

Graeme SMALL (University of Glasgow)

Vizualising the state in the towns and cities of the Burgundian Netherlands: The *Chambre des comptes* at Lille, 1466.¹

Historians have shown a great deal of interest over the past two decades in how expressions of power might be « read » in the urban landscape of the Burgundian Netherlands, whether one is thinking of the power of the city itself, of groups within it such as guilds and confraternities, or authorities with wider ambitions, notably the church and the princely state.² Insofar as it is possible to summarise findings and make comparisons at this stage, it can be said that manifestations of power were slower to emerge in the historical record of towns and cities of the Low Countries than in the Italian peninsula.³ For long they tended to be transitory in nature compared to their Italian counterparts, with processions featuring more prominently than palaces, ceremonies more often than statuary. The differences between these densely urbanised regions are to be explained by the fact that even the greatest cities in the Low Countries were smaller and less administratively sophisticated than their Italian counterparts. The point accounts for one further contrast between them. In the Low Countries, it is argued, the symbolic communication of power came gradually to be dominated by the prince at the expense of municipalities. As Valois and then Habsburg rulers extended their grip over Flemish and Brabantine cities in the fifteenth and sixteenth centuries, and as the manifestations of their own power within the city walls grew more numerous and complex over that time, the dream of the city-state, so brilliantly realised in parts of Italy, faded away for good in cities like Ghent. Princely power even asserted itself on

the very facades of town halls of the Low Countries, which were dominated by heraldic and other references to the ruling dynasty.⁴

The dossier which we will discuss here comes from the Franco-Flemish city of Lille, and lends weight to a number of these points, not least the tendency for Burgundian power to impose its mark upon the urban landscape of the Low Countries. But there are some important differences which this case brings to the fore. The *marque de pouvoir* in this instance was not essentially dynastic in nature, like the princely devices, mottos or colours that are often highlighted in the literature; rather, it was generated by an organ of central government, and amounted to something which, in England at least, was notable by its absence in the late Middle Ages: the projection of a « visual sense of power as routine, representative, communal or official – the sorts of characteristics we associate with the state ». ⁵ In the second instance, this case stands out because of the form which the *marque de pouvoir* took. The state presented itself to its subjects in a familiar guise, drawing upon the ancient and authoritative repertory of sacred imagery and, perhaps more surprisingly, on municipal traditions of marking power within the city. This last point reminds us that although the dukes were frequently opposed by urban groups in the Low Countries, there was also a productive dialogue between city and state in this region: indeed, it is hard to see how a process of « state formation » could occur otherwise, unless by constant repression. Finally, this particular expression of power in the city raises a more general point, one which we may often suspect to be the case but can rarely substantiate: namely, that the meaning of such sites remained open to interpretation, with the result that the material manifestations of power need not have achieved the ends desired for them by their creators, or attributed to them by posterity.

1. The dossier

The building in Lille which will help us explore these matters is the main entrance porch (*grant porche*) of the Hôtel de la Poterne, completed in January 1466. The Poterne was first acquired in 1380 by Louis of Male, Count of Flanders, from the local knight Imbert de la Platière, along with a number of surrounding houses to allow room for expansion.⁶ Like many ducal residences it evolved into a multi-functional complex of buildings. The Poterne served all year round as a base for certain institutions of ducal government, most importantly the central counting house for the duke's northern dominions, the *Chambre des Comptes*, which was located there from 1413 onwards. It also housed the local officer who enforced the duke's justice within the city, the *prévôt de Lille*. The palace was the setting for the domestic life of the ducal entourage when it came to town (which it did fairly frequently in the reign of Philip the Good), and for the occasional great events of state which punctuated the life of the court (notably the Feast of the Pheasant during which Philip famously took his crusading vows in 1454). Philip the Good's sojourns at the Poterne came to an end around 1463, when he took possession of the first finished wing of a striking new residence, the Palais Rihour, a few dozen metres to the south-east. From this point on, the *maîtres et gens des comptes* became the most important residents in the old palace complex. A renovation programme marked their status as principal occupants, and the building of a handsome new entrance porch was the centrepiece of the scheme. It is worth emphasising that while all *chambres des comptes* in France and its neighbouring principalities had designated locations for their work (a suite of rooms, a tower or even an entire building,

usually within palace grounds), the Lille masters were established in unusually commodious and prestigious surroundings.⁷

There is no surviving depiction of the *grant porche* of the *Chambre des Comptes* at the Hôtel de la Poterne, only of an ornate Renaissance construction with two great pillars and a stone roof which replaced it in 1560.⁸ This later gate was located on a busy public thoroughfare, the *Rue Équermoise*, and it seems very likely (although we cannot be completely certain) that the 1466 gate was situated there too.⁹ There is, however, no doubt that the porch we are concerned with was a similarly imposing public structure to the one that replaced it. It was built in stone, wood and plaster, and it too had a roof to shelter anyone approaching the main gate. Standing before the entrance, and probably the ushers [*huissiers*] who were usually stationed at such spots, the visitor's eyes were drawn upwards by plaster mouldings and ogives which were set into the roof space above, decorated with painted foliage and flowers. The walls beneath these elements and all around the doors were richly painted in that most expensive and authoritative of colours, vermilion, to which the devices of the Duke, the Duchess Isabella and their only son and heir (soon to accede as Charles the Bold) were added.

Thus far, the new entrance to the *Chambre des comptes* at Lille must have looked much like that of any of the other ducal palaces which were decorated with purely dynastic emblems, such as the Prinsenhof at Bruges or the Ten Walle palace at Ghent.¹⁰ The similarity was surely not coincidental. Even when the Duke did not reside at the Poterne (and this was frequently the case long before the Rihour was built, of course, because of the itinerant nature of court life), it served as a constant reminder of his personal authority and that of his family in Lille. But the Poterne was also an important locus for

the bureaucratic processes by which the duke's authority was enacted on a daily basis, and indeed this was its main *raison d'être* after the duke stopped using it himself. In addition to the personal and dynastic devices which adorned the new gateway, visitors to the Poterne were therefore now confronted by three quite distinctive decorative elements which, together, amounted to an early expression of the « visual culture » of the Burgundian state. Within the entrance porch, two panel paintings were displayed on the vermilion walls. They depicted: « La Mort adjournant ung chascun pour venir rendre compte des biens que Dieu donne a ung chascun » [*Death summoning one and all to give account of the goods the Lord has entrusted to them*]; and « Nostre Seigneur tenant son jugement, acompaignié des XII apostles, et ung chascun resuscitans pour rendre son compte devant le grant tribunal » [*Our Lord rendering his judgment accompanied by the Twelve Apostles, and raising the Dead to summon them to account*]. Below the two panels there was another of Baltic wood, this one painted white with two sets of verse in black lettering which commented on the paintings. Each set of verse consisted of « quatre couplés de rétorique, contenant chacun couplet vi lignes » [*four stanzas of verse, each stanza containing 6 lines*].

We will return to possible interpretations of these curious panels below. For now, it is important to note that it was the masters of the *Chambre des comptes* who took the lead role in devising, commissioning, supervising, approving and paying for the creation of this architectural expression of their power within the urban landscape. The features of the *grant porche* of the *Chambre des Comptes* can be described in such detail because of the records which its officers kept throughout the building project. It was their decision to approach a local painter, Jehan Pillot, to carry out all the elements of the decor of the interior of the porch with his unnamed assistants. Once that work was

underway, the masters took the more ambitious step of writing to the duke's official chronicler and court poet, George Chastelain, then resident some 40 miles away in Valenciennes, to ask for a suitable verse inscription to gloss and adorn the scheme.¹¹ It has long been known that Chastelain was something of a public intellectual in court circles across the kingdom of France and the surrounding principalities, but we have also discovered that he extended his creative activity into the civic sphere too, by writing plays and verse intended for performance during entry ceremonies and other ducal visits to towns, for instance.¹² Writing a poem for display on a prominent city landmark was thus not so very far removed from his usual *modus operandi*. In letters he sent to the masters on the subject (which they carefully kept, and marked as « touchant nos tableaux » [*concerning our paintings*]), *le Grand George* appeared suitably impressed with the plans which had been laid before him: « Je loe vostre propos, j'en prise l'invention et la matere et y entens et conçoÿ tout ce que vous mesurés » [*I praise your proposal, I value its inventive quality and subject matter, and I understand and grasp in it all your intentions*]. He even offered to make a site visit, to inspect the painters' work and gauge what form his own contribution might take. In his letter, he added: « Peut estre qu'il y serra avoir des languages en lattin et autrement, plus que vous ne pensez » [*Perhaps it will be fitting to have some Latin in it or similar, more than you think*]. Within a month the masters were in receipt of Chastelain's verse. Despite his authorship of the text and his own high standing, the chronicler described it as a collaborative undertaking which was ultimately subject to his partners' approval.¹³ The latter was quickly given, along with a payment of 7lbs 4 *sous*, much to Chastelain's professed embarrassment.¹⁴ Jehan Pillot was instructed to incorporate the freshly-written verse in gold lettering on the two panel paintings which he had already begun

and, when this design failed to satisfy the masters, to extract the text and paint it onto the separate panel of Baltic wood. As a result of these substantial alterations the painter was even obliged to insert new figures on his panels (two prophets holding scrolls bearing a two-line Latin text from Scripture on one side, two angels with trumpets also holding scrolls on the other). It is clear, then, that Chastelain and Pillot considered themselves to be working to a very specific brief.

With the exception of two short periods when the men of the *Chambre des Comptes* were ordered to relocate to Mechelen (1473-8, 1494-6), the ducal counting house was fixed at the Hôtel de la Poterne for the remainder of the *Ancien Régime* period.¹⁵ There is no record of any significant change to their grand entrance porch until the renovations of 1560, although it is possible that the costly - but ultimately impermanent - decorative scheme which interests us here did not last as long as that. But we may be sure that the entrance porch did leave an imprint on the local memory. In a composite manuscript of the time, an unknown hand took the trouble to copy out the verse which was written « a l'entrée de la Chambre des comptes de Monseigneur le duc de Bourgogne a Lille » [*at the entrance to the counting house of My Lord the Duke of Burgundy at Lille*].¹⁶ The volume was later owned by two Lille merchants and the city's master of works, Jan Pasquier, the man responsible for the upkeep and construction of public buildings in Lille.¹⁷ In the seventeenth century, a master of the *Chambre* was still able to record the verse inscription, albeit without the name of the author or a description of its setting.¹⁸ The *gens des comptes* of Philip the Good's time thus left a lasting mark on the town. Chastelain's poem for the masters of the counting house is one of the very few that escaped the attention of his principal editor, with the unfortunate result that no commentator has yet had the chance to discuss it.¹⁹ Ironically, of course, the poem may

well have been his most widely read work, at least by his contemporaries. The poem is also the best-documented piece in his entire *oeuvre*. Although a small number of scholars working independently of one another have identified the three main parts of our dossier (the *chambre*'s financial accounts, Chastelain's autograph correspondence and the manuscript containing the verse itself), none has ever been aware of more than two of these elements, and a degree of confusion has inevitably resulted.²⁰ In light of these observations, it would be tempting to make Chastelain's verse the primary focus of the discussion that follows.

To do so, however, would be to neglect the « social logic of the text ».²¹ This situated use of language can only be properly understood in light of the complex symbolic communication imparted by the entrance porch which the masters of the *Chambre des comptes* devised, and which they and a great many others experienced as they passed through the main entrance. Viewers would have included the ducal receivers who were obliged to come annually from across the northern ducal lands to render account for their affairs, perhaps as many as 200 of them in total; ducal servants and subjects from a similarly broad geographical area who crossed the threshold of the *Chambre* for a weighty hearing or a simple errand; and, last but not least, the innumerable passers-by for whom the ducal palace and its grand entrance porch were fixtures in their everyday life.²² It is therefore with the financial specialists, not Chastelain, that we must begin.

2. Masters of the state in the city

It would be hard to name a single group of officers who were called upon more frequently than the masters of the *Chambre des comptes* to enact the power of the ruler in such a wide variety of ways between 1300 and 1500, or who were better placed to contemplate the extent and nature of the state which they served.²³ From the very first

institutional histories to the detailed prosopographical analyses of more recent times, these organs of government have rightly attracted a great deal of scholarly attention in the historiography of royal and princely France. Because the *gens des comptes* worked in close proximity to the prince and his court, they were always located in towns and cities. This fact, added to their social origins which commonly lay among the *bourgeoisie*, made the *gens des comptes* prominent figures within the urban communities where they exercised their powers. A fuller discussion of these matters will help clarify why these servants may have been especially inclined to think of innovative ways to leave the state's mark upon the city, but also why this instinct should have manifested itself earlier in Lille than elsewhere in France or the Low Countries, and in the particular form that it did.

The historiography of the *Chambre des comptes* frequently emphasises the influence of the French royal counting house over all institutions of this type. In terms of their origins at least, the point seems justified. The business of auditing the king's accounts first became apparent in the second half of the thirteenth century, when the earliest references to the work of the *gentes ad compotos* at court occur. Gradually, the financial specialists disentangled themselves from the distractions of an increasingly busy court to form a separate institution, with its own locale (in the grounds of the king's new palace on the *Île de la Cité*) and a growing set of rules and procedures (notably those established by the *Ordonnance du Vivier en Brie* in 1320).²⁴ A second wave of development can be traced to the later fourteenth century, when lesser rulers emulating French royal government and apanaged princes of the blood seeking greater order in their affairs established or reshaped their own counting houses. The *Chambre* at Lille was one such foundation, created by Philip the Bold two years after he inherited the

County of Flanders in 1384. Here as elsewhere, the influence of Paris remained strong. The second generation of princely *chambres des comptes* were founded or remodelled along royal lines, and these processes were usually directed by masters whose careers had begun in royal service.

The Parisian flavour of most *chambres des comptes* explains why they all tended to share the same basic tripartite function. In turn, these key roles placed the financial specialists at the heart of the emerging royal or princely state. These points are well established, but they must be developed here in greater detail to make sense of our dossier.

The first duty of the masters was to audit the accounts of receivers and other office-holders at local, regional and even central level, primarily to ensure the prince was receiving his due, but also to correct any wrongs that might have been perpetrated in his name. The audit was a complex process by the middle of the fifteenth century, with a terminology so impenetrable that Rabelais would later poke fun at its adepts in the fifth book of *Pantagruel*.²⁵ Importantly for our purposes, the audit was also a form of trial which led to a judgment.²⁶ The powers of the *gens des comptes* over those whom they judged were extensive, including the right to levy fines or impose imprisonment.

In the second instance, the *Chambre des comptes* existed to preserve the domain of the prince. The domain naturally included the ruler's lands and property, tangible assets which required inspection, upkeep and other forms of intervention. But the domain also incorporated the ruler's many rights and privileges which were not necessarily any less valuable than his movable and immovable goods. The domain cannot simply be equated with the state, of course, but its combination of physical and abstract attributes lent shape and substance to that emerging concept. Attempts to diminish the domain were

commonly resisted by the *chambre des comptes*. Since most princes sought at some point or other to alienate one of their possessions – the income from a royal privilege to reward a loyal servant, a lordship to buy off some troublesome local aristocrat – the masters could occasionally find themselves resisting the will of their own ruler.²⁷ Actions of this kind, combined with the judgment of public servants mentioned earlier, helped foster the belief that the *chambres des comptes* were a particularly valuable mechanism in the service of a greater public good – another key component in the developing notion of the state.

Although not all contemporaries agreed that the masters were the tireless guardians of the state as we shall see, in a very practical sense they might be described as its memory.²⁸ The third of their functions was to keep an archive to preserve charters and other instruments relating to the domain, as well as the records arising from their auditing processes each year. This growing documentary mass, combined with the increasing complexity of their procedures, made the *chambre des comptes* an essentially sedentary institution; and because that fixed base was commonly located close to the corridors of power, the masters often found themselves being invited to sit on another key organ of government, the princely council. Hence Henri Jassemin's claim that the *chambre des comptes* was gradually becoming « le factotum du souverain ».²⁹ According to one anonymous treatise of the time, the counting house was the place the king should visit « aucunes foiz, pour savoir son estat » [*from time to time, to know his estate*].³⁰

Given the extent of their powers and their location close to the prince, the masters of the *Chambres* inevitably left their mark on the cities where they lived, not least as wealthy

men in their own right. In Paris, to take the most prominent example, the dominant residences in the urban landscape were

les hostelz des évesques et prélas en grant quantité, des seigneurs du parlement, des *seigneurs de la chambre des comptes*, des chevaliers, bourgeois et divers officiers.³¹ [*the palaces of bishops and prelates in great number, of the lords of the Parlement, the lords of the counting house, of knights, rich townsmen and various office-holders*].

Much the same was true (albeit on a lesser scale) at Lille, where as many as sixty *hôtels* of the great and the good can be identified during the period 1420-70, among them the residence of Jean le Doulx, president of the *Chambre des comptes*, which was situated close by the Poterne and the Rihour palaces. Ledoulx was in post at the time of the construction of the new entrance porch.³² These dwellings were substantial complexes capable of accommodating large households, many backing onto waterways for hygiene and transport, clearly distinguished from their surroundings by foot-wide passage ways round the external walls, the latter incorporating towers and arched gateways. For those who gained admission, the interiors of the grand residences of the *gens des comptes* must have confirmed the owners' standing in the higher echelons of the urban elite. The hotel of one Parisian master was a source of amazement to visitors, with its peacocks, weapons, and a dining room at the top of the house with commanding views over the capital.³³ Wealth like this was quickly absorbed within the local urban elite by means of well-made marriages. At the *chambre des comptes* of Blois, for instance, one auditor and two successive guardians of the charters married into the same leading mercantile family of the town.³⁴ The purchase of local bourgeoisie status was another means of integration for those masters who did not come from the city itself, although the *gens des comptes* were usually careful to avoid the inconveniences which might result, such

as paying municipal taxes, submitting themselves to the justice of the aldermen's bench, or participating in the watch.³⁵ Long service in the *Chambre des comptes* usually precluded any direct involvement in the affairs of municipal government for these men, though not always. Denis Gillier, mayor of Poitiers from 1392 to 1395, had acquired valuable experience as a counsellor in the Duke of Berry's *Chambre des Comptes* since 1379.³⁶ It made sense for municipalities to attract men of this calibre and with these sorts of connections to their service. Sons of aldermen might also seek service in a princely *chambre des comptes* for similar reasons, such as Jean Le Doulx once again, whose father had been elected a Lille alderman on several occasions, and who served himself as town clerk before he began his long career as a master, and later as president, at the Poterne.³⁷

By dint of their public office too, the masters of the *Chambres des comptes* played a fundamental role in shaping the city and its daily life. The fact that important elements of the urban fabric belonged to the royal or princely domain brought a wide range of matters within their purview, including (in Paris) the alignment of streets, the opening of fountains and the construction of alley-ways.³⁸ Princely residences were part of the domain and took up a fair proportion of any city's inner enclosure, but so too were many other public utilities, such as certain market halls or even the establishments where money-changers plied their trade.³⁹ The buildings of any institution which was placed under the protection of the prince were left in the care of the masters, such as the *béguinage* and many of the hospices at Lille.⁴⁰ The construction or upkeep of public buildings of this kind naturally brought the *chambre des comptes* into regular contact with officers linked to the relevant trades. In Paris, after taking advice from the aldermen and the *prévôt des marchands*, the *gens des comptes* appointed the city's

master of works. In Dijon, they worked with the holder of that same office, as well as local castellans and receivers, to carry out necessary public works.⁴¹ For these office-bearers the state was therefore both an important abstract concept, grounded in rights preserved in the charters and accounts which they stored in their archive and consulted in the course of their work; but it was also something that had to be built and maintained by their appointees, with funds that they directed.

All of this tells us why the masters of the *Chambre des comptes* might have been inclined to experiment with architectural expressions of their power in the urban landscape, perhaps more so indeed than any other category of servant of the late medieval state. It does not tell us, however, why the earliest known example of such an experiment should have emerged at Lille, or indeed why it took the form that it did. After all, Paris was the oldest *chambre*; it served as a model for the others, and even as the training ground for their personnel. But for all its primacy, Paris did not spawn carbon-copies of itself in the provinces and neighbouring principalities. This wider point, which is perhaps not emphasised enough in the literature on the subject, contributes in important ways to our understanding of the impact of the grand entrance porch. In at least two respects, Lille was quite different from its distant Parisian forebearer by 1466.

The *chambre des comptes* at Lille played a far more central role in the workings of the Burgundian state during the last years of the reign of Philip the Good than its Parisian counterpart did in the France of Louis XI. The development of the Parisian *chambre des comptes* was an erratic process. After a period of remarkable growth linked to the raising of the crown's war subsidies under the last Capetians, the *chambre des comptes* suffered something of an eclipse.⁴² From the later 1350s onwards the business of raising

extraordinary taxation passed, in the localities, into the hands of the *élus* (at first appointed by the estates and later absorbed within royal government), and, at the centre, into the care of a body that came to be known as the *généraux des finances*.⁴³ The *Chambre* was thus increasingly distanced from the principal mechanisms for raising royal revenues as they developed in the second half of the fourteenth century. Extraordinary taxes grew in volume in the reigns of Charles V and Charles VI, contributing to French success in the Hundred Years' War, but also to much popular discontent in the 1370s and 1380s. Whereas the estates of the 1350s had linked the *chambre* with earlier unpopular war subsidies, those that met in 1413 had no reason to blame the same institution for the far more ferocious development of extraordinary taxes which had occurred in the intervening period. On the contrary, indeed, the *Chambre des comptes* could even be portrayed as a guardian of the public weal, especially if one believed that the king should « live of his own » (that is to say, from the revenues of his domain which the *Chambre* existed to preserve, rather than from the hated taxes).

The university man and leading ecclesiastical reformer Jean Gerson reflected something of this rehabilitation of the Parisian *Chambre* in public opinion when, in two sermons he pronounced before the royal court, both of them paraphrasing the Parable of the Faithful servant, he likened the *Chambre des comptes* to Heaven and its president to God; before both, the French king would be summoned to account for his government:

Je [the King of France] ne suy que son serviteur a sa volonté commis et ordonné pour gouverner son peuple deument et justement et en rendray compte en sa chambre des comptes, en son parlement hault, luy seant sur le lit de justice (*Pour la Pentecôte*, possibly 2 June 1392) [*I am but His servant, instructed to govern His people fittingly and*

justly, and I will render account to Him in His counting house, in His highest court, as He sits in majesty].⁴⁴

Foy est la vertu qui fait humilier le roy dessoubz Dieu en reconnoissant sa seignourie souverainne, et que c'est celuy au quel il rendra compte en son gouvernement comme devant le grant maistre de la chambre des comptes (*Vivat Rex/ Vive le Roy*, 7 November 1405) [*Faith is the virtue which keeps the king humble beneath the Lord, recognising His sovereign authority, and it is to Him that he will render account for his government, as if before the Great Master of the counting house*].⁴⁵

These sermons clearly had an influence on the décor of the Lille entrance porch, a point to which we shall return. But although the *Chambre des comptes* was coming to be seen as a guardian of the public weal in some quarters of French public opinion by the early fifteenth century, the seeds of its decline had been sown by that point. It was still bypassed by other institutions in the gathering of the bulk of royal revenues. Once the fiscal might of the royal state was restored under Charles VII, the *Chambre* became, as Peter Lewis puts it in his inimitable style, « like other great medieval institutions an *ad hoc* body with a vague universal competence ... because its officers were competent to do anything they tended to be incompetent at everything ».⁴⁶

Ordinary income from the domain may have amounted to as little as 2.8% of Louis XI's finances in 1461, much of the rest of the new king's wealth accruing from extraordinary taxation which had developed over the previous century.⁴⁷ Under Philip the Good, by contrast, the domain remained a substantial source of ducal income in the Burgundian dominions – on average, it is estimated, as much as 61% of Philip the Good's revenues may have derived from this source, with river and road tolls figuring prominently in the receipt.⁴⁸ It follows from this little-observed contrast that the Lille *Chambre des*

comptes had far greater weight within the Burgundian state than its counterpart did in the government of France. Moreover, this central role was not simply financial. Robert Stein has recently demonstrated that the various *chambres des comptes* founded by the dukes played a key role in creating a « common administrative structure » over the distinct bureaucracies they inherited in Flanders, Holland, Hainaut, Zeeland, Brabant, Luxembourg and elsewhere.⁴⁹ Lille was initially an off-shoot of its counterpart at Dijon, but the roles were reversed as the centre of gravity in Burgundian power shifted northwards early in the fifteenth century. In turn, Lille exercised considerable influence over the other northern *chambres*, at Brussels and the Hague. With the exception of a very brief period under Charles the Bold, the *Chambre des comptes* at Lille was, outside the court and a closely related body, the council, the single most important organ of central government in the Burgundian dominions. With this authority came powers which few such bodies enjoyed, including the ability to directly intervene in the financial affairs of certain cities, notably Lille itself.⁵⁰ To a greater extent than its distant model in Paris, then, the *chambre des comptes* at Lille was the engine room of an emerging late medieval state. No wonder the men who constituted this body held their authority in high regard, and thought it worthy of prominent representation within the surrounding urban landscape.

A second difference between Paris and Lille also has a bearing on our dossier, and concerns the identity and attendant cultural values of the *maîtres et gens des comptes* who dreamt up the decorative scheme of the Poterne. The *chambre* at Paris had a strong clerical element in its personnel from the time of its foundation.⁵¹ Although laymen constituted a growing proportion of the personnel as time wore on, the institution remained a « bastion des gens d'Église dans l'État de finance » [*a bastion of men of the*

church within the fiscal state] as late as the 1450s.⁵² At Lille, by contrast, the clerics were almost completely absent.⁵³ Whether they entered into service from the ducal chancery, from some lower element of the financial administration or directly into the chamber from municipal office, the masters of the *chambre des comptes* were generally townsmen by origin. If and when they rose in office, they tended to aspire to noble status and acquired lordships for themselves; but in essence they remained laymen.

It is becoming possible to perceive the remarkable range of the intellectual and cultural interests of these lay technicians of late medieval government in France and the Burgundian Netherlands.⁵⁴ Among them, to pick an aspect not yet widely covered in the literature, was the (lay) Parisian master Jacques Duchié, who was said to have kept a room full of musical instruments, « desquelz [il] savoit jouer de tous » [*all of which he knew how to play*].⁵⁵ Perhaps more typical was the Brabantine auditor Corneille Haveloes from the later fifteenth century, who owned a library containing more than 100 manuscripts, among them works by Boethius, Lucan and Boccaccio.⁵⁶ Bathélemy à la Truie, *maître de la chambre des comptes* under Philip the Good, commissioned his portrait from Rogier van der Weyden; indeed, officers of the state like him were the largest single group among the known patrons of panel portraits.⁵⁷ In all these respects, it might be objected, bureaucrats were not so very different from clerics. Both rubbed shoulders in the same cultural institutions in towns of Low Countries (or at least in the membership lists that survive for these bodies), such as shooting confraternities or the chambers of rhetoric which promoted public verse competitions and staged plays.⁵⁸ But there were, of course, important differences between them. Lay bureaucrats served the state which, although it ostensibly existed to fulfil a divine purpose, did not consider itself part of the *ecclesia*. The state had its own growing demands which necessitated

the development of distinct procedures and skills, words and principles, all of them contributing to an abstract discourse which these learned, cultivated laymen shaped and used to their own ends.

That discourse was capable of sustaining an ideology, as Olivier Mattéoni, Jean Kerhervé and others have pointed out.⁵⁹ By enacting the solemn processes and developing the professional terminology of the auditing of accounts, the masters in Paris were undoubtedly contributing to the strengthening of the concept of the public good. Even in the portraits of themselves which they had displayed in chapels or on their tombs, these men projected an image of devoted and effective service. Godewaert de Wilde, receiver-general of Flanders under Philip the Good, was one such bureaucrat.⁶⁰ The central place of the phrase « leal souvenir » [*loyal memory*] upon the portrait which Jan van Eyck painted of him commemorated Godewaert as a loyal servant of the state. The inclusion of inscriptions in three languages showed that learning was the cornerstone of his success. The sombre clothing he wore and the official document in his hand underlined his professional attributes. In images such as this, service of the state undoubtedly brought a degree of « reflected glory » upon the depicted subject.⁶¹ But as Jean-Philippe Genet has discerned, such portraits also said something about the intrinsic values of the state which they served: a state that was itself rigorous, virtuous and reliable.⁶² In projecting this ideology, these men showed themselves to be « the first *penseurs-fonctionnaires* ». ⁶³

The décor of the entrance porch at the *Chambre des comptes* of Lille offers a unique insight into the values with which this group wished to associate itself in a public arena, by means of the intellectual and cultural attributes it had so clearly acquired.

3. Creating the mark of the state within the city

Representing royalty or nobility was one thing, but representing the state, particularly in its financial dimensions, was a more awkward proposition. In England, the task was facilitated from the late twelfth century onwards by the success of the *Dialogue of the Exchequer* and the image of the Exchequer table associated with it, the latter closely resembling a chessboard which itself had connotations of rulership.⁶⁴ The main financial organ of the government of Siena, the Biccherna, was evolving from the thirteenth century onwards, and on its registers an iconography was taking shape in the form of painted panels which displayed images of government at work, depicting among other things the Franciscan appointees of the city who were entrusted with its financial affairs.⁶⁵ In both cases the contribution of learned churchmen lent credibility to what was, ultimately, the disreputable business of dealing with money. By the same token, depictions of the king in his counting house might conjure up associations which were best avoided.

When, much later, an iconography of the French royal *chambre des comptes* did begin to appear, this potentially unflattering image was nonetheless one of the main themes represented. Four surviving illustrations, the earliest from 1443, show the Parisian masters in the great chamber of the counting house seated on benches around a green table, dressed in their scarlet gowns and black mortarboards, labouring under the watchful eye of the king (who might be physically present) and/or God (the latter represented by the Crucifixion scene which appeared as a picture hanging on the wall of the great chamber).⁶⁶ This iconography had the undeniable merit of drawing attention to the judicial function of the masters of the *Chambre des comptes*, their attire reflecting their status as judges in a sovereign court, the colour of the table possibly reflecting

older traditions of justice being given in the open air, and the painting of the Crucifixion certainly replicating the décor of many court rooms across the kingdom of France.⁶⁷ But although they looked very much like their colleagues in *Parlement* by dint of their clothing, the chamber in which the masters worked was nothing like as grand as that of the king's sovereign court. The green of the table might have been problematic too, for this was a colour often associated with money and money-changing. And although the King and God looked on, there was no indication of any wider audience for the tireless service of the masters.⁶⁸ Altogether, then, the iconography of the Parisian *Chambre des comptes* was of limited impact. It is perhaps revealing that the only remaining examples of it are to be found in manuscripts intended for the use of the institution or its members, rather than for any wider audience. This was an internal mirror, not an external projection, of the the state's self-image. By comparison, the scheme of the masters at Lille stands out as a confident and very public assertion of an ideology. An analysis of Chastelain's verse and what we know of Pillot's panels will make this point more clearly.

Pillot's paintings which were hung in the grand entrance porch were variants on two of the most familiar themes of late medieval art: the Dance of Death, in which Death personified summons his victims from every walk of life to face the Lord's judgment; and the Last Judgment itself, in which Christ sits enthroned surrounded by the apostles, with the Dead arising for the final reckoning. The first of these images had spread widely across Europe in both lay and sacred settings from its earliest recorded depiction as a mural at the cemetery of the Innocents in Paris in the late 1420s. The second had begun to appear in the courts of town halls across the Low Countries around the same time, the earliest dated example being the Last Judgment painted for the town hall of

Diest by the Ghent artist Lieven van den Clite in 1413.⁶⁹ The message of the decorative scheme of the entrance porch was thus located on a universal plain, addressing the widest possible audience through the deployment of familiar themes. Chastelain's accompanying verse builds on these visual cues by means of an arresting start, which takes the form of a direct address to those arriving at the gates (individually or together, for the pronoun « vous » can of course be read in either the singular or the plural): should you think that only receivers and financial officers will have to render account for what has been placed in their charge, the viewer was warned, think again.

Si vous pensez par follie ou erreur,
Que nul ne rend enfin compte, sinon
Ceux qui ont titre et nom de receveur,
Ou singuliere administration
5 Des biens d'aucuns princes, seigneurs ou villes,
Otez de vous tels pensers inutiles.⁷⁰

Having captured the audience's attention, the second and third stanzas weave together two strands which tie the subject of the panel to the functions of the building behind it. The first is the Parable of the Faithful servant (Matthew 24), a core element of teaching on the Last Judgment. The obligations placed upon Everyman in return for the attributes and fortunes entrusted to him in this life are likened to those of the receivers in the opening stanza. The second theme is the Dance of Death itself, depictions of which commonly included characters from every walk of life being led away from their earthly pursuits by the figure of Death to join in the dance. Even the highest will be summoned, including the most mighty rulers:

Nous sommes tous receveurs, et faut bien
Que rendions compte au prince souverain.

- Tout ce qu'avons et sommes est du sien:
- 10 Rien n'est à nous, fors par et sous sa main.
Tout vient de lui: ame, sens, volonté,
Memoire, corps, agilité, beaulté.
De tous ces dons et autres biens mondains,
De richesses, d'offices et d'honneurs,
- 15 Dont il nous a, l'un plus et l'autre moins,
Fait recheveurs à temps et gouverneurs,
Il conviendra une fois rendre compte,
Pape, empereur, prelat, roi, duc et comte.⁷¹

The fourth and final stanza for this panel concerns the manner in which all will be summoned to render account. Drawing on a tradition of personifying Death as a sergeant which can be found in a few other French and English texts of the fifteenth century, Chastelain made another explicit link between the panel and the business of the *Chambre des comptes*. The first action the masters took in the process of auditing accounts was the dispatch of one of their sergeants or ushers with a summons for the receiver. So God will send his own sergeant, that « fell sergeant, Death », to summon us:⁷²

- Car son sergeant, la mort, qui tout efface,
- 20 Que nul ne peut vaincre ni echiver,
Nous viendra tous, sans verbale menace,
Personnellement adjourner et priver
D'estat, d'office et de vacation,
Sitot qu'elle en aura commission.⁷³

A standard depiction of the Dance of Death, albeit one privileging the emerging figure of Death as a sergeant, would have sufficed to make the masters' point in the first panel

painting. In the second, however, Pillot had to innovate, for here the well-known theme of the Last Judgment was given some suitable additions. The earthly process of judgment in the *Chambre des Comptes* mirrored its Heavenly counterpart in precise detail, beginning with the sovereign Christ enthroned (Matthew 25: 31-6), his sword of justice drawn, accompanied by the blast of the trumpets which heralded his coming to « all the peoples of the world » (Matthew 24:30-1) who had assembled there for judgment. The gates of Heaven, just like the gates of the *Chambre des comptes* before which the viewer now stood, would open for the final reckoning to be made:

- 25 Cette premiere execution faite,
Autre plus grieve après s'en suivra;
Car, l'epee de la justice traite,
Le souverain Prince et Seigneur venra
Tenir a tous siege judiciaire
- 30 Pour a chacun son compte final faire.
Lors ouvrira, au son de la bucine,
Sa generale et grand Chambre des Comptes
Ou il faudra, sans autre cri ni signe,
Tous les humains trists, craintifs et domptés
- 35 Venir compter et faire ostension
De leur recette et villication.⁷⁴

On the other side of these gates, the Book of Life would be consulted by the angels during the Last Judgment. In Chastelain's verse - and, we must assume, Pillot's painting - the Book is transformed into the registers of accounts and the rolls of parchment which the masters used in their own audits.⁷⁵ Sins of omission and commission in life

would be counted out in this implacable process, just as every last penny would have to tally in the receiver's documentation:

A ce dur comte etroit compareront,
Pour tesmoigner contre les vicieux,
Angels mauvais et bons, qui la tenront,
40 Comme un viel compte et contre role entre eux
Le juste et vrai livre de conscience
Qui tout fera venir en audience.
Tout y sera noté, escript et mis
Jusques au moindre et derrenier quadrant,
45 Les exces faits, temps perdu, bien omis.
Rien n'y aura qui ne soit mis avant.
O que bien nés et tres heureux seront
Qui lors bon compte et juste apporteront.
Veritas est. Amen. ⁷⁶

Nothing, we sense, will be overlooked in the relentless investigations of the Lord, or in those of the masters of the *Chambre des Comptes*.

It is clear from the details of the striking decorative scheme of the entrance porch for the *Chambre des comptes* at Lille that Jean Gerson's addresses to the elite of the French polity in the later fourteenth and early fifteenth centuries still struck a chord half a century later. Gerson achieved his fame as a public intellectual through the reception of his treatises, but his sermons did have a *nachleben* in manuscript form, not least in Burgundian circles, and the learned laymen of the *Chambre* at Lille appear to have deliberately referred back to themes which Gerson expounded when thinking of how to

represent their role in the state.⁷⁷ At the same time, however, they went much further. Their procedures were proclaimed as rigorous and unyielding, as certain and omniscient as the greatest judgement of all. Olivier Mattéoni has recently shown that the language and rituals of the Parisian *Chambre des comptes* had a similar purpose. But whereas the dense terminology of the Parisian masters and the imposing procedures of their audits could only be experienced in private session by the receiver who was the subject of their attentions, the masters at Lille reached out to a far wider audience to affirm their credentials: in universally understood forms, in vibrant colours, in carefully crafted verse, in a public space. As we saw earlier, this is doubtless to be explained in large part by the central importance the *Chambre des comptes* of Lille in ducal government. The ideology of the Burgundian state drew on royal precedents, but it was transformed by the context in which it was expressed.

This point can be expanded in at least two significant ways, both of which concern the form that this *marque de pouvoir* in the urban landscape took. The first concerns the central importance of Scripture in the self-representation of the *Chambre des comptes* at Lille. This was, as we have seen, an essentially lay institution. The selection of a Last Judgment scene for this body's entrance porch was therefore bold in itself, doubtless calling to mind the tympanums of those great cathedral churches – Amiens, Autun, Notre-Dame in Paris, Bourges and so forth - which placed a sculpture of the same scene over the west portal through which the public entered. The west portal sometimes served for open-air sessions of lay courts in communities where a suitable chamber did not exist, so the link to justice was reinforced.⁷⁸ At the same time, however, the masters were also representing themselves as high priests of the state, their institution as the place where its values were enshrined and upheld. The assimilation of clerical values

and practices by lay officers which this decision represents adds further weight to the view that the late Middle Ages witnessed, not so much a « naissance de l'esprit laïque » as Georges de Lagarde and his disciples once argued, but rather, as Jacques Krynen and others have shown in more recent times, a veritable « surchristianisation du pouvoir. »⁷⁹ While this point is commonly made with respect to royalty, here it was an organ of the state which sacralised its power.

The other influence at work in the Lille portal is less obvious, but perhaps no less important. The masters of the *chambre* understandably decided to emphasise their judicial role as the defining characteristic of their work. It is important to realise that they had a choice of ways of achieving this end. Robert Jacob has demonstrated that two quite distinct depictions of justice were beginning to emerge in courtrooms in northern Europe in the fourteenth century, both arising from a misinterpretation of a clause in Justinian's code.⁸⁰ One of the two models was French and royal, found notably in the paintings which hung in the Paris *Parlement*, its regional counterparts and in municipal courts across the kingdom. It consisted of a depiction of Christ on the cross, or simply the cross itself. The other image of justice commonly used in courts was Germanic and municipal in origin, and was apparently never found in French court rooms.⁸¹ This was the image of the Last judgment. How is one to explain the emergence of the two quite distinct models? Perhaps, thinks Jacob, by the relative weakness of central power and its justice in the Germanic world?⁸² In the fragmented jurisdictional landscape of the late medieval Empire, what was decided in a municipal court was often, in a very real way, a last judgment. There was little prospect of an appeal to an overarching court in the Empire, as there was to the *Parlement* in France, symbolised by a lofty and redeeming Christ on the Cross.⁸³

For our purposes, however, the key point must be that the *Chambre des comptes* at Lille emerged from French royal traditions of government. As we have seen, its Parisian counterpart audited accounts in a chamber adorned with a Crucifixion scene. When Charles the Bold's rule as a prince of justice and peace was imagined in pictorial form, it was also the Crucifixion which naturally came to mind.⁸⁴ Insofar as there was an obvious choice of image to select from the repertory associated with the visual culture of the state, then, this was it. Instead, the masters of the *Chambre* at Lille selected the Last Judgment, an image with essentially municipal associations. Although the Lille town hall did have a Crucifixion scene in the court room, it also had a Last Judgment, for the Franco-Flemish city was on the very edge of that Germanic world in which this was the primary form of justice *tableau*.⁸⁵ In every other major town hall in the Low Countries for which we have evidence, it was the Last Judgment which held sway: in Bruges, Brussels, Ghent, Mons, Audenaarde, Maastricht, Geraardsbergen and so forth.⁸⁶ The routine, official business of the state which was conducted in the *Chambre des comptes* was therefore represented in a way that would have been familiar to townsmen from all the lands under that body's jurisdiction, for communal practices in municipal courts shared the same iconography. It was doubtless natural for townsmen in the Low Countries to revert to local municipal traditions, for many of the masters at the *Chambre des comptes* were indeed local townsmen themselves.⁸⁷ But the consequences of this point are worth emphasising. Rather than the state stamping its mark on the city as we often think, in this case it was the city which left its mark on the state. Dialogue between two parties, as opposed to domination of one by the other, can also be a feature of the symbolic communication of power in the urban landscape.

4. Epilogue: contesting the mark of the state in the city

Needless to say, no counting house in France or the Low Countries was as rigorous or unimpeachable as the entrance porch at Lille proclaimed. Ample evidence has accrued over the years to prove that the central organs of late medieval state, the *chambre des comptes* foremost among them, had an imperfect grasp of many of the affairs entrusted to them.⁸⁸ Nor were they quite as unbending in their punishment of wrong-doers as the image of the last judgment suggested. This was partly because they were busy men with a wide range of affairs to attend to. But we may suspect that it was also because some of them had erred in similar ways during their own time as receivers, if they had served as such.⁸⁹ Some contemporaries certainly had their doubts about the probity of the men of the counting house, such as the clerk of the Parisian *Parlement* Nicolas de Baye, who observed the interventions in legal cases by the masters of the Parisian counting house on behalf of their family and friends with distaste. In a reversal of the Gersonian image used at Lille, de Baye likened them to the unjust steward.⁹⁰ To receive from these men, one sometimes had to give. The aldermen of Reims knew this full well when they presented 48 garlands of roses to the masters of the *chambre des comptes* in Paris in 1340 - a gift which the masters themselves had specifically requested.⁹¹ Rigorous and flawless it may have wished to appear from the outside, but the state remained a network of influence and favour within.

George Chastelain knew perfectly well how the late medieval state worked. In his correspondence with the masters, he played upon his personal relations with these learned, powerful men.⁹² The request they had put to him was « ung object de delectation » [*object of delight*]. He would not fail them, any more than « mere ne fault a sa ventrice » [*a mother would fail her baby*]. The only reason he had not replied to

their request sooner was an illness which he refers to in terms that clearly allude, with appropriate flourishes, to the subject of their commission:

Je suis George non George, George des George a qui l'effigie de la peau par dehors reste tant seulement comme de morte ymaige. Mes de la vivité interiore est quasi deprivé tout et desrobbé par maladdie. Appert par la main qui, trambant comme voiez et desabilitée, ne peut former lettre ne articuler mot, et de qui la vertu qu'elle peut tirer de ceur, ne peut donner fors honte a la marge ou elle peint son oeuvre [*I am George but not George, one of those Georges in effigy, whose skin has nothing but a deathly pallor. My inner vitality has almost all been stolen away by sickness. So you can see by the hand that writes this, trembling and incapacitated, so much so that it cannot form a letter or articulate a word. As for the virtue that it can summon forth from the heart, it can bring forth nothing, save shame upon the margins of any work that it might paint*].

Once he had recovered and given them a suitable verse inscription, however, Chastelain expected to receive something in return. He certainly did not want to accept the 7lbs 4 sous payment which they sent him, for he had offered his services free of charge to these « gens de bien » [*worthy men*]. Instead, however, he had incurred a greater expense which he wished them to reimburse. This was for an important purpose, the decoration in the palace chambers of La Salle-le-Comte at Valenciennes where he lived of

Une chambre que j'ay fait poindre et garner de viii cassis de verrieres et dont l'ouvrage est bel et plaisant et l'ay fait faire a l'appetit de Monsr de Charollois qui y couche dedens quant il y est [*a room which I have had painted and fitted out with 8 glass window panes, which is agreeable to the eye, and I have done it to the taste of My Lord of Charolais who sleeps there when he comes*].

The cost of all this was 26 lbs, and there would be further requests for money to come, including one concerning « la maison ou je demere, et laquelle vous ne porez ne ne

devrez refuser » [*the house where I live, and which you cannot nor should not refuse me*].

Chastelain's petitions fell on deaf ears. He wrote again to Lille, this time directly to the president, Jean Le Doulx, railing at what had clearly been an equivocal response:

Mon message ne m'en a rapporté nulles certaines nouvelles, sinon de bouce et par enseignes que j'ay bien cogneus ... ne me failliés, car vous me feriés grief et grant tort [*My messenger did not bring me back a definite reply, save a verbal one, in a form that I recognised all too well ... do not fail me, for you would do me a great wrong*].

To incite the masters to do their duty, Chastelain returned to the subject of their recent collaboration. When Last Judgments were hung in municipal court rooms, the purpose was to remind not only those who came before the bench that God was watching them, but also those who sat upon it. The judges too would be judged, according to how well they had fulfilled their heavenly-appointed role. The bold decorative scheme of the entrance porch had drawn rather selectively on these municipal traditions, by placing a strong emphasis on the powers of the men of the avenging angels of the state as the implacable upholders of the public good, and rather less on their personal responsibilities as judges in the eyes of the Lord. Doubtless out of irritation at his own unsatisfactory encounter with the state, Chastelain was there to remind his correspondents of that alternative interpretation, as we see in his closing remarks:

Je vous ay demandé xxvj livres, encore me suis mesconté a mon damage. Je vous recommande vostre Jorge qui maugré vous, est a vous tous. Tesmoing le juge des cuers, a qui je vous recommande par priere [*I asked you for 26 lbs, and even then I was accepting a loss. I recommend your George to you, who despite you, remains yours. Witness the Judge of hearts, to whom I recommend you in my prayers*].

The paint was not yet dry on Pillot's panels before the authors of the decorative scheme found themselves confronted by an alternative interpretation of the image they sought to project. The masters might liken the counting house to Heaven and themselves to all-powerful servants of the Lord, but the Last Judgment awaited them too if they did not discharge their duties conscientiously. Even at this early stage in the visual culture of the state, the bureaucrats were forced to recognise that while they might control the media, but they did not control the message.

¹ I would like to thank Ludovic Nys, Dominique Van Wijnsberghe, Kathy Daly, Stuart Airlie, Sylvie Lefèvre and Mario Damen for advice which helped clarify some of the points discussed here. All remaining errors are my own. This article has emerged from a wider collaboration with Jan Dumolyn (University of Ghent) on the « Ideology of Burgundy », for which we have gratefully received financial assistance from the Royal Society of Edinburgh.

² Convenient summaries in E. Lecuppre-Desjardin, *La ville des cérémonies. Essai sur la communication politique dans les anciens Pays-Bas bourguignons*, Turnhout, 2004; A. Brown and G. Small, *Court and civic society in the Burgundian Low Countries, c. 1420-1520*, Manchester, 2007.

³ For this and what follows see Marc Boone, *Le pouvoir et la lecture des paysages urbains. Flandre-Italie, une histoire comparative est-elle possible?*, in Idem, *À la recherche d'une modernité civique. La société urbaine des anciens Pays-Bas au bas Moyen Âge*, Brussels, 2010, p. 99-121.

⁴ R. Van Uytven, *Flämische Belfriede und südniederländische städtische Bauwerke im Mittelalter: Symbol und Mythos*, in A. Haverkamp (ed.), *Information*,

Kommunikation und Selbstdarstellung in mittelalterlichen Gemeinden, Munich, 1998, p. 125-59, at p. 140-1.

⁵ J.A. Watts, *Looking for the state in later medieval England*, in P. Coss and M. Keen (eds.), *Heraldry, pageantry and social display in Medieval England*, Woodbridge, 2002, p. 242-67, at p. 257.

⁶ For this and what follows, see A. Le Glay, A. Desplanque, C. Dehaisnes and J. Finot, *Inventaire sommaire des archives départementales antérieures à 1790, Nord: Archives civiles, Série B: Chambre des comptes de Lille, I*, Paris, 1881, p. x; M. Jean, *La Chambre des comptes de Lille. L'institution et les hommes (1447-1667)*, Paris, 1992, p. 137-44.

⁷ On buildings see the summary and references in O. Mattéoni, *Vérifier, corriger, juger. Les Chambres des comptes et le contrôle des officiers en France à la fin du Moyen Âge*, in *Revue historique*, 309, 2007, p. 31-69, at p. 37.

⁸ Original in Lille, Archives municipales, Cartons Gentil 103, dossier 3887. Reproduced as the cover illustration of M. Jean, *op. cit.* n. 6. See also P. Parent, *L'architecture civile à Lille au XVII^e siècle*, Lille, 1925, p. 39-41.

⁹ M. Jean, *op. cit.* n. 6, p. 137, 414. Both representations show a main wall on the Rue Équermoise pierced by one large and one small entrance gate. The documentation relating to the 1466 gate (discussed below) also clearly refers to the « grant porche » and the « petit porget » of the *Chambre des comptes*, suggesting the same configuration. For this point and all subsequent references to the archival document relating to the entrance porch, see Lille, Archives départementales du Nord, B93, documents dated 27 June and 1 July 1465, and 13 January 1466 (n.s.), partially edited in J. Houdoy, *Études artistiques. Artistes inconnus des XIV^e, XV^e et XVI^e siècles*, Paris, 1877, p. 221-4. Some

further evidence for work on the Poterne can be found in the accounts of the *prévôt* of Lille, though not relating to the gate, in ADN B 6315 and 6316.

¹⁰ M. Boone and T. De Hemptinne, *Espace urbain et ambitions princières: les présences matérielles de l'autorité princière dans le Gand médiéval (12^e siècle – 1540)*, in W. Paravicini (ed.), *Zeremoniell und Raum*, Sigmaringen, 1997 (*Residenzenforschung*, 6), p. 279-304, at p. 292.

¹¹ Chastelain's correspondence survives as three letters, the first (with a postscriptum) dated 12 July 1465, the second dated 9 August 1465, the third undated, but certainly no later than a one day after receipt of a response to the second letter: ADN B 17698, and published in full in K. Urwin, *Georges Chastelain. La vie, les oeuvres*, Paris, 1937, p. 228-31.

¹² G. Small, *George Chastelain and the shaping of Valois Burgundy*, Woodbridge, 1997, p. 116-27; Idem, *When indiciaires meet rederijkers. A contribution to the history of the Burgundian « Theatre State »*, in J. Oosterman (ed.), *Stad van koopmanschap en vrede*, Leuven, 2005, p. 130-62; and E. Doudet, *Un dramaturge et son public au XV^e siècle: George Chastelain*, in *European Medieval Drama*, 9, 2005, p. 61-86.

¹³ « [J]e approprieray ce qui est du mien aveuques le vostre et aveuques la qualité de la peinture, car autrement ne se feroit point bien a l'onneur de nous deux » [*I will make what is mine chime with what is yours, and with the nature of the painting, to the honour of us both*]: Urwin, *op. cit.* n. 11, p. 229.

¹⁴ « [M]es une chose est de quoy ne me puis taire, c'est que m'avez tout esvergondé de m'avoir envoié argent dont je ne suis point coustumier de le prendre ne aussi qu'on m'en envoie, car je ne veul point vendre mon service fait as gens de bien a pris d'argent, et par especial a vous autres, lesquelz je veul server gratis et pour nient et en attente

d'avoir bien plus grande retribucion que d'argent. Cele heure poroit venir, veu que souvent ay et puis avoir a faire de vous » [*But there is something about which I cannot keep silent, which is that you have greatly embarrassed me by sending me money, which I am not accustomed to taking or having it sent to me; for I do not wish to sell my services to worthy men, especially all of you, whom I wish to serve gratis and for nothing, in the expectancy that I will receive a greater reward than money, especially as I have a lot to do with you, and may have more to do with you in the future*]: Urwin, *op. cit.* n. 11, p. 229-30.

¹⁵ M. Jean, *op. cit.* n. 6, p. 140

¹⁶ Lille, Bibliothèque municipale, ms 342 (formerly 371 and 401), f. 42r^o-43v^o.

¹⁷ The inscriptions indicating ownership (« Jehan Marissal, marchand, demourant a Lille », « Jan Pasquier, maistre des ouvraiges de la ville de Lille », « Pierre Artus, marchand, demourant a Saint Pierre a Lille ») can be found at fos 1 and 53v^o.

¹⁸ J. de Seur, *La Flandre illustrée par la Chambre du roi*, Lille, 1713, p. 7-8 (Posthumous publication).

¹⁹ For a thorough survey of Chastelain's verse in particular, see E. Doudet, *Poétique de George Chastelain (1415-1475). Un cristal mucié en un coffre*, Paris, 2005.

²⁰ The accounts were first mentioned by Houdoy (*op. cit.* n. 9), the verse by de Seur (*op. cit.* n. 18) and the letters by Urwin (*op. cit.* n. 11). Houdoy knew the first two items but not the third. Henri Platelle re-edited and commented on the second item, dating it wrongly, in *Une inscription de la Chambre des comptes de Lille. Sa signification religieuse*, in *Mélanges de sciences religieuses*, Dec. 1966, p. 193-9. Mireille Jean repeated Platelle's findings, albeit with some justifiable caveats (*op. cit.* n. 6, p. 138, n. 7). Attention has been drawn to the interest of the verse by two modern

commentators working on the history of the counting house, who have cited it in part without further comment on its authorship or context: P. Contamine, *Introduction*, in Idem and O. Mattéoni (eds.), *La France des principautés. Les Chambres des comptes*, Paris, 1996, at p. xxxvi; O. Mattéoni, *op. cit.* n. 7.

²¹ For this approach to Chastelain's work, developed from the work of Gabrielle Spiegel, see G. Small, *op. cit.* n. 12 (second item).

²² For the number of receivers, see M. Jean, *Aux marges du royaume: la Chambre des comptes de Lille en 1477*, in P. Contamine and O. Mattéoni, *op. cit.* n. 20, p. 27-41, at p. 34. For the wide range of subjects who visited, see for instance E. Lalou, *La Chambre des comptes de Paris: sa mise en place et son fonctionnement (fin XIII^e-XIV^e siècle)*, in P. Contamine and O. Mattéoni, *op. cit.* n. 20, p. 4-15, at p. 10-11. On the enclosures of princely palaces as public spaces to which large numbers of townsfolk were allowed access, see M. Whitely *Public and private space in royal and princely châteaux in late medieval France*, in A. Renoux (ed.), *Palais royaux et princiers au Moyen Âge. Actes du colloque international tenu au Mans les 6, 7 et 8 octobre 1994*, Le Mans, 1996, p. 71-5, at p. 71.

²³ For a valuable review article surveying these developments, G. Castelnovo, *Service de l'État et identité sociale. Les Chambres des comptes princières à la fin du Moyen Âge*, in *Revue historique* 303, 2001, p. 489-510.

²⁴ E. Lalou, *op. cit.* n. 22, at p. 5-6, 8.

²⁵ Commented upon in Mattéoni, *op. cit.* n. 7, p. 31-3.

²⁶ F. Lot and R. Fawtier, *Histoire des institutions françaises au Moyen Âge. II. Institutions royales*, Paris, 1958, p. 196. Not until the seventeenth century would the notion of accounting shift away from « the pervasive sense of legality and stewardship »

that characterised it in our period towards « concepts of enumeration »: P. A. Mills, *Words and the study of accounting history*, in *Accounting, Auditing and Accountability Journal*, 2, 1989, p. 21-35.

²⁷ See, for example, M. le Mené, *La Chambre des comptes d'Anjou et les libéralités princières*, in P. Contamine and Mattéoni (eds.), *op. cit.* n. 20, p. 43-54, esp. p. 47-8.

²⁸ P. Contamine, *La mémoire de l'état. Les archives de la Chambre des comptes du roi de France à Paris, au XV^e siècle*, in *Media in Francia. Recueil de mélanges offert à K.F. Werner*, Paris, 1989, p. 85-100, repr. in *idem, Des pouvoirs en France, 1300-1500*, Paris, 1992, p. 237-50.

²⁹ H. Jassemin, *La Chambre des comptes de Paris au XV^e siècle*, Paris, 1933, p. xl

³⁰ A. Vallet de Viriville (ed.), *Advis à Isabelle de Bavière. Mémoire politique adressé à cette reine vers 1434*, in *Bibliothèque de l'École des chartes*, 27, 1866, p. 128-57, at p. 145.

³¹ Italics mine: M. Le Roux de Lincy (ed.), *Description de la ville de Paris au XV^e siècle de Guillebert de Metz*, Paris, 1804, p. 69.

³² For this and what follows, see A. Benoît, *Quelques hôtels particuliers de Lille au temps de Philippe le Bon*, in *Bulletin de la Commission historique du Département du Nord*, 37, 1959, p. 129-36. On Le Doulx's career, see J. de Seur, *op. cit.* n. 18, p. 71-2; J. Bartier, *Légistes et gens de finance au 15^e siècle: les conseillers des ducs de Bourgogne, Philippe le Bon et Charles le Téméraire*, Brussels, 1952, p. 300, 382.

³³ M. Le Roux de Lincy (ed.), *op. cit.* n. 31, p. 68.

³⁴ J. Thibault, *Le personnel de la Chambre des comptes de Blois*, in P. Contamine and O. Mattéoni (eds.), *op. cit.* n. 20, p. 149-63, at p. 161-2.

-
- ³⁵ M. Jean, *op. cit.* n. 22, p. 39, n. 41.
- ³⁶ R. Favreau, *La ville de Poitiers à la fin du Moyen Âge: une capitale régionale*, Poitiers, 1978.
- ³⁷ M. Jean, *op. cit.* n. 22, p. 39, n. 40; idem, *Les gens des comptes à Lille à la fin du XV^e siècle*, in R. Stein (ed.), *Powerbrokers in the late Middle Ages/ Les courtiers du pouvoir au bas Moyen-Âge*, Turnhout, 2001, p. 87-99, at p. 93, n. 24.
- ³⁸ H. Jassemin, *op. cit.* n. 29, p. 282. For the rationale behind this, see G. Leyte, *Domaine et domanialité publique dans la France médiévale (XII^e-XV^e siècles)*, Strasbourg, 1996, p. 230.
- ³⁹ E. Andt, *La Chambre des comptes de Dijon à l'époque des ducs Valois*, Paris, 1924, p. 134-6; H. Jassemin, *op. cit.* n. 29, p. xxxvi.
- ⁴⁰ M. Jean, *op. cit.* n. 36, p. 90.
- ⁴¹ E. Andt, *op. cit.* n. 38, p. 134
- ⁴² On the heavy workload of the early *chambre*, see J. Viard, *La Chambre des comptes sous le règne de Philippe VI de Valois*, in *Bibliothèque de l'École des chartes*, 93, 1932, p. 331-59.
- ⁴³ H. Jassemin, *op. cit.* n. 29, *passim*.
- ⁴⁴ P. Glorieux (ed.), *Jean Gerson. Oeuvres complètes, vol 7 (2), Les Oeuvres françaises. Sermons et discours*, Paris, 1968, p. 436. The reference given by Jacques Krynen and repeated by Philippe Contamine is incorrect: see P. Contamine, *op. cit.* n. 20, p. xxxvii.
- ⁴⁵ *Jean Gerson. Oeuvres complètes, vol 7 (2)*, p. 1178.
- ⁴⁶ P.S. Lewis, *Later medieval France. The polity*, London, 1968, p. 158.

-
- ⁴⁷ J.-F. Lassalmonie, *La boîte à l'enchanteur. Politique financière de Louis XI*, Paris, 2002, p. 60.
- ⁴⁸ M. Mollat, 'Recherches sur les finances des ducs Valois de Bourgogne', *Revue historique* 219 (1958), pp. 285-321, at p. 312.
- ⁴⁹ R. Stein, *Burgundian bureaucracy as a model for the Low Countries? The Chambres des comptes and the creation of an administrative unity*, in idem (ed.), *op. cit.* n. 36, p. 3-25.
- ⁵⁰ D. Clauzel, *Lille: un laboratoire d'expérimentation pour la Chambre des comptes?* in *Bulletin de la Commission historique du Département du Nord, Hors série (Liber amicorum Claude Lanette)*, Lille, 2001, p. 37-48.
- ⁵¹ E. Lalou, *op. cit.* n. 22, p. 12-14.
- ⁵² J.-F. Lassalmonie, *op. cit.* n. 46, p. 47.
- ⁵³ M. Jean, *op. cit.* n. 22, p. 39
- ⁵⁴ For recent work see J. Dumolyn, *Staatsvorming en vortstelijke ambtenaren in het graafschap Vlaanderen (1419-77)*, Antwerp-Apeldoorn, 2003, p. 217-31.
- ⁵⁵ Le Roux de Lincy (ed.), *op. cit.* n. 31, p. 67; M. Rey, *Les finances royales sous Charles VI*, Paris, 1965, p. 512.
- ⁵⁶ C. Van Hoorebeeck, *Les lectures romanesques des officiers des ducs de Bourgogne (ca 1420-1520)*, in D. Bohler (ed.), *Le romanescque aux XIV^e et XV^e siècles*, Bordeaux, 2009, p. 257-268.
- ⁵⁷ C. Harbison, *Jan van Eyck. The play of realism* (London, 1997), p. 119-21; H. Wijsman, *Patterns in patronage: distinction and imitation in the patronage of painted art by Burgundian courtiers in the fifteenth and early sixteenth centuries*, in

S. Gunn and A. Janse (eds.), *The court as a stage. New histories of the court*, Woodbridge, 2006, p. 53-60, especially p. 61-7.

⁵⁸ L. Crombie, *From War to Peace; Archery and Crossbow Guilds in Flanders c.1300-1500*, unpublished doctoral thesis, University of Glasgow, 2011, p. 143-8; A.-L. Van Bruaene, *Om beters wille: rederijerskamers en de stedelijke cultuur in de Zuidelijke Nederlanden (1400-1650)*, Amsterdam, 2008, *passim*.

⁵⁹ O. Mattéoni, *op.cit.* n. 7, *passim*; J. Kerhervé, *L'État Breton aux 14^e et 15^e siècles : le duc, l'argent et les homes, I*, Paris, 1987, p. 395-6.

⁶⁰ L. Nys and D. Lievois, *Not Timotheos again! The portrait of Godevaert de Wilde, receiver of Flanders and of Artois?*, in B. Cardon, J. Van der Stock and D. Vanwijnsberghe (eds.), « *Als ich can* ». *Liber amicorum in memory of Professor Dr Maurits Smeyers*, Leuven, 2002, p. 1037-57.

⁶¹ K. Daly, *Private vice, public service? Civil service and chose publique in fifteenth-century France*, in A. Curry and E. Matthew (eds.), *Concepts and patterns of service in the later Middle Ages*, Woodbridge, 2001, p. 99-118, at p. 114-5.

⁶² J.-P. Genet, *Conclusion*, in P. Contamine and O. Mattéoni, *op. cit.* n. 20, p. 267-79, at p. 273.

⁶³ J. Dumolyn, *Justice, equity and the common good. The state ideology of the councillors of the Burgundian dukes*, in D'A.J.D. Boulton and J.R. Veenstra (eds.), *The ideology of Burgundy. The promotion of national consciousness, 1364-1565*, Leiden-Boston, 2006, p. 1-20, at p. 15-19.

⁶⁴ Depicted, for instance, in the Red Book of the Exchequer. As John Watts has noticed, this image was extended to other aspects of government, perhaps because of associations between chess and rulership: J. Watts, *op. cit.* n. 5 , p. 249.

⁶⁵ E. Carli, *Les tablettes peintes de la « Biccherna » et de la « Gabella » de l'ancienne république de Sienne*, Milan, 1951.

⁶⁶ For details and reproductions see Mattéoni, *op. cit.* n. 7, p. 42-3.

⁶⁷ On these three points, see Mattéoni, *op. cit.* n. 7, p. 42; J. Watts, *op. cit.* n. 5, p. 249; and C. de Mérindol, *Les salles de justice et leur décor en France à l'époque médiévale*, in *Histoire de la Justice*, 10, 1997, p. 5-80, notably p. 66-8.

⁶⁸ The last three points made by Mattéoni, *op. cit.* n. 7, p. 42-3.

⁶⁹ J. de Ridder, *Gerechtigheidsstafelaren voor schepenhuisen in de Zuidelijke Nederlanden in de 14de, 15de en 16de eeuw*, Brussels, 1989, p. 19-38.

⁷⁰ *If, through madness or error, you should think/That no one has to render account/Save those who bear the title of receiver/Or those who have particular charge/Of the goods of princes, lords or towns/Remove from your mind such idle thoughts.*

⁷¹ *We are all receivers/ And we will all have to render account to the sovereign prince/Everything we are and have is from him/Nothing is ours, unless it be from his hand and in his gift/Everything comes from him, soul, senses, will/Memory, body, agility, beauty.*

For all these gifts and other worldly goods/For riches, offices and honours/Of which He has made us, some more, some less/Receivers and governors for a time/We will have to give account/Whether Pope, emperor, prelate, king, duke or count.

⁷² On sergeants being sent to issues summonses, see Mattéoni, *op. cit.* n. 7, p. 49. For images of Death as a sergeant in contemporary texts, see F.M. Comper (ed.), *The Book of the craft of dying and other early English tracts concerning Death*, London, 1917, p. 138-9; F.E. Schneegans, *Le mors de la pomme*, in *Romania*, 46, 1920, p. 537-70. The personification may ultimately stem from the first known representation

of the Dance of Death at the Cemetery of the Innocents in Paris, which included a representation of Death summoning the bailiff to render account for his actions before the great judge: N.Z. Davis, *Holbein's pictures of Death and the Reformation at Lyons*, in *Studies in the Renaissance*, 3, 1956, p. 97-130, at p. 98.

⁷³ *For His sergeant, Death, who erases all/Whom no-one can defeat or evade/Will come to us all, without uttering a threat/to personally summon and deprive us/Of standing, office and profession/As soon as he has received his commission to do so.*

⁷⁴ *This first execution carried out/Another, more severe, will follow/For, with the sword of justice drawn/The sovereign prince and lord will come/To hold court for all/To give each one the final reckoning.*

Then, to the sound of the trumpet, will open/His great and general Chambre des Comptes/Where, without a word or a gesture, it will be necessary/ for all humans, sad, fearful and subdued/ To come and present/ Their receipt and quittances.

⁷⁵ H. Jassemin, *op. cit.* n. 29, p. 115-41.

⁷⁶ *At this strict and rigorous audit, there will appear/To testify against the wicked/Good and bad angels, who there will hold/Between them, like an old account book or scroll/The true and just Book of Life/Which will set forth everything to be heard/*

Everything will be written and laid down therein/Down to the least and last coin/Excesses, lost time, good acts not done/Nothing will not be put forward/Oh, born at a happy hour will be/Those who can render then a true and just account./ This is the truth. Amen.

⁷⁷ D. Hobbins, *Authorship and publicity before print. Jean Gerson and the transformation of late medieval learning*, Philadelphia, 2009, p. 128-51; G. Doutrepoint, *La littérature française à la cour des ducs de Bourgogne*, Paris, 1909, p. 222.

⁷⁸ R. Jacob, *Images de la justice. Essai sur l'iconographie judiciaire du Moyen Âge à l'âge classique*, Paris, 1994, p. 46.

⁷⁹ J. Krynen, *L'empire du roi*, Paris, 1993, p. 339-455; B. Guinée and J.-F. Sirinelli, *L'histoire politique*, in F. Bédarida (ed.), *L'histoire et le métier d'historien en France 1945-1995*, Paris, 1995, p. 301-12, at p. 303.

⁸⁰ The stipulation that a court room must contain Scripture for the purposes of oath-taking was misread as a requirement to display « the figure of Our Lord' : R. Jacob, *op. cit.* n. 76, p. 46.

⁸¹ C. de Mérindol, *op. cit.* n. 66, p. 67.

⁸² R. Jacob, *op. cit.* n. 76, p. 62-3.

⁸³ F. Du Boulay, *Germany in the later Middle Ages*, London, 1983, p. 86

⁸⁴ In the Montpellier parchment, reproduced most recently in S. Marti, T.-H. Borchert and G. Keck (eds.), *Charles the Bold (1433-1477). Splendour of Burgundy*, Brussels, 2009, p. 38; and commented on in W. Paravicini, *Pax et Justitia. Charles le Téméraire ou la théologie politique par l'image*, in *Bulletin de la Société nationale des antiquaires de France 1995* (published 1997), pp. 333-57.

⁸⁵ L. Trenard (ed.), *Histoire de Lille, I: des origines à l'avènement de Charles-Quint*, Lille, 1970, p. 450

⁸⁶ J. De Ridder, *op. cit.* n. 68, *passim*.

⁸⁷ This would also explain why the counting house at The Hague, which was subordinate to that of Lille, also had a conventional Last Judgment, this one painted for

the fireplace in the chamber in 1437-8 by Jan van der Goes. Given the link between the two counting houses, it is likely the interior décor of the Dutch counting house gave rise to the more ambitious plans for the (exterior) entrance porch at Lille: M. Damen, *De staat van dienst: de gewestelijke ambtenaren van Holland en Zeeland in de Bourgondische periode (1425-82)*, Hilversum, 2000, p. 137-8.

⁸⁸ G. Dupont-Ferrier, *Ignorances et distractions administratives en France aux XIV^e et XV^e siècles*, in *Bibliothèque de l'École des chartes*, 100, 1939, p. 145-56; P. Contamine, *Contribution à l'histoire d'un mythe: les 1,700,000 clochers du royaume de France (XV^e-XVI^e siècles)*, in *Économies et sociétés au Moyen Âge. Mélanges offerts à Édouard Perroy*, Paris, 1973, p. 414-27 (repr. in his *La France aux XIV^e et XV^e siècles. Hommes, mentalités, guerre et paix*, London, 1981).

⁸⁹ On the errors of receivers, see the egregious examples discussed in H. Kruse, *Les malversations commises par le receveur general Martin Cornille à la cour de Philippe le Bon d'après l'enquête de 1449*, in *Revue du Nord*, 77, 1995, p. 283-312; P. Hamon, *L'argent du roi. Les finances sous François I^{er}*, Paris, 1994, p. 360.

⁹⁰ A. Tuetey (ed.), *Journal de Nicholas de Baye, I*, Paris, 1885, p. 25-27.

⁹¹ P. Desportes, *Reims et les rémois aux XIII^e et XIV^e siècles*, Paris, 1979, p. 518.

⁹² K. Urwin, *op. cit.* n. 11, p. 231