

HISTOIRE & MESURE

2015

VOLUME XXX — n° 2

Before Fiscal Transparency



III éditions
EHESS

HISTOIRE & MESURE

Proposer des outils et présenter des méthodes de traitement statistique de l'information, faire usage du chiffre, pour mesurer les phénomènes historiques et analyser des processus. Développer une réflexion sur le contenu et la pertinence des données, sur les conditions de leur élaboration, sur leur inscription dans des catégories largement préconstruites. Tels sont les objectifs poursuivis par *Histoire & Mesure*, en publiant des articles et des comptes rendus de livres, qui, au-delà des découpages disciplinaires et chronologiques, placent l'histoire et la mesure au centre de leurs problématiques.

Conseil scientifique

Jean-Pierre BARDET (Université de Paris-IV), Heinrich BEST (Université d'Iéna), Léonid BOROTKIN (Université de Moscou), Philippe CIBOIS (Université de Versailles-Saint-Quentin), Jean-Pierre DEDIEU (CNRS), Peter DENLEY (Westfield Collège, Londres), Georges DEPEYROT (CNRS), François DJINDJIAN (Université de Paris-I), Sir Roderick FLOUD (Université de Londres), Jacques GUILHAUMOU (CNRS), Jean-Claude HOCQUET (CNRS), Georges LAMBERT (Université de Franche-Comté), Alain LANCELOT (FNSP, Paris), Hervé LE BRAS (EHESS/INED), Yannick LEMARCHAND (Université de Nantes), Bo OHNGREN (Université d'Uppsala), Jean-Claude PERROT (Université de Paris-I), Antoine PROST (Université de Paris-I), Bruno THÉRET (CNRS)

Comité de lecture

Évelyne BARBIN (Université de Nantes), Jean-Pierre BEAUD (Université du Québec à Montréal), Gérard BÉAUR (CNRS, EHESS), Alain DALLO (Université de Paris-I), Claudia DAMASCENO (EHESS), Guillaume DAUDIN (Université Paris-Dauphine), Joël FÉLIX (Université de Reading), Bernard GAUTHIEZ (Université Lyon-III), Jean-Philippe GENET (Université de Paris-I), Éric GEERKENS (Université de Liège), Alain GUERREAU (CNRS), Jean HEFFER (EHESS), Morgane LABBÉ (EHESS), Stéphane LAMASSÉ (Université de Paris-I), Yannick MAREC (Université de Rouen), Dominique MARGAIRAZ (Université de Paris-I), Anton PERDONCIN (ENS, ENS Cachan), Christelle RABIER (EHESS), Angelo RIVA (European Business School), Paul-André ROSENTAL (Sciences Po, EHESS), Alessandro STANZIANI (CNRS, EHESS), André STRAUS (Université de Paris-I), Frédéric VESENTINI (CNRS, université de Versailles-Saint-Quentin), André ZYSBERG (Université de Caen)

Rédactrice en chef

Anne-Sophie BRUNO (Université de Paris-I,
annesophie.bruno@gmail.com)

Comité de rédaction

Mathieu MARRAUD (CNRS, mathieu.marraud@ehess.fr)
Anne VARET-VITU (CNRS, anne.vitu@ehess.fr)

Secrétaire de rédaction

Alexia CHATIRICHVILI (alexia.chatirichvili@ehess.fr)

Traduction : Jessica EDWARDS

Directeur de la publication

Pierre-Cyrille HAUTCŒUR

Direction et rédaction : *Histoire & Mesure*/CRH UMR 8558

190-198 avenue de France

75 244 – Paris Cedex 13

Tél. : (33) 01 49 54 24 89

Fax : (33) 01 49 54 26 83

Revue publiée avec le concours du CNRS

PARIS 2015

ISSN 0982-1783

ISSN 978-2-7132-2474-4

False Transparency. Disclosing Financial Data, between Enlightenment and Absolutism (Naples, 1780s)

Daniela CICCOLELLA*

Abstract. In the article, financial transparency is read as a potential manifestation of the Enlightenment, of its search for truth in every field of social living, and of its willingness of divulge it to civil society. The case studied is the publication of the public revenue and expenses made in the Kingdom of Naples in 1789 by the famous reformer Giuseppe Maria Galanti, by order of the King. The Neapolitan case shows that truth – the disclosure of data as such – is not self-transparent, and that a fundamental condition for transparency is the kind of relationship established between who divulges the data and the recipients of this disclosure. Transparency made in Naples was false because neither the King nor Galanti were truly addressing public opinion. The King, (clumsily) following the model of Necker's *Compte rendu*, authorized the divulging of the data, but did not officially sanction it. As to Galanti, he saw the publication of financial data as an application of the new statistical approach to geography and of the collaboration between *philosophes* and enlightened rulers.

Keywords. Enlightenment, Public Opinion, Political Geography, Financial Transparency, Giuseppe Maria Galanti

Résumé. *Fausse transparence. La publicité financière entre Lumières et Absolutisme. L'exemple du royaume de Naples dans les années 1780.* Cet article envisage la transparence financière comme manifestation potentielle des Lumières, de leur recherche de la vérité dans tous les domaines de la vie sociale et de leur volonté de la divulguer à la société civile. À cet effet, est examinée la publication, en 1789, par ordre du roi, des recettes et dépenses du royaume de Naples par le célèbre réformateur Giuseppe Maria Galanti. Cet exemple montre que la vérité – la divulgation de données en tant que telle – a pour condition fondamentale la nature de la relation établie entre diffuseurs et bénéficiaires des données. La transparence à Naples était fausse parce que ni le roi ni Galanti ne s'adressaient vraiment à l'opinion publique. Le roi, qui suivait (maladroitemment) le modèle du *Compte rendu* de Necker, a autorisé la divulgation de l'information mais ne l'a pas sanctionnée officiellement. Pour Galanti, la publication de données financières répondait à une nouvelle approche statistique de la géographie et au désir d'une collaboration entre philosophes et dirigeants éclairés.

Mots-clés. Lumières, opinion publique, géographie politique, transparence financière, Giuseppe Maria Galanti

* National Research Council of Italy (CNR), Istituto di Studi sulle Società del Mediterraneo (ISSM), Via Guglielmo Sanfelice 8, 80131 – Naples.

E-mail: daniela.ciccolella@issm.cnr.it

The section devoted to writings about financial matters in a well-known anthology of late-eighteenth-century southern Italian writers¹ opens with a text by Giuseppe Maria Galanti, an Illuminist and a reformer, and the author of a monumental work, replete with information and acute considerations on the institutions and socioeconomic conditions of the Kingdom of Naples, the *Nuova descrizione storica e geografica delle Sicilie*, whose first edition was published between 1786 and 1790.² The passage excerpted by the editor is taken from the *Preface* to the second tome of the *Nuova descrizione*, which deals with the “finances of the Kingdom”. The passage is introduced by a problematic title: “For a transparency of financial politics”.³

This title is problematic for several reasons. In the first place, ascribing to Galanti a concern with financial transparency implies a reversal of the traditional view of this Molisan Illuminist – and, more in general, of the reformist movement. In this new perspective, Galanti would no longer be a mere investigator of the physical and economic characteristics of the provinces of the Kingdom of Naples, a surveyor of its wealth and poverty, of the facts (*lumi di fatto*⁴) and their “true causes”,⁵ bottom-up information which the philosopher brought up to the king’s attention so that, once informed, he could proceed more effectively on the path of reform. Transparency actually goes in the opposite direction, from the top down, from the king to the people. If the philosopher truly advocated transparency, this means he was urging the king to reveal to the people his *lumi di fatto*, to unveil the *arcana imperii*.

Secondly, a concern with transparency would place Galanti on the forefront of European political thought. The term “transparency” is not part of Galanti’s vocabulary, or indeed of that of his century. Still, this is the time when the idea begins to take hold that governments should make their activities publicly known.⁶ At the end of the eighteenth century, the expression closest to what we call today “transparency” was “publicity.” In his use of the latter term to refer specifically to public finances, Galanti does indeed appear to be advocating transparency in the modern sense of the word. He decries the “secrecy of finances”, regards “publicity [...]”

1. F. DI BATTISTA, 1992.

2. G. M. GALANTI, 1786-1790. Henceforth cited as *Nuova descrizione*.

3. F. DI BATTISTA, 1992, p. 307.

4. *Nuova descrizione*, t. I, *Prefazione*, p. VII.

5. *Ibidem*, p. VIII.

6. C. HOOD, 2006, p. 3-23; S. BAUME, 2013, p. 129-144.

in the administration of finances” as “an important object of the civil government”, and argues that finances should be made “manifest to all citizens”.⁷ Moreover, he specifies the sphere of application of transparency: it should regard “all details of public administration” and those institutions that today we define as “governed by public law”. It should be an ordinary, permanent practice, he argues, whereby “every year, one should print not only public revenues and expenses, but also the account books of hospitals, pawnshops, banks, and all other public institutions”.⁸

Finally, viewing Galanti as an advocate of transparency would also place his king, Ferdinand IV of Bourbon, at the forefront of European politics, because in his *Preface* the Molisan Illuminist is not merely hoping for a more transparent politics; in fact, he is announcing it. The financial chapters of the *Nuova descrizione* are based on official data, produced by the various administrations of the kingdom and communicated to Galanti by express order of the king. This means that the book does not contain speculations about, or more or less plausible estimates of royal property, the taxes of the Kingdom, the destination of public expenditure, and the foreign trade balance – which, in the late mercantilist conception, described the wealth of a country at least as much as its financial condition. It contains official data which the king wanted Galanti to have access to, so that he could make it public domain. In the end, Galanti’s *Preface* appears as a theoretical manifesto meant to help the readers of the *Nuova descrizione* to put into context and appreciate the revolution the author had accomplished in the pages that followed, in which he illustrated the “state of the whole royal finance, and that of our [foreign] trade.”⁹

Franco Venturi’s fundamental work¹⁰ and the research of Augusto Placanica and of the scholars who adhered and contributed to his project to produce a critical edition of Galanti’s writings, as well as many other investigations on Galanti’s thought and work,¹¹ of course also shed significant light on his *opus magnum*, the *Nuova descrizione delle Sicilie*. However, the analytical category of transparency – which only in recent years has been adopted into the language and among the research objectives of historians, in the wake of the exceptional relevance the theme has gained both in the

7. *Nuova descrizione*, t. II, *Prefazione*, p. VII-VIII.

8. *Ibidem*, p. 379.

9. *Ibidem*, p. 8.

10. F. VENTURI, 1957, p. 941-1083.

11. On the history of editions of Galanti’s works and an up-to-date bibliography on Galantian studies, see S. MARTELLI, 2011.

scientific community and in the political, economic and financial debate¹² – opens largely unprecedented vistas on the intellectual and political context of the *Nuova descrizione*. On the other hand, if, as I will try to demonstrate, the *Nuova descrizione* has its rightful place in the history of the origins of financial transparency, looking at it in this perspective requires us to look beyond the confines of Galanti's work and of the Kingdom of Naples, to look at how this key tenet of modern political systems came to assert itself.

First, however, I need to point out a limit of the concept of transparency as employed in the present essay. Here I will not be using it to refer to people's right to be informed as a bottom-up means to control and pilot government action. While this right is commonly associated with transparency today, in the late eighteenth century it was proclaimed and applied only in countries having parliamentary systems.¹³ In the absolute monarchies of the Continent – including the Kingdom of Naples – the notion of transparency as accountability did not apply,¹⁴ except in a very limited form. This because, on the one hand, the king and his ministers were not held accountable for their actions, on the other, the people did not have the power to reward or punish the behaviour of administrators on the basis of the information received. The publicity of the acts of governments and their results, by fuelling consensus or, vice versa, bringing on the disapproval of the subjects, could encourage virtuous behaviour and discourage negligence and fraudulent practices. One of the original objectives of transparency, down to the present day, has been indeed to improve the efficiency of the public administration.¹⁵ However, the first instances of financial transparency in absolute monarchies did not involve the possibility for subjects to actively dissent with their king or his ministries. On the contrary, the primary objective of publicity was to reinforce “trust” in their actions. At least, this is the main argument brought forth by advocates of transparency in the Eighties of the eighteenth century. In Galanti's words, regular reports on the financial conditions of the country

12. The category has been applied to Galanti himself, although only extemporaneously (for example, in I. DEL BAGNO, 2006, p. 182; and B. A. NADDEO, 2013), or even explicitly, but according to not fully convincing interpretive – and, to a certain degree, descriptive – coordinates (by B. A. NADDEO, 2012).

13. Thus, following the English model, in 1766 the Swedish Diet introduced the *Ordinance on Freedom of Writing and of the Press*, which established, among other things, the principle of publicity (*offentlighetsprincipen*) of all public acts, because “the people ought to be able to regulate the Diet and its representatives in it”, J. MANNINEN, 2006, p. 49.

14. The right of citizens to check public expenditure was first formulated in the Declaration of the Rights of Man and the Citizen of 1789. Cf. V. GOUTAL-ARNAL, 2010, p. 118.

15. A notion first systematically formulated by Bentham, which held sway throughout the nineteenth and twentieth century, and has recently undergone deep revision. Cf. C. HOOD, 2006.

would make “the people [...] more contented with their dependency and more attached to their country.”¹⁶

Actually, we may regard the objective of transparency as non-influential as motive is for jurists. Ever since its appearance, transparency took on a positive connotation that made it desirable in itself and unneeded of particular justification. It is, in some ways, an offshoot of the Enlightenment,¹⁷ which assumes truth to be a value unto itself and divulges it for the benefit of a “public” that it will only gradually recognize as a subject of debate and divergences, and even more slowly as a possible source of criticism against the sovereign.¹⁸ State finances was one of the domains, possibly one of the last, in which this drive towards truth arose,¹⁹ finding in the presumed objectivity of accounting data an effective means to interpret and communicate politics;²⁰ although this assumption was unfounded, since administrations were usually incapable of producing data that was truly representative of the state of public finances.²¹ However, behind or alongside the banner of truth, one can make out other aims. An examination of these aims will allow us to trace the actual paths that led to the unveiling of financial *arcana* and shed light on the character of the divulged information and the reasons why, in spite of certain significant events, transparency had trouble gaining hold as a regular practice. In substance, it will allow us to measure the distance between the rhetoric of transparency and the actual practice of transparency.

In the present essay, in dealing with the case of the Kingdom of Naples, I will concentrate on the aims of transparency, distinguishing between the *initiative* – conceiving and advocating the idea of publishing the state of

16. *Nuova descrizione*, t. II, p. 378.

17. R. BODEI, 2011, p. 894.

18. On the evolution of the concept of “public” and the “interlocuteur extérieur et non institutionnel constitué par le ‘public’” as marking the difference from the abundant seventeenth-century literature on the *arcana imperii*, see S. LANDI, 2006 (the quote is on p. 158).

19. In general, economists only belatedly designated public opinion as their interlocutor, as J. FÉLIX, 2013, explains. On the circulation of economic information in general, see also D. MARGAIRAZ & P. MINARD, 2008.

20. Cf. P. BEZES, 2010, p. 36.

21. The conclusion of Goutal-Arnal’s analysis of the French administrative system is that it was characterized by an “impossible transparence des finances publiques” at least until the Restoration, V. GOUTAL-ARNAL, 2010, p. 127. The situation of Tuscany was better, thanks to the Granduke Pietro Leopoldo of Habsburg’s reform of the financial administration and public accounting system in the years preceding his financial report published in 1790, discussed below (L. DAL PANE, 1967, esp. Chap. VI).

public finances — and the *authorization* — the royal decision to put this idea into practice. The third and last section is devoted to the results of the publication of this financial data, and explains the reasons why both Galanti and the king largely failed to achieve their aims, and ultimately failed to achieve transparency.

1. The initiative. Galanti and “political geography”

Galanti was a lawyer by trade. At a very young age, however, between 1756 and 1760,²² he had attended a course in “Commerce and mechanics” taught by Antonio Genovesi, holder of the first European chair of political economy. Genovesi’s teaching inspired Galanti’s passion for economy and his interest in the reconstruction of factual reality rather than in theoretical speculation. Genovesi’s lessons also presumably inspired Galanti’s interest in quantitative data — which were used very rarely indeed by Neapolitan economic essayists²³ — and the importance he accorded to the foreign trade balance as an object of inquiry and a tool for managing the economy of a country.²⁴ But other circumstances must have led him to turn his statistical gaze to the financial conditions of the State and, above all, to advocate their being publicized beyond the restricted circle of politicians and philosophers.

A fortuitous but decisive factor was his involvement in bookselling and publishing. In 1777, the newly instituted *Società Letteraria e Tipografica di Napoli*, directed by Galanti himself, who was also responsible for its “literary and scientific part”, established a collaboration with two important Swiss publishers and booksellers, the *Société Typographique de Neuchâtel* and its homologue in Lausanne. The aim was to promote the commerce of works of Transalpine authors. At the time the two *Sociétés* were producing an edition of the *Encyclopédie*²⁵ and turned to their new Neapolitan correspondent for “corrections regarding the Geography of the Two Kingdoms of Naples and Sicily.”²⁶ The materials collected by the *Società Letteraria* did not find their way into the *Encyclopédie*,²⁷ but were used for another project the two Swiss companies were working on at the time, namely, an edition of the famous *Neue Erdbeschreibung* (New Description of the Earth) by Anton Friedrich

22. S. MARTELLI, 2011, p. XLV.

23. Galanti “is one of the very first to place absolute trust in statistics, even as regards the qualitative aspects of phenomena”, A. PLACANICA, 2006, p. 34.

24. D. CICCOLELLA, 2010, p. 280-281. On Genovesi, see at least E. PII, 1984.

25. *Encyclopédie*, 1778-1779.

26. M. C. NAPOLI, 2006, p. 73-76, 85; M. L. PERNA, 1966, p. 227-232.

27. R. DARNTON, 1979, p. 314.

Büsching, edited – which means, as was customary at the time, significantly modified – by the historian and publicist Jean Pierre Béranger.²⁸ The *Società Letteraria*, in its turn, used Béranger's edition of Büsching's work as the basis for its own Italian edition of the *Neue Erdbeschreibung*,²⁹ started in 1780, instead of the original German one, or the Italian one published ten years earlier by Christian Joseph Jagemann,³⁰ a new edition of which was moreover being published in Venice at the time.³¹

This experience was decisive in orienting Galanti's intellectual journey. First of all, his collaboration with the Swiss publishing companies led him to expand his philosophical, historical and literary interests to include geography. Up to then, Galanti's economic studies had not found significant published outlets.³² As a publisher, he had undertaken a new edition of Machiavelli's works and was attending to the translation into Italian of Claude-François Millot's *Éléments d'histoire générale* and Arnaud's *Épreuves du sentiment*. These endeavours reflected "his passions" of those years,³³ and led him to preface or complement the publications of these works with important original writings of his own.³⁴ In 1779, however, while the volume of Büsching's geography *comprenant l'Italie*, which he had contributed to, was being published in Lausanne, Galanti began to write a *Descrizione* of his "native land",³⁵ Molise.³⁶ In this work, his historical and erudite inclination decidedly prevails, and his contemporaries regarded

28. *Géographie de Busching*, 1776-1782. On the use of the Neapolitan materials originally destined for the *Encyclopédie* in the *Géographie*, see. M. L. PERNA, 1966, p. 232.

29. *Geografia di Büsching*, 1781-1782.

30. *Nuova geografia di Ant. Federico Büsching*, 1769-1773.

31. *Nuova geografia di Ant. Federico Büsching*, 1773-1782.

32. The unpublished essays *Della Civile filosofia* and *Considerazioni politiche sopra i vantaggi e gli svantaggi del Regno di Napoli*, written between 1761 and 1765, can be regarded as a testimony of Galanti's formative phase, an "echo" of Genovesi's lessons (F. VENTURI, 1957, p. 942). For these two texts, according to the editor of their recent critical edition, Galanti had "drawn liberally" on the master's teachings and published and unpublished work (D. FALARDO, 2011, p. 8).

33. F. VENTURI, 1957, p. 950.

34. *Ibidem*, p. 948-964. Further evidence that geography was a relatively new addition to Galanti's interests can be found in the fact that he did not feel compelled to personally revise the entries on the Kingdoms of Naples and Sicily in the *Encyclopédie*, at least not exclusively. The *Società Letteraria* entrusted the physicist Giuseppe Vairo with the entries "Vesuvio e Pozzuoli" and, in February 1778, published an *Avviso* inviting the public to write and send new entries on the geography and natural history of the Kingdom, and to point out any errors observed in the previous editions (M. L. PERNA, 1966, p. 232).

35. G. M. GALANTI, [1799], p. 71.

36. G. M. GALANTI, 1781. On the dating of the first volume to 1779 or the early months of 1780, cf. the critical edition of the work by F. BARRA, 1993, p. 61.

it indeed as an erudite work.³⁷ Yet, here Genovesi's exhortation to first-hand knowledge of an area as an indispensable prerequisite for reforming policies is at least partially articulated in the structure and language of geography.

We should also note that Galanti's geography is strongly influenced by Büsching's political geography, whose method and propensity to use statistics made it the most advanced in Europe at the time.³⁸ Galanti's transition from the "old" to the "new" geography through his espousing of the new approach is perceivable in his *Descrizione del Contado del Molise*. In the first tome of this study, the author outlines a "chorography" that is starkly traditional in its structure and sources, being "mainly a work of compilation" of information derived from writers of local history.³⁹ In the short second volume, instead, Galanti looks at the economic and social conditions of the country: demography, taxes, agriculture and manufacture, education, and the customs and character of the residents. As Galanti himself was later to comment,⁴⁰ this work was a prelude to what he was to achieve at a much broader scale, a few years later, in his *Nuova descrizione delle Sicilie*, originally written as a contribution to the Neapolitan edition of the *Neue Erdbeschreibung* by Büsching, which Galanti, as well as Jagemann and Bérenger, had found to contain an inaccurate and incomplete description of the Italian states. In the *Nuova descrizione*, the transition from the old to the new method is accomplished and declared: "Today the description of a land must present the observation of its economic administration, and geography must principally serve the purposes of politics".⁴¹

Finally, it is worth noting that Galanti read Büsching's work through the mediation of Bérenger. The Swiss edition is different from the original edition under many respects.⁴² As regards the Kingdom of Naples, Bérenger

37. Cf. L. GIUSTINIANI, 1787, who quotes the *Descrizione del Molise* by the "scholar Giuseppe Maria Galanti" (p. 297), or L. GIUSTINIANI, 1793, according to whom the work is written "with accuracy, clarity, erudition, and judiciousness" (p. 41).

38. "La géographie politique d'Anton Fredrich Büsching [...] est au carrefour de la statistique descriptive et de la statistique tabellaire quantitative", G. GARNER, 2008, p. 294.

39. F. BARRA, 1993, p. 12-13.

40. *Nuova descrizione*, t. I, *Prefazione*, p. X.

41. *Ibidem*. The influence of the celebrated German geographer (or of his "go-between" Bérenger) on Galanti's method has never been the object of a specific investigation.

42. In June 1781, the *Efemeridi letterarie di Roma* announced that the *Società Letteraria* had undertaken the publication of a new edition of Büsching's work, and praised the initiative – in spite of the fact that the first volumes of the Venetian edition were already being sold – precisely because the *Società's* edition was to be based on that of the "French translator M. Berenger", who – unlike the "Venetian translator", Jagemann, who had remained "faithfully attached to the text" – had not only corrected some "defects"

greatly emphasized two aspects that are absent or completely marginal in Büsching (as in Jagemann⁴³), namely, foreign trade and public finances. The *Neue Erdbeschreibung* did not take the foreign trade of the Kingdom into consideration. As to the state of Neapolitan public finances, it only gives a very synthetic overview thereof, indicating the overall revenues for the two Kingdoms of Naples and Sicily, respectively, of 3,002,193 and 959,342 ducats, and an overall expenditure of 3,526,654 ducats, with an *Überschuss* (a surplus) of 434,654 ducats.⁴⁴ Bérenger expands the section on Neapolitan public finance, introduces *ex novo* a detailed description of importation and exportation and, above all, adopts a critical approach in dealing with these two subjects. For example, in his discussion of public finances,⁴⁵ he insists more on the composition of revenues and expenses rather than on their amounts. He begins by explaining that in the Kingdom of Naples there are two types of taxes: on people and property, and on the consumption and circulation of commodities. Only the former are *fixes & ordinaires*, 2,053,549 ducats of them being paid by the commoner population and 172,487 by the nobility. A third of this revenue, Bérenger informs us, actually does not enter the State coffers because it is alienated. Consumption and circulation taxes, however, along with other sources of income, allow the State to achieve an annual revenue of 3 million ducats for the Kingdom of Naples, with the addition of about 1 million from Sicily. As to expenditure, Bérenger reports that 420,000 ducats go to the Royal House, while the upkeep of the army, *quelques navires, des hôpitaux*, & brings total expenses *pour Naples* up to 3,200,000 ducats. Another 400,000 ducats are destined for otherwise unspecified expenses *pour la Sicile*. While Bérenger does not comment on this data, it does give a less than positive image of the state of Neapolitan public finances. Aside from the fact that Bérenger's makes no mention of the *Überschuss* reported by Büsching, in his account the income of the Kingdom appeared modest compared to those of other countries.⁴⁶ The picture the reader got was one of tax inequity, high

in Büsching's work (for example, its being "too voluminous", by "editing out all things of little or no significance"), but also added content that was "wanting in the original" (vol. X, n° XXII, p. 172-173).

43. *Nuova geografia di Ant. Federico Büsching*, 1778.

44. A. F. BÜSCHING, 1777, p. 1341.

45. *Géographie de Busching*, 1779, p. 289-290.

46. In the same volume, Bérenger related that the Dukedom of Milan provided Austria with yearly revenues amounting to 7-8 million *livres* (p. 67), equal to 1.5-1.8 million ducats, *revenus considérables*, the author admitted, compared to which the 3 million ducats of the Kingdom of Naples must have appeared as a very modest sum, especially considering that the Kingdom had ten times the surface and four times the population of the Dukedom.

public debt, and a state budget entirely dedicated to the financing of the army and the needs of the Court.

When it comes to foreign trade, Bérenger's criticism is explicit: "Un tableau du commerce de ce royaume nous prouve qu'il reçoit plus de l'étranger qu'il n'y envoie ; c'est que les manufactures n'y sont rien encore, ou presque rien".⁴⁷ His analysis of the bilateral commercial relations of the Kingdom of Naples lists the main commodities and annual balance of trade with the Kingdom's chief commercial partners. The Kingdom's imports from France amounted to 5 million *livres*, its exports to that country to 1.8 million. Exports from and to England totalled 13 and 5.5 million *livres*, respectively. The commercial balance with Holland was roughly even. Exports to Germany and the other Italian states made up, to some degree, for the Kingdom's trade gap with France and England. Overall, the Kingdom appeared to be *toujours débiteur*, as the exchange rate trend, *toujours défavorable*, also bore out. This deficit, Bérenger observed, was not due to a lack of natural resources, but to an inability to exploit the gifts of nature to the Kingdom, *i.e.*, the raw materials it was rich in. On the other hand, he concluded, if the *ministre actuel* had not been able to *créer* and *faire prospérer* the manufacturing industry, there must have been some *grands obstacles*, since even if *le génie du peuple* had been little inclined to industrial activities, *un grand ministre peut changer le génie d'une nation*.

Bérenger presumably owed his dubitative stance regarding the Kingdom's failure to develop a manufacturing industry, due to the existence of indefinite but certainly *grands obstacles*, to information provided by Galanti about the government's endeavours, and particularly about the efforts of minister Sambuca – the *grand ministre* Bérenger is alluding to⁴⁸ – to deliver the country from its ancient evils and guide it to prosperity. For the rest, as we shall see, Bérenger's pages about the financial and commercial situation of the Kingdom owed nothing to his collaboration with Galanti; most likely it was the latter who drew inspiration on these pages for his own

47. *Géographie de Busching*, 1779, p. 286-287.

48. Giuseppe Beccadelli Marquis of Sambuca was nominated First Secretary of State after the fall of Bernardo Tanucci (1776). He was greeted with enthusiasm by the Neapolitan intellectual circles, who placed in him their hopes for reform and dialogue with the government (cf. E. CHIOSI, 1992, p. 130-131). Through Galanti, Bérenger gives a detailed account of the climate of hope and trust in Sambuca that prevailed in Naples in those years (*Géographie de Busching*, 1779, p. 283, 287-288). Galanti dedicated to Sambuca his *Descrizione del Contado di Molise* (the dedication has the date of 25 January 1780).

broad treatment of the Kingdom's foreign trade and public finances in the *Nuova descrizione delle Sicilie*.⁴⁹

Bérenger's writings, besides inspiring Galanti, must have also spurred him to test, and insofar as possible refute, the representation of the Kingdom of Naples as a poor country – which, in his late mercantilist conception, was the inevitable implication of a trade deficit – and one that lacked a political guidance capable of inverting a trend to further impoverishment. This refutation obviously needed to be based on the data. Galanti had expressed significant reservations, for example, about Bérenger's estimation of Church property (*deux tiers des fonds du royaume*, and four fifths of its revenue) judging it to be *exagéré*. Bérenger, nonetheless, while sharing the perplexities of the *Société [Letteraria e Tipografica] de Naples* with his readers, had not only published that data, but also stressed its reliability by affirming that *Büsching l'assure et le tenait d'hommes instruits*.⁵⁰

What Galanti needed was thus to counter data with data, official ones if possible, and more solid than those provided by Bérenger and Büsching's *hommes instruits*. At the time, however, official data were close to nonexistent. In some domains, such as foreign trade, inflows and outflows were not even recorded by the government in a systematic way, or in one that would be usable for a synthetical overview. With the exception of the demographic records published annually in the *Calendario di Corte*,⁵¹ little had changed since the times of Genovesi's *Lezioni*, who's author, Longano wrote in 1778, “in spite of having deeply reasoned [...], was compelled to divine rather than calculate due to the lack of accurate data”.⁵² The Kingdom was “unknown in its essential present circumstances”,⁵³ foreign diplomats based in Naples complained. These diplomats were in fact engaged in a perennial, frustrating search for solid evidence on which to base their

49. Specifically, in Chapter XXII of the second volume, entitled *Bilanci del nostro commercio esterno*, and in Books III and IV of the third volume, which listed the State's revenues and expenses.

50. *Géographie de Busching*, 1779, p. 281.

51. The number of inhabitants per province, the source for which was parish priests' *status animarum*, was published from 1766 onward (cf. P. VILLANI, 1977, p. 27-29).

52. Note by Francesco Longano in J.-F. MELON, 1778, p. 142-143. Genovesi himself had complained about the shortage of “data” and the need to resort to “vague calculations” (A. GENOVESI, 1765, p. 281-284).

53. Report by the Venetian diplomatic representative in Naples, Gasparo Soderini, October 1781, in *Corrispondenze diplomatiche veneziane*, 1992, p. 205.

reports,⁵⁴ in spite of their having access to far better information sources – whether official or not – than Galanti’s, who was a lawyer, an intellectual holding no post in the public administration and essentially extraneous to the government entourage.

In the last analysis, the only viable path to access the data Galanti needed was a formal request to the king, and this is indeed the path that he decided to tread, convinced as he was of the “usefulness” of his endeavour, and encouraged by the government’s opening up to intellectuals.⁵⁵ He presented his request to the king in the summer of 1781. He premised it with the information that the *Società Letteraria e Tipografica* had undertaken the “translation of the Universal Geography by the celebrated Büsching” and had already published five volumes of it. “Since the part regarding Italy was found to be superficial, imperfect and largely erroneous”, he intended to rewrite it “in its entirety” to provide “a new and exact description”, devoting special care to the part about the Two Sicilies. He sought the king’s “favour and protection” for “this enterprise”, since His Majesty was “so keen about all things regarding the public economy”. Finally, he explained that “one of the necessary things in a good geography” was reporting the balance of trade of the nation being described. He therefore asked the king to order the competent organisms to “extract” and communicate to him the state of imports and exports over the last ten years.⁵⁶ The king granted this first request, and three months later also approved Galanti’s subsequent request

54. On French diplomats’ difficulties in accessing information and the enthusiasm with which in 1785 they greeted the news of the imminent publication of Galanti’s *Nuova descrizione*, which would provide them with *tous les détails* on the Neapolitan tax system and other data that had up to then seemed impossible to find, D. CICCOLELLA, 2010, p. 291-292.

55. Cf. Galanti’s dedication to Sambuca and his “Prefazione” to the *Descrizione del Contado di Molise*: “If I did not manage to make a good book, I at least flatter myself for having said some useful truths” (p. 12). Interestingly, the optimism of southern Italian reformers was also related to the new government’s inclination to adopt the cognitive tools of political arithmetic. The above quote from Longano about Genovesi’s having to “divine rather than calculate” was preceded by a list of the “calculations” that were still not available, following which Longano expressed his trust that the government would soon put an end to this dramatic ignorance: “No one has so far calculated the extension of the countryside, how large [...] its wooded part is, and [how large] its barren, uninhabited, and cultivated parts. No one has so far determined the number of inhabitants, their natural activity, their industry; [...] whether taxes are onerous because they truly are such, or because they are badly allocated, and levied even worse; whether active Commerce damages us, how, and in what measure; whether passive Commerce benefits us, and in what sector [...]. In these matters”, Genovesi had been forced to “divine”, but the “present government gives us hope of an upcoming revolution in the affairs of the Kingdom” (note by Longano in J.-F. MELON, 1778, p. 141-143).

56. Archivio di Stato di Napoli (ASN), Ministero delle Finanze, fs. 1352, no date, but before 1st September 1781 (cf. D. CICCOLELLA, 2010, p. 276-277).

to be given “the total account of the royal finance [...] with the different branches of revenue and expenditure”.⁵⁷

It is hard to say to what degree Galanti was aware of the innovative and, in many ways, revolutionary character of his *initiative*, which after all was nothing but an offshoot of his intent to write “a good geography”. He certainly must have realized it in the course of time, first from the number of political and practical obstacles he had to overcome to obtain the information the king had authorized him to access, then from the cold welcome Neapolitan intellectual milieus offered to his *Nuova descrizione delle Sicilie*, and finally from the hostility that Ferdinand IV himself, in the changed political climate of 1794, eventually displayed against the work. But we will return to this later. Let us now try to understand why, in the summer of 1781, the king authorized Galanti to lift the “secrecy of finances”.

2. The authorization. The representation of the king and the Kingdom, within and outside its boundaries

In theory, it was truly unlikely that Galanti’s transparency *initiative* would be blessed with success. Several factors could have blocked it from the outset, causing his request to be immediately rejected, or intervening at a later stage by impeding his collection or publication of the data. The first obstacle was Galanti’s own bland and not at all felicitous relationship with the Crown. In 1772, three years after Genovesi’s death, Galanti had published an *Elogio storico* of his teacher that had been “a sensational success”⁵⁸ in Naples, with some resonance in Italian intellectual milieus and the appreciation of Voltaire and d’Alembert.⁵⁹ But Galanti’s literary debut had also inaugurated his relations with the king, and not in the best of ways. The *Elogio*, published anonymously and without preliminary ecclesiastic revision, had been branded by the archbishop of Naples as an “impious and scandalous work”, and its author had been “reported to his king for doctrines contrary to religion and the tranquillity of the state”.⁶⁰ The work had been

57. ASN, Ministero delle Finanze, fs. 1352, no date, but earlier than 1st December 1781. During the years to come, Galanti was to file further requests for data from several administrative and judicial sectors (cf. D. CICCOLELLA, 2010, p. 293n).

58. G. M. GALANTI, [1799], p. 60.

59. F. VENTURI, 1957, p. 946. The *Elogio storico del signor abate Antonio Genovesi pubblico professore di civil economia nella Università di Napoli*, Napoli 1772, was reprinted in Venice in 1774. For a textual comparison of the *Elogio* and Genovesi’s autobiography, see G. GALASSO, 1978, p. 294-310.

60. Letter from Galanti to Voltaire, Naples 20 September 1773, reproduced in F. VENTURI, 1957, p. 1022.

submitted to three theologians for judgment. The affair had then apparently fallen “into oblivion”,⁶¹ but Galanti had thereby earned a lasting reputation as an anticlerical.⁶² Galanti had the misadventure of finding himself again at odds with the king in 1779, when Ferdinand IV, spurred by his confessor, had personally blocked the publication of the *Società Letteraria*'s new edition of Machiavelli's works, even though it had already passed censorship.⁶³ In short, at the beginning of Galanti's transparency *initiative*, he was hardly blessed with the Court's favour.

A second obstacle arose from the “oppositions of certain ministers”, as Galanti noted years later, referring, in general, to reactions to his projected “geographical and political description” of the Kingdom and to the King's “orders to many tribunals and offices” to supply him with the information he needed.⁶⁴ One minister who was certainly opposed to, or at least strongly sceptical regarding, the advisability of meeting Galanti's requests was precisely the one who should have provided him with the commercial and financial data, the Economic Superintendent (Sovrintendente d'Azienda), the Marquis of Goyzueta.⁶⁵

A third and no less insidious hurdle, which only arose later, was the opposition of an authoritative and reputed personality, Ferdinando Galiani, who was also well introduced at Court. Late in 1783, Galiani was entrusted with the revision of the *Nuova descrizione* for publication.⁶⁶ A skilled diplomat, a member of the Supremo Magistrato di Commercio since 1766,

61. G. M. GALANTI, [1799], p. 61.

62. Actually, the *Elogio* had been banned by the Congregation of the Index (15 November 1772) and, according to a recent study, it is “especially” this circumstance that accounts for the differences between the first two editions of the *Elogio* (1772 and 1774) and the third (the first non-anonymous one), which came out in Florence in 1781. This last edition should be understood as “an answer to specific requests by the Sant'Uffizio as well as to critical reactions” to the work in the “more backward” milieus (E. CHIOSI & R. IOVINE, 2006, p. 212). Moreover, Galanti's repudiation of the previous two editions in the Florentine edition – “I disapprove and condemn all the previous editions” (G. M. GALANTI, 1781b, p. V) – in the same year when he requested the King's patronage and data for his geography of the Sicilies, may have been an attempt (or even the result of an order) to wipe his slate clean after the banning of his work.

63. “The order came directly from the sovereign”, M. C. NAPOLI, 2006, p. 68. For the prohibition to publish, 26 June 1779, see *Dizionario delle leggi*, 1788, p. 20.

64. G. M. GALANTI, [1799], p. 75.

65. Cf. D. CICCOLELLA, 2010, p. 277n.

66. The revision was entrusted to Galiani through a letter from Sambuca of 1st December 1783: “The king wishes your illustrious *signoria* to examine the political part and report whether there are articles that cannot be published” (cited in D. DEMARCO, 1969, p. XXVIII).

president of the Giunta degli Allodiali (the institution managing the king's assets) since 1777, and councilman of the Supreme Council of Finances since 1782, the abbot Galiani was one of the most influential councillors of the king in economic matters.⁶⁷ He was also, as is known, an economist of international fame, with connections in French Enlightenment circles, and a correspondent of Catherine II of Russia, among others. Galiani was also a “geographer”, a purely honorary title connected to his role in promoting the cartographer Rizzi Zanoni's *Atlante geografico del Regno di Napoli*,⁶⁸ but one that I nevertheless mention here, because it rounds out a picture of the competences and significant influence of Galiani, nicknamed “the Machiavellino”, which could well have weighed negatively on the destiny of the *Nuova descrizione*.⁶⁹

As to the First Secretary of State, the *grand ministre* Sambuca, he was very probably on Galanti's side;⁷⁰ however, considering the seriousness of the opposition the latter was up against, his support could hardly have made the difference. It is thus very likely that Ferdinand IV autonomously decided to authorize Galanti's access to financial data, with the agreement or

67. L. DIODATI, 1788, *passim*. On Galiani's political and economic thought, see P. AMODIO, 1997.

68. A. BLESSICH, 1896.

69. In his *Memorie*, Galanti relates that Galiani had initially expressed appreciation for the work, but later wrote a report for the king in which he painted it “with the most hateful colors”. This report was never actually presented to the king thanks to a friend of Galiani's who was also a supporter of Galanti, the Tuscan physician Giovanni Angelo Gatti, who allegedly also persuaded Galiani to give up for good his assignment to revise the *Nuova descrizione*. Galiani was nevertheless to exert his negative influence on the two officials appointed to take his place, who, after accepting the task, asked to be discharged of it (G. M. GALANTI, [1799], p. 76-78). Actually, in the present state of studies it is impossible to say how long-lasting and far-ranging Galiani's opposition was, whether, for example, it was the cause of or merely contributed to the slowness of the administration in communicating most of its financial data to Galanti (on this specific aspect, see B. A. NADDEO, 2013, p. 13), to the point that in 1785 the latter had lost hope of ever accessing them (cf. D. CICCOLELLA, 2010, p. 292-293). The fact is that volumes II and III of the *Nuova descrizione*, in which those data were eventually gathered, were published after Galiani's death on 30 October 1787. Furthermore, in volume I (1786) Galanti had cited “the golden treatise that councillor Galiani had given *on money*” (p. 182); in vol. III (1789), possibly remembering the wrongs he had suffered, he claimed, instead, that Galiani's *Della moneta* (“On Money”), 1750, was actually the work of Pasquale Carcani, with the contribution of Rinuccini, Bartolomeo Intieri and Pasquale di Tommasi “for language”, while the only part by Galiani himself was the annotations added in the second edition, published thirty years later (F. GALIANI, 1780), which were “much inferior to the main work” (p. 357n; see also D. CICCOLELLA, 2010, p. 302n).

70. G. M. GALANTI, [1799], p. 75-77.

through the decisive influence of the queen, Marie Caroline of Habsburg.⁷¹ So why did the king accept Galanti's bid for transparency, and possibly even extended its scope of application?⁷²

For one thing, at the time the internal political context was certainly very favourable. A few years earlier, in 1774, a hard blow had been struck against the custodians of the *arcana juris* by introducing the obligation for judges to motivate their sentences. Tribunals, had argued Bernardo Tanucci, prime minister and president of the Regency Council during Ferdinand IV's minority, should not make their decisions in the "style of oracles" but according to "truth and justice", principles that "the People" should "learn about and believe in" through the reading of the motivation.⁷³ After Tanucci's fall in 1776, the golden age of the collaboration between the government and the "by then mature culture of the Enlightenment" had begun: "many enterprises attempted or carried out by the government bore witness to a bold vision, [...] open to substantial and radical reforms, in a climate of royal despotism that had never been achieved in the Sicilies before".⁷⁴

However, the granting of the King's authorization to Galanti did not depend so much on the internal political climate, or on a personal reforming urge on the part of the King. Rather, it was influenced by the particular international context of the time and the political models being pursued by other nations, which the Neapolitan court sought to emulate, especially during those years, to achieve, if not the substance, at least the style of an enlightened monarchy. In the case of Galanti's application, the model was the sensational "transparency operation" implemented a few months

71. On Marie Caroline's sway over Neapolitan political life in those years, see R. AJELLO, 1991. If it is true that Ferdinand IV's "judgment [...] wholly depended" on Galiani's (*ibidem*, p. 658), the latter's giving in to Gatti's insistence that publication of the *Nuova descrizione* should not be blocked (told by Galanti, cf. note 69) makes a lot more sense in the light of Gatti and Marie Caroline's close relationship (R. AJELLO, 1991, p. 431 and 671), and should thus be understood as a giving in to the Queen's will.

72. We should consider the possibility that it was the royal couple who, after accepting Galanti's undoubtedly autonomously conceived request to publish the foreign trade balance, urged the Molisan lawyer to also publish a report on the State's finances. This hypothesis finds support in the reasons (illustrated below) why, in the present writer's opinion, the authorization to the transparency operation was granted. These reasons pressed for the disclosing of the financial conditions of the country, something which Galanti initially had not requested.

73. Bernardo Tanucci to the Sacro Regio Consiglio, 21 November 1774, cited in R. AJELLO, 1982, p. X. Besides being motivated, sentences had to be printed, on penalty of being made void (Dispatches 23 September 1774 and 12 August 1776, in *Dizionario delle leggi*, vol. II, p. 11-12).

74. R. AJELLO, 1991, p. 398-403.

before by Louis XVI and the director of French Finances, Jacques Necker. In February 1781, Necker had published his *Compte rendu au Roi*,⁷⁵ i.e., his report to the king about the state of public finances and his activities as an administrator. Through publication, he had turned “un geste de routine administrative”⁷⁶ into a manifesto of a new model for the relations between rulers and subjects, just as “en le laissant publier, et par les soins de l’Imprimerie royale, le roi admettait implicitement le droit de ses sujets à être informés et le devoir pour le gouvernement de lui en fournir le moyens”.⁷⁷

The event had extraordinary resonance in France and abroad.⁷⁸ Printed in tens of thousands of copies, and immediately translated in many countries — two editions were published in the Kingdom of Naples, including one by Galanti’s own *Società Letteraria e Tipografica*⁷⁹ — the *Compte rendu* enjoyed a mixed reception, with regard both to the *authenticité*⁸⁰ of the data it contained and to the aims and political advisability of the *publicité*⁸¹ accorded to State finances. However, its impact on the Naples royal couple appears to have been especially positive. Their appreciation was most likely influenced by the praise the report had received from Marie Caroline’s “enlightened” brothers, the Emperor Joseph II and the Granduke of Tuscany Pietro Leopoldo,⁸² himself the future author of a report on the finances of his state.⁸³ In fact, after Necker resigned in June 1781, *le Roi et la Reine de Naples* were among the many crowned heads who invited the Genevois banker and statesman to manage their finances.⁸⁴

75. J. NECKER, 1781.

76. H. GRANGE, 1974, p. 38.

77. *Ibidem*, p. 34.

78. *Ibidem*, p. 35-52; F. VENTURI, 1984, p. 352-359.

79. In an integral edition in 1781, printed by Michele Stasi, while the *Società Letteraria* published a summary in *Geografia di Busching*, t. VII, 1782, p. 31-67. The editors informed that the “extract” of the *Compte rendu* by Necker replaced “all that M. Berenger had written about the finances of France”. The *Società Letteraria* also published an edition of another well-known work by Necker, *Sur la législation et le commerce des grains*, Paris 1775, published in Naples in 1780.

80. J. NECKER, 1781, p. 1.

81. *Ibidem*, p. 2.

82. H. GRANGE, 1974, p. 49. On 7 Aprile 1781, Leopold wrote to Joseph II: “il me paraît que l’idée de faire rendre compte par le souverain au public de l’état de ses finances et de leur administration est glorieuse, utile, de justice, puisque les finances sont comme tout au public et que le souverain n’en est que l’administrateur”.

83. *Governo della Toscana*, 1790.

84. A. L. G. DE STAËL, 1804, p. 36-37.

Galanti thus took his *initiative* in a political climate that was exceptionally favourable to the granting of *publicité* of State finances by enlightened monarchs, or monarchs who wished to appear such. Galanti himself alludes to the influence of Necker's example in paving the way for the *Nuova descrizione*: "At the time the works of Necker were popular. He had been invited to come to Naples to set our finances in order, and was careful to decline the invitation".⁸⁵ Actually, the Neapolitan Court's decision to open the secret rooms of power to a mere lawyer, and a controversial writer to boot, must have been influenced not so much by Necker's notion of the "moral and political right, although not the juridical one",⁸⁶ of public opinion to be informed, but rather by his arguments for the benefits of transparency in terms of *confiance publique*,⁸⁷ public trust, and a wider support to government reforms and acts. This is, in fact, the principal "advantage" of transparency pointed out by Galanti:

"Secrecy of finances [...] deprives the government of public trust, so essential to political power, and encumbers it in its operations [...] The good order of finances is to be regarded as the basis of good government, and when they are manifest to all citizens, each one knows the interests that should be preferred and pursued. The people then will not mistrust the operations of those who govern them; and with the utmost ease one will be able to promote reforms, which in darkness are always regarded as useless, impossible or dangerous".⁸⁸

Necker had especially insisted on the *confiance* of the *prêteurs*, the buyers of public debt bonds. The *immense crédit* England enjoyed, he argued, rested on the *notoriété publique* of the state of its finances, whereby the *prêteurs* were *point troublés, par ces soupçons & ces craints, compagnes*

85. G. M. GALANTI, [1799], p. 75.

86. F. VENTURI, 1984, p. 351.

87. J. NECKER, 1781, p. 2; Pietro Leopoldo expressed himself along similar lines: "to ever increasingly consolidate the trust and confidence of the People", *Governo della Toscana*, 1790, p. 1.

88. *Nuova descrizione*, t. II, *Prefazione*, p. 7-8. Galanti's concept of *pubblica fiducia* and Genovesi's of *fede pubblica* (respectively, "public trust" and "public faith") would be worthy of further investigation. The concept of *fede pubblica* is a key principle of Genovesi's economic theory, and concerned relations between individuals ("trust among private individuals as an essential precondition for economic development", L. BRUNI & R. SUGDEN, 2000, p. 39). It is to this concept that Galanti probably refers to when he uses the expression *buona fede* ("good faith"), whereas by *pubblica fiducia* he rather seems to be referring to the (auspicious) relationship between individuals and the State (besides the just cited *Prefazione*, see *Nuova descrizione*, t. I, p. 182, and t. II, p. 14). It should be noted that Genovesi's *fede pubblica* also needed to be boosted, in part, through publicity. Genovesi invoked, for example, the removal of "mysteries" concerning land ownership and individuals' debts through a "census made with the highest possible accuracy [...] described in public Archives, and exposed to the eyes of all" (A. GENOVESI, 1767, p. 122).

inséparables de l'obscurité.⁸⁹ Now, in the early 1780s the Neapolitan government, which was struggling with a serious financial crisis, was in urgent need of “credit”. It needed to restore the confidence of the markets and to be able to count on popular consensus for a possible structural reform of the tax system.

The situation of the Kingdom — in reality and representation — is well described by an acute and well-informed observer, Gasparo Soderini, a representative of the Venetian republic stationed in Naples from 1778 to January 1781. According to Soderini, the government at the time was facing a true impasse: two thirds of its revenue was alienated to private subjects, who managed the assets they controlled “separately” (that is, privately). The actual income of the treasury was barely (and not always) sufficient to meet expenses (“in the past months a huge deficit was found”, wrote Soderini in October 1781). The government was in the impossibility of reclaiming the taxing rights it had foregone, and, consequently, to carry out a more general tax reform, because “the Ministry [...] deems that the treasury does not have enough credit to borrow” the financial resources required to redeem the taxing rights. Government credit was indeed “so low that should the King for reasons of war or other urgencies open an investment fund, they claim that their subjects would not participate in it by any means”. And, Soderini added, “should the treasury fall into circumstances of great need, perhaps it would not get the voluntary contribution of the subjects”.⁹⁰ To Soderini’s testimony we can add that the government was preparing to institute a new organism, the Supreme Council of Finances (1782), whose principal task was to be the restoration of public finances. It was thus in the best interest of the Court to offer a less negative image of the Kingdom and its economy than the prevalent one.⁹¹ Under these circumstances, Necker’s lesson must have appeared all the more appropriate.

We cannot rule out that the *authorization* granted to Galanti also depended on the specific event that had prompted Galanti’s *initiative*, viz.,

89. J. NECKER, 1781, p. 2-3. On the true purposes of its publication, however, see J. FÉLIX, 2013.

90. *Corrispondenze diplomatiche veneziane*, p. 218-221. Indeed, shortly thereafter the government met with “serious difficulties in collecting” the *donativo* of 1,200,000 ducats decreed on the occasion of the 1783 earthquake in Calabria: “the people no longer had trust in the State and did not want to buy from the inland revenue” (R. AJELLO, 1991, p. 715).

91. Cf. again R. AJELLO, 1991, on attempts to improve the Court’s shaky image, one being, in Ajello’s opinion, the very fact of the institution of the Council. On the Neapolitan financial system and attempts to reform it under Ferdinand IV, G. MASTI, 1948, is still fundamental.

the publication of the Neapolitan chapter of the *Géographie* by Büsching/Bérenger, which had represented the Kingdom as being in a very critical condition. The Court may have been concerned by the impact of that representation, and may have thus intended to refute it in the eyes of the same public it had originally been presented to. Because of the *Géographie*, the fragility of the Neapolitan economy was not merely a more or less widespread conjecture, nor the object of secret and often no less conjectural diplomatic correspondences, such as Soderini's: it was actually described in detail by a geographer who was "dominating the whole European market with his books".⁹² Besides, Büsching and especially Bérenger had based their reconstruction, in their turn, on a work which, by its authoritativeness and extremely detailed analysis, must have appeared even more damaging for the image of the Kingdom, viz., the *Recherches sur les Royaumes de Naples et de Sicile* by Charles d'Éon de Beaumont.⁹³

The Chevalier d'Éon was a notorious figure of the time.⁹⁴ In the 1750s he had published two essays on French financial administration,⁹⁵ been a member of the *Secret du Roi* — the restricted group of Louis XV's spies who operated unbeknownst even to French official diplomacy — and been sent on important missions to Russia. He had later been an embassy secretary and plenipotentiary minister of the king of France in London. After his political fall from grace, his permanence in London had turned into an exile. He had spent his years of banishment from public office writing a singular collection of works on the political and administrative conditions of several European nations, gathered and published in 1774 in 13 volumes under the title *Loisirs du Chevalier d'Éon*.⁹⁶ The second volume was devoted to the *Royaumes de Naples et de Sicile*. In 1777 he had returned to France as *mademoiselle* d'Éon, and henceforth lived as a woman until his death in London in 1810.

92. F. VENTURI, 1970, p. 10. In 1774 censorship had struck a booklet that was very critical of the economic and political conditions of the Kingdom, by the well-known French libelist and adventurer Ange Goudar (A. GOUDAR, 1769). The censorial act, however, which arrived all of five years after publication, does not appear to have been motivated by belated concerns raised by the book, but by a wish to drive its author away from Naples, and above all his wife Sara, who had become too intimate with king Ferdinand (cf. A. ADEMOLLO, 1891).

93. Büsching explicitly cites d'Éon as a source for financial data about the Kingdom of Naples. Bérenger only cites him regarding the corruption of the Church, but clearly owes his financial and commercial data to d'Éon's *Recherches*.

94. "Peu d'hommes ont joui, pendant leur vie, d'une aussi grande célébrité que lui", *Biographie universelle*, 1815, p. 183. Cf. also J. B. TELFER, 1885.

95. C. D'ÉON, 1753 and 1758.

96. C. D'ÉON, 1774.

The most recent studies on d'Éon mainly revolve around his “dark side”, that is, his activities as a spy and his sexual ambiguity.⁹⁷ D'Éon, however, was also a pioneer of transparency.⁹⁸ In his *Discours préliminaire* to the *Loisirs*, he presents himself as a simple *historien* of public administration, engaged in *dire hardiment la vérité* to the aim of *instruire les rois, les princes & les ministres dans l'art de gouverner*, in the *science économique*.⁹⁹ Yet, several aspects of his “historical” approach have earned a place for this work in the history of transparency. Most notably, d'Éon discloses secret information obtained during his previous career as a diplomat, and designates the “public” as the co-addressee of his book. It was d'Éon's conviction that the time when one could believe that *dans l'administration* there existed *des mystères politiques qu'il ne faut pas révéler*¹⁰⁰ was past. The wealth or poverty of a State, he argued, depended exclusively on the capability of its government. Thus, the actions that had led to one or the other condition should be illustrated in, if need be, merciless detail, to allow the public to know good policies from bad, and stimulate the public administration to increase its efficiency. Every minister, d'Éon affirmed, *est également responsable du mal qu'il commet & du bien qu'il ne fait pas*.¹⁰¹

Consistently with this premise, the *Recherches sur les Royaumes de Naples et de Sicile* probed — and brought into the public domain — the *état de misère* of the Kingdom through an analysis of its institutions, industrial and agricultural production, foreign trade, and the character of its economy and society. The study included some thirty pages of data about the revenues and expenses of the king, and detailed tables of the quantities and values of imports and exports. These tables were sufficient, d'Éon commented, to *détruire l'opinion de ceux qui croient que la balance du commerce* of the Kingdom of Naples was active.¹⁰²

The *Loisirs* went down well with the public, especially in Prussia, where “the notices it contained on political administration, and particularly that branch relating to finance, caused so favourable an impression [...] that his Prussian Majesty ordered they should immediately be put into operation

97. G. KATES, 1995; A. CLARK, 1998; S. BURROWS, J. CONLIN, R. GOULBOURNE & V. MAINZ, 2010. On the *Loisirs*, see A. BERGA, 1918, and R. HAMMERSLEY, 2005, p. 58 ff., who have proved that two of the essays in the *Loisirs* are actually copies or translations of preexisting works.

98. A contribution in this direction is provided by J. CONLIN, 2005.

99. C. D'ÉON, 1774, t. I, p. 30, 31 and 24.

100. *Ibidem*, p. 12-13.

101. *Ibidem*, p. 14.

102. C. D'ÉON, 1774, t. II, p. 215.

for the benefit of the public and of the Government”.¹⁰³ A second edition of the whole collection was published as soon as 1775. It is notable that the book on the Kingdom of Naples was also published separately in a German translation eloquently titled *Statistik der Königreiche Neapel und Sicilien*.¹⁰⁴ In Italy the *Loisirs* were banned,¹⁰⁵ so the extent of its circulation is hard to reconstruct.¹⁰⁶ Still the work is unlikely *not* to have reached Neapolitan government circles, where d’Éon was well known; Tanucci calls him the “scoundrel” d’Éon in a letter to Ferdinando Galiani,¹⁰⁷ and Giacomo Casanova remembers meeting him in London in the home of Domenico Caracciolo,¹⁰⁸ envoy extraordinaire of the Kingdom of Naples in London from 1764 to 1771, then ambassador in Paris until 1781 — where, incidentally, he was an assiduous frequenter of the Necker family.¹⁰⁹

In sum, the conjunction of a political climate that was especially favourable to the disclosing of *arcana imperii* and a very critical moment for the Kingdom’s finances and for its internal and international image paved the way for the approval of Galanti’s request. We could well say that his submission could not have been more timely. Furthermore, Galanti, although suspected of anticlericalism, was a staunch monarchist and full-hearted supporter of the government. In his latest work — the *Descrizione del Contado di Molise* — he had denounced the evils of his time putting them down to the “disorders and ruins of so many centuries”, while expressing “sentiments of admiration and pleasure” for the king, his ministers, and even the present condition of the country. The Kingdom was “florid”, its population, arts and economy had “made rapid and marvellous progress”, Naples presented a “pleasant spectacle of merry and happy things”, and “a new spirit animated the government” and “guided it in its political actions. All discourses and all ideas revolved around the prosperity of the State and the good of the population”. The current times were thus “times of peace and happiness. [...] Never had so much prosperity been experienced, nor a

103. J. B. TELFER, 1885, p. 208-209. The news is taken from an article in the *London Evening Post* of July 1774.

104. C. D’ÉON, 1775.

105. R. PASTA, 1990, p. 302.

106. Its introduction in the Venetian area in the late 1770s is attested (R. PASTA, 1990, p. 302).

107. B. TANUCCI, 2000, *Epistolario*, p. 125.

108. G. CASANOVA, 1838, p. 18.

109. Necker, who had advised him to employ *franchise* and *publicité* in government affairs, was also influential in Caracciolo’s decision to inform and instruct the *public* about his acts following his appointment to viceroy of Sicily in 1780 (cf. F. DIAZ, 1992, p. 117-120).

state like ours been seen. [...] I have reason to love the government of my homeland".¹¹⁰

Not surprisingly, the king read Galanti's work on Molise "with some pleasure"¹¹¹ and authorized its author to rewrite the geography (and the history) of the Kingdom.

3. False transparency

Galanti tells a partly different story from the one reconstructed here. In his *Memorie* he relates that the king, having read and appreciated his *Descrizione* of Molise, had asked to meet its author, requested him to describe the whole Kingdom "with a similar method", and ordered all information useful to this end to be provided to him. In substance, Galanti attributes to the king both the idea for the *Nuova descrizione delle Sicilie* and the *initiative* to propose the public disclosure of data supplied by the government.¹¹² This version, however, contradicts what we know about the genesis of the *Nuova descrizione*, which had its roots in earlier events. Besides, it is evident beyond dispute that Galanti's request for patronage and access to data, presented in the summer of 1781, was wholly his own idea. We should note that the royal *authorization*, once obtained, became *ipso facto* an "assignment",¹¹³ which was reinforced in the following years by orders given to various administrative departments to facilitate Galanti's work. In the *Memorie*, however, the king's "assignment" becomes the founding act of the *Nuova descrizione*.

Galanti is writing almost twenty years later than the events he is relating. His twisting of the facts may be explained by a wish to stress the trust the king had placed in him, presenting his appointment as something he had not solicited, but had been a direct consequence of his merits as a writer. It could also be seen as a way to acknowledge his debt with the king, thanks to whose patronage, and his consequent access to a broad range of data, he had written a work whose scope had far exceeded what had been in his initial plans. Indeed, what Galanti had originally had in mind was merely a short section in a European geography,¹¹⁴ to be quickly put together

110. G. M. GALANTI, 1781, p. 230-233.

111. G. M. GALANTI, [1799], p. 75.

112. *Ibidem*, p. 49 and p. 75.

113. *Nuova descrizione*, t. I, Dedication to the king, no page number.

114. Probably not even a whole volume, since, while the Venetian edition of Büsching's Geography extended for all of 34 volumes, the Neapolitan one, including "the whole part

and published,¹¹⁵ nothing comparable to the *Nuova descrizione*, which in its final publication plan of 1790 was expanded to all of 7 tomes.¹¹⁶

While the above explanations are plausible, what I believe is that Galanti had drawn a negative balance of the transparency operation, and therefore felt compelled to gloss over his role as promoter of the initiative. By doing so, he somehow cast himself as a victim rather than the originator of the work destined to perpetuate his fame after his death, but which up to then had received little appreciation and had been a source of bitter disappointment.¹¹⁷ Galanti's *Memorie* are indeed woven with allusions, hints and explicit references to the negative impact of the *Nuova descrizione* on the life and career of its author.¹¹⁸ Of course it was a monumental and complicated opus, addressing many hot issues and denouncing excesses, errors and shortcomings of almost all the institutions, social categories

[devoted to] Italy" and "the article concerning the Kingdom of Naples" "rewritten from the beginning to the end" by the lawyer Galanti, was to comprise "only 12 volumes", *Efemeridi letterarie di Roma*, vol. X, n° XXII, June 1781, p. 173.

115. The 12 tomes, "one per month, [were all to be] published in the current year 1781", *ibidem*. In the spring of 1781, the deadline was put off to May 1782. The plan of the work probably remained unvaried until autumn, when Galanti asked the government to provide him with the commercial balances of Sicily by "the coming month of March 1782" (ASN, Ministero delle Finanze, fs. 1352). In January 1782, the editors informed that the king had granted his support to the Neapolitan chapter of the *Geografia*, and that "nevertheless the other regions of Italy [had not been] neglected, on the contrary", "an equal commitment had been made" in covering "all of Italy", so that the Italian volumes were going to be published "with the composure required for an original work of this nature". The new plan envisaged 10 volumes dedicated to Europe and "about 6 volumes" for the description of Italy (*Geografia di Büsching*, t. VII, *Avvertimento degli editori*, no page number).

116. In November 1782, two volumes devoted to the Kingdom of Naples and one devoted to Sicily and Malta were announced (*Geografia di Büsching*, t. IX, *Avvertimento*). In 1785, Galanti planned four volumes: a general one, two for the continental provinces and one for Sicily (cf. D. CICCOLELLA, 2010, p. 293-294). The general part, however, kept expanding. In the first volume, devoted to the "political state", Galanti announced a second volume on the "economic state" (*Nuova descrizione*, t. I, p. XI), but when he published this second volume in 1788 he informed the readers that he had been unable to include in it the whole "state of the economy", and that he would therefore write a third general volume (*Nuova descrizione*, t. II, p. 395), published in 1789. In 1790, in the first volume devoted to the continental provinces – the only one he actually published – Galanti informed that he would be writing three instead of two (*Nuova descrizione*, t. IV, p. XII), besides the one on Sicily.

117. Cf. P. VILLANI, 2007, *passim*; D. CICCOLELLA, 2010, p. 301-304; I. DEL BAGNO, 2006, p. 201.

118. For example, Galanti calls his assignment to write the *Nuova descrizione* "annoying", and includes it among "the most critical circumstances of [his] life" (G. M. GALANTI, [1799], p. 75) and his "woes" (p. 286). He was not nominated for the post of judge of the Vicaria, which he aspired to, because "the *Descrizione* could have been an obstacle" (p. 116). "Several times I cursed the description of the Sicilies" (p. 111).

and customs of the Kingdom. It was thus a work that, for several reasons, could well have earned its author the hostility of many, as in fact it did. However, what truly set the *Nuova descrizione* apart from the copious (and no less polemical) reformist literature of those years¹¹⁹ was the publication of official and “secret” data.¹²⁰

The disclosing of these data was an especially critical event, first of all for the government. This is borne out by the fact that, starting from the King’s authorization and until the publication of the first and the (partial) second edition of the *Nuova descrizione* (1793-1794), the project involved several ministers and high magistrates,¹²¹ a truly excessive participation for a mere “good geography”. Galanti himself asked to be assigned a go-to person “to confer with” on “things that should be left out or modified”.¹²² It is further worth noticing that there was initial resistance from the Minister of Finances; that Galiani, the king’s most prominent and trustworthy economic counsellor, was entrusted with preventively revising the “political part” of the work; and, finally, that the final *imprimatur* was left to the Supreme Council of Finances, acting on a report and on the advice of the tax lawyer of the Sommaria, the highest tax magistracy of the Kingdom. All this suggests that, among the multifarious data provided on different subjects and matters (judicial and prison organization, crimes, hospital and army personnel, road works, etc.), the ones regarded as most sensitive were the financial ones.

The publication of “secrets” constituted an equally critical event for their recipients, although not in the sense auspicated by Galanti. The reception of the *Nuova descrizione* remains an open historiographic problem.¹²³ Nevertheless, it seems unlikely that further research will contradict the general picture of a total lack of interest in the state of the economy and public finances, not only in public opinion but even in Neapolitan illuminist

119. It will suffice to mention Gaetano Filangieri’s first volumes of *Scienza della legislazione* appeared in 1780.

120. As P. VILLANI also argues, 2007, p. 112.

121. Prime Minister Sambuca, Ferdinando Galiani, the president of the Real Camera di Santa Chiara Francesco Peccheneda, the high magistrate Domenico Salomone, the tax lawyer Nicola Vivenzio, with a final revision by the Supreme Council of Finances (G. M. GALANTI, [1799], p. 75-77). The revision of the second edition was entrusted, along with Vivenzio, to the councillor of the Supreme Council, Nicola Codronchi (*ibidem*, p. 112).

122. *Ibidem*, p. 75.

123. For a first investigation on the circulation of the work in Europe, see A. M. RAO, 2007.

circles.¹²⁴ Necker's *Compte rendu*, as I mentioned above, had an extraordinary circulation, having been published immediately and repeatedly "dans toutes les langues connues".¹²⁵ Extracts and comments appeared in European journals everywhere, and above all in France, where the text was publicly discussed, praised or contradicted, in dozens of booklets and libels printed in the months and years that followed. Pietro Leopoldo's *Rendiconto*, too, besides going through several editions,¹²⁶ was received by the Tuscans as a "monument", for good or for bad, to their Grand Duke's political conception.¹²⁷ Galanti's report on Neapolitan finances, instead, did not have much domestic resonance. The *Nuova descrizione* was almost immediately translated into German,¹²⁸ reviewed by some gazettes, categorized as a statistical study,¹²⁹ and occasionally cited for the many items of information it contained about this or this other aspect of the history and characteristics of the Kingdom. However, it does not appear to have generated an interior debate, nor were there particular reactions either to its innovative disclosing of previously unknown data, or to the disclosed facts themselves, with the exception of a single, harsh comment I will be discussing shortly.

Many factors may have contributed to dulling the impact of the work. For example, unlike the French *Compte rendu* and the Tuscan *Rendiconto*, the Neapolitan finances were not the object of an autonomous publication,

124. Cf. D. CICCOLELLA, 2010, p. 302-304.

125. H. GRANGE, 1974, p. 36.

126. *Governo della Toscana*, 1791; *Governo della Toscana*, 1791b; *Die Staatsverwaltung von Toskana*, 1795-1797. It is noteworthy that the Venetian edition includes, by way of a preface, an *Elogio del Granduca Pietro Leopoldo* written *ad hoc* by the Sicilian economist and writer Saverio Scrofani (the future director of the statistics bureau of Naples, and later of that of Sicily).

127. Cf. F. BECATTINI, 1796, p. 298-299; A. PAOLINI, 1833, p. 224. On Pietro Leopoldo's political conception, with important considerations on the obligation of the Grand Duke to periodically report to the Assemblée Generale included in Leopoldo's project for a Constitution for Tuscany, see G. LA ROSA, 1997. On Pietro Leopoldo's *compte rendu*, see L. DAL PANE, 1967, Chap. VI, and C. LEBEAU, 2006.

128. G. M. GALANTI, 1790-1793. The German translation is connected to and, so to speak, closes the circle of the history of the *Nuova descrizione*, since the German translator of Galanti's work was Jagemann, the editor of the Florentine and Venetian editions of Büsching's Geography. No trace has been found of a French edition announced by Galanti in 1788 (*Nuova descrizione*, t. III, *Introduzione*) and mentioned in many nineteenth-century bibliographical repertoires; it probably "never saw the light", F. VENTURI, 1957, p. 1072n. Cf. also A. M. RAO, 2007, p. 528, and D. CICCOLELLA, 2010, p. 268n.

129. E. A. W. VON ZIMMERMANN, 1790, p. 307-314; J. G. MEUSEL, 1793, p. 116. In his repertoire of 1790, Meusel listed d'Éon's *Statistik der Königreiche Neapel und Sicilien* (p. 223). On Galanti as a "statistician", cf. also D. CICCOLELLA, 2000, p. 123-124, and A. M. RAO, 2007.

specifically aimed at giving an account of the financial policies and conditions of the country, and accordingly titled. Furthermore, the data were sometimes presented in a confused way, with few overviews of the data and various gaps. One could also invoke a lack of technical knowledge or culture among the reading public, or even doubt that at the time there existed in the Kingdom a public opinion having an interest in any form of participation in political life whatsoever.¹³⁰ However, although there may be some truth in any or all of these explanations, in all likelihood we should impute the substantial failure of the Neapolitan “transparency operation” first and foremost to the fact that it was not perceived as such. Indeed, it was not included among Necker’s epigones. In a detailed overview of the paths of economic science and its protagonists, the Neapolitan economist and economic historian Lodovico Bianchini, who was deeply familiar with the *Nuova descrizione*,¹³¹ celebrates Necker’s “very important act” of “summoning the public to be the judge of operations which up to then [...] had been conducted mysteriously”, and associates it with the Grand Duke of Tuscany’s *Rendiconto*,¹³² but does not cite Galanti, whose *opus magnum* he describes instead, a few pages earlier, as “a statistics of sorts”.¹³³

It is worth stressing that Galanti had placed great emphasis on his publication of the State’s foreign trade balance and financial accounts. Almost all of his *Preface* to the second tome was devoted to announcing and extolling the “publicity [...] of the administration of finances” to be given in the following pages, and celebrating Ferdinand IV for allowing this publicity, in a “spirit of frankness and virtue”. Galanti had also recalled the illustrious precedent of the “French monarch”, who, guided by the “lights of philosophy”, had “manifested to his subjects the whole economy of the administration of finances, whereas earlier on one strove to keep it concealed to the populations, who one wanted to illude and deceive”.¹³⁴ So why was Galanti’s work not greeted as an act of transparency?

130. However, one of the very few studies on the subject (M. G. MAIORINI, 1998) argues that a public opinion in Habermas’ sense of the expression had already formed as early as the 1750s.

131. Galanti is often quoted by L. BIANCHINI, 1834-1835.

132. L. BIANCHINI, 1845, p. 295. On Pietro Leopoldo’s *Rendiconto* as “a small-scale counterpart of Necker’s” or “imitating what Necker had done in France”, see, respectively, F. BECATTINI, 1796, p. 298, and A. PAOLINI, 1833, p. 224.

133. L. BIANCHINI, 1845, p. 287.

134. *Nuova descrizione*, t. II, *Prefazione*, p. 6-8. In the second edition, published in 1794, the comparison with Louis XVI is left out, for obvious reasons, and replaced with a mention of “Leopold of Austria”. In a note, Galanti mentions “an edict of 1780” issued by Joseph II, making “the public accounting of finances [...] an obligation of sovereigns”. He

The answer, albeit an indirect one, can be found in a comment by the authoritative Neapolitan scholar Lorenzo Giustiniani. In his bibliographical repertoire, Giustiniani, while praising Galanti's *Descrizione del Molise*,¹³⁵ criticized the *Nuova descrizione*, accusing its author of "excessive rashness" for having "made an account to the King of his incomes and outgoings".¹³⁶ Evidently Giustiniani, who was a conservative, believed that the King's secrets should remain such. Necker and Pietro Leopoldo's *comptes rendus* elicited similar reactions,¹³⁷ which probably reflected the "political spirit of [the] century"¹³⁸ more than hymns to transparency. The accusation of "rashness", however, also implies that Galanti was not regarded as the mere instrument whereby the king disclosed state revenues and expenditure to the population, but as being solely responsible for this disclosure.

This must have seriously undermined the perception of the publication of secrets as an act of transparency; the problem was that Galanti's publication of confidential information lacked a fundamental prerequisite, namely, his entitlement to the data he was making public. Necker, the author of the *Compte rendu*, was Director of French finances. The *Rendiconto* was ascribed to the Granduke of Tuscany himself.¹³⁹ Both reports were published by their respective Royal printing houses, and were thus official publications under all respects. Galanti, instead, held no office in the Neapolitan administration¹⁴⁰ and published his work privately, with his own publishing house, probably at his own expense, and selling the published

further points out, "for the honor of our nation", that in the previous century "the state of our finances has been printed and divulged twice, by public authority and in the most accurate manner". He is referring here, appropriately, to *Nova situatione*, 1652, and *Nova situatione*, 1670.

135. Cf. note 37.

136. L. GIUSTINIANI, 1793, p. 119.

137. Giuseppe Bencivenni Pelli – "intellectuel engagé dans les débats de son siècle" (J. BOUTIER, 1990, p. 449) – observed: "a compte rendu for Tuscany by His Apostolic Majesty is known to have been printed, but [...] I do not know if it will be wise to publish it", *Efemeridi*, serie II, vol. XVIII, 2 October 1790, indexed edition available at <http://pelli.bncf.firenze.sbn.it/it/progetto.html>.

138. In commenting Necker's *Compte rendu*, the *Novelle letterarie di Firenze* had observed: "a Nation that informs the public in detail about the current state of its Finances, offers a fine picture of the political spirit of this century. The mystery one reigned with before is banished once and for all" (t. XII, May 1781, cited in H. GRANGE, 1974, p. 36).

139. Although it included ample contributions by the Tuscan economist and politician Francesco Maria Gianni (cf. L. DAL PANE, 1967, p. 165).

140. He received his first official appointments in 1789 (D. CICCOLELLA, 2010, p. 301n).

copies directly at his home.¹⁴¹ The king must necessarily have authorized the divulging of the data, but the responsibility for its publication rested entirely with the author. And this not only in the eyes of the critics of transparency, but also in those of its upholders. The latter saw the *Nuova descrizione*, not as a “top-down” transmission of information, but as yet another instance of bottom-up transmission — albeit an exceptionally well-informed one — from the philosopher to the king about the state and troubles of the Kingdom.¹⁴²

The *Nuova descrizione* thus failed to achieve transparency in the strict sense of the word. It was what one could call a “bottom-up transparency”, a form of whistleblowing, which however shielded the king and his ministers by systematically, and sometimes unrealistically,¹⁴³ absolving them from all responsibility for detected abuses or failures to reform. According to Galanti — and to d’Eon before him, in the wake of a well-established interpretive tradition¹⁴⁴ — the *primum movens* of the woes of the Kingdom was its burdensome historical heritage. As to the specific problems of the present, Galanti ascribed them to the particularism, ignorance or misunderstanding of the real interests of the country of one or the other of a whole range of subjects, including feudal lords, ecclesiastics, clerics, holders of public assets,¹⁴⁵ mayors, town councilmen, the holders of purchased public offices, minor officials in general, high magistrates (notably of the Tribunale della

141. After the crisis of the *Società Letteraria e Tipografica* (1782), Galanti is not known to have had partners in or funders of his several editorial undertakings; we further know that the works published or sold by the Gabinetto Letterario — which he founded in 1787 — were sold at his home (M. C. NAPOLI, 2006, p. 81, and, especially as regards the *Nuova descrizione*, D. CICCOLELLA, 2010, p. 303).

142. “Le besoin de trouver dans une espèce de carte ou tableau historique, tout ce qui concerne l’administration politique & économique d’un royaume, a été senti par M. l’avocat Galanti; & dès lors il s’est appliqué à tracer ce tableau, pour en faire le don au gouvernement & à la patrie”, *L’esprit des journaux, françois et étrangers*, t. VIII, August 1788, p. 152-153, review of tome I of the *Nuova descrizione*, from the *Giornale enciclopedico di Vicenza* (my emphasis).

143. “To make our commerce active our king is striving to raise the royal navy up to a respectable standing. It is a known fact that without a merchant navy there can be no military navy. The great operations of the government always find an obstacle in national customs”, *Nuova descrizione*, t. III, p. 329.

144. Among the many studies on this subject, I will only quote an especially pertinent one by A. PAGDEN, 1988, who retraces Paolo Mattia Doria and Genovesi’s analyses of the role of the Spanish Viceroyalty in the destruction of *fede pubblica* (cf. note 89).

145. They are “the less worthy among men who live in a society full of needs”, *Nuova descrizione*, t. II, p. 369.

Sommaria),¹⁴⁶ gownsmen, the governors and members of pious institutions (confraternities etc.), the beneficiaries of exemptions, the City of Naples, lawyers, apothecaries, publishers and printers,¹⁴⁷ learned men, bankrupts,¹⁴⁸ philosophers, foodstuff merchants,¹⁴⁹ shipowners, and so on.¹⁵⁰ Incidentally, this list of “bad citizens” must have considerably expanded the number of readers who would have felt like targets rather than recipients of the *Nuova descrizione*. At any rate, Galanti offers only very rare and marginal criticism of royal and government administration¹⁵¹ — which of course is hardly surprising — and, above all, regularly justifies and imputes the ineffectiveness of policies and the inertia of the government to external factors.

Galanti adopts the same approach in the account of state revenue and expenditure that opens the third volume. He does not dwell on sources of income, most of which he had already analytically described in the second volume, although from the point of view of the taxpayer, in the form of an overview of the various taxes inflicted on the population (feudal and ecclesiastic taxes, local taxes, the prebends of judges and officials, taxes alienated to private holders, etc.).¹⁵² Here, instead, his object is the revenue that was actually available to the central government, net of alienations, assignments and local expenses.¹⁵³ He thus proposes a table of dubious accuracy, but effective in fixing “the King’s pecuniary revenues” at a

146. For example, he blamed the tribunal of the Sommaria for the very serious tax inequality in the Kingdom. With its rules, this tribunal had made nil Charles of Bourbon’s act instituting the cadaster and the “monarch’s noble idea” that the tax burden “be proportionate to the strength of each”, *ibidem*, 125-130.

147. Galanti’s position regarding the publishing sector – in sum, “in Naples one prints little and poorly” (*Nuova descrizione*, t. I, p. 367) – is known and frequently cited by historians of publishing, for example, in several of the contributions gathered in A. M. RAO, 1998. For a critical reading of Galanti’s judgment, and, more in general, of the writings of eighteenth-century intellectuals, too often uncritically cited by historians, see, in the same volume, M. SANTORO, 1998, p. 819.

148. “These failures are [...] mostly the result of vice or bad faith”, *Nuova descrizione*, t. III, p. 323.

149. Who “laugh when every one else is moaning”, *ibidem*, p. 312.

150. On “shipowners’ abuses”, *ibidem*, p. 331-332.

151. For example, that a king “could possibly achieve perfection of national products by using nothing but them, and by showing distaste for those who should dress in foreign textiles”, *ibidem*, p. 308.

152. The various levies were estimated at over 14 million ducats, 8.5 million consisted “strictly of taxes” (*Nuova descrizione*, t. II, p. 366-367).

153. As Galanti clearly explains, “these are the only revenues that go into the King’s coffers”, more precisely, in those of the General Treasury, excluding, that is, not only assets that had been alienated and were managed by their buyers, but also state incomes that did not go into the Treasury because they were spent directly by local offices (*ibidem*, p. 52 and 61).

higher level than was commonly believed at the time, around 6 million ducats and growing, as opposed to the 4 million indicated by d'Éon and echoed by Büsching and Bérenger.¹⁵⁴ The exact figure is 6,564,162 ducats. Galanti does not comment on the data he lists in his table. He observes, again putting himself in the taxpayer's shoes, that the tax load (1.77 1/12 ducats per capita) is lower than in other European countries — although more burdensome for the poor than it should have been, because it was unequally shared out — and higher than necessary — because State assets were partially alienated. In any case, he laid the responsibility for both evils at the doorstep of the “past vice-royal government”. As to the King's financial “strength”, Galanti only remarks that to estimate it one should include potential revenues as well as current ones. In particular, “in case of need” the king could draw on the property of the Church, “which [was] in such a state as to offer immense subsidies to the leader of the nation”. This source, Galanti argues, should certainly be “calculated among the strengths of the Kingdom”. Likewise — but here Galanti treads more carefully — the king could turn to his “subjects”, who, out of their attachment to him, would be ready to open their “purses” for him “should the need arise”.¹⁵⁵

The most innovative part of Galanti's analysis as well as, potentially, the most subversive one, which turned out, instead, to be fragile and ambiguous in political terms, is his section on the “use of tributes”, dealing with the way in which the king's revenue was spent.¹⁵⁶ We should note,

154. Even allowing for the intrinsic limitations of the “balances” produced by the government at the time (on which see N. OSTUNI, 2007), Galanti's table appears as an odd mix of official data and estimates and, on another plane, as a sum of actual revenues for some items, of average revenues over two or three years for others, and of extraordinary revenues for others still. In substance, as far as we can tell, Galanti's source here is an official document detailing the revenue and expense of the two Kingdoms of Naples and Sicily for 1783. From this document he draws the fiscal and allodial revenues of the General Treasury (6,751,517 ducats from the Kingdom of Naples, 2,001,213 from that of Sicily) and the amount of alienations, assignments and “weights” to be deducted to calculate the “net revenue” for each of the two Kingdoms, respectively estimated at 4,056,894 and 1,671,398 ducats. For Naples he then adds, still referring to 1783, “extraordinary and occasional incomes” (247,228 ducats) and another couple of ordinary entries evidently not included in the total (including the Rome lottery, 200,000 ducats). Finally, with the presumable intent of providing more up-to-date data, he sums the following entries to the revenue of 1783: the average of the higher customs intake from 1784 to 1787 (over 230,000 ducats), the *tratta* fees of 1786-1787 (25,000 ducats), and some expense economies made in unspecified years. This raises the net revenue of the Kingdom of Naples to almost 4.9 million ducats, and the total revenue of the Kingdoms of Naples and Sicily to 6,564,162.34 ducats (*Nuova descrizione*, t. III, p. 53-54).

155. *Ibidem*, p. 54-55.

156. In describing outflows, Galanti sometimes also includes local expenses of money that did not go through the General Treasury. Henceforth, however, I will only refer to costs

first of all, that Galanti does not summarize expenses in a table; he treats them and quantifies them separately in all of 130 pages, dividing them into four categories: Royal House, “political and civil”, military, and “economy expenses”.¹⁵⁷

The “expenses of the Royal House” (1,223,000 ducats) are not broken down. A table lists the institutions or assets the king derived his revenues from, but only for 25% of this total is the allocation of this income indicated (“royal manufactures”, pensions and “charitable subsidies”) and Galanti’s brief comment to the table, a confused attempt to demonstrate that the conspicuous sum absorbed by the Court was spent to the nation’s advantage, hardly makes up for this shortage of information.¹⁵⁸

His description of “political and civil expenses” is more detailed.¹⁵⁹ These expenses include the upkeep of ministries, embassies and courts, with the money assigned to their personnel, and weigh on the budget for just short of 550,000 ducats.

The chapter devoted to military expenses¹⁶⁰ begins with a long demonstration of the centrality of war (and the attendant expenses) in the politics and economy of “all” European countries.¹⁶¹ Although opposed to “this system of modern Europe”, Galanti comments: “all are arming themselves, so it is in our interest to arm ourselves too, to be respected”. He does not indicate total military expense, but the calculation would not have been excessively difficult: 3,180,000 ducats for the army,¹⁶² 1,023,000 for the navy,¹⁶³ and around 330,000 for particular expenses,¹⁶⁴ for a total of about 4,500,000 ducats.

sustained by the Treasury, drawing, that is, on the 6,564,162 ducats revenue indicated in Galanti’s table.

157. This breakdown does not reflect the official one, which only distinguished between expenses “for political dependencies” and those for the military (cf. the *Piano degli introiti ed esiti del 1781* in G. MASI, 1948, p. LXXVIII-CII). Galanti has probably singled out the above four categories on theoretical grounds and includes among the expenses of the Royal House not only the annual “assignment” of 480,000 ducats, but also all expenses not falling under the other three categories.

158. The table and its commentary are on p. 58.

159. *Ibidem*, p. 59-71.

160. *Ibidem*, p. 72-99.

161. *Ibidem*, p. 74-75.

162. *Ibidem*, p. 80.

163. *Ibidem*, p. 91.

164. *Ibidem*, p. 95-97 and 99.

Galanti devotes about ninety pages¹⁶⁵ to the last expense category, the “expenses for the economy, those aimed at forming the customs of a nation and promote the opulence and prosperity of a State”,¹⁶⁶ which are “suitably called *productive* by the Marquis Palmieri”.¹⁶⁷ Understandably, considering the expenses detailed so far, no “expenses for the economy” paid for with tax money are included here. Galanti lists sectors in need of public intervention — infrastructure, schools, hospitals, etc. — which were self-financed or supported themselves with alms, or, as in the case of road works, were funded with special taxes that were not a part of the ordinary state budget. In fact, Galanti explained, “our King, since he found most of public property alienated, does not have much to spend in these objects”.¹⁶⁸

Galanti’s systematic defence of the king and the government may plausibly have depended on his staunch monarchic faith, or on the sense of institutional responsibility he must have felt in carrying out his “honorable assignment” of describing the Sicilies.¹⁶⁹ However, it may have been perceived as a form of flattery, compromising the work’s standing as a factual and objective description of the “current state of things”,¹⁷⁰ albeit a bottom-up one.¹⁷¹

165. *Ibidem*, p. 100-192.

166. *Ibidem*, p. 57.

167. *Ibidem*, p. 100. The reference here is to Giuseppe Palmieri – economist, councillor and future president of the Supreme Council of Finances – and his *Riflessioni sulla pubblica felicità* (1788), Chap. XVII, “Spese della Società”, p. 321. On Palmieri, see F. VENTURI, 1957, p. 1087-1114.

168. *Nuova descrizione*, t. III, p. 101.

169. *Nuova descrizione*, t. I, Dedication to the king, no page number.

170. *Ibidem*, t. I, p. 189.

171. In an anonymous memorandum presented to Joseph Bonaparte in 1806, one finds the observation that, in the third and fourth tome of the *Nuova descrizione*, Galanti had been unable to “maintain the frankness, truth and exactness one observe[d] in the first two”; for example, “one did not find therein an exact and clear overview of all the revenues that accrued to the King, [Galanti] overlooked some, underestimated others” (quoted in A. M. RAO, 2007, p. 539). The author of the memorandum blames these gaps and inaccuracies – also noted by Lodovico Bianchini – on the political climate of 1794, that is, the Court’s closing off to intellectuals after the foiling of the Jacobine plot. This climate, he argues, would have made it “dangerous” for Galanti to write more than he had. But tomes III and IV were published, respectively, in 1789 and 1790, and simply reprinted in 1794. The gaps and inaccuracies are thus independent of the reactionary tide of 1794, and are possibly best explained by the quantity and quality of the data provided to Galanti by the government, as well as the difficult position he found himself in, when he was authorized to divulge “the secret of finances”: Galanti had been entrusted with official data, but he lacked a true investiture, and the political strength to communicate these data more frankly, and possibly even the will to go any further in disclosing the “state of things”.

In sum, Galanti had been too bold for the conservatives and not bold enough for the innovators. He may have tried, with hindsight, to win back the former, following the attacks of the traditionalists — even in government milieus¹⁷² — and the unfavourable reception of his work in reformist circles, in which a very different conception than Galanti's (and Genovesi's) was arising concerning the role of philosophers and their responsibility vis-à-vis public opinion.¹⁷³ This would explain why in his *Memorie* Galanti attributes to the king the idea for the *Nuova descrizione* and the initiative to disclose “secret” data. It is likely that Galanti, while he was working at the *Nuova descrizione*, had not been fully aware of the ambiguous character of his operation. Having later realized and harshly paid for the consequences of the general incomprehension of his readership and the government itself, he may have felt the need to place himself and his work in a less equivocal intellectual and political position, and thus sought to trace back to the king the ultimate responsibility for the publication of the royal secrets. Besides the *Memorie*, whose exegesis is problematic, there are other clues suggesting that this could have been indeed Galanti's intent. At the beginning of 1782, the *Società Letteraria* only announced the granting of “His Majesty's approval” to the “enterprise” of drawing up the Neapolitan part of Büsching's *Geography*, as well as the “support” the king had allegedly offered to Galanti.¹⁷⁴ In his dedication to the king at the beginning of the first volume of the *Nuova descrizione*, Galanti speaks of an “honourable assignment” — significantly to become an “arduous assignment” in the second edition — but, for the rest, stresses that he had worked autonomously and that all he received from the king was support.¹⁷⁵ In the second edition, instead, published between 1793 and 1794,¹⁷⁶ and conceived to “dispel certain unfavourable ideas” that had arisen concerning his work,¹⁷⁷ the agency of the author takes a back seat to

172. According to his *Memorie*, Galanti fell out of favor “due to the abundant information he had published” and was forced to formally justify himself with the government for what he had reported in the *Nuova descrizione*, reminding the ministers and the king himself that “the work on the Sicilies had been made by royal order, with materials provided by His Majesty” and “under the immediate inspection of the Council of Finances”, G. M. GALANTI, [1799], p. 117. On the Neapolitan political climate of the 1790s, with particular regard to the identification of the notion of publicity with that of revolution, cf. A. M. RAO, 1984, p. 158-160 and 171-173.

173. J. ROBERTSON, 2000, p. 35-36.

174. *Geografia di Busching*, t. VII, *Avvertimento degli editori*, s.n.p.

175. For example, at the end of tome II, Galanti refers to the “King, who facilitated my work” (p. 369).

176. G. M. GALANTI, 1793-1794. More precisely, a second edition of tome I (1793) and a partial one of tome II (1794), while tomes III and IV (1794) were merely reprinted.

177. It is worth noting that in producing his new edition Galanti had tried to “depend wholly on the government, that [he] should suffer no further worry for this work”, which is

that of the King. The work “composed by myself from materials provided by Your Majesty” becomes “composed by myself by Your Majesty’s order.”¹⁷⁸ In the first edition, Galanti explains: “This work was wished from me, and His Majesty deigned to facilitate it by providing me with any materials I may have needed”; in the second edition, this passage is rewritten as: “This Work was desired; His Majesty honoured me by entrusting me with it, and deigned to facilitate it...”¹⁷⁹ The same intent may be discerned in the changes made to the frontispice of the four volumes of the second edition, namely, the removal of the author’s name — in its first edition, the *Descrizione* is indicated as the work “of the lawyer Giuseppe M.^a Galanti” — and the replacement of the previous four merely ornamental friezes, each one different from the other, with the same one: a floral motif surmounted by a crown very similar to that found in the coat of arms of the Bourbons of Naples.

This was not sufficient. Galanti was prevented from completing the second edition of his work. The golden age of Neapolitan reformism, of the harmony between the intellectuals and the Crown, had come to a close, and with it the season of transparency, of “publicity”, of the “freedom of saying the truth.”¹⁸⁰ Now judges’ sentences could go back to being unmotivated,¹⁸¹ and the King’s secrets could go back to being such. This probably did not grieve Galanti excessively, considering that some ten years later he was to argue that the “famous Necker”, in his *Compte rendu*, “certainly did not manifest the discreetness of a minister, who should not have published such important secrets.”¹⁸²

Primary sources

BÜSCHING, Anton Friedrich, *Neue Erdbeschreibung, Zweyter Theil, welcher Portugal, Spanien, Frankreich, Italien und Großbritannien enthält*, Hamburg, bey Johann Carl Bohn, 1777.

[BECATTINI, Francesco], *Vita pubblica e privata di Pietro Leopoldo d’Austria granduca di Toscana poi imperatore Leopoldo II*, Filadelfia, All’insegna della verità, 1796.

BIANCHINI, Lodovico, *Della scienza del ben vivere sociale e della economia degli stati*, Palermo, dalla stamperia di Francesco Lao, 1845.

to say that he had scrupulously submitted the proofs to the revisors, and also to the Queen, before circulating them (G. M. GALANTI, [1799], p. 111-112).

178. *Nuova descrizione*, t. I, Dedication to the king, no page number in either edition.

179. *Nuova descrizione*, t. I, p. X of the first edition and XIII of the second.

180. *Nuova descrizione*, t. I, p. XIV.

181. Dispatch of 26 November 1791.

182. Unpublished, no date but 1806, now in G. M. GALANTI, 2003, p. 639.

- Biographie universelle, ancienne et moderne*, t. XIII, Paris, Chez L. G. Michaud, imprimeur-libraire, 1815.
- CASANOVA, Giacomo, *Mémoires de J. Casanova de Seingalt écrits par lui-même*, t. X, Bruxelles, 1838.
- Corrispondenze diplomatiche veneziane da Napoli. Relazioni*, edition by Michele FASSINA, Roma, Istituto Poligrafico e Zecca dello Stato, 1992.
- D'ÉON, Charles de Beaumont, *Les loisirs du Chevalier d'Éon de Beaumont, ancien ministre plénipotentiaire de France; sur divers sujets importants d'administration, &c. pendant son séjour en Angleterre*, 13 vol., Amsterdam, 1774.
- , *Statistik der Königreiche Neapel und Sicilien vom Ritter d'Éon de Beaumont ancien Ministre plénipotentiaire de France*, Leipzig, in der Weygandschen Buchhandlung, 1775.
- DE STAËL, Anne Louise Germaine, "Du caractère de Mr. Necker et de sa vie privée", in *Manuscrits de Mr. Necker, publiés par sa fille*, Genève, Chez J. J. Paschoud, 1804.
- Die Staatsverwaltung von Toskana unter der Regierung seiner Königlichen Majestät Leopolds II Aus dem Italienischen übersetzt und mit Anmerkungen begleitet von Dr. August Friedrich Wilhelm Crome*, 3 vol., Gotha, Justus Perthes, 1795 (vol. I and II); Leipzig, Vofs und Comp., 1797 (vol. III).
- Dizionario delle leggi del regno di Napoli*, 4 vol., Napoli, Presso Vincenzo Manfredi, 1788.
- GALANTI, Giuseppe Maria, *Elogio storico del signor abate Antonio Genovesi pubblico professore di civil economia nella Università di Napoli*, Napoli, n.p., 1772, and Venezia, per Giambattista Pasquali, 1774.
- , *Descrizione dello stato antico e attuale del Contado di Molise, con un saggio storico sulla costituzione del Regno*, t. I-II, Napoli, presso la Società Letteraria e Tipografica, 1781.
- , *Elogio storico del signor abate Antonio Genovesi Professore di Civil Economia nell'Università di Napoli dell'avvocato Giuseppe Maria Galanti. Terza edizione notabilmente migliorata e corretta, ed accresciuta dell'Elogio del Signor Bartolomeo Intieri e di una Lettera intorno al plagio letterario*, Firenze, presso Francesco Pisoni, 1781b.
- , *Nuova descrizione storica e geografica dell'Italia*, t. I, *Che contiene la Descrizione degli Stati del Re di Sardegna*, Napoli, Società Letteraria e Tipografica, 1782.
- , *Nuova descrizione storica e geografica delle Sicilie, dell'avvocato Giuseppe M.^o Galanti*, t. I, Napoli, nel Gabinetto Letterario, 1786.
- , *Nuova descrizione storica e geografica delle Sicilie, dell'avvocato Giuseppe M.^o Galanti*, t. II, Napoli, nel Gabinetto Letterario, 1788.
- , *Nuova descrizione geografica e politica delle Sicilie, dell'avvocato Giuseppe M.^o Galanti*, t. III, Napoli, presso i Socj del Gabinetto Letterario, 1789.
- , *Della descrizione geografica e politica delle Sicilie, dell'avvocato Giuseppe M.^o Galanti*, t. IV, *Racchiude la Corografia della Campania Felice, de' due Principati e del Sannio*, Napoli, presso li Socj del Gabinetto Letterario, 1790.
- , *Joseph Maria Galanti's Neue historische und geographische Beschreibung beider Sicilien, aus dem italienischen übersetzt, von C. J. Jagemann*, 4 vol., Leipzig, S. L. Crusius, 1790-1793.

- , *Della descrizione geografica e politica delle Sicilie*, t. I-IV, Napoli, Presso i Socj del Gabinetto Letterario, 1793-1794.
- , *Memorie storiche del mio tempo* [unpublished, no date but 1799 ca.], critical edition by Augusto PLACANICA, *Memorie storiche del mio tempo e altri scritti di natura autobiografica (1761-1806)*, Napoli, Di Mauro, 1996.
- , *Scritti sull'Italia moderna*, critical edition by Mirella MAFRICI, Cava de' Tirreni (Salerno), Di Mauro, 2003.
- GENOVESI, Antonio, *Delle lezioni di commercio o sia d'economia civile da leggersi nella Cattedra Interiana*, parte I, Napoli, Appresso i fratelli Simone, 1765; parte II, Napoli, Appresso i fratelli Simone, 1767.
- Geografia di Busching, corretta e riformata da M. Berenger. Traduzione dal francese, accresciuta della Geografia antica di M. Danville, delle nuove scoperte di Cook, e nella parte d'Italia corretta e rifatta dall'avvocato Giuseppe M.^o Galanti*, 9 vol., Napoli, Presso la Società Letteraria e Tipografica, 1781-1782.
- Geografia di Busching*, t. VII, *Che contiene la prima parte della Descrizione della Francia, col ristretto del Conto renduto al Re da M. Necker*, Napoli, Presso la Società Letteraria e Tipografica, 1782.
- Géographie de Busching, abrégée dans les objets les moins intéressans, & augmentée dans ceux qui ont paru l'être; retouchée par-tout, et ornée d'un précis de l'histoire de chaque état par Mr. Berenger*, 12 vol., Lausanne, Société Typographique de Lausanne, 1776-1782.
- Géographie de Busching...*, t. VII, *Comprenant l'Italie*, Lausanne, Chez la Société Typographique, 1779.
- GIUSTINIANI, Lorenzo, *La biblioteca storica, e topografica del Regno di Napoli*, Napoli, nella Stamperia di Vincenzo Orsini, 1793.
- , *Memorie istoriche degli scrittori legali*, t. II, Napoli, nella Stamperia Simoniana, 1787.
- GOUDAR, Ange, *Naples ce qu'il faut faire pour rendre ce royaume florissant*, Amsterdam [but Napoli], 1769.
- Governo della Toscana sotto il Regno di Sua Maestà il Rè Leopoldo II*, Firenze, per Gaetano Cambiagi stampatore reale, 1790.
- Governo della Toscana sotto il Regno di Sua Maestà il Rè Leopoldo II*, Firenze, nella stamperia Bonducciana, 1791.
- Governo della Toscana sotto il Regno di Sua Maestà il Rè Leopoldo II*, Venezia, Presso Gio. Antonio Perlini, 1791b.
- MELON, Jean-François, *Saggio politico sul commercio tradotto dal francese colle annotazioni dell'ab. Longano*, t. II, Napoli, per Vincenzo Flauto, 1778.
- MEUSEL, Johann Georg, *Literatur der Statistik*, Leipzig, bey Caspar Fritsch, 1790.
- , *Nachtrag zu der Litteratur der Statistik*, Leipzig, bey Caspar Fritsch, 1793.
- NECKER, Jacques, *Della legislazione e 'l commercio de' grani opera di M. Necker traduzione di Giambattista Graziosi Dragolovich giureconsulto ed avvocato napoletano*, 2 vol., Napoli, presso la Società Letteraria e Tipografica, 1780.
- , *Compte rendu au Roi, Par M. Necker, Directeur général des Finances. Au mois de Janvier 1781*, Paris, de l'Imprimerie du Cabinet du Roi, 1781.

- , *Conto presentato al re di Francia dal sig. Necker direttore generale delle finanze nel mese di Gennajo 1781. Stampato in Parigi per ordine di sua Maestà nella Tipografia Reale*, Napoli, presso Michele Stasi, 1781.
- Nova situatione de Pagamenti Fiscali delli carlini 42 à foco delle Prouincie del Regno di Napoli, & Adohi de Baroni, e Feudatarij... dal primo di Settembre 1648 avanti ...*, Napoli, Nella Regia Stampa di Egidio Longo, 1652.
- Nova situatione de Pagamenti Fiscali de carlini 42 à foco delle Prouincie del Regno di Napoli, & Adohi de Baroni, e Feudatarij dal primo di Gennaro 1669 avanti ...*, Napoli, Nella Regia Stampa di Egidio Longo, 1670.
- Nuova geografia di Ant. Federigo Büsching tradotta dalla lingua tedesca da f. Gaudioso Jagemann*, 15 vol., Firenze, nella stamperia di S.A.R., per lo Stecchi e Pagani, 1769-1773.
- Nuova geografia di Ant. Federico Büsching... tradotta in lingua toscana dall'ab. Gaudioso Jagemann, edizione prima veneta, corretta, illustrata, accresciuta e d'alcuni Rami adornata*, 34 vol., Venezia, presso Antonio Zatta, 1773-1782.
- Nuova geografia di Ant. Federico Büsching*, t. XXV, *Che comprende la Continuazione del Gran Ducato di Toscana; il regno di Napoli, e di Sicilia con l'Isola di Malta*, Venezia, presso Antonio Zatta, 1778.
- PALMIERI, Giuseppe, *Riflessioni sulla pubblica felicità relativamente al Regno di Napoli, seconda edizione dall'Autore accresciuta*, Napoli, per Vincenzo Flauto, a spese di Michele Stasi, 1788.
- PAOLINI, Aldobrando, "Studio e progressi della statistica in Toscana", *Annali universali di statistica economia pubblica, storia, viaggi e commercio*, XXXVI-110, 1833, p. 209-230.
- TANUCCI, Bernardo, *Epistolario*, vol. XVI, 1765-1766, edition by Maria Grazia MAIORINI, Napoli, Società Napoletana di Storia Patria, 2000.
- VON ZIMMERMANN, Eberherd August Wilhelm, *Annalen der Geographie und Statistik*, 10, 1790.

Bibliography

- ADEMOLLO, Alessandro, *Un avventuriere francese in Italia nella seconda metà del Settecento*, Bergamo, Stab. Fr. Cattaneo succ. Gaffuri e Gatti, 1891.
- AJELLO, Raffaele, "I filosofi e la regina. Il governo delle due Sicilie da Tanucci a Caracciolo (1776-1786)", *Rivista storica italiana*, CIII-II, 1991, p. 398-454; CIII-III, 1991, p. 657-738.
- , "Il tempo storico delle 'Riflessioni'", in Gaetano FILANGIERI, *Riflessioni politiche su l'ultima Legge del Sovrano che riguarda la riforma dell'amministrazione della Giustizia* [1774], Napoli, Bibliopolis, 1982, p. III-XI.
- AMODIO, Paolo, *Il disincanto della ragione e l'assolutezza del bonheur. Studio sull'abate Galiani*, Napoli, Alfredo Guida, 1997.
- BARRA, Francesco, "Introduzione", in Giuseppe Maria GALANTI, *Descrizione del Molise* [1781], Napoli, Di Mauro, 1993.
- BAUME, Sandrine, "L'exigence de transparence dans l'espace public. Les origines de l'engouement et les sources de la réfutation", in Corinne GOBIN, Geoffroy MATAGNE,

- MIN REUCHAMPS & Virginie VAN INGELGOM (eds), *Être gouverné au xx^e siècle*, Louvain-la-Neuve, Academia-L'Harmattan, 2013, p. 129-144.
- BERGA, A. (Abbé), "Un problème de bibliographie historique: l'auteur de l'*Essai politique sur la Pologne* (1764)", *Revue historique*, CXXIX, 1918, p. 277-299.
- BEZES, Philippe, "Pour une histoire de la régulation des finances publiques. Le regard d'un politiste", in Philippe BEZES, Florence DESCAMPS, Sébastien KOTT & Lucile TALLINEAU (eds), *L'invention de la gestion des finances publiques. Élaborations et pratiques du droit budgétaire et comptable au xix^e siècle (1815-1914)*, Paris, Institut de la gestion publique et du développement économique, Comité pour l'histoire économique et financière de la France, 2010, p. 3-46.
- BIANCHINI, Lodovico, *Della storia delle finanze del Regno di Napoli libri sette*, 3 vol., Naples, dalla Tipografia Flautina, 1834-1835.
- BLESSICH, Aldo, "L'abate Galiani geografo (1757-1787)", *Napoli Nobilissima*, V-X, 1896, p. 145-150.
- BODEI, Remo, "From Secrecy to Transparency: Reason of State and Democracy", *Philosophy and Social Criticism*, 37, 2011, p. 889-898.
- BOUTIER, Jean, "Les imprimés révolutionnaires français en Toscane: paradoxes d'une liberté surveillée (1789-1792)", *Mélanges de l'École française de Rome. Italie et Méditerranée*, 102-2, 1990, p. 423-468.
- BRUNI, Luigino & SUGDEN, Robert, "Moral Canals: Trust and Social Capital in the Work of Hume, Smith and Genovesi", *Economics and Philosophy*, 16-1, 2000, p. 21-45.
- BURROWS, Simon, CONLIN, Jonathan, GOULBOURNE, Russell & MAINZ, Valerie (eds), *Chevalier d'Éon and his Worlds: Gender, Espionage and Politics in the Eighteenth Century*, London-New York, Continuum, 2010.
- CHIOSI, Elvira & IOVINE, Raffaele, "L'Elogio censurato. Genovesi, Galanti e l'Inquisizione", in Mirella MAFRICI & Maria Rosaria PELIZZARI (eds), *Un illuminista ritrovato. Giuseppe Maria Galanti. Atti del Convegno di Studi (Fisciano-Amalfi, 14-16 febbraio 2002)*, Salerne, Laveglia, 2006, p. 211-224.
- CHIOSI, Elvira, *Lo spirito del secolo. Politica e religione a Napoli nell'età dell'illuminismo*, Naples, Giannini, 1992.
- CICCOLELLA, Daniela, "Conoscere per amministrare. L'introduzione delle indagini statistiche nel Regno di Napoli", *Rivista Italiana di Studi Napoleonici*, XXXIII-2, 2000, p. 113-128.
- , "Statistica e riforme tra ancien régime e rivoluzione. Giuseppe Maria Galanti e il *Bilancio del commercio esterno* del Regno di Napoli", *Storia economica*, XIII-3, 2010, p. 265-318.
- CLARK, Anna, "The Chevalier d'Éon and Wilkes: Masculinity and Politics in the Eighteenth Century", *Eighteenth-Century Studies*, 32-1, 1998, p. 19-48.
- CONLIN, Jonathan, "Wilkes, the Chevalier d'Éon and 'The Dregs of Liberty': An Anglo-French Perspective on Ministerial Despotism, 1762-1771", *The English Historical Review*, 120-489, 2005, p. 1251-1288.
- D'ÉON, Charles de Beaumont, *Essai historique sur les différentes situations de la France par rapport aux finances, sous le règne de Louis XIV & la régence du duc d'Orléans*, Amsterdam, aux dépenses de la Compagnie, 1753.

- , *Mémoires pour servir à l'histoire générale des finances*, 2 vol., Londres, Chez LouisPierre Mortier, à la Belle Image, 1758.
- DAL PANE, Luigi, *La finanza toscana dagli inizi del secolo xviii alla caduta del Granducato*, Milan, Banca Commerciale Italiana, 1967.
- DARNTON, Robert, *The Business of Enlightenment. A Publishing History of the Encyclopédie 1775-1800*, Cambridge, The Belknap Press of Harvard University Press, 1979.
- DEL BAGNO, Ileana, "Testamento forense. Linee di un progetto costituzionale", in Mirella MAFRICI & Maria Rosaria PELIZZARI (eds), *Un illuminista ritrovato. Giuseppe Maria Galanti. Atti del Convegno di Studi (Fisciano-Amalfi, 14-16 febbraio 2002)*, Salerno, Laveglia, 2006, p. 171-201.
- DEMARCO, Domenico, "Introduzione", in Giuseppe Maria GALANTI, *Della descrizione geografica e politica delle Sicilie*, edition by Domenico DEMARCO & Franca ASSANTE, Naples, Edizioni Scientifiche Italiane, 1969, p. IX-LXXXVI.
- DIÁZ, Furio, *Cultura e economia nella Sicilia del '700*, Caltanissetta-Roma, Salvatore Sciascia editore, 1992.
- DI BATTISTA, Francesco (ed.), *Il Mezzogiorno alla fine del Settecento*, Roma-Bari, Laterza, 1992.
- DIODATI, Luigi, *Vita dell'abate Ferdinando Galiani Consigliere &&*, Naples, presso Vincenzo Orsino, 1788.
- Encyclopédie, ou Dictionnaire raisonné des sciences, des arts et des métiers*, 34 vol., Geneva, Chez Jean-Léonard Pellet-Société Typographique de Neuchâtel, Neuchâtel, 1778-1779.
- FALARDO, Domenica, "Introduzione", in Giuseppe Maria GALANTI, *Scritti giovanili inediti*, critical edition by Domenica FALARDO, Napoli, Istituto Italiano per gli Studi Filosofici, 2011, p. 1-14.
- FÉLIX, Joël, "L'économie politique et la naissance de l'opinion publique", in Bertrand BINOCHE & Alain J. LEMAITRE (eds), *L'opinion publique dans l'Europe des Lumières. Stratégies et concepts*, Paris, Armand Colin, 2013, p. 87-105.
- , "The problem with Necker's *Compte rendu au roi* (1781)", in Julian SWANN & Joël FÉLIX (eds), *The Crisis of the Absolute Monarchy. France from Old Regime to Revolution*, Oxford, Oxford University Press, 2013, p. 107-125.
- GALASSO, Giuseppe, "Genovesi e Galanti", *Rivista Storica Italiana*, XC-II, 1978, p. 294-310.
- [GALIANI, Ferdinando], *Della moneta libri cinque*, Naples, Presso Giuseppe Raimondi, 1750.
- GALIANI, Ferdinando, *Della moneta libri cinque. Edizione seconda*, Naples, nella Stamperia Simoniana, 1780.
- GARNER, Guillaume, "État et information économique en Allemagne à la fin du xviii^e et au début du xix^e siècle", in Dominique MARGAIRAZ & Philippe MINARD (eds), *L'information économique xvi^e-xix^e siècle*, Paris, Comité pour l'Histoire économique et financière de la France, 2008, p. 291-309.
- GOUTAL-ARNAL, Valérie, "Transparence dans les finances publiques de l'Ancien Régime à la Restauration: continuités et ruptures", in Philippe BEZES, Florence DESCAMPS, Sébastien KOTT & Lucile TALLINEAU (eds), *L'invention de la gestion des finances*

- publiques. *Élaborations et pratiques du droit budgétaire et comptable au XIX^e siècle (1815-1914)*, Paris, Institut de la gestion publique et du développement économique, Comité pour l'histoire économique et financière de la France, 2010, p. 115-127.
- GRANGE, Henri, *Les idées de Necker*, Paris, C. Klincksieck, 1974.
- HAMMERSLEY, Rachel, *French Revolutionaries and English Republicans: The Cordeliers Club, 1790-1794*, Woodbridge, Boydell Press, 2005.
- HOOD, Christopher, "Transparency in Historical Perspective", in Christopher HOOD & David HEALD (eds), *Transparency: The Key to Better Governance?*, Oxford, Oxford University Press, 2006, p. 3-24.
- KATES, Gary, *Monsieur d'Éon is a Woman: A Tale of Political Intrigue and Sexual Masquerade*, New York, Basic Books, 1995.
- LA ROSA, Giorgio, *Il sigillo delle riforme. La 'Costituzione' di Pietro Leopoldo di Toscana*, Milan, Vita e Pensiero, 1997.
- LANDI, Sandro, *Naissance de l'opinion publique dans l'Italie moderne. Sagesse du peuple et savoir de gouvernement de Machiavel aux Lumières*, Rennes, Presses Universitaires de Rennes, 2006.
- LEBEAU, Christine, "Vom Raum der Verwaltung zum Raum des Gelehrten: *Il Governo della Toscana sotto il Regno di Sua Maestà il Re Leopoldo II (1790)*", in Lars BEHRISCH (ed.), *Vermessen, Zählen, Berechnen. Die politische Ordnung des Raums im 18. Jahrhundert*, Frankfurt am Main-New York, Campus Verlag, 2006, p. 131-149.
- MAFRICI, Mirella & PELIZZARI, Maria Rosaria (eds), *Un illuminista ritrovato. Giuseppe Maria Galanti. Atti del Convegno di Studi (Fisciano-Amalfi, 14-16 febbraio 2002)*, Salerno, Laveglia, 2006.
- MAJORINI, Maria Grazia, "Stato e editoria: controllo e propaganda politica durante la Reggenza", in Anna Maria RAO (ed.), *Editoria e cultura a Napoli nel XVIII secolo*, Naples, Liguori, 1998, p. 405-426.
- MANNINEN, Juha, "Anders Chydenius and the Origins of World's First Freedom of Information Act", in Juha MUSTONEN (ed.) *The World's First Freedom of Information Act. Anders Chydenius' Legacy Today*, Kokkola, Anders Chydenius Foundation, 2006.
- MARGAIRAZ, Dominique & Philippe MINARD (eds), *L'information économique xv^e-xix^e siècle*, Paris, Comité pour l'histoire économique et financière de la France, 2008.
- MARTELLI, Sebastiano, "Due secoli di sfortune editoriali e un ritrovamento fortunato", in Giuseppe Maria GALANTI, *Scritti giovanili inediti*, critical edition by Domenica FALARDO, Naples, Istituto Italiano per gli Studi Filosofici, 2011, p. IX-CXXII.
- MASI, Giovanni, *L'azienda pubblica nel Regno di Napoli dal 1771 al 1782*, Bari-Naples, Adriatica editrice, 1948.
- NADDEO, Barbara Ann, "Galanti geographer: between a vocation for the human sciences and a commitment to the public sphere", in Roberto MAZZOLA (ed.), *Antropologia e scienze sociali a Napoli in età moderna*, Rome, Aracne, 2012, p. 167-201.
- , "A Cosmopolitan in the Provinces: G. M. Galanti, Geography, and Enlightenment Europe", *Modern Intellectual History*, 10-1, 2013, p. 1-26.

- NAPOLI, Maria Consiglia, *Galanti letterato ed editore*, in Mirella MAFRICI & Maria Rosaria PELIZZARI (eds), *Un illuminista ritrovato. Giuseppe Maria Galanti. Atti del Convegno di Studi (Fisciano-Amalfi, 14-16 febbraio 2002)*, Salerno, Laveglia, 2006, p. 73-94.
- OSTUNI, Nicola, "Bilancio dello Stato, fiscalità e spesa pubblica nel regno di Napoli (secolo XVIII)", *Storia economica*, X-1-2, 2007, p. 133-213.
- PAGDEN, Anthony, "The Destruction of Trust and its Economic Consequences in the Case of Eighteenth-century Naples", in Diego GAMBETTA (ed.), *Trust: Making and Breaking Cooperative Relations*, Oxford, Basil Blackwell, 1988, p. 127-141.
- PASTA, Renato, "Prima della rivoluzione: il mercato librario italiano nelle carte della Société Typographique de Neuchâtel (1769-1789)", *Mélanges de l'École française de Rome. Italie et Méditerranée*, 102-2, 1990, p. 281-320.
- PERNA, Maria Luisa, "Giuseppe Maria Galanti editore", in *Miscellanea Walter Maturi*, Torino, Giappichelli, 1966, p. 223-258.
- PII, Eluggero, *Antonio Genovesi dalla politica economica alla "politica civile"*, Florence, Olschki, 1984.
- PLACANICA, Augusto, "Galanti uomo del suo e del nostro tempo", in Mirella MAFRICI & Maria Rosaria PELIZZARI (eds), *Un illuminista ritrovato. Giuseppe Maria Galanti. Atti del Convegno di Studi (Fisciano-Amalfi, 14-16 febbraio 2002)*, Salerno, Laveglia, 2006, p. 19-36.
- RAO, Anna Maria, *L' "amaro della feudalità". La devoluzione di Arnone e la questione feudale a Napoli alla fine del '700*, Naples, Guida, 1984.
- (ed.), *Editoria e cultura a Napoli nel XVIII secolo*, Napoli, Liguori, 1998.
- , "Fortune e sfortune della Descrizione delle Sicilie di Giuseppe Maria Galanti", in Mirella MAFRICI & Maria Rosaria PELIZZARI (eds), *Tra res e imago. In memoria di Augusto Placanica*, Soveria Mannelli, Rubbettino, 2007, t. I, p. 523-540.
- ROBERTSON, John, "Enlightenment and Revolution: Naples 1799", *Transactions of the Royal Historical Society*, 10, 2000, p. 17-44.
- SANTORO, Marco, "Le fonti: considerazioni introduttive", in Anna Maria RAO (ed.), *Editoria e cultura a Napoli nel XVIII secolo*, Naples, Liguori, 1998, p. 818-828.
- TELFER, John Buchan, *The Strange Career of the Chevalier d'Éon de Beaumont, Minister Plenipotentiary from France to Great Britain in 1763*, London, Longmans, Green and Co., 1885.
- VENTURI, Franco, *Illuministi italiani*, vol. V: *Riformatori napoletani*, Milan-Naples, Riccardo Ricciardi, 1957.
- , *Settecento riformatore*, vol. IV: *La Caduta dell'Antico Regime (1776-1789)*, t. I: *I grandi stati dell'Occidente*, Turin, Einaudi, 1984.
- , *Utopia e riforma nell'illuminismo*, Torino, Einaudi, 1970.
- VILLANI, Pasquale, "L'amaro declino di un riformatore napoletano, Giuseppe Maria Galanti", *Studi storici*, 48-1, 2007, p. 107-125.
- , *Mezzogiorno tra riforme e rivoluzione*, Rome-Bari, Laterza, 1977.

HISTOIRE & MESURE

<http://histoiremesure.revues.org>

Conditions d'envoi des manuscrits

Les articles, dont il est souhaitable que le texte ne dépasse pas 70 000 signes, doivent être accompagnés d'un résumé (700 signes maximum), de 5 mots-clés en français et en anglais, ainsi que des coordonnées postales et e-mail des auteurs.

Les illustrations (figures, images et graphiques) seront soumises dans leur forme définitive (en format EPS, TIFF ou JPEG, 300 dpi). Les textes des légendes et des titres ne seront pas portés sur la figure, mais composés à part avec appel de légende. Les notes (brèves), signalées dans le texte par un appel de notes numéroté, situées en bas de page et faisant référence à la bibliographie placée en fin d'article, seront présentées selon les normes indiquées sur la page web : <http://histoiremesure.revues.org/document1056.html>.

Les articles sont envoyés simultanément à Anne-Sophie Bruno, Mathieu Marraud et Anne Varet-Vitu, par voie électronique. Ils font l'objet d'une expertise et sont examinés par le Comité de lecture de la revue. S'ils sont acceptés, la décision de publication est notifiée aux auteurs. Elle est subordonnée à la signature du formulaire de cession de droits permettant à l'éditeur de valoriser et de protéger les œuvres de tout pillage et de toute altération.

Imprimé en France. - JOUVE, 1, rue du Docteur Sauvé, 53100 MAYENNE
N° 2299394F - Dépôt légal : décembre 2015

Couverture : « Jean de Dinteville et Georges de Selve (Les Ambassadeurs) » par Holbein (détail),
The National Gallery, Londres.
Maquette réalisée par « Ateliers Image in », Paris.

HISTOIRE & MESURE
2015, Volume XXX-Numéro 2
coordonné par Joël FÉLIX
Before Fiscal Transparency

Today, transparency is hailed as a key to good governance and economic efficiency, with national states implementing new laws to allow citizens access to information. It is therefore paradoxical that, as shown by a series of crises and scandals, modern governments and international agencies frequently have paid only lip-service to such ideals. Since Jeremy Bentham first introduced the concept of transparency into the language in 1789, few societal debates have sparked so much interest within the academic community, and across a variety of disciplines, using different approaches and methodologies. Within these current debates, however, one fact is striking: the lack of historical reflection about the development of the concept of transparency, both as a principle and as applied in practice, prior to its inception. Accordingly, the aim of this special issue is to contribute to historicising the ways in which communication and control over fiscal policy and state finances operated in early modern European polities.

Introduction de Joël FÉLIX – Paths to Fiscal Transparency: Control, Knowledge and Communication in Early-Modern Polities. Les chemins de la transparence fiscale. Contrôle, savoir et communication dans l'Europe moderne.

Limits to fiscal transparency in parliamentary monarchies

BAUGH, Daniel – Parliament, Naval Spending and the Public: Contrasting Financial Legacies of Two Exhausting Wars, 1689-1713. *Le Parlement, les dépenses navales et le public. Conséquences financières contrastées d'une longue période de conflits, 1689-1713.*

WINTON, Patrik – Parliamentary Control, Public Discussions and Royal Autonomy: Sweden, 1750-1780. *Contrôle parlementaire, débat public et autonomie royale en Suède, 1750-1780.*

Provincial estates in composite polities

FEENSTRA, Alberto – Hiding in a Twilight Zone: Credible Commitment in the Dutch Republic and Groningen's 1680s Default. *Tirer profit de l'équivoque. L'engagement crédible des Provinces-Unies et le défaut de paiement de la province de Groningue en 1680.*

LOISEAU, Jérôme – From Blind Obedience to Informed Consent. Financial and Administrative Knowledge as a Political Tool in some French Provincial Estates during the *Ancien Régime*, 1751-1789. *De l'obéissance aveugle au consentement éclairé. Le savoir financier et administratif comme instrument politique dans quelques États provinciaux de la France d'Ancien Régime, 1751-1789.*

Control and intermediation of corporate bodies

MURPHY, Anne L. – Inspection and Efficiency at the Eighteenth-Century Bank of England. *Inspection et efficience de la Banque d'Angleterre au XVIII^e siècle.*

MARRAUD, Mathieu – Mastering Guilds' Debt in Eighteenth-Century Paris: Royal Publicity, Liberation and Coercion. *Maîtriser la dette des corporations parisiennes au XVIII^e siècle. Publicité monarchique, effets libérateurs et coercitifs.*

Publicity and communication in absolute monarchies

TORRES SÁNCHEZ, Rafael – Absolutism and Fiscal Transparency in Eighteenth-Century Spain. *Absolutisme et transparence fiscale dans l'Espagne du XVIII^e siècle.*

CICCOLELLA, Daniela – False Transparency. Disclosing Financial Data, between Enlightenment and Absolutism (Naples, 1780s). *Entre Lumières et Absolutisme. Fausse transparence et publicité financière. L'exemple du royaume de Naples dans les années 1780.*

ISSN 0982-1783
ISBN 978-2-7132-2474-4
Sodis 7546547

