

WRITING, CONTROLLING AND AUDITING. THE ACCOUNT BOOKS
OF A SMALL MEDIEVAL PORTUGUESE TOWN: THE CASE OF LOULÉ*

*ESCRIBIR, CONTROLAR Y AUDITAR. LOS LIBROS DE CONTABILIDAD
DE LAS VILLAS Y CIUDADES MEDIEVALES PORTUGUESAS: EL CASO DE LOULÉ*

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Abstract: In contrast to the experience of many other countries, notably Spain and France, in Portugal, municipal financial and accounting ledgers have been long overlooked as important and precise repositories of data for the study of medieval urban and economic history. Part of the reason for this has been a general paucity of sources which, however, is far from true in the case of Loulé, a small town in possession of a collection of accounting records representing the oldest and second largest such series in the country. Through an examination of this exceptional reserve, this article seeks to contribute to a deeper understanding of the process of compilation and management of books of accounts in medieval Portuguese small and medium-size towns. Subjects probed include a contemplation of the municipal officials involved in town finances, the process of preparation, organisation and control of accounting ledgers, and the role of auditors and their procedures. Concluding remarks reflect on the conservation of accounting ledgers and implications for the future analysis of other book-keeping records.

Keywords: medieval urban history; medieval urban accountability; medieval urban finances; medieval municipal power; auditing; accounts control; technical signs of accountability.

Resumen: En Portugal, a diferencia de otros países, como España y Francia, las finanzas y los libros de cuentas municipales han presentado dificultades a la hora de afirmarse como objetos de estudio específicos y privilegiados dentro de la historia urbana y económica medieval. Esta situación se explica, en parte, por la escasez de fuentes para su estudio, lo que no es el caso de Loulé, una pequeña villa que cuenta con la serie de libros de contabilidad más antigua y la segunda mayor del país. Aprovechando esta circunstancia, a partir del caso de Loulé, se pretende contribuir a una mejor comprensión de los procesos de elaboración y control de los libros de contabilidad de los pequeños y medianos núcleos urbanos medievales portugueses. Para ello, se estudian los casos de funcionarios municipales vinculados a la gestión municipal; el proceso de elaboración, organización y control de los libros de cuentas; y los procedimientos de auditoría y sus responsables. Por último, se reflexiona sobre la conservación de los libros de cuentas y su influencia en la elaboración de otros registros contables.

Palabras clave: historia urbana medieval; contabilidad urbana medieval; finanzas urbanas medievales; poder municipal medieval; auditoría; control de cuentas; signos técnicos de contabilidad.

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1. INTRODUCTION¹

In the 1980s, José Marques² and Iria Gonçalves each in pioneering works of Portuguese medieval historiography, respectively examined the municipal finances of Mós de Moncorvo and Porto³. While the town of Mós de Moncorvo possessed only one *Livro de receita e despesa*⁴, dating from 1439, several such volumes had survived in the city of Porto dating in the second half of the fifteenth century. These studies, perhaps more especially that of Iria Gonçalves, were among the first to demonstrate the fundamental role of these sources not only in the analysis of public spending in medieval Portuguese municipalities, but also as stores of information enabling the study of the collective life of towns. In the ensuing decades, some Portuguese medievalists used municipal accounting books, in part or in their entirety, to explore different themes: urban elites⁵, urban landscapes⁶, festivities, prices and wages⁷, the Muslim community⁸ the consumption of paper⁹, clerks and notaries (*tabeliães*)¹⁰, urban networks and ports¹¹.

¹ Abbreviations used: AML = Arquivo Municipal de Loulé; ANTT = Arquivo Nacional da Torre do Tombo.

² Marques 1985, pp. 543-560.

³ Gonçalves 1987.

⁴ It is an account book that records the town's income and expenses.

⁵ Botão 2009b; 2009a, pp. 113-120.

⁶ Botão 2004, pp. 144-165; 2005, pp. 123-131.

⁷ Ferreira 2014.

⁸ Barros 2007.

⁹ Machado 2018, pp. 111-128.

¹⁰ Ferreira 2021, pp. 47-92.

¹¹ Silva 2021.

However, and contrary to historiographical trends in other European countries¹², finances and, above all, municipal accounts books were slow to be appreciated as important and precise repositories of data for the study of medieval urban and economic history. Indeed, studies continue to be scarce, for example, on the auctioning of municipal rents and the agents involved, expenditure and the public debt of towns¹³, royal control over municipal finances, accounting literacy and culture among urban elites, including jargon¹⁴ and the technical signs used, and the extent to which these aspects were conditioned by urban scale. Likewise, there has been a tendency to overlook the role of the *Livro de receita e despesa* in the preparation of other accounting records. Certainly part of the reason for the scant scholarly production in this area is the scarcity and brevity of the sources available for study with account books so far having come to light for only nine towns, as can be seen in table 1 and fig. 1 (except for Funchal, in Madeira island).

Thus, this paper aims to study the processes of compilation and control of the *Livros de receita e despesa* in Loulé, compare them with other known cases and try to contribute to a better understanding of these practices in small and medium-size towns in medieval Portugal. The choice of this urban centre and its written records has been by no means fortuitous.

In the context of medieval Portugal, Loulé was a small town, but within its own region of Algarve it assumed a medium-sized position¹⁵. The *Numeramento* from 1527 to 1532, although for a later period, reveals that Loulé was the fourth most populated urban centre in the Algarve, with 1022 *fogos*¹⁶, being surpassed only by the three main ports of the region: Faro, Lagos and, above all, Tavira¹⁷. Between the conquest of the Algarve (1249-1250) and the mid-fifteenth century, Loulé, like most important towns in the region¹⁸, was ever within the orbit of the Crown, however, in 1471 it was donated to D. Henrique de Meneses, Count of Valença and captain of Alcácer and Arzila, in recognition of his military services in North Africa. At the end of the fifteenth century, the lordship of the town shifted from the Meneses to the Coutinhos on account of the marriage of D. Beatriz de Meneses to D. Francisco Coutinho, Count of Marialva¹⁹. Throughout the fourteenth and

¹² See for example Pauly 2020; Buchholzer 2020; Verdés Pijuan 2022. I am most grateful to Professor Pere Verdés Pijuan for sharing this paper before publication.

¹³ Gonçalves 1996, pp. 191-193; Sequeira, Ferreira 2019, pp. 55-69.

¹⁴ Melo 2011; 2012, p. 3.

¹⁵ Silva 2021, vol. I, pp. 236-246.

¹⁶ TT, *Manuscritos da Livraria*, liv. 870, f. 36; Visconde de Santarém 1828, p. 105; Dias 1996, p. 546.

¹⁷ Silva 2021, vol. I, pp. 185-187.

¹⁸ *Ibidem*, pp. 80-105, 137-149.

¹⁹ Botão 2009b, pp. 207-211. About this noble, see: Oliveira 2004, pp. 45-56.

fifteenth centuries, in Loulé, as in the neighbouring *concelho* of Silves, it was the agrarian-pastoral sector (fruit production and livestock) that proved the main source of wealth²⁰. Like its counterparts in the Algarve²¹, Loulé imported various products from outside the region, principal among which was grain, followed (a long way behind) by textiles and manufactured products.

In Loulé there are nine surviving *Livros de receita e despesa* currently making it the Portuguese municipality with the second largest collection of records of this nature, being surpassed only by Porto. Loulé's accounting statements cover the municipal years of: 1375-1376, 1381-1382, 1403-1404, 1412-1413, 1413-1414, 1423-1424, 1450-1451, 1482-1483, 1517-1518, however sometimes references are made to earlier years. The statement from 1375-1376, for example, records debts owed to the municipality dating back to 1348²². The Loulé collection is the only Portuguese series to include account books from the fourteenth century and is the oldest that have survived to the present day. Whilst in the European context, these records are not the earliest to have survived, they do predate those that have been preserved for much larger towns, including Murcia²³ and Luxembourg²⁴. It should be noted, however, that most of Loulé's accounting books survive either as fragments, varying between three and seven folios (liv. 2: 1381-1382, liv. 3: 1403-1404, liv. 4: 1412-1413, liv. 5: 1413-1415) or are incomplete (liv. 1: 1375-1376, liv. 8: 1482-1483 and liv. 9: 1517-1518). The only ledgers that have come down to us intact are those for the municipal years 1423-1424 (liv. 6) and 1450-1451 (liv. 7).

Accordingly, this paper is organized into three distinct but complementary parts. Beginning with an examination of the municipal officials most involved in municipal management and the process of compilation, organisation and controlling the *Livro de receita e despesa*, we shall next consider the officials responsible for auditing the municipal accounts and the relevant procedures followed by them. Finally, based on the foregoing, some concluding remarks are offered seeking to reflect on the conservation of *Livros de receita e despesa* and their influence on the preparation of other types of accounting records.

²⁰ Botão 1992, pp. 24, 59-74; 2009b, pp. 220-229.

²¹ Magalhães 1970; Fonseca, Pizarro, 1987, pp. 61-89; Fonseca 1999, pp. 115-122.

²² Botão 2009b, p. 24. The financial difficulties of Loulé are also noted in the minutes of the town council meetings. Boisselier 2002.

²³ Menjot 1996, p. 72.

²⁴ Pauly 2020, p. 1.

2. WRITING THE ACCOUNTS

During the fourteenth and fifteenth centuries, the core personnel in the governance of Portuguese towns included the *procurador do concelho*. This official, in common with the principal municipal officeholders, was elected at the beginning of the municipal year, which in Loulé usually started on April 1²⁵. The *procurador* would represent the town in court cases and before powers external to the municipality, such as the Crown²⁶. He was also responsible for managing the accounts of the municipality, the collection of municipal revenue, the financial execution of the council's decisions, and for overseeing the state of upkeep of the municipality's assets²⁷. In Loulé, as in Évora²⁸, Elvas²⁹ and Montemor-o-Novo³⁰, the *procurador* was also responsible for guarding the municipal "chest" (*arca*) and its contents, which included, among other items, the documentation produced and stored by the municipality³¹. Considering the various tasks that the *procurador* had to fulfil, some towns appointed a *tesoureiro* (treasurer) to receive and spend the money of the town, but always by order of the *procurador* and the *vereadores* (councilors)³². Although the municipality of Loulé seems to have never elected a *tesoureiro*, the account books show that the *procurador* could be assisted by a *lugar-tenente* (lieutenant) who sometimes performed these functions³³. The *procurador* would be further assisted in his work by the *escrivão do concelho*³⁴, who was responsible, among other things, for accompanying him in order to keep a record of financial transactions and other fiscal matters³⁵.

In fact, from reign of King Alfonso IV (1325-1355) onwards, Portuguese municipalities were obliged by the Crown to maintain a book in which

²⁵ Coelho, Magalhães 2008, p. 33.

²⁶ On the functions of this municipal official, see Costa 1993, pp. 72-73; Farelo 2008, pp. 63-65; Serra 2018, pp. 124-133.

²⁷ See studies cited in previous note.

²⁸ Serra 2018, p. 128.

²⁹ Sequeira, Ferreira 2021, p. 48.

³⁰ Fonseca 1998, pp. 109-110.

³¹ In 1376, despite the *paço do concelho* (town hall) being already built, the chest seemed to be normally kept in the procurator's house. Botão 2009b, pp. 157-158.

³² Gonçalves 1987, p. 12; Costa 1993, pp. 72, 73, 78.

³³ In 1423-1424, we find Francisco Gonçalves, lieutenant of Gil de Castro, *procurador do concelho*, receiving and spending various amounts. Silva 2022, pp. 122, 125, 127, 129-131.

³⁴ Writing officer responsible for drafting documents on behalf of and belonging to the municipal institution, perhaps with increased specialisation in municipalities with a more complex bureaucracy.

³⁵ Coelho 2009, pp. 168-169.

all their income and expenses were to be recorded³⁶ which was known as the *livro de receita e despesa*, *livro do procuratório*³⁷ or *livro do procuratório de receita e despesa*³⁸. These accounting records used a simple entry method. They were not used principally to record the state of the municipality's finances at any given time, but rather to justify the revenues collected and, above all, the expenses incurred by the *procurador* during his period in office. It was up to the *escrivão do concelho* to compile the *livro de receita e despesa*³⁹, using exemplars from previous years as a template, and to record pending situations, such as debts accrued by former *procuradores*⁴⁰. These registers were, therefore, an instrument whereby a town could monitor the activities of its *procurador* and its finances, and also a mechanism enabling the king to scrutinise the government and the financial resources of the urban centres of his realm.

Nevertheless, questions persist with regard to the period preceding the implementation of the abovementioned registers, especially during the interval between the promulgation of the royal ordinance and the earliest surviving *Livro de receita e despesa*, that of Loulé from 1375-1376. These questions may be enumerated as follows: How were municipal revenues and expenses recorded before the royal decision? Were other forms of record keeping used, such as *róis* (scrolls)? Was the imposition by the Crown of a council's duty to keep accounts books a swiftly implemented policy or was the process more gradual? Did such imposition provoke resistance, as would happen some decades later with the *ordenação dos pelouros* in the Algarve⁴¹? How was the culture of accounting practices formulated, developed, and disseminated among municipal officials? The state of current research and the known sources do not yet enable us to answer these questions and recommend great caution. It is likely that there was already an accounting practice in some urban centres, especially in the most dynamic ones, such as Évora, Santarém, Coimbra, Porto and, above all, Lisbon, before the fourteenth century. In fact, when municipalities received their *carta de foral* (charter of rights), they had as one of their obligations to manage their collective patrimony. Thus, the municipal officers should have some written records to assist them in this task. Nevertheless, if the answers and sources are obscure for

³⁶ *Ordenações del-rei D. Duarte*, ed. Albuquerque and Nunes, p. 356.

³⁷ Marques 1985, p. 543; Silva 2022, p. 115.

³⁸ *Ibidem*, p. 112.

³⁹ In the years 1413-1414 and 1423-1424, in Loulé, some of the items in the *livros de receitas e despesas* were not introduced by the *escrivão do concelho*, but by Fernão Lourenço, a clerk, perhaps due to the absence of the municipal official. *Ibidem*, pp. 109, 110, 118, 121, 122, 124.

⁴⁰ Gonçalves 1987, pp. 8-11.

⁴¹ In 1391, D. João I promulgated this legislation in order to regulate municipal elections in Portugal. Duarte 1987, pp. 297-304.

this early period, written testimonies would certainly proliferate in the following period, allowing a better understanding of the processes underlying municipal ledgers, their compilation, and use.

Portuguese municipal accounts books, although surviving examples are rare, sometimes incomplete, and in a poor state of conservation, can nevertheless be seen to follow a structure⁴², which does not appear substantially different from that found in other European cases, including Castilian, Aragonese⁴³, French⁴⁴ and Swiss towns⁴⁵. The *escrivão do concelho* began by writing the title of the book, identifying the *procurador do concelho* and the year in which he served, as the Loulé book of 1423-1424 shows:

Este ljuro he do procuratoryo de Reçeiita e desspesa de gil de crasto procurador do conçelho de loule que começou primeyro dja de abril Era do naçjmento de noso Senhor Iesu christo de m2l iij^c xxij anos.

This is the account book of Gil de Castro, *procurador do concelho* of Loulé, which began on the 1st of April of the 1423 year of the birth of our Lord Jesus Christ⁴⁶.

Sometimes, this would be followed by a record of the names of the other municipal officials serving in that year⁴⁷. Once given a title, the book was essentially organized into four sections: revenues, expenses, resulting balance, and the audit.

The town's revenues came from various sources⁴⁸, as the case of Loulé demonstrates. First, the rents generated by the council's own assets, such as shops and houses located in the urban space and the fertile floodplain in Bilhas, and the payment of taxes⁴⁹, such as the *pesos e medidas*⁵⁰ and

⁴² Silva 2022, p. 15.

⁴³ For example see, inter alia, the municipal accounts books published for Castile and Aragon: Navarro Espinach 2008; *Las finanzas de un concejo castellano* 2010-2011; Iranzo Muñoz, Saucó Alvarez 2022, pp. 269-273.

⁴⁴ Chareille, *et al.* 2015.

⁴⁵ Robbiani 2019, pp. 7-9, 49-57.

⁴⁶ Silva 2022, p. 112.

⁴⁷ Marques 1985, p. 543; Sequeira, Ferreira 2021, p. 65; Silva 2022, pp. 15, 112.

⁴⁸ Gonçalves 1987, pp. 17-57; Botão 2009b, pp. 276-279; Sequeira, Ferreira 2019, pp. 58-61.

⁴⁹ These tenancies, as in Porto, could be rented individually or in groups. Gonçalves 1987, p. 11. The tenancy of the *almotaçaria*, for example, was leased together with those of the *açougues* (butchery), *fontes* (fountains) and *esterqueiras* (dunghills), in 1423. It was also rented with that of the *domingos e santos* (sundays and saints), in 1450, but in 1517 it was rented alone. Silva 2022, pp. 120-121, 137, 180-181.

⁵⁰ *Ibidem*, p. 118. Taxes paid for the use of weights and measures for measuring and weighing the commodities sold in the town. Gonçalves 1987, p. 42.

corretagem (brokerage)⁵¹. The rents of the *coutada do esparto*⁵² (a reserve rich in esparto grass) could, perhaps, correspond to the profits generated from the harvesting of esparto from this area. Added to these incomes were those associated with the payment of punitive fines, among which were the rents of the *verde*⁵³, *das bravas*⁵⁴, *dos domingos e festas*⁵⁵, *da almotaçaria*⁵⁶, *dos açougues* (market), *das fontes e das esterqueiras* (fountains and faeces pit)⁵⁷, *das azinhagas* (alleyways)⁵⁸, *dos mentirosos e burlões* (liars and conmen)⁵⁹ and *dos mesteirais, braceiros* (craftsmen and other people who worked with them)⁶⁰ e *almocreves* (regional merchants)⁶¹. However, the rents of *da Tôr para além*⁶² and *serra da Tôr para quem* or *para o mar*⁶³ are more difficult to understand. The data currently available does not permit determination of whether they came from the payment of fines or from the exploitation of resources in these places. The council's revenues could also include the positive balance of the previous year, if any, and the payment of debts left by former *procuradores do concelho* or amounts loaned to inhabitants⁶⁴. The contracting of loans could be another way of boosting, albeit somewhat artificially, the municipal coffers⁶⁵. The account books known do not record the amount generated by the collection of extraordinary taxes imposed on the inhabitants by the municipality, such as *fintas*.

The order followed in recording revenues in the *livros de receita e despesa* seems to have been dictated by their importance. If in Loulé the rents from the *termo*⁶⁶ –which were the highest– appear to be recorded first before

⁵¹ Silva 2022, p. 119.

⁵² *Ibidem*, pp. 115, 135.

⁵³ *Ibidem*, pp. 112, 176. Fines paid for damage caused to vegetation cover and forest areas. Beirante 1987.

⁵⁴ The income was generated by the fines paid by the *bravas*, women uttering foul language and insults. Gonçalves 1987, p. 47.

⁵⁵ Silva 2022, pp. 111, 119-120. The information in Loulé's *livros de receita e despesa* is not very clear on this income. It is possible that they resulted from fines imposed on individuals who committed infractions on Sundays, or holy and commemorative days.

⁵⁶ Fines paid by individuals who violated, among other issues, the prices charged or jeopardised the consumer. Gonçalves 1987, pp. 46-47.

⁵⁷ Silva 2022, p. 121.

⁵⁸ *Ibidem*, p. 122.

⁵⁹ *Ibidem*, p. 137.

⁶⁰ *Ibidem*, p. 117.

⁶¹ *Ibidem*, pp. 55, 60.

⁶² *Ibidem*, pp. 115; 135, 179.

⁶³ *Ibidem*, pp. 118, 136, 179-180.

⁶⁴ Botão 2009b, pp. 276-279.

⁶⁵ Gonçalves 1987, pp. 51-55.

⁶⁶ Rural area under the jurisdiction of a town.

those coming from the town, in Porto the opposite situation is observed⁶⁷. Indeed, for each urban centre, examination of the *livros de receita e despesa*, reveal occasional small differences in the order in which the rents are recorded from one book to another⁶⁸. The clerk, when listing rents, was careful to specify the relevant property belonging to the municipality, its location, its tenants, the rent payed by them and, in the case of revenues coming from taxes and fines, the tenants, the guarantors, the goods pledged as security, the date of payment, and the sums collected⁶⁹. The revenue section could also contain an inventory of the documents of the municipality⁷⁰ as well as movable assets including military equipment, chalices, silverware, and relics entrusted to the *procurador do concelho*. Examples of this are, respectively, the fragmentary Loulé account books from 1381-1382⁷¹ and 1483⁷². In the case of Loulé, books for 1450-1451⁷³ and 1517-1518⁷⁴ also contain copies of contracts between the town and the *adueiros*⁷⁵.

After the revenues, the clerk described the expenses, which were of an even more varied nature. Nevertheless, as for other European towns⁷⁶, Portuguese municipal expenditures⁷⁷ can be roughly grouped under five headings, and Loulé is certainly no exception:

- Municipal administration and its functioning: these expenses included, for example, the remuneration of some municipal officials, such as the *escrivão do concelho*, the *porteiro* (doorman) and the *pregoeiro* (crier); the acquisition of ink, parchment, and paper for the production of documents and wax for the seal; the travelling expenses for municipal officials or representatives of the council, for example, when attending the meetings of Algarve towns, or the *Cortes* (parliament).

⁶⁷ Silva 2022, p. 17.

⁶⁸ Gonçalves 1987, p. 10.

⁶⁹ *Ordenações Afonsinas* 1984, liv. 1, título XXVIII, pp. 187-188; Gonçalves 1987, pp. 10-11.

⁷⁰ Sequeira, Ferreira 2021, pp. 67-70.

⁷¹ In the month of May, at the beginning of the third Fernandine war (1381-1382), the fragments of the account book record the delivery of various weapons to the *procurador do concelho*, such as *bacinetes* (equipment to protect the head) and *caneleiras* (shin guards). Silva 2022, pp. 97-98.

⁷² *Ibidem*, p. 160.

⁷³ *Ibidem*, p. 141.

⁷⁴ *Ibidem*, p. 177.

⁷⁵ The *adueiros* were herdsmen responsible for leading the *adua*, the herd comprising the cattle used by some habitants to till the land. More generally on livestock farming in the medieval Algarve, see Botão 2009b, pp. 226-228; Magalhães 2012, pp. 41-53.

⁷⁶ Menjot, Collantes de Terán 2013, pp. 236-249; Robbiani 2019, pp. 67-180.

⁷⁷ Gonçalves 1987, 57-118; Sequeira, Ferreira 2019, pp. 61-64.

- Community services: for example the sums spent on provisioning; the construction or repair of buildings or public facilities such as fountains and wells; the staging of festivities and the giving of alms to religious institutions.
- Services of an economic scope: these include, for example, payment to individuals for the culling of animals threatening the locality and, above all, livestock, such as wolves⁷⁸; investment in municipal properties, such as the inn; support for craftsmen working in the town, such as granting tenures or financing part of the rental of their workplaces; maintenance of buildings connected to the provisioning of the town, such as the *açougues*.
- Military services: this could include the financing of repairs to defensive structures, such as walls and towers; the remuneration of *atalaeiros* (watchmen) and the acquisition of weapons.
- Services of a judicial nature: for example, expenses related to the launch of legal proceedings, retainers paid to lawyers and the commissioning of documents from notaries.
- Contributions and transfers: money sent to the king or the lord of the town.

The recording of the sums spent, by contrast with the recording of amounts collected, was somewhat more disorganised, since these items were registered in the book as they occurred⁷⁹.

On each folio, both in the expenditure and income sections, the records followed the same organizational scheme. The clerk would write a title at the top in order to identify the operation carried out, then insert each of the items and, at the end, the sum of the amounts collected or spent (fig. 2). The right margin of the folio served as a space for memoranda, as it could be used by the scribe or, later, by another individual to add additional information to an item⁸⁰. The added text could, at times, go beyond the margin and enter the space of the rubrics, as can be seen in some cases in the Loulé account book of 1375-1376. On the verso of the first folio, for example, in the item of wheat sold to Afonso de Lima, it was added-in that he paid to the *procurador do concelho* 18 *soldos* and 18 *dinheiros* for the grain⁸¹.

⁷⁸ See here Santos 2021, pp. 99-150.

⁷⁹ Gonçalves 1987, p. 11.

⁸⁰ Mattéoni 2011, p. 3.

⁸¹ Silva 2022, p. 45.

3. CONTROLLING AND AUDITING THE ACCOUNTS

According to the *Ordenações Afonsinas*⁸², the *vereadores* (councillors) were obliged to sign all folios of the *livros de receita e despesa*⁸³, however, in Loulé, I have only been able to identify one initialled folio, in 1375-1376 (fig. 3), and some expenses with the signature of municipal officials, in 1381-1382⁸⁴ and 1450-1451⁸⁵. Nevertheless, and following contemporary practice⁸⁶, the *vereadores* always signed the closing of the accounts. Certainly, once the municipal year was at an end, royal legislation required the accounts be examined, and the financial balance calculated.

Examination of the accounts was required to be carried out by the incoming *vereadores* at the time of their taking office. The individuals who had held the principal council positions in the preceding year, such as the *vereadores*, *procurador do concelho* and *escrivão do concelho*, were to be present during this process⁸⁷. In 1424, in Loulé, the *vereadores* also appealed to a certain João Peres, *que foi chamado por contador*⁸⁸ (who was called as an accountant), to help them examine the accounts of the year just ended. The reasons for his choice are not mentioned, but it is likely he was an individual experienced in the process. Royal legislation also required that newly elected municipal officials analyse the accounts of any previous years that had not been examined, which reveals that this operation was not always carried out with the desired celerity, as demonstrated in the case of Mós de Moncorvo⁸⁹. This situation, as Iria Gonçalves has highlighted, was common in other European urban centres⁹⁰. However, in the case of Loulé, for the years 1423-1424⁹¹ and 1450-1451, it is possible to surmise that the auditing of the accounts was carried out relatively quickly, since it was done a few days after the beginning of the new municipal year⁹². In fact, and as Virginia Rau has shown for

⁸² Official collection of codified royal legislation. It was completed in the reign of King Afonso V (1338-1481), and was named after him.

⁸³ Gonçalves 1987, p. 13.

⁸⁴ Silva 2022, pp. 98-100.

⁸⁵ *Ibidem*, pp. 150-153.

⁸⁶ Gonçalves 1987, p. 13.

⁸⁷ *Ibidem*, p. 13.

⁸⁸ Silva 2022, p. 134

⁸⁹ In 1439, the *livro de receita e despesa* mentions that the accounts of the previous three years had not been audited. Marques 1985, p. 24. In Elvas, the *livro de receita e despesa* of 1432-1433 was not checked by the *corregedor* until almost two years later, in 1435. Sequeira, Ferreira 2019, p. 65.

⁹⁰ Gonçalves 1987, p. 14.

⁹¹ Silva 2022, p. 134.

⁹² *Ibidem*, p. 130.

Portugal⁹³, we must remember that the delays in auditing the accounting records was not something exclusive of municipal finances, as this was also sometimes seen in the documentation produced by the royal officers linked to taxation.

The *escrivão do concelho* and, above all, the individuals who audited the accounts used the left margins of the folios as a space for their comments (space of control)⁹⁴. They indicated errors, such as items that had been inserted into another folio (image 3 in fig. 4), and payments that had already been received or made. This could be done by writing the abbreviation of *pago* (paid, figs. 2 and 5)⁹⁵ (*pg*) or *receita* (receipt) (*R*) or in an explanatory note. In the municipal year 1375-1376, for example, regarding an owed sum that had been registered, the auditors from Loulé made a note that the municipality had in fact now received the money, because they knew this from a document drawn up by one Domingos Gonçalves, *tabelião* (a notary)⁹⁶. This reveals that the audit of the municipal accounts had entailed the comparison of the *livros de receita e despesa* with other documentation.

During the fourteenth and fifteenth centuries, in Loulé, those responsible for auditing municipal finances also noted the letters “D” (fig. 6) and “F” (image 1 of fig. 4)⁹⁷ in the left margin. The letter “D” is perhaps an abbreviation of *deu*, since the verb *dar* (to give) was often used in the same sense as “pay”⁹⁸. The meaning of “F” is more difficult to unravel, but, given other peninsular cases⁹⁹, it is possible that it was an abbreviation for *falha* (failure) or *falta* (lack). It was intended to identify a payment order and/or receipt for an amount spent that had not been presented by the *procurador do concelho* during the audit of the accounts.

Those responsible for inspecting the accounts signalled the entries and sums that had been checked and approved, by introducing the abbreviation of *concertado* (concerted) (fig. 7). In the case of Loulé, the word “sy”, the letters “psg” (fig. 8.)¹⁰⁰, the abbreviation of “*nihil* (nothing)” and the symbol

⁹³ Rau 2009, pp. 37-41.

⁹⁴ Mattéoni 2011, p. 3; Iranzo Muñoz, Saucó Alvarez 2022, p. 270.

⁹⁵ The same is also happen in Porto. Melo 2012, p. 3.

⁹⁶ Silva 2022, p. 61.

⁹⁷ Martine Aubry identified in the upper left corner of the folios the letters “Fc” and “F” in the account books of Lille (1319-1320, 1337-1338, 1354-1355, 1363-1364). The author hypothesized that it is a control mark placed in the accounts during the auditing: FC - Fecit. Aubry 2012, pp. 28-29.

⁹⁸ On this subject, see: Ferreira, 1985, p. 170; Melo 2012, pp. 7-8.

⁹⁹ I am most grateful to Professor Pere Vérdes Pijuan for supplying this information.

¹⁰⁰ The meaning of “psg” is uncertain. It is unclear whether it corresponds to a signature.

“+” (fig. 9)¹⁰¹ are also used. The latter two might appear alone or in association. It is not always clear who inscribed these elements and what they signify. However, the “+” symbol, like other graphic symbols such as dots¹⁰², may likely have functioned as counting aids.

The language used both for recording expenses and revenues, as well as for checking and correcting items, was always Portuguese. This situation contrasts with that of other European towns, such as Paris¹⁰³, where the individuals responsible for checking the accounts used Latin to record their observations. Both the clerk and the auditors could underline amounts (fig. 10)¹⁰⁴ and sometimes make vertical and, more-often, oblique strokes, to cross out certain items¹⁰⁵. In some cases, as in Loulé, these strikethroughs could be accompanied, in the left margin, by a “lying cross”¹⁰⁶, an explanatory note, the abbreviation of “nihil”, or the letter “F” (fig. 4).

In the *livro de receitas e despesas* of 1375-1376, after crossing out an item with oblique strokes, the person responsible for revising the accounts inscribed his initials in the right margin¹⁰⁷. This represents a rare moment in which one can be sure of the author of the strikethroughs.

Indeed, mirroring a tendency already observed in the cases of Tours and Lille, oblique strokes often appear devoid of information that might help us reliably to identify the author. In consequence it is difficult to divine if they were introduced by the scribe to correct a mistake or by the auditor to reject an item or, perhaps, to signal that it had already been checked and accepted.

Examining the amounts received and spent, among other things, allowed assessment as to whether the *procurador do concelho* was in debt to the town. In the case of Loulé, the account books identify at least six *procuradores do concelho* who were indebted to the town: Lourenço Eanes,

¹⁰¹ This symbol was identified in Lille’s account books in the fourteenth century, but its meaning is unknown in that context also. Aubry 2012, pp. 43-44.

¹⁰² My thanks to Professor Pere Vérdes Píjuan for this information.

¹⁰³ Mattéoni 2011, p. 3.

¹⁰⁴ For Loulé, I know of only one example, which is that occurring in the book for 1450-1451. The reason for the underlining is unclear.

¹⁰⁵ Chareille, *et al.* 2015, pp. 23, 29-30, 33.

¹⁰⁶ Fig. 4. This also often appears alone, as can be seen in fig. 11. It is possible that it was used, perhaps, for counting purposes, as it also appears associated with a point as shown in image 3 of fig. 11.

¹⁰⁷ See the signature of João in the *livro de contas* for 1375-1376 in image 2 of fig. 4. João may, perhaps, be the *vereador* who appears in the payment order, dated June 7th, and placed at the end of the book. On this document, see main text herein at section 4.1.

o Moço (1410)¹⁰⁸, Vasco Afonso Carvalho (1410)¹⁰⁹, Gonçalo Vasques (*a.* 1423)¹¹⁰, Rui Gonçalves (1449-1450)¹¹¹, Vicente Lourenço (*a.* 1482)¹¹² and the one before Álvaro Peres, squire (1517-1518)¹¹³. Their debts amounted, respectively, to 640 *libras* and 14 *soldos*, 42.882 *libras* and 10 *soldos*, 1.404 *reais*, 2.460 *reais*, 2.301 *reais* and 1.185 *reais*. While Rui Gonçalves and the one before Álvaro Peres paid the amount they owed in the following year, Lourenço Eanes, o Moço, and Vasco Afonso Carvalho took almost three years, having been forced to do so by order of the *corregedor*¹¹⁴. In fact, in 1413, perhaps considering the magnitude of the sum owed, Gonçalo Mendes the *corregedor* ordered Vasco Afonso Carvalho's arrest, which prompted the erstwhile *procurador do concelho* to take some hasty steps to settle the amount owed. It is known that he paid at least 12.300 *libras* in following months¹¹⁵. This cluster of cases, despite representing only a small sample, indicate the difficulties *procuradores do concelho* could experience in paying-off the amounts owed by them. They also demonstrate that the councils could have to wait several years to receive their due. Indeed, in the case of Tours¹¹⁶, it can be seen that, after presentation of the accounts, former municipal officials took an average of four to five years to respond to all the demands of the auditors.

Conversely, analysis of the town accounts enabled officials to discover if the municipality was in debt to the former *procurador do concelho*. This situation arose with some frequency since, when municipal revenues were insufficient to meet the town's needs, the shortfall was made up by the *procurador do concelho* who advanced the amounts the municipality needed from his own personal resources¹¹⁷. In these cases, debt settlement could also drag on for several years. In Loulé, at the end of the municipal year of 1423-1424, Gil de Castro, *procurador do concelho*, was to receive 1.350 *reais* from

¹⁰⁸ Silva 2022, p. 109

¹⁰⁹ *Ibidem*, pp. 109-110.

¹¹⁰ *Ibidem*, p. 122.

¹¹¹ *Ibidem*, pp. 142-143.

¹¹² *Ibidem*, p. 161.

¹¹³ *Ibidem*, p. 183. We have corrected here some information published on this subject in: *ibidem* 2022, p. 22.

¹¹⁴ Magistrate appointed by royal mandate responsible for supervising and correcting the exercise of justice and the functioning of municipal governments within the ambit of a *correição* (territorial area, usually vast, under his jurisdiction), through which he duly toured during his term of office. For the purpose, he was invested with powers to intervene at administrative, policial, military, and judicial levels in the areas through which he passed.

¹¹⁵ Silva 2022, pp. 109-110.

¹¹⁶ Chareille, *et al.* 2015, pp. 44.

¹¹⁷ Gonçalves 1987, p. 16.

the town, but the payment took some considerable time, and in 1425, still he had received nothing of the amount owed¹¹⁸.

Once audited by the municipal officials, as in other European towns¹¹⁹, the *livros de receita e despesa* had to be submitted for scrutiny to a royal officer, in this case the *corregedor*¹²⁰. He had this task since 1340, when the elaboration of the municipal account books was ordered by D. Afonso IV. We should also mention that the same king and his successors entrusted this officer of supervising also the work of the *almoxarifes*¹²¹ and their clerks. This was part of a wider strategy to strengthening power of the crown over municipal governments and control royal officialdom linked to the treasury at local and regional level¹²². In some cases, the municipal accounts were approved without any issues being raised¹²³. For example, in 1425, Vasco Lourenço, lawyer and accountant of Martim Mendes, *corregedor* of the Algarve, considered the final balance of the account book of Loulé for 1423-1424 to be *boa e verdadeira* (good and true)¹²⁴. However, there were other cases where approval of expenses was not so smooth, with royal officials refusing to recognize the legitimacy of certain expenses incurred, which the councils had considered necessary for the “common good”. In fact, in the mid-fifteenth century, in the petitions submitted by Silves, Tavira, Faro and Loulé to the King at the *Cortes*, the representatives of the councils complained that the *corregedor* had failed to authorize the action of the municipality of Loulé in paying a tenancy to a physician. They considered this as *pouco serviço e grã perda e dano* (little service and great loss and damage to the inhabitants)¹²⁵. D. Afonso V allowed the council to grant a tenure to the physician of 2.000 *reais* on the basis that it was indeed *necessary for the good of the residents*¹²⁶.

Thus, since the reign of D. Alfonso IV, the *livros de receitas e despesas* underwent a tripartite level of control: the *escrivão do concelho* along with the *procurador do concelho*, the municipal officials of the following year, and the *corregedor*. It was said that the accounts were *done and redone* and *viewed and reviewed*, an example of which can be seen in the book of Loulé for 1375-1376, where the total was calculated three times by the auditor (fig. 12). The efforts of

¹¹⁸ Silva 2022, p. 134.

¹¹⁹ For example, see Chareille, *et al.* 2015, pp. 31-38.

¹²⁰ Gonçalves 1987, p. 14.

¹²¹ Coelho, Magalhães 2008, pp. 93, 98.

¹²² Royal official responsible for levying and collecting taxes and administering the royal patrimony within a specific circumscription (*almoxarifado*). Vicente 2013, pp. 47, 62-67.

¹²³ Gonçalves 1987, p. 14.

¹²⁴ Silva 2022, p. 134.

¹²⁵ TT, *Leitura Nova, Odiana*, liv. 3, ff. 111v-112.

¹²⁶ TT, *Leitura Nova, Odiana*, liv. 3, ff. 111v-112.

all the men connected with municipal accounting, however, did not necessarily resolve errors in the calculations. In some cases, they must have been identified before being written down. Indeed, in 1423, the *procurador do concelho* noted that the Moors had paid a bushel of wheat more than they owed, however he did not order it be returned to them. The grain was handed over to Fernão Lourenço, a county clerk, because he had gathered the wheat¹²⁷. Sometimes, as in the case of Porto¹²⁸, the figures transmitted contain errors, usually of minor import, where a shortfall of a few *reais* can be identified. In the *livro de receitas e despesas* of 1450-1451, Rui Dias was wrong in calculating the sum of three operations, respectively, at 42 *reais*, at 2 *reais* and a half, and at 5 *reais*¹²⁹.

4. WHAT HAPPENS AFTER THE AUDITING?

4.1. The influence of account books in other accounting documents

Once the accounts had been approved, the *livro de receitas e despesas* had to be kept in the council chest. It could be used, as mentioned above, as a model for compiling the following year's book. Could it also serve as a reference for the preparation of other accounts books for the municipality? How was the experience of the *escrivão do concelho* in the compilation of the *livro de receitas e despesas* reflected in the production of other accounting documents? Let us dwell momentarily on what the documentation known for Loulé allows us to ascertain.

Indeed, throughout the fourteenth and fifteenth centuries, it is known that the municipality could prepare and keep other accounting documents, such as: *livro em que se os ditos figos puseram em recadação* (book recording the figs collected)¹³⁰; *livro de repartição da fruta* (book recording the division of fruit)¹³¹; *livro do pagamento da fruta* (book for the paying of the fruit)¹³²; *livro das obras* (book of works)¹³³; *livro da dita ovença [da renda da almotaçaria]* (book recording the rent received from the *almotaçaria*)¹³⁴; *livro da ovença do*

¹²⁷ Silva 2022, p. 118.

¹²⁸ Gonçalves 1987, pp. 14-15.

¹²⁹ Silva 2022, pp. 138, 152, 153, 156.

¹³⁰ *Ibidem*, p. 87.

¹³¹ This designation, unlike the others, is not medieval, having been attributed by Alberto Iria (1988, p. 437).

¹³² As in the previous case, this designation is not medieval, having been attributed by Maria Valentina Ferreira to a surviving accounts book. Ferreira 2003, pp. 224-226.

¹³³ Annotated with the income and expenses spent in this area. Silva 2022, p. 132.

¹³⁴ *Ibidem*, p. 55.

aluguer da estalagem (book recording the rent received from the inn)¹³⁵; *livro das ovenças da guarda da serra* (the book recording the rent received from the mountain range)¹³⁶; *livro da ovença [da renda dos mesteirais]* (book recording the rent received from the craftsmen)¹³⁷; *o livro dos órfãos* (the book of orphans)¹³⁸; *o livro em que se escreveram as contas e recadações dos ditos órfãos* (book in which the accounts of the orphans were written)¹³⁹. The *livros de receitas e despesas* known reveal that some of these account books communicated with each other, since they refer, for example, the recording of revenues and expenses made in other books, such as the *livro das obras* and *da fruta*.

Of the above list of books, only a few examples dealing with the orphans¹⁴⁰ and with fruit¹⁴¹ have survived to us. The latter was to be produced by the *escrivão do concelho* in addition to his task of compiling the *livro de receitas e despesas*.

The books of *repartição da fruta* and *pagamento da fruta*, as their names somewhat suggest, are related to the town's participation in the dried fruit trade, namely figs and sultanas, and indeed they are unique, being the only exemplars of their type to have survived in Portugal¹⁴². Although Loulé had kept books recording fig collection in the municipality since at least since 1375¹⁴³, the two books we possess date from the fifteenth century and are incomplete¹⁴⁴, presenting difficulties in precise dating and especially in interpretation, as several researchers have already highlighted¹⁴⁵. The *livro da repartição da fruta* is the older, begun in February 1450. The *livro* records the agreements compacted between one João Serôdio, squire¹⁴⁶, and at least 79 small farmers and/or

¹³⁵ *Ibidem*, p. 58.

¹³⁶ *Ibidem*, p. 60.

¹³⁷ *Ibidem*, p. 59.

¹³⁸ Machado 2016, p. 29.

¹³⁹ *Ibidem*, p. 37.

¹⁴⁰ For these sources, see: *ibidem*.

¹⁴¹ For these sources, see: Iria 1988, pp. 437-476; Ferreira 1985, 2003; Silva 1989, pp. 255-264; Barros 2007, pp. 328-331; Duarte 2018, pp. 79-98; 2020, pp. 101-110.

¹⁴² It is not unreasonable to suppose that the other Algarve municipalities, especially the larger ones, such as Silves, Faro and Tavira, possessed similar records since fruit production was (as the municipalities themselves recognized) one of the main pillars of the entire regional economy.

¹⁴³ The *livro de repartição da fruta* could perhaps have been preceded by the execution of a contract between the municipality and the merchant(s) who acquired the fruit, as in the example of the agreement we possess for 1468. Ferreira 2003, p. 219.

¹⁴⁴ The *livro de repartição da fruta* retains only the initial part (11 folios). In contrast, only the final part of the *livro do pagamento da fruta* has survived to us (22 folios). Based on codicological analysis, Maria Valentina Ferreira considers that four folios are missing up to folio 19, one of which is the book's prologue (2003, p. 228).

¹⁴⁵ See the studies cited at note 144.

¹⁴⁶ It is known that he was an *almotacé* (a municipal official responsible for the markets), in 1468. See Ferreira 2003, p. 226.

intermediaries for the purchase of figs and sultanas in advance and guaranteeing their delivery on Saint Cyprian's day (16 September)¹⁴⁷. According to Luís Miguel Duarte, the quantities contracted corresponded, respectively, to 16,302 kg and 8,444 kg, representing a total of 25,146 kg of dried fruit¹⁴⁸.

João Serôdio made the advance purchase of fruits, using money the municipality had received from a certain Rui Vieira, a person now accepted to have been an inhabitant of Loulé and, perhaps, a relative of João Gonçalves de Vieira, a knight appearing in Loulé council meetings between 1401-1403¹⁴⁹. However, the sources I have been able to compile for the Algarve mention only one Rui Vieira, a squire, merchant¹⁵⁰ and resident of Faro, between 1446¹⁵¹ and 1498¹⁵², where he held the position of *juiz das sisas* (1476)¹⁵³. It is not unlikely that it was this Rui Vieira who was sent by the councils of the Algarve to the king as a procurator to request consignments of Breton grain be sent to them from Lisbon, in 1468¹⁵⁴.

Given this last element, it is tempting to view the *livro da repartição da fruta* not only as a record of Loulé's participation in the purchase of dry fruits, but also as evidence of the joint action of the municipalities of Loulé and Faro in the enterprise. Indeed, Loulé and Faro often cooperated with each other and with other Algarve towns, such as Silves and Tavira, to gain scale and thus a stronger position from which to launch efforts to satisfy their interests. These agreements took place regularly, for example, to guarantee the sale of dried fruit, as well as to use these products, in years of famine, as a bargaining chip for the securing of a foodstuff almost always scarce in the Algarve region, all-important grain¹⁵⁵. Indeed, it is tempting to consider this very scenario as the context for the compilation of the *livro da repartição da fruta* in our possession, when we consider the circumstances subsisting in Portugal for the period between 1449 and 1450.

Certainly, in 1449 the region of Entre Douro e Minho, and especially the city of Porto, was experiencing a shortage of grain, a situation that had

¹⁴⁷ Ferreira 1985, pp. 40-160; Duarte 2018, pp. 84-85. *Alacil*, the harvest period for figs and grapes extended from the end of July to the beginning of September. The time of year when fruit from the Algarve was exported to other regions was known as the *carregação*, which ran from 1 September to 1 December, although for Lisbon it could last until 1 January. Fontes 2006, pp. 40, 43, 53.

¹⁴⁸ Duarte 2018, p. 86.

¹⁴⁹ *Ibidem*, p. 84.

¹⁵⁰ ANTT, *Chancelaria de D. Afonso V*, liv. 10, f. 118v (1454).

¹⁵¹ Beloto 1977, p. 224 (1446).

¹⁵² ANTT, *Leitura Nova, Odiana*, liv. 1, ff. 78v-79v (1498)

¹⁵³ Royal judge responsible for adjudicating lawsuits related to the *sisas* (a tax). ANTT, *Chancelaria de D. Afonso V*, liv. 6, f. 48v (1476). On this tax, see: Castro 2008; Dominguez 2013; Rosa 2020, pp. 138-161.

¹⁵⁴ *Actas de Vereação de Loulé. Séculos XIV-XV*, p. 204.

¹⁵⁵ On the cooperation between the Algarve towns, see: Botão 2009b, pp. 288-292; Silva 2019, pp. 211-247; 2021, vol. I, pp. 242-252; Gonçalves 2020, pp. 179-214.

dragged on from the previous year¹⁵⁶. Since Algarve existed in a state of almost constant grain deficit¹⁵⁷, it is highly likely the situation in the region was likewise as dire as that being suffered in the Entre Douro e Minho and that the effects of the shortage were still being felt in the Algarve in the following year. On the 3rd of February, very likely in the crucial year 1450¹⁵⁸, it is known that Faro asked Loulé sent representatives to negotiate with one Martim Lourenço and his partners terms for the sale of figs for grain for a period of four to five years. Martim Lourenço was also at that time in talks with Tavira for the very same purpose. The outcome of the negotiations between the Algarve municipalities and Martim Lourenço is unknown. However, in July, it is known that Faro, Tavira and perhaps Loulé appointed representatives to go to the ports of Lisbon, Porto, Galicia, Biscay, Baiona, and Brittany¹⁵⁹. Although the letter of the municipality fails to mention the purpose of the trip, it is possible it was linked to the sale of dried fruits in exchange for other goods that were in short supply in the region, such as grain, especially in the case of Brittany, one of the main European regions from where Portugal purchased this commodity¹⁶⁰.

The second book (*do pagamento da fruta*) was produced in the second half of the fifteenth century¹⁶¹, possibly between 1468¹⁶² and c. 1483¹⁶³. Maria Valentina Ferreira thought the book could have been compiled in the

¹⁵⁶ Ferreira 2014, p. 122.

¹⁵⁷ Marques 1968, pp. 213, 240, 259-282; Silva 2019, pp. 211-247; Gonçalves 2020, pp. 179-214.

¹⁵⁸ The original document was in the Loulé municipal archive, but only a copy made in the 18th century has survived, which is currently housed in the Lisbon Academy of Sciences. Biblioteca da Academia das Ciências de Lisboa, *Série Azul de Manuscritos*, cod. 403, f. 155v. The copyist only recorded the day and month of production of the original document, nevertheless as it is placed before a document dated July 24, 1450 concerned with similar issues. This led me to suspect that, like the one that follows, it was in fact written in 1450. Biblioteca da Academia das Ciências de Lisboa, *Série Azul de Manuscritos*, cod. 403, ff. 158v-159. This hypothesis gains more strength if we consider that the author of the February 3 letter was João Gonçalves Botafogo, *escrivão do concelho* of Faro. He held the post at least between 1430 and 1453. ANTT, *Chancelaria de D. Afonso V*, liv. 20, f. 115r-v (1430). ADF, *Livro do Registo da Câmara de Faro*, ff. 30r-v (1453). Furthermore, in June 1450, João Gonçalves was at the centre of negotiations between Loulé, Faro and Tavira concerning the sending of a letter to the king about the fruit. Sadly the content of the letter remains unknown. Silva 2022, p. 146.

¹⁵⁹ Biblioteca da Academia das Ciências de Lisboa, *Série Azul de Manuscritos*, cod. 403, ff. 158v-159 (1450).

¹⁶⁰ Marques 1968, pp. 164-165.

¹⁶¹ Barros 2007, pp. 328-331.

¹⁶² The book cannot be earlier than 1468, as it was in this year that the election of Ali Baboso to the position of *alcaide* of the Muslims (as he is identified in the book) was confirmed by the king. Azemete, imam of the Moors (as mentioned in the council minutes between 1487 and 1488) is also mentioned in the book. Barros 2007, pp. 329-330.

¹⁶³ This is the last year in which Rui Dias appears identified in the documentation as the *escrivão do concelho*. Ferreira 2021, p. 86.

year 1480, based on the language used, calligraphy, type of paper and watermark¹⁶⁴. The document records the delivery to the council of dried fruits agreed in advance with at least 246 producers and/or intermediaries¹⁶⁵, as well as the payment of the *segunda paga*¹⁶⁶. One representative of the municipality, Vasco Afonso¹⁶⁷ received the fruits, and another representative, Diogo Alvares¹⁶⁸, made the payments which were made in money and in commodities, such as iron¹⁶⁹. According to Maria Filomena Barros, Loulé acquired at least 778 pieces of figs and 1929 pieces of sultanas¹⁷⁰. The products purchased were intended to pay for the fruit that *que nos el Rey nosso Senhor tomou* (that our lord the King took from us)¹⁷¹. It is not known for what purpose the king took the fruit, nor do we know the reason why he took it.

The *livro de repartição da fruta* and the *livro do pagamento da fruta*, like the account books of 1450-1451 and 1482-1483, were written by the same man, Rui Dias. He was the *escrivão do concelho* for Loulé at least between the years 1450 and 1483, having held royal offices linked to the discharge of justice, as *procurador do número* (attorney) (1471), and especially scribal offices: *tabelião* (1444-1484); *escrivão da coudelaria* (clerk of the *coudel*, a military officer) (before 1463) and *escrivão dos órfãos* (orphan clerk) (1482)¹⁷². Although the *livro de repartição da fruta* and the *livro do pagamento da fruta* served different purposes and are incomplete, the data seems to suggest the clerk adopted a similar structure in the organization of both, apparently inspired by, and adapting it at least in part from, the layout of the *livros de receita e despesa*.

¹⁶⁴ Ferreira 2003, pp. 229-236.

¹⁶⁵ Iria 1988, pp. 449-476.

¹⁶⁶ The second half of the price agreed in advance for the fruit. Thus, it seems likely that a *livro de repartição da fruta* had been prepared before *livro do pagamento da fruta*, in which the fruit purchase agreements and the payment of the first part of the agreed amount were recorded.

¹⁶⁷ It is likely it was Vasco Afonso, squire of Gil de Ataíde, who was appointed in 1462 to the posts of *tabelião do cível e do crime* (civil and criminal notary) and *escrivão da renda do mordomado* (clerk of the steward's income). These offices had been performed before his appointment by his father, Rui Vasques. ANTT, *Chancelaria de D. Afonso V*, liv. 1, ff. 111v-112 (1462). Maria Valentina Ferreira and Ana Pereira Ferreira consider that this royal official is also the Vasco Afonso Migueis, referred to as *tabelião* (1487-1495), *escrivão do concelho* (1487 and 1488), steward of the Confraternity of Nossa Senhora de Loulé, in 1495, and *procurador do concelho* (1498). *Actas de Vereação de Loulé. Séculos XIV-XV*, p. 234 (1487), 250, 258 (1488); *Actas de Vereação de Loulé. Século XV*, pp. 60 (1492), 100, 113, 116, 127 (1493), 189 (1495), 191, 192; Ferreira 2003, p. 227; 2021, p. 87.

¹⁶⁸ Maria Valentina Ferreira considered him to be the same Diogo Alvares, *recebedor das sisas* in Loulé, in 1480. Ferreira 2003, p. 228.

¹⁶⁹ *Ibidem*, p. 227.

¹⁷⁰ Barros 2007, p. 330.

¹⁷¹ Iria 1988, p. 476.

¹⁷² Ferreira 2021, p. 86.

In fact, these books associated with the fruit comprise three sections: 1) the initial prologue identifying the municipal representatives in the purchase of the fruits and stating the purpose of the book¹⁷³; 2) the list of the acquisitions made by the municipality, specifying the names of the producers and/or intermediaries, the quantity of the fruit purchased, the amount to be paid by the municipality, the date of delivery of the fruit (in the case of the *livro da repartição*) and the receipt of part or all of the amount agreed by the producers and/or intermediaries or their representatives¹⁷⁴; 3) the calculation of the total amounts received and spent and thus the balance¹⁷⁵.

On each folio, the clerk reserved the central area for the recording of the transactions enacted and, in the case of the *livro de repartição*, the signature of the producers and/or intermediaries who undertook to deliver fruit to the municipality¹⁷⁶. The bottom of the folio was used to record the totals. In the *livro de repartição da fruta*, the clerk recorded only the total of the purchased fruit, but there are several folios where this information was not recorded. In turn, in the *livro do pagamento da fruta*, the clerk recorded the total amount spent by the municipality, as well as the amount of fruit products collected, clearly distinguishing figs from sultanas. The margins of the folios, as in the *livros de receita e despesa*, were used by the clerk as spaces for memoranda and, especially in the case of the left margin, for control. In these margins he indicated the payment of the amounts, leaving an explanatory note or frequently using the abbreviation of “paid” and the letter “D”. The clerk, in the *livro do pagamento da fruta*, seems to record also a “+”, perhaps for counting purposes. In Loulé, this sign appears only in the accounting documents written by Rui Dias.

Considering the organization of the *livros de repartição* and *de pagamento da fruta* and that fact that they were written by the same county clerk, it is tempting to speculate that the format of the *livros de receita e despesa* is reflected in the compilation of these records. I must, however, sound some notes of caution. First, the use of the left margin of the folios to add details and/or, above all, control the information can be seen in other accounting documents. In Loulé, an example of this occurs in the notebooks compiled to ensure the payment of extraordinary taxes, such as *fintas*, to the council in 1521, and *pedidos* to

¹⁷³ Ferreira 1985, pp. xbj; 2003, p. 228.

¹⁷⁴ The operations seem to be recorded in very similar way to that which later can be found in Lisbon, in the *Livro 5.º de Obrigações de vender Carne no açougue nos annos de 1495 té 1570*. Note, however, that individuals who sold meat to the city do not seem to receive part of the payment in advance. On these documents, see Melo 2017, pp. 166-203; Gonçalves 2019, pp. 67-79. We thank Professor Iria Gonçalves for this information.

¹⁷⁵ Iria 1988, p. 476.

¹⁷⁶ Figs. 13 and 14.

the monarch between 1469 and 1479¹⁷⁷. While that of 1479 was written by Rui Dias, those of 1469 had been written by the scribes Garcia Afonso Ferrador¹⁷⁸ and Diogo Afonso¹⁷⁹. This circumstance seems to suggest that some of these accounting practices and techniques were not known only to municipal officials.

4.2. The conservation of account books: some reflections

In Portugal, the municipal elites based the exercise of local power on written documents, keeping them in chests together with money and even relics. These written testimonies proved, protected, and perpetuated the privileges, freedoms, rights, assets, and memory of the urban centre¹⁸⁰. Among these records, the *livros de receita e despesa* and especially information concerning debts outstanding to the municipality had to be kept at least until these amounts were settled, which could mean keeping them for a long period, as the case of Loulé reveals. For 1375-1376, the account book lists the debts to the municipality, the oldest dating from 1348, which is to say some 27 years prior to the book being compiled¹⁸¹. In the first decades of the fifteenth century, available information also suggests that accounting records were kept for an almost identical period in Évora, Beja and Elvas, three municipalities located in southern Portugal. In the first case, the *corregedor* requested the *livros de receita e despesa* and the rolls from the previous 20 years to verify the town's accounts and debts¹⁸². In case of Beja, the municipality had a *tombo* (codex) where it recorded all its revenues and expenses made in the last 20 years¹⁸³. In 1432, Elvas held 24 books and notebooks belonging to previous procuradores¹⁸⁴.

In 1433, in the *Cortes* (Parliament) of Leiria, the municipalities asked the king to authorise the burning of the *livros de receita e despesa*, after they had been audited and approved by the *corregedores* in order to avoid any abuses

¹⁷⁷ AML, 250-6 (Registo de documentos relativos aos impostos extraordinários, 1469); AML, 250-7 (Registo de documentos relativos aos impostos extraordinários, 1469-1470); AML, 250-8 (Registo de documentos relativos aos impostos extraordinários, 1474); AML, 250-9 (Registo de documentos relativos aos impostos extraordinários, 1479); AML, 250-10 (Registo de documentos relativos aos impostos extraordinários, 1479). On these documents, see Coelho, Duarte 1996, pp. 205-230.

¹⁷⁸ AML, 250-6 (Registo de documentos relativos aos impostos extraordinários, 1469), f. 1.

¹⁷⁹ AML, 250-7 (Registo de documentos relativos aos impostos extraordinários, 1469-1470), f. 1.

¹⁸⁰ See generally Coelho 2009, pp. 165-172; 2015, pp. 16-34; 2021, pp. 21-39.

¹⁸¹ Botão 2009b, p. 24.

¹⁸² Vilar 2018, pp. 2-2v.

¹⁸³ TT, *Gavetas, Gaveta XXIV*, mc. 1, n.º 17, f. 8.

¹⁸⁴ Sequeira, Ferreira 2021, p. 71.

that might be committed by future *corregedores*. However, the king did not approve this request¹⁸⁵. Did the archiving of *livros de receita e despesa* make other accounting documentation produced in the same period unnecessary, such as letters exchanged between municipal officials? Could the *livros de receita e despesa* be used to keep other records related to the financial management of the municipality? In fact, the Loulé book of 1375-1376 presents a somewhat curious situation, since inside it are found, carefully stored, three loose documents: two letters granted by Afonso Martins, *juiz do rei* (king's judge) in Faro and Loulé, to the Loulé council confirming that he had received his salary, in 1375; and a council deed ordering a certain payment in favour of Gonçalo Rodrigues Baração, perhaps in 1376, by virtue of his role in the collection of a *sisá* (tax)¹⁸⁶. It is not certain whether the documents were placed inside the book contemporaneously as documents corroborating the relevant expenses incurred at that time, or later at some point in the reorganization of the municipal archive.

5. FINAL REMARKS

In summary, Loulé and other Portuguese small towns present a process of compilation, control and audit of account books that is not very far from that which is known for other European urban centres with approximately the same size, including in Castile, Aragon, and France. Clerks and auditors used margins, abbreviations and signs, some also already identified in French and Aragonese towns to control the information. These written records were an instrument for both the council and the king in the supervision of municipal financial resources and their management. Despite royal regulations and the efforts of the men involved in accounting management, there could sometimes be some errors in the calculation of sums and, more often, debts owed by the former *procuradores do concelho* to the municipality and vice versa. Resolution of these matters could be a lengthy process. In Portugal, it is possible that towns more powerful than Loulé, such as Évora, Porto and, particularly all, Lisbon, may have registered some differences, due to their demographic, socio-economic and political dimensions¹⁸⁷.

¹⁸⁵ Sousa 1990, vol. II, p. 295.

¹⁸⁶ Gonçalo Rodrigues Baratom was appointed by the council to collect a *sisá* in 1371. Silva 2022, p. 87. The order of payment appears dated only June 6th without indication of the year. However, it is likely that the payment was made in the municipal year of 1376-1377, since the *procurador do concelho* was no longer Afonso Domingues Ruivano, but Gonçalo Eanes.

¹⁸⁷ Catarina Rosa is currently preparing her doctoral dissertation entitled *Finanças e Fiscalidade Municipal em Cidades e Vilas Portuárias do Portugal Medieval (1325-1521)*, which will enable a better understanding of the reality of Porto and Lisbon in the future.

The experience acquired by the clerks of the municipality of Loulé in the preparation of the *livros de receita e despesa* seems to be reflected in the preparation of other accounting documents, namely the *livros de repartição* and *de pagamento de fruta*. Here, not without a certain originality, the *escrivão do concelho* resorted to and adapted the knowledge, practices, and signs used in the *livros de receita e despesa*. However, an examination of other written records, such as the notebooks prepared to ensure the payment of an extraordinary tax in 1469, leads us to question the extent to which this accounting knowledge was disseminated among other clerks.

Finally, let us note that the case of Loulé raises additional questions, the answers to which hopefully reside in the undertaking of further studies, some requiring comparative analysis with other regions and/or wider parameters of observation. These include an assessment as to what extent it may be correct to speak of an accounting culture in Portuguese medieval towns and, if so, to what extent this culture circulated between royal and municipal officials. Further, should we consider that there were elementary accounting practices, such as the use of the left margin for control, that were promulgated among the clerks? Did experience in accounting management favour the appointment of former *procuradores do concelho* and *escrivães do concelho* to royal offices linked to taxation at a supralocal level, such as the *almoxarifados*, or regionally, such as the *contadorias da comarca*?

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7. FIGURES AND TABLES
 Table 1. Medieval Portuguese towns and cities that keep *livros de receita e despesa*

TOWNS	LOULÉ	PORTO	MONTEMOR-O-NOVO	FUNCHAL	LISBOA	ELVAS	ERICEIRA	MÓS DE MONCORVO	VIANA DO CASTELO
MUNICIPAL	1375-1376	1450-1451	1422-1423	1486-1487	1500-1501	1432-1433	1484-1485	1439-1440	1511-1512
YEARS	1381-1382	1461-1462	1499-1500		1504-1505	1504-1505	1487-1488		
	1403-1404	1462-1463	1504-1505		1509-1510				
	1412-1413	1474-1475	1518-1519		1511-1512				
	1413-1414	1482-1483			1514-1515				
	1423-1424	1485-1486			1520-1521				
	1450-1451	1491-1492			1521-1522				
	1482-1483	1493-1494							
	1517-1518	1496-1497							
		1509-1510							
		1510-1511							
		1520-1521							
		1521-1522							



Fig. 1. Medieval Portuguese towns and cities that keep *Livros de receita e despesa* (1375-1521).

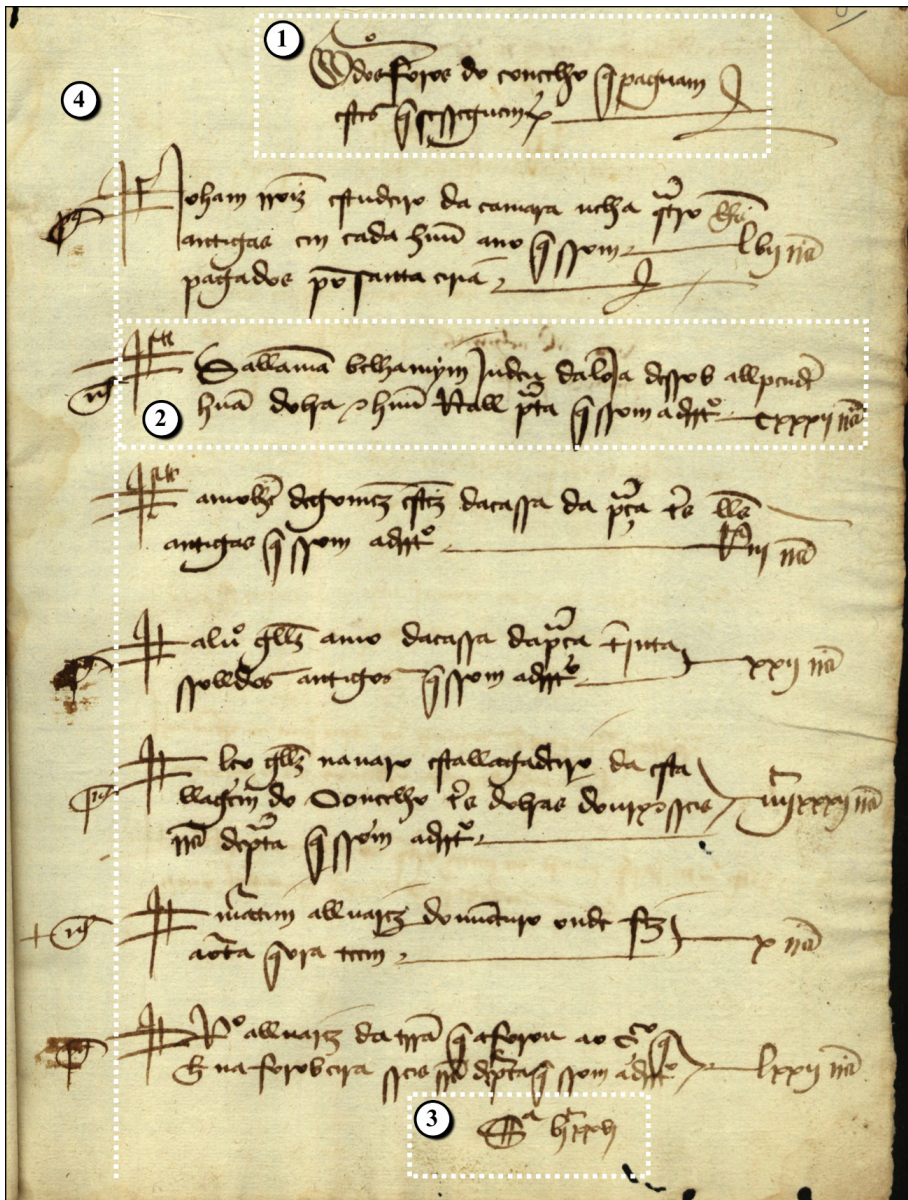


Fig. 2. Diagram of the organisation of a folio in the *Livros de receitas e despesas*. Legend: 1) Title to identify the operation carried out. 2) Items and money spent. 3) Sum of the amounts collected or spent. 4) Left margin with notes. Source: AML, *Livro de receitas e despesas*, n.º 7 (1450-1451), f. 8.

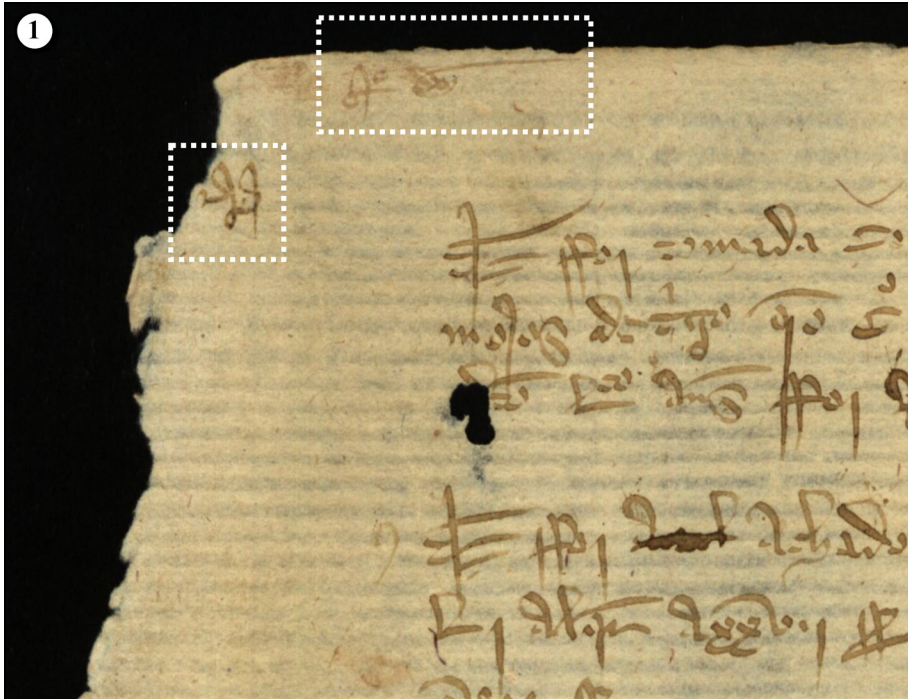


Fig. 3. Signatures in the upper left-hand corner on the verso of the first folio of the Loulé *Livro de receitas e despesas* (1375-1376). Legend: 1) Signatures in the upper left-hand corner. The first belongs to one João Domingues. Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 1v.

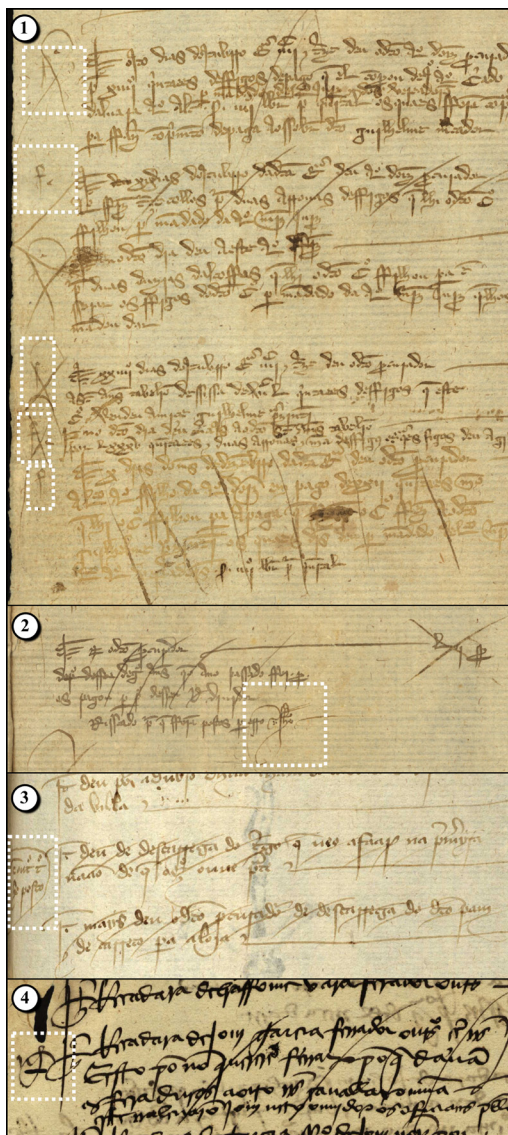


Fig. 4. Rubrics crossed out with oblique lines in the Loulé *Livros de receitas e despesas* (1375-1376, 1413-1414, 1423-1424, 1482-1483). Legend: 1) Oblique strokes accompanied with a “lying cross” and the letter “F”. Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 33v. 2) Oblique strokes accompanied with a signature. Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 15. 3) Oblique strokes accompanied with an explanatory note. Source: AML, *Livro de receita e despesa*, n.º 6 (1423-1424), f. 35v. 4) Oblique strokes accompanied with the abbreviation of “nihil”. Source: AML, *Livro de receita e despesa*, n.º 8 (1482-1483), f. 3v.

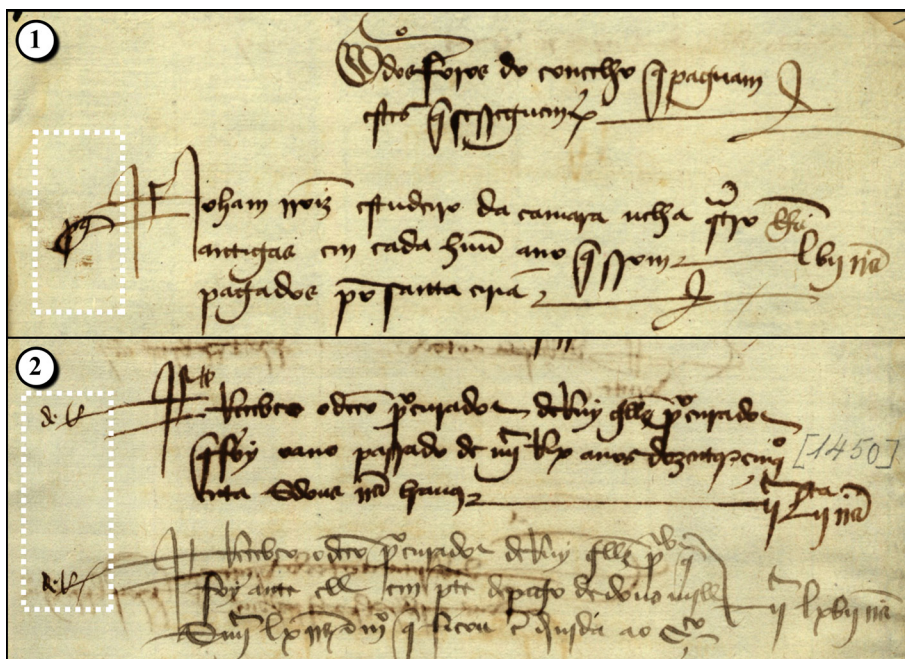


Fig. 5. Abbreviations for “pago” and “receita” in the Loulé *Livro de receitas e despesas* (1450-1451). Legend: 1) Abbreviation for “Pago”. Source: AML, *Livro de receita e despesa*, n.º 7 (1450-1451), f. 8. 2) Abbreviation for “de Receita”. Source: AML, *Livro de receita e despesa*, n.º 7 (1450-1451), f. 14.

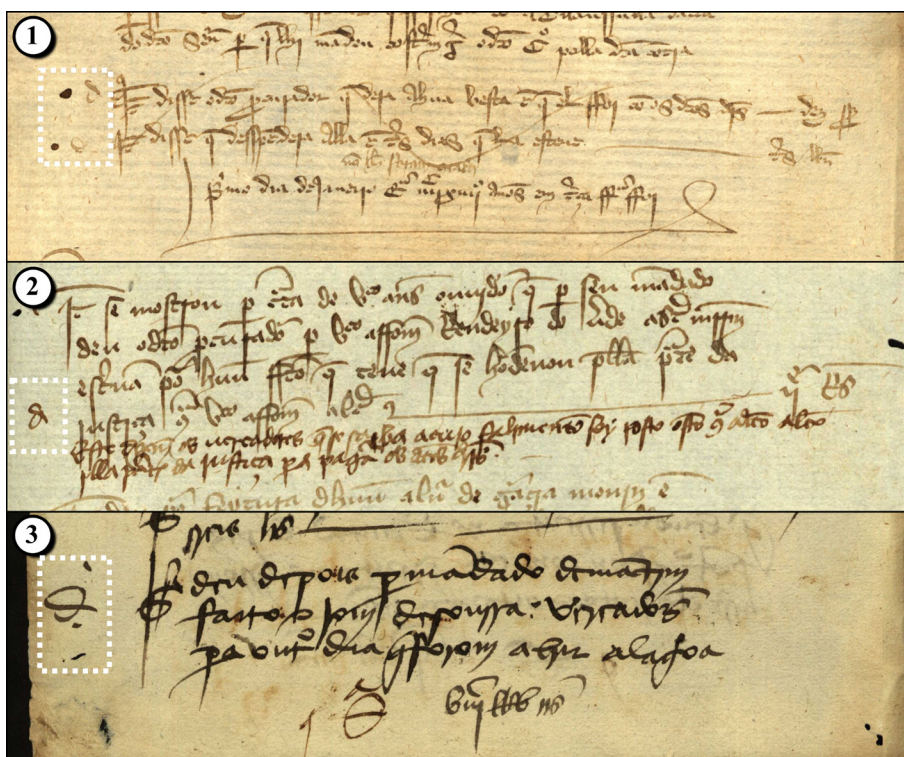


Fig. 6. Letter “D” placed in the left margin of rubrics in the Loulé *Livros de receitas e despesas* (1375-1376, 1423-1424, 1482-1483). Legend: 1) Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 25. 2) Source: AML, *Livro de receita e despesa*, n.º 6 (1423-1424), f. 32v. 3) Source: AML, *Livro de receita e despesa*, n.º 8 (1482-1483), f. 12v.

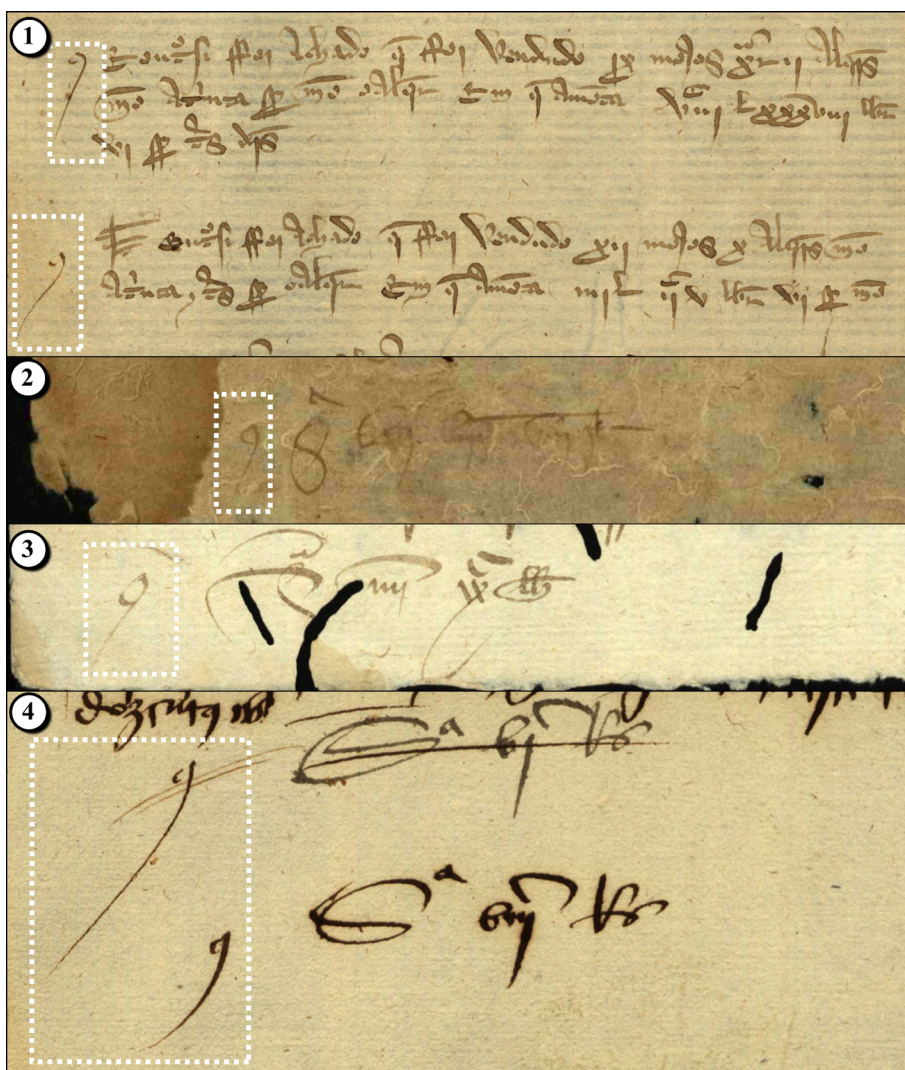


Fig. 7. Abbreviation for *concertado* in the Loulé *Livro de receitas e despesas* (1375-1376, 1381-1382, 1412-1413, 1482-1483). Legend: 1) Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 1v. 2) Source: AML, *Livro de receita e despesa*, n.º 2 (1381-1382), f. 5. 3) Source: AML, *Livro de receita e despesa*, n.º 4 (1412-1413), f. 1. 4) Source: AML, *Livro de receita e despesa*, n.º 8 (1482-1483), f. 6.



Fig. 8. “Psg”, “nihil” and “sy” placed in the left margin of rubrics in the Loulé *Livro de receitas e despesas* (1375-1376, 1482-1483). Legend: 1) Source: Letters “psg”. Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 30v. 2) Source: AML, *Livro de receita e despesa*, n.º 8 (1482-1483), f. 3.

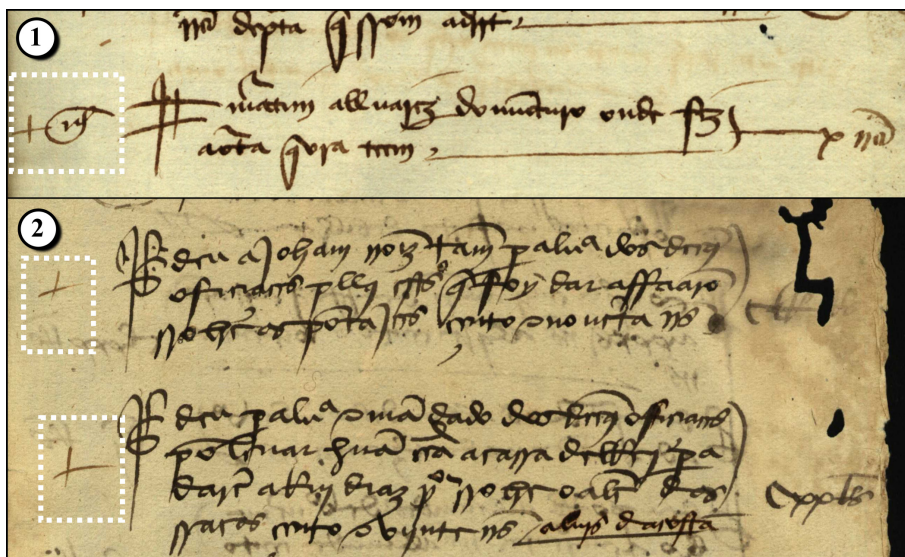


Fig. 9. “+” placed in the left margin of items, in the Loulé Livro de receitas e despesas (1450-1451, 1482-1483). Legend: 1) Symbol “+” and “nihil”. Source: AML, Livro de receita e despesa, n.º 7 (1450-1451), f. 8. 2) Source: AML, Livro de receita e despesa, n.º 8 (1482-1483), f. 12.

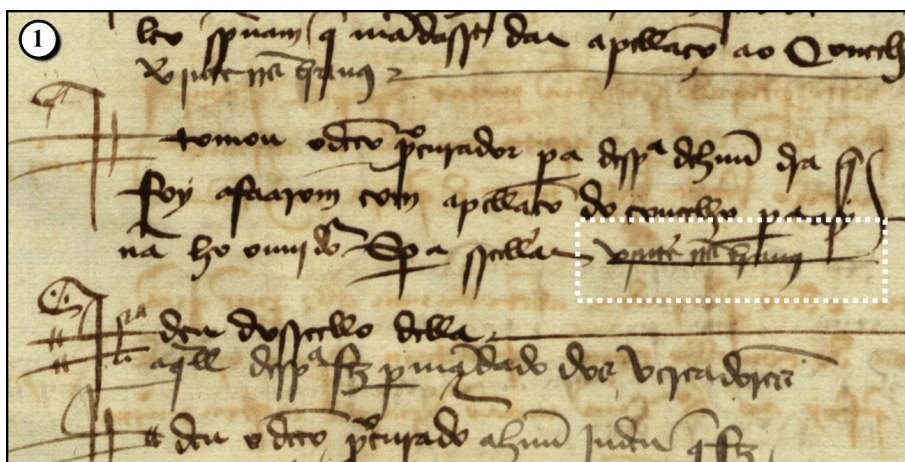


Fig. 10. Quantity underlined in a rubric of the Loulé Livro de receitas e despesas of 1450-1451. Legend: 1) Quantity underlined. AML, Livro de receita e despesa, n.º 7 (1450-1451), f. 26.

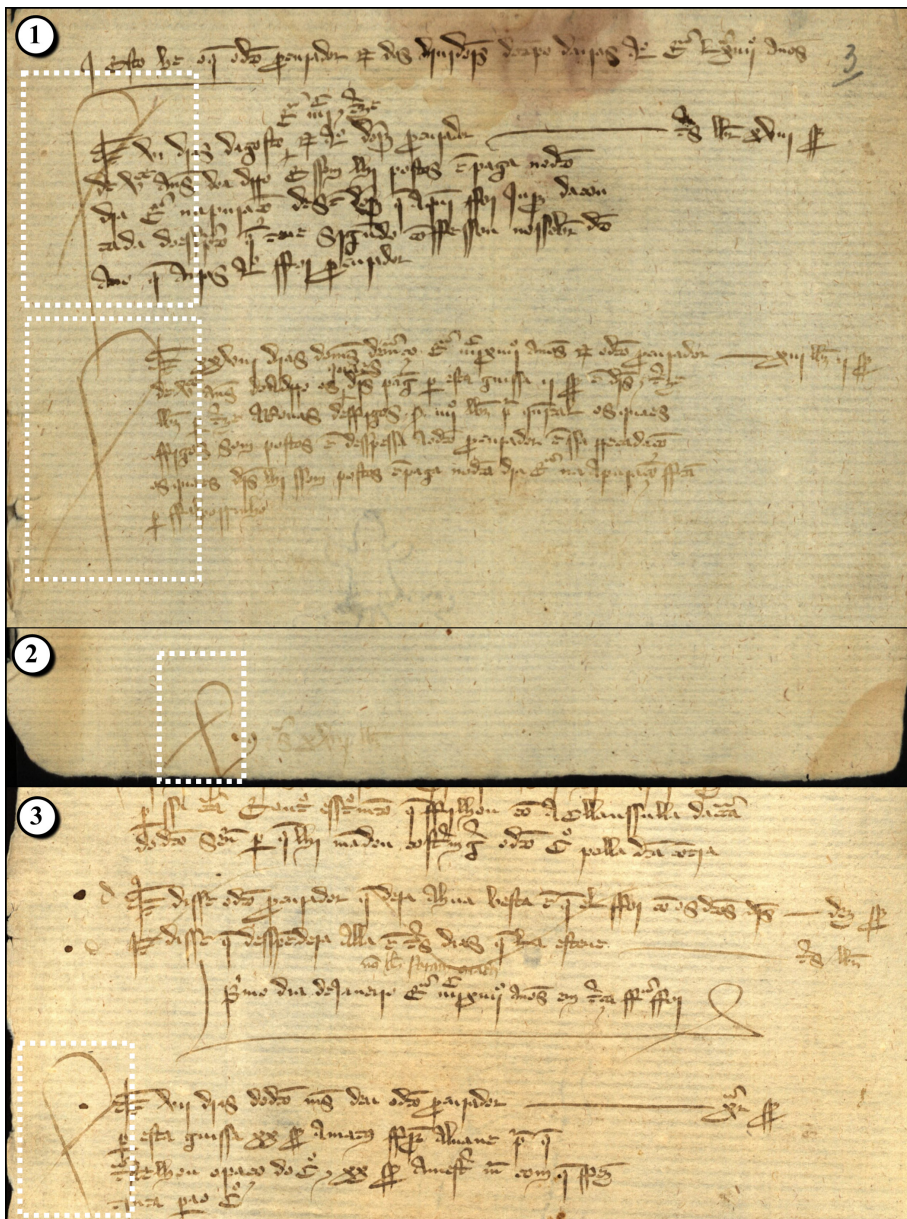


Fig. 11. “Lying cross” placed in the left margin of rubrics in the Loulé *Livro de receitas e despesas* of 1375-1376. Legend: 1) Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 3. 2) Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 3. 3) Source: AML, *Livro de receita e despesa*, n.º 1 (1375-1376), f. 25.

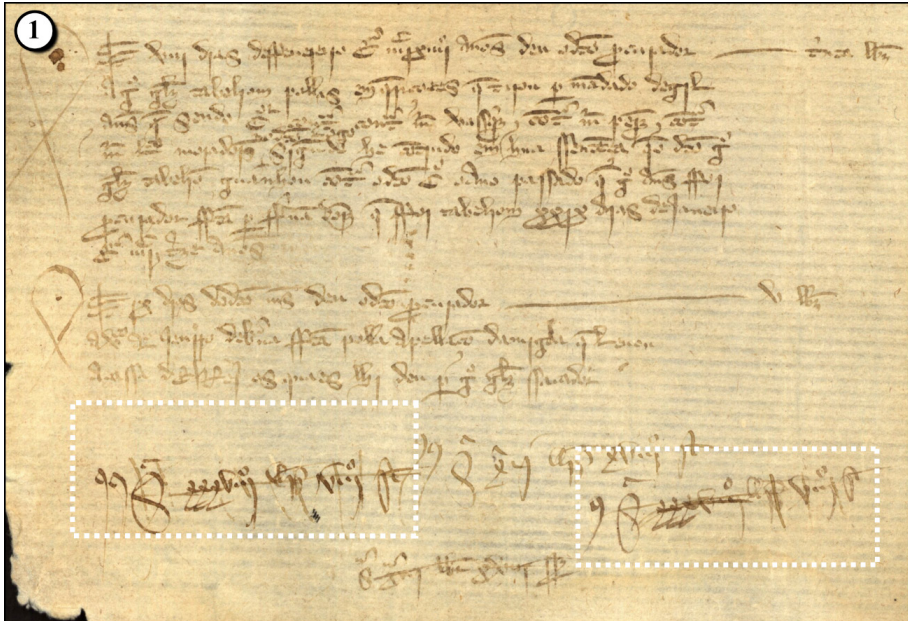


Fig. 12. Verification of a total in the Loulé Livro de receitas e despesas (1375-1376). Legend:
 1) Source: AML, Livro de receita e despesa, n.º 1 (1375-1376), f. 25v.

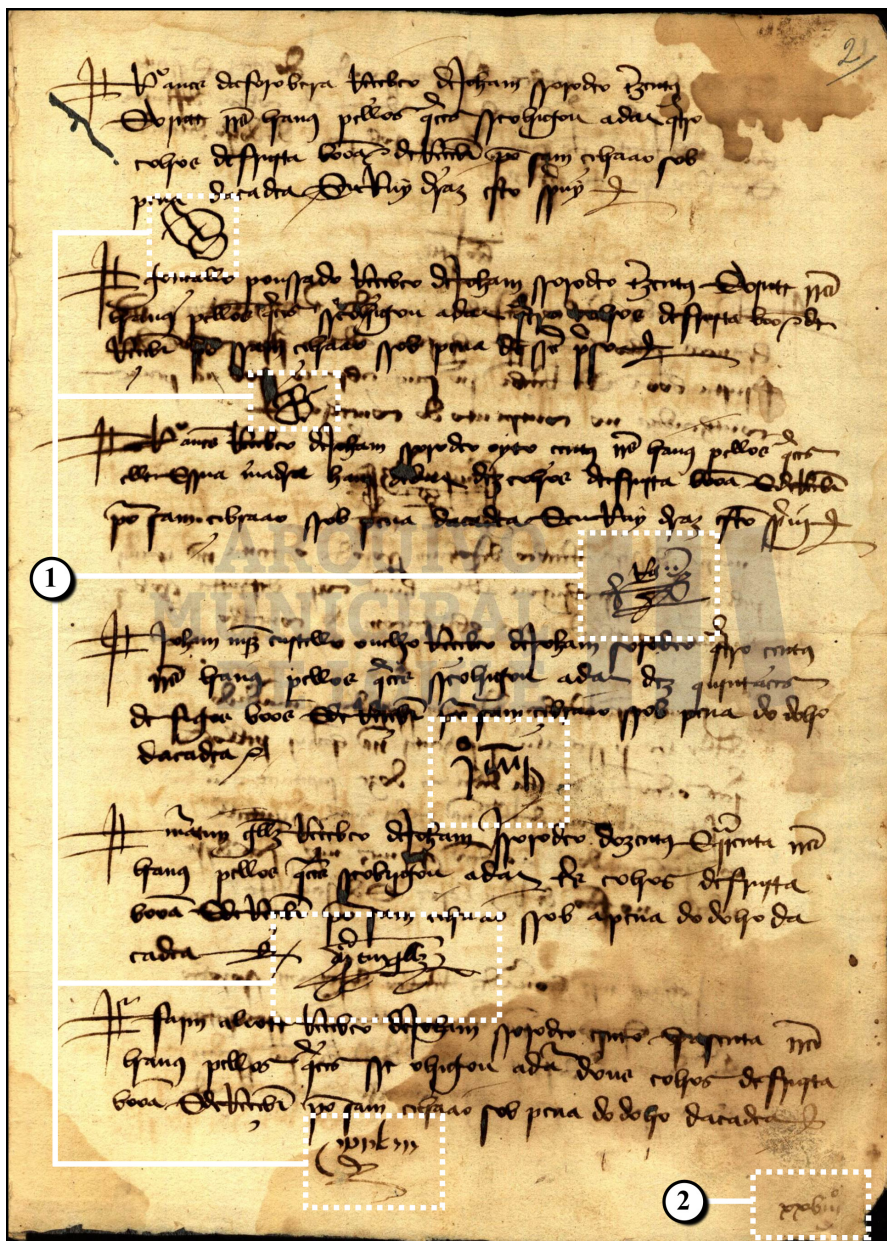


Fig. 13. Folio of the Loulé *Livro de repartição da fruta* (1450). Legend: 1) Signatures and signs on the *Livro de repartição da fruta*. Source: AML, *Livro de repartição da fruta*, f. 2.
 2) Sum of collected fruit. Source: AML, *Livro de repartição da fruta*, f. 2.

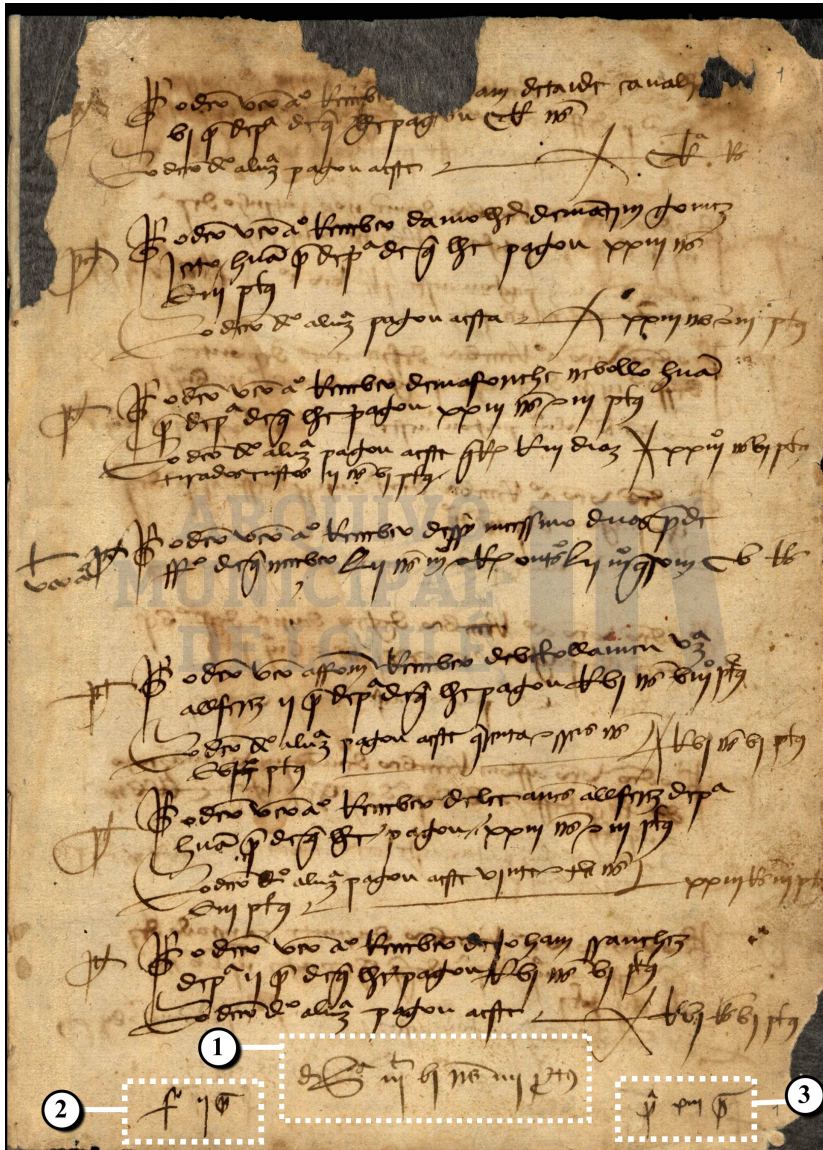


Fig. 14. Folio of the Loulé *Livro do pagamento da fruta* (second half of fifteenth century). Legend: 1) Sum of figs purchased. Source: AML, *Livro de pagamento da fruta*, f. 1. 2) Sum of the amount spent on purchasing of fruit. Source: AML, *Livro de pagamento da fruta*, f. 1. 3) Sum of sultanas purchased. Source: AML, *Livro de pagamento da fruta*, f. 1.

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