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The center and the periphery in the administration of the Royal Exchequer of the *Estado da Índia* (1517-1640)

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Abstract

This study focuses upon the financial governance mechanism set up in the Portuguese *Estado da Índia*, which is examined from both a structural and dynamic perspective over the period from 1517 to 1640. It seeks to provide a general outline of the peripheral extensions of this system—taking the form of a network of *feitorias* (trading posts) and *recebedorias* (tax collection offices)—as well as the successive configurations of the central institutions located in Goa. Since it is clear that this mechanism served to guarantee the material and financial flows necessary to sustain the political and commercial projects of the Portuguese monarchy in Asia, the aim of the study is to assess the constraints placed upon the relationship between the center and the periphery and to consider the challenges faced by central institutions in controlling the tax revenue of the *Estado da Índia*.

Keywords

Estado da Índia, Royal Exchequer, financial governance, trading posts, viceroys, comptrollers of finance; *Casa dos Contos*; *Casa da Matrícula*.

Resumo

O presente estudo toma por objecto o dispositivo de governo financeiro que se constituiu no *Estado da Índia*, numa perspectiva estrutural mas também dinâmica, ao longo do período compreendido entre 1517 e 1640. Procura-se caracterizar, nos seus traços gerais, as suas extensões periféricas — materializada numa rede de *feitorias* e *recebedorias* — bem como as sucessivas configurações orgânicas que conheceram as instituições centrais sedeadas em Goa. Sendo certo que era por este dispositivo que circulavam os fluxos materiais e financeiros que sustentavam os projectos políticos e comerciais da monarquia portuguesa na Ásia, trata-se aqui de avaliar os constrangimentos que impendiam sobre a articulação entre o centro e a periferia e avaliar os desafios levantados às instituições centrais para controlar as receitas fiscais do *Estado da Índia*.

Palavras-chave

Estado da Índia; *fazenda real*; governo financeiro; *feitorias*; *vice-reis*; *vedores da fazenda*; *Casa dos Contos*; *Casa da Matrícula*.

Introduction

By the mid-sixteenth century, the administrative structure underpinning the Portuguese royal exchequer had already been established in the region of the Indian Ocean. It was made up of a network of trading posts and customs houses, spread between the East African coast and the Molucca Islands, and the central administrative bodies located in Goa. In its two aspects (central and peripheral), this administrative structure was responsible for the circulation of tax revenue, merchandise and the other material goods that supported the political and commercial projects of the Portuguese monarchy in Asia. Part of this structure also bore responsibility for collecting together the Asian goods bound for the metropolis, as well as organizing the logistical support rendered to the *Carreira da Índia* (the India Route). The royal exchequer of the *Estado da Índia* consequently represented a vital administrative instrument, particularly since the planned Portuguese monopoly over navigation and trade in the Indian Ocean presupposed from the outset that there would be abundant resources available for sustaining a military and naval machine.

In recent decades, interest in the financial history of the *Estado da Índia* has resulted in various in-depth studies that have made it possible not only to reconstruct the many different tax systems linked to the Portuguese monarchy in Asia, but also to identify the successive financial conjunctures that occurred throughout the period under observation. Vitorino Magalhães Godinho (1982) and Artur Teodoro de Matos (1994 and 1996) have produced landmark studies within this context. More recently, Francisco Bethencourt (1998) and Jorge Pedreira (2007) returned to the theme and produced some important bibliographical summaries. The political historiography on the Portuguese empire in the Asia has also produced some important contributions towards understanding the process of establishing a royal taxation system and creating an administrative framework for financial governance. In a seminal article, Luís Filipe Thomaz (1994b) highlighted the political heterogeneity of the *Estado da Índia* and its complex relationships of power, based upon the diversity of statutes adopted by the different areas and territories making up the empire. This central idea has been taken up by other authors and studied from the viewpoint of the new theoretical context generated by the political and institutional historiography written since the early 1980s. Within this field, there are the seminal texts by António Manuel Hespanha on the political-administrative architecture of the empire (1995 and 2001), the study of Catarina Madeira Santos on the construction of the capital in Goa (1999), as well as the research by António Vasconcelos Saldanha (1997) geared towards identifying the crown's treaties for territorial acquisition in the Asia and studying the nature of the diplomatic relationships established with the Asian rulers. Thanks to these contributions, it has become clear that the establishment of the Portuguese monarchy's fiscal jurisdiction in the Asia was bound up with the different solutions for political integration that were encountered on a case-by-case basis. Hence, the political submission of some territories led to the appropriation of the pre-existing taxation systems, resulting simply from the replacement of the previously existing Asian rulers. Conversely, the capacity for exacting taxes was nonexistent in places where the establishment of the Portuguese presence was based on solutions for shared rule, negotiated with the local political authorities.

Although the administrative framework set up for the management of the royal exchequer is understood in its general terms, little is yet known about the instruments and practices of the financial governance of the *Estado da Índia*. The historiography written on the Portuguese presence in Asia has not yet resulted in any in-depth study of such themes as the true configuration of the State's organizational bodies, the functional interaction between the center and the periphery, the logics of the circulation and internal redistribution of the money raised from taxes or the inspections carried out by the tax receiving officials. Far from exhausting this vast and complex theme, the aim here is to reconstitute the functional make-up of this administrative mechanism, in both its central and peripheral aspects in order to identify the instruments of financial management and consider the challenges faced by central institutions in controlling the tax revenue of the *Estado da Índia*.¹

¹ This study returns to some of the conclusions presented under the scope of the doctoral thesis in the History of the Discoveries and Portuguese Expansion, defended by the author at the Faculty of Social and Human Sciences of the New University of Lisbon (Miranda 2007).

The time span chosen for this study requires some explanations. The first year of this period coincides with the moment when the functional structure of the region's financial governance underwent the first of several alterations that were to take place over the course of the following decades with the appointment of the first comptroller of finance for the *Estado da Índia*. He enjoyed exactly the same powers as his counterparts in the metropolis, and it was this that laid the foundations for the subsequent complexity of the central administrative system. Ideally, the year marking the end of the period studied would be 1769, the date when the Pombaline reforms of the kingdom's accounting and financial system, launched in the metropolis in 1761, reached the *Estado da Índia*, breaking with the model that had been in force until then. In truth, although there were some other processes of reconfiguration, resulting from the vicissitudes experienced by the *Estado da Índia*, the organizational system inaugurated in 1517 did not undergo any major or profound alterations that were such as to distort its nature, and it was only effectively dismantled in 1769 with the abolition of the *Casa dos Contos da Índia* and the establishment of the *Junta da Real Fazenda*. Correspondingly, the date of 1640 was chosen as the *ad quem* limit of this study, as it simultaneously represents the end of the Iberian Union and the culmination of a cycle of gradual contraction of the *Estado da Índia*, symbolized by the fall of Malacca to the Dutch at the beginning of 1641.

The peripheral administration: a network based on trading posts

It is in its peripheral extensions that we encounter probably the greatest peculiarity of the *Estado da Índia*, particularly if we compare its organizational network with the one found in the Spanish possessions in the Americas (Sanchez Bella 1968: 71-127; Bertrand 1999: 49-50). In Portuguese Asia, the administrative extensions set up for the purposes of financial management are inextricably bound up with two essential aspects. On the one hand, the crown's own commercial interests, linked to sustaining the *Carreira da Índia* and leading to the establishment of the first trading posts on the coast of Malabar and the East African coast. And, on the other hand, a broader project of political intervention across the Indian Ocean, begun in 1510 and itself also associated with the maintenance of the Cape maritime route. Its implementation involved the subjection of certain Asian territories through various treaties of acquisition (Bouchon 1992; Thomaz 1994; Subrahmanyam 1993; Saldanha 1997). To this end, after starting out as an essentially commercial venture, based upon the creation of a network of trading posts, Portuguese intervention in the Indian Ocean gradually began to take on another dimension as the crown set about establishing its position as a fiscal presence in those territories that had been subjugated politically.

Thanks to this intrusion onto the Asian political chessboard, the king of Portugal was able to use taxation as a means of establishing sources of revenue that enabled him to ensure the self-sustainability of the crown's intervention in Asia. At the end of the 16th century, tax revenues were varied in nature, deriving from land tax in those cases where territories had been integrated into the empire (Island of Goa, Salsete, Bardez, Bassein and Daman and, up to a certain point, the island of Ceylon), but also from taxes levied on intra-Asian trade and payable at the customs houses controlled by the *Estado da Índia* (Godinho 1982). Indeed, the Portuguese recognized the immense potential of their dealings in Asia and sought to control local trade by force of arms, whether through a system of *cartazes*,² or through the not always successful attempt to ensure local trade was channeled to their maritime customs houses (Goa, Diu, Ormuz and Malacca). And, in fact, in the first two decades of the seventeenth century, the income from customs duties amounted to 60 percent of the total revenue of the *Estado da Índia* (Matos 1994).

Both the management of the king of Portugal's commercial interests in the Asia and the incorporation and management of the tax revenue required the administrative structures to be purpose built for this role. Hence, until 1510, the administrative network connected to the exchequer in Asia was based upon trading posts such as those in Cochin, Cannanor, Quilon, Sofala and Mozambique, which played logistical support roles and/or provided commercial links with the local rulers in the regions where they were located.³ Simultaneously passing through the hands of

² *Cartazes*: licenses granted to Muslim vessels, issued by the Portuguese authorities.

³ This form of commercial organization represented the extension into the Asian world of a European instrument of mercantile intervention, with proven links to the medieval trading posts of the Mediterranean and commonly used whenever there was some permanent presence in "foreign" lands (Rau 1984: 143-149). It

these agents were coins and goods sent by the treasurers of the *Casa da Índia*, the revenue deriving from their participation in regional trading networks, as well as the income from the sale of sea looted goods. This original administrative structure grew and became much more complex from 1510 onwards, given the need to create a mechanism for collecting and managing the tax revenue resulting from the incorporation of new territories. The administrative instruments used for this purpose were much more adaptable, whenever possible incorporating the pre-existing organizational framework, specifically the customs houses and *tanadarias*,⁴ which were considered equivalent to collection offices because of the role that they played in exacting taxes and duties. However, the central core of the exchequer structure continued to be based on the trading post, replicated in the different territories taken over by the Portuguese monarchy (such as Goa, Malacca, Ormuz, Bassein). However, there was one difference. The new trading posts were granted the jurisdiction necessary for them to operate just like any other treasury or *almoxarifado* (tax collection office) in the metropolis: they were locally responsible for centralizing the revenue due to the king of Portugal, incorporating and overseeing the *recebedorias*, whenever these existed, as well as for effecting the payment of local expenses. Under such circumstances, the trading posts endowed with fiscal jurisdiction were hybrid administrative units as far as their scope of action was concerned: on the one hand, they performed the typical tasks of commercial representation, and, on the other hand, they took on fiscal and financial responsibilities similar in every way to those of the *almoxarifados* to be found elsewhere in the kingdom.

For all intents and purposes, the progressive annexation of tax revenues, fostered and sustained by the dynamism of the Asian economies, inaugurated a specific organizational model characterized by the autonomy and decentralization of financial management in relation to the central bodies of the kingdom as a whole. Seen from this perspective, although the *Carreira da Índia* and the intra-Asian trade routes were integrated into the same economic system (Schwartz 2007: 26-27), their management was far from unified. The organization and financing of the *Carreira da Índia*, a crown monopoly, were undertaken in Lisbon, at the *Casa da Índia* (Ferreira 1984; Costa 2002: 25-26), while the management of the intra-Asian trade and the control of its benefits were the responsibility of the extensions to the royal administration that were gradually being implemented across Asia. Under these terms, the taxes collected by the trading posts were spent locally on maintaining their heavy administrative, ecclesiastic, military and naval machinery. As Filipe I of Portugal was to say in a letter to the municipality of Chaul in 1591, from the income linked to the royal exchequer and collected in Asia, nothing flowed back to the central coffers of the kingdom (AHU, CI, cod. 281, f. 151).

Inextricably linked to the ebb and flow of the Portuguese presence in Asia, the peripheral administrative network in this area of governance was characterized by a high degree of fluidity that makes it difficult to form any precise picture of its real size. Nevertheless, a detailed account produced by a senior officer of the *Casa dos Contos* provides us with an x-ray for the year of 1618 (AHU, Índia, caixa 8, doc. 45). At that point in time, there were twenty trading posts dotted along the East African coast, the Persian Gulf, the west coast of India, Ceylon and Southeast Asia.⁵ While not all posts had their own sources of tax revenue, these administrative units had as their common denominator the fact that they managed financial resources belong to the monarchy and that their officials were subject to inspection by the *Casa dos Contos* at the end of their three-year postings. In addition to these trading posts, there was also the complex organizational system established in the territories of Goa, Salsete and Bardez, made up of twelve autonomous administrative units.⁶ In overall terms, the peripheral administrative network of the exchequer, at that time, was composed of thirty-two units, geographically dispersed but unified under central institutions based in Goa. Despite the sheer scale of this network, what needs to be taken into consideration is that these cells presented distinctly different potentials in terms of their capacity to produce net gains that could be

should also be added that this solution had already been tried out on the West African coast at the trading posts in Arguim and São Jorge da Mina.

⁴ Tax districts unified by a *tanadar*, who was responsible for centralizing the collection of the taxes owed to the lord of the land.

⁵ The trading posts were the following: Sofala, Mombasa, Muscat, Ormuz, Diu, Damão, Bassein, Manorá, Chaul, Goa, Onor, Barcelor, Mangalor, Cannanor, Cochin, Cranganor, Quilon, Manar, Ceylon and Malacca.

⁶ The most important included the executor of the *Casa dos Contos*, the tax officers (*almoxarifes*) of Ribeira Grande and Ribeira das Galés, as well as the tax receivers (*recebedores*) of Salsete and Bardez.

appropriated by the capital. Their relative importance in this field is clearly reflected in those reports on their expenditure that have survived till this day.⁷ Thus, based on the budgetary information available for 1620, the trading posts in Ormuz, Diu, Bassein, Daman, Goa and Malacca were the most profitable and consequently called for greater attention from the central institutions (Matos 1994: 79). By the same logic, those trading posts not generating any tax revenue, such as Barcelor, Cannanor, Quilon or Mangalor, to name just a few, were deemed secondary, irrespective of their strategic value for the *Estado da Índia*.

The central administration. The governing structure of the exchequer

Although displaying certain specific characteristics, the *Estado da Índia*'s model of financial management did not differ substantially from the organizational systems of other European monarchies. In the mid-1570s, the central apparatus located in Goa was structured around four distinct functions, which were entrusted to magistrates or specific bodies. They were: 1) *economic* governance or the active management of the crown's material resources, embodied in the capacity to issue general and particular directives on matters of financial governance; 2) the inspection of the accounts of the agents of the peripheral and central administration, which was designed to check on the legitimacy of accounting transactions; 3) the centralization of the records kept of the soldiers and officers in the service of the king of Portugal for the purposes of controlling their respective payments; 4) the executive management of the expenditure entrusted to the central administration, which resulted in the creation of a treasury structure. Largely reproducing the organizational pattern adopted in the metropolis, between 1505 and 1576, this structure was gradually built up in response to the increasing Portuguese intervention in the territories around the Indian Ocean. After all, the purpose was to endow the center with the jurisdictional competences and the administrative means necessary to rule over the peripheral network. This resulted in a process that, far from reflecting any systematic plan for improving the methods used for the management of the exchequer, was shaped by factors of a political order and marked by successive reconfigurations that were sometimes nothing more than a response to short-term situations and events. It is worth taking a general look at the evolution of this quadripartite structure.

The creation of an organic structure for financial governance dated back to 1505 and was achieved by vesting the powers inherent in *economic* governance in the first viceroy of India (Santos, 1999: 35). This consequently determined the top rank in the hierarchy of the administrative network, itself made up of factors (*feitores*) and tax officers (*almoxarifes*), who henceforth were obliged to execute the orders issued by the highest magistrature of the *Estado da Índia*. However, this area of governance only achieved functional autonomy in 1517 with the separation of some juridical areas of competence initially entrusted to the viceroy and attributed to a specific magistrature. The scope of action of the first comptroller (*vedor*) of the Indian exchequer, appointed in that same year, was similar to his counterparts attached to the kingdom's central administration (Hespanha 1989a: 182-188) and included yet further specific powers and duties. The coordination of supplies to the trading posts and fortresses, the administrative control of the crown's trade and the supervision of the loading of the ships operating on the *Carreira da Índia*, can be numbered among the most relevant of these responsibilities (Miranda 2004: 322-323). With this solution, the periphery was also endowed with its own higher body of control: the officials of the trading posts and customs houses were hierarchically answerable to the comptroller of the royal exchequer, executing his instructions and his orders of expenditure and submitting their accounts to him on completion of their three-year period of service. In this way, the essential conditions were created for attributing specific powers in the area of fiscal management within the framework of the crown's administrative organization. Despite the unequivocal autonomy that was granted in 1517, the jurisdiction of the viceroy in the active administration of the royal exchequer remained practically unaltered.

In the following decades, the higher administration of the exchequer was to undergo successive reformulations in terms of its governing bodies. The most relevant interventions took place in the 1550s, involving the setting up of a new magistrature entrusted exclusively with coordinating the tasks related with the provisioning of the *Carreira da Índia*. The headquarters for

⁷ On the budgets and the calculation techniques in effect, see Godinho 1982.

the operations of the “comptroller of the exchequer for the loading and unloading of ships” was fixed in Cochin, due to its status as the centralizing port for the loading of vessels sailing back to the metropolis. Irrespective of this division of responsibilities, the active management of the resources of the royal exchequer and the structuring of the hierarchy of tax collection officials remained the preserve of the viceroy and the “comptroller of the Goa exchequer”, also designated the “comptroller-general” (*vedor-geral da fazenda*).

When the administrative governance of the exchequer was made autonomous in 1517, the first steps were also taken towards rendering its second function autonomous through the creation of what would also become a specific body. We are referring here to the introduction of local mechanisms for inspecting the tax collection officials. In Cochin, a small group of auditors (*contadores*) and secretaries (*escrivães*) began to take on the shape of the future *Casa dos Contos*, equipping the viceroy with a fundamental instrument for evaluating the financial positions of the actual trading posts themselves. However, in the following years, this new structure still remained under the supervision of the central institution located in Lisbon (the *Casa dos Contos do Reino e Casa*). Full autonomy would only be granted in around 1545 and already after its transfer to Goa had been completed. Henceforth, the *Casa dos Contos de Goa* took over the inspection of the exchequer officials with the respective letters of quittance being issued in India and signed by the viceroy.

The third pillar of the structure of governance was based upon the *Casa da Matrícula*, whose field of action has to be understood within the framework of the model for Portuguese intervention in the region of the Indian Ocean and the control exercised by the crown over the emigration of its subjects. Each year, the ships following the *Rota do Cabo* would arrive in Asia and set ashore hundreds of individuals, all previously enrolled at the *Casa da Índia*, who would be expected to swell the ranks of crown servants working at fortress garrisons or in the fleets. On arrival in India, since their names were already listed in the ledgers sent from the metropolis, they had to present themselves at the *Casa da Matrícula* in order to formally complete the registration of their names in the respective official ledgers. In this way, the link of their service to the monarchy was confirmed, since only those individuals who were thus registered with the *Casa da Matrícula* were eligible to receive their pay from the royal exchequer. This institution therefore played the fundamental role of serving as a repository of information about the men who worked for the organs of Portuguese control in the Asia. The centralization of this information was essential for the *a posteriori* inspection of the legitimacy of the salaries paid by the trading posts.

Finally, the fourth central body of financial management was represented by the treasury of the *Estado da Índia*, which was formally established in 1576 through a change in the status of the original treasury of Goa, making it the central treasury. Thereafter, in addition to the executive management of the taxes collected locally, the treasury of the capital of the *Estado da Índia* was also given responsibility for centralizing the net balances emanating from the State’s other administrative units (Pissurlencar 1951: 3-15). This solution sought to ensure that the “hard cash of the State’s income” was brought to Goa, thus equipping the treasury with the resources necessary to meet the extraordinary expenses for which it was responsible. This financial concentration was designed to cover the significant costs of equipping and provisioning the fleets that set sail each year from Goa with the mission of patrolling the Indian Ocean and providing support to navigation and the Portuguese garrisons.

Following the integration of Portugal into the Hispanic Monarchy, this functional structure was not called into question, even though some alterations were introduced into the field of political practices. The *Casa dos Contos* and the *Casa da Matrícula* provide examples of wide-reaching interventions designed to specify their responsibilities and redefine their place within the organizational framework. The former was subjected to intense restructuring, resulting in a new set of rules for the rendering of accounts, tax collection and the execution of debts, as well as a new definition of the duties to be performed by its officials (Rivara 1992: V, 1173-1246,⁸ 1578-1585). Simultaneously, the structure of the tribunal also underwent significant changes with the

⁸ The regulations of the *Casa dos Contos* of Goa date from 23 March 1589 and were published for the first time by J. H. da Cunha Rivara in 1866, who used the copy contained in one of the 16th-century registers of the *Casa dos Contos de Goa*, kept at the Historical Archives of Goa. It should be noted that these regulations were later republished in another edition, courtesy of Virgínia Rau (Rau 1949, 107-176).

establishment of the *Mesa do Despacho dos Contos*.⁹ For all intents and purposes, the laws enacted in 1589 endowed the *Casa dos Contos de Goa* with a clearly defined organization and configuration. In keeping with this greater bureaucratic complexity, the human resources allocated to the service of this tribunal grew in number, amounting to around fifty officials by the early 17th century (Miranda 2007). In general terms, the intervention undertaken at the *Casa da Matrícula* followed the same regulatory principles, through the introduction of a new set of regulations brought into effect in 1593 (Rivara 1992: V, 1325-1363).

However, the most important change introduced by Filipe I of Portugal was the creation of the *Conselho da Fazenda* (the Revenue Council of the Exchequer). This change formed part of the extension of the model of synodal and jurisdictional administration, typical of the Hispanic Monarchy, to the overseas territories held by the Portuguese crown (Hespanha 1989b: 58-59). Under these terms, this Council in India duplicated the corresponding institution established in the metropolis in 1591 and presupposed an alteration in the style of government since the control of goods and resources belonging to the crown was now exercised by a synodal structure. Accordingly, extraordinary matters relating to the exchequer would have to be put before a council of magistrates so that their deliberations would be the result of a broader debate.

The process leading to the foundation of the *Conselho da Fazenda* in India still remains shrouded in a series of questions. The first “exchequer boards” (*mesas da fazenda*) met in Goa in the late 1580s thus complying with the instructions emanating from the court of Madrid (Lemos 1862: 65-69, 92-94, 135-137). However, in the absence of a normative body to regulate its specific configuration and its duties, this body was characterized in its early years by a serious lack of institutional definition.¹⁰ This ambiguity was reflected, for example, in the alterations made to its composition, which only attained stability in the second decade of the seventeenth century with the establishment of a team of two ministers of the exchequer and three jurists, in addition to the viceroy or governor serving as president of the Council (Miranda 2007: 247-253). A similar lack of definition was to be found in the irregular nature of the meetings that were held, leading us to believe that their convening depended on the availability of its members or the will of the governor.¹¹ In any case, this institutional ambiguity of the Council suggests that only matters of extreme importance required a collegial decision, since the ordinary day-to-day management of the exchequer was undertaken by the treasury comptrollers of Goa and Cochin. As from the second decade of the seventeenth century, the Council’s sphere of action became clearer and also tended to extend into different areas. Its main responsibilities centered around the active administration of the exchequer, while it was also entrusted with the task of performing the acts of power necessary to ensure its conservation and enlargement.¹² To this end, the *Conselho da Fazenda* was placed hierarchically at the top of the entire exchequer apparatus, ranging from the tax collection officials to the treasury comptrollers, and including the *Casa dos Contos*.

A decentralized management model

One of the essential characteristics in the structure of this organizational system was certainly its decentralization, which was in fact a common feature in the mechanisms of financial governance adopted by the European monarchies throughout the modern period. This form of organization gave rise to the typical atomization of accountancy, with the crown’s overall income

⁹ The Audit Board. This body comprised three high-ranking officials from the tribunal, responsible for exercising voluntary jurisdiction and taking note of the appeals submitted regarding the payment of debts.

¹⁰ This lack of institutional definition was not unusual within the political and administrative panorama of the kingdoms of the Iberian Peninsula (Carlos Morales 1996: 25-27).

¹¹ The intervals between the meetings of these “exchequer boards” varied greatly, sometimes amounting to as long as seven months.

¹² Among the matters falling within the Council’s sphere of action were the tax collection of the royal exchequer, the contracting and auctioning of royal rents, the increase of salaries, the acquisition of provisions for fleets and fortresses, the supervision of the *Carreira da Índia*, the signing of pepper contracts and the transfer and circulation of funds between units (Gune 1979; HAG, CF, cód. 1159-1160).

being divided into multiple small local balances, which it was difficult for the political center to collect. Until the reforms introduced by the Marquis of Pombal in India in 1769, the trading posts endowed with fiscal jurisdiction managed their own revenue and were also responsible for the payment of local expenses, through the technical device of assigning income to expenditure. This resulted in great rigidity in regard to the availability of the money that was raised as well as the impossibility of ensuring its unified management.

This organizational system also reveals a peculiarly characteristic feature. The joining together of a handful of trading posts and customs houses in the form of a network was the result of the immense territorial dispersal arising from the eminently maritime and discontinuous nature of the empire, which was gradually being built up as the Portuguese presence spread across Asia. Consequently, the geographic distance between the political heart of the *Estado da Índia* and its peripheral outposts, where tax revenue was raised, proved to be the second feature determining the structure of this system. With one aggravating factor. In this case, the financial dispersal was exacerbated by the fact that the links with the capital, Goa, were maintained through maritime voyages that were necessarily dependent on a restricted annual calendar dictated by the monsoon season. Inevitably, the relationship between the center and its peripheral extensions, for the purpose of collecting their revenue, suffered from the limitations resulting from these circumstances.

While inevitably being dictated by geographic dispersal, the decentralization of the *Estado da Índia*'s royal exchequer derived above all from the nature of its financial administration, based upon the high level of autonomy that factors, tax officers (*almoxarifes*) and treasurers enjoyed in administering the crown's goods and resources.

Such autonomy could be noted at various levels. Firstly, tax collection officials were not hierarchically subject to the civil authority of the fortress captains. In keeping with a strategy pursued by the crown since the beginning of the sixteenth century, these captains were not allowed either to have any involvement in matters relating to the exchequer or to order the payment of expenses (Rivara 1992: V, 4-5). Although there was frequent infringement of this directive, this rule presupposed the administrative separation between civil and military powers and those of the royal exchequer in the administrative extensions of the *Estado da Índia*. At the same time, the activities of the factors were themselves also outside the control of local magistrates and they were only inspected on completion of their respective three-year periods of service when they were obliged to submit their accounts. The tax collection officials consequently enjoyed great room for maneuver in their daily management of monetary flows, as demonstrated, for example, by the freedom that they were given to decide upon the sequence in which payments were to be made out of local revenue or to take decisions about the purchase and sale of supplies and munitions. While tax collectors were hierarchically answerable to the government officers based in Goa, i.e. to the viceroy, the comptroller of the exchequer and the *Conselho da Fazenda*, who issued the collectors with directives from the late 16th century onwards, this hierarchical relationship did not affect the foundations of a model based upon the budgetary plurality of the monarchy.

On another level, the jurisdiction afforded to tax collection officials also tended to increase their autonomy. At trading posts where tax revenues were collected, the jurisdiction of the factors was similar to that afforded to the tax officers (*almoxarifes*) of the judicial districts back in the metropolis (Hespanha 1989a: 168-169). Hence, they were able to decide upon civil and criminal matters involving tax farmers and tenants, with appeals being made to the comptroller of the exchequer, and they had the power to confiscate goods from them and even to order their arrest under certain circumstances. To this end, the factor behaved like a "judge" in matters relating to the exchequer, which provoked institutional conflicts with the magistrates at the fortresses.

Inevitably, an organizational structure of this type placed the factors, *rebedores* and *almoxarifes* at the center of financial administration. In practice, they were the key actors, so that we need to evaluate the characteristics of the individuals appointed to take up these offices. As in the administrative systems of other European monarchies, exchequer officials were selected in accordance with criteria related with notions of personal loyalty and the remuneration of services (Carlos Morales 2008: 333).

In the *Estado da Índia*, appointments were the prerogative of the crown, even though, from the second half of the sixteenth century onwards, this power was extended to viceroys, although only within certain limits. Furthermore, the governors were to follow the criteria dictated by the

crown and consider only individuals worthy of “favor”, preferably chosen from among those who had already served in a military capacity. In 1605, a more precise rule was imposed making it impossible for anyone to be appointed a factor unless they had already rendered eight years of service to the *Estado da Índia* (Silva 1854: I, 106). However, at the beginning of the second quarter of the 17th century, there were already clear infringements to be noted in the appointments made by viceroys, which were marked by personal interests and their own patronage-based strategies. The positions of factors and secretaries were granted as a favor, using the expedient of wedding dowries, and were thus given to individuals who were close to the viceroy and did not have any prior record of service in India. Once this failure to abide by the rules established in 1605 was noted, the system of grace and favor relating to such appointments came to require prior authorization by the *Conselho da Fazenda* (Silva 1855: III, 176). Over the course of the 1630s, a new trend began to emerge in terms of the selection filters used for recruitment to such positions, with efforts being made to restrict appointments to those who could demonstrate basic mastery of writing (AHU, CU, cod. 219, f. 66v-67). However, this restriction did not alter the essential pattern of appointments to the exchequer, which continued to be based upon the remuneration of services (AHU, *Índia*, caixa 28, doc. 65).

This perception of the positions of factor and secretary at the trading posts as amounting to royal favors had the usual consequences. The corresponding salaries were low and scarcely guaranteed the dignified survival of their recipients. Hence, the door was opened to the spread of fraudulent practices, some of which were tacitly tolerated by the crown: with greater or lesser skill, many officials sought to extract monetary gain from their three-year period of office, rewarding themselves for the services that they rendered to the monarchy. The existence of a causal connection between the criteria established for the appointment of tax collection officials, their low salaries and the appropriation of exchequer resources for individual benefit did not go unnoticed among the most senior magistrates of the *Estado da Índia*.

Among the most common practices adopted by exchequer officials were the private use of the goods and money entrusted to their care and the embezzlement of funds destined for the payment of wages. In this latter case, this was done with the connivance of the fortress captains: the factors allocated to themselves the wages of individuals who had already died. These were the so-called fantastic soldiers (*praça fantásticas*), systematically denounced in the correspondence reaching Lisbon and Madrid. This was undoubtedly a systemic fraud that involved platforms of tacit understanding with other administrative structures of the crown, extending equally to the *Casa da Matrícula* and the *Casa dos Contos*. Other practices included the manipulation of the ledgers detailing income and expenditure or the falsification of receipts. However, above all, it was the existence of a large market in *dívidas velbas* (old debts) that appeared to represent the corollary of the range of different practices designed to embezzle funds from the royal exchequer. This procedure became common practice from the mid-sixteenth century onwards, even if it was far from being exclusive to the *Estado da Índia*. On the contrary, the debentures representing *dívidas velbas* also circulated in the metropolis, pointing to a systematic recourse to credit, itself reflecting the growing financial needs that were, in fact, common to all western monarchies in the sixteenth century (Bonney 1995: 438). As has already been highlighted in relation to other contexts (Bertrand 1999: 30-31), the debentures of the loans contracted by the royal exchequer from individuals were subject to intense trading, brought about by the typical liquidity problems faced by the treasury: unable to obtain immediate satisfaction of the amount owed, the parties involved tended to sell the debentures for a third or even a quarter of their face value. In the *Estado da Índia*, fortress captains, exchequer officials and viceroys all became involved in the acquisition of these securities in the expectation of being able to collect the full value of the debt from the royal coffers, simply by invoking the powers of the jurisdiction that was vested in them.

The interaction and constraints existing between the center and the periphery

One of the consequences of this decentralized model of governance was the prevalence of the “financial egoism” with which each trading post tended to consume the tax revenue collected locally. Various fraudulent practices were perpetrated involving widespread complicity between residents and royal officials, so that the local coffers were systematically emptied, even though it is impossible to quantify the scale of this misuse of funds, for which the crown showed a high level of

tolerance. The principal magistrates of the *Estado da Índia* could clearly see the great discrepancy between, on the one hand, the surplus balances estimated in the budgets and recorded at the fortresses of Ormuz, Diu, Malacca and Bassein and, on the other hand, the amounts of money that actually made their way to Goa, which were always far lower. In this context, the lack of liquidity at the central institutions seems to have been a systematic occurrence, at least from the 1560s onwards.

Seen from the viewpoint of the political heart of the *Estado da Índia*, this tendency to appropriate financial resources, shown by the periphery, had disastrous consequences. The seriousness of the problem has to be seen in the light of the particular characteristics of the Portuguese enterprise in Asia. Because of the role it played in coordinating the military defense of the *Estado da Índia*, Goa incurred high extraordinary costs related to provisioning the fleets that patrolled the seas. Within this context, the payment of certain expenses at the local tax offices, as was common practice in the metropolis, was not a viable option. Furthermore, Goa was also responsible for redistributing the surplus revenue of the *Estado da Índia* and channeling it towards those territories that were deprived of income. Under such circumstances, the regular inflow into the Goa Treasury of the net balances from the more lucrative tax collection offices was vital for maintaining the *Estado da Índia*.

Goa responded to the “financial egoism” of the periphery by implementing extraordinary administrative procedures designed to increase the collection of monetary and material inflows. From the mid-sixteenth century onwards, viceroys and governors systematically sent commissioners, vested with special powers in matters relating to the exchequer, to the fortresses with the highest income in the *Estado da Índia*. The three main destinations for the placement of these temporary officials were, in accordance with their geographic distribution, the fortresses of Ormuz and Mascate in the Persian Gulf, the “Northern fortresses” (Diu, Daman, Bassein and Chaul), and finally Malacca in south-east Asia. Of these destinations, given their geographic proximity to the capital, the Northern fortresses were the ones that received the largest number of commissioners with a frequency that became annual in the 1570s and 1580s. The island of Ceylon was also visited by a commissioner who, between 1597 and 1599, surveyed the tax revenue collected in the kingdom of Kotte and recorded in a register (BNP, cod. 1976, 41-48v.º; Silva 1975: 69-153).

As magistrates vested with extraordinary powers, the scope of their jurisdiction and the duration of their commission varied in accordance with their specific objectives. Irrespective of these variations, some common features may, nevertheless, be identified. During their term of office, these magistrates took over the administration of the exchequer and exercised powers of inspection over the local administrative infrastructures, thereby acting as a competing authority. Although the concrete results obtained by these commissioners may have been unequal, it may be safely claimed that this was an expedient that increased the center’s power of intervention in its peripheral outposts.

However, this expedient was not used as a regular mechanism for monitoring the periphery, largely because of the constant complaints made by captains and factors, as well as other critical voices that were raised firstly in Lisbon and then in Madrid, calling for an end to this procedure. The problem was that the commissioners were individuals working for the viceroys and consequently alien to the locally composed teams, being vested with a delegated jurisdiction that placed them above the local magistrates. Indeed, the strong opposition of the captains and factors to the presence of these extraordinary comptrollers of the exchequer sometimes even resulted in physical confrontations, which certainly underlines their effectiveness and capacity to counteract the autonomy of the periphery. Within the context of the legal and political culture of that time, these extraordinary magistrates were viewed as a disturbance to the established order and an intolerable intrusion into the area of jurisdiction of the factors.

In view of the upset caused by this measure, and given the jurisdictional traditions of the Hispanic Monarchy, from the mid-1580s onwards, Filipe II imposed heavy restrictions on these commissions, systematically recommending that viceroys abstain from engaging in such procedures (Rivara 1992: III, 92-97, 207-215, 286-289, 308-315, 703-709, 921-932). It was becoming clear that improving management procedures was not in itself one of the objectives of the political powers. On the contrary, the financial policy of the crown operated within the limits imposed by the recognition of the privileges and rights of the ordinary magistrates.

The restrictions imposed by the Hispanic Monarchy on these commissioners immediately resulted in a split with the central authorities in Goa. The permanent atmosphere of military tension existing within the *Estado da Índia* placed great strain on the resources of the royal exchequer and called for a greater capacity to irradiate power out to the periphery. Thus, between the end of the 16th century and the early years of the 17th century, based on decisions taken in the *Conselho da Fazenda*, viceroys and governors resorted to various pretexts in order to continue sending commissioners to the more lucrative fortresses, flouting the directives issued by Madrid. And so, in order to circumvent the objections of the court, instead of these magistrates being given the title of “comptrollers of the exchequer,” they were referred to as “superintendents,” or “visitors to the fortresses.” These expressions supposedly afforded them the power to be able to watch over ordinary magistrates, but they did not evoke the powers of control that were normally associated with comptrollers or inspectors. Another expedient that was also used by Goa consisted of taking advantage of the dispatch of *desembargadores* (crown judges) sent on legal missions to the fortresses, by granting them additional powers in relation to matters of the exchequer. Any of these solutions would always meet with the crown’s vigorous disapproval.

However, signs of recognition of the negative effects of budgetary fragmentation also emanated from Madrid, stressing the need to limit the financial autonomy of ordinary magistrates because of the strain on financial resources arising from the continuing rivalry with the Dutch. A change in direction could be noted in the creation of the post of comptroller of the exchequer in Ceylon, Malacca and Ormuz, decided by the monarchy and implemented in 1608, 1612 and 1615 respectively (Pato 1884: I, 138-139; II, 207-208; III, 179-180). In this way, these officials were afforded an ordinary status, being integrated into the local administrative structures and thus acquiring a different configuration in terms of their functions. Theoretically, the administrative network was strengthened and the political heart of the *Estado da Índia* gained a new and additional means of inspecting the periphery. And it was not by chance that this decision involved trading posts that were important from a financial point of view, even if they were simultaneously distant from the geographic point of view. Left out of this new scheme were the territories closest to Goa, such as Bassein and Daman. In these cases, communications with Goa continued to be made through commissioners, at least until the mid-seventeenth century.

Despite the weaknesses described here, it should be recalled that this atomized model of financial management made use of various expedients that made it possible to soften the effects of budgetary fragmentation. For example, we may refer to the transfers between customs houses, made through the use of internal mechanisms for monetary compensation, or the opening of customs boards in territories deprived of fiscal jurisdiction, which anticipated the collection of the duties linked to the central customs (such as Goa and Diu). This latter mechanism was a way of allocating resources to trading posts without any income from taxation and served to operate an effective redistribution of resources without the costs of physically transporting cash. At the same time, allotting the payment of expenses to the receipt of specific income, which was common practice in the financial organizations of modern monarchies and was transposed to the *Estado da Índia*, was a strategy that could be used for the benefit of the royal coffers, enabling the exchequer to defer payments, specifically those that needed to be made to its creditors (Dubet 2000). These and other questions open up a vast field of analysis that is beyond the scope of this article, but which is worthy of further investigation. Only in this way will we be able to fully understand the logic underlying this decentralized model, which needs to be seen within the framework of the limits imposed by the material culture of the Ancien Regime.

Conclusion

Throughout the period under observation, the mechanism of financial governance located in Goa became unequivocally more complex, as can be seen from the replication of the magistratures and organizational structures that were to be found at the political center of the monarchy, as well as the deepening of the body of laws designed to regulate their operations. The political core of the *Estado da Índia* was endowed with jurisdictional powers and the administrative means necessary for inspecting the peripheral network, which consisted of scattered trading posts and customs houses enjoying great functional autonomy. However, the greater complexity of the central structures did not result in any systematic plan to improve the methods used for the

management of the exchequer and to better adapt them to the needs of the *Estado da Índia*. The initiatives taken by either the court of Lisbon or the court of Madrid were above all shaped by factors of a political nature that sought to ensure the stability and continuity of the political-administrative system, broadly dominated by the local magistratures, endowed with a jurisdiction that was in fact unavailable to them. As was the case with the other European monarchies, principles such as rationality in economic and accounting processes were still far from dominating political decisions.

Given these circumstances, the difficulties faced by Goa in its control of the periphery were quite clear. The financial dispersal, the limitations imposed by the Asian monsoon season, the high level of autonomy enjoyed by officials and the frequency of fraudulent practices placed serious limits on the collection of the monetary and material flows generated locally and managed on a daily basis by the factors.

The structural limitations affecting the relationship between the center and the periphery were exacerbated by the insufficient operation of the *Casa dos Contos*. Despite the Iberian Union's clear attempts to regulate the system, the administrative inspection of the tax collection officials carried out by this tribunal was constantly hampered by countless internal and external obstacles, whose most immediate consequence was the systematic slowness with which accounts were rendered (Miranda 2007).

The frailties of the organizational system and its reduced capacity for inspection were not only of benefit to the factors and other tax collection officials, but also to all other administrative bodies that, rightly or wrongly, intervened in the executive management of the exchequer. Little alternative was left to the central authorities other than to tolerate the situation, given that any form of repression that was taken to its ultimate consequences might have called into question the loyalty of their servants. In this sense, the management of the royal exchequer must be seen as a means of redistributing resources in such a way as ensure synchronization between the interests of the monarchy and the private interests of the individuals serving the crown in administrative posts.

Abbreviations

AHU—Arquivo Histórico Ultramarino (Overseas Historical Archive)—Lisbon
 BNP—Biblioteca Nacional de Portugal (National Library of Portugal)
 CF—*Conselho da Fazenda* (Revenue Council of the Exchequer—HAG)
 CI—*Cartas da Índia* (Letters from India—AHU)
 CU—*Conselho Ultramarino* (Overseas Council—AHU)
 HAG—Historical Archives of Goa—Panaji, India

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Notes

¹This study returns to some of the conclusions presented under the scope of the doctoral thesis in the History of the Discoveries and Portuguese Expansion, defended by the author at the Faculty of Social and Human Sciences of the New University of Lisbon (Miranda 2007).

²*Cartazes*: licenses granted to Muslim vessels, issued by the Portuguese authorities.

³This form of commercial organization represented the extension into the Asian world of a European instrument of mercantile intervention, with proven links to the medieval trading posts of the Mediterranean and commonly used whenever there was some permanent presence in “foreign” lands (Rau 1984: 143-149). It should also be added that this solution had already been tried out on the West African coast at the trading posts in Arguim and São Jorge da Mina.

⁴Tax districts unified by a *tanadar*, who was responsible for centralizing the collection of the taxes owed to the lord of the land.

⁵The trading posts were the following: Sofala, Mombasa, Muscat, Ormuz, Diu, Damão, Bassein, Manorá, Chaul, Goa, Onor, Barcelor, Mangalor, Cannanor, Cochin, Cranganor, Quilon, Manar, Ceylon and Malacca.

⁶The most important included the executor of the *Casa dos Contos*, the tax officers (*almoxarifes*) of Ribeira Grande and Ribeira das Galés, as well as the tax receivers (*recebedores*) of Salsete and Bardez.

⁷On the budgets and the calculation techniques in effect, see Godinho 1982.

⁸The regulations of the *Casa dos Contos* of Goa date from 23 March 1589 and were published for the first time by J. H. da Cunha Rivara in 1866, who used the copy contained in one of the 16th-century registers of the *Casa dos Contos de Goa*, kept at the Historical Archives of Goa. It should be noted that these regulations were later republished in another edition, courtesy of Virgínia Rau (Rau 1949, 107-176).

⁹The Audit Board. This body comprised three high-ranking officials from the tribunal, responsible for exercising voluntary jurisdiction and taking note of the appeals submitted regarding the payment of debts.

¹⁰This lack of institutional definition was not unusual within the political and administrative panorama of the kingdoms of the Iberian Peninsula (Carlos Morales 1996: 25-27).

¹¹The intervals between the meetings of these “exchequer boards” varied greatly, sometimes amounting to as long as seven months.

¹²Among the matters falling within the Council’s sphere of action were the tax collection of the royal exchequer, the contracting and auctioning of royal rents, the increase of salaries, the acquisition of provisions for fleets and fortresses, the supervision of the *Carreira da Índia*, the signing of pepper contracts and the transfer and circulation of funds between units (Gune 1979; HAG, CF, cód. 1159-1160).