
ACCOUNTING HISTORY, A PRIVILEGED WAY TO APPROACH HISTORICAL RESEARCH. AN ILLUSTRATIVE CASE: THE WAR OF FRANCE AND THE HOLY SEE AGAINST SPAIN, 1556-1559¹

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RESUMEN

La expansión a nivel internacional de la historia de la contabilidad en los últimos quince o veinte años ha sido realmente impresionante. Ha alcanzado tal grado que ha abierto una nueva fase de desarrollo, una fase que requiere una nueva concepción de la disciplina acorde con el punto de madurez alcanzado. El nuevo concepto de la historia de la contabilidad tiene que contemplarla no sólo como el estudio de la evolución de la contabilidad y cuestiones relativas a ella, sino como una vía privilegiada de aproximación a la investigación histórica en general. Y ello debido a que todas o casi todas las actividades humanas tienen un aspecto económico y por ello necesitan llevar cuentas de una forma u otra.

Sin embargo, la mayoría de los hechos históricos, incluidos los más importantes, han sido descritos e interpretados sin considerar, en absoluto, la posible existencia de registros contables relativos a ellos. Consiguientemente hay miles y miles de libros de cuentas y legajos de registros contables en todo el mundo, cubiertos de polvo, que nunca han sido tocados por la mano de un historiador.

Pues, prácticamente, los únicos historiadores que se basan en sus investigaciones en los libros de cuentas son los historiadores de la contabilidad. Hoy en día, la mayor parte de ellos, cuando practica investigación en los archivos, no se limita a estudiar la evolución y los cambios de las teorías, técnicas y prácticas contables. Van mucho más allá y explora los hechos y operaciones registradas en los libros de cuentas, tratando de situarlos en el contexto correcto al objeto de averiguar su significación histórica.

Ellos lo tienen muy claro. Lo que realmente se echa en falta en este contexto es una manifestación formal, una especie de manifiesto que declare la auténtica naturaleza de la historia de la contabilidad -una subdisciplina de la historia económica- constituyendo una forma muy efectiva de investigar no sólo temas económicos, sino toda materia que haya generado libros de cuentas y éstos se hayan conservado.

La formulación de este planteamiento es el principal propósito de este trabajo. Y poner de manifiesto esta nueva concepción de la historia de la contabilidad a través de un ejemplo ilustrativo: la guerra mantenida por Enrique II, rey de Francia, y el Papa Pablo IV contra Felipe II, rey de España, durante los años 1556-1559.

ABSTRACT

The international expansion of accounting history in the last fifteen or twenty years has really been impressive. It has reached a level that has opened a new stage of development, a stage that calls for a new conception of the discipline that lives up to the degree of maturity that it has reached. The new concept of accounting history has to view it not only as a study of the evolution of accounting and related

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matters, but as a privileged way to approach historical research as a whole. And that because all or almost all human activities have an economic aspect and therefore they need to keep accounts in one or other way.

However most historical events, even the most important, have been described and interpreted without considering at all the possible existence of accounting registers related to them. Consequently there are thousands and thousands of account books and bundles of accounting records all over the world gathering the dust of ages, because they have been never touched by a historian's hand.

Practically the only historians that base their researches on account books are the accounting historians. Thus most of them, when practising archival research, do not limit themselves to search for the evolution and changes of accounting theories, techniques or practices. They go far beyond and explore the events and operations recorded in the account books attempting to place them into the correct context in order to find out their historical significance.

They have it quite clear. What really is missing in this context is a formal statement of the authentic nature of accounting history -a sub-discipline of economic history- as a very effective way to research not only into economic subjects, but into every subject through the accounting documentation kept because of its economic facets.

The formulation of this statement is the main purpose of the present paper. And it wants to make clear the new conception of accounting history through an illustrative case: the war held by Henry II, king of France, and the Pope Paul IV against Philip II, king of Spain, in the years 1556-1559.

PALABRAS CLAVE:

Historia de la contabilidad, epistemología, metodología, concepto, guerra, Felipe II, Santa Sede, Francia, Factoría General de los Reinos de España, siglo XVI.

KEY WORDS:

Accounting history, epistemology, methodology, concept, war, Philip II, Holy See, France, General Factory of Spanish Kingdoms, 16th century.

Just as its name indicates, my exposition is composed of two different parts. The first part is a thesis and the second one consists of a historical research that pretends support the thesis.

The thesis is that accounting history is a privileged way to approach historical research in general. The illustrative case exposed to support this proposition presents the accounts for the years 1556-1560 of the General Factory of the Kingdoms of Spain. Philip II, king of Spain, created this organism just to collect and place the funds in the required locations to face up to the war that the Pope Paul IV and Henry II of France had launched against him.

1. The Thesis

Let us see now the arguments for the thesis with more detail.

The international expansion of accounting history in the last fifteen or twenty years has really been impressive. It has reached a level that has opened a new stage of development, a stage that calls for a new conception of the discipline that is in accordance with the degree of maturity that it has reached. The new concept of accounting history has to view it not only as a study of the evolution of accounting and related matters, but as a privileged way to approach historical research at all. And that by the following reasons:

All or almost all human activities have an economic aspect and, therefore, they need to keep accounts in one or other way.

However, the fact is that there are thousands, perhaps millions, of account books and bundles of accounting records all over the world gathering the dust of ages, because they have been never touched by a historian's hand.

This is because most historical events, even the most important, have been described and interpreted without taking into account the possible existence of accounting registers related to them.

This fact is high surprising. Already in 1950 the accounting and economic historian Federigo Melis entitled one of its books as *Storia della Ragioneria. Contributo alla conoscenza e interpretazione delle fonti più significativi della storia economica*, that is, "Accounting history. A contribution to the knowledge and interpretation of one of the most significant sources of economic history". However, now as before only a handful of economic historians and historians overall have used books of accounts in their researches.

This may obey to three main reasons:

1st reason

The first one is that accounting and accountants have been up to the last decades a world separated of the intellectual circles. The intelligentsia had always considered that accountants carried out a practical routine work, proper of little employees, a work which could contribute very little, if anything, to the world of ideas. Accountants felt very hurt by this opinion, and instead to fight to demonstrate their intellectual capability, they opted for withdrawing into themselves and answering the disdain with a more disdainful silence.

I think that this situation has changed radically in the last 25 o 30 years. The education of accounting and business administration has been fully integrated into the university and academic life. Economic development has enhanced these subjects since they are the more needed and asked for. This way, subjects that began being something like the poor relative at the Faculties of Economics have become today the preferred ones by students. Accounting professors are exploring and taking up every day new void spaces in adjacent study fields. They meet in international congresses of good academic level and I do not think that they have now any cause of complaint due to a lack of social or professional acceptance. On the other side, the economic world fully recognizes that accounting is an indispensable tool of business management and that accounting experts are most suitable people to hold responsible positions at the firms.

2nd reason

However, I fear that accounting has not yet reached an enough degree of knowledge and recognition on the part of the cultural and intellectual spheres. In some way it has overcome the initial distrust caused by the idea that it was an activity to be fulfilled by little shop employees. However, the intellectuals continue to think that accounting constitutes a set of numerical practices of scant cultural contribution. Consequently, they consider that it is not worthwhile to make an effort to learn its rules and philosophy when one is not going to use them in one or other way.

I believe that they are wrong and continue to ignore the real nature of accounting. This could be the second reason for the little use made by historians of accounting records in their researches. Because accounting is not only the monotonous practice of orderly recording figures in *ad hoc* books. The essence of accounting is completely other, much more profound. Accounting is an interesting and sophisticated

conceptual language, which is worth to get to know *per se*, for its own sake. A language that serves to conceptually formulate, express, have memory and interpret numerical quantities. It places the quantities into a systematic, interrelated, complete and closed framework -and because of that verifiable-. In it every quantity finds its explanation and *raison d'être* in function of the others.

In this respect it is, perhaps, interesting to remember that as soon as the year 1937, Raymond de Roover published a famous article, in which he defined accounting as an intellectual technique. It is true that he referred specifically to double entry accounting, but one can extend the definition to all kind of accounting. Let us say by passing that this paper marked the beginning of a new stage in accounting history, because of the new horizons that he opened to the discipline.

3rd reason

When Federigo Melis stated that accounting history was a contribution to the knowledge and interpretation of one of the most significant sources of economic history, his statement was a rather advanced one. At that time accounting history was still considered in general as a discipline simply devoted to study the evolution of accounting practices, techniques and ideas. However, in reality his statement was short of ambition and imprecise. Nobody without some knowledge of accounting and above all of accounting history -that is, the knowledge of the accounting techniques and procedures in the relevant period- can rightly interpret accounting records. This is just one of the reasons why such a multitude of accounting records has been never touched by a historian's hand: historians do not dare nor wish to enter such an intricate and slippery field.

This is also the reason why the thesis maintains that accounting history is the privileged way and not the use of accounting records: the first is what makes possible the second.

All of this confirms the conclusion that accounting history is much more than the simple study of accounting treatises and records in order to find out accounting theories, techniques and practices of the past. In its primary aspect of archival research, accounting history is a systematic methodological way to approach historical research. This way begins with the tracing of accounting documents on the matters and events to study and continues with the description and interpretation of these matters and events.

According to that, we can thus distinguish between two perspectives of accounting history: one *stricto sensu* devoted to the study of accounting theories, techniques and practices of the past, that is, the old conception. The other one, the modern one, *lato sensu*, by which accounting history scope is to extract all possible knowledge from the analysis and interpretation of books of accounts and other accounting documents of the past. Of course, both conceptions of accounting history include complementary studies, such as biographical studies of accounting personalities, studies on accounting regulation, studies on the state of the art, institutional studies on the formation of the accounting profession, of accountants' associations and accounting organisms, of accounting education and schools, etc.

In all these fields accounting historians research and publish today, since the conception *lato sensu* is well known and practiced nowadays among them. Thus most of them, when practising archival research, do not limit themselves to search for the

evolution and changes of accounting theories, techniques or practices. They go far beyond and explore the events and operations recorded in the account books attempting to place them into the correct context in order to find out their historical significance.

That is quite clear in our accounting historians' world. What actually is missing in this context is a formal statement, a sort of manifesto of the authentic nature of accounting history, that is, a sub-discipline of economic history, as a very effective methodological way to research not only into economic subjects, but into every subject that has kept accounting documents if only these have survived. This methodological way does not claim, at all, to be exclusive. Quite on the contrary, it is conscious of its complementary character.

The formulation of this statement is the main purpose of the present paper. It wants to let know to historians of all kinds the benefits that they can obtain in their researches by using the methodological way offered by accounting history. For it, they only need to make a little effort to learn some rudiments of accounting an accounting history.

2. The Illustrative Case

As said above, to illustrate the advantages of accounting history as a methodological way to approach historical research, I have chosen as general framework the accounts kept on occasion of a well-known event. This event is the war held by Henry II, king of France, and the Pope Paul IV against Philip II, king of Spain, in the years 1556-1559. The war finished with the defeat of the Holy See and France that suffered great losses in the battles of St. Quentin, August 10, 1557 -in whose commemoration Philip II built the Monastery of El Escorial- and Gravelines, July 13, 1558. The Treaty of Cateau-Cambrésis signed on April 3, 1559, ended the war and ensured the Spanish supremacy in Europe up to the end of the century.

Historians have expended rivers of ink on this war. Many historians have studied it from several angles, especially from the political and military ones. However, no one has expressly studied its financing, although the General Archives of Simancas custodies the complete accounts kept by the General Factory of the Kingdoms of Spain, that is, the administrative apparatus established to collect and send the funds for the war to the places required. Since account registers give information on the origin of the funds employed, their destination, their amount, the channels used to bring them to the required places, the functioning of the administrative apparatus established for this purpose, the timing of the funds supplied, etc., they constitute a very relevant piece of information to help understand the course of the war.

Surprisingly enough the official accounts were in double entry. It was the first time that the Spanish Treasury used this accounting system and the reason was the great predilection that Philip II, who had just come to the throne in 1556, felt for the merchants' methods. As we know, this same king established in 1592 double entry accounting to keep the central accounts of the Royal Treasury. Spain was consequently the first great nation in the world to do it (Hernández, 1985; 1986). Unfortunately, I have found only a little sample of the General Factory double entry accounting. The records that I had to use to carry out present research were kept according to the Charge and Discharge method.

This is not the first time that I deal with this subject. Some years ago I published a couple of papers in which my interest focused on describing the implementation and functioning of the system of Royal Factories established to face up to the financing questions of the war and on the details of the accounting used (Hernández, 1984; 2003). A couple of weeks ago I finished a book that is still in printing process, in which I treat in depth and detail the same subject that I have to expose here in a much shorter and partial manner (Hernández, 2010). In fact, after offering some general and contextual aspects, in an exposition of this nature it is only possible to present a single example of



Account books of the General Factory of the Kingdoms of Spain and supporting documentation during the period under study 1556-1560

the numerous accounts kept by the General Factory of the Reigns of Spain. It will consist in the complete exposition of the contents of one of the Charge particular accounts held by the General Factory. In my opinion, this account is certainly one of the most significant and illustrative for our purposes, that is to say, as example of the usefulness of accounting history to approach historical research.

2.1. The General Factory of the Reigns of Spain and its accounts

Alerted that the Pope Paul IV and his ally Henry II, king of France, were preparing an invasion of the Spanish dominions in Italy and Flanders, Philip II took his measures. The first measure taken urgently in this respect was the appointment on 22 September 1556 of Fernán López del Campo as the General Factor (General Manager) of the Kingdoms of Spain (*General Archive of Simancas*, bundle 51). This figure and its name were clearly taken from the world of business. They would today correspond to that of managing director or chief executive officer of a company. Fernán López del Campo was to perform his task assisted by Juan López Gallo, His Majesty's Head Factor in the States of Flanders, and by Silvestre Cattaneo, His Majesty's Head Factor in Italy. The reason for the urgency of his appointment was that, thanks to their high-level business relations, he was to raise and place in Flanders and Italy the huge funds that Philip II needed for his war with the Holy See and its ally, France. The three Factors came from a realm of great international merchants and traders and comprised the whole of the system of Factories established at that time. The General Factor of the Kingdoms of Spain, Fernán López del Campo, the head and director of the system, also had to acquire provisions and ammunition for the armies. In fact, on 2 December 1556 the king issued in Flanders the first bills on López del Campo.

Each Factory had an Accountant who had to keep the accounts and attend personally to all operations carried out by the Factor. The last commitment was due to the almost total freedom with which the Factors could execute their business, since the intention was to respect the customs and habits that great merchants used to employ. In the case of the General Factory of the Reigns of Spain, the king appointed Gerónimo Pardo Orense as Accountant.

According to the instructions given to the General Factor and the Accountant, four different sets of accounts were to be kept at the General Factory:

1. The Accountant had to keep the official accounting in double entry, as already commented.
2. The General Factor, or strictly speaking a clerk of his, had to keep a private accounting also in double entry. The Accountant had to sign every entry in the Journal. This way the accounting also acquired official validity.
3. The Accountant had to keep a sort of “current account” of the General Factor with His Majesty in order to know, entry by entry, the Factor’s position with regard to the Royal Treasury. This current account should also adopt double entry form.
4. Lastly, the Accountant should establish the Sworn Account Statements. He had to present these Statements to the king’s Secretary, Francisco Eraso, at the end of every commercial fair. Eraso was in charge of the *Libro de la Razón*, i.e., the book of the general accounts of the Royal Treasury. By the sending of the Statements the Accountant would give him an account of the General Factory’s stewardship. These Statements were to be established according to the Charge and Discharge method. They should record all the operations fulfilled by the General Factor during the period. Moreover the Accountant had to send a duplicate of the Statements to the *Contaduría Mayor de Hacienda*, that is, the Royal Exchequer’s central accounting and control body. Through them this body would know about the activities at the fair, so that it could be up to date with all operations and know the position of the Factor respect of the Crown.

The frequency of this account giving was really unusual. Two reasons can explain it. Firstly, because the already mentioned operative freedom awarded to the Factors made advisable to establish alternative controls that did not interfere in their capacity of action. Secondly, because both Philip II and his Factors and advisers had believed in the possibility of collecting funds to finance partially the war or, at least, solve cases of emergency through accommodation drafts. This practice required punctual information to the highest authorities. The first example of accommodation drafts was just the mentioned bills drawn by the monarch on López del Campo. To pay them the latter issued on his side bills against the Flanders’ Factor.

As said before, unfortunately I could not find any of the double entry books of the General Factory. I have only found an original copy of the two first pages of the current account held to show at every moment the financial position of Fernán López del Campo with the king. I just reproduce these two pages herein. However, the General Archive of Simancas conserves all the Sworn Statements used to give account, namely the ones together with the corresponding supporting documents presented for this purpose by Gerónimo Pardo, as well as the copies sent to the *Contaduría Mayor de Hacienda*. The account books recording the incomes and payments received and made by the General Factory on the occasion of the war against France and the Holy See are thus conserved completely during the period studied. This period embraces from the establishment of the Factories in September 1556 up to the end of December 1560, that

is to say, nearly two years after the signing of the Peace Treaty of Cateau-Cambrésis. In these years were still outstanding some amounts that had to do with the war.

I have already commented that the accounts contained in the Sworn Statements were kept by the Charge and Discharge method, also called in Spain method of the holed leafs due to the way to file them. This accounting method was the habitual at the Public Administration, as well as at the seigniorial accounting, ecclesiastical institutions and similar organizations. As generally known, double entry accounting was, instead, the one kept typically by merchants: they invented it.

The Charge and Discharge Statements were presented separately. Each of them was accompanied by all the sheets corresponding to the concepts or subaccounts that it comprised recording all the corresponding entries. In fact, the operations were classified and recorded by concepts, which function as subaccounts or particular accounts within the framework supposed by the general account of the General Factor with the Royal Treasury.

Every concept or account had their own sheets. In their condition of concept, these particular accounts were logically different on the Factor's debit (*Cargo* or Charge) and the credit side (*Data* or Discharge). Their totals were not carried forward to the next Statement. They were settled in every Statement. The only amounts carried forward were the balance of the Factor's general account and the ones of the accounts called Debit Suspensions and Credit Suspensions. They contained the entries of the respective side, which could not be settled in the corresponding account giving because their processing and supporting documents were not yet ready.

The Statement of each side, Charge and Discharge, contained the list of the particular accounts with their respective totals. The last sheet of the Discharge Statement showed the comparison between the general total of the Charge Statement and the one of the Discharge Statement. The difference was the balance or *Alcance* against or in favour of the General Factor. This amount constituted the first entry on the corresponding side of the new Factor's general account.

As to the sources of the present paper I have to say that it bases fundamentally on primary handwritten sources. All of them are conserved in the General Archive of Simancas. The main of them are the following:

The bundle 815 of the *Dirección General del Tesoro, Inventario 24*, contains the most interesting documentation for our purposes. There are conserved the complete accounts of Charge and Discharge kept during the whole period under study. The accounts are divided into the 13 Sworn Statements presented by the Accountant Gerónimo Pardo Orense at the respective account giving. Every Statement comprised two parts: the Charge Statement, which recorded the income received by the General Factor, and the Discharge Statement containing the entries recording the payments made by the General Factor. I have called Preliminary Statement the first one of them, because in its Discharge part it only contains the bills of exchange paid and in the Charge side the bills issued and sold at the October 1556 fair of Medina del Campo. I have numbered correlatively the remaining 12 in chronological order.

The bundle 1.389 of the *Contaduría Mayor de Cuentas, 1ª época*, contains the 13 Charge Statements, that is, the records of the income received by the General Factor in the period 1556 a 1560. As already said the first one is only composed of the bills of

exchange issued and sold at the October 1556 fair of Medina del Campo. The accounts are consequently not complete because the Discharge Statements, that is, the amounts paid by the General Factor, are missing.

Groups	Adjusted totals
Group I. Bills of exchange issued and sold	196.996.828
Group II. Received by current account	353.488.669
Group III. Casa de Contratación de Sevilla	1.969.845.036
Group IV. Localities, Jobs and Jurisdictions sold	748.055.139
Group V. Juros (Public Debt) sold	684.841.133
Group VI. Loans	6.460.480
Groups VII. Servicio (Subsidy granted by the Cortes -Parliament-)	278.493.774
Group VIII. Revenues from vacant Bishoprics	79.039.356
Group IX. Subsidio tax on the Bishoprics	134.462.162
Group X. Wheat from the Archdiocese of Toledo sold	16.862.799
Group XI. Income come from military Orders	177.060.414
Group XII. Other concepts	3.566.253
Group XIII. Goods requisitioned from French people	4.477.303
Group XIV. Taken because of payments in cash	1.460.924
Group XV. Asientos (Contracts with merchants and bankers)	635.906.250
Group XVI. From Council of Crusade	9.000.000
Income not entered: Charge of Suspension in last Sworn Statement	38.632.344
Errors that do not give origin to new income	-4.594.847
Totals	5.334.054.017

Other bundle that I have been able to consult is number 1.299 of the *Dirección General del Tesoro, Inventario 24*. It contains the Charge and Discharge accounts from the beginning of the General Factory activities up to the end of 1557. It does not seem that these accounts belong to the copies that the Accountant of the Factory had to send. It rather seems that they are the accounts kept by the own officers of the *Contaduría Mayor de Hacienda*.

Finally, another bundle that I have also consulted and which has served me in several occasions to check doubtful data and to overcome the missing of some sheet in the accounts of the other bundles is number 1.603 of the

Contaduría Mayor de Cuentas, 1ª época. It contains the Charge and Discharge accounts of the General Factory corresponding to 1557.

In total, the number of particular accounts opened in the Charge side by the Accountant Gerónimo Pardo Orense, included the corresponding to Suspensions and *Alcances*, came to 58. The number of Charge entries during the period under study reached the figure of 2.410. On the opposite side, the Discharge one, the number of accounts was 70 and the total number of entries 3.025.

After the pertinent adjustments, the funds raised and managed in total by the General Factory of the Reigns of Spain reached the amount of 5.334.054.017 maravedis. This amount is distributed among sixteen groups that I have created in order to classify the subaccounts according to the origin of the funds, as can be seen in Table 1.

CHART 1. RELATIVE WEIGHT OF EACH ADJUSTED GROUP OF SUBACCOUNTS

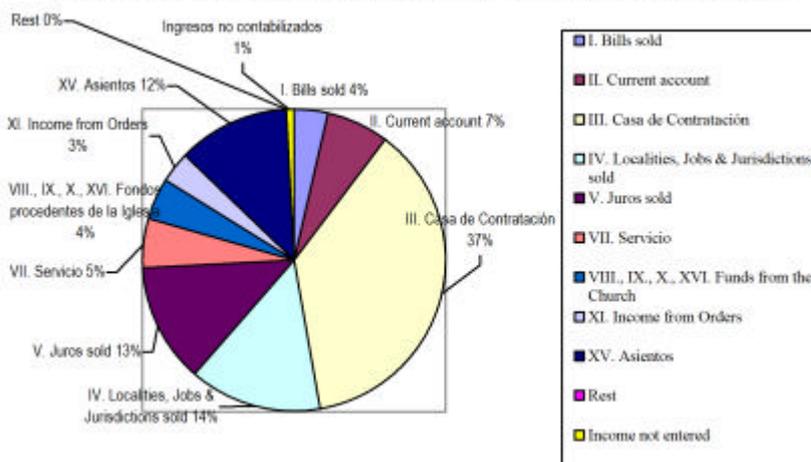


Chart 1 shows in graphic form how the Casa de Contratación provided more than one third of the funds received by the General Factory to finance the war. The sale

of localities, jobs and jurisdictions, of Public debt and the Contracts with great merchants and bank-ers supplied the 14, 13 and 12% of the funds respectively. In total this four groups were the origin of 76% of the funds obtained by the General Factory.

The 5.334 million maravedis are indeed a very great amount, but they were in no case all the funds spent in the war under study. In fact, not all the funds employed in this war came to the hands of the General Factor. The most relevant case in this aspect is the represented by the money received from great merchants and bankers as a consequence of the *Asientos* or contracts signed with them by the Crown. It seems that only a part of his money was managed and conveyed by the General Factory. In most cases these funds would be directly delivered to the Factories in Flanders and Genoa. Moreover, it is also known the existence of some direct trans-ports of coins and precious metals from the Casa de Contratación in Seville to Flanders and Italy. In total,

these amounts not recorded in the books of the General Factory could perhaps reach the sum of 2.000 million maravedis more to add to the 5.334.054.017 managed by Fernán López del Campo.

This would give a really impressive amount, taking into consideration that Modesto Ulloa, the author who has best studied the finances of Philip II as a whole, estimates that total income of the Spanish Crown in 1556 reached the figure of 2.172.500.000 maravedis,

FIXED INCOME	510.000.000	23,48 %
Ordinary income	500.000.000	23,01 %
Other minor ordinary income	10.000.000	0,47 %
NON FIXED INCOME	725.000.000	33,37 %
Servicios (Subsidies granted by the Parliament)	150.000.000	6,90 %
Maestrazgos (Income come from military Orders)	90.000.000	4,14 %
Crusade	90.000.000	4,14 %
Royal Mines	130.000.000	5,98 %
Remittances from the Indies for the Crown	265.000.000	12,21 %
DIVERSE INCOME	937.500.000	43,15 %
Requisition of remittances from the Indies for merchants and private people	687.500.000	31,65 %
Other sources of income (sale of Jobs and privileges, etc.)	250.000.000	11,50 %
TOTAL INCOME	2.172.500.000	100 %

Table made according to the figures offered by Modesto Ulloa

dis-tributed as shown in Table 2 (Ulloa, 1986, pp. 129 y 170).

On his side, Mark Steele, estimates that the total income of the Crown in 1560 was even smaller: 1.575.000.000 maravedis (Steele, 1986, p. 145).

2.2. The chosen example: the group “Subsidio y cuarta de los obispos” (Subsidy tax on the Bishopricks)

In this section I shall study the group IX. “Subsidio y cuarta de los obispos”, that is, “Subsidio tax on the Bishopricks”. This group is composed of three particular accounts or subaccounts referring to the same income, but differentiated because of the date of collection.

The subject recorded in this group is rather appropriate to show the advantages of using account books, provided that the researcher has sufficient knowledge of accounting history to be able to interpret the records. In fact, the research into this subject by means of the traditional sources of economic history, i.e., memorials, letters,

reports and so had yielded up to now scarce results. The precedent and circumstances of the war began by Paul IV and seconded at his request by Henry II have obscured the issue, as we shall see. This is recognised by Modesto Ulloa, who says ‘*we do not know how much was collected in this period*’ (Ulloa, 1986, p. 128), and, as he said in other passage, not even whether this *subsidio* was collected at all during this time ‘*because obtaining money from the Church in Spain at the same time that it was making the war against the Pope seems rather difficult*’ (Ulloa, 1986, pp. 603 ss.).

First of all we shall remember that, as Modesto Ulloa explains, the *subsidio*, also called *cuarta* or *décima*, was a direct tax that charged the ecclesiastical income. It was collected by the Spanish kings by granting of the Popes. Initially the tax was to be devoted, like the Crusade, to afford the expenses of a holy war. It seems that at the Middle Ages and during the reign of the Catholic Monarchs Isabella and Ferdinand the Pope granted several subsidies to Spain. Later he granted others on the occasion of attacks to Africa, etc. Ulloa recounts that when Charles V just arrived in Spain, he was informed that the Spanish clergy was very rich. Then he asked for and obtained from Pope Leo X a subsidy in order to apply it to a war against Africa. According to the comment of A. de Santa Cruz, quoted by Ulloa, ‘*this caused a great scandal in the kingdom*’. A canon of the Toledo cathedral told Charles V that the clergy thought that the reconquest of Granada had put the end to the necessary holy wars. The monarch obtained 200.000 florins and promised ‘*do not use more that tax*’ (Ulloa, 1986, p. 598).

Few months before his death, occurred on 23 March 1555, the Pope Julius III granted to Spain by means of the bull *Quamvis Nobis* of 26 September 1554 the subsidy for the period 1555-1557. It was the continuation of the one granted for 1552-1554. At the death of Julius III, Marcello II succeeded him. Marcello II was Pope only four weeks: he was elected on 8 April 1555 and died on 6 May. On 23 May 1555 was elected as his successor the eighty-years-old cardinal Gian Pietro Caraffa, who took the name of Paul IV.

Paul IV felt extremely hostile towards the Spanish Hapsburgs. Practically all authors coincide stating that this hostility together with the desire to drive them out of Italy was the primary cause of the war.

Let us see. When he was cardinal, Paul IV had been papal nuncio in England and Spain. In spite of it or, perhaps, just because of it, he had a real aversion to the Spanish House of Austria, as already pointed out. He was born in Benevento on 28 June 1476 as son of one of the most notable families of the aristocracy of Naples. At that time this kingdom was governed by the Spanish crown. His family was traditionally of Angevin affiliation. On the other side, he had to suffer *il sacco di Roma* in 1527, perpetrated by Charles V’s troops. During eight days, 20.000 Spanish, German and Italian mercenaries, hungry and unpaid, devoted themselves to the most terrible plundering and slaughter. The outrages of the troops without control caused more than 10.000 deaths and the destruction of the Renaissance Rome. Palaces, churches and monasteries were sacked. Among them was the monastery where the future Pope lived with the monks of the Theatine Order, which he had founded. All of them had to flee from Rome and scatter over all Italy. All of this together can explain perhaps the resentment and even hate that the cardinal Caraffa felt for the Hapsburgs. Moreover, there was the fact that Charles V had prevented several times his election as Pope, the last one through the cardinal

Mendoza, but this time without success. Man has said that just this opposition was the reason that moved the cardinal, to his age, to accept the position.²

Since the officers of the Royal Treasury counted on the approval and the bull of Pope Julius III, they disposed themselves at the beginning of 1555 to collect the corresponding amounts. However, they did not obtain much success. The bishoprics were firmly opposed and did not want to come to an agreement (Gutiérrez, 2000, p. 191, note). In a letter to her father, the emperor, of 2 March 1555, the princess Juana explains the situation and comments that there were not many people who wanted to buy vassals and jurisdictions, *'this is perhaps due to the great lack of money that there is in the kingdom. In respect to the one hundred and three thousand ducats that I wrote you that I would send in cash to Italy, fifty and five thousand from them were to be received from the subsidy. However, as the collection of this item has become problematic, the ducats will be not sent for the moment until the situation clarifies'*.³ As I have commented above, the Spanish clergy was always reluctant to pay this tax. This was because, unlike what happened with the Crusade, this tax fell entirely on its shoulders. The Crusade was the other mercy that the Vatican granted at that time to Spain. In fact, as Modesto Ulloa comments, it seems that after the subsidy granted for the years 1544-1546, the Pope Paul III denied formally the granting of it any more. However, Julius III sent an emissary to Charles V in 1551. He offered collaboration if the emperor gave him politic and military support in his conflicts with France and the Farnese. This way the subsidy was collected again in the period 1552-1554, as already said (Ulloa, 1986, p. 602).

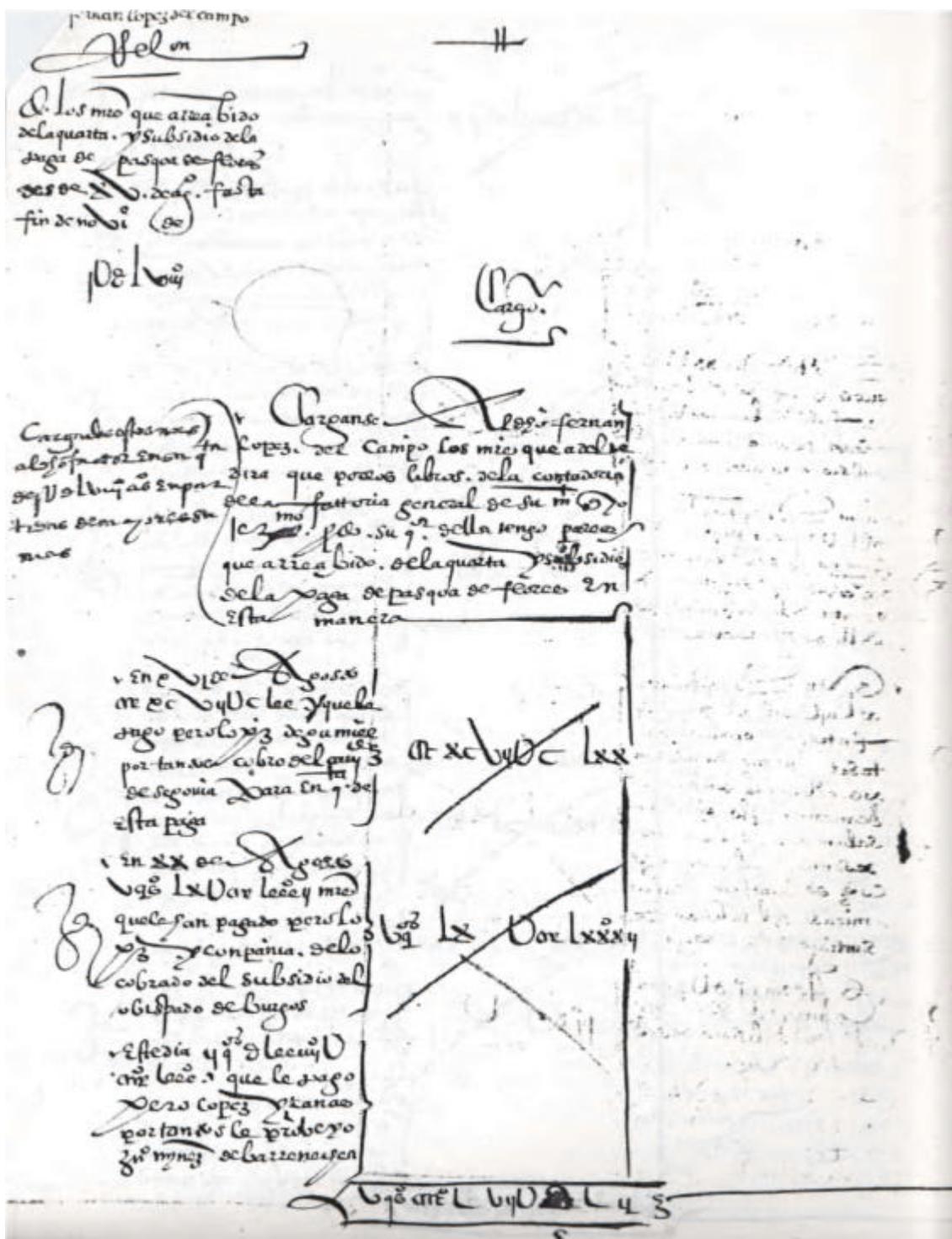
Despite the hostility of the new Pope Paul IV towards the Spanish monarchs of the House of Austria, little time after his election he validated the subsidy for 1555-1557 granted by Julius III. However, he changed his mind very soon. Perhaps he took the opportunity to do so profiting the complaint that in a violent tone addressed to him the Castilian Clergy Congregation. The address that this Congregation wrote at the meeting held in Valladolid in July 1555, contained sentences as the following, which Ulloa quotes from the book of father José Goñi Gaztambide, *Historia de la bula de la cruzada en España* (Ulloa, 1986, p. 603):

"We are despoiled ... we are miserably exposed to the avarice and robbery of those who being ministers of the secular life, think that they are making a gift to God by stealing our goods".

This was clergy's attitude to the subsidy tax. Little more needed Paul IV to suspend the collection of the tax. Thus on 17 November 1555 withdrew the granting of the subsidy together with that of the Crusade. This revocation was confirmed by a papal brief of 8 May 1556.

² Luciano Ildelfonso Serrano Pineda (1918), Ludwig Pastor (1927), Federico Rodríguez Pomar (1934), Vidal González Sánchez (1999) and Beatriz Cárceles de Gea (2000), among others, have studied in detail the strained relations between the two first Spanish Hapsburgs and the Pope Paul IV, which finally culminated in the war.

³ Archivo General de Simancas, Estado, bundle. 112, document. 61. Quoted from Gutiérrez, 2000, pág.61.



First page of the Subaccount “Subsidy paid by the bishopries at Easter”, Statement 6th

Logically, the Spanish Royal Council did not agree with this revocation. On 7 July 1556 sent a document to Philip II advising him to take measures to solve the question. So spoke the members of the Council:

“... and if His Holiness would persist in his will to this respect -since it would cause such a serious damage, and in defense of the rights of Your Majesty- man could come to more severe means, that is, the means that catholic princes have already used in similar cases, without going in any way beyond the terms that man in justice and according to Christian principles can reach”.

In any case, as it seemed very difficult that the Pope agreed to grant this mercy at the same time that he was preparing a war against Spain, as already commented, the Royal Council also advised the king to try to reach directly an agreement with the Spanish church. This agreement could be the granting of loans from the bishoprics in replacement of the subsidy funds. In fact, it is known that Philip II sent Juan de Villarroel as an emissary to negotiate with the Archbishop of Toledo. The Archdiocese of Toledo was the most rich and influential in Spain.

Ulloa also speaks of these steps taken with the richest bishops in order to obtain contributions to replace the revoked subsidy. He mentions even the amounts that the Crown wanted to ask for. Anyway he does not know the sums that actually could be obtained. However, thanks to the analysis of the accounts of the General Factory, it can be stated that really some loans were obtained from the bishoprics. The amount obtained from loans came to 6.460.480 maravedis. The bishops who granted loans were following:

Bishop of Segovia	937.500 maravedis
Bishop of Palencia	699.980 “
Bishop of Jaén	1.875.000 “
Bishop of Badajoz	748.000 “
Bishop of Coria	<u>1.500.000 “</u>
Total	5.760.480 maravedis

There was also an aristocrat, the earl of La Puebla, who granted a loan of 700.000 maravedis, completing the total.

Ulloa did not know either -nobody knew it in reality- what did happen actually with the subsidy. He only comments vaguely that some bishoprics had cast doubt on his fidelity to the Pope because they had paid the subsidy (Ulloa, 1986, pp. 603 ss.).

The analysis of the accounts of the General Factory of the Kingdoms of Spain allows us to throw light on the question. The said accounts demonstrate that the Crown did receive the subsidy of the period in a practically general way. It is possible, however, that there were some difficulties and delay in the collection, and perhaps it was not entirely completed.

In fact, as we can observe in Table 3 the amounts recorded in the Statements 2nd and 3rd, Statements that cover the periods from 1 June to 30 August 1557 and from 31st August to 31 December 1557, respectively, are small. They include some sums that had

to be collected in 1555 and 1556. The records of following Statements seem to indicate that the Collection of the tax tended to normalize. It reached for the whole period 1555-1557 a total amount of 134.462.162 maravedis.

The greatest part of the subsidy amount was collected in 1558, although the collection of the last sums came up to the end of 1560. Because of that it would be reasonable to think that the original term was officially extended in view of the problems originated at the beginning.

Be that as it may, the amount collected altogether was not much smaller than the obtained in the period 1544-1556. According to Modesto Ulloa's estimates the gross subsidy agreed for this period was of 187.500.00 maravedis. The net subsidy, once reduced the amounts to deduct, reached 167.156.250 maravedis (Ulloa, 1986, p. 601). This amount is only 23.000.000 maravedis bigger than the received in the period under study.

SUBACCOUNTS	STATEMENTS					
	2 ^a	3 ^a	4 ^a	5 ^a	6 ^a	7 ^a
Subsidy	612.520	1.407.290				
Subsidy paid by the bishoprics at Christmas			50.737.105	14.660.432	15.755	1.151.371
Subsidy paid by the bishoprics at Easter			404.408	41.122.230	11.284.560	3.626.501
Total Group IX	612.520	1.407.290	51.141.513	55.782.662	11.300.315	4.777.872

SUBACCOUNTS	STATEMENTS				Nº entries	Total maravedis
	8 ^a	9 ^a	10 ^a	12 ^a		
Subsidy			651.600		10	2.671.410
Subsidy paid by the bishoprics at Christmas	64.197	3.352.183	33.125	543.500	75	70.557.668
Subsidy paid by the bishoprics at Easter	24.294	4.771.091			51	61.233.084
Total Group IX	88.491	8.123.274	684.725	543.500	136	134.462.162

The reason could be that, although not all the Spanish bishoprics are recorded as payers in the accounts of the General Factory, some of the richest did pay their subsidy. According to what Jesús Gaite Pastor points out, Philip II asked Spanish bishops between 1568 and 1570 to send true information on the income they received every year (Gaite, 2005, p. 156). On the basis of this information the Chamber of Castile classified the bishoprics in three categories: bishoprics with high income, bishoprics with medium income and bishoprics with low income. The bishoprics with high income were the ones which received more than 175.000.000 maravedis a year. Amongst them man found the dioceses of Toledo, Sevilla, Burgos, Santiago de Compostela, Sigüenza and Cuenca. All of these bishoprics paid the subsidy to the General Factor in the period studied as you can see at the Annex "Table of the Entries on the Accounts of Group IX. Subsidy Tax on the Bishoprics". This Table offers in short all and each one of the entries indicating who gave the amount to the General Factor and the way he did it, the name of the person who received the amount in name of the Factor, the name of the paying

bishopric, the corresponding lapse of the three years period and the date in which the payment took place.

As man can observe, the Statements that show a greater collection and a bigger number of entries are the 4th and 5th with 40 and 50 entries respectively. Statements 6th, 9th and 7th follow, with 12, 12 and 15 entries. Statement 8th simply recorded 2 entries corresponding to two handing over of sums that the bishoprics of Osma and Sigüenza had to deliver jointly. Statements 10th y la 12th, with 9 and 2 entries respectively, also contain liquidations and error corrections.

According to the accounts analyzed the bishoprics that paid the greatest amounts to the General Factory were the listed below. First of all appear the ones which paid the subsidy alone, separately, by themselves. Afterwards, the ones that made their payments jointly with other or others bishoprics:

Bishoprics which paid separately

Archdiocese of Toledo	22.268.104 mrs.
Bishopric of Burgos	10.215.314 “
Bishopric of Sevilla	7.486.009 “
Bishopric of Palencia	6.900.414 “
Bishopric of Córdoba	5.241.309 “
Bishopric of Segovia	4.666.343 “
Bishopric of Cuenca	3.173.549 “

Bishoprics which paid jointly

Bishoprics of Osma and Sigüenza	9.879.155 “
Bishoprics of León, Oviedo and Astorga	9.062.976 “
Bishoprics of Pamplona, Calahorra and Ágrede	6.073.114 “
Bishoprics of Badajoz and Coria	5.174.021 “
Bishoprics of Plasencia and Ciudad Rodrigo . .	4.657.918 “

The Archdiocese of Toledo stands out in this list with a payment for the subsidy more than the double of its immediate follower. Apart from the detailed information on the money received in concept of subsidies by the General Factory in the years studied, the studied accounts can cast an additional light on the income received by the different bishoprics in the years under question. Moreover, they can also illustrate about the procedures employed and the people who was engaged in the collection of the tax. Finally, the accounts analysed might perhaps also serve as indication of the degree of collaboration that the bishoprics had towards the Crown.

Besides, the said accounts give notice of some related points, as for instance the yearly pension of 2.000 thousand ducats that the bishop of Córdoba had on the archdiocese of Toledo, or the trial that the Royal Council followed against the bishop of Cartagena or details on the vacancies of the episcopal sees of Córdoba and Jaén. As to the pensions item, Jesús Gaité informs on the king's right to grant pensions on the episcopal income. This right was established by the Pope in the 15th century and afterwards transferred to the Spanish Crown (Gaité, 2005, p. 156).

3. Conclusion

We have arrived to the end of the exposition. I hope that it has aroused your interest or at least your curiosity in the interesting possibilities of accounting history as a methodological way to approach historical research. This was the main purpose of the paper.

Due to the limited time of which we disposed, we have only been able to see a single example, a little piece of a rather wider and detailed research. However I hope that it was enough to glimpse the advantages of accounting history as a complementary approach to research into history, side by side with the traditional approaches, that is, research carried out through the use and interpretation of memorials, reports, and letters and so on. When the subject under research has left surviving accounting records, they are one almost indispensable source to be used. Of course, we shall need some knowledge of accounting and accounting history to interpret them. Certainly, however the effort will be worthwhile, and it will be much smaller than man could previously think.

Accounting historians know perfectly the advantages and possibilities of accounting history: they profit from them. However, if we want, as it is the case, that all historians become aware of these advantages and possibilities, so that they can also take profit from them, we shall have to expose cases like the present once and once more. We have not to become tired to do it. The effort will be worth in benefit of the historical science.

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ANNEX

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
	2nd Statement: from 1 June to 30 August 1557				
25.8.1557	Paid by doctor Lagasca	Bishopric of PALENCIA	Years 1555, 1556	612.520	612.520
	3rd Statement: from 31 August to 31 December 1557				
15.12.1557	Paid by Diego Bernuy	Bishopric of PLASENCIA	Years 1555, 1556	386.994	
20.12.1557	Paid by García Quexo in name of Francisco Maldonado, on account	Bishopric of CORIA		673.200	
20.12.1557	To receive from Melchor Martínez and Francisco de Castro 1st payment to pay at Easter 1558	Bishopric of SEGOVIA	Christmas 1557	347.096	1.407.290
	4th Statement: from 1 January to 31 March 1558				
16.1.1558	Paid by Francisco Gutiérrez, collector of the Bishopric, on account	Bishopric of SEGOVIA	Christmas 1557	1.625.200	
16.1.1558	Paid by Pedro Suárez, notary of the City Council of Segovia	Bishopric of SEGOVIA	Christmas 1557	156.458	
17.1.1558	Paid by Luis de Castro and Juan de Bejarlerma	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	1.200.000	
18.1.1558	Paid by Father Pedro Serrano on account of the province of Castile	ORDER DE SANTO DOMINGO	Christmas 1557	148.065	
28.1.1558	Paid by Francisco de Horia on behalf of Juan de Arteaga, collector	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	272.000	
28.1.1558	Paid by Sancho de Céspedes in name of the bishop of Ávila and province of Castile of the Order de Santo Domingo	Bishoprics of ÁVILA and ORDEN DE SANTO DOMINGO	Years 1555, 1556 Christmas 1557	2.491.894	
7.2.1558	Paid by Alonso de Valdenegro	Bishoprics of LEÓN and OVIEDO	Christmas 1557	4.303.000	
7.2.1558	Paid by Juan Martínez de Barrenechea	Bishoprics of PAMPLONA, CALAHORRA and AGREDA	Christmas 1557	3.111.034	
9.2.1558	Paid by Cristóbal de Porres	Bishoprics of BADAJOZ and CORIA	Christmas 1557	1.167.164	
9.2.1558	Paid by Francisco Maldonado	Bishopric of CORIA	Christmas 1557	270.000	
H 12.2.1558	Paid by Sancho Sánchez de Ávila	Bishopric of JAÉN	Christmas 1557	1.473.679	
12.2.1558	Paid by Juan de Nieva	MILITARY ORDER DE ALCÁNTARA	Christmas 1557	904.527	
12.2.1558	Paid by Sancho de Sopena	Bishopric of LUGO and MONDOÑEDO	Christmas 1557	559.148	
12.2.1558	Francisco Maldonado en cuenta	Bishopric of CORIA	Christmas 1557	56.800	

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (1 st continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
12.2.1558	Paid by Félix Gómez	Bishoprics of PLASENCIA and CIUDAD RODRIGO	Christmas 1557	1.860.293	
12.2.1558	Paid by Francisco Cantón	Archbishopric of TOLEDO	Christmas 1557	3.400.000	
14.2.1558	Paid by Francisco Durán on behalf of the Dean of Palencia	Bishopric of PALENCIA	Christmas 1557	167.749	
15.2.1558	Paid by Pedro López de Calatayud	Bishopric of BURGOS	Christmas 1557	3.880.000	
15.2.1558	Paid by Luis de Castro and Juan de Bejarlerma	Bishopric of CÓRDOBA	Christmas 1557	544.000	
15.2.1558	Paid by Antonio de Zamora in settlement	Bishopric of SEGOVIA	Christmas 1557	211.152	
15.2.1558	Paid by Antonio de Santa Cruz on account	Cardinal of BURGOS	Christmas 1557	500.000	
15.2.1558	Paid by Pedro de Córdoba in name of the collector	Bishopric of ÁVILA	Christmas 1557	59.194	
16.2.1558	Paid by Juan de Curiel de la Torre	Bishopric of PALENCIA	Christmas 1557	2.780.312	
17.2.1558	Paid by Pedro Ruiz de Valladolid the amount received in Galicia from three bishoprics	Three Bishoprics of Galicia	Christmas 1557	3.577.820	
1.3.1558	Paid by Luis de Castro an Juan de Bejarlerma	Bishopric of CÓRDOBA	Christmas 1557	375.000	
12.3.1558	Paid by Luis Maldonado on account	MILITARY ORDER OF CALATRAVA	Christmas 1557	521.588	
15.3.1558	Paid by Pedro de Grijalba	Bishopric of GRANADA	Christmas 1557	1.500.000	
15.3.15 58	Paid by Gabriel de Santa Gadea	Convent of SAN PABLO of Sevilla	Christmas 1557	146.393	
16.3.1558	Paid by Cristóbal de Torres	Bishopric of CORIA	Christmas 1557	304.821	
17.3.1558	Alonso de Montalvo	Archbishopric of TOLEDO	Christmas 1557	3.725.158	
20.3.1558	Alonso de Valdenebro rest of the subsidy	Bishoprics of LEÓN, ASTORGA y OVIEDO	Christmas 1557	280.539	
28.3.1558	Paid by Luis de Castro and Juan de Bejarlerma at the fair of Villalón on account	Bishopric of CÓRDOBA	Christmas 1557	375.000	
28.3.1558	Paid by Baltasar de Soto, secretary, and Pedro de la Flor, administrator	Bishopric of OSMA	Christmas 1557	383.611	
28.3.1558	Paid in cash by Juan de Arteaga	Bishoprics of OSMA y SIGÜENZA	Christmas 1557	2.448.000	
28.3.1558	Paid by Paulo Bautista Interiano	Bishopric of CARTAGENA	Christmas 1557	1.504.084	
28.3.1558	Paid by Gerónimo y Angelo Roca at the bank of Enrique Bull y Paredes	Bishopric of CUENCA	Christmas 1557	1.875.000	
28.3.1558	Paid by Francisco Ruiz	Bishopric of CUENCA	Christmas 1557	1.218.422	
31.3.1558	Paid by Hernando de Castro	Bishopric of ZAMORA	Christmas 1557	1.360.000	50.737.105

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (2nd continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
15.3.1558	Paid in cash by the bishop "at Easter of this year"	Bishopric of OSMA	Easter 1558	383.611	
16.3.1558	Paid by Cristóbal de Torres "because of the payment to make at Easter of this year"	Bishopric of CORIA	Easter 1558	20.797	404.408
	5th Statement: From 1 April to 31 August 1558				
8.4.1558	Paid by Juan de Nieva on behalf of commanders and priors	MILITARY ORDER OF ALCANTARA	Christmas 1557	517.004	
23.4.1558	Paid by Alonso de Ulloa commander of Carábanos	MILITARY ORDER OF CALATRAVA	Years 1555, 1556	25.852	
2.5.1558	Paid by Diego Fernández Negrete	Bishopric of CÓRDOBA	Christmas 1557	4.037	
7.5.1558	Drawn by López Gallo on the fair of Villalón to be paid in cash by Juan de Arteaga	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	36.040	
7.5.1558	Drawn by Agustín and Esteban Imperiales on the fair of Villalón on account	Bishopric of CUENCA	Christmas 1557	76.127	
27.5.1558	Paid by Pedro López de Calatayud in settlement	Bishopric of BURGOS	Christmas 1557	724.932	
27.5.1558	Paid by Bautista de la Fetati and Co. at the fair of Villalón on behalf of Juan Manrique de Lara, cashier	MILITARY ORDER OF CALATRAVA	Christmas 1557	138.068	
28.5.1558	Paid by Hernando de Castro	Bishopric of ZAMORA	Christmas 1557	136.000	
28.5.1558	Paid by Gabriel de Santa Gadea	Bishopric of CÁDIZ	Christmas 1557	530.750	
31.5.1558	Paid by Hernando de Molina on account	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	26.250	
31.5.1558	Paid by Juan Curiel de la Torre in name of Juan de Arteaga	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	136.000	
31.5.1558	Paid by Francisco Ruiz on account	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	17.550	
1.6.1558	Paid by Bernardino Cerezo in settlement	Bishopric of ZAMORA	Christmas 1557	560.975	
2.6.1558	Paid by Juana de la Cerda in name of her son Pedro Manuel commander of the department La Portuguesa	MILITARY ORDER OF ALCANTARA	Christmas 1557	22.870	
2.6.1558	Paid by the bishop of Segovia for the pro rata amount of 6 months of the year 1557	Bishopric of SEGOVIA	Year 1557	15.264	
2.6.1558	Paid by Gabriel de Santa Gadea for 8 items received from Diego Arias de Ávila	Bishopric of SEVILLA	Christmas 1557	7.486.009	
2.6.1558	Paid by Juan de Nieva on account	ALCANTARA ORDER	Christmas 1557	68.538	
13.6.1558	Paid by the bishopric of Mondoñedo in settlement	Bishopric of MONDOÑEDO	Christmas 1557	73.398	
13.6.1558	Paid by the bishopric of Salamanca	Bishopric of SALAMANCA	Christmas 1557	2.263.482	

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (3rd continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
11.7.1558	Paid Pedro de Retes in name of Claudio Manrique for the subsidy of the department of Villas Buenas	MILITARY ORDER OF ALCANTARA	Christmas 1557	14.554	
15.7.1558	Paid by Luis de Castro and Juan Béjar Lerma on account	Bishopric of CORDOBA	Christmas 1557	755.000	
3.8.1558	Paid by Baltasar Palavesin in name of Hernando Cariton in settlement	Archdiocese of TOLEDO	Christmas 1557	1.003.234	
3.8.1558	Paid by Juan de Nieva on account 1st and 2nd payment	MILITARY ORDER OF ALCANTARA	Christmas 1557	27.794	
9.8.1558	Paid by "Sancho Sánchez de Ávila in settlement of 1.474.383 that he received from the bishopric of Jaén of the first payment of 1.524.223, which amounts the draft, because the remaining 49.840 were not paid since they were the subsidy corresponding to the vacant see"	Bishopric of JAÉN	Christmas 1557	704	14.660.432
7.5.1558	Paid by Francisco de Horia at the bank of Enrique Bull	Bishoprics of OSMA and SIGÜENZA	Easter 1558	680.000	
26.5.1558	Paid by Antonio Gómez in name of Félix Gómez	Bishoprics of PLASENCIA and CIUDAD RODRIGO	Easter 1558	1.122.000	
27.5.1558	Paid by Juan Bautista de la Fetati at the fair of Villalón in name of Juan Manrique de Lara, cashier	MILITARY ORDER OF CALATRAVA	Easter 1558	138.068	
28.5.1558	Paid by Francisco del Corral on behalf of the Dean and Bishopric on account	Bishopric of SEGOVIA	Easter 1558	63.240	
1.6.1558	Paid by Bernardino Cerezo on account	Bishopric of ZAMORA	Easter 1558	765.025	
2.6.1558	Paid by Juan de Nieva in his name to Daniel Spinola on account	MILITARY ORDER OF ALCANTARA	Easter 1558	1.517.862	
6.6.1558	Paid by Juana de la Cerda on behalf of his son Pedro Manuel, commander of the department La Portuguesa	MILITARY ORDER OF ALCANTARA	Easter 1558	22.870	
6.6.1558	Paid by Francisco de Corral	Bishopric of SEGOVIA	Easter 1558	110.160	
7.6.1558	Paid by Francisco de Horia at the fair of Villalón	Bishoprics of OSMA and SIGÜENZA	Easter 1558	680.000	
13.6.1558	Received from the bishopric	Bishopric of MONDOÑEDO	Easter 1558	313.399	
13.6.1558	Received from the bishopric	Bishopric of LUGO	Easter 1558	319.149	
13.6.1558	Paid by Felipe Spinola on behalf of Juan de Artega on account	Bishoprics of OSMA and SIGÜENZA	Easter 1558	408.000	
14.6.1558	Paid by the bishop on account	Bishopric of SEGOVIA	Easter 1558	292.572	
28.6.1558	Paid by Luis Maldonado de Salazar on account	MILITARY ORDER OF CALATRAVA	Easter 1558	620.000	

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (4th continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
28.6.1558	Paid by Juan de Arteaga on account	Bishoprics of OSMA and SIGÜENZA	Easter 1558	3.034.602	
28.6.1558	Paid by Alonso de Valdenebro on account	Bishoprics of LEÓN, OVIEDO and ASTORGA	Easter 1558	4.318.000	
28.6.1558	Paid by Cristóbal de Torres on behalf of the bishopric	Bishopric of BADAJOZ	Easter 1558	1.184.080	
28.6.1558	Paid by Cristóbal de Torres on behalf of the bishopric	Bishopric of CORIA	Easter 1558	1.116.600	
28.6.1558	Paid by Pedro Ruiz on behalf of the bishopric	Bishopric of SANTIAGO	Easter 1558	1.822.946	
28.6.1558	Paid by Pedro Ruiz on behalf of the bishopric	Bishopric of TUY	Easter 1558	438.898	
28.6.1558	Paid by Pedro Ruiz on behalf of the bishopric	Bishopric of ORENSE	Easter 1558	1.057.638	
30.6.1558	Paid by Francisco Maldonado Villaruel	Bishopric of CORIA	Easter 1558	10.000	
5.7.1558	Juan de Curiel de la Torre on behalf of the monastery of Las Huelgas of Valladolid	Monastery of LAS HUEL GAS	Easter 1558	14.903	
5.7.1558	Paid by Jerónimo Serrano in name of Alonso de Valdenebros on account	Bishopric of LEÓN, ASTORGA and OVIEDO	Easter 1558	161.437	
5.7.1558	Paid by Santos García in name of the Dean of Plasencia on account. He gave the amount to Daniel Spinola for the Factor	Bishopric of PLASENCIA	Easter 1558	213.738	
5.7.1558	Paid by Antonio Gómez on behalf of Félix Gómez. He gave the amount to Daniel de Spinola to settle a previous item of 1.122.000	Bishoprics of PLASENCIA and CIUDAD RODRIGO	Easter 1558	27.200	
7.7.1558	Paid by the bishoprics to settle their debts	Bishoprics of PLASENCIA and CIUDAD RODRIGO	Easter 1558	1.047.693	
7.7.1558	Paid by Juan Curiel de la Torre through a bill of Galve de Andrés de Carranza for the money received from Juan de Arteaga on account	Bishoprics of OSMA and SIGÜENZA	Easter 1558	85.000	
9.7.1558	Paid by Francisco Maldonado on account	Bishopric of CORIA	Easter 1558	45.000	
11.7.1558	Paid by Pedro de Retes on behalf of Claudio Manrique department Villabuenas	MILITARY ORDER OF ALCÁNTARA	Easter 1558	14.554	
15.7.1558	Paid by Juan Curiel de La Torre	Bishopric of PALENCIA	Easter 1558	3.339.833	
15.7.1558	Paid by the bishopric on account	Bishopric of ÁVILA	Easter 1558	2.454.185	
15.7.1558	Paid by the monastery on account	Monastery of SANTO TOMÁS of ÁVILA	Easter 1558	260.474	
15.7.1558	Paid by the bishopric on account	Bishopric of SEGOVIA	Pascua 1558	1.448.031	
	Error in the sum of three previous entries that appear in a joint entry with the amount of 4.162.780			90	

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (5th continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
15.7.1558	Paid by Luis de Vaca on behalf of Sancho Sánchez de Ávila on account	Bishopric of JAÉN	Easter 1558	696.218	
19.7.1558	Paid by Pedro de Grijalba on account	Bishopric of GRANADA	Easter 1558	1.500.000	
10.8.1558	Paid by Hernando de Castro on account	Bishopric of ZAMORA	Easter 1558	710.600	
2.8.1558	Paid by Hernando Cariton an amount that he received in many items	Archbishopric of TOLEDO	Easter 1558	8.290.000	
9.8.1558	Paid by Sancho Sánchez de Ávila in settlement	Bishopric of JAÉN	Easter 1558	778.165	41.122.230
	6th Statement: from 15 August to 30 November 1558				
26.1.1558	Paid by Gabriel de Santa Gadea on behalf of Juan Bautista de la Raya in settlement	Bishopric of CÁDIZ	Christmas 1557	15.755	15.755
16.8.1558	Paid by Pedro López de Gumiel on account	Bishopric of SEGOVIA	Easter 1558	397.170	
20.8.1558	Paid by Pedro López and Co.	Bishopric of BURGOS	Easter 1558	5.060.382	
20.8.1558	Paid by Pedro López and Co. On behalf of Juan Martínez de Barrenechea on account	Bishoprics of PAMPLONA, CALAHORRA, ÁGREDA and ALFARO	Easter 1558	2.574.480	
30.8.1558	Paid by Cristóbal de Torres in settlement	Bishopric of BADAJOZ	Easter 1558	170.559	
30.8.1558	Paid by Pedro López and Co. On behalf of Francisco Maldonado, collector, on account	Bishopric of CORIA	Easter 1558	20.400	
3.9.1558	Paid by Bernardino de Soria on account	Bishopric of SALAMANCA	Easter 1558	450.000	
7.9.1558	Paid by Baltasar de Mérida on behalf of the canon Juan López de San Juan in settlement	Bishopric of SANTIAGO	Easter 1558	253.840	
7.9.1558	Paid in cash by Baltasar de Mérida on account	Bishopric of SALAMANCA	Easter 1558	1.500.000	
14.9.1558	Paid by Pedro López and Co. On behalf of Juan Martínez de Barrenechea on account	Bishoprics of PAMPLONA, CALAHORRA, ÁGREDA and ALFARO	Easter 1558	387.600	
30.9.1558	Paid by Francisco de Castro on account	Bishopric of ZAMORA	Easter 1558	59.500	
10.11.1558	Paid by Daniel Spinola in name of Alonso de la Cadena in settlement	Bishopric of SALAMANCA	Easter 1558	410.629	11.284.560
	7th Statement: from 1 December 1558 to 31 March 1559				
31.12.1558	Paid by Andrés Reciente in name of Francisco de Toledo, administrator of the department of Elche in settlement of 1.593.750	MILITARY ORDER OF ALCÁNTARA	Christmas 1557	38.465	
11.3.1559	Paid by Luis de Maldonado de Salazar in settlement of the first payment that amounted 1.828.125	MILITARY ORDER OF CALATRAVA	Christmas 1557	1.112.906	1.151.371

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (6th continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
31.12.1558	Paid by Andrés Reciente on behalf of Francisco de Toledo, administrator of the department of Elche in settlement of 1.593.730	MILITARY ORDER OF ALCÁNTARA	Easter 1558	38.464	
31.12.1558	Paid by Cristóbal de Baena on behalf of Hernando de Olivares	Bishopric of CÓRDOBA	Easter 1558	2.644.772	
11.3.1559	Paid by Luis Maldonado de Salazar in settlement of 1.701.333 received of the subsidy of 1.828.125 that amounted the second payment	MILITARY ORDER OF CALATRAVA	Easter 1558	943.265	3.626.501
	8th Statement: from 1 April to 15 de June 1559				
12.5.1559	Paid by Juan de Ortega in settlement of 4.565.230	Bishoprics of OSMA and SIGÜENZA	Christmas 1557	64.197	64.197
15.6.1559	Paid by Juan de Ortega in settlement of 4.615.507 on account of 4.667.210	Bishoprics of OSMA and SIGÜENZA	Easter 1557	24.294	24.294
	9th Statement: from 16 June to 28 February 1560				
30.9.1559	Paid by Hernando Cariton in settlement of 11.060.552 that he received from the Dean and bishopric	Archbishopric of TOLEDO	Christmas 1557	2.932.160	
16.2.1560	Paid by the Monasterio in settlement of 284.245	Monastery of SANTO TOMÁS of ÁVILA	Christmas 1557	24.623	
28.2.1560	Paid by Octaviano de Monella on behalf of the canons and bishopric of Seu de Callar	Bishopric of SEU DE CALLAR	Christmas 1557	375.000	
29.2.1560	Paid by the abbot of Valladolid because his abbey belongs to the bishopric of Palencia	Abbey of VALLADOLID	Christmas 1557	20.400	3.352.183
18.8.1559	Paid by the Bishopric in settlement of 5.110.383 of the Easter payment	Bishopric of BURGOS	Easter 1558	50.000	
30.9.1559	Paid by Hernando Cariton in settlement of 11.207.552 that he received from the Dean and Bishopric	Archbishopric of TOLEDO	Easter 1558	2.917.552	
18.12.1559	Paid by Juan de Alba in name of Francisco de Maldonado on account	Bishopric of CORIA	Easter 1558	131.948	
18.12.1559	Paid by the Monastery on account of 232.906 that he owed	Monastery of SANTO TOMÁS of ÁVILA	Easter 1558	47.461	
22.2.1560	Paid by the bishopric on account of the 1.504.083 that they owed "and they do not want to pay the remaining 275.353 because of some costs and salaries of the judges of the subsidy who went there in relation with the trial that has been presented before the Royal Council"	Bishopric of CARTAGENA	Easter 1558	608.638	
28.2.1560	Paid by Octaviano de Monella on behalf of the canons and the bishopric	Bishopric of SEU DE CALLAR	Easter 1558	375.000	
28.2.1560	Paid by the abbot of Valladolid because his abbey belongs to the bishopric of Palencia	Abbey of VALLADOLID	Easter 1558	20.400	
28.2.1560	Paid by the bishopric in account of 1.504.083	Bishopric of CARTAGENA	Easter 1558	620.092	4.771.091

TABLE OF THE ENTRIES ON THE ACCOUNTS OF GROUP IX. SUBSIDY TAX ON THE BISHOPRICS (7th continuation)					
Date of the entry (day/month/year)	Explanation of the entry	Tax Payer	Subsidy Period	Part payments (maravedis)	Total payments by Statements (marevedis)
10th Statement: from 28 February to 30 April 1560					
29.3.1560	Paid by Francisco Ruiz in settlement of 3.291.099	Bishopric of CUENCA	Christmas 1557	4.000	
29.3.1560	Paid in cash by Juan de Mendoza on behalf of his department	The name of the Military Order is not mentioned	Christmas 1557	28.307	
6.4.1560	Paid by the bishopric to correct an error	Bishopric of ZAMORA	Christmas 1557	1.685	
	Correction of some amounts charged improperly			- 867	33.125
29.3.1560	Paid in cash by Martin Alonso de los Ríos (General Captain of the Navy) on behalf of the commander of the department of Almagro	Neither the name of the Military Order nor of the commander is indicated. However it is possible the one of Calatrava	Easter 1558	14.431	
29.3.1560	Paid in cash by Martin Alonso de los Ríos on behalf of the commander of the department of Almagro	Idem.	Easter 1558	9.913	
4.4.1560	Paid by Hernando de Rojas on behalf of his department	The name of the Military Order is not mentioned	Easter 1558	101.044	
4.4.1560	Paid by Francisco Maldonado in settlement of 1.347.397	Bishopric of CORIA	Easter 1558	2.652	
6.4.1560	Paid by Hernando de Castro in settlement of 2.057.000	Bishopric of ZAMORA	Easter 1558	521.875	
6.4.1560	Paid by Hernando de Castro in settlement of 2.057.000 assigned erroneously	Bishopric of ZAMORA	Easter 1558	1.685	651.600
12th Statement: from 1 July to 31 December 1560					
9.10.1560	Paid by Diego Fernández Negrete on behalf of Antonio de Bustamante, butler of the bishop of Córdoba, dead, in settlement of the 2.491.052 assigned	Bishopric of CORDOBA	Christmas 1557	438.015	
9.10.1560	Subsidy to be paid of subsidy by the bishop of Córdoba on the 2.000 ducats of pension who received every year from the Archdiocese of Toledo	Bishopric of CORDOBA	Christmas 1557	105.485	543.500
TOTAL OF GROUUP IX. SUBSIDY TAX ON THE BISHOPRICS				134.462.162	134.462.162