

«Treasury settlements» accepted by the General Diet in the Polish-Lithuanian Commonwealth (1569-1791). A purely feudal institution or a great step towards modern parliamentary control on the implementation of the budget by the government?

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Introduction

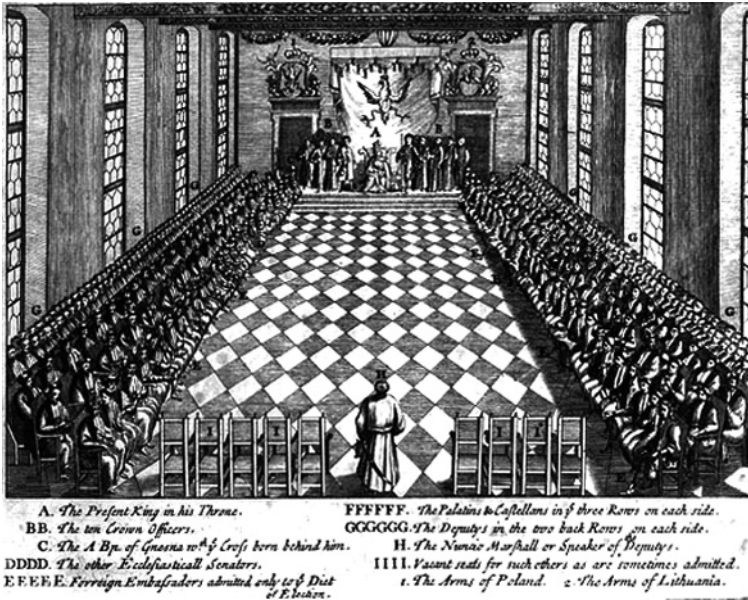
According to the thesis, strongly rooted in Polish historiography and the history of law science, the General Diet in the Polish-Lithuanian Commonwealth in the years 1572-1795 should not be perceived as a classic state representation¹. This is best expressed by the opinion of Professor Waław Uruszczak, who in his synthesis of the history of Poland's legal system before 1795 wrote:

The Diet was not [...] a body representing the estate society in front of the monarch appointed to protect state privileges. It was a body of legislative and governing-controlling power [...]. Comparing it to feudal estate assemblies is misguided. It was essentially a parliament, analogous to modern parliaments².

This opinion was, of course, posed very firmly by the Cracow scholar. Undoubtedly, it should be remembered that the Polish-Lithuanian Commonwealth belonged to the group of feudal states in terms

of the socio-economic system. Before 1795, the Polish society had an estate structure and the General Diet was an assembly representing only one of those estates – nobility. Therefore, it was not a fully «democratic» or fully «representative» in the modern sense of these terms.

It is worth remembering, however, that the scope of functions performed by the General Diet was in early modern times, taking into account obvious differences, to a large extent similar to those performed by the parliaments of modern democratic and constitutional states³. The Diet had a monopoly in the field of legislative power (it was enacting laws – legal acts containing universally binding legal norms). It also decided in matters of ratification of international agreements. In addition, it held a number of creative competences to elect certain state officials. The most interesting feature of the Diet was, however, its role in the field of controlling administrative bodies. The Diet had a wide range of instruments to perform its control function over



Polish Sejm during the reign of August II the Strong. Coeval engraving

state officials (including the king himself). My article will be devoted to one of the most important ones – control of settlements of the highest central treasury authorities from the 16th to the 18th century⁴.

The basic objective of presented analysis will be to answer the question: to what extent the solutions adopted under the 3rd May Constitution in the area of parliamentary control over treasury settlements have been taken from previous legal norms and earlier practice? This will allow me to undertake a contributory reflection on whether the feudal experiences could have influenced the formation of modern parliamentary mechanisms of constitutional control (including the emergence of the voting on approval of the implementation of the budget by the government).

The aim of presented reflections will be to demonstrate the model of control over the activities of the treasury administration by the General Diet, in the course of its historical development. Most important historical sources used in the first place for the need of current analysis were normative acts – mainly the laws enacted by the General Diet⁵. Consequently, the comments on the practical side of conducting this activity will only be taken into account marginally, where necessary for the consistency of the argument. For this purpose, I have used various types of historical sources: journalistic texts, published and hand-written treasury documents of the so-called «treasury archive» and unofficial minutes on General Diets debates. It is worth emphasizing that the presented topic has been partially sub-

ject to numerous scientific works, which will be widely used in this article.

1. *The tax and treasury system of the Polish-Lithuanian Commonwealth*

1.1. *The genesis of the tax laws of the nobility*

In order to properly analyze the discussed issues, I am obliged to present several comments, regarding the organization of the tax system and the functioning of the treasury administration in the Commonwealth. This is particularly important because the Polish treasury system of the early modern period should be considered unique in the European context.

The Polish nobility obtained tax freedom as early as in the Middle Ages. A culmination of a centuries-long struggle with the Polish monarchs in this field was the enactment by the Diet in Radom in 1505 of a law prohibiting the establishment of any laws (including tax provisions) without the consent of the nobility expressed at the General Diet. This law bears the traditional name of *Nihil novi* (which translates to «nothing new» in English). As a consequence, in the early modern period, the rule was accepted that the establishment of taxes should be considered as the basic and fully independent competence of the General Diet. This concerned determination of a type of tax, subject of taxation, rate, duration of tax, as well as the frequency and method of its collection⁶.

1.2. *Organization of treasury*

1.2.1. *Public treasury and court treasury of the king*

Obtaining the full control over the state finances by the Diet under the *Nihil Novi* constitution would not be feasible if it were not for a comprehensive reform of the tax and treasury system of 1504. It was then that the king's treasury and public treasury (subjected to the full control of the Diet) were formally separated.

The first of the treasuries was supplemented by the monarch's traditional income, including leases of certain tolls and duties (and other fees due to kings), as well as royal monopoly economic residues. The most important source of income of this treasure, was, however, land estates belonging to the royal domain under the direct royal management. They were called the «royal table» estates, as the proceeds from them, according to the name, were allocated for the maintenance of the monarch himself, his family and officials as well as other «employees» of his court.

The income of the second treasury – the «public» one – came from the taxes passed by the Diet. The tax system was structured in such a way that each and every convened Diet had to agree to taxes of a certain type. Taxes passed in this way were paid always only once. This meant that, after collecting the tax imposed by the Diet, the tax liabilities of taxpayers were considered to be performed and their tax obligations definitely fulfilled. In the consequence, if the next Diet did not enact an appropriate law on taxation, the state was deprived of tax sources for financing its activities. This principle has caused the great

problems for the Commonwealth in a long period of notorious so-called «breakups» of the Diets by using the *liberum veto* in the second half of the 17th and the beginning of the 18th century⁷. This state of affairs has only been modified by the tax reforms of the so-called «Mute» Diet of 1717, which reorganized the public treasury. From this moment on, it was to be supplied with «fixed» taxes. Therefore, the necessity of each tax resolution being adopted by every subsequent Diet was abolished⁸.

The tax system of the Commonwealth was complicated, and the types of taxes adopted by the Diet, varied. Direct taxes were in existence (per area of arable fields or a general head-count tax), alongside indirect taxes (turnover taxes on consumption, mainly on liquor license and sale of alcoholic beverages). Special lump-sum taxes were paid by cities and communities associating ethnoreligious minorities (Jews and Tatars). Some taxes were paid in kind – the most important was the tribute for feeding the army in the winter (so-called «hiberna»). Diets also passed certain customs duties and regulations regarding the benefits of state monopolies – including tobacco and snuff⁹. The deep reform of taxation was brought only by the 3rd May Constitution, which introduced income taxes for two groups of people who previously enjoyed freedom from tax obligations – nobles and clergy¹⁰.

Of course, the shape of tax obligations depended on many factors (including social status). It should be remembered, that tax and treasury law was not uniform for the whole country, individual provinces had their local separateness in this respect. Consequently, the tax system of the Commonwealth was quite complicated. The expert on the subject, economist and histo-

rian Roman Rybarski even wrote about the problem of «excessive fiscalism»¹¹.

1.2.2. *Quart treasury*

In 1562, a third separate treasure was established, which was called the quart treasury. It was financed from a special tax, using modern language, «purposeful». The income from this tax could be used only for a specific purpose (in this case for maintaining a permanent army on the south-eastern border of the Commonwealth). Only those who lease a specially separated type of royal property (so-called «krolewsczyzny») were obliged to pay. By law, this type of goods had to be passed on to private individuals as awards for merits and achievements for the state. Tenants were required to transfer a quarter of their earnings to the treasury once a year. That's where the name of the tax came from – «the quart tax». With time, another analogous tax was introduced for the purpose of artillery maintenance – it was the so-called «second quart» or «new quart». From that moment on, contrary to their names, each of these taxes was not a quarter but a fifth of the lessee's income from royal estates. The lessees, therefore, paid a high, 40% income tax. The quart treasury was interesting especially because it was, in a sense, something between the public and the royal treasury. On one hand, it was maintained from taxes, and taxpayers were private individuals. On the other hand, the quart tax was fixed, did not require regular renewal at each subsequent Diet and was paid from royal grounds, although leased by private persons¹².

1.2.3. *Budget*

The evolution of parliamentary practice and tax resolutions of the General Diet in the Commonwealth in the years 1504-1717 was unique in the European context. The transformations made at that time opened the way to full «parliamentary» control over the creation of tax law, deciding on planned inflows and expenses, and on the implementation of these assumptions by the public administration. As a result, in the Commonwealth, from 1768, the «budget laws» were shaped in a modern sense of the word, i.e. periodic financial plans of the state adopted in the form of a resolution by the parliament¹³. It is crucial to realize, that the relations between the «central governmental administration» of the Commonwealth and its representative assembly – the General Diet, evolved in this direction in the second half of 18th century, because of the achievements from the beginning of the 16th century.

1.3. *Treasury administration*

1.3.1. *The period up to 1764*

An extremely interesting matter was the organization of tax administration in the Commonwealth. It was headed by the king obviously and ministerial officials, known as Treasurers (Polish: «podskarbi», Latin: «thesaurarius»). In accordance with the terms of the real union concluded in 1569 between the Kingdom of Poland and the Grand Duchy of Lithuania, both constituent parts of the Commonwealth kept their own,

separate organizations of central administration. As a consequence, the system knew as many as four treasury ministers. One Polish and one Lithuanian Treasurers had the status of Grand Treasurers (managing the public and quart treasuries), and the other two (one Polish and one Lithuanian) were called Treasurers of the Court (they managed the treasury of the court).

Interestingly, the system was organized in the way, that the treasurers (especially Grand Treasurers, responsible for tax collection) did not have properly established subordinate tax officials at the local or regional level. The efficiency of collecting public levies was dependent on cooperation with the local self-government – noblemen's assemblies (so-called «Dietines») and city authorities. It was mainly self-government, that nominated tax collectors and settled accounts with the central authorities¹⁴.

This image should be supplemented with recognition of the specialized tax judiciary organized in this period in the Commonwealth. At the central level, there was the Treasury Tribunal for Poland (based in Radom). It was created for the first time as a temporary parliamentary committee in 1591, from 1613 was regularly appointed by each subsequent Diet. In the years 1717-1764, it existed as a permanent and independent institution. A similar Tribunal was later established for Lithuania in Vilnius¹⁵. The system at that time inconsistently separated the administration from the judiciary, thus the Tribunals performed numerous administrative tasks (a tax settlement and control authority), being also a court (criminal and administrative in the tax matters). Individual regional Dietines created local Treasury Commissions after 1658¹⁶.

The treasury judiciary was independent of the monarch, as well as Grand Treasurers and Treasurers of the Court, but it was subjected to the periodic scrutiny of the General Diet and the regional Dietines.

1.3.2. *The period of the reign of Stanisław August Poniatowski*

The change was brought about by the reign of Stanisław August Poniatowski. In 1764, two collegial bodies – the Grand Treasury Commissions (separate for Poland and Lithuania) – overtook the whole tasks of central tax authorities. The Grand Treasurers and the Treasurers of the Court became only the presidents and vice-presidents of these bodies¹⁷. The Commissions played a key role in the treasury management system; they performed tasks corresponding to the competences of modern ministers of treasury, finance, economy, trade, industry, and infrastructure. They were responsible for managing state assets, safeguarding public finance discipline, stimulating economic development and supporting the creation and modernization of state and private enterprises as well as public investments. The Commissions had broad powers in the field of justice – took over the competences of the Treasury Tribunal and exercised exclusive jurisdiction in commercial and industrial matters¹⁸. Initially, the Commissions were directly subordinate to the Diet; changes were brought about by the establishment of the Permanent Council in 1775 – the central government body that assumed direct supremacy over the entire state administration.

The 3rd May Constitution regulated the political position and tasks of the executive and central government bodies in a very complicated way. One of the Grand Treasurers, as a minister of treasury matters, was a part of a collegial executive body – the Guard of Rights. He did not have any independent competences, because the Guard as a whole coordinated the management of the state. The Grand Treasury Commission, this time only one – common for the whole country with a similar organization and scope of activities to those created in 1764, was established for the management of the state finances. The Constitution also, for the first time, did build the structure of the «governmental» local administration (also for treasury matters). This role was played by the local Order Committees for Civilian and Military Matters, subject to the Guard of Rights and the Grand Commissions¹⁹.

2. *Diet control over treasury administration up to 1764*

2.1. *Settlements of the Grand Treasurer*

The most important instrument of control over the treasury in the Commonwealth was the practice of presenting to the Diet the settlements of the public treasury and the quart treasury by the Grand Treasurers. This procedure was practiced during the Diets since the beginning of the 16th century. Just a few years after the separation of the public treasury, deputies gathered at the Diet in 1510 demanded access to the tax documentation of the minister and presentation the public expenditure calculations to the public. On the basis of repeated

practice, such settlements have become the norm of customary law.

In 1562, the duty of the Grand Treasurer to present the settlements to the Diet was, for the first time, regulated by written law (in the Diet resolution that established the quart treasury). There was a direct sentence in there, explicitly requiring the Grand Treasurer to settle with the Diet to check the efficiency of collecting the quart tax and performing proper expenses²⁰. This sentence was repeated in several subsequent acts in the course of the 16th and 17th century²¹. Already at the turn of the 16th and 17th centuries, the instrument in question stabilized in the legal system as the fixed Diet procedure.

Unfortunately, there is a limited number of sources regarding the technical side of the Grand Treasurer settlements in front of the Diet. Neither the Diet laws nor the unofficial minutes reporting its sessions offer us a full picture in this regard. However, in the available historical studies devoted to the General Diet, one can find some hints about this procedure²².

The available material allows to reconstruct the existence of two stages of the Treasurer settlement process: 1) settlements in a front of the special working commission of the Diet (the so-called «settlement deputation»); 2) acceptance or refusal to accept the settlement (based on the opinion of «deputation») by the entire Diet.

Annotation1. Grand Treasurers had the duty to come to the Diets prepared – with ready reports containing full statements on the state of finances of the Commonwealth. These reports basically consisted of two parts: the first one – concerned treasury incomes, the second one – expenses²³. In accordance with the customary «rules» on the Diet procedure, within 6 days of the

commencement of the Diet session, the chamber of deputies and the Senate should have created a «deputation» for settlements. Its members were appointed by the chairmen of both chambers – the king from among the senators and the deputy speaker (Polish – «Marszałek») from among the deputies. We do not have any sources that would allow us to reconstruct the details of the works of the «deputations»²⁴. We only know that they performed a detailed verification of the correctness of the settlements. It cannot be ruled out that its members were acquainted with authentic documents produced by treasury authorities during their operations. Certainly, in accordance with the requirements of the political culture of the Commonwealth, an open discussion was held here. Asking the Grand Treasurer to clarify all doubts and answer all questions, was allowed. After completion of these activities, the «deputations» made the final decision whether to recommend the Diet to accept the settlement of the Grand Treasurer or not.

Annotation2. In stage 2, it was necessary to present a report on the work of the «deputation» by its chairman in oral form at a Diet plenary meeting, common to the Senate and the chamber of deputies. Then, the entire Diet made a decision – positive or negative for the Grand Treasurer. Interestingly, the law in force does not provide for any sanctions for the lack of Diet acceptance of the settlement. Proposals for their introduction in the 20s of the 17th century came to naught²⁵. Discharge from the office threatened the Grand Treasurer only for not submitting the settlement at all²⁶. However, this matter was treated in a rather flexible manner. For example, at the Diet in 1674, the Grand Treasurer, Jan Andrzej

Morsztyn, presented only vague declarations regarding the state of state finances as part of the initial votes of senators. He refused to submit the relevant settlements to the «deputation», without any justification. However, he did not suffer any negative consequences²⁷. In 1677, Morsztyn was again called to present a settlement. In this case, he also refused to present his report due to having not prepared it. This time he tried explaining himself to the Diet for his negligence, by blaming the situation on tax collectors (mostly from local Dietines and cities). He explained, therefore, that he could not prepare a report for the Diet, because the tax collectors refused to fulfill their obligation to submit complete tax documentation when he asked them to. It allegedly happened despite the Grand Treasurer reminded them of the severe fines for failure to perform their duties. According to an unofficial minute of the Diet, Morsztyn stated that he «did not make settlements with any tax collector, though he warned them so many times that they could be convicted by default for the negligence»²⁸. What is interesting, that did not cause much of a discussion in the chamber of deputies. Unofficial minute suggests tacit acceptance of such explanation by the Diet, without negative consequences for the Grand Treasurer and without trying to explain the truth of his claims about the guilt of the collectors.

2.2. *Diet laws confirming the settlements of the Grand Treasurers*

From the second half of the 17th century, the practice of strengthening the acceptance

of the settlements of the Grand Treasurers was confirmed by means of special laws. The first of such acts was passed by the Diet in 1659 and concerned the settlement of the Polish Grand Treasurer – Bogusław Leszczyński. According to its text:

Bogusław Leszczyński [...] has at this Diet filed a sufficient report on his office [...] and all the taxes in the Commonwealth, both common and outstanding, which he spent during his term. Therefore, with the consent of the Diet, we give him a general confirmation (receipt) and release him and his descendants for an eternal time from all claims *ratione* [Latin: resultant from] his office²⁹.

Based on literature and my independent research on resolutions of the General Diets, I managed to find a total of 22 such acts from the period 1659-1736³⁰. Their content is in accordance with the model of the first law, which I have just quoted above. They contained two constant elements: 1) confirmation of the correctness of settlements and 2) «release» of the Grand Treasurer from any claim resultant thereof in the future. The second element is especially interesting. Not only the Grand Treasurer himself but also his family was released from all claims resulting from irregularities in the settlements. That was significant in case of, for instance, death of a minister, when it was his family that presented the settlement to the Diet³¹.

This form of affirmative resolutions underwent almost total petrification, although there were, of course, slight modifications in their content, usually dictated by political factors³².

The practice of adopting laws confirming the correctness of settlements was obviously beneficial to public opinion, as it allowed the society of nobility to become

familiar with the position of the Diet regarding the correctness of the state's fiscal policy. However, in my opinion, the genesis of confirming the acceptance of settlements with separate laws should be sought as the initiative of the ministers themselves. Their goal was undoubtedly to obtain an additional guarantee or to strengthen the parliamentary approval of their activity they received. It was easier for the Treasurers to defend themselves against accusations of abuses and irregularities by means of the legal act written and published in the Collection of Laws. This was especially important in times of increasing state budget crisis.

2.3. *Diet accounts of the Grand Treasurers in the eyes of the public*

It is worth mentioning that the efficiency of the procedure was important for the Polish and Lithuanian nobility. This manifested itself in particular in the resolutions of local Dietines of noblemen, whose wide activity in this area has been subject to numerous analyzes in the achievements of Polish historiography. A concerted demand of the local Dietines was the resignation from services of «deputation» for settlements. Another popular idea was to transfer the control over the Grand Treasurers from a central institution of a state – the General Diet to the hand of local authorities – regional Dietines themselves³³.

Some traces of interest in this problem can be found in the noble journalism³⁴. I had not run a wider and separate source query in this area, it goes beyond the thematic scope of the article. However, I want

to mention about two popular anecdotes regarding settlements, cited in a political brochure by Jan Stanisław Jabłonowski (published in the first half of the 18th century). The first story regards the settlement of the Grand Treasurer Bogusław Leszczyński from 1659. According to it, after submitting the report to the «deputation» for settlements, the minister was to ask the participants whether there are any questions or comments. Allegedly, at this point, one of the deputies answered loudly that he does not accept the settlement since it is unreliable. Due to the anecdote, irritated, Leszczyński asked: «so, which of you gentlemen has not received [a bribe] from me yet?». Sources indicate the emotional tone of this statement, suggesting the use of an expletive by the minister. Supposedly, the deputy fell silent, because he, in fact, took money from the minister³⁵.

The second story involves a personal friend and a comrade-in-arms of the king Jan III Sobieski – Marek Matczyński. He became the Grand Treasurer in 1689, by personal request of the monarch. Matczyński was commonly known to be a man of many personal virtues, honesty in the first place. Due to a poor health condition and enormous effort associated with performing the function of the Grand Treasurer, he decided to quit during the Diet in 1693 – that is when he presented his last settlement. According to the popular rumor, after accepting his report, Matczyński was to ask for a voice at the plenary session of both chambers of the Diet and inform the deputies and senators that his settlement was accepted by the «deputation» and then the entire Diet, without proper verification. He was to admit that he deliberately stole from the treasury and incorrectly settled 200,000

zlotys. He explained to the perplexed deputies that he did that in order to draw their attention to the illusory character of control exerted by the Diet and little interest of the deputies in the financial condition of the state. Obviously, he also declared he would immediately return the stolen amount to the treasury³⁶.

Both of these legends are of great significance. Not because I deem them to be true, as the preserved sources are not clear on this issue. However, their very existence indicates the importance of treasury settlements in the legal and political culture of the society in the Commonwealth. The noble public opinion was interested in the reliability of the settlements and expected the Diet to exert an efficient control over the finances of the state as well as was afraid of abuses.

2.4. *Reform of 1736*

The model for settlements by the Grand Treasurers underwent certain modifications in 1736. This is a key change, which, in my opinion, did not get enough attention from the researchers³⁷. According to the act, from that moment on the treasurers were to make an oath of a religious character, stating that they would perform their office honestly and with due diligence³⁸. At the same time, proper control over the regularity of state expenditure was to be transferred entirely to the court – the Treasury Tribunal, which was to accept settlements directly from taxpayers. Therefore, it was decided in principle to abolish the procedure for the settlement of treasurers in front of the Diet. The purpose of the Act was

to «not require the Grand Treasurer, the Honorable Lord, who is already bound by an oath, to have to receive acceptance of his settlements»³⁹.

It seems that the procedure was simplified and at the same time, efficient control of the Diet over the Grand Treasurer was weakened. However, the aim of the introduced changes was quite the reverse. Notorious «breakings» of Diets in the first half of the 18th century, due to *liberum veto* rule, made the Diet's control over the activity of the Grand Treasurers and fiscal policy, generally speaking, illusory. We must remember that in the years 1736-1764, no Diet came to fruition, and the crisis in this area lasted from the 2nd half of the reign of Jan III Sobieski (in the 80s and 90s of the 17th century). The assumption of changes was to be to allow any level of control, despite the parliamentary crisis. This change was not a sign of disregarding the procedures of controlling the state finances; on the contrary, it rather indicated that the noble society found control over the budget significant and sought to ensure its efficiency.

Studies on the history of the Diet in «the Saxon era» in the Commonwealth still need to be supplemented. However, we can say that after 1736 the obligation of the Treasurer to settle in front of the Diet, despite the discussed reform, has survived at least in a vestigial form⁴⁰. Two arguments can be used to confirm this thesis. First of all the reports of the treasurers prepared for Diets after 1736 have survived with slightly similar form⁴¹. Secondly, an indirect confirmation may be the act from the first Diet in 1764, when a special «deputation» was appointed to settle the deceased treasurers from several dozen previous years. The justification for this law suggests, that the

establishment of this «deputation» was necessary due to the fact of parliamentary crisis, which required tidying. The law indicates that the deceased treasurers and their families were obliged to submit settlements between 1736 and 1764, despite the law of 1736⁴². Finally, at the next Diet of 1764, a package of laws was passed, which included outstanding settlements of six former treasurers⁴³. The matter of the significance of the reform of 1736 requires, in my opinion, further investigation.

2.5. *Ad hoc control commissions*

Additionally, it can be mentioned that the Diets of the 17th century worked out a broad spectrum of separate instruments for the control of the state's expenses and its financial policy. The Diets chose special control commissions, which were supposed to run detailed inspections after the session of the Diet was adjourned, and report results of these inspections to the next Diet. Such commissions controlled the king's archives and treasury at the king's castle in Cracow, where the most important documents and valuables (such as coronation insignia) were kept⁴⁴. Separate commissions of this type carried out inspections at the royal salt mines in Bochnia and Wieliczka⁴⁵. Diets also appointed separate commissions to verify income and the quality of the management of concrete estates as parts of the «king's table» properties⁴⁶. Due to the slim size of the article, I cannot talk about these committees in more detail; I have devoted however a separate study to this issue in Polish⁴⁷.

3. *Control of the implementation of the budget after 1764*

3.1. *Settlement of the Great Commissions*

As I have already mentioned, the total change of the treasury administration and, consequently, the instruments of parliamentary control in this area were brought about by the second half of the 18th century. At that time, the Grand Commissions of the Treasury were created separately for Poland and Lithuania as part of a wider package of central administration reforms. Each consecutive Diet selected a new Commission every two years for the following two years and at the same time settled the previous Commission.

The detailed course of the settlement procedure of the Great Treasury Commissions, based on the practice of the Diet in 1778, was described in detail by Witold Filipczak⁴⁸. Once again, the auxiliary Diet settlement «deputation» was appointed, whose members were elected from both parliamentary chambers in accordance with the old tradition (from the chamber of deputies – were nominated by its marshal; from the Senate – personally appointed by the chairman of this chamber, the king). A certain novelty was only the obligation to take the oath by members of the «deputation». The task of «deputation» was once again to verify the Commission's report on incomes and expenses. This activity was simply called «hearing the settlement» or «conducting an examination of the activities» of the Commission. The entire procedure was of course completed by the settlement acceptance at a joint session of both Diet chambers, based on the recommendation of the «deputation».

Acceptance of settlements also used to be confirmed, as in the previous period by separate parliamentary resolutions. These acts might have a little more extended content than those from the 17th century and the beginning of the 18th century, which I have presented above. It is worth taking a closer look at them, as they indicate the approach of the Diet towards treasury settlements.

The first resolution confirming the Commission's settlements, constructed according to the new model, was enacted by the Diet from 1766⁴⁹. The results of Commission's work from July 1, 1764, to September 31, 1766, were accepted. Pursuant to the resolution, the «deputation» for settlement, «reported» to the Diet «on good governance of the Commission». This meant that the members of the Commission had «sufficiently demonstrated the documents, protocols and all files regarding treasury revenue and expenditure», and «presented the full calculation of the treasury's total income and expenses [...] and accounted for all interests and transactions sufficiently». The act contained separate and elaborate thanks to the members of the Commission. Their work was determined by means of evaluative adjectives such as «exemplary», «faithful», «prudent» and «praiseworthy». The Diet also expressed a separate «assurance of favors and gratitude» to the members of the Commission. A traditional assurance that they are free from any «claims» due to their function also was included. This clause indicates a strong relationship with the solutions from before 1764. A separate form of confirmation of the settlements was also received by members of the Lithuanian Commission, according to a similar formula⁵⁰. The shape of the acts remained unchanged also in later

years⁵¹. The only possible modification was the optional publication of the annex to the resolution in the form of an auxiliary table with settlements⁵².

As can be seen, the course of events and the nature of the control activities carried out during the reign of King Stanisław August Poniatowski were basically quite similar to those in the previous period, despite a thorough administrative reform. It is significant that the laws establishing the Grand Treasury Commissions did not contain any technical regulations regarding the manner of conducting this control procedure in front of the Diet⁵³. This proves, in my opinion, the silent and essentially mechanical acceptance of the currency of practice developed in the 16th and 17th centuries. It is a fascinating phenomenon significant for the realities of the Commonwealth in the Age of Enlightenment. The system of state organization before 1764, was then considered by the Polish elite to be completely anachronistic, ineffective and worthy of contempt. That is why deep reforms of the political system took place, modernizing the model of the functioning of the treasury administration (and in general changing the position of executive bodies in relation to the General Diet) in accordance with mostly foreign standards. However, the results of these profound reforms, definitely against the will of their architects, were not always particularly distant from the systemic mechanisms of the 16th and 17th centuries, which they tried to eliminate. Numerous procedures and solutions developing in the Commonwealth for a few hundred years turned out to be surprisingly timely and adequate to modern challenges and needs.

3.2. Settlements of other administrative bodies

The consequence of fiscal reforms from 1764 was to be the subordination of the entire sphere of public finance to the Grand Treasury Commissions. Their strong position was to be balanced by modern organizational solutions: the collegial structure of the Commission, the term of office defined for 2 years, and a rule of binding their activities to the budget passed by the Diet, as well as strong control powers over their work by the Diet. Unfortunately, consistent implementation of these assumptions was not fully done in practice. Chaos was deepened further by another reform of the central administration – especially the establishment of the Perpetual Council and the National Education Commission. Particularly the latter had a fully independent budget funded from the funds remaining after the dissolution of the Jesuit Order. This had to be reflected in the control model, which from that moment can be described as «dispersed». In the 70s of the 18th century, apart from the Grand Treasury Commissions, other central administrative authorities were settled separately, albeit by analogical rules. This concerned: 1) military administration authorities (the Grand Military Commissions for Poland and Lithuania, and the military department of the Perpetual Council)⁵⁴, and 2) the Commission of the Mint⁵⁵; 3) the Commission to liquidate state debts⁵⁶ and 4) the National Education Commission⁵⁷.

3.3. The control according to the 3rd May Constitution

The basic legal regulations related to the functioning of parliamentary control over the administration of state finances in the era of reforms of the Four-Year Diet were regulated by the separate *Law on Diets*⁵⁸. At the beginning of each two-year parliamentary term, again, the auxiliary «deputations» of the Diet were elected for the purposes of «scattered» control of all central executive and administrative bodies. There were five of them, one for the Guard of Rights, one for the Grand Treasury Commission and one for each of the rest of the Great Commissions – the Police (actually that meant «administration»), the Army, and the Education. The members of those «deputations», according to the centuries-long tradition, were appointed by the marshal of the chamber of deputies (from the group of deputies), and by the king (from the group of senators). Following the procedure adopted after 1764, the resolution regulated the obligation to swear a special oath by members of «deputations».

Once again, the fact that the indicated *Law on Diets* did not contain too many technical details regarding the procedure of settling accounts is striking. A separate chapter of the act was devoted to this issue; however, it did not violate the basic standard of accepting settlements, developed from the 16th century. «Deputations» were to evaluate the report of the administration with settlements and expenses, and the Diet accepted this settlement or denied acceptance at the joint plenary session of deputies and senators. The changes introduced had a cosmetic character, resulting either from the natural evolution of the

procedure or from the need to adapt to the new general constitutional principles. The original and previously unknown solutions were, in particular, voting by the majority as well as detailed solutions regarding the negative consequences of the lack of acceptance of settlements in the event of finding irregularities in the budget implementation. The experience of the previous General Diet parliamentary practice in the field of financial settlements of high administrative bodies has been largely and smoothly implemented in the new system. Its ideological assumptions and technical side of the previous settlements proved to be consistent with the modern concept of relations between the parliament and the government in the constitutional state. This allowed for a smooth complement to the achievements of the distant past with new assumptions resulting from the reforms of the Four-Year Diet. Thanks to this, the creators of the Constitution were to avoid a risk of creating a set of completely innovative solutions, which in practice could not be completely adequate and effective. It was decided to trust the proven mechanisms and only adapt them to new challenges.

This, in my view, is the hitherto underappreciated aspect of research on the Constitution and other laws of the Four-Year Diet. The system formed in 1788-1792 was undoubtedly revolutionary in relation to the previous period. It brought completely new, previously unknown general principles of the political system⁵⁹. The criticism of the systemic heritage of the Polish-Lithuanian Commonwealth of the 16th-18th centuries, voiced by the creators of the Constitution, was enormous. Did not mean, however, the rejection of this entire legacy especially in details. While preparing the new Consti-

tutional system, inspirations were derived from many solutions previously known, in particular in the field of the mechanics of functioning the Diet's debates and the manner of conducting specific parliamentary procedures. Sometimes, certain patterns or specific institutions were directly transferred from the laws and customs of the 16th and 17th centuries to the grounds of the constitutional laws of the Four-Year Diet.

4. *Summary*

The reflections of this article, which are very general, bring in my opinion one clear conclusion. Settlements by the central executive and administrative bodies in the field of the state revenues and expenses in the Commonwealth between 16th and 18th centuries were in many respects a pioneering institution, well ahead of its time. In terms of general assumptions, it was similar to the mechanisms of contemporary, democratic control of the parliament over implementing the budget by the executive authority.

It is incorrect to assume that systemic changes from the times of the Enlightenment were created «ex nihilo», as a result of the consistent and total negation of the past and separation from its heritage. Modern solutions and constitutional mechanisms of constitutional states in the 19th and 20th centuries were not created in complete isolation from earlier institutions, which were often adapted to the new reality, giving them a peculiar «second life» in completely different realities. This is a particularly accurate conclusion for the Polish-Lithuanian Commonwealth, but it refers, though

probably to a lesser extent, to other European countries.

In the methodological field, such a statement opens up a completely unique field of research. It cannot, of course, mean to over-interpret the facts or to search for simplified analogies between the realities of the feudal times and the solutions of modern legal systems of the 19th and 20th centuries. However, it should be borne in mind that the Enlightenment and the changes it brought arose from a certain tradition, even if their creators verbally cut themselves off from it. In many respects, modern constitutional systems are the results of natural evolution. Sometimes they were the reaction of critical conclusions

from the experience of earlier eras. Distinguishing research on modern state system without acknowledging reliable knowledge on the legal solutions from the Middle Ages and early modern times makes that research incomplete. I hope that this study at least pointed out the benefits of taking into account the broader chronological context of conducting research by specialists on the history of European constitutionalism in the 19th and 20th centuries.

¹ The old-Polish legal terminology used in an article was based on translations by T. Maciejewski, *The history of Polish legal system from 10th to the 20th century*, Wydawnictwo C.H.Beck, Warsaw, 2016, with a few small adjustments, necessary in my opinion.

² W. Uruszczak, *Historia państwa i prawa polskiego*, vol. I (966-1795), Wolters Kluwer Business, Warszawa, 2013, p. 210. Similar approach i.e. I. Lewandowska-Malec, *Demokracje polskie. Tradycje – współczesność – oczekiwania*, Księgarnia Akademicka, Kraków, 2013.

³ To include a modern context properly, I used basic Polish works on the topic – J. Balaban, *Pozycja ustrojowa i funkcje Sejmu RP*, Wydawnictwo Sejmowe, Warszawa, 2000; C. Kosiński, *Finanse publiczne w świetle Konstytucji RP oraz orzecznictwa Trybunału Konstytucyjnego*, Wydawnictwo Sejmowe, Warszawa, 2004; M. Stębelki, *Kontrola sejmowa w polskim prawie konstytucyjnym*, Wydaw-

nictwo Sejmowe, Warszawa, 2012.

⁴ On using the modern concept of «functions» of the parliament to describe the groups of competences of the General Diet in the Polish Lithuanian Commonwealth, see for example my works – T. Kucharski, *Instytucja egzorbitancji w systemie prawnoustrojowym Rzeczypospolitej Obojga Narodów*, Wydawnictwo Uniwersytetu Mikołaja Kopernika, Toruń, 2014 and *Konstytucje „egzorbitancyjne» w Rzeczypospolitej szlacheckiej w latach 1607-1648. Zarys problematyki*, «Czasopismo Prawno-Historyczne», n. 64, 2/2012, pp. 127-159.

⁵ There are 3 separate editions of resolutions enacted by the General Diet of the Commonwealth. In the present article, I will refer to the most popular and complete of them – *Volumina Legum*, ed. by J. Ohryzko, vol. 2-9, Petersburg, 1859-1860 [further refers as VL].

⁶ On the meaning and consequences of an adoption the «Nihil

Novi» law is presented in English by W. Uruszczak, *The Nihil novi statutes and the General Sejm of Radom in 1505*, in: W. Uruszczak, K. Baran and A. Karabowicz, *Separation of powers and parliamentarism the past and the present. Law, doctrine, practice. Five Hundred Years Anniversary of the Nihil novi Statute of 1505. 56th Conference of International Commission for the History of Representative and Parliamentary Institutions in Cracow and Radom (5-8 September 2005)*. Studies presented to The International Commission for The History of Representative and Parliamentary Institutions, vol. 84, Wydawnictwo Sejmowe, Warsaw, 2007, pp. 39-46. More detailed information and complete literature on the subject one can find in an article by the same author – W. Uruszczak, *Sejm walny wszystkich państw naszych. Sejm w Radomiu z 1505 roku i konstytucja Nihil novi*, in «Czasopismo Prawo Historyczne», n. 57, 1/2005, pp. 11-25.

- ⁷ «Liberum veto» was a right of deputy for the Diet, that should be considered as a consequence of the principle of unanimity voting. It allowed any deputy at any time during the current session of the Diet, to demand an immediate end to this session. As a result, every resolution enacted earlier, and every decision made by the Diet on previous days was considered to be invalid.
- ⁸ The Genesis and final shape of the «Mute» Diet reforms was widely explained by M. Nycz, *Geneza reform skarbowo-wojskowych Sejmu Niemego. Studium z dziejów skarbowo-wojskowych*, 2nd edition, Napoleon V, Poznań, 2016.
- ⁹ There are many works on taxation in the Commonwealth. The most valuable handbooks – Z. Kaczmarczyk, B. Leśnodorski, *Historia państwa i prawa Polski*, vol. 2 *Od połowy XV wieku do roku 1795*, Warsaw, 1968, pp. 142–147, 255–260; Uruszczyk, *Historia państwa i prawa* cit., pp. 69–70, 149–152. For more detailed studies on the financial system as a whole, see: A. Filipczak-Kocur, *Skarbowość Rzeczypospolitej 1587–1648*, Wydawnictwo Sejmowe, Warsaw, 2006, pp. 47–68; R. Rybarski, *Skarb i pieniądź za Jana Kazimierza, Michała Korybuta i Jana III*, Towarzystwo Naukowe Warszawskie, Warsaw, 1939, pp. 98–156, 173–350.
- ¹⁰ On the tax reform of the Four-Year Diet, see: Kaczmarczyk, Leśnodorski, *Historia państwa i prawa* cit., pp. 560–561.
- ¹¹ Rybarski, *Skarb i pieniądź* cit., p. 556.
- ¹² Detailed information on both quart taxes one can find in Filipczak-Kocur, *Skarbowość Rzeczypospolitej* cit., pp. 14–21; Rybarski, *Skarb i pieniądź* cit., pp. 157–172.
- ¹³ M. Drozdowski presented detailed characteristics of every single budget law and effectiveness of their enforcement, see M. Drozdowski, *Podstawy finansowe działalności państwowej w Polsce 1764–1793. Działalność budżetowa Sejmu Rzeczypospolitej w czasach panowania Stanisława Augusta Poniatowskiego*, 2nd edition, Totem, Poznań – Warsaw, 2017.
- ¹⁴ More on the subject, see: Rybarski, *Skarb i pieniądź* cit., pp. 38–41.
- ¹⁵ Functioning of the Tribunal in English was explained by A. Filipczak-Kocur, *Lithuanian treasury jurisdiction 1591–1717*, in Uruszczyk, Baran, Karabowicz, *Separation of powers* cit., pp. 412–433, see also, by the same author – *Skarbowość Rzeczypospolitej* cit. pp. 138–142; as well as *Litewskie Komisje Skarbowo-Wojskowe w XVII wieku*, in «Kwartalnik Historyczny», n 59, 2/2003, pp. 97–117, full text online: <http://rcin.org.pl/Content/4930/WA303_4312_KH109-r2002-R109-nr3_Kwartalnik-Historyczny%2007%20Filipczak-Kocur.pdf> (access – 10.09.2018). These works contain information on the previous literature on the topic.
- ¹⁶ For more information, see M. Zwierzykowski, *Komisja Skarbowo Poznańska. Z dziejów sejmikowej administracji i sadownictwa skarbowego w Wielkopolsce w XVII i XVIII wieku*, Wydawnictwo Poznańskie, Poznań, 2003.
- ¹⁷ See Drozdowski, *Podstawy finansowe działalności* cit., pp. 23–29.
- ¹⁸ G. Bałtruszajtys, *Sądownictwo Komisji Skarbowych w sprawach handlowych i przemysłowych (1764–1794)*, Wydawnictwo Uniwersytetu Warszawskiego, Warsaw, 1977.
- ¹⁹ See: Drozdowski, *Podstawy finansowe działalności* cit. pp. 153–157. More on executive power under provisions of the 3rd May Constitution – J. Wojakowski, *Straż Praw*, Wydawnictwo Uniwersytetu Warszawskiego, Warsaw, 1982.
- ²⁰ VL, vol. 2, p. 18.
- ²¹ See, for example: VL, vol. 2, p. 96.
- ²² In the majority of scientific works on concrete sessions of the General Diet, one cannot find much information on settlements. Most of the time there is just short mention that acceptance of them actually happened, see for example only one sentence on the topic in a very good monograph devoted to the Diet in 1699 – B. Dybaś, *Sejm pacyfikacyjny 1699 roku*, Towarzystwo Naukowe w Toruniu, Toruń, 1991, pp. 165–166.
- ²³ There are many differences between various written settlements. Their final shape, length, and style was determined by personality of the Treasurer, financial and political situation of the state and other circumstances and factors. All written settlements, preserved until this day, are collected in The Central Archives of Historical Records in Warsaw, collection no. 7 division no. 2 [entitled Treasury Archives of the Crown of Poland; Diet's settlements, cited as: AGAD, ASK, II]. This collection contains 119 files of treasury settlements. Few of them were published for the need of public opinion in the 2nd half of 17th and the 1st half of 18th centuries. They are available in a collection of National Library in Warsaw. Two of them are digitalized and possible to obtain online: <<https://polona.pl/item/svmmarivsz-rachvnkow-generalnych-naiasnieszemv-k-i-m-ianowi-iii-y-wszytkim-stanom.MzAxOTIzNzc/4/#item>> and <<https://polona.pl/item/svmmarivsz-rachvnkow-generalnych-naiasnieszemv-k-i-m-ianowi-iii-y-wszytkim-stanom.MjQ1NTA5MTA/4/#item>> (access 10.09.2018).
- ²⁴ For more detailed information, see S. Ochmann-Staniszevska, Z. Staniszevska, *Sejm Rzeczypospolitej za panowania Jana Kazimierza Wazy. Prawo – doktryna – praktyka*, Wydawnictwo Uniwersytetu Wrocławskiego, t. II, Wrocław, 2000, pp. 204–210. R. Kołodziej, *Ostatni wolności naszej klejnot. Sejm Rzeczypospolitej za panowania Jana III Sobieskiego*, Wydawnictwo Uniwersytetu Poznańskiego, Poznań, 2014, pp. 244–246.
- ²⁵ Filipczak-Kocur, *Skarbowość Rzeczypospolitej* cit., p. 28.
- ²⁶ It was directly expressed by the law of 1562 – VL, vol. 2, p. 18.
- ²⁷ «Treasurer refused, however to present settlements *allegando*

- [Latin: allegedly] because he could not do it properly in front of the deputation», polish: «Odmówił jednak pan podskarbi tego rachunku allegando, że go uczynić przed komisją nie może», *Dwa diariusze sejmów warszawskich w 1674 r. odprawionych*, ed. by F. Kluczycki, Cracow, 1881, p. 18.
- ²⁸ A Collection of Ossoliński Library [further cited as B.Ossol.], manuscript no. 247, p. 494v. This episode was mentioned also by Kołodziej, *Ostatni wolności naszej klejnot* cit., p. 246.
- ²⁹ VL, vol. 4, pp. 290-291. In Polish: «Ponieważ Wielmożny Bogusław Leszczyński [...] na terazniejszym Seymie z Urzędu swego Podskarbiego, y wszystkich podatkok Rzeczypospolitey, tak ordynaryjnych, jak y extraordynaryjnych za administracją swoją wydanych, z której się wcale wyrachował, wtedy za zgodą wszech Stanów Generalny mu kwit daemy y onego oraz potomków jego od wszelkich impetycyi *ratione* urzędu jego wiecznemi czasy uwalniamy». Every quote translation cited in the article was prepared by me.
- ³⁰ VL, vol. 4, pp. 290-291, 314-315, 401, 466-467; vol. 5, pp. 189, 211-212, 271, 305, 339, 349, 366, 377, 398; vol. 6, pp. 53-54, 158, 251, 230-231, 327.
- ³¹ Settlements on behalf of Treasurer Wincenty Gosiewski (who tragically died, killed by mutinied soldiers), were presented to the Diet by the widow – Magdalena Gosiewska, VL, vol. 4, s. 467. During the Coronation Diet in 1676 settlement on behalf of his late father – Treasurer Jan Kazimierz Krasieński were presented by the son – Jan Dobrogost Krasieński, VL, vol. 5, s. 189. Descendants of dead Treasurer Marcin Zamoycki were able to obtain the Diet's acceptance of his settlements in 1690, VL, vol. 5, p. 377. In 1717, settlements of late Benedykt Sapięha were presented by: his brother Kazimierz and son Michał, VL, vol. 6, p. 158. In 1726 on behalf of Treasurer Hieronim Lubomirski, his settlements were presented to the Diet by his sons: Jerzy and Jan, VL, vol. 6 pp. 230-231. During the Diet of 1736 settlements on behalf of Treasurer Michał Kocięł were presented by an unidentified group of successors of his properties (by the name we know only one of those people – Michał Ślizna), VL, vol. 6, p. 327.
- ³² For example, the law on settlements of Jan Jerzy Przebendowski (who commonly was considered to be dishonest), enacted in 1726, contains slight change in the text. Despite just «release him and his descendants for an eternal time from all claims resultant from his office», the law released him and his descendants «for an eternal time from all sophisticated claims and accusations resultant from his office». It was a small correction to strengthen the position of the Grand Treasurer against his adversaries. The same Diet enacted more precise and detailed law, against the previous practice and approved settlements of the Treasurer Stanisław Poniąowski (the father of future king) with i.e. concrete amounts of money that were spent by him.
- ³³ See: Kołodziej, *Ostatni wolności naszej klejnot* cit., p. 246; Ochmann-Staniszevska, Staniszevska, *Sejm Rzeczypospolitej* cit., pp. 204-207; Rybarski, *Skarb i pieniądze* cit., pp. 64-70.
- ³⁴ In the Polish-Lithuanian Commonwealth, numerous manuscripts or publications were created containing short commentaries on current politics or another public issues were very popular. In many copies, they circulated among society.
- ³⁵ See J.S. Jablonowski, *Skrupul bez skrupulu w Polsce, albo oświecenie grzechów narodowi naszemu polskiemu zwyczymieyszych, a za grzechy niemianych: traktat po prostu te grzechy roztrząsający, na rozdziały podzielony, przez pewnego Polaka temię grzechami grzesznego, ale żahującego. Na poprawę swoją y Ludz-*
- ka* published in Lwów [probably 1730], digitalized by Library of the Institute of History of the University of Warsaw [<http://www.starodruki.ihuw.pl/stWeb/single/440/>] access – 10.09.2018], pp. 33-34. This episode was mentioned by Z. Góralski, *Urzędy i godności w dawnej Polsce*, Ludowa Spółdzielnia Wydawnicza, Warsaw, 1988, p. 102. I checked unofficial minute reporting works of the Diet in 1659, but I did not find any reference to the mentioned issue, see J.A. Chrapowicki, *Diariusz. Cześć pierwsza lata 1656-1664*, Warsaw, 1978, pp. 189-194.
- ³⁶ Por. Jablonowski, *Skrupul bez skrupulu* cit., pp. 30-31. Research by Robert Kołodziej [*Ostatni wolności naszej klejnot* cit., p. 246] did not show any indications of this episode in unofficial minutes of the Diet in 1693.
- ³⁷ The monograph devoted to the Diet in 1736 does not contain any information on this matter – H. Palkij, *Sejmy 1736 i 1738 roku. U początku nowej sytuacji politycznej w Rzeczypospolitej*, Polska Akademia Umiejętności, Cracow, 2000, pp. 43-60.
- ³⁸ VL, vol. 6, pp. 319-320.
- ³⁹ VL, vol. 6, p. 321.
- ⁴⁰ In the public opinion of the Commonwealth, changes introduced in 1736 were interpreted in terms of a breakthrough. This is how it is assessed by, for example, the author of the anonymous constitutional treaty entitled *The Polish Government*, B. Ossol, manuscript No. 52, p. 173. Gotfried Lengnich – 18th century lawyer, the author of a popular handbook on the legal system of the Commonwealth – interpreted the law of 1736 as a just a one-time episode. He stated, that it was uncertain if this law was to be enforced to the other Treasurers after 1736, G. Lengnich, *Prawo Pospolite Królestwa Polskiego*, Redakcja Kwartalnika Naukowego, Cracow, 1836, p. 295.
- ⁴¹ See: AGAD, ASK, II, 81 [Diet of 1736], 79b, 80 [Diet in 1738] and 82 [Diets in 1738 and 1740], 82a

- [Diet in 1738 and 1740]; 83 [Diet in 1744]; 84 [Diet in 1746]; 85 [Diet in 1748]. For the General Diet in 1744, we have also published version, see the endnote no. 23.
- ⁴² VL, s. 51-52, fol. 100-101. Despite that, during this Diet settlements of current Treasurer of Poland – Teodor Wessel (in the office between 1761-1775), as well as Lithuanian Treasurers – Jan Solłohub (in the office between 1731-1746), Stanisław Poniatowski (in the office 1722-1731) and Jerzy Feleming (in the office between 1746-1764) were accepted, VL, vol. 7, pp. 88-89.
- ⁴³ They were, as follows: Franciszek Maksymilian Ossoliński (Grand Treasurer of Poland between 1729-1736), Jan Kanty Moszyński (Grand Treasurer of Poland 1736-1737), Jan Czapski (Grand Treasurer of Poland 1738-1742) and Jan Grabowski (Grand Treasurer of Poland 1742-1745), as well as a current Grand Treasurer Teodor Wessel, VL, t 7, pp. 147-148. There is also a correction of mistakes in the law on acceptance the settlements of Lithuanian Treasurer – Jerzy Fleming, VL, vol. 7, p. 182.
- ⁴⁴ All the commission reports were published recently – M. Mysłiński, *Klejnoty Rzeczypospolitej. Zwartość Skarba Koronnego na Wawelu w świetle jego inwentarzy z lat 1475-1792*. Instytut Wydawniczy PAN, Warszawa, 2007.
- ⁴⁵ Such commissions were created many times, see: VL, vol. 2, pp. 209, 444-445; vol. 4, pp. 81-82, 490; vol. 5, p. 119, 411; vol. 6, p. 294. There are manuscripts contain detailed final reports of these Commissions. Most of them are available in a manuscript collection of Ossolińscy Library in Wrocław, see B. Ossol., manuscripts no. 203/II, 211/II, 241/II, 263/II, 3395/III, 9528/II.
- ⁴⁶ Laws that created such commissions, see: VL, vol. 2, pp. 367, 386-388, 440, 472; vol. 3, pp. 21, 93-94, 139, 148-149, 186-187, 206, 220, 265-266, s. 299, 338; vol. 4, pp. 27, 133-134, 212, 279-280, 405; vol. 5, p. 71; vol. 6, p. 35. Many reports, that were results of comprehensive inspections over the «king's table» properties (so-called «lustracje»), were published, see: *Lustracja województwa mazowieckiego 1617-1620*, ed. by A. Wawrzyńczyk, Wrocław – Warszawa – Kraków, 1968; *Lustracje województwa płockiego 1565-1789*, ed. by A. Sucheni-Grabowska, S.M. Szacherska, Warszawa, 1965; *Lustracje województwa polskiego 1570, 1576*, ed. by J. Topolski, J. Wiśniewski, Wrocław – Warszawa, 1959; *Lustracja województwa sandomierskiego 1564-1565*, ed. by W. Ochmański, Wrocław – Warszawa – Kraków, 1963; *Lustracja województwa ruskiego 1661-1665, part 1 Ziemia przemyska i sanocka*, ed. by K. Arłamowski, W. Kaput, Wrocław – Warszawa – Kraków, 1970; *Lustracja województwa lubelskiego 1661*, ed. by H. Oprawko, K. Schuster, Warszawa, 1962; *Lustracja województw wielkopolskich i kujawskich 1564-1565, part. 1*, ed. by A. Tomczak, Cz. Ohryzko-Włodarska, J. Włodarczyk, Bydgoszcz, 1961.
- ⁴⁷ Unpublished yet – T. Kucharski, *Funkcja kontrolna sejmku walnego w Rzeczypospolitej Obojga Narodów (1572-1764) w świetle jego własnych uchwał*.
- ⁴⁸ W. Filipczak, *Kontrola Komisji Skarbu Liteuskiego na Sejmie z 1778 roku*, «Acta Universitatis Lodziensis, Folia Historica», 67/2000, pp. 181-200 online: <<http://dSPACE.uni.lodz.pl:8080/xmlui/handle/11089/13513>> (access 10.09.2018). Unfortunately, the author did not compare analysed procedure to previous practices.
- ⁴⁹ VL, vol. 7, pp. 197-198.
- ⁵⁰ VL, vol. 7, pp. 231-232.
- ⁵¹ See: approvals granted to the Commissions in 1773-1775 (Polish – VL, vol. 8, pp. 118-119 and Lithuanian – VL, vol. 8, pp. 406-407); 1776 (Polish – VL, vol. 8, p. 549 and Lithuanian – vol. 8, pp. 565-566), 1778 (Polish – VL, vol. 8, p. 577 and Lithuanian – VL, vol. 8, pp. 577-578), 1780 (Polish – VL, vol. 8, p. 586 and Lithuanian – VL, vol. 8, p. 586), 1784 (Polish – VL, vol. 9, p. 14 and Lithuanian – VL, vol. 9, p. 13), 1786 (Polish – VL, vol. 9, p. 35; Lithuanian – VL, vol. 9, pp. 35-35).
- ⁵² An appendix of that type was attached to the approval of settlements on the Diet of 1776, VL, vol. 8, p. 552.
- ⁵³ See: VL, vol. 7, pp. 75-78.
- ⁵⁴ In 1776 – VL, vol. 8, pp. 539-540, 564-565; in 1778 – VL, vol. 8, pp. 576-577; in 1780 – VL, vol. 8, p. 584; in 1784 – VL, vol. 9, p. 11; in 1786 – VL, vol. 9, pp. 34-35.
- ⁵⁵ In 1776 – VL, vol. 8, p. 557.
- ⁵⁶ In 1778 – VL, vol. 8, p. 579.
- ⁵⁷ In 1776 – VL, vol. 8, pp. 538-539; in 1778 – VL, vol. 8, pp. 578-579; VL, vol. 8, p. 587; in 1784 – VL, vol. 9, p. 15; in 1786 – VL, vol. 9, pp. 36-37. One can learn more about finances and settlements of the Commission from its published proceedings reports, see *Protokoły posiedzeń Komisji Edukacji Narodowej 1773-1785*, ed. by M. Mitera-Dobrowolska, Zakład Narodowy im. Ossolińskich and Wydawnictwo Polskiej Akademii Nauk, Wrocław – Warszawa – Cracow – Gdańsk, 1973, pp. 220-229, 232-233, 249-250, 251, 287-305, 313, 338-340, 342-348, 350-357, 415-419, 436-446, 447-457, 462-467. *Protokoły posiedzeń Komisji Edukacji Narodowej 1786-1794*, ed. by T. Mizia, Zakład Narodowy im. Ossolińskich and Wydawnictwo Polskiej Akademii Nauk, Wrocław – Warszawa – Cracow, 1969, pp. 4-10, 27-40, 42-54, 56, 58-59, 72-73, 76-77, 83-97, 100-102, 106-116, 140, 147-179, 197, 202-210, 212-220, 236-249, 250-258, 274-387, 297-304, 308-311, 315, 348-356, 364-370, 375-378.
- ⁵⁸ The 3rd May Constitution was completed by many detailed laws of the Four-Years Diet. These acts were enumerated and described by W. Uruszczak, *Ustawy około-*

konstytucyjne Sejmu Wielkiego z 1791 i 1792 roku. «Krakowskie Studia z Historii Państwa i Prawa», n. 6, 2013/3, pp. 247-258. The Law on Diets was enacted on 28th may 1791 r., full text, see VL, vol. 9, pp. 250-266.

- ⁵⁹ It introduced the concept of the nation as all citizens of the state, the idea of a hereditary monarchy, the strict separation of powers or civil rights for the urban population. As regards the legislative power of the Diet, it adopted the principle of its term of office and free mandate of the deputies.