en France sera toujours preferé.

XII.

Le cuivre en feuille & en rosette doit estre bien rouge, n 'ayant aucuns grains blancs, jaunes ny grisâtres, & point poreux.

XIII.

Le fer sera pris dans les forges du Royaume, & n'en pourra estre reçû que de bonne qualité & conformément aux longueurs, grosseurs & proportions qui auront esté fixées par les marchez, ou par les états qui en seront arreztez.

XIV.

Les toiles noyales seront faites de coeur de chanvre, le fil bien lescivé; seront bien battües, renforcées & unies, ayant du corps, sans gomme, & les lisieres bien faites.

XV.

Defend Sa Majesté aux Gardes-magazins de donner aucuns reçûs aux fournisseurs que la reception n'ait este faite en la forme prescrite cy-dessus: au Tresorier de la Marine d' acquiter des sommes deuës pour les fournitures, que les reçûs ne soient visez par le Commissaire préposé au Magasin general. A l'egard des canons, pierriers, mortiers & autres armes, les reçûs seront visez par le Commissaire de l'artillerie.

TITRE TROISIEME.

Du convertissement des Marchandises.

ARTICLE PREMIER.

Le Commissaire préposé au Magasin general ayant reçu les ordres de l'Intendant, & l'état des voiles, cables, cordages, ferrailles & autres ustenciles dont il sera necessaire de garnir les magasins, il en donnera des extraits aux Ecrivains de chaque atelier, pour les remettre aux Maitres qui en doivent avoir la conduite.

II.

Il fera délivrer aux Ecrivains en presence du Maître voilier les toiles qui conviendront au rang des vaisseaux, pour les differentes voiles qu'il faudra faire: comme aussi à l'Ecrivain de la corderie, & au Maistre Cordier les chanvres: à l'Ecrivain & au Maistre des forges les fers & charbon, & ainsi des autres ateliers, observant soigneusement, & recommandant aux Ecrivains de tenir exactement la main que ce qui est propre pour un ouvrage ne soit pas employé à un autre, & qu'il ne se commette point de dissipation dans leur employ.

III.

Ces marchandises seront délivrées par poids, proportions & mesures aux Ecrivains & Maitres, & les ouvrages qui en proviendront seront reçûs de mesme dans la forme ordonnée au Titre de la reception des marchandises & ouvrages; & il sera fait des observations des consommations de charbon & déchets des fers, chanvres & autres, pour en estre fait mention dans les arrestez qui seront faits à la fin de chaque mois sur les livres de recette & dépense tenus par le Garde-magazin & par le Contrôleur.

IV.

On évitera autant qu'il se pourra de donner des marchandises à convertir hors des ateliers de l'Arcenal des Maîtres particuliers des Villes où seront situés les Arcenaux; mais en cas que ce fust une nécessité pour l'avancement du service, celles qui seront données aux Maîtres qui auront traité de quelques ouvrages, seront enregistrées par le Garde-magasin dans ses livres, & dans un registre particulier destiné pour faire le compte d'un chacun, où le Maître signera ce qui lui aura été délivré, & dans lequel on rapportera les ouvrages qu'il aura fournis, pour pouvoir compter avec lui, & dans l'arresté lui précompter les quantités & la valeur des marchandises qu'il aura reçues.

TITRE QUATRIEME.

De l'arrangement & conservation des marchandises et munitions.

ARTICLE PREMIER.

Les marchandises étant reçues dans les magasins, l'arrangement en sera fait suivant l'ordre & la disposition qui en sera donnée par l'Intendant, ou Commissaire general, & elles seront placées en sorte qu'elles soient bien conservées, & qu'elles puissent estre tirées & remuées avec facilité, lorsqu'il sera nécessaire.

II.

Elles seront séparées dans le magasin general suivant leurs différentes especes & qualitez, autant que les lieux le pourront permettre, pour estre ensuite distribuées aux magasins particuliers des vaisseaux & autres lieux, où elles devront estre mises en oeuvre & consommées.

III.

Celles qui sont sujettes au coulage, seront conservées avec beaucoup de précaution, & souvent visitées, pour prévenir les accidens qui pourroient arriver.

IV.

Chaque vaisseau aura son magasin particulier, qui contiendra avec commodité et facilité ses agrez & appareils, & generalement tout ce qui sert à son armement, excepté les armes & les poudres, qui seront gardées dans les magasins destinez pour les recevoir.

V.

L'atelier de construction sera disposé en sorte que le bois en soit proche, qu'il y puisse estre reçu sans peine, & porté ensuite dans les lieux où il devra estre employé.

VI.

Tous les bois servans à la construction ou radoub des vaisseaux seront rangés sous des hangards par piles, ruës et cantons, et distingués selon leur qualité & le temps de leur coupe; en sorte qu'ils puissent estre facilement tirez & portez sur les ateliers, & seront toujours employez suivant l'ancienneté de leur coupe, les bordages, planches & menus bois servans à la construction des chaloupes & autres ouvrages, seront mis sous des hangards fermans à clef.

VII.

Les bois seront empilez de maniere que l'air passant dans toutes les distances, les pieces ne puissent s'échauffer ou pourrir, & qu'elles puissent estre reconnues & marquées par le Maistre Charpentier.

VIII.

Les masts qui ne seront point travaillez, seront mis dans les fosses, & assujettis sous l'eau salée, pour empescher qu'aucune partie ne soit hors de l'eau exposée à la pluye & au soleil, & qu'ils ne puissent se courber; ny prendre de mauvais plis, observant de ne point mêler les masts de France, & lieux circonvoisins avec ceux du Nord.

IX.

Les masts qui auront esté dégrossis & préparés par le Maître Masteur, pour estre mis en oeuvre, & tous ceux qui ne seront point dans les fosses, seront rangez sous des hangards, à couvert de la pluye & du soleil, & seront de temps à autre imbibez de goldron.

* * *

LIVRE VINGT-UNIEME.

DES PIECES ET ACQUITS
NECESSAIRES AU TRESORIER GENERAL DE LA MARINE
POUR LA JUSTIFICATION DE LA RECETTE ET DEPENSE
DE SES COMPTES.

TITRE PREMIER.

Des pieces necessaires pour la justification de la recette.

ARTICLE PREMIER.

Le debet du compte de l'année precedente sera justifié par l'arresté et la copie collationnée de l'Ordonnance de sa Majesté, rapportée sur le compte.

II.

Le Tresorier general de la Marine rapportera sur chaque article des fonds reçus au Tresor Royal les ampliations de ses quittances signées du Garde ou du premier Commis du Tresor Royal.

III.

Lorsque Sa Majesté aura fait remettre quelque fonds par d'autres Tresoriers entre les mains de celui de la Marine, il rapportera des copies collationnées des Ordonnances de Sa Majesté, & des ampliations de ses quittances comptables, signées de ceux qui luy auront remis ces sommes.

IV.

A l'égard des recettes extraordinaires faites par les Commis du Tresorier de la Marine, dans les Ports & autres lieux où il se fait des dépenses concernant sa charge, il sera tenu aussi d'en rapporter les pieces justificatives.

V.

Dans toutes les ventes qui seront faites au profit de sa Majesté, les acheteurs seront obligez de payer comptant du moins la dixième partie du prix, entre les mains du Tresorier de la Marine ou de son Commis, qui s'en chargera la mesme année en recette.

VI.

Pour justifier la recette du provenu de la vente de prises faites par les vaisseaux de Sa Majesté, ou ceux de ses sujets sur les ennemis de l'Etat, forbans & autres, qui auront esté adjudgées à Sa Majesté par Arrest de son Conseil, le Tresorier de la Marine rapportera copie des Arrests dûëments collationnée, l'inventaire du vaisseau pris, de ses agrés, munitions & marchandises de son chargement; le procès verbal de la vente et adjudication, le compte de ce qui sera provenu de net, déduction faite du dixième de l'Amiral & des frais de Justice, suivant l'arresté qui sera mis au bas par l'Intendant de la Marine, ou par le Lieutenant de l'Amirauté qui aura instruit la procedure, & certifié par le Contrôleur de la Marine, ou par le Procureur du Roy de l'Amirauté: en cas qu'il n'y ait point de Contrôleur, le Tresorier de la Marine rapportera aussi les ampliations des quittances de ses commis, signées des adjudicataires.

VII.

En cas que les vaisseaux pris avec tous leur chargement ou partie soient jugez propres pour le service de Sa Majesté, l'Intendant aura soin d'en faire faire recette dans le compte du Commis du Tresorier, par advertatur, & luy remettra pour cet effet copie collationnée de l'Arrest du Conseil; le procès verbal d'estimation faite par les

officiers du Port, ou de l'Amirauté, avec le reçu du Garde-Magazin au pied de l'inventaire, & ces pieces seront ensuite rapportées sur l'état au vray du Tresorier de la Marine.

VIII.

Le provenu de la vente des vieux vaisseaux & autres bâtimens de mer, sera justifiée par le resultat du Conseil de construction, & le procès verbal de la visite & condamnation qui en aura esté faite en conséquence, le procès verbal de la vente & adjudication, l'Ordonnance de l'Intendant, & les ampliations des quittances données par le Commis du Tresorier, signées des adjudicataires.

IX.

S'il se fait quelque vente des marchandises & munitions des magasins de Sa Majesté, le provenu en sera justifié par le procès verbal de la visite & condamnation que les Officiers du Port en auront faite, l'Ordonnance de l'Intendant, & ampliation de la quittance; mais lorsque les particuliers, à qui il aura esté presté des marchandises, en payeront la valeur, au lieu de les remplacer en espèce, le Tresorier rapportera seulement l'Ordonnance de l'Intendant, l'extrait des adjudications contenant le prix de ces marchandises, certifié par le Contrôleur, & l'ampliation de la quittance; à l'égard des marchandises délivrées à des ouvriers, à compte des ouvrages qu'ils doivent fournir, il n'en fera aucune recette.

X.

Le Tresorier rapportera sur les fonds provenans de la vente de quelque vieux magasin, bâtiment ou emplacement appartenant à Sa Majesté, l'Arrest du Conseil, & Lettres Patentes expédiées en consequence, portant pouvoir à l'Intendant de proceder à cette vente, le procès verbal d'adjudication faite au plus offrant & dernier enchérisseur, l'Ordonnance de l'Intendant et l'ampliation de la quittance.

XI.

Sa Majesté défend aux Intendans, Commissaires generaux & autres Ordonnateurs, de donner aucun de ses bâtimens de mer à fret, que l'Afreteur ne paye comptant, du moins la dixième partie du fret dont on sera convenu, entre les mains du Tresorier de la Marine, qui sera obligé de s'en charger la même année dans la recette de son compte.

XII.

Les sommes payées pour le fret ou nolis des vaisseaux de Sa Majesté seront justifiées par le contrat d'affretement, l'Ordonnance de l'Intendant faisant mention du prix des munitions consommées sur le vaisseau à payer par l'Afreteur, & le certificat des Officiers du Port contrôllé, contenant le jour que le vaisseau aura esté consigné aux Afreteurs, & celui auquel ils l'auront rendu, avec une ampliation de

la quittance.

XIII.

En cas que quelque flute ou autre bâtiment eût pris des marchandises à fret, la recette des deniers qui en seront provenus sera justifiée par l'Ordonnance de l'Intendant, par les connoissemens & par les ampliations des quittances.

XIV.

Le provenu de six deniers pour livre, qui sont retenus sur les appointemens & table des Officiers, & sur la solde des équipages, sera justifiée par un état abrégé fait en chaque Port, contenant tous les payemens sur lesquels les six deniers pour livre ont dû estre retenus, certifié par le Contrôleur de la Marine & du Commis du Tresorier, avec l'Ordonnance de l'Intendant.

XV.

Si Sa Majesté juge à propos en temps de guerre de faire donner des passeports à des vaisseaux étrangers, le provenu en sera justifié par l'Arrest du Conseil qui en aura ordonné la levée d'un droit sur ces passeports, l'état de ceux qui auront esté expediez arresté par le Secrétaire d'Etat ayant le département de la Marine, faisant mention jour par jour, des vaisseaux de leur Port, du nom des Capitaines & Maistres qui les commandent, du Port où ils auront esté équippez, des voyages qu'ils doivent faire, & de la somme payée pour chaque passeport.

XVI.

A l'égard des passeports qui seront donnez aux vaisseaux François alant à la pesche de Terre-neuve ou autre, le Tresorier rapportera l'Arrest du Conseil qui ordonne la levée du droit, un état du nombre de passeports qui luy auront esté confiez signé pareillement du Secrétaire d'Etat, un autre état de ce qui aura esté reçu en chaque Port par ses Commis, contenant le détail mentionné en l'article precedent & arresté par l'Intendant et le Contrôleur de la Marine, ou s'il n'y en a pas dans le Port, par le Lieutenant & le Procureur du Roy de l'Amirauté.

XVII.

En cas qu'il soit levé un droit d'escorte sur les vaisseaux marchands, la recette que le Tresorier en fera, sera justifié par l'Arrest rendu sur ces droits, par les états de ce qui aura esté payé à ses Commis en chaque Port, dans la forme prescrite en l'article precedent, en faisant mention de la quantité & qualité des marchandises sujettes à ce droit, & de ce qu'elles auront payé.

XVIII.

Il rapportera sur la recette du droit de fanal qui se leve a Dunkerque, un extrait du Journal de celui qui aura reçu ce droit, arrêté par l'Intendant et le Contrôleur, l'Ordonnance de l'Intendant, & l'ampliation de la quittance.

XIX.

Il fera recette dans ses comptes de la plus valuë des especes que ses Commis auront données en payement des dépenses de sa charge, dans les lieux où les monnoyes auront cours à plus haut prix, qu'il n'est réglé par les Ordonnances du Royaume, & rapportera un état de ces especes arrêté par l'Intendant et le Contrôleur, & une Ordonnance de Sa Majesté.

XX.

A l'égard des autres recettes impreveuës dont il ne peut estre fait icy mention, le Tresorier de la Marine s'adressera au Secretaire d'Etat ayant le département de la Marine, pour estre pourvû à ses décharges, & ses Commis s'adresseront aux Intendans de la Marine.

TITRE SECOND.

Des acquits necessaires pour la justification de la dépense.

ARTICLE PREMIER.

La dépense faite pour les constructions des vaisseaux sera Justifiée par les rôles des journaliers qui y auront esté employez, contenant leurs noms, le prix, & la qualité des journées, & le nom du vaisseau auquel ils auront travaillé: ces rôles seront certifiez par le Commissaire & l'Ecrivain préposez aux Constructions, & par le Maître Charpentier entretenu dansle Port.

II.

Il sera fait à la fin de chaque rôle un bordereau, ou recapitulation de tout ce qui y sera contenu, l'Intendant mettra ensuite son Ordonnance, pour faire payer les journaliers, & après le payement fait, le Contrôleur donnera sa certification de payement.

III.

En cas que la construction soit à prix fait & non à journées, le Tresorier rapportera l'adjudication qui en aura esté faite au rabais, sur le devis, le resultat du Conseil de construction, pour la reception de l'ouvrage, l'Ordonnance de l'Intendant & quittance des parties prenantes.

IV.

Il observera pour les dépenses des radoubs, ce qui est marqué pour celles de constructions.

V.

Le Tresorier sera tenu de rapporter une fois seulement en chaque compte sur la dépense de l'achat des marchandises & façons d'ouvrages, le procès verbal general des adjudications faites en chaque Port, & chaque partie de la dépense sera justifiée par le reçu du Garde-magazin certifié, sçavoir, celui pour la fourniture des marchandises par le Commissaire préposé au magasin, Capitaine de Port, Maistre Ouvriers entretenus, qui auront assisté à la reception des marchandises; et celui pour les façons d'ouvrages par les Maistres Ouvriers entretenus dans le port, c'est-à-dire les ouvrages de sculpture par le Maistre Sculpteur, & ainsi des autres, l'Ordonnance de l'Intendant & quittance.

VI.

Au bas de l'un & de l'autre reçu du Garde-magazin, sera la certification du Contrôleur, contenant que telle fourniture ou façon d'ouvrage est conforme à l'adjudication faite à un tel, un tel jour.

VII.

Le Tresorier rapportera des marchez faits par-devant Notaires pour toutes les fournitures, façons d'ouvrages & entreprises non comprises dans les adjudications, & qui excéderont la somme de quatre cens livres; & si dans l'execution des marchez & adjudications à quelques sommes qu'elles puissent monter, il survient des changemens necessaires, d'augmentation, ou de diminution, la difference en sera marquée tant par les actes de reception, que par les Ordonnances de l'Intendant, après en avoir fait une juste compensation.

VIII.

La dépense pour le transport des marchandises par mer, sera justifiée par des polices de chargement, ou des connoissemens par les reçus du Garde-magazin, ou de l'Officier à qui les marchandises auront esté adressées par l'Ordonnance de l'Intendant, & quittances des parties prenantes.

IX.

Et la dépense du transport des marchandises par terre, sera justifiée par des états certifiés du Commissaire préposé au magasin, par le Contrôleur, & par le Garde-magazin, contenant la quantité & le poids des marchandises transportées, & en quel temps, ou de l'Officier à qui elles auront esté adressées, l'Ordonnance de l'Intendant, & quittance.

X.

La solde des équipages sera payée suivant les rôles de montre & revûë certifiée par la Capitaine, le Commissaire & le Contrôleur, conformément aux modeles qui seront mis à la fin du present livre.

XI.

Les paiements faits aux matelots pour leur donner moyen de passer d'un département à l'autre, ou pour en revenir, seront justifiés par un état de ce que chacun aura reçu pour ce voyage, certifié du Commissaire, avec l'Ordonnance de l'Intendant, & la certification de paiement du Contrôleur.

XII.

L'Intendant qui fera passer des matelots dans un Port hors de son département, enverra avec les matelots un Rôle de la levée & des payemens signé des Commissaires qui l'auront faite; & l'Intendant à qui les matelots seront consignés, fera certifier leur arrivée par un Commissaire de son département au bas du Rôle, faisant mention des deserteurs, s'il y en a eu; il renverra ensuite ce Rôle à l'Intendant qui les lui aura remis pour servir à justifier la dépense & à faire la recherche des deserteurs.

XIII.

Le Payement des gages & appointemens des Officiers servans sur les vaisseaux de Sa Majesté & dans les Ports, sera justifié par les Etats & Ordonnances de Sa Majesté, celles des Intendans, les Quittances des Officiers, & copie collationnée de leurs commissions ou brevets pour la premiere fois seulement.

XIV.

Et pour ce qui est des pensions, il sera rapporté l'Etat & Ordonnance de sa Majesté, avec les quittances & copie collationnée des brevets de pension.

XV.

Le payement des appointemens des Officiers allant aux isles, terre ferme de l'Amerique, & autres Pais éloignés, sera justifié par les Ordonnances de sa Majesté ou de l'Intendant, faisant mention du jour que leurs appointemens doivent estre comptés, & la quittance.

XVI.

La solde des Gardes de la Marine & Bombardiers sera justifiée par des Rolles de montre & revûë en papier, certifiée des Commissaires &

Contrôleur, du Commandant dans le Port, & de l'Officier qui les commandera; l'Ordonnance de l'Intendant sera mise au bas du Rôle, & la certification du Contrôleur.

XVII.

Le fond de la solde des compagnies des soldats gardiens, étant remis aux Officiers qui les commandent, pour en faire eux-mêmes le paiement; il sera rapporté sur cette dépense des Rôles de montre & de revûë certifiez des Commissaires & Contrôleurs, du Commandant dans le Port, & de l'Officier qui commandera chaque compagnie, lequel sera tenu de donner son reçu au pied de l'Ordonnance de l'Intendant de la somme qu'il aura touché pour sa Compagnie; & le Contrôleur n'assistant pas au paiement sera dispensé d'en donner sa certification.

XVIII.

La même chose sera observée à l'égard des soldats à demi-solde, lorsqu'ils seront payez dans le Port: mais lorsqu'ils recevront leur demi-solde dans les Provinces, il suffira que les Rôles & paiements soient certifiez du Commissaire & des Officiers commandans les Compagnies, sans qu'il soit nécessaire de rapporter la certification du Contrôleur.

XIX.

Il ne sera fait aucune dépense dans les comptes du Tresorier pour des frais de levée & habits de soldats; & en cas qu'il eust été fait par les Officiers, dans quelque pressant besoin du service, des dépenses extraordinaires approuvées par sa Majesté, elle fera connoître ses intentions par des Ordonnances de décharge que le Tresorier sera tenu de rapporter.

XX.

La Solde des soldats commencera du jour que les Officiers les auront presentez en revûë au Commissaire, & il sera tenu d'en faire mention dans les Rôles.

XXI.

Quand à la solde des matelots gardiens, pour justifier cette dépense, il rapportera des Rôles certifiez du Capitaine de Port, d'un Commissaire, d'un Ecrivain, avec l'Ordonnance de l'Intendant, & la certification de paiement du Contrôleur.

XXII.

Les Rôles de la solde des apprentis Canoniers seront certifiez par le Capitaine préposé pour les commander dans le Port, par le Commissaire d'artillerie, ou autres Commissaire de Marine ordonné pour cet effet, par l'Ecrivain & le Maître Canonnier préposé à leur instruction, avec

l'Ordonnance de l'Intendant, & la certification de payement du Contrôleur; comme aussi l'état de la dépense des prix distribuez à ceux qui auront tiré plus juste dans la bute du canon, & de la récompense accordée au Maistre Cannonier.

XXIII.

Lorsque les Officiers mariniens, matelots & soldats estropiez au service, & invalides, seront payez dans le Port, de la recompense que sa Majesté leur accorde, le Tresorier rapportera seulement les Rôles certifiez d'un Commissaire, avec l'Ordonnance de l'Intendant, & la certification de payement du Contrôleur: mais lorsqu'ils seront payez sur les lieux de leur demeure, on les fera signer sur les Rôles de payement à costé de leur nom; & s'ils ne savent point écrire, on fera mettre leur marque en présence du Juge du lieu, ou du Curé, & en leur absence, du Syndic ou de deux des principaux habitans qui mettront leur certificat dans le blanc qu'on laissera à cet effet au bas de l'article de chaque Paroisse, contenant qu'ils ont esté presens au payement; ces Rôles seront aussi certifiez d'un Commissaire, avec l'Ordonnance de l'Intendant; & le Contrôleur ne se trouvant point à ces payemens, n'en donnera pas sa certification.

XXIV.

Pour justifier la dépense de la construction & reparation des bâtimens des Arcenaux de Marine, le Tresorier rapportera les devis des ouvrages, signez de l'Intendant, de l'Ingenieur & de l'Architecte à ce preposez, les marchez faits pardevant Notaires, lorsque la somme excedera quatre cens livres, & l'extrait d'adjudication certifié du Contrôleur, lorsqu'elle sera au dessous, les toisez & receptions d'ouvrages faits par les Ingenieurs & Architectes entretenus, dans lesquels sera fait mention des changemens faits au devis par augmentation ou diminution, les Ordonnances de l'Intendant, & les quittances. Défend sa Majesté de rapporter des Rôles de journaliers sur cette dépense lorsqu'elle excedera la somme de deux cens livres.

XXV.

A l'égard de la dépense pour les fortifications, il sera rapporté le marché au rabais en la maniere accoutumée sur le devis de l'Ingénieur, l'Ordonnance de l'Intendant, & quittance de l'Entrepreneur; & lorsque les ouvrages seront achevez, le toisé & la reception qui en doit estre faite par l'Ingenieur, où il sera fait mention des changemens faits au devis.

XXVI.

Pour les menuës reparations & autres travaux de cette nature, dont il n'y a point ordinairement de marché il ne sera rapporté qu'un Etat où les prix seront reglez par l'Ingenieur, & approuvez par l'Intendant qui mettra au bas son Ordonnance, & l'Entrepreneur sa quittance.

XXVII.

La dépense pour loyer de maisons & de magasins sera justifiée par le bail des lieux occupez, s'ils l'ont esté plus de trois mois, le certificat du Garde-magazin ou du Contrôleur, l'Ordonnance de l'Intendant, & quittance des propriétaires.

XXVIII.

Le Tresorier rapportera pour les dépenses de l'Hospital, des Rôles des malades & blessez, specifiant le jour de leur entrée & celui de leur sortie, le nombre & le prix des rations fournies à chacun, le nom du vaisseau ou de l'attelier d'où ils ont esté tirez, leur qualité d'Officier marinier, matelot ou soldat, leurs maladies ou blessures: ces Rôles seront certifiez du Directeur de l'Hospital, du Commissaire & de l'Ecrivain qui en ont l'inspection, des Medecin & Chirurgien Majors.

XXIX.

Les voyages & vaccations d'Officiers seront justifiées par des Etats des journées qui y auront esté employées, contenant les dattes & leur durée, le sujet de ces voyages, le prix réglé par jour, avec l'arresté de l'Intendant, son Ordonnance & les quittances des Officiers.

XXX.

Il sera rapporté pour toutes les dépenses appelées menus frais, des Etats certifiez de ceux qui les auront faits, arrestez par l'Intendant avec son Ordonnance & quittance des parties prenantes, pour les payemens au dessus de cinquante livres; mais à l'égard des payemens de cinquante livres, & au dessous dont il n'y aura point de quittance, le Contrôleur donnera sa certification, comme ils auront esté faits.

XXXI.

Le Munitionnaire general des Armées Navales fournira au Tresorier copie collationnée de son traité, l'Etat au vray de la fourniture des vivres de chaque année arresté par le Secrétaire d'Etat ayant le département de la Marine, les Ordonnances du Roy & les quittances; les Etats arrestez par l'Intendant de chaque Port, conjointement avec le Contrôleur; les ordres de Sa Majesté & ceux des Intendans expediez pour la fourniture; les Etats de vivres embarquez sur chaque vaisseau, certifiez du Capitaine, de l'Ecrivain du Roy, & du Commissaire ayant l'inspection des vivres, ou servant à la suite des Armées navale ou Escadres, avec les Etats des vivres achetez pendant la campagne, certifiez de mesme, en cas que ceux qui ont esté embarquez n'ayent pas esté suffisans; comme aussi des Rôles de revûë & de la distribution faite en mer aux gens de l'équipage, certifiez du Capitaine, de

l'Ecrivain & du Commissaire à la suite de l'Escadre s'il y en a.

XXXII.

Lorsque la fourniture effective des vivres faites en mer excèdera la quantité qui en aura été embarquée, il sera fait mention des raisons de cette différence au bas du Rôle de la distribution, par le Commissaire de Marine qui l'arrêtera.

XXXIII.

Les Rôles feront mention des changements survenus pendant la campagne, par mort, desertion, & remplacement de matelots & de soldats, de l'embarquement des passagers & prisonniers, sur les ordres par écrit du Capitaine ou du Commandant lorsqu'il y aura plusieurs vaisseaux ensemble.

XXXIV.

Le Munitionnaire fournira aussi des Rôles des vivres distribués chaque jour dans le Port & en rade pendant l'armement, certifiés de l'Ecrivain, du Commissaire & du Capitaine.

XXXV.

En cas de prise ou de naufrage des vaisseaux chargés de vivres, il rapportera des procès verbaux & informations faites par l'Intendant de la Marine ou le Commissaire à la suite de l'Escadre, & en leur absence par les Officiers de l'Amirauté des lieux les plus proches.

XXXVI.

Les remises faites à d'autres Trésoriers seront justifiées par des Ordonnances de sa Majesté, & les quittances comptables de ceux qui les auront reçûes.

XXXVII.

Le Trésorier rapportera pour les fonds restans d'une année l'Ordonnance de Sa Majesté.

TITRE TROISIEME.

*Des formalitez à observer pour la validité des
acquits & payemens à compte.*

ARTICLE PREMIER.

Tous les acquits seront paraphez par les Commis du Trésorier general, en presence de l'Intendant, auquel ils presenteront leurs comptes,

l'Intendant les paraphera ensuite avant que de les rendre aux Commis.

II.

Le Tresorier general les paraphera aussi avant que de presenter son Etat au vray au Secretaire d'Etat ayant le département de la Marine.

III.

Seront reputez nuls tous reçûs & certificats des Gardes-magasins, quittances ou ampliations non contrôlées, & dont les noms des parties prenantes, ou les sommes principales seront raturées ou altérées.

IV.

Les Ordonnances des Intendans altérées dans les noms & les sommes principales, seront aussi réputées nulles, à moins qu'ils n'ayent réparé ce défaut en approuvant la rature en marge, ou écrivant de leur main au bas de l'Ordonnance la somme entière sans chiffre.

V.

Les Intendans libelleront dans leurs Ordonnances toutes les pieces que le Tresorier est obligé de rapporter, & n'y laisseront aucuns blancs pour des dattes de marchez ou autrement, à peine de nullité.

VI.

Défend Sa Majesté aux Intendans, Commissaires & Contrôleurs de Marine de quitter leur département, sans avoir expédié chacun pour ce qui les regarde, toutes les pieces servant à la décharge du Tresorier.

VII.

Dans les payemens à compte, soit au profit du Roy ou des parties prenantes, le Tresorier rapportera copie du marché, ou autre titre en vertu duquel il aura payé ou reçu sur l'Ordonnance de l'Intendant; & lors du parfait payement, il rapportera le marché, ou autre titre en original.

VIII.

Les Ordonnances des Intendans rappelleront toujours les payemens à compte, jusques au parfait payement.

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Appendix 4.1
Revenue and Expenditure Figures
Reported by Guy Frégault

Year	Receipts (livres)	Expenditures (livres)
1705	376,875	376,861
1711	445,265	445,265
1712	520,882	567,348
1713	442,348	445,455
1714	484,711	556,179
1715	548,246	548,243
1716	502,667	502,672
1717	583,279	583,125
1718	374,174	374,198
1719	430,804	430,804
1720	381,499	381,499
1721	406,400	577,932
1722	405,446	406,158
1723	412,080	412,092
1724	383,675	383,670
1725	393,577	393,594
1726	396,787	398,150
1727	415,203	416,897
1728	519,372	751,098
1730	496,253	494,217
1731	420,066	512,522
1732	482,411	472,252
1733	457,046	504,242
1734	439,360	480,338
1735	485,852	520,484
1736	492,682	464,986
1737	509,230	534,478
1738	471,629	535,437
1739	489,309	521,891
1740	417,968	503,766
1741	412,458	515,627
1743	686,126	859,052
1744	628,047	1,029,404
1745	500,038	1,337,722
1746	486,973	2,943,421
1747	686,858	2,908,106
1748		2,065,695
1749	707,745	2,031,990
1750	904,722	2,774,715
1751	1,358,677	3,503,123

Source: Guy Frégault, "Essai sur les finances canadiennes", in *Le XVIIIe siècle canadien. Etudes* (Montréal, 1968), Table II, 302 and Table 3, 322.

Appendix 4.2
Sources for Eighteenth-Century Government Accounts
of Canada and l'Ile Royale

Canada

"Bordereau du compte de la Recette et de la dépense faites en la nouvelle france pendant l'année 1699 areté par le sieur de Champigny intendant aud. pays." (Signed Champigny). Québec, 15 October 1700. AC, C11A, vol. 113, f.121-123.

"Etat de la depense faite pour la guerre et les fortifications sur les fonds de l'année 1699." (Signed Champigny). Québec, 17 October 1700. AC, C11A, vol. 113, f. 61-79v.

"Bordereau de la Recette et depense faites en la nouvelle France pendant l'année 1705 suivant le compte arrêté au commis des trésoriers le 30 Octobre 1706." (Signed Raudot, Carerot). Québec, 31 October 1706. AC, C11A Vol 113, f.200-200v.

"Balance des Fonds remis, Receptes Extraordinaires et des Dépenses de l'année 1710." (Signed Barbel, acting for Madame Duplessis). Québec, 9 October 1721. AC, C11A, vol. 113, f.261-261v.

"Balance des fonds remis Recettes Extraordinaires et des Dépenses en acquits de l'année 1712." (Signed Barbel, acting for widow Petit). 14 October 1721. AC, C11A, vol. 113, f.263-266v.

"Balance des fonds remis Recettes Extraordinaires et des Dépenses de l'année 1713." (Signed Barbel, acting for Madame Duplessis). Québec, 21 October 1721. AC, C11A, vol. 113, f.267-268v.

"Balance des fonds remis, Recettes Extraordinaires et des Dépenses en acquits de l'année 1714." (Signed Barbel, acting for the widow Petit). Québec, 14 October 1721. AC, C11A, vol. 113. f.270-271v.

"Balance des fonds remis, Recettes Extraord.^{res} et des depenses en acquits de l'année 1715." (Signed Barbel, acting for the widow Petit). Québec, 15 October 1721. AC, C11A, vol. 113, f.279-280v.

"Bordereau de la recette et depense faite en la nouvelle france pendant l'année 1715." (Signed Bégon). Québec, 10 November 1716. AC, C11A, vol. 113, f.281-281v.

"Bordereau de la recette et depense faite en la nouvelle france pendant l'année 1715 suivant le compte arrêté au Sr. Petit Commis de M^r. de Selle Trésorier general de la marine le 20 aoust 1718." (Signed Bégon). Québec, 31 October 1718. AC, C11A, vol. 113, f.293-296v

"Balance des fonds remis Recettes Extraordinaires et des Dépenses en acquits de l'année 1716." (Signed Bégon, Barbel, acting for the widow Petit). Québec, 14 October 1721. AC, C11A, vol. 113, f.282-285v.

"Bordereau de la recette et depense faites En la Nouvelle france, pendant l'année 1716, suivant le Compte arrêté au Sr. Petit Commis de M^r Gaudion Trésorier general de la marine le 15 Octobre 1718." (Signed Bégon). Québec, 31 October 1718. AC, C11A, vol. 113, f. 286-287v.

"Balance des fonds remis Recettes Extraord.^{res} et des Depenses en acquits de l'année 1717." (Signed Bégon, Barbel, acting for the widow Petit). Québec, 29 October 1721. AC, C11A, vol. 113, f. 289-292v.

"Bordereau de la recette et depense faites en la Nouvelle france pendant l'année 1717 suivant le compte arrêté au Sr. Petit Commis de Mr. Moufle de Champigny Trésorier Général de la marine le 9 octobre 1719." (Signed Bégon). Québec, 15 October 1719. AC, C11A, vol. 113, f. 305-306.

"Extrait des Comptes du Commis des Trésoriers généraux de la Marine": Accompanies the *intendant* Dupuis's letter to Maurepas, dated October 20 1727. AC, C11A, vol. 49, f. 366-371. Contains figures for 1711-1725.

"Etat de la Situation du S^r Lanouiller Trésorier de la marine en Canada au sujet des fonds qui luy ont été remis pour l'exercice de 1722." (Signed Lanouiller, Daigremont). Paris, 25 May 1728. AC, C11A, vol. 113, f. 405-406v..

Dupuis to Maurepas. 20 October 1727. AC, C11A, vol. 49, f. 365-370v.

"Dépenses du Canada suivant les Bordereaux et Balance envoyés par M. Daigremont." AC, C11A, vol. 113, f. 339-344v.

"Etat abrégé de tous les acquits qui sont dans la calsse de M. Lanouiller Commis en ce païs de M^{rs} les Tresoriers généraux de la Marine." (Signed Daigremont). Québec, 26 October 1728. AC, C11A, vol. 113, f. 357-361v.

"Compte de clerc à maitre que Rend a Monsieur de Selle Tresorier Général de la Marine, le Sr. Nicolas Lanouiller son Commis en la Nouvelle France des Recettes et Depenses de son Exercice de L'année 1722." (Signed Lanouiller, approved Daigremont). Québec, 25 October 1728. AC, C11A, vol. 113, f. 399-402.

"Etat de la Situation du Sr. Lanouiller Tresorier de la Marine en Canada au sujet des fonds qui luy ont été remis pour l'exercice de 1725." (Signed Lanouiller, approved Daigremont). Paris, 25 May 1728. AC, C11A, vol. 113, f. 403-404v.

"Récapitulation du Compte de 1725." (Signed Lanouiller, Daigremont). Québec, 25 October, 1728. AC, C11A, vol. 113, f. 394-398.

"Bordereau de la Recette faite par le Commis des Trésoriers généraux de la Marine en la Nouvelle France pour l'année 1726." and "Bordereau Détaillé des acquits et ordonnances concernant les Depenses faites pour le Service du Roy en la Nouvelle France qui nous ont été représentés par le Commis en ce païs de M^{rs} les tresoriers generaux de la Marine qui composent la depense du Compte de la Colonie pour l'année gvii^cvingt six." (Lanouillier, Varin, Hocquart). Québec, 6 September 1730. AN, Section Outre-Mer, G2, vol. 213, art. 1.

"Bordereau de la Recette du Compte de l'Exercice de 1727." and "Bordereau détaillé des acquits et ordonnances concernant les depenses faites pour le Service du Roy en la Nouvelle France qui nous ont été représentés par le Commis en ce païs des M^{rs} les Tresoriers Généraux de la marine qui doivent composer la depense du compte de la Colonie pour l'Année gvii^cvingt sept." (Signed Lanouillier, Hocquart, Varin). Québec, 6 September 1730. AN, Section Outre-Mer, G2, vol. 213, art.2.

"Bordereau de la recette faite par le commis des Trésoriers Generaux de la Marine en la Nouvelle France pendant l'Année 1728 et des acquits et ordonnances concernant les depenses faites pour le service du Roy au d. païs qui nous ont été représentés par le commis qui composent le compte de la colonie pour la d^{te} année gvii^cvingt huit." Nouvelle France, exercice 1728." Québec, 11 September 1730. AN, Section Outre-Mer, vol. 213, art. 3.

"Etat des recettes pour le gouvernement de la Nouvelle France. exercice 1728." n.d. AN, Section Outre-Mer, vol. 213, art. 4.

"Bordereau de la Recette qui doit Composer le compte de 1729." and "Bordereau des acquits de Depenses faites En Canada pour le Service du Roy pendant l'année Mil Sept cent vingt neuf." (Signed Lanouillier, Hocquart, Varin). 15 October 1730. AN, Section Outre-Mer, vol. 213, art. 5.

"Bordereau des acquits excedents les Recette et depense du Compte de 1731 a rejeter dans le Compte de 1732." Québec, October 1733. (Hocquart). AC, C11A, vol. 60, f. 233-237.

"Bordereau des acquits de 1732 excedent les fonds ordonnés pour les dépenses à faire dans la Colonie et Recettes Extraordinaires de la d. année a rejeter sur 1733." (Hocquart, Varin). Québec, 25 September 1734. AC, C11A, vol. 62, f. 60-66v.

"Bordereau par Extrait de la recette et dépense contenue au compte de 1732." Québec, 26 September 1734. AC, C11A, vol. 113, f. 468-482v.

"Bordereau des recettes et Depenses Effectives faites par le S.Taschereau, Commis a Quebec de M^{rs} les Trésoriers Generaux de la

Marine pendant les 9 premiers mois 1736 en presence de M. Varin con^{eur}
de la Marine le p^{er} Octobre 1736." (Signed Hocquart, Varin). Québec, 1
October 1736. AC, C11A, vol. 114, f.33-36.

"Bordereau de Recettes et depenses faites par le Sr. Taschereau commis
en ce pais de Mrs. les Tresoriers généraux de la Marine lesquels sont
employés dans le compte de l'exercice 1736 ainsi qu'il ensuit."
(Signed Hocquart, Varin). Québec, 1 October 1738. AC, C11A, vol. 114,
f.1-32v.

"Bordereau des dépenses par excédent en 1736 les fonds ordonnés par
l'Etat du Roy et les Recettes Extraord.^{res} faites la d^{te} année,
Lesquelles dépenses seront employées dans le compte de l'exercice 1737
ainsy qu'il ensuit." (Signed Hocquart, Varin). Québec, 1 October
1738. AC, C11A, vol. 70, f.71-89v.

"Bordereau de Recettes et depenses faites par le Sr. Taschereau,
Commis en ce Pays de Mess^{rs} Trésoriers généraux de la Marine pendant
l'année 1737 ainsi qu'il en suit." (Signed Hocquart, Varin). Québec, 1
October 1738. AC, C11A, vol. 114, f.36-58v.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1731." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.66.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1732." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.67.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1733." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.68.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1734." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.69.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1735." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.70.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1736." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.71.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1737." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.72.

"Extrait en forme de Balance des Recettes et depenses faites en Canada
pendant L'année 1738." (Signed Hocquart, Varin). 1739. AC, C11A, vol.
114, f.73.

"Bordereau des Recettes et depenses faites par le Sr. Taschereau Commis en ce Pays de M^{rs} les Trésoriers généraux de la Marine pendant l'année 1739." (Signed Hocquart, Varin). Québec, 20 October 1741. AC, C11A, vol. 114, f.98-134.

"Bordereau des Recettes et Depenses faites par le Sr. Taschereau Commis en ce Pays de M^{rs} les Trésoriers généraux de la Marine pendant l'année 1740 ainsy qu'il en suit." (Signed Hocquart, Varin). Québec, 20 October 1742. vol. 114, f.261-306v.

"Bordereau des Recettes et dépenses faites par le Sr. Taschereau Commis en ce Pays de Mrs. Les Trésoriers généraux de la Marine pendant l'année 1741. Ainsi qu'il en suit." (Signed Hocquart, Varin). Québec, 20 October 1742. AC, C11A, vol. 114, f.336-402v.

"Bordereau des Recettes et Dépenses faites par le Sr. Taschereau commis en ce pays de Messrs. les trésoriers généraux de la Marine pendant l'année 1742." (Signed Hocquart, Varin). Québec, 12 October 1743. AC, C11A, vol. 79, f. 363-430.

"Bordereau des Recettes et Depenses faites par le Sr. Taschereau commis en ce pays de Mssrs. les Trésoriers généraux de la Marine pendant l'année 1743." (Signed Hocquart, Varin). Québec, 21 October 1744. AC, C11A, vol. 81, f.455-500v.

"Bordereau des Recettes dépenses et acquits employes dans le compte de 1743." (Signed Bigot). 25 October 1750. AC, C11A, vol. 115, f.34-58.

"Mémoire au sujet de la situation des finances du Canada de l'année mil sept cens quarante trois." (Signed Bigot). Québec, 15 October 1748. AC, C11A, vol. 115, f. 60-64.

"Bordereau des Recettes et Dépenses faites par le Sr. Taschereau Commis en ce pays de Mrs. les Trésoriers généraux de La Marine pendant l'année 1744 ainsi qu'il ensuit." (Signed Hocquart, Varin). Québec, 25 September 1746, AC, C11A, vol. 115, f.65-118v.

"Bordereau des Recettes et Depenses employées dans le Compte rendu pour l'exercice 1744." (Signed Bigot, Imbert). Québec, 25 October 1750. AC, C11A, vol. 115, f. 119v-134.

"Mémoire au sujet de la situation des finances du Canada de l'année MVII^C quarante quatre." (Signed Bigot). Québec, 30 October 1748. AC, C11A, vol. 116, f.82v-86v.

"Bordereau des Recettes et Dépenses faites par le Sr. Taschereau Commis en Canada de Mrs. Les Trésoriers généraux de la Marine pendant l'année 1745 ainsi qu'il ensuit.." (Signed Hocquart, Varin). 18 September 1747. AC, C11A, vol. 115, f.150-228.

"Mémoire au sujet de la situation des finances du Canada de l'année MVII^C quarente cinq." (Signed Bigot). Québec, 30 October 1748. AC,

C11A, vol. 115, f. 250-253v.

"Bordereau sur recettes et depenses employées dans le compte de 1745." (Signed Bigot). 25 October 1750. AC, C11A, vol. 115, f. 236-245.

"Mémoire au sujet de la situation des Finances du Canada de l'année MVII^C quarante six." (Signed Bigot). Québec, 31 October 1748, f. 87v-90.

"Bordereau general de la Recette et Depense ..dirigé selon les titres employés dans l'Etat du Roy expédié sur cet 1746." (Signed Bigot). 24 October 1751. AC, C11A, f.313-330v.

"Bordereau des Recettes et depenses employés dans le compte rendu a M. Louis Barthélémy Moufle de Georville, Trésorier Général de la Marine pour l'exercice 1746 par le S. Imbert, faisant succession à M. Taschereau son commis en Canada." (Signed Bigot). 15 August 1752. AC, C11A, vol. 115, f.278-299v.

"Bordereau des Depenses employées dans l'Addition au Compte rendu a M. de Géorville, Trésorier Général de la Marine. (Signed Bigot). Québec, 15 August 1752. AC, C11A, vol. 115, f.338-346v.

"Mémoire au sujet de la Situation des finances du Canada de l'Exercice de l'année MVII^C quarante sept." (Signed Bigot). Québec, 3 November 1748. AC, C11A, vol. 115, f.347-366.

"Bordereau des recettes et depenses employés dans le compte de l'exercice 1747 rendu par Sieur Imbert a M. DeSelle pour la Succession de feu M. Taschereau." (Signed Imbert, Bigot). Québec, 20 October 1752. AC, C11A, vol. 116, f.2-36.

"Bordereau des recettes et depenses generales faites en Canada pendant 1747 dirigé suivant les titres employés dans l'état du Roy arrêté le 19 Mars 1747." (Signed Bigot). 5 October 1752. AC, C11A, vol. 116, f.37-51v.

"Mémoire au sujet de la situation des finances du Canada de l'exercice de l'année mil sept cens quarante huit." (Signed Bigot). Québec, 1 October 1748. AC, C11A, vol. 116, f. 71-73.

"Mémoire au sujet de la situation des finances du Canada de l'exercice 1745." (Signed Bigot). Québec, 31 October 1748. AC, C11A, vol. 116, f. 87-90v.

"Bordereau des dépenses généralles dont les acquits ont été payées par le trésorier de Québec sur les fonds de l'exercice de l'année MVII^C Quarent huit depuis le premier janvier jusques au dernier Septembre de la d. année." (Signed Bigot). Québec, 1 November 1748. AC, C11A, vol. 116, f.91-140.

"Bordereau Général des Recettes et Dépenses faites en Canada pendant

l'année 1749. Dirigé suivant les titres employés dans le premier état du Roy arrêté le 10 May 1749." (Signed Bigot). 21 October 1751. AC, C11A, vol. 116, f.214-236.

"Bordereau des recettes et dépenses employées dans le compte rendu à M. Jean-Baptiste Jacques Boucher, Trésorier Général des colonies pour l'exercice 1749, par le Sr Imbert faisant pour la succession de M. Taschereau vivant commis en ce pays de Messieurs les Trésoriers Généraux de la Marine." (Signed Bigot). 12 April 1752. AC, C11A, vol. 116, f.163-190v.

"Bordereau des recettes et dépenses faites par le Sr. Taschereau Commis au Canada de Mrs. Les Trésoriers Généraux de la Marine pendant l'année 1749 ainsy qu'il Ensuit." (Signed Bigot). Québec, 24 October 1750. AC, C11A, vol. 116, f.272-331v.

"Bordereau Général de la Recettes et Dépense faittes en Canada pendant l'Année mil sept cent cinquante suivant les titres employés dans l'Etat du Roy expédié sur cet exercice." (Signed Bigot). Québec, 26 October 1751. AC, C11A, vol. 118, f.372-396.

"Bordereau des Recettes et Dépenses Employées dans le Compte rendu par le Sr. Imbert à M.Guillaume Pierre Tavernier de Boullongue Trésorier général des Colonies pour dépenses faites en Canada pendant l'Année 1750." (Signed Bigot). Québec, 12 August 1752. AC, C11A, vol. 118, f.332-360v.

"Bordereau Général des Recettes et Dépenses faites en Canada pendant l'Année mil sept cent cinquante un Dirigé suivant les titres employés dans l'Etat du Roy expédié sur cet exercice." (Signed Bigot). 18 October 1752. AC, C11A, vol. 118, f.406-431.

Ile Royale

"Bordereau de la Recette et Depense faite a Lisle Royale par le Sr. Degoûtin Commis au d. Pays de M. Mouffle de Champigny Tresorier General de la Marine, pendant l'Année 1717 Pour le Service et entretien de la d. Colonie Suivant le Compte arreté au d. Commis par Monsieur de Soubras Commissaire Ordonnateur de la marine aud.Pays." (Signed Soubras). Louisbourg, 31 December 1718. AC, C11B, vol. 3, f.190-192v.

"Bordereau de la Recette et Depense faite a Lisle Royale par le Sr. Degoûtin Commis au d. Pays de M. de Selle Tresorier General de la Marine, pendant l'année 1715 Pour le Service et entretien de la d. Colonie Suivant le Compte arreté au d. Commis par Monsieur de Soubras Commissaire Ordonnateur de la marine aud.Pays." (Signed Soubras).

Louisbourg, 21 November 1718. AC, C11B, vol. 3, f.193-195.

"Bordereau de la Recette et Depense faite a Lisle Royale par le Sr. Degoutin Commis au d. Pays de M. Moufle de Chamigny Tresorier General de la Marine, pendant l'année 1714 Pour le Service et entretien de la d. Colonie Suivant le Compte arreté au d. Commis par Monsieur de Soubras Commissaire Ordonnateur de la Marine aud.Pays." (Signed Soubras). Louisbourg, 20 December 1718. AC, C11B, vol. 3, f.197-199v.

"Pour compter des quarent cinq mil neuf cent cinquante deux livres neuf sols trois deniers remis en argent a l'Isle Royale par le Procez verbal du 8 7bre 1718. Pour la depense a faire a l'isle Royale pour la d. année." (Signed Sabatier, Soubras). 31 December 1718. AC, C11B, vol. 3, f.117ff.

"Bordereau pour compter des 80,000# remis en 1717 pour les travaux des fortiffications et les Achapts de Marchandises et Munitions Envoyées a l'isle Royale pour les depenses a y faire de la d. année ." (Signed Sabatier, Soubras, De Brouillan). Louisbourg, 31 December 1718. AC, C11B, vol. 3, f.131-131v.

"Bordereau de la Recette et Depense faite a Lisle Royale par le Sr. degoutin Commis au d. Pays de M. Gaudion Tresorier General de la Marine Pendant l'année 1718 pour le service et l'entretien de la d. Colonie suivant les Ordonnances et billets a mettre en forme." (Signed Soubras, Saint-Ovide de Brouillan). Louisbourg, 31 December 1718. AC, C11B, vol. 3, f.181-184.

"Isle Royale. Balance des Recettes et Depenses des fonds de la Colonie." (Signed LeNormant de Mézy). Versailles 2 March 1730. AC, C11C, vol. 11, f.27.

"Isle Royale. Balance des Recettes et Depenses des fonds des fortiffications." (Signed Le Normant de Mézy). Versailles 2 March 1730. AC, C11C, vol. 11, f.28.

"Bordereau des depenses faittes sur le fond de 15,000# accordé pour les extraordinaires a faire a l'Isle Royale pendant l'année 1724." (Signed De Goutins, LeNormant Demezy, Sabatier). 24 November 1725. AC, C11B, vol. 7, f.257-260.

"Bordereau de la Recette et Depense faitte a l'Isle Royale pendant l'année 1728 sur le fond des fortiffications." Versailles, 2 March 1730. AC, C11C, vol. 11, f.41-43.

"Bordereau de la Recette et depense faitte a l'Isle Royale pendant l'année 1729 sur les fonds de la Colonie." Versailles, 2 March 1730. AC, C11C, vol. 11, f.37-38.

"Bordereau de la Recette et Depense faitte a l'Isle Royale pendant l'année 1729 sur le fond des fortiffications." AC, C11C, vol. 11, f.39-40.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant

l'année 1730." n.d. AC, C11C, vol.11, f.44-48v.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1731." (Signed Rondeau, Sabatier, LeNormant). 1 October 1732. AC, C11C, vol.11, f.49-53v.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1732." (Signed Rondeau, Sabatier, LeNormant). Louisbourg, 24 December 1732. AC, C11C, vol.11, f.65-66.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1732." (Rondeau, Sabatier, LeNormant). 14 October 1733. AC, C11C, vol.11, f.67-72..

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1733." (Signed Rondeau, Sabatier, LeNormant). 28 October 1734. AC, C11C, vol.11, f.77-83.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1734." (Signed Rondeau, Sabatier, LeNormant). 20 September 1736. AC, C11C, vol.11, f.84-90.

"Bordereau de la Recette et Depense faitte a l'isle Royale pendant l'année 1735." (Signed Rondeau, Sabatier, LeNormant). Louisbourg, 3 October 1736. AC, C11C, vol.11, f.100-107v.

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Appendix 4.3
Expenditures Assigned to the Domaine d'Occident

Expenditures Authorized in Canada's "Etat des Charges du Domaine d'Occident", 1700-1749.
 (rounded to nearest *livre*)

	"Etat des charges" Expenditures		"Etat des charges" Expenditures
1700	67,380	1726	156,759
1701	79,001	1727	155,025
1702	78,830	1728	115,975
1703	78,680	1729	114,680
1704	78,141	1730	114,415
1705	68,685	1731	114,510
1706	68,605	1732	115,680
1707	78,930	1733	114,465
1708	78,930	1734	115,780
1709	78,930	1735	134,830
1710	78,930	1736	118,480
1711	78,930	1737	118,880
1712	78,930	1738	120,030
1713	93,930	1739	123,705
		1740	114,230
1716	94,480	1741	112,930
1717	99,680	1742	116,430
1718	96,330	1743	115,147
1719	87,783	1744	116,080
1720	89,090	1745	115,080
1721	91,280	1746	105,680
1722	94,280	1747	103,680
1723	116,155	1748	97,892
1724	116,774	1749	114,280
1725	116,010		

Sources: AC, F1A, C11A, B, various volumes;
 Figures for 1701, 1702, and 1703-1712 are actual expenditures as reported in "Etats au vrai" for the *Domaine d'Occident*. See Table 5.6 for sources.

Appendix 5.1
Model Naval Account, 1726.

Bordereau des chapitres, titres et sous-titres suivant lesquels les comptes des recettes et dépense de la marine qui seront arrêtés à la fin de chaque exercice doivent être divisés en conformité avec les décharges en forme.

RECETTE

Fonds de l'exercice remis par le Trésorier Général suivant les ordres de fonds pour les dépenses ordinaires et extraordinaires

Sous ce titre doivent être rapportés tous les ordres de fonds par ordre de date, sans distinction des dépenses en expliquant cependant à chaque article la nature de la dépense énoncée dans chacune des dites ordres.

Suivent les états et ordonnances du Roi pour appointements et solde.

1. Sous ce titre seront rapportés de suite et par date les états et ordonnances du Roi expédiés chaque mois pour les appointements des officiers de la marine.
2. les états des appointements des officiers mariniens entretenus, id.
3. les états de la Solde des Gardes du Pavillon amiral, id.
4. les Etats de la solde de Garde de la marine, id.
5. Les Etats d'appointements d'officiers de Port et de plume expédiés par chaque quartier
6. Les Etats pour les appointements des officiers reformez expediez pour chaque semestre.

Suivent d'autres ordonnances pour des dépenses particulières.

Sous ce titre seront rapportés par ordre de date, tous les autres Etats et Ordonnances du Roi qui auront été expédiés pendant le cours de l'exercice et auxquels l'intendant doit joindre ses ordonnances pour différentes dépenses

Ce premier chapitre de recette sera arrêté dans la forme ordinaire.

RECETTES EXTRAORDINAIRES

Il sera fait selon l'usage et en conséquence des ordres donnés ci-devant un état particulier du produit des recettes extraordinaires faites au profit du Roi, lequel état sera divisé par titres mentionnés ci-après.

1. *Ventes des effets des prises*
2. *Ventes de marchandises et munitions*
3. *Ventes de bois hors service*
4. *Ventes des vaisseaux et autres bâtiments du Roi hors de service.*
5. *Fret de marchandise chargées par particuliers sur les vaisseaux du Roi.*
6. *Remboursement d'appointement de table et solde*
7. *Remboursements d'avances faits aux entreprises et fournisseurs*
8. *Produit des rations fournis dans l'hôpital aux malades de la marine.*
9. *Amendes, restitutions et autres revenants bon au profit du Roi*
10. *droits des engagés pour les colonies*
11. *Divers autres recettes extraordinaires*

L'état particulier des recettes extraordinaires sera arrêté par l'intendant et attendu que ce produit est un fonds qui doit entrer dans la recette du trésorier et qu'il en doit être chargé sous le même titre de recette extraordinaire, le montant en sera rapporté en un seul article sous le même titre des recettes extraordinaires dans le compte des recettes et dépenses en libellant qu'il est arrêté un état particulier un tel jour. Il sera fait ensuite un arrêté général de toutes la recette.

RETENUES

- des quatre deniers par livres sur toutes les dépenses
- la capitation
- le dixième sur les gratifications

Il sera arrêté selon la règle ordinaire des comptes particuliers des retenues dont le trésorier doit compter de recettes et dépenses, à l'exception du produit des 4 deniers par livre ayant un rapport direct avec toutes les autres dépenses du compte-doit être rapporté pour mémoire seulement à la fin du chapitre de la recette du compte.

il ne sera point fait mention des autres retenues.

DEPENSES

Premier Chapitre

Premier Titre: Constructions

1. *Constructions de vaisseaux à prix fait*
2. " *autres bâtiments à prix fait*
3. *Ouvriers à la journée*
4. *Ouvrage à prix faits et façons d'ouvrage pour les constructions*

Deuxième titre: Radoubs

- ouvriers et journaliers
- ouvrages à prix fait, façon d'ouvrage pour les radoubs

Troisième titre: Ateliers

- ouvriers à la journée
- ouvrages à prix fait que se remettent dans les magasins

Quatrième titre: Entretiens à prix faits

-Sous ce titre seront employés les paiements faits pour tous les entretiens à prix faits pour établissements et autre choses existantes qu'on ne peut réputer façon d'ouvrages

Deuxième Chapitre: Achats de marchandises et munitions

1. bois pour construction et radoub
2. exploitation, coupe et façon des bois des forêt
3. bois à brûler
4. vaisseaux et autres bâtiments
5. mâts et matereaux
6. planches
7. merreins
8. chanvres
9. cordages
10. Bray, goudron, résine
11. suif, chandelle, et vieux oing
12. huile de toute sorte
13. Charbon de terre
14. plomb
15. fers et clouds
16. ancres et chaînes d'amarage
17. canons de fonte et de fer
18. boulets, bombes et grenades
19. armes à feu et blanches
20. ouvrages de taillandiers
21. ouvrages de serrurerie
22. fournitures de bureaux
23. diverses marchandises
24. Fret et voitures de marchandises tant par terre que par mer

La dépense des achats doit être distinguée suivant les titres ci-dessus et les paiements en seront faits par des ordonnances séparées quant même un même entrepreneur fournirait des marchandises de différentes qualités mentionnées ci-dessus

Si les fournisseurs de divers marchandises qui doivent rentrer dans les titres précédents: il en doit être expédié des ordres séparés et le paiement fait à cet effet doivent être distingués dans les journaux, états et comptes afin de pouvoir constater le montant de chaque nature de ces marchandises par exercice.

Troisième chapitre: Appointements

- officiers de marine

- officiers mariniens entretenus
- officiers de port et de plume
- officiers réformés

Quatrième chapitre: Solde

- gardes de pavillon
- gardes de la marine
- Soldats des Compagnies Franches
- Augmentation de solde et sol de décompte aux soldats en route
- Subsistance des soldats de recrue en route à payer aux capitaines des compagnies.
- bombardiers
- Apprentis cannoniers
- gardiens et portiers
- batteliers et canotiers
- employés aux batteries, compris les aumoniers

Cinquième chapitre

Armements, Désarmements

- Appointements, Table, solde aux officiers et équipages
- Demi-solde des équipages tant aux armements qu'aux désarmements
- Conduite et port des hardes des équipages, id.
- Avances aux équipages qui sont en non-valuer
- Fret des munitions de guerre et de bouche en rade

(distinguer dans les paiements ce qui est pour avances à l'armement, de ce qui l'est pour le le désarmement)

Sixième Chapitre: Hopitaux

- fournitures de remèdes, médicaments, autres divers marchandises
- subsistance des malades et blessés au service.

Septième chapitre: Loyers

- loyers de maison, magasin, bureaux

Huitième Chapitre: Dépenses extraordinaires

- voyages, vacations (officiers de plume, port, etc.)
- id. officiers et archers de la Prévôté
- gratifications par supplément de voyage
- nourriture d'officiers passagers sur les vaisseaux du roi
- nourriture des gens de mer au passage revenant des pays étrangers
- conduite et subsistance des prisonniers
- conduite des matelots naufragés
- transport des hardes des officiers et soldats en route
- école de canon

-dép. extr. au Département de Saint-Malo
-id. Nantes
-id. Port de Brest et départements qui en dépendent

Fait à Versailles, le 7 Avril 1726

Signé Maurepas.

Source: "Lettre de M. Le Comte de Maurepas à M. Mithon sur la manière que doivent être dressés les comptes de recettes, dépenses de la Marine avec le Bordereau des chapitres, titres et sous-titres dont les d. comptes de recettes et dépenses doivent être divisés, en conformité avec les décharges en forme." 7 Avril 1726. AN, Marine, A2, vol. 25, f.429-433.

Appendix 7.1
State Purchases at Rochefort for Canada and l'Ile Royale

Purchases at Rochefort for Canada			
Year	<i>livres</i>	% of Food & Merchandise Expenditures	% of General Expenditures
1699	39,287	54.4%	10.2%
1705	41,442	54.4%	11.0%
1712	49,657		8.7%
1713	79,710		17.9%
1715	27,440	14.9%	5.0%
1716	95,688	42.1%	19.0%
1717	95,828	39.0%	16.3%
1722	95,644		23.5%
1723	54,911	51.2%	13.3%
1724	34,682	42.3%	9.0%
1725	32,152	34.3%	7.6%
1726	52,818	38.7%	13.2%
1727	48,045	58.6%	11.5%
1728	66,895	24.9%	41.9%
1729	60,623	38.0%	13.0%
1732	56,630	34.2%	11.7%
1736	34,317	28.3%	7.0%
1737	46,809	17.2%	6.5%
1739	59,211	33.5%	10.4%
1740	58,847	40.6%	11.7%
1741	80,289	37.8%	13.9%
1742	70,710	25.8%	10.6%
1743	64,086	19.3%	47.6%
1744	92,865	19.6%	10.0%
1745	50,138	6.3%	3.8%
1746	272,944	11.3%	7.7%
1747	504,832	28.0%	17.3%
1748	0		
1749	124,506	14.0%	5.9%
1750	114,761	8.0%	4.1%

Sources: *Bordereaux* for Canada listed in Appendix 4.2.

Purchases at Rochefort for L'Ile Royale			
Year	<i>livres</i>	% of Food & Merchandise Expenditures	% of General Expenditures
1728	71,023		48.5%
1729	72,667		47.9%
1730	72,547	82.0%	45.8%
1731	82,612	85.2%	48.2%
1732	64,893	76.2%	38.5%
1733	70,230	70.2%	38.9%
1734	63,895	67.3%	34.6%
1735	71,868	64.6%	34.3%
1736	68,452	62.5%	32.8%
1737	85,124	73.0%	39.2%
1738	92,051	76.0%	41.7%
1739	56,706	75.6%	32.2%
1740	79,770	63.9%	35.1%
1741	108,596	72.9%	43.0%
1742	76,287	66.7%	32.1%
1743	196,501	79.0%	54.0%
1744	77,564	48.0%	18.6%
1749	539,358	55.0%	47.4%
1750	561,371	50.5%	42.2%
1753	381,537	78.4%	44.6%
1754	327,077	64.0%	38.4%

Sources: *Bordereaux* for l'Ile Royale listed in Appendix 4.2.

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