

SILVIA GASPARINI

## **Giving a rule to accounting: public works and bookkeeping in a Venetian law of 1755**

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### **Abstract**

*During an archive research about the legal rules in Modern Age public works in the Republic of Venice, an interesting and formerly **unpublished document** has been found. It is **a law issued as early as 1755** by the *Inquisitore alle Revisioni e Appuntadure* (a sort of public auditors' auditor) together with the *Provveditori di Comun*, a body governing a major sector of public works, and it was subsequently approved by the Senate.*

*It is one of the earliest examples of an organical and complete reform of the rules applying to the public works in the competence of the *Provveditori di Comun* and to their accounting. Moreover, it follows remarkably advanced criteria about the choice and control of the executor and also about the bookkeeping of incomes and expenses, establishing what seem to be the historical origins of many contemporary law institutes on that matter.*

*One of the main features of the reform of 1755 consists in the fact that approbation by the Senate made it binding not only for citizens, but even for the *Provveditori di Comun* themselves and for their functionaries. This seems to be one of the first instances in which **the acts of an organ of State administration were submitted to the law.***

*The inspirator of the reform, Simon Contarini, acted as *Inquisitore alle Revisioni e Appuntadure*, a magistrature through which, in the last decades of the Venetian Republic, control on public accounting was sought.*

*He elaborated a list of the accounting books which were to be kept by the various accountants of the *Provveditori di Comun*, and he detailed their duties down to the formulas for entering records; this he conceived as a basic part of the new system introduced to avoid frauds, i.e. by binding the functionaries and the magistrates themselves to strict rules of law **instead of allowing custom to guide the behaviour of public administration** in the matter of public works and their accounting.*

*The limit of the reform of 1755 is to be found in the lack of an actual unification of the accounts, which are still subdivided into many different "cashes". This reflects the standard criteria followed in time by the Venetian Republic about the organization of public power, consisting in the marked division of competences among a variety of ad hoc magistratures. Such **a fragmented institutional framework induced in its turn a corresponding fragmentation in accounting records and in the management of financial resources.** In 18th century Venice, the concept of monetary aggregation is still well out of sight.*

Notwithstanding this drawback, Contarini's reform appears to be a remarkable effort towards

an effective control over the activity and accounting of public administration, which has been enacted well in advance of its contemporary patterns.

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### 0. *Introduction*

The history of legal systems has a long way behind it, but until some twenty years ago its outlook on its own matter seemed to be peculiarly single-minded by reason of the positivistic postulate issued from the French codification, which tended to severely undervalue the whole discipline and to confine its field to the most remote juridical phenomena (Cavanna 1983).

So the history of public administration in the modern and contemporary age is a very recent branch for legal history, and until now it has received comparatively little attention, mainly because of the pre-eminent interest given to the evolution of the hierarchy of the sources of law and of legal doctrines in *Ancien Régime* and post-revolutionary Europe.

Thus, it still suffers from a lack of data about the actual ways and means, and especially the legal rules, followed by the public administration in its organization and functions; that's the reason why I will be regretfully compelled to mainly quote myself (Gasparini, 1992 and 1993, 1—2) about the legal rules disciplining public works in modern age Venice. I hope however that my work will soon become obsolete, as new research will auspiciously shed a much-needed light on the topic.

But it is also true that the history of administration may just now come to enjoy one major advantage, that is coming into contact with other adjoining disciplines. In fact, the whole field of research and the methods of legal historians are becoming less and less specialistic as the focal point shifts towards our own times and the implications of history of positive law are re-evaluated.

Some efforts towards an interdisciplinary approach have been made in recent years, with openings to social, economical, philosophical sciences and very lately, in connection with the conservation works now in progress, to the history of environmental engineering (as we would call it today) applied to the lagoon of Venice (Grillo 1989, Avanzi 1989 and 1993, Crouzet—Pavan 1992, and others; see Gasparini, 1992).

This paper has the ambition to contribute somehow to this dialogue newly arisen among different groups of researchers, and to such aim it takes into consideration a topic which, on the part of legal history, has not been worked upon since Stella (1889) and Barsanti (1898): the accounting methods applied by public offices in modern age Venice, with special regard to public works.

In particular, I would like to outline briefly an early instance of a global reform meant to re-organize the matter according to singularly modern criteria: the *Leggi Inquisitoriali* elaborated by Simon Contarini as far back as 1755.

The peculiarity of such an early date is even more enhanced by the opinion, shared by many contemporary historians of law systems, that a real and true administrative law—that is, a complex of legal rules issued by the State in order to give binding discipline to the activity of the public administration—would have been born only together with the actual division of public powers, a process which took place along the 19th century.

This thesis assumes that, being all the powers in the hands of the monarch and mixed functions being delegated by him to the different offices created by himself, no boundaries were recognizable for an “administrative” law, no control on the activities of the agents appointed by the monarch was conceivable, and no doctrinary elaboration of an “administrative” branch of jurisprudence was effected (Gasparini, 1992).

A research I lately conducted has brought to light the forgotten landmark in the history of public works represented by the *Leggi Inquisitoriali* and moreover has gathered sufficient data to allow the hypothesis that such an opinion is not applicable, at least to the matter of public works as they were managed by the Venetian Republic in modern age (Gasparini 1993, 1—2).

In fact, not only legal norms actually existed to discipline the matter, but, beyond dictating binding rules for the activity of the offices involved, they rendered mandatory such a documentation of it as to allow effective and independent *a posteriori* control and also, as we will see, provided some sort of indirect protection for the interests of private citizens.

An element of great interest is moreover the singular similitude between the rules dictated in the 17th and 18th centuries and some legal institutes still applied today to the same matter, as warranties for adequate performance, payments on the basis of reports on works' progress and final inspections.

It is to be regretted that a long way still separates the basic data available for the historians of accounting from those available for Venetian legal historians. For this reason it may be of some interest, before coming to an analysis of the reform of 1755, to frame the topic of modern age Venetian public works accounting within its institutional pattern (see also Zordan, 1980).

## **1. Preliminary considerations. The Venetian constitutional pattern and legal system**

### **1.a. Venice and the rest of Europe through the middle ages to modern age**

The peculiar history of the Republic of Venice makes evident at first sight the unique character which marks its form of government through the centuries; this is especially evident with regard to what we may call public law (*diritto pubblico*).

While the whole of Europe —from about the 7th to the 18th century— organized public power in a feudal form, although in a wide range of varieties, Venice always refused to employ any hierarchic and dynastic way of State management; moreover, in an age when the main part of Europe recognized itself, at least nominally, as subject to the authority of the Western Roman Empire, Venice considered itself free from any link of submission to the Western Empire. At the same time, the dependence from the Eastern Empire became merely formal, even before the Fourth Crusade. Finally, Venice never accepted the vigour of the *diritto comune*, the adaptation of late Roman law and jurisprudence which, since the 12th century and the beginning of the school at Bologna, was officially considered as the law of the Western Empire and which was applied all over Europe in case of a lack of local or more specific rules.

Instead, the Venetian people, or at least the ruling aristocracy, had a vivid notion of the direct heritage descending to them from the ancient Roman empire, completely bypassing the mediaeval revival begun with Charles the Great and the *renovatio imperii* in the year 800 a.D. This brought them to deny any validity to Roman law as figured by mediaeval jurisprudence, at least with regard to the so—called insular Venice. Both constitutional and law rules, therefore, were decided by the Venetians themselves, who never delegated to experts of law and jurisprudence the technicalities of government and law—making.

The consequence was that the evolution of the Venetian constitution and legal system proceeded with remarkable adaptability and agility, free from any preconceived rules and rigid principles, although at the cost of a certain lack of systematization and conceptualization.

This character of independence and peculiarity, however, must not be interpreted as one of isolation: on the contrary, the position of Venice as an independent entity opened the way to a variety of contacts —both through commerce and official channels— with foreign peoples and governments in the West and in the East, and even with “infidel” peoples such as the Turks.

This fact in its turn favoured the acquisition of this or that legal institute, as the practice suggested, so that the Venetian law, particularly in the fields of commercial contracts and family law, shows a wide range of influences from legal systems of foreign or even enemy countries.

Thus, both inventing legal rules as unprecedented solutions for emerging problems and borrowing them from other legal experiences, seemed to be at the Venetians’ disposal for managing their land.

### **1.b. Venice and the development of the modern State**

This balance between peculiarity and contact is not the only paradox affecting the history of the Venetian Republic: an other one came to existence in the period from the 16th to the 18th century, and it explicates its effects up to modern times.

This more recent paradox depends on the circumstance that Venice didn't really participate in the process of formation of the modern concept of State, as it took place in most European countries,

but managed to govern a vast dominion up to the end of the 18th century just through the “old” State organization as it had evolved in the Middle Ages.

In France, in Spain, as well as in Britain and —some time later— in the German area, we see one monarch taking in his hands a growing share of power on a strongly united country and recuperating such power back from the nobility, the clergy and the semi—independent cities which had enjoyed it as a self—given privilege since the middle ages; at the same time, the monarch created an administrative organization, hierarchically structured and rigidly dependent from his will, charged with tasks of mere execution but with no political relevance.

All this implies in the first place that the power of giving rules of law must be concentrated in the hands of the monarch himself (as the expression of his will in the form of an order) and not dispersed among a multitude of entities in the way it happened in the middle ages.

What we use to call modern age witnesses the growing distance between the concepts of “rule of law” and of “justice”, to which it had been closely linked along the middle ages; the “rule of law” came instead to be identified with the will of the monarch, a non—evaluative concept founded on the actual power to enforce that same rule.

At the same time, to guarantee the effectivity of this power—gathering process, nobody should be in such a position as to escape the vigour of laws and orders issued by the monarch: while in the middle ages there was a variety of personal *status*, each one implying peculiar faculties and obligations, now the monarch tended to consider every single person as just a subject to his power, with no rights of his own but those graciously granted by himself.

It is a paradox that ideas of equality in front of the law began to develop in coincidence with the growth of the modern State, which became absolute State in the 17th—18th centuries. However, such equality was just a leveling of all subjects before the concentrated power of only one, not the equality of citizens who share that power among them.

This process prepared the way for the French Revolution, the fall of the *Ancien Régime* in Europe, and the substitution of absolute monarchs to present—day democratic governments.

However, such an evolution never took place in the Venetian Republic, which continued to manage the government of the city, the lagoon and the vast dominions in Italy and the Mediterranean until 1797, without substantially altering the State organization as it had evolved through the middle ages.

One of its salient traits was that all the body of the aristocracy took part in the government, while the Doge was —particularly since the 13th century— a mainly representative figure. The absence of any personal or familiar concentration of power was guaranteed by a thick net of controls made of incompatibilities, prohibitions, complex vote procedures mixed with the drawing of lots, accurate and independent inquisitions on the public activities and the private life of the magistrates.

Another peculiarity was the lack of a true “opposition class”, determined to defend old privileges or to gather new ones, as was instead the case of the judiciary nobility —and later the bourgeoisie— in France, or the military nobility in the German area. This is one of the main reasons for the unprecedented stability of the Venetian State organization through the centuries.

Finally, Venice didn't know, or, anyway, very little knew, the situation of unjust privilege which characterizes the 'Ancien Régime' in the rest of Europe: the only recognized privilege was the belonging by birth to the ruling class, but this meant in the first place a position of personal duty and obligation towards the country and the people, well before any social and economical advantage.

With more specific regard to the problem of day—to—day State management, it is to be noted that there was not a real hierarchy among the various governing bodies (councils, magistratures and various offices), so that each one of them was free to provide as it best deemed, with regard to the matter of its competence.

## 1.c. State management criteria

### 1.c.I A scheme of the distribution of power (Tab. 1)

The main feature of such a constitutional pattern were the five great councils: *Maggior Consiglio*, *Minor Consiglio*, *Quarantia*, *Senato* (or *Pregadi*) and *Consiglio dei Dieci*.

These were sided by the six *Corti di Palazzo* (Courts of Justice), called *del proprio*, *del forestier*, *dell'esaminador*, *del procurator*, *di petizion* and *del mobile* according to their different competences.

But the abovementioned organs were not enough to guarantee an efficient administration, which was secured by the *officia* or magistratures. To understand correctly the character of such organs, it must be reminded that, until at least the 18th century, there was no precise distinction among legislative, executory and judiciary functions; each of these functions is actually shared by any of the constitutional organs.

Distinctions based not on the three functions, but on completely different criteria were common instead.

In the Venetian Republic, the distinction ran, in the first place, between the *consilia*, which were the reunion of the totality or of large parts of the ruling aristocracy and which mainly discussed general problems, and the *officia*, which usually consisted of three or five members, elected by the aristocracy from its own body, and which had mainly executory functions.

The *officia*, in their turn, were divided between *officia de intus* (regarding the administration of the Republic itself, and subdivided in *officia de Rialto* and *de San Marco* depending on the site of the office) and *officia de foris*, regarding the political and commercial relations of the Republic with foreign peoples.

The sphere of action of each magistrature and the duties of the appointees were defined in the law by which the magistrature itself was instituted, called the *capitulare*: when the elected undertook their office, they swore to comply faithfully to the *capitulare*.

The approximate result of the division between *consilia* and offices was that the first had in their hands the major part of the legislative functions, while the *officia* cared in regard with administration.

However, the *officia* had, in a degree, also the power of setting rules regarding the execution of the laws of the *consilia*; this contributed, in later years, to aggravate the excess of regulations in a great deal of matters.

Moreover, not a few of them had also a share of judiciary power about the matters of their competence, although the major part of justice affairs was administered by the *Corti di Palazzo*.

So a council might eventually act as a judge or, reversely, a court of justice could dictate laws, as well as an "administrative" magistrate had the power to judge violations of laws issued by itself about the matter within its competence.

While the *consilia* remained substantially the same from the 13th to the 18th century, the offices were in turn created, abolished, or reformed, as the need of the moment suggested.

In most cases, instead of conferring new functions to an already existent office, a new one was instituted, often as an experiment or for a short period only: if it seemed to work, it might become permanent or just never be revoked, and go on functioning for centuries.

Such a system had the advantage of allowing a great freedom in finding the best solution for each single problem, as it was not necessary to overcharge existing organs with new duties, but it produced in time an excessive proliferation of offices, whose spheres of action often interfered.

### 1.c.II Financial management

An aspect of the question especially linked to the matter of accounting was that the financial management criteria adopted by the single administrative offices, as well as by the Venetian State in its complex, were deeply different from the contemporary custom inasmuch as the concept of financial aggregation was not adopted (Stella 1889). Both incomes and expenses were not only managed independently by each magistrature, but they were even separate and independent on the basis of income or expense titles.

Moreover, no office similar to the contemporary Ministries of Finances did exist, so that any sort of co—ordination, let alone of global financial planning, was at the best the issue of random and temporary efforts. Some sort of general budgets did exist: they were called *bilanci di fatto* and *fabbisogni generali*, elaborated yearly by the *Savio Cassier* (one of the *Savi di Terraferma*) together with the *Deputati e Aggiunti alla Provision del Denaro Pubblico* (Provisors of public money), but these budgets were not binding and they were seldom respected. They were compiled *sul piede d'avviso* (as expense estimates) until 1739, when the method was adopted to compile them *sul piede di fatto*, that is on the basis of balance sheets relative to the previous semester.

The drawbacks of this situation were further exacerbated by synergy with the abovementioned criteria adopted in the distribution of power: when a new office was created or when new functions were appointed to an already existing one, financial means of support for its activity were provided, either in the form of new taxes or otherwise; this meant in its turn the creation of a new, separate cash for the management of the money, so that in the XVII and XVIII centuries the proliferation of cashes became almost intolerable: in 1726 the cashes were as many as 213 in Venice alone, administered by 51 offices.

Last but not least, it frequently happened that sums had to be transferred between different cashes belonging to the same office or even to altogether different magistrates; this made necessary a myriad of *giri di scrittura* (registrations regarding credits and debits between cashes and offices) which represented a rich hunting ground for acquisitive clerks.

A proposal for the unification in a single cash of all those destined to receive the State incomes was actually presented to the Senate on January 18th, 1726 by the *Deputati e Aggiunti alla Provision del Denaro Pubblico*, after an extensive inquest about the excessive complication of the multiple—cash system, but after a protracted debate it was put aside because of its impracticability.

A central cash existed, entrusted to a member of the Council of Ten called *Conservator del Deposito* (Keeper of the Deposits) and managed by order of the Senate by the *Savio Cassier*, but it received only a part of the sums due to the State and occasional cash remnants coming from the offices. This cash was bound to finance *non ferme* (extraordinary) expenses ordered by the Senate, while *ferme* (ordinary) expenses were covered by the money existing in the cashes belonging to the offices bound to effect them.

### 1.c.III Political versus technical management

One more character of State—power management has to be mentioned, which manifested itself in the last two centuries of the Venetian Republic as a problem made worse by the comparative demographical decrease of the aristocratic class (Beltrami, 1954): the duration of the offices was usually very short, with an average of a few months. Moreover, in most cases an immediate re—election to the same office was prohibited by the so—called *contumacia*.

The reason of such limitations was to avoid the accumulation of personal power in the hands of any magistrates through the net of clientelar relations which would have been made possible during any long term of appointment; but it also implied that the elected nobles had not the time to weather a long and deep experience about the matter of competence of the office, because after a brief time they would be turned over to other magistratures, maybe active in a completely different field (see Davis, 1962).

Such a situation stressed to the extreme the fact that the duties of the holders of the offices had an eminently political character, instead of being a technical appointment; another advantage being that any of the nobles *ad interim* in charge of the office maintained a global vision of its specific problem, linked to the pre—eminent interests of the Republic in its whole. The magistrates, not being specialists in one restricted field, had actually a comprehensive view of the current problems of the State and so could well appreciate the relevance of each particular question in comparison with the needs of the Republic.

An other consequence, one which is especially relevant to our topic, was the necessity of a body of auxiliary staff consisting of professional clerks, able to meet the demand for a technical qualification in the disposal of business concerning the office (see lately Zannini, 1993).

#### **1.d. *Ministero*: the Venetian “bureaucracy”**

Until well on in the 18th century, there was actually no notion, and anyway no enactment, of a civil service as we call it today. The clerks were directly dependent on the appointees of the office and were answerable towards them; however, this liability extended only to negligence or fraud in the execution of orders and tasks, while the responsibility for “political” choices and directives was taken instead by the magistrates themselves in front of the *consilia* who had elected them.

It has to be noted that, although originally the clerks were employed and forwarded with regard to individual merit, in the 17th and 18th centuries —as it happened in many other countries— the use prevailed to buy, sell and leave in heritage such jobs, which became actually a portion of the family substance of the clerks.

Such clerks —whose aggregate was called the *ministero*— were chosen outside the aristocracy, in the ranks of the *cittadini originari* (originary citizens, who were inscribed in a register of their own and were the descendants of some ancient families of the city, although not nobles) or among the people according to the two levels of *ministero alto* and *ministero basso*; they passed their whole working life attached to the same office, advancing step by step to higher grades, and they were the owners of just the practical knowledge about procedures and regulations which the nobles in charge lacked.

At the head of the whole *ministero* was the *Cancellier Grande* (great chancellor), the higher grade attainable by a member of the *cittadini originari*, to whom were due honours almost similar to those due to the Doge. His duty was to supervise to all the *Cancelleria Ducale*, or archives, which was divided in sections: the *Superiore* (higher) collected the documents of State, particularly the deliberations of the *consilia* and the acts of the *officia*; the *Secreta* (secret) filed international treaties and relations or dispatches issued by diplomatic representatives of the Republic at foreign governs; the *Inferiore* (lower) collected the acts of private citizens who chose to deposit them for aims of certification, and it preserved also the archives of dead notaries.

The clerks employed by the various *consilia* and *officia* were organized in a hierarchic order, each grade having a peculiar denomination: for instance, the secretaries of the Senato were called *circospetti* (most prudent), the ducal notaries *fedelissimi* (most faithful, or truthful), the secretaries of the embassies and the *Cancelleria fiscali* (meaning that they acted in the interests of the State).

Lower grades were those of the secretaries of the Courts of Justice, and the accountants and scribes by the various *officia*; lower still were ushers, messengers and the *comandadori*, who had some of the prerogatives of modern process—servers.



With regard to payments, incomes and accounting activities, they were entrusted to two different sorts of clerks (Stella, 1889). The *contadori* handled actual money for incomes and payments, giving and taking the relative documents in form of receipts and mandates of payment. They acted only at the presence of one of the magistrates, to whom were entrusted the functions of *cassiere* (cashier).

To the *giornalisti* and *quadernieri* instead belonged to transfer onto registers kept *alla veneziana* (double account) the data of the cash movements effected by the *contadori*.

The two sorts of clerks have correspondence in two sorts of control functionaries: the *scontri* verified the acts of the *contadori*, while the registers kept by *giornalisti* and *quadernieri* were reviewed by the *appuntadori*, so called from the notes (*appuntature*) they wrote on the margin of the registers.

While *scontri* were an ancient institution, the *appuntadori* were created by a Senate decree on september 3rd, 1598, in the context of a plan of reform of State finances. They initially worked as a support to the *Revisori e Regolatori alla Scrittura*, whose job was to effect a general review of the accounting documents of all offices and then to elaborate for them more efficient and uniformed bookkeeping methods. Their occasional, temporary appointment became stable and professional on december 11th of the same year, when the *Collegio dei Ragionati* (College of the Accountants) was instituted and it was stated that only from its members *appuntadori* could be chosen.

### 1.e. The sources of the legal system

The institutional frame sketched above has now to be completed with some hints about the various sources from which legal rules were issued, and about their mutual relationship (Zordan, 1980).

The problem, in the middle and modern age just like today, is very practical: which rule of law must be enforced by the public authorities, and from which sources must it be taken?

A systematic order of the matter in middle age Venice was stated in the *Statutum Novum* (new statute) issued by the doge Jacopo Tiepolo in 1242.

The Statute ordered that the judges should first of all have regard to the rules declared in the Statute itself; failing that, they should proceed by analogy, applying the rule provided for a similar case; in the last instance, they should consider customs.

In no case they would recur to the *diritto romano comune*. However, in case of contracts — which had a major importance for a commercial country like Venice— the law chosen by the contractors themselves would be applied also by judges in case of a controversy.

This hierarchy among the sources of legal rules was formally maintained until the end of the Republic, but it was gradually obliterated by the growing mass of legislation issued by the councils and —in a minor tone— by the magistratures.

The statutory discipline was in fact frequently restated, specified, detailed, to such an extent as to be almost drowned, both by alterations to the former text of the Statute (the so-called *correzioni*) and, especially, by rules issued by the councils and by the magistratures: a multitude of laws and regulations which, although not contradicting formally the rules of the Statute, were more specific and up-to-date. In consequence, they soon gained the first place among the sources of legal rules applied to concrete cases.

Such a situation somehow enhanced the flexibility of the legal system and therefore it may be said that, on the whole, it influenced rather positively the global trend of government criteria, but it had the drawback of rendering almost impossible a systematization and effective knowledge of any

given branch of legal rules. The confusion of the growing mass of mandatory statements banished what is in our contemporary mind one of the most important requisites of the rule of law, its certitude and predictability: the choice among various different solutions for controversial cases resided actually with the very magistrates who were called to enforce the rule of law, and who managed to have the complicated system functioning thanks to their *arbitrium* (faculty of appreciating the peculiarities of any given case).

The first instances of some effort toward a conceptualization of at least single matters are however to be credited not to the public authority, but to the *ministero*. The secretaries of the magistrates, whose responsibility was to see that the acts of the magistrates themselves conformed to the existing laws, often wrote them down in unofficial or semi—official manuals. Many of them were written by clerks employed by courts of justice or offices with a criminal competence, but among the best of them are three successive *pratiche* (manuals) written by secretaries of the *Savi ed Esecutori alle Acque*, the main office in charge of civilian public works.

## 2. *The matter of public works and the statement of legal rules for bookkeeping*

### 2.a. **Competent offices about civilian public works**

It remains to be seen how the intricate pattern of offices and the laws they issued are interwoven in regard to public works and their accounting (Gasparini, 1993, 2).

In coherence with the ways followed by the Venetian Republic in creating new organs rather than appointing old ones with new tasks, we find more than one office in charge of the matter. *Provveditori alle Fortezze*, *Provveditori al Sal*, *Provveditori sopra Beni Inculti*, and some more, were all somehow involved in it, but two were the main subjects with regard to civilian works.

#### 2.a.I *The Magistrato alle Acque*

Since the beginning of the Republic, ministering public waters, both of the lagoon and of the rivers flowing into it, was a matter of vital importance, on which depended its physical survival. It received therefore a peculiar attention: throughout the middle ages various experiments were made towards the creation of one or more specialized organs fit to cope with the needs arising from the urbanization of the lagunar territory.

It was only at the beginning of modern age, however, that the ultimate solution was reached with the magistrature of the three *Savi alle Acque*, appointed by the Council of Ten in 1501.

Its functions appear to be diversified, but also well—defined, since the middle of the 16th century: this shows the “modernity” of the office, in comparison with the more un—coordinated competences typical of such mediaeval magistratures like the *Provveditori de Comun*.

The three *Savi*, later doubled with three *Esecutori*, cared for every aspect of the management of the lagoon, the territories within its idrographical basin, and —as it would be called today— the planning of an environmental policy for the lagunar and fluvial areas; they were entrusted with vast powers of legislation, permission, control and jurisdiction also in matters of criminal relevance.

#### 2.a.II. *The Provveditori de Comun*

It is a pity that so very little can be said about this office, probably the oldest to manage the matter of public works.

The reason is the heavy damage suffered by its archives after the fall of the Republic in 1797, by which the historians have until now been discouraged.

The three *Provveditori* were created as far back as 1256, within the context of the late, but productive, age of the Venetian *Comune*. Their first and most important competence was about the discipline of commerce, but soon it is paired and then outclassed by new functions regarding the maintenance of the city canals, formerly cared for by the *Giudici del Piovego* (Judges of the public, meaning they supervised on the property of the State). The maritime canals, and also the urban ones flowing directly into them, remained therefore outside the competence of the *Provveditori*, while they came into the domain of the *Savi ed Esecutori alle Acque*.

In 1484 the *Provveditori* were entrusted also the public roads of the city, the bridges and the *fondamente* (roads running along the canals).

The growth of the city and the increase of its population carried greater needs for the building and maintenance of such manufactures as were the object of the office's functions; more charges were therefore added, and among them the removal of garbage from the appointed *casselle* built in every *campo* (square), the discharge of materials coming from demolitions and the sweeping of snow from the roads in winter.

## **2.b. Legislation concerning public works and their accounting**

### *2.b.1 Reforms prior to 1755*

Both these offices had within their functions the deliberation and execution of public works through the means of bids stipulated with private enterprisers. The topic was as delicate as it is today: in a time when the discretionary powers of the offices was paramount, cases were not infrequent of illegal or shadowy agreements, in which the clerks were often a part.

The efforts toward a greater transparency of the matter were rather slow and late in their effects: although some limited prohibitions for counter—interested persons to take part in public contracts date back to the 13th century, it is not until the 17th that the need began to be realized of a more strict discipline.

A count of the laws of general import issued by the councils and offices and located in archive papers, brings to the total of three in the 13th century, one in the 14th, none in the 15th, while in the 16th, 17th and 18th centuries they amount respectively to twenty—eight, ninety—six, and sixty—eight, with a sum total of one hundred ninety—nine since the first record up to the fall of the Republic.

Among these, only twelve have the character of global reform of the whole matter or of a branch of it, and such efforts are crowded between 1664, when *Inquisitore* Basadonna disciplined the financial management of the *Savi ed Esecutori alle Acque*, and 1789, when the *Savi ed Esecutori* themselves re—assessed the procedure for bids' awards within their competence.

Public accounting is invested of a pre—eminent rôle in the development of a precise legal discipline about public works: the need for exhaustive, detailed, verifiable bookkeeping is one of the first to come into consideration.

The *Capitoli dell'Inquisitore Basadonna* themselves represent primarily an effort towards an effective certification of debits and credits, with regard to both money and materials, between the private enterprise which was in charge of the works and the bidder office. The law was issued in form of a *terminazione* (a law issued by an office with regard only to its sphere of competence, and thus different from a *decreto* emanated by a council and endowed with a general import) by the *Magistrato alle Acque* on June 20th, 1664. It prescribed that the *cassieri* (the functionaries appointed

to registering money movements) must write down at once on the registers each receipt and expenditure entry, instead of waiting to write them down at the end of the day, the week, the month or even the period of appointment of the magistrates in charge: it is easy to imagine how far the *cassieri* were used to trust in shorthand notes or even in their memory, and how many errors were liable to slip into the accounts!

The *terminazione* also prescribed that the *contadori*, who materially executed payments, not only had to file the documents which were proof of the office's debit, but also must copy them into special registers, unless they were payment orders issued by the office itself: these ones were in fact already certified in exit books. The aim of the *terminazione* is then clearly recognizable as a more adequate control of the entity and quality of the office's expenses through an easier written documentation, in particular with regard to third parts' credits.

Accounting and bookkeeping continued to require the attention of the *Magistrato alle Acque*: a *terminazione* on July 15th, 1716 stated that a separate written documentation would be needed to allow any payment of sums credited through registrations; such documentation would have the form of a payment order, signed by at least two members of the magistrature and carrying the specification of the reason and amount of the office's debit. This rule was confirmed within the context of a later *terminazione* on December 30th, 1727, restated in its turn by a *decreto* of the Senate on January 10th, 1728.

The next, major step in legislation on the matter was the result of one of the periodical, general controls over the accounting papers of all offices, which was effected by the appointed magistrate, called *Inquisitore alle Revisioni e Appuntature* (Barsanti, 1898).

## 2.b.II L' Inquisitore alle Revisioni e Appuntature

The laws about mandatory accounts to be kept by *ministeriali* did not by themselves alone resolve the problem of controls. The noblemen in charge during their brief appointment did not have either the competence or the ease to take care of the correctness or completeness of actual bookkeeping effected by their functionaries; on the other hand, these had every facility towards self—organization and, in much more cases than those discovered and recorded, towards finding means of illicit advantage through meddling with accounts.

As a remedy to such a situation, the contribution of the *appuntadori* did not seem to be sufficient, although it became more incisive in time thanks to some adjustments in their work methods. The basic problem remained that they individually belonged anyway to the same class of the *ministeriali* whose work it was their job to verify: this emarginated still the ruling class from any form of direct control over the actual application of the legal rules and left ample chances for shady agreements between functionaries and *appuntadori*.

A completely new tendency seems to have begun with the creation in 1743 of the *Inquisitore alle Revisioni e Appuntature*. He was a noble magistrate who directly and personally verified, with the aid of a staff selected by himself, the work done by the *appuntadori*.

It is a pity that the activity of the *Inquisitori*, their efforts and projects and the actual incidence of them on the dynamics of 18th century Venetian finances are still mainly unknown, mostly because of the vicissitudes of their archives, and that what little is at our disposal comes from obsolete works.

In fact, the novelty of the effort is manifest. First of all, a technical appointment was at last entrusted to a nobleman, whose undoubted political competence is now expected to twin some specific, almost professional proficiency.

The magistrate is now working as an individual, although with the aid of his staff, instead of as a college of three or five members: this contradicted the policy that avoided giving too much

power to single persons, even at the cost of slowing down deliberative processes. It seems that the search for more efficient procedures in the management of State activities, which was a character of the Reform Age in 18th century Europe, induced even the Venetians to sometimes sacrifice one of their most basic principles of government.

Moreover, the twenty—four months of appointment for the *Inquisitore* were remarkably longer than those required for most offices, allowing for a more effective management. The most proficient and zealous *Inquisitore*, Simon Contarini, actually remained in charge through many prorogations for as many as twelve years: this gave him the time to plan and realize his reform, the *Leggi Inquisitoriali*.

## 2.c. Simon Contarini and his *Leggi Inquisitoriali*

### 2.c.I *The man and his career*

Simon Contarini, from the San Stin branch of the family, was born on november 11th, 1694 and died on october 17th, 1763 (Gasparini, 1993, 1). He belonged to the so—called second class nobility, that is to one of the families whose members, in consideration of their wealth, relations and *status*, were more liable to be connected with appointments in the judiciary and administrative offices than with the major charges in constitutional organs.

His career, documented with the customary precision in the registers of the *Segretario alle Voci* in the Archive in Venice, was however rather atypical. It reports in fact an early predominance of charges in financial offices, which may have contributed to his competence as later shown as *Inquisitore*; but it testifies also of the high esteem in which Contarini was held, as it comprises such dangerous or delicate appointments as *Provveditore alla Peste* (Provisor for the pestilence) in Dalmatia and Albania, where he escaped contagion but not a musket blow at the Turk siege of Imoski, and even *Bailo* (Ambassador and Consul) at Costantinople, although he did not take charge.

A new phase in Contarini's career began in 1749, when he was appointed *Revisore e Regolatore delle Entrate Pubbliche in Zecca*. The magistrature marked his return to financial interests: its job was in fact to supervise the exaction of all public incomes from Terraferma dominions and also to control the financial management of the *Provveditori Straordinari in Terra Ferma* and of the *Provveditori Generali in Terra Ferma e da Mar*. The next step brought him at last to be *Inquisitore alle Revisioni e Appuntature* as successor to Zuanne Querini.

His zeal, his involvement, his curiosity, carried him, along the twelve years of his charge, to discover and bring to punishment a great many abuses and frauds which until then had escaped detection, mainly consisting either in wilful errors in bookkeeping by the clerks or in secret agreements with the private bidder enterprises.

The nature of the frauds and the way they were performed convinced him that the best means to avoid their repetition would not be just a more strict *ex post* control on bookkeeping, but an exhaustive discipline of every single step in the procedure for public works.

He proceeded then, with the consent of the Senate, to prepare the text of an exhaustive law regarding, to begin with, the public works in the competence of the *Provveditori di Comun*.

### 2.c.II *The Leggi Inquisitoriali*

These laws, although of paramount import to the legal history of public works and its wide and constant application to the matter, seem to have remained until now unknown, or at the least

severely undervalued, by contemporary historians.

The very late *fac—simile* commented edition (Gasparini 1993, 1) is based on a printed specimen found in the State Archive in Venice. It consists of an *in—ottavo* booklet, printed by the Ducal Imprimery Pinelli at the request of the *Provveditori de Comun*; its title reads *Tariffa, e polizze d'incanto de dì 24 Luglio 1755 riguardanti Escavazioni de' Rij, Fabbriche, ed altro, non che li Libri, Filze, e Giri di Scrittura da tenersi, ed eseguirsi dalli Ministri del Magistrato Eccellentissimo de' Provveditori di Comun, estese dal Eccellentissimo Mis. Simon Contarini Procurator Inquisitor sopra le Revisioni, ed Appuntadure, e dal Magistrato Eccellentissimo de' Provveditori di Comun in conferenza, approvate dal decreto dell'Eccellentissimo Senato de dì 27 Agosto 1755.*

The name of *Leggi Inquisitoriali* by which they were widely mentioned in the subsequent years reflects the pre—eminent rôle of their inspirator, although they were formally the issue of a *conference* (commission) constituted by the *Inquisitore* together with the *Provveditori de Comun* and supported by the technical aid of Giovanni Battista Mineni, the *ragionato* (accountant) appointed by Contarini.

The laws were emanated in form of three *terminazioni* by the commission and then they were restated without modification by a Senate decree.

The importance of these laws resides in the fact that they represent one of the very first instances of an organical and not occasional or fragmented discipline of the contracts for public works, realized by means of mandatory bids' specifications, top fares not to be exceeded for contract services —awarded without an ask for bids— and general mandatory rules about the choice, the control and the liability of the contractor.

Even more prominent is the circumstance that the document in which such rules were stated had not the mere descriptive or didactical value of a *pratica*, did not only express wishes or generical directions about how best to manage the matter, but was provided with a compelling power over the magistrates themselves.

But the most interesting characteristic consists in the range of applicability the discipline, which extended both to the internal functions of the magistrature and to its legal relations with private contractors and common citizens: this seems to allow its interpretation as maybe the first means through which private interests towards or against a public administration received some sort of protection different from gracious exemptions or provisions granted by the monarch. In other words, the administration was for maybe the first time compelled to conform its behaviour to the legitimate expectations of private citizens, founded on the rules stated by the *Leggi Inquisitoriali*: for instance, the contractor would not be entitled to receive a higher price for his work than the one fixed in the rates, but in the same way also the *Provveditori* would have to respect those same rates and pay him the sum indicated there.

### 2.c.III *The actual discipline introduced by the Leggi Inquisitoriali: a general scheme*

The *Leggi Inquisitoriali* are divided into four sections. The first is composed of three *terminazioni*, stating rules of general import with respective regard to works of excavation of city canals, of maintenance and rebuilding of such manufactures as bridges, wells or pavements in the *sestieri* of the city (these two being the main fields of competence for the *Provveditori de Comun* in the matter of public works) and finally to accounting; this last *terminazione* analytically determines the formulas and terms for bookkeeping relative to the five permanent cashes of the office.

The second section is dedicated to mandatory tariffs regarding services contracted with *mureri* (bricklayers), *tagliapietra* (stone cutters) and *burchieri* (barge masters).

The third section contains the text of the standard bids' specifications which the *proto* (a highly qualified clerk appointed with technical functions similar to those of the contemporary planner and works' manager) is bound to follow when preparing the contracts with private enterprises. These specifications regard five different, typical categories of works: excavation of canals, maintenance or building of wells, of stone or wood bridges, and mud or rubbish removal.

In the last sections find their place two enclosures: *Foglio A* lists the mandatory accounting books and registers to be kept by each of the clerks of the office, and *Foglio B* states the prescribed formulas to be adopted for the registration of all cash movements.

The *Leggi Inquisitoriali* are supplemented by a cleverly concocted index, where under the title of each magistrate and clerk (in a hierarchical order) are listed by numbers the rules of the *terminazioni* he must apply in his job.

A complete discipline of the whole process of execution of public works is this way stated, from the phase in which the needs for public works are assessed, to the project and its approbation, to the appropriation of the necessary sums, to asks for bids, down to the execution of the works, their controls and acceptance tests, with a pre—eminent attention to the accounting of both money and materials.

#### 2.c.IV *The third terminazione: the rules about accounting*

The third *terminazione* is made of ten chapters, in which the functions of each clerk are specified.

*Capo I* makes mandatory the keeping of the books and registers listed in the *Foglio A* (Tab. 2), some of which will file accounts, other descriptive data, or both. In any case, the dates written in the books and registers must correspond exactly with those of the original documentary sources, to be filed separately in chronological order in *filze* (volumes made by single documents sewn together). All registers moreover must be made of sheets previously bound together, numbered and stamped, so as to avoid possible fraudulent interpolations.

A strict accounting nature is ascribed to the two books kept by the *nodaro* (notary), respectively dedicated to *escavazioni* (excavations of canals) and *fabbriche* (building works). These books record the *fedi* (certificates), issued by the *proto* with the credits owed to the bidder in connection with the filling out of each report on works' progress, and the payment orders documenting the effected payments.

It is instead the job of the *quadernier* to compile and keep the *quaderni*, registers subdivided into as many parts as the different sorts of taxes and contributions to public expenses for the maintenance of urban manufacts, where the obliged subjects and those exempted are listed.

The *scontro* (the clerk originally appointed with control functions over the *contadori*) is now entrusted with recording the actual incomes of the office, coming from the collection of fiscal credits from the persons listed in the *quaderni* and devolved to financing the pay—rolls of the magistrature and its activities. He is responsible for the keeping of the corresponding *filze* and of a range of registers: a “first note” with nine columns, one for each exaction title, where he writes in a chronological order the payments received; a *vacchetta* (literally, a leather—bound register) for daily balances; two identical *giornali* (registers) of quadrimestral balances, one compiled by himself, the other by the cashier magistrate; and finally a register of the sums conferred to the *cassa salariati* (pay—roll cash) for the payment of clerks' wages.

The *contador* in his turn must independently duplicate on a “first note” and a *vacchetta* register of his own the same annotations made by the *scontro*.

It is to be noted the switching of functions which seems to have taken place between the *contador* and the *scontro*: at the time of the earliest records of their existence, the *scontro* verified the bookkeeping by the *contador*, while now (at middle—18th century) it is the *contador*, together with the *quadernier*, who keeps control notes to be confronted with those by the *scontro*.

The mandatory registers thus defined, *Capo II* lists the cashes among which the money at the disposal of the magistrature is divided. The import of such a listing is to avoid the multiplication of cashes which had become a source of complications for so many offices, and to simplify as far as possible the financial management.

*Capo III* states the ways in which incomes will be registered and it specifies that each one will be based on the *bollettino* (matrix of the receipt) written by the *quadernier*. He then gives the *bollettino* to the *contador*, who writes down its content, name—plates it and personally transmits it to the *scontro*, who in his turn registers it, files it in his *filza* and finally releases the receipt to the person who has effected the payment.

In *Capo IV* the rule is laid that the sums corresponding to the daily active cash balance according to the *vacchetta* kept by the *contador* will be put within the safe by the cashier magistrate with his own hands, and then registered on his *vacchetta* for control. Monthly balances calculated on the two *vacchette* will then be copied on the *giornali* by single directories.

*Capo V* describes the particular ways imposed for registration and erasure in and from the *giornali* of the *scontro* and *cassier* and the *quaderni* of the *quadernier*, with regard to credits of the office for payments to be received from different causes: rewards by duty bidders, forfeitures for delay or default by public works' bidders and annual octroi rents by ferry operators.

*Capo VI* tackles the question of false or stolen payment orders, which may be presented to the *contador* for payment. Being the *contador* not competent to evaluate the authenticity of the document and the legitimacy of the requested payment, it is stated that no cash will be paid unless the order is signed by the *scontro*, who will previously check in his *filza* for the document on which the order is based.

*Capo VII* defers to *Foglio B* as far as the formulas to be adopted for registration of cash movements between different cashes are concerned.

*Capo VIII*, with the aim of making control on accounts easier, commands the *quadernier* to write on the matrix of each receipt not only the sum received, but also the name of the debtor and the reason of the payment; *Capo IX* follows with the prescription that the same *quadernier* must register on his books not only the sums paid, but also the name of each and all the creditors of the offices (copied from the *scontro's prima nota*), so as to complete the annotation of the mere sums, effected by the *scontro* and the cashier magistrate on their own *giornali*.

After dictating more rules for peculiar sorts of incomes, *capo IX* concludes by pointing out the fact that debits towards public offices are not liable to be prescribed. It institutes therefore one more book, the *notatorio*, where the *quadernier* is bound to inscribe credits not collected because of a lack of documents or the entreated prescription or desuetude, waiting for an inquisition to provide the missing data and allow their inscription on the ordinary *quaderno* for their exaction.

*Capo X* and last finally indicates the money of account to be employed in bookkeeping as well as in deliberations, so that all doubt may be eliminated about the actual value of the sums.

Any violation of the rules stated in the *terminazione* is heavily punished: the offending clerks lose their job and they are financially and afflictively sanctioned according to the discretionary evaluation of the *Provveditori de Comun* and the *Inquisitore alle Revisioni e Appuntadure*.



### 3. *Conclusions*

The *Leggi Inquisitoriali* seem to have been remarkably efficient to the extent they intended to reach. Further relations rather appreciated the improvement in the general management and the easier control allowed through the new methods; only some comparatively minor adjustments were made in the following years, but on the whole the reference to the rules of law stated in them was as explicit as it was frequent. This alone may rise our appreciation, when so many other attempts at reforms in different matters met with inconsistent or dubious results.

But it is even more remarkable to realize how little seems to have changed, not so much in the ways of accounting as in the legal discipline of the administration's contracts for public works, to begin with the adoption of standard bids' specifications and to end with the measure of the guarantee requested for adequate performance. This is a field especially worthy of the interest of the historians, as almost no studies as yet exist about the elaboration of the current law about public works of the State, issued in 1865.

It is also a pity that data are still lacking about whether and in which measure the global discipline introduced by Contarini, although with regard to a single office, found its analogues among the reforms actuated all over Italy and Europe in the 18th century.

The positive evaluation of the import of the *Leggi Inquisitoriali* must not anyway dim our appreciation of their limits, the major being the lack of an actual unification of the cashes belonging to the office. It is true that such a result would have been either impossible or useless without its application to the general management of all the State's finances; but the fact remains that the efficiency and inventivity manifested in the standard specifications and in the tariffs seem to be missed with regard to the point.

The matter is however open still to confrontation with other instances, which future research will surely provide, and with the further development of the discipline of public works and their accounting along the following 19th century.

## Table 1

### COUNCILS

**Maggior Consiglio**

**Doge** ) ) )

**Minor Consiglio** ) — **Signoria** ) )

**Capi di Quaranta** ) ) — **Collegio** )

) ) — **Pien**

**Commissioni permanenti** ) )

) — **Collegio**

**Savi Grandi** )

**Savi agli Ordini** )

**Savi di Terraferma** )

### COURTS OF JUSTICE

QUARANTIA CRIMINAL/ CIVIL VECCHIA/CIVIL NOVA

CURIE:

DEL PROPRIO— landed property  
 DEL FORESTIER— foreigners  
 DELL'ESAMINADOR— registering land grants  
 DI PETIZION— applying the 'arbitrio' (equity)  
 DEL PROCURATOR— voluntary jurisdiction  
 DEL MOBILE— helps Proprio and Petizion

AUDITORI VECCHI/ NOVI

**MAIN OFFICES**

**DE SAN MARCO**

AVOGADORI DE COMUN  
 INQUISITORI DI STATO  
 CORRETTORI ALLA PROMISSIONE DUCALE  
 GIUDICI DEL PIOVEGO (demanio)  
 GIUDICI DEL MEN  
 SIGNORI DI NOTTE AL CIVIL/AL CRIMINAL  
 GIUDICI DE CONTRABANNIS  
 UFFICIALI AL CATTAVER  
 PROCURATORI DI SAN MARCO DE SUPRA/DE CITRA/DE ULTRA  
 SOPRASTANTI ALLA MONETA  
 SIGNORI SOPRA L'ARMAMENTO  
 PATRONI DELL'ARSENALE  
 RIFORMATORI DELLO STUDIO DI PADOVA  
 MAGISTRATO ALLE ACQUE  
 PROVVEDITORI DE COMUN  
 INQUISITORE ALLE REVISIONI E APPUNTADURE  
 CONSERVATORI ED ESECUTORI ALLE LEGGI  
 SOVRINTENDENTI AL SOMMARIO DELLE LEGGI  
 PROVVEDITORI SOPRA FEUDI

**DE RIALTO**

VISDOMINI DEI LOMBARDI ) ( TAVOLA D'ENTRATA  
 DA MAR ) poi: ( D'USCITA  
 DI TERNARIA ) ( DI TERNARIA  
 GIUSTIZIERI: GIUSTIZIA VECCHIA / NUOVA  
 CAMERLENGHI DE COMUN  
 CONSOLI DEI MERCANTI  
 UFFICIALI AL FRUMENTO ) poi: ( PROVVEDITORI ALLE BIAVE  
 SOPRASTANTI AL FONTEGO DEI TEDESCHI, DEI TURCHI, etc.  
 CINQUE ALLA PACE  
 SIGNORI SOPRA IMPRESTITI  
 GOVERNATORI DELLE ENTRATE  
 DIECI SAVI SOPRA LE DECIME DI RIALTO  
 REVISORI E REGOLATORI ALLA SCRITTURA  
 PROVVEDITORI SOPRA BANCHI  
 CINQUE SAVI ALLA MERCANZIA

**Table 2**

<b>Nodaro</b>	Book for <i>escavazioni</i> )	(certificates (and payment
	Book for <i>fabbriche</i> )	(orders
<b>Quadernier</b>	<i>quaderno</i> )	subjects obligated and exempted from taxes
	<i>notatorio</i> )	credits not collected
<b>Scontro</b>	<i>filza</i> )	file of original documents
	<i>cassa salariati</i> )	sums given for clerks' wages
	<i>prima nota</i> )	payments received (chronological)
	<i>vacchetta</i> )	daily balances
(also keeper of the	<i>giornale</i> )	quadrimestral balances
	<i>giornale</i> )	(the same, but compiled by the cashier magistrate)
<b>Contador</b>	<i>prima nota</i> )	payments received (chronological)
	<i>vacchetta</i> )	daily balances

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