

Solbes Ferri, Sergio. *Administrative and accounting system of the army treasuries: the treasuries of the kingdoms of the Crown of Aragon (1755-1765)*, en Rafael Sánchez Torres (ed.) *War, State and Development: fiscal-military states in the eighteenth century* Torres Sánchez. Pamplona: Eunsa, 2009, pp. 359-384

This article aims to delve into the eighteenth-century attempts in Spain to set up a more centralised, better informed administrative apparatus with a greater capacity of intervention in the management of the Crown's own fiscal resources. The sinews of war, and even, we might add, of the monarchy's day-to-day government, are represented not only by the money to hand but also by the ability to mobilise it and place the resources in the right place at the right time. The first part of the study looks at the *raison d'être* of the *Tesorería General* (General Treasury) as an institution and analyses its relationship with the provincial *Tesorerías de Ejército* (army treasuries); a model accounting system is then established for analysing the income and expenditure procedures of the *Tesorerías de Ejército*; finally a specific study is made of the performance of the particular treasuries of the old territories of the Crown of Aragón in the period 1755-65, paying special attention to the changes undergone during the Portugal campaign of 1762.