
ARTÍCULOS DOCTRINALES / ARTICLES

**THE MUNICIPAL ACCOUNTING REFORM IN PORTUGAL BY
COSTA CABRAL AND ITS IMPACT IN THE 19TH CENTURY
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Abstract: This study aims to understand the importance and scope of the municipal accounting reform developed from 1842 to 1849 by Costa Cabral, Portuguese Minister of the Kingdom (1842-1846, 1849-1851) and Prime Minister (1849-1851), analysing its content, effective application, the impact it had on Portuguese municipal accounting and how it contributed to a greater link between the local government and the central government. To this end, we present a brief analysis of the economic, social and political context of the 1840s and the transformations then operated at the administrative and fiscal level with an impact on municipal accounting; the literature review regarding municipal accounting, especially from the 19th century; the historical sources used and the methodology adopted; the nature of Costa Cabral's 1849 *Instructions* on municipal accounting, its application and importance, seeking to detect changes and the factors behind them. We conclude that the Portuguese State, by defining the regulation for itself and for the organizations that depended on it, intervened, innovated and disseminated the accounting transformations carried out with the 1849 *Instructions*, seeking to integrate municipalities into the national accounting system as a whole, in a clear exercise of power, in a political context of legal imposition and lack of revenues, but also within a cultural and technical context of modernization, rationality and efficiency of municipal services. Submitting municipalities to common procedures and practices, as well as to the same obligations, is a remarkable achievement.

Keywords: *municipal accounting; Portugal; Costa Cabral; Regeneration; accounting reform*

A REFORMA DA CONTABILIDADE MUNICIPAL EM PORTUGAL POR COSTA CABRAL E O SEU IMPACTO NO SÉC. XIX (1842-1900)

Resumo: O objetivo deste trabalho consiste em compreender a importância e o alcance da reforma da contabilidade municipal desenvolvida, entre 1842-1849, por Costa Cabral, ministro do Reino (1842-1846, 1849-1851) e primeiro-ministro de Portugal (1849-1851), analisando o seu conteúdo, a sua aplicação prática, o impacto que teve na contabilidade municipal portuguesa e de que modo contribuiu para uma maior articulação entre o governo local e o governo central. Para tal, apresentaremos uma breve análise do contexto económico, social e político da década de 1840 e as transformações então operadas a nível administrativo e da fazenda com impacto na contabilidade municipal; a revisão da literatura quanto à contabilidade municipal, sobretudo do século XIX; as fontes históricas utilizadas e a metodologia adotada; a natureza das *Instruções* de 1849, de Costa Cabral, quanto à contabilidade municipal, sua aplicação e importância, procurando apreender o que mudou e os fatores explicativos de tal mudança. Conclui-se que o Estado português, definindo as regras de controlo a si próprio e dos organismos que dele dependiam, interveio, inovou e difundiu as transformações contabilísticas operadas com as *Instruções* de 1849, procurando integrar os concelhos no todo nacional, num exercício claro de poder, em contexto político de imposição legal e de carência de receitas, mas também cultural e técnico, de modernização, racionalidade e eficiência dos serviços municipais. Submeter os municípios aos mesmos procedimentos e práticas contabilísticas, assim como a obrigações idênticas, constitui, só por si, uma notável conquista.

Palavras-chave: *contabilidade municipal; Portugal; Costa Cabral; Regeneração; reforma contabilística*

LA REFORMA DE LA CONTABILIDAD MUNICIPAL EN PORTUGAL POR COSTA CABRAL Y SU IMPACTO EN EL SIGLO XIX (1842-1900)

Resumen: El objetivo de este trabajo es comprender la importancia y el alcance de la reforma de la contabilidad municipal desarrollada, entre 1842-1849, por Costa Cabral, Ministro del Reino (1842-1846, 1849-1851) y Primer Ministro de Portugal (1849-1851), analizando su contenido, su aplicación práctica, el impacto que tuvo en la contabilidad municipal portuguesa y cómo contribuyó a una mayor articulación entre el gobierno local y el gobierno central. Con este fin, presentaremos un breve análisis del contexto económico, social y político de la década de 1840 y las transformaciones que luego operaron a nivel administrativo y agrícola con un impacto en la contabilidad municipal; la revisión de la literatura sobre contabilidad municipal, en especial del siglo XIX; las fuentes históricas utilizadas y la metodología adoptada; la naturaleza de las Instrucciones de 1849 de Costa Cabral sobre contabilidad municipal, su aplicación e importancia, que buscan comprender lo que ha cambiado y los factores explicativos de ese cambio. Se concluye que el Estado portugués, definiendo las reglas de control para sí mismo y para los organismos

que dependían de él, intervino, innovó y difundió las transformaciones contables operadas con las Instrucciones de 1849, buscando integrar a los municipios en el conjunto nacional, en un ejercicio claro de poder, en un contexto político de imposición legal y falta de ingresos, pero también cultural y técnico, de modernización, racionalidad y eficiencia de los servicios municipales. Someter a los municipios a los mismos procedimientos y prácticas contables, así como a obligaciones idénticas, es un logro notable.

Palabras clave: *contabilidad municipal; Portugal; Costa Cabral; Regeneración; reforma contable*

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Introduction

Although Portugal holds a significant amount of municipal historical archives, on which we have been working for many years to study the Portuguese 19th century, the truth is that they have been disregarded by researchers in the field of accounting history, more concerned with the organization of the central state than with municipalities. On the other hand, Portuguese municipal accounting records of the 19th century reveal, in its structure and bookkeeping, a clear change starting in the 1840s, which does not go unnoticed by any researcher that is not solely concerned with the information of economic and financial nature provided by such records.

This study aims to understand the importance and scope of the municipal accounting reform developed by Costa Cabral between 1842-1849. Our main research questions are the following: 1) How was the practical application of the *Cabral Instructions* and their impact on Portuguese municipal accounting of the 19th century and, 2) How long were the *Cabral Instructions* in force?

For this purpose, using a qualitative research approach, we have analysed a set of unpublished archival documents (*Cabral Instructions*), both handwritten and printed, from the 19th century, and the relevant articles of the Administrative Code of 1842, to be interpreted according to the literature and framed in the respective historical context. To assess the practical application of *Cabral Instructions*, our analysis addresses six small-sized municipalities located in the North region of Portugal.

The analysis of its content and practical application allows us to know the impact of this reform on municipal accounting and how it contributed to a greater link between local and central government. In this way, the main contribution of our study is a better understanding of accounting history, particularly the municipal accounting of the 19th century.

The remainder of our paper is organized as follows. Section one presents a brief analysis of the socio-economic and political context of the 1840s and section two has the literature review regarding municipal accounting, especially that from the 19th century. Section three has the historical sources and the methodology adopted in our research. Section four explains the transformations occurred during the period of Costa Cabral was Minister of the Kingdom, with implications in the municipal accounting. Section five analyses the nature of Costa Cabral's 1849 *Instructions* and the purpose of the 20 templates that complement the *Instructions*. Section six assess the practical application of these *Instructions*, studying the six municipalities chosen, to understand its importance and effective implementation, what has changed and to address some

of the factors behind it. The final section presents concluding remarks, limitations of our study and the future lines of research.

1. Socio-economic and political context

The period between 1834, the year of the definitive establishment of Liberalism in Portugal, and 1851, when the so-called “Regeneration period” begins, is characterized by great political instability and consecutive revolts – 1836, 1837, 1838, 1840, 1842 and 1844 –, which culminated in the revolutions of Maria da Fonte and Patuleia in 1846-1847, an “endemic revolutionism that devastated Portugal from 1834 to 1851” (Bonifácio, 2009: 11); and an agonizing shortage of revenues, unable to cover public expenditure, a situation aggravated by the civil war of 1846-1847.

In order to understand this period of 19th-century in Portugal, it is necessary to recall that it is part of the European and American movement of affirmation of political liberalism and the beginning of nationalisms, between 1810-1852. A period affected by multiple upheavals, revolutions and civil wars on both continents, which, on the one hand, put an end to the Portuguese-Spanish domination in Latin America, due to the independence movements that took place; and, on the other hand, called into question, in many European countries, the established order that dominated the Old Continent, with the exception of England, which, already enjoying a liberal regime, opted for the path of reformism.

The *Ancien Régime* only at great cost granted some power to a business bourgeoisie that, influenced by the American Revolution (1775-1783) and the French Revolution (1789-1799), intended to assume the authority, to modernize political structures, to constitutionally limit the discretionary intervention of sovereigns – sovereignty resides in the nation –, and to secularize society by subordinating the Church to the State.

It was in this context of affirmation of political and economic liberalism that Portugal, facing the irreversible loss of Brazil (1822), a cornerstone of the Portuguese economy, a troubled period of great financial crisis, but also of transition and change due to political divisions among moderate and progressive liberals, sees the so-called Cabralism emerging. It was the first attempt to achieve some political stability to develop the Portuguese state at the pace of Europe, already touched by the English Industrial Revolution.

Throughout this period, only the years when António Bernardo da Costa Cabral joined the Government – the 1st Cabralism or “Government of Restoration” between February 24, 1842, and May 20, 1846 (with Costa Cabral as Minister of the Kingdom, the most important figure in the Government of the Duke of Terceira), and the 2nd Cabralism, between June 18, 1849, and April 26, 1851 (when Cabral was both Prime Minister and Minister of the Kingdom) – were marked by a significant set of reforms in the most diverse domains, developed by an authoritarian government considered as a dictatorship by its adversaries.

Cabralism sought to accelerate the economic development of the Kingdom through “material improvements”, that is, public works. To this end, it restored public credit in order to win the confidence of national and foreign capitalists. Finding the Treasury exhausted, it increased tax revenues (1843), taxing various consumer products, establishing an additional 20% fee over property and industry taxes, creating a personal contribution to cover investments on roads; introducing new taxes on the income from “inactive classes”; and establishing a “Sharing System” regarding the release of direct contributions, to be collected by municipalities through the so-called *derrama* (repartition) over taxpayers, aiming at avoiding tax evasion; in

other words, it was the main reform of the Portuguese fiscal system since the Marquis of Pombal (1750-1777).

On the other hand, the technological modernization of the industry by steam engines increased, which allowed the emergence of large-scale companies; the construction of macadamized roads through the *Companhia das Obras Públicas*, protected by the government, was initiated (1844); and the Tobacco Contract was renewed, guaranteeing a loan to the State in the amount of 4,000 million réis.

For all these reasons, Cabralism announces the economic regeneration of Portugal, which will develop from 1851 onwards, having been the first attempt to modernize the country at the same pace as Europe (Ramos, 1990: 201-222).

2. Literature review regarding Portuguese municipal accounting

Although municipal historiography has developed and renewed itself significantly over the last decades, both as to the most relevant local institutions and their links with the central power, the truth is that “Accounting History research, at the local government level, is still underdeveloped” in Portugal, as acknowledged by Sargiacomo and Gomes (2011: 254) and Gomes and Sargiacomo (2013: 440).

Attesting the insufficient research on the topic, the only Portuguese *History of Municipalities and Local Power [from the late Middle Ages to the European Union]*, edited by Oliveira (1996), although meritorious as to municipalities during the Constitutional Liberalism, that is, for most of the 19th century, only devotes three and a half pages to municipal finances; the *Economic History of Portugal* (2005) has no reference to Accounting; and all major “Histories of Portugal” ignore not only municipal accounting but the history of Portuguese accounting as a whole.

Beyond the Portuguese borders, the reality is a little different. In this international context, it should be noted that government accounting practices are different among countries, with those differences ranging from variations in the bookkeeping systems to different measurement rules and reporting standards (Jones, 2007). But, as pointed by the same author, while technical solutions may be divergent, government accounting systems in every country and at every time face essentially the same functional problems, which produce similar results. Although several accounting historians have investigated government accounting theories and practices in different historical periods, research about how accounting harmonization has been carried out across different levels of government in European and extra-European countries is still scarce (Nobolo et al., 2012).

Across Europe, it is possible to find some research works concerning local government. It is possible to identify several investigations based on Spanish municipal governments, namely by Del Moral Ruiz (1996), Campos Lucena and Sierra Molina (2006), Campos Lucena (2009), Sierra Molina and Campos Lucena (2009) or Prado-Lorenzo *et al.* (2017). The analysis of the Italian communes is carried out in investigations such as those by Sargiacomo (2006), Nobolo *et al.* (2012) and Guarini (2018). The work carried out by Bergevarn and Olson (1989) analysed the accounting of Swedish municipalities.

Returning to the Portuguese reality, it is true that, from the Low Middle Ages until the end of the Old Regime, some studies emerged on the administration, finances, accounts and budgets of the most diverse municipalities, whether they are about specific municipalities like Évora (Fonseca, 2002), Elvas (Sequeira and Ferreira, 2019), Coimbra (Barbosa, 2020; Brito, 1943; França and Ribeiro, 2012; Soares, 2004), Guimarães (Braga, 1953; Costa and Matos, 1995),

Vila do Conde (Marques, 1983), Mós de Moncorvo (Marques, 1985), Braga (Capela, 1989), Viana do Castelo (Capela, 1995a), Oporto (Costa, 2008, 2011, 2014; Gomes F. F., 1998; Gonçalves, 1987), Caldas da Rainha (Rodrigues, 1992), and Lisbon (Martins, 2004), together with wider research works addressing groups of municipalities (Capela, 1987, 1993, 1995b, 2001; Costa, 2018; Cunha and Fonseca, 2005; Hespanha, 2013; Neto, 2000; Oliveira, 1996; Vidigal, 1989; Vieira, 2002). But these studies – as António Castro Henriques mentions in the first volume of the *History of Accounting in Portugal*¹ –, with rare exceptions, fully ignore accounting or treat it as a “secondary” issue.

In Portugal, concerning the 19th-century municipal accounting, after the definitive establishment of Liberalism (1834), it is worth mentioning the work by Lima (2018) on the accounting of the municipality² of Oporto between 1762 and 1833, Gomes (2000, 2001, 2003) related to the municipality of Braga, Sousa (2015) with a focus on the municipality of Funchal, between 1861 and 1878, or Fundo (2011) on the reality of the municipality of Penafiel, between the Regeneration and the establishment of the Republic. Lastly, it is important to note that the articles by Gomes and Sargiacomo (2013) and Sargiacomo and Gomes (2011), in which the authors analysed historical research on accounting and accountability in local government bodies and related public organizations, identifying trends and theoretical perspectives, together with the contributions of research works addressing these issues in several countries, but they do not mention Portugal.

This reality demonstrates the incipient state of research on this theme. Historians have been mostly concerned with the information provided by municipal historical sources of accounting nature, disregarding the analysis of their structure and the type of records adopted. They are only interested in the inventory of the contents of these records and not in the identification of the accounting models and processes used at the time, to evaluate the quality of the accounting information presented by the Portuguese municipalities. Accountants, in turn, retreat in the face of the difficulties they feel when they intend to study accounting in the past, starting with the reading and interpretation of the mentioned sources. Thus, without a previous increase of case studies by historians, accountants and economists, it will not be possible, in the short term, to know the evolution of Portuguese municipal accounting from the Middle Ages to the present and, much less, to carry out a comparative analysis of Portuguese municipal accounting in different historical periods, with the municipal accounting of other countries. And sources, as we know, are plentiful.

3. Sources and methodology

Accounting history, as the expression itself establishes, constitutes a part of history in general, adopting, therefore, its methods and techniques, although adapted to its objective, which is, in our case, to explain and, above all, to understand Costa Cabral's reform of municipal accounting in 1849, based on the Administrative Code of 1842, its application and

¹ Work by researchers from CEPES – Research Centre on Population, Economy and Society Studies, under the general coordination of Fernando de Sousa, comprising three volumes, the first coordinated by António Castro Henriques, the second by Maria de Fátima Brandão and the third by the late João Carvalho and Fernando de Sousa, delivered to the Order of Certified Accountants (OCC) in mid-2018, and waiting to be published.

² Throughout this work, the expression “municipality”, following its general definition in English, means both the administrative subdivision and its governing or ruling body.

duration and to highlight its innovative character, in a context of profound political, socioeconomic and cultural changes in Portugal.

To achieve this goal, we have adopted a qualitative research approach, resorting to archival data, using primary sources, to be interpreted according to the literature and framed in the respective historical context, as we explain below. Qualitative research involves the study of subjects in their natural settings, whereby the researcher conducts a systematic enquiry into meanings, attempting to interpret and make sense of phenomena and the meanings that people attribute to them (Shank, 2006). In this way, qualitative research analyses phenomena in their specific macro and microenvironment, adopting a variety of methods that includes documents, historical events, observations, etc. (Parker, 2003).

As stated by Carmona *et al.* (2004: 44), “research based on primary sources is a fundamental element of accounting history research”. Hence, we have adopted the archival research method to find sources, which involves seeking out and extracting evidence from archival records. We have used this method, firstly, to find the *Instructions* of Costa Cabral, and secondly, to understand their implementation in the selected municipalities.

One critical issue of the archival research method is the interpretation of sources and possible subjectivity, although, in the opinion of Fleischman and Tyson (2003), the complete replacement of data with theory, language, interpretation and contextualism is even more problematic. For this reason, the analysis of primary sources, which are central to this study, is complemented with their interpretation, based on current literature.

An important responsibility of researchers when using this method is to inform about the location and types of documents, references, difficulties in terms of access, etc. (Fleischman and Tyson, 2003). As such, all these elements are available in this study.

As we have mentioned before, to develop this research, numerous documents were used as primary sources, both handwritten and printed, from the 19th century. Finding and analysing these documents for the first time grants an original character to this work while ensuring that it renders a significant contribution for accounting history in general, and for the Portuguese municipal accounting history in particular.

Within the scope of printed sources, the *Government Gazette*³, the *Official Collection of Portuguese Legislation* and the *Parliament Minutes of Proceedings*, produced between 1842 and 1851, deserve special mention. Among the handwritten sources, the *Ordinance and Instructions on the Municipal Budget, Bookkeeping and Accounting, and on the process for the approval of the Accounts of Municipalities* (November 17, 1849), consulted in the Portuguese National Archives (ANTT, Ministry of the Kingdom, Third Directorate, Second Bureau), are particularly relevant. Indeed, one week after the creation of the Court of Auditors, by decree of November 17, 1849, the Count of Tomar (Costa Cabral), as Minister of the Kingdom, issued an unprecedented *Circular-ordinance* to all civil governors⁴, calling attention to the “need and convenience” for the budgets, bookkeeping and accounting of municipalities and the respective accounting process “to be carried out” by a uniform method and with due clarity, accuracy and regularity, determining for this purpose:

- that those administrative magistrates pressed municipalities to follow the “attached *Instructions*”, “as well as templates No. 1 to 20”;

³ Available at DIGIGOV – *Diário do Governo Digital, 1820-1910*, developed by CEPSE (www.digigov.cepese.pt).

⁴ Regional magistrate representative of the central Government, supervising “districts”, which in turn encompassed a group of municipalities.

- that, if such magistrates wanted to change some of the provisions of the said *Instructions*, they should inform the Ministry of the Kingdom of the results achieved with its application, to be eventually included in the definitive Regulation, under article 164 of the Administrative Code;
- that, since municipal clerks were the employees on whom the “accuracy and good order” of this service depended, the civil governors should have the *Instructions* explained to the “less apt and intelligent” ones;
- that civil governors should propose the dismissal of all clerks that did not “fully accomplished their duties”, so that other “individuals who have the necessary qualities to serve well” could be appointed by the respective municipalities and confirmed by the central Government.

We do not know if this *Ordinance* and the respective *Instructions* were printed and sent to the civil governors, who, most likely, were responsible for its dissemination in the municipalities within their districts. So far, we have not found any printed copy, and the *Instructions* were not transcribed in the *Government Gazette*, nor in the aforementioned legislation collection, which frequently published ordinances and circulars not published in the *Government Gazette*. However, we did find the *Instructions*, after numerous searches, in the Municipal Archives of Moura, Bragança and Moncorvo.

In Moura, district of Beja, they constitute a fully manuscript book, named *Instructions of 17 November 1849*, which includes the *Ordinance*, the *Instructions* with the different categories of bookkeeping and accounting books (A to F), as well as templates No. 1 to 20, to be adopted by municipalities in their budgetary and accounting management.

In Bragança, district of Bragança, they form a similar book, with the title *Instructions of 17 November 1849 on municipal bookkeeping and accounting*. However, in this case, parts of the book are printed and other parts are handwritten, since the civil governor of Bragança ordered the printing at the *Tipografia de Bragança*, in 1850 – as expressly mentioned at the end of the *Instructions* – of part of the texts, to distribute among the municipalities under his supervision, including: the *Instructions* themselves; Template No. 7, concerning the *outgoing correspondence register book*; Template No. 8, which dealt with the bookkeeping of the general budget of the municipality's revenues and expenditures; Template No. 9, regarding the minutes of the discussion and approval of the municipal budget; Template No. 10, regarding the divulging of the budget by means of public notices; Template No. 12, on tax collection records; Template No. 14, on payment warrants; Template No. 16, on the abandoned children quarterly payroll; Template No. 17, on the presentation of the management accounts for each fiscal year to the municipality by the mayor and treasurer; and Template No. 18, on the municipal revenues and expenditures to be submitted to the District Council. In addition to the *Instructions*, the great part of the templates related to the municipal budget and accounting was printed in Bragança. The remaining templates were left handwritten.

In Moncorvo, District of Bragança, we found a copy of the *Instructions* and templates exactly like that of Bragança, with the same printed and handwritten parts, confirming that the document was distributed across the rest of the District's municipalities, although we are not aware of the reasons that led to the printing of those specific parts of the *Instructions*.

Additionally, we have researched the archive collections of the municipalities of Alfândega da Fé, Alijó, Amarante, Aveiro, Barrosas, Braga, Favaios, Felgueiras, Ovar, Penafiel, Santa Cruz de Riba Tâmega, Santo Tirso, Vila do Conde and Vila Real, almost all of them

inventoried by CEPESSE's researchers – Braga had already been the subject of research by Gomes (2000, 2001, 2003) regarding the analysis of bookkeeping records –, to find information about the introduction of double-entry bookkeeping in the respective municipal accounting.

Although we have already analysed Cabral's *Instructions* in the 14 municipalities above-mentioned, in this study, to avoid extending it too much, our analysis only addresses six: Alijó, Aveiro, Felgueiras, Santo Tirso, Vila do Conde and Vilar de Maçada, selected according to two main criteria: 1) they are all located in the North region of Portugal; and 2) they are small-sized municipalities. Big-sized municipalities, as Oporto and Lisbon, need a special regime in terms of bookkeeping and accounting, given their size, so they could not be comparable and will require a long time to analyse the documents.

In addition to these sources, in particular the 1849 *Instructions*, we consulted literature relating to the 19th century, which allows us to understand the historical context in which municipal accounting evolved during that period, both in the political and socio-economic fields, since accounting as a social practice, and in particular municipal accounting, is not dissociated from the institution embodying it, the Municipality, but also the State that regulates and controls it, and the socio-economic and cultural reality in which it is inserted and of which it constitutes an unambiguous demonstration. Concerning this general literature, we highlight the following: *Portugal and the establishment of Liberalism*, coordinated by Marques (2002), and *Portugal and the Regeneration*, coordinated by Sousa and Marques (2004), volumes IX and X of the *New History of Portugal*; volume I of *Contemporary Portugal*, edited by Reis (1990); volumes VIII and IX of the *History of Portugal* by Serrão (1986); volume VII of the *History of Portugal* edited by Peres (1935); volumes X and XI of the *Popular and Illustrated History of Portugal*, edited by Chagas and Colen (1895-1896); and the works, among others, of Bonifácio (1993, 1999, 2004, 2009) and Banond (2015).

In this article, where the purpose is not debating the theoretical currents and methodologies used in the field of accounting history, it is important to underline that we see it as a social and institutional practice (Hopwood, Miller, 1994; Potter, 2005: 265-289), using the theoretical framework of the social sciences to explain and understand the changes brought by Cabral's municipal accounting reform, revealing its meaning, and the explanatory factors that motivated it, giving more importance to the comprehensive and interpretative analysis than to the explanation that we seek to contextualize, even if briefly.

4. Municipal accounting during Cabralism (1842-1851)

Costa Cabral, as Minister of the Kingdom, in the 1840s, was responsible for a set of measures that renewed the Portuguese accounting system, both at the central, district and municipal level, articulating such changes with the transformations operated on the fiscal system. He was responsible for the decree of March 18, 1842, approving the new Administrative Code, which, although of a centralizing nature, granted new powers to municipalities and civil governors. This set of laws, for the first time, when dealing with municipalities, included a section entitled "Accounting", an innovation when compared to the Administrative Code published by decree of December 12, 1836, which only mentioned "accounts" – a change far from being merely symbolic, since, for the first time in the liberal regime, a set of mandatory rules was established concerning municipal budgets and accounts. The rules contained in this section of the new Code did not address bookkeeping methods, focusing only on accountability and control mechanisms.

Cabral's Code stipulated that "the mayor and the treasurer report annually on their management to the municipality", and the latter reported annually to the District Council. "Municipal accounting" was "under the special supervision of the mayor". The last article of the "Accounting" section established that the Central Government, through regulations, would determine "the manner, method and form of the process for the approval of the municipality's accounts" (art. 131, 161 and 164).

As for the reform of public finance, with an impact on municipalities, the decree of December 12, 1842, established and regulated the State's coffers in the administrative districts, with the objective of collecting "all public revenues collected in the same district" that had "no predetermined local application", under the superintendence of the civil governor (art. 1 and 2). And the *Ordinance* of February 8, 1843, issued by the Court of Public Treasury, provided instructions regarding the administration, collection, accounting of public revenues and inspection of local beneficiaries, in compliance with the previous decree, highlighting the role of the municipal administrator⁵.

The 1842 decree, regarding district coffers, established the "double-entry bookkeeping system" (art. 10) that was already required about central accounting (decree of June 12, 1835, art. 1), but the *Public Treasury Instructions* of February 8, 1843, withdrew this requirement, establishing that "the central administrative accounting in each district" would be carried out "by the single-entry method" (art. 8). The Government intended to adopt at the district level the double-entry bookkeeping system, but the Court of Public Treasury, realistically, most likely alerted by civil governors and mayors, opted for the single-entry method, knowing that there were no skilled human resources in Civil Governments and Municipalities able to implement the former.

On July 10, 1843, a *Circular-ordinance* published in the *Official Legislation Collection* of the same year, determined that municipal taxes, under article 137 of the Administrative Code, had to be entered on a template map adopted by the Government (of which Costa Cabral was still the dominant figure) and sent to Municipal Councils⁶ by the civil governors, so that they could send to the Court of Public Treasury (1832-1844) the general map of the municipal taxes of the respective districts.

On August 18, 1843, another *Ordinance* approved the new *Court of Public Treasury Accounting Regulation*, together with 13 templates regarding the implementation of double-entry bookkeeping in all its departments.

A year later, the decree of September 18, 1844, organized the Public Treasury, based on the *Secretaria de Estado dos Negócios da Fazenda* (State Secretariat for Public Finance Affairs, the precursor of the Ministry of Finance); the *Tribunal do Tesouro Público* (Court of Public Treasury), in charge of the administration, collection and accounting of taxes and public income; and the *Tribunal do Conselho Fiscal de Contas* (Court of the Fiscal Council of Accounts), which lasted until 1849, responsible for examining, verifying and judging the Public Treasury accounts, including "all establishments and corporations in some manner responsible for the administration, collection and application of public taxes and rents" (art. 11).

On January 25, 1845, a *Circular-ordinance* required municipal revenues to be registered on a template map adopted by the Government, similar to the one used for municipal taxes included in the *Ordinance* of July 10, 1843.

⁵ The municipal administrator was the central government's representative in each municipality, and like the civil governor, was appointed by the government.

⁶ A local advisory and administrative body, coexisting with the municipal government.

The Revolutions of Maria da Fonte and Patuleia (1846-1847) interrupted the measures issued by Costa Cabral's Government from an administrative and fiscal point of view, towards centralization, administrative reorganization aiming at a better functioning, and standardization and control of tax revenues collected by municipalities, to increase State revenues and restrain tax evasion.

But, as Cabral returned to power, now as Prime Minister, accumulating such functions with the Ministry of the Kingdom (1849-1851), he did not forget the administrative reform he promoted from 1842 to 1846, starting with the Code Administrative of 1842, which had profound repercussions, as we have seen, in central, district and municipal accounting. This reform was part of a vaster set of measures that aimed, above all, to solve the serious financial problems of the Portuguese State, in a permanent crisis, significantly aggravated by the Maria da Fonte and Patuleia Revolutions (1846-1847). In fact, in the proposal presented by his Government to the Chamber of Deputies (Portuguese parliament), in June 1849, the State budget deficit reached 3 289 million *réis*, that is, about one-third of the expected revenues, fueling the need to find some means to cover it (*Diário da Câmara dos Deputados*, 19 June 1849).

On August 10, 1849, the Count of Tomar sent a decree to all the civil governors, through which, in compliance with the decree of February 25, 1841, they were asked to prepare a "very detailed report on the needs of the administration under their supervision", taking into account the consultations and correspondence from "collective bodies", employees, representations presented by groups of citizens, and all elements that could allow apprehending "the result of the execution of the laws and regulations", to propose "the necessary measures to promote all social improvements", both through new legislation and the "reform or modification of the current legislation". These reports were to be sent to the Ministry of the Kingdom by November 30. With this procedure, Cabral wanted to avoid being accused, as he already was, of exercising excessive authority in that matter.

On November 10, 1849, the *decree on the reform of the Superior Administration of Public Finance* deepened the decree of September 18, 1844, maintaining the State Secretariat for Public Finance Affairs, the Court of Public Treasury, and the Administration of the Public Finance in the administrative districts, while creating a new Court of Auditors, responsible for the inspection of public revenues and expenditures of the ministries, municipalities and pious establishments.

For the first time in Portugal, with the creation of the Court of Auditors, a State institution emerged within the scope of Public Finance with the explicit competence of:

- "judging the accounts of municipalities and pious establishments, whose incomes exceed two million *réis*" (art. 19, No. 2);
- "knowing and establishing, by means of an appeal, the decisions of District Councils on the annual accounts of treasurers and receivers of municipalities and pious establishments, whose incomes do not exceed two million *réis*" (art. 19, No. 3).

These prerogatives would be reiterated in the Court's Rules of Procedure of February 27, 1850.

Thereafter, municipalities in such conditions will be required to report annually to a higher institution, which supervised their accounts – although, theoretically, they already did so to the Court of Public Treasury and, later, to the Court of the Fiscal Council of Accounts, predecessors of the Court of Auditors, as we have seen. But how could the Court of Auditors carry out its mission if municipal accounting, except for the two mentioned maps, from 1843 and 1845, continued to follow the traditional, archaic accounting practices of the end of the Old Regime?

Costa Cabral, as Minister of the Kingdom, on November 17, 1849, took the necessary measures so that municipal accounts (revenues and expenditures) could reach the Court of Auditors in a uniform and clear manner, to allow an adequate judgment by this body.

5. Municipal accounting according to Costa Cabral's *Instructions* (1849)

The *Ordinance and Instructions on the Municipal Budget, Bookkeeping and Accounting, and on the process for the approval of the Accounts of Municipalities* and on the process for approving the accounts of municipalities, of November 17, 1849, are referred in several articles of the Administrative Code of 1842 that we can organize in six groups (Table 1).

Table 1 - Instructions of Accounts Rendered

Instructions	Administrative Code of 1842
Books and records that each municipality should have for its bookkeeping and accounting	Art. 164
Municipal budgets and documents that should complement them	Art. 146 to 155
Revenues collection	Art. 135 to 136
Expenditures' payment	Art. 133 to 134
Accounts of the mayor and municipal treasurer	Art. 157 and 178
Municipality's accounts to the District Council	Art. 162

Source: Own elaboration

With regard to *Bookkeeping and Accounting* (first group), in addition to the traditional and centuries-old *Books of Minutes* of the municipal sessions, signed by the civil governor as per article 98 of the Administrative Code of 1842, in which, from then on, the terms of all leases, collections and other contracts made by the municipality should be registered, the following books now had to be used:

- *Book A* – for the current account of the municipality with the municipal treasurer, presenting the municipality's revenues and expenditures in each fiscal year, carried out according to Template No. 1 (art. 161 of the 1842 Code);
- *Notebook B* – for the daily bookkeeping of the municipality's virtual revenues and expenditures⁷, in which clerks registered every day (following Template No. 2) the municipal revenues and taxes that the municipal coffer was supposed to receive, but also the expenditures that the same coffer should pay (art. 176 of the 1842 Code);
- *Notebook for the daily entry of revenues and expenditures*, where the municipal treasurer (*tesoureiro municipal*) registered the names of people paying or receiving, the source of the amounts, receipt number, payment warrants and payslips, according to Template No. 3 (art. 177 of the 1842 Code);
- *Book C* – a municipal record book, in which movable assets, rustic and urban buildings, government bonds and all other assets belonging to the municipality were described, no matter their nature, including uncultivated lands, registered in accordance with Template No. 4 (art. 119 of the 1842 Code);

⁷ Virtual recipes are those which, by virtue of a law or by resolution of the City Council, the billing documents are charged to the treasurer.

- *Book D* – for the bookkeeping of all assets and liabilities of the municipality on the last day of June of each fiscal year, with the names of debtors and creditors, amounts, provenance, dates, etc., according to Template No. 5;
- *Book E* – for the entry of incoming official correspondence, in which the clerk or amanuensis mentioned the date of the letter, reception date, the authority that sent it, a summary of the subject, etc., according to Template No. 6 (art. 173 of the 1842 Code);
- *Book F* – for the registration of correspondence sent by the municipality, formally identical to the previous one, but that included the public notices that the municipality produced and ordered to be published (Template No. 7);
- *License Registration Book* granted by the municipality;
- *Register of payment warrants and billing receipts*.

As for the *Municipality's Annual Budget of Revenues and Expenditures* (second group), it was organized by the mayor, following Template No. 8, which then had to convene the municipality and Municipal Council to discuss and approve it, as well as to introduce municipal taxes, whenever necessary. The minutes with all these discussions and deliberations had to follow Template No. 9. Once approved, the mayor had it advertised in the town hall for ten days, announcing its publication through public notices, according to Template No. 10, posted in the “usual public places”, and sending a copy to the Civil Government, to be received by the district magistrate until April 15 of each year, in accordance with the Administrative Code (art. 147)⁸ – showing, in contrast to the former practices used during the Old Regime, a clear objective of making municipal accounts and budgets publicly known, this way negating fraud attempts (or at least making them harder).

The Budget should be complemented with the following documents:

- copy of the minutes of the discussion and approval of both the budget and municipal taxes that would be in force (Template No. 9);
- list of the municipal surtax (*derrama*) payers, whenever a direct-distribution tax model was adopted (Template No. 11) (art. 137 of the 1842 Code);
- a “certificate of the publication of the Budget through public notices” (Template No. 10).

As for the *revenues collection* (third group), from taxes or any other sources of the municipality – except for fines – this had to be collected through bills processed following Template No. 12, and delivered by the municipal clerk to the municipal treasurer, together with a list following Template No. 13, signed by the clerk and the mayor (art. 135 and 136 of the 1842 Code).

The clerk demanded from the treasurer a delivery receipt, with “the total amount of bills” in the = Debit = column of Book A. The clerk, as he wrote in Notebook B (daily bookkeeping) “the revenues of the municipality that were overdue, he should extract the bills with the respective amounts” and pass them to the treasurer. And the latter was responsible for the collection of the sums of these bills and for the daily record in his book of the amounts he received, making the declarations designated in Template No. 3. Every three months, the treasurer would return to the clerk all the bills he had not been able to collect, for the latter to give the sum to the treasurer at

⁸ This matter also refers to articles 146, 149 and 159 of the Administrative Code.

the = Credit = column of Book A, presenting them at the immediate session of the municipality, either to have them “relaxed” (there is, to forgive its payment), for the municipal administrator to promote “their administrative collection”, or to resort to litigation.

Regarding the *expenditures’ payment* (fourth group), it was stipulated that no municipal expenditure could be paid “except through a payment warrant passed and signed by the municipal clerk and signed by the mayor”, according to Template No. 14 (art. 157 of the 1842 Code), “or employing sheets processed monthly in accordance with Templates No. 15 and 16, with the = pay-up = statement by the same mayor”. The treasurer, in turn, carried out the payments “by collecting receipts from those interested in the payment warrants or on the sheets”, entering the daily amounts he paid in his book, according to Template No. 3.

The article on the *Accounts of the mayor and municipal treasurer* (fifth group) stated that the mayor, in the first 15 days of July of each year, had to meet with all members of the municipality to present the accounts of its management, per the Administrative Code (art. 161 of the 1842 Code). The municipality, in view of the budget, books and documents attesting the revenues and expenditures amounts, “certifies the said accounts, writing the required official declaration in the minute book, according to Template No. 17”, and closed the current account of that fiscal year in Book A.

After this process was finished, the municipality ordered the municipal accounts receivable to be registered in Book D by the clerk “and to extract the competent listings from it” according to Template No. 19, to “relax to the administrative or litigation department”, according to the origin of the debts. The clerk should also register in Book D “all the accounts payable related to the reported fiscal year”, as well as all accounts receivable and payable “that were collected and paid during the fiscal year”.

In the last group (sixth group), which deals with *Municipality’s accounts to the District Council*, it is explained that the municipality had to organize its accounts for the District Council in accordance with Template No. 18 and make them public on the town hall. They had to be sent to the civil governor by August 8 of each year, together with the following documents (art. 162 of the 1842 Code):

- a copy of the minutes of the account statement by the mayor and treasurer (Template No. 17);
- a certificate proving that the accounts were made public (Template No. 10);
- a copy of the lease terms and notices, purchases and other contracts made by the municipality during the respective fiscal year, extracted from the minute book;
- payment warrants and salaries paid by the municipality's coffer with the respective receipts;
- a list of the municipality's accounts receivable and payable on the last day of the fiscal year, extracted from Book D, according to templates No. 19 and 20.

For “greater ease, clarity and adjustment of the accounts”, the municipality should make its leases, purchases and other contracts concerning taxes and revenues per fiscal year.

The *Instructions* were complemented by 20 templates, filled with practical examples, to be easily understood by all those involved in bookkeeping, accounting, and rendering municipal accounts (Table 2). In the Annexes, we provide some examples of the original templates, namely, Templates No. 1, 2, 3 and 13.

Table 2 – Templates and their purpose

Template	Template Purpose
<i>No. 1 – Book A, for the current account of the municipality with the municipal treasurer (debit and credit), in each fiscal year</i>	Presenting all operations in chronological order (year, month, day), using columns. The left column (Debit) registered the description of debit movements and the corresponding amount received, while the right column (Credit) held the description of credit movements and the respective amount to be paid. This template allows us to conclude that there are a charge and discharge accounting method.
<i>No. 2 – Notebook B, for the daily bookkeeping of the municipality's revenues and expenditures</i>	Registering, in chronological order (year, month, day), operations concerning all “objects of revenues and expenditures, with the indication of the respective documents”, which were followed in separate columns by the amounts of revenues and expenditures, with a column for “observations”. It is much probably a cash book.
<i>No. 3 – Daily registration book of the municipal treasurer</i>	For the registration of all payments made to and by the municipality, in chronological order. The amounts (received and paid) were entered in the respective column (revenues and expenditures, respectively).
<i>No. 4 – Book C, with the general description of the municipality's own assets, indicating the different types of assets</i>	In this book, several types of goods were registered, such as movable assets and real estate (urban and rustic buildings); long leases; interest capital and public funds belonging to the municipality; and permanent taxes or duties.
<i>No. 5 – Book D, for the bookkeeping of the municipality's accounts, receivable and payable</i>	It describes the municipality's accounts receivable and payable at the end of each fiscal year, registering the names of the debtors/creditors, their birthplaces, and the amount, origin and date of the debt/credit.
<i>No. 6 – Register book for incoming correspondence</i>	In chronological order (date of reception, date of production, producer, a summary of the content, and the so-called “Expediente” (daily dispatch) column, with the date of reply.
<i>No. 7 – Register book for outgoing correspondence</i>	Registering all correspondence sent by the municipality, presented in chronological order (year, month, day), with the name of the recipient, the content of the correspondence and its purpose, and the dispatch date.
<i>No. 8 – General Budget of the municipality's revenues and expenses for the fiscal year</i>	Consisting of two parts, revenues and expenditures. The revenues were divided into three sections: balance carried over from the previous year's accounts; ordinary and extraordinary revenues; and debts from previous years yet to collect. The expenditures were also divided into three sections: mandatory spending (very detailed, based on seven categories); optional spending; and unpaid debts. The budget template had two separate columns. Both revenues and expenditures figures had to be approved by the municipality and the District Council. This template is complemented by an appendix containing explanatory notes concerning the different budget items, detailing their scope and content.
<i>No. 9 – Minutes of the discussion and approval of the budget by the municipality with the members of the Municipal Council, as well as municipal taxes</i>	It provides the template of the minutes for the session of the Municipal Council in which the municipal budget was presented, discussed and approved. In addition to the date of the session, it identified the presence of the mayor, members of both the municipality and Municipal Council, and the absent members. The document describes the presentation of the draft budget, its discussion and approval. When the expected expenditures were higher than the expected revenues, the Municipal Council had to decide what additional taxes to be launched by the municipality to cover the budget deficit. Such taxes could have an indirect or direct nature and had to be decided in session and recorded in the minutes.

<i>No. 10 – Public notice of the Budget with the certification by the municipal clerk</i>	It established that, for ten days from the date of the public notice, the municipality's budget, which should list all municipal taxes for the following fiscal year, had to available for public consultation by all interested citizens, who could submit any complaint.
<i>No. 11 – List of all direct taxes established by the municipality for the fiscal year</i>	Listed all property owners who had to pay the tax known as <i>décima</i> , the amount of that tax and their quota in the national taxation. In the column with the names of the <i>décima</i> payers, property owners residing in the municipality were distinguished from those living outside. Workers living in the municipality who did not pay this tax, but were collected for the municipal tax under article 141 of the Administrative Code, were also listed.
<i>No. 12 – Receipt of the municipality's revenue</i>	Document issued for each amount received, identifying the name of the taxpayer, amount, source of the revenue, deadline for the payment and the respective year. When that document resulted from the collection of goods, it had to state the quantity and quality of goods that the treasurer had to receive, and the value granted to each unit, based on the average price calculated by the municipality.
<i>No. 13 – List of the collection documents “delivered today to the treasurer of this municipality”</i>	Presentation, in order of registration, of the debtors' names, type of debt, year to which they referred and the amount to be collected. The sum of the total amount included in the list was signed by the mayor and the clerk, and the receipt of the documents mentioned in the list and the total amount was confirmed by the general secretary and the treasurer.
<i>No. 14 – Payment warrant passed and signed by the municipal clerk and signed by the mayor</i>	A document attesting each payment made by the municipality, in which it was necessary to identify the name of the person receiving the amount, the amount paid and the reason for the payment. This document was signed by the person receiving the amount. If that person did not know how to sign, the document was signed by a third party on his behalf, in the presence of two witnesses also identified on the receipt, thus guaranteeing its authenticity.
<i>No. 15 – Payroll of all employees paid by the municipal coffer, monthly</i>	The structure of this document is very simple, with the professional category (administrator, teacher, etc.); names of the employees; justification for their employment; gross monthly or annual salary, deductions (e.g., <i>décima</i>) and net salary.
<i>No. 16 – Salary sheet or monthly wages of the nurses responsible for abandoned children</i>	This template had a simple structure, with columns to register the name of the child; the name of the nurse; nurse's residence; child's birthdate; date of child's delivery to the nurse; nurse's wage; and total expenditure
<i>No. 17 – Minutes of the report regarding the approval by the municipality of the management accounts presented by the mayor and treasurer</i>	Template for the minutes of the session(s) where the mayor and treasurer presented the annual accounting report.
<i>No. 18 – General revenue and expenditure account of the municipality</i>	This template was divided into two sheets, one dedicated to the municipality's revenue and the other to the expenditure during the respective fiscal year. Revenue was divided into three parts: ordinary, extraordinary and active debt. The expenditure was also divided into three sections: mandatory expenditure, optional expenditure and passive debt.
<i>No. 19 – List of the municipality's active debts at the end of the fiscal year</i>	This document contained the debtors' names and their birthplace, amount of debt, origin and date.
<i>No. 20 – List of the municipality's passive debts at the end of the fiscal year</i>	Structurally similar to the previous template: creditors' names, amount of credit, origin and date.

Source: own elaboration.



These *Instructions* seem to cover all municipalities, including Oporto and Lisbon, which enjoyed a special regime in terms of bookkeeping and accounting, given their size. This particular subject is currently under research by the authors and will be the subject of a specific study.

6. The application of Costa Cabral's municipal accounting reform

As can be seen – taking into account the *Instructions* themselves and the templates concerning the budget, bookkeeping, municipal accounting and approval of the accounts of the municipality – Cabral's reform was the first attempt, since the establishment of liberalism in Portugal in 1820 (and even before), to create a uniform and rigorous methodology concerning municipal accounting. It went even further, as it required, for example, that municipalities registered all the correspondence received and dispatched, which some municipalities already did, but now following pre-established templates.

The *Instructions* were immediately applied, as the Count of Tomar himself states in the *Report of the Ministry of the Kingdom* in 1851, writing, in the part concerning “Municipal Administration”, that “the *Instructions* yielded good results”, since, in 1850, “there was a greater regularity” concerning “the organization of budgets, bookkeeping and municipal accounting and the process of approving the accounts of the respective revenues and expenditures” (*Diário da Câmara dos Deputados*, 26 February 1851).

It is important, therefore, to assess the practical application of the *Instructions* and their impact on Portuguese municipal accounting in the second half of the 19th century. We begin by analysing if and how the 1849 *Instructions* were reflected in municipal accounting, by consulting the books of accounts existing in some municipal archives (although we know that many were totally or partially destroyed, over time, due to negligence, ignorance, scarcity, transfer to other facilities, etc.), the changes that took place in terms of bookkeeping and municipal accounting as soon as the Administrative Code of 1842 was in force, and how some documents from previous years have been adapted to follow the *Instructions*.

As we have already mentioned, to understand how the municipalities applied these *Instructions*, we have analysed the information available in the archives of six small-sized municipalities located in the North of Portugal, which cover the first years of the application of the *Instructions*, expressly stating that the changes they register are due to such *Instructions*: Alijó, Aveiro, Felgueiras, Santo Tirso, Vila do Conde and Vilar de Maçada. In our analysis, we will present the title used by each municipality, which sometimes has minor differences with regard to those of the *Instructions*.

Municipal Archive of Alijó:

- *Register books of the Municipality's current account with the treasurer* (Book A, Template No. 1), starting in 1850, and which lasted up to 1933 with that same designation; many of them, in the opening statement, included the mention “in accordance with the *Instructions* of 17 November 1849”;
- *Book for the daily bookkeeping of revenues and expenditures of the Municipality* (Notebook B, Template No. 2, as registered in the opening statement), 1850-1887;
- *Book for the general bookkeeping of the Municipality's own assets* (Book C, Template No. 4), 1850;

- *Bookkeeping of active and passive debts* (Book D, Template No. 5), 1850-1881, declaring in the opening statement, “in accordance with the *Instructions* of 17 November 1849”;
- *Book for the registration of incoming correspondence* (Template No. 6), from 1854 to 1919 (at least); e.g., the 1871-1879 Book mentions “in accordance with the *Instructions* of 17 November 1849”;
- *Payroll register books concerning the nurses responsible for abandoned children* (Template No. 16), 1852-1899;
- *General account book of the Municipality's revenues and expenditures* (Template No. 18) 1854-1895, a series that had started in 1837, as register books for revenues and expenditures accounts.

Municipal Archive of Aveiro:

- *Register books of the Municipality's current account with the treasurer* (Book A, Template No. 1), 1851-1933;
- *Book for the daily bookkeeping of revenues and expenditures of the Municipality* (Notebook B, Template No. 2), 1851-1933;
- *Book for the inventory of the Municipality's assets* (Book C, Template No. 4), starting in 1860, but that certainly was not the first since 1849;
- *Book for the registration of outgoing correspondence*, a series that already existed, but renamed in 1849 (Template No. 7), and that lasted until 1945, either with this title or as *Book of dispatched correspondence*;
- *Books for the registration of payment warrants and billing documents* (Templates No. 12, 13 and 14), 1850-1945; from 1868 onwards, titled *Expenditures documents*.

Municipal Archive of Felgueiras:

- *Register books of the Municipality's current account with the treasurer* (Book A, Template No. 1), 1851-1897;
- *Book for the daily bookkeeping of revenues and expenditures of the Municipality* (Notebook B, Template No. 2), 1851-1933;
- *Books for the registration of incoming correspondence* (Template No. 6), 1851-1971;
- *Books for the registration of outgoing correspondence* (Template No. 7), 1851-1971;
- *General budget of revenues and expenditures register books* (Template No. 8), 1851-1883;
- *General account book of the Municipality's revenues and expenditures* (Template No. 18), 1849-1881.

Municipal Archive of Santo Tirso:

- *Register books of the Municipality's current account with the treasurer* (Book A, Template No. 1), 1850-1902;
- *Book for the daily bookkeeping of revenues and expenditures of the Municipality* (Notebook B, Template No. 2), starting in 1850-1932;

- *Book for the inventory of the Municipality's own assets* (Book C, Template No. 4), 1858;
- *Books for the registration of all incoming correspondence* (Template No. 6), 1850-1975;
- *Books for the registration of official correspondence and copies of public notices issued by the Municipality* (Book F, Template No. 7), 1853-1903;
- *Municipality's general revenues and expenditures budget register book* (Template No. 8), 1856-1870;
- *Register books of payment warrants issued by order of the Municipality* (Template No. 14), 1850-1889.

Municipal Archive of Vila do Conde:

- *Register books of the Municipality's current account with the treasurer* (Template No. 1), 1851-1913;
- *Book for the daily bookkeeping of revenues and expenditures* (Template No. 2), 1849-1933 (replacing the traditional designation, typical of the Old Regime, *Books of revenues and/or expenditures of the Municipality*);
- *Municipal assets register books* (Book C, Template No. 4), 1850-1929;
- *Active and passive debts register books* (Book D, Template No. 5) 1849-1914;
- *Employee payroll books* (Template No. 15), 1850-1958.

Municipality of Vilar de Maçada (documents held by the Municipal Archive of Alijó, as Vilar de Maçada was absorbed by Alijó on December 31, 1853):

- *Book for the daily bookkeeping of revenues and expenditures of the Municipality* (Notebook B, Template No. 2), 1850-1853;
- *Book for the general description of the Municipality's assets* (Book C, Template No. 4), 1850-1853;
- *Active and passive debts register books* (Book D, Template No. 5), 1850-1853;
- *Incoming correspondence register books* (Template No. 6), 1850-1853;
- *Outgoing correspondence register books* (Template No. 7), starting in 1837, meanwhile adapted to the new type of bookkeeping, 1850-1853.

The research carried out on the mentioned six municipal archives allows us to conclude that Costa Cabral's 1849 *Instructions* on municipal bookkeeping and accounting were effectively applied from 1850-1851 onwards, even in small rural municipalities, which were quick to adopt them. It remains to be seen to what extent these results can be generalized to the universe of Portuguese municipalities, taking into account, as we have already said, that most, if not all, of the consulted archives are far from intact, which justifies the several gaps in Table 3.

Table 3 - Application of Costa Cabral's reform in municipal accounting (1849-1900)

Templates (Books and documents)	Municipality					
	Alijó	Aveiro	Felgueiras	Santo Tirso	Vila do Conde	Vilar de Maçada
<i>No. 1 – Book A, for the current account of the municipality with the municipal treasurer (debit and credit), in each fiscal year</i>	X	X	X	X	X	
<i>No. 2 – Notebook B, for the daily bookkeeping of the municipality's revenues and expenditures</i>	X	X	X	X	X	X
<i>No. 3 – Daily registration book of the municipal treasurer</i>						
<i>No. 4 – Book C, with the general description of the municipality's own assets, indicating the different types of assets</i>	X	X		X	X	X
<i>No. 5 – Book D, for the bookkeeping of the municipality's accounts, receivable and payable</i>	X				X	X
<i>No. 6 – Register book for incoming correspondence</i>	X		X	X		X
<i>No. 7 – Register book for outgoing correspondence</i>		X	X	X		X
<i>No. 8 – General Budget of the municipality's revenues and expenses for the fiscal year</i>			X	X		
<i>No. 9 – Minutes of the discussion and approval of the budget by the municipality with the members of the Municipal Council, as well as municipal taxes</i>						
<i>No. 10 – Public notice of the Budget with the certification by the municipal clerk</i>						
<i>No. 11 – List of all direct taxes established by the municipality for the fiscal year</i>						
<i>No. 12 – Receipt of the municipality's revenue</i>		X				
<i>No. 13 – List of the collection documents “delivered today to the treasurer of this municipality”</i>		X				
<i>No. 14 – Payment warrant passed and signed by the municipal clerk and signed by the mayor</i>		X		X		
<i>No. 15 – Payroll of all employees paid by the municipal coffer, monthly</i>					X	
<i>No. 16 – Salary sheet or monthly wages of the nurses responsible for abandoned children</i>	X					

No. 17 – Minutes of the report regarding the approval by the municipality of the management accounts presented by the mayor and treasurer						
No. 18 – General revenue and expenditure account of the municipality	X		X			
No. 19 – List of the municipality's active debts at the end of the fiscal year						
No. 20 – List of the municipality's passive debts at the end of the fiscal year						

Note: although we used the titles indicated in the *Instructions*, there are very slight variations in the title of each template from one municipality to another.

Source: own elaboration.

7. The duration of Costa Cabral's reform of municipal accounting

Now that the effective implementation of Costa Cabral's reform in the accounting of Portuguese municipalities in 1850-1851 was established (at least for the aforementioned municipalities), it is important to carry out an exploratory approach as to its duration and to see how the *Instructions* and templates were materialized in the municipal accounting bureaucracy.

Costa Cabral, on April 26, 1851, was discharged from the post of Prime Minister and Minister of the Kingdom and from then on, he was no longer part of any other Government. Did any of the following Governments until the end of the Constitutional Monarchy, in 1910, modified Cabral's regulations regarding municipal accounting or even implemented a new reform? In the current state of our research, we think not. But, at least in the 1860s, the Government carried out a national survey, to find out to what extent the *Instructions* of November 17, 1849, were being followed by municipalities, which shows that, two decades later, they were still in force.

On the other hand, the Administrative Code of 1842 – “a magnificent organizational instrument” (Caetano, 1935: 36) –, which had supported the template maps of 1843 and 1845, and especially the *Instructions* of 1849, was replaced by a new Administrative Code only in 1878, followed by others in 1886, 1895-1896 and 1900, to speak only of the monarchical regime, which ended in 1910 with the proclamation of the Republic. None of these diplomas contributed to change or replace Cabral's legislation regarding municipal accounting.

The consultation of the mentioned codes reveals that, after 1842, they all had a section or chapter related to municipal accounting – in the Administrative Code of 1886, that chapter encompasses “Finance and Municipal Accounting”. But nothing substantially different is found when compared to Cabral's code: the duties of the mayor and treasurer are the same; the assessment of municipal accounts sent to Civil Governments remains under the Court of Auditors or the District Council/Administrative Court/District Commission, in accordance with the respective codes and legislation in force; there is no reference to the need to further regulate municipal accounting.

The legislation issued during the second half of the 19th century also does not include any governmental initiative suggesting an eventual reform of municipal accounting. We can conclude, therefore, that until the end of the second half of the 19th century, the templates concerning bookkeeping/accounting documents remain practically unchanged. However, municipalities did introduce other books and documents allowed by the *Instructions* of 1849,

aiming at “the greatest regularity, inspection and accuracy of their accounting”, and to register new functions and services that municipalities acquired over time – for example, in 1868, the municipality of Torre de Moncorvo adopted the “Books for the provision of municipal roads”, and in 1884, the “Books concerning properties leased by the municipality”.

The information we collected in the aforementioned Municipal Archives provided a valuable contribution to the assessment of the application and duration of Cabral’s municipal reform in terms of bookkeeping/accounting.

The first aspect to note is the surprising resilience of numerous accounting books that emerged with the *Instructions* of 1849, even preserving the original designations. In this regard, we can, provisionally, establish three main moments concerning their application and continuity, that go well beyond the period under analysis (1849-1900), in some cases with other titles or designations, but maintaining a similar content.

In a first period, which basically corresponds to the end of the 19th century and the beginning of the 20th century, the books referring to general revenues and expenditures accounts, budgets, payment warrants, current accounts of the municipality with the treasurer, debts and copies of public notices, will no longer be used. This group also includes the books referring to the wages of the nurses responsible for abandoned children and the registration of official correspondence, although for other reasons.

In a second stage, which runs until the 1930s, the books for the registration of the daily bookkeeping of revenues and expenditures will also stop being used, together with the aforementioned books concerning budgets and warrants or payment orders, in the rare cases where they continued to be used in the first few decades of the 20th century.

Finally, we have the payroll books and the books for the registration of incoming and outgoing correspondence, which were already in use in some municipalities prior to 1849 (but without the requirements established by the *Instructions*), and that continued to be used way after the middle of the 20th century, in some cases even after 1974. Although they are not municipal accounting books *per se*, on occasion they help to better understand “municipal accounts”.

This chronology is not definitive, since only by extending our research to other municipalities – namely, to Lisbon and Oporto –, and deepening the investigation on bookkeeping/municipal accounting books we will be able to understand for sure if there were structural changes in their production when compared to the templates included in the *Instructions* and if the same type of bookkeeping was kept, even if under different designations. Be that as it may, this question goes beyond the scope of the present work, both thematically and chronologically.

The second consideration to be made is that, with Cabral’s reform, there is no change in the accounting techniques used by Portuguese municipalities. From then on, municipal accounting practices became uniform and reveal a greater extent and complexity, requiring better preparation by municipal clerks, even allowing the dismissal of those who, “due to the lack of skills or negligence”, were unable to follow the new instructions and templates. But single-entry bookkeeping was kept, without any reference to double-entry bookkeeping. Not even civil governments were prepared for the adoption of the latter, much less so were municipalities, then in greater number than those existing today, since only after the decree of October 24, 1855, that extinguished numerous municipalities, will their number stabilize and become closer to the current configuration.

Single-entry bookkeeping will stubbornly persist in the overwhelming majority of Portuguese municipalities for most of the 19th century – similarly to what happened in small and medium-sized private companies. Double-entry bookkeeping only seems to emerge at the end of the 19th century (Gomes, 2000: 242-257), and most likely exclusively in the larger municipalities, although further research on this topic is still needed for definitive conclusions concerning this matter.

Conclusion

Costa Cabral, between 1842-1849, developed one of the most important reforms of the Portuguese Administration and Public Finance, comparable, perhaps, to that carried out by Sebastião José de Carvalho e Melo (Marquis of Pombal) in the 18th century, which had a decisive impact on the Portuguese municipal accounting.

The liberal state, established in 1834, 'forgot' to change the municipal accounting system until the 1840s. The accounting practices from the end of the Old Regime remained intact, a traditional, archaic, heterogeneous, and confusing model, based on the simple registration of revenues and expenditures, except for the municipalities of Lisbon and Oporto. The liberal regime indeed established new rules for the financial control by the State, but it left out local institutions, which depended on that same State, namely municipalities.

This mission fell to the Minister of the Kingdom, Costa Cabral, based on the implementation of the Administrative Code of 1842, which, together with the reform of the Public Finance carried out under his leadership, will create the necessary mechanisms for the national financial control, with evident repercussions in the municipal accounting, establishing, with the *Instructions* of 1849, a coherent set of books, records and accounts that would allow drawing a rigorous representation of the municipal financial status, in a process demanded by the State regarding its inspection, obliging municipalities to render accounts in the Court of Public Treasury (future Court of Auditors), created by this politician also in 1849.

It is not only a matter of knowing the municipal revenues, expenditures, and taxes, according to the templates of 1843 and 1845. It is a matter of standardizing and rationalizing municipal accounting and its bookkeeping, following the templates established by the Government, to register or update movable and fixed municipal assets, to divulge municipal budgets and accounts through public notices, making them accessible to citizens, who now had the right to know the finances of their local government – even if the number of those who could read and understand them was extremely small –, and holding the municipal administration and the mayor accountable (who thus see the exercise of their power re-legitimized), to correct “accounting errors and combat fraud”, in a process of regulation, transparency and efficiency that would be in force until the end of the 19th century.

The State, by defining the control rules for itself and the organizations that depended on it, will intervene, innovate, and disseminate the accounting transformations operated with the *Instructions* of 1849, seeking to integrate municipalities into the national reality, in a clear exercise of power, in a political context of legal imposition and lack of revenues, but also with clear cultural and technical aspects, establishing standard templates across all municipalities, aiming at the modernization, rationality and efficiency of municipal services – even though the *Instructions* did not introduce double-entry bookkeeping.

To submit municipalities to common accounting procedures and practices, as well as to identical obligations, was a remarkable achievement. In this regard, the so-called “Regeneration period” did not begin in 1851, but in the previous decade, with Costa Cabral, whose policies were “the possible *Fontismo*” (Ramos, 1990: 222).

All research work has limitations and this one is not an exception. This article is the first on this topic and further research is needed, broadening its scope, to apprehend the full impact of this reform on the municipal accounting of contemporary Portugal and, in particular, to understand its importance to accounting history. For instance, it is important to understand how did the State enforce the 1849 municipal accounting reform and supervise its compliance, namely in the municipalities of Lisbon and Oporto, which until then followed quite complex accounting models and records; the acceptance and resistance to change and the adoption of new practices; its effect on the organization and functioning of municipalities and local communities; and the evolution of the relationship between municipalities and the Court of Auditors in the second half of the 19th century.

For future research, the consultation of municipal and national archives can clarify these and other issues, as such documents have been scarcely explored to qualify the accounting systems of these public institutions and their relationship with the State. It becomes necessary, therefore, to identify the archive series in which it is possible to detect the municipal accounting modernization, analyse account books and models that, together, characterize municipal accounting from the second half of the 19th century onwards, and detect accounting practices, according to the *Instructions* that gave rise to them.

We need to go back to primary sources, theorizing, contextualizing, and problematizing, in accounting history, as in history as a whole.

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ANNEXES - TEMPLATES

Template No. 1
Template No. 2
Template No. 3
Template No. 13

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