ACCOUNTS AND ACCOUNTABILITY
IN LATE MEDIEVAL EUROPE

UTRECHT STUDIES IN MEDIEVAL LITERACY

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ACCOUNTS AND
ACCOUNTABILITY IN LATE
MEDIEVAL EUROPE:
RECORDS, PROCEDURES, AND
SOCIO-POLITICAL IMPACT

Edited by

Ionuț Epurescu-Pascovici

BREPOLS

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Auditing of Accounts as an Instrument of Royal Power in Catalonia (1318-1419)*

ESTHER TELLO HERNÁNDEZ

During the late Middle Ages, the Crown of Aragon gradually integrated different Mediterranean territories into its domains, each retaining a high degree of autonomy. This autonomy was balanced by the establishment of institutions that consolidated the central administration and rein-

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Abbreviations used: ACA = Archive of the Crown of Aragon. C = Chancery. RP = Royal Patrimony. MR = *Maestre racional*. TR = Royal treasury. reg. = volumes. f(f). = folio(s). Monetary quantities are expressed in *lliures* (pounds), *sous* (shillings) and *diners* (pence). The equivalence was 1 *lliura* = 20 *sous*; 1 *sou* = 12 *diners*. The currency of both Barcelona (*l.b.*, *s.b.*, *d.b.*) and Jaca (*Iaccenses*) (*l.j.*, *s.j.*, *d.j.*) was in use. Florins from Aragon are abbreviated 'fl'.

Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 93-113.

forced the power of the monarchy. Specifically, the late medieval period witnessed the emergence of a royal administration that was articulated around four major officials: the *mayordomo*, the *camarlengo*, the *canciller* and the *maestre racional*.¹

It is well known that the Crown of Aragon's territorial expansion necessitated sound finances, in terms of both optimising the available resources and creating financial mechanisms capable of providing the monarchy with liquid assets. In this respect, the fourteenth century was a crucial time for the consolidation of the fiscal and financial system. From the end of the thirteenth century, the monarchy had insufficient resources at its disposal, especially given the frequent wars it engaged in. This explains why many taxes were established on the Crown's subjects from the different realms and various credit mechanisms were developed.² Understandably, this context made it necessary to create a management system that would allow effective control of the royal treasury. This desire for control was echoed in public administrative practice, giving rise to new documentary forms and archiving practices. In other words, developing the administrative machinery of the Aragonese state required both the implementation of various procedures that would allow efficient management of the royal estate and the recruitment of public officials capable of overseeing it.³

¹ F. M. GIMENO, D. GOZALBO and J. TRENCHS, *Ordinacions de la Casa i Cort de Pere el Ceremonios* (Valencia, 2009), p. 9. For a general introduction on the subject, see T. DE MONTAGUT ESTRAGUÉS, "Els funcionaris i l'administració reial a Catalunya (segles XIII-XIV)", *Acta Historica et archaeologica mediaevalia* 1 (1983), pp. 137-150; A. BEAUCHAMP and M. NARBONA CÁRCELES, "Des bureaucraties au service des cours: Administrateurs et gestion des affaires curiales dans la Péninsule ibérique aux derniers siècles du Moyen Âge. Présentation", *e-Spania* 20 (2015); A. BEAUCHAMP, "La composition de la casa i cort du roi d'Aragon: Normes et pratiques au début du règne de Pierre Le Cérémonieux", *Erasmus. Revista de Historia Bajomedieval y Moderna* 1 (2014), pp. 21-42.

² Let us recall that, as in other Western monarchies, this *new taxation* consisted in expanding the scope of fiscal sources beyond the boundaries of real estate to cover all royal subjects: M.A. LADERO QUESADA, "Lo antiguo y lo nuevo de la investigación sobre fiscalidad y poder político en la Baja Edad Media hispánica", in *Estados y mercados financieros en el Occidente cristiano (siglos XIII-XVI): Actas de la XLI Semana de Estudios Medievales de Estella* (Pamplona, 2015), pp. 13-55; A. FURIÓ, M. SÁNCHEZ and J.A. SESMA, "Old and new forms of taxation in the Crown of Aragon", in *La fiscalità nell'economia europea (sec. XIII-XVIII)*, 39 *Settimana di Studi dell'Istituto Internazionale di Storia Economica 'Francesco Datini' di Prato* (Firenze, 2008), pp. 99-130.

³ A similar process is documented in other European chanceries. For a general contextualisation of these developments during the late Middle Ages, see, among others: T. PÉCOUT (ed.), *De l'autel à l'écritoire: Genèse des comptabilités princières en Occident XII-XIV*

The aim of this article is to study how this complex administrative apparatus functioned, focussing more specifically on the work of the official chiefly responsible for auditing the accounts, the *maestre racional* (i.e. the head of the Exchequer). To achieve this we have one of the richest medieval archives in the West available to us, the Crown of Aragon's Archive, which contains a long list of accounting documents produced for auditing purposes.⁴ In the first part of the article, we describe the structure of the royal archive and demonstrate the prominent place occupied within it by the office of the *maestre racional*. We then examine the accounting records audited by the *racional* and the particular instruments it used to carry out its auditing work. Finally, we refer to the auditing and accounting control process, taking as an example an important ecclesiastical revenue paid to the monarch, the pontifical tithe.

The Creation of the Royal Archive and the Administration of the Maestre Racional

From the thirteenth century onwards, the monarchs of the Crown of Aragon had an organised chancery and a range of officials in charge of administering royal affairs. This administration had a clear Sicilian influence from the beginning.⁵ In 1318, Jaime II created the royal archive to preserve the docu-

siècle (Paris, 2017), pp. 415-440; P. BERTRAND (ed.), *Les écritures ordinaires, sociologie d'un temps de révolution documentaire* (Paris, 2015); O. MATTÉONI and P. BECK (eds.), *Classer, dire, compter: Discipline du chiffre et fabrique d'une norme comptable à la fin du Moyen Âge*, ed. O. MATTÉONI and P. BECK (Paris, 2015); *De part et d'autre des Alpes, 2, Chancelleries et chanceliers des princes à la fin du Moyen Âge*, ed. G. CASTELNUOVO and O. MATTÉONI (Chambéry, 2011); *Les Chambres des comptes en France aux XIV^e et XV^e siècles*, ed. Ph. CONTAMINE and O. MATTÉONI (Paris, 1998).

⁴ For a general reference, see C. LÓPEZ RODRÍGUEZ, "Una perspectiva europea para el Archivo de la Corona de Aragón con ocasión de sus siete siglos de existencia (1318-2018)", *Boletín de Anabad* 67 (2017), pp. 33-54; C. LÓPEZ RODRÍGUEZ, "Orígenes del archivo de la Corona de Aragón (en tiempos, Archivo Real de Barcelona)", *Hispania: Revista Española de Historia* 7 (2007), pp. 413-454; R. CONDE Y DELGADO, *Reyes y archivos en la Corona de Aragón: Siete siglos de reglamentación y praxis archivística (siglos XII- XIX)* (Zaragoza, 2008); T. DE MONTAGUT ESTRAGUÉS, *El Mestre Racional a la Corona d'Aragó (1283-1419)*, 2 vols. (Barcelona, 1987); F. UDINA MARTORELL, *Guía histórica y descriptiva del Archivo de la Corona de Aragón* (Madrid, 1986).

⁵ For example, from the mid-thirteenth century onwards, Angevin Sicily had a collegial body of *Maestri rationali*, which had ranging economic powers and enjoyed autonomy with respect to the *Magna Regia Curia* (P. CORRAO, "Costruzione di un corpo di fonti per la storia politica siciliana del tardo medioevo: Le Cartas Reales dell'archivio della Corona d'Aragona",

ments related to the person of the king, regardless of which territory of the Crown they belonged to.⁶ The monarch ordered the construction of a vaulted chamber in the royal palace, on the first floor of which were to be deposited tax concession documents and other writings of the chancery and the court; an intermediate floor housed the royal treasury and jewels; and a third floor was used for the storage of the accounts and deeds belonging to the *racional*.⁷ Thus, from its inception, we find two clearly separated sections within the royal archive: the royal chancery and the royal estate. The two were independent and never became part of a single administration.⁸ At the head of the royal scribe's office was the *protonotario*, while the *racional* was the official responsible for economic supervision of the royal estate.⁹

Bullettino dell'Istituto storico italiano per il medio evo 105 (2003), pp. 267-303). It is not unusual, therefore, that Catalan dominion in the island during the reigns of Peter III (1276-1285), Alfonso III (1286-1291), and Jaime II (1291-1327) was later echoed in the establishment of the Aragonese *Casa i Cort* (royal court and household), and that this would influence the creation of an office like the *maestre racional*; H. BRESCH, "Sicilia del tardo Medioevo: Parallelismi e divergenze", in: *Alle origini del dualismo italiano: Regno di Sicilia e Italia centro-settentrionale*, ed. G. GALASSO et al. (Soveria Mannelli, 2014), pp. 177-190. For an overview of the topic, see the studies by A. SILVESTRI, *L'amministrazione del regno di Sicilia: Cancelleria, apparati finanziari e strumenti di governo nel tardo medioevo* (Rome, 2018) and ID., "Archives of the Mediterranean Governance and record-keeping in the Crown of Aragon in the long fifteenth century", *European History Quarterly* 46.3 (2016), pp. 435-457, as well as his contribution in the present volume.

⁶ LÓPEZ RODRÍGUEZ, "Orígenes del archivo"; J. RIERA I SANS, *Archivo de la Corona de Aragón: Catálogo de Memoriales e Inventarios: Siglos XIV-XIX* (Madrid, 1999), etc. It should be noted that the royal archive of Aragon first appeared in theory in 1348, although it would not be created until at least 1461. For its part, it was established in the kingdom of Valencia in 1419: LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 415; E. CRUSELLES, *El maestre racional: Función política y desarrollo administrativo del oficio público en el siglo XV* (València, 1989).

⁷ CONDE Y DELGADO, *Reyes y archivos*, p. 35, doc. 179 and 189 (ACA, RP, reg. 637, ff. 137v-138r); LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 451. In April 1316, Jaime II had already tried to begin work on the palace to guard the documentation kept by the *racional* "*en la qual casa fossen estoïats e conservats los comptes e les altres scriptures del offici del mestre racional de la sua cort*" (CONDE Y DELGADO, *Reyes y archivos*, doc. 179; ACA, C, reg. 251, f. 112r. Tarragona. 06/04/1316).

⁸ F. SEVILLANO COLOM, "Apuntes para el estudio de la cancillería de Pedro IV el Ceremonioso", *Anuario de Historia del derecho español* 20 (1950), pp. 137-241.

⁹ CONDE Y DELGADO, *Reyes y archivos*, p. 38. In this sense, it is interesting to compare the model of the royal archive with that of other similar archives. Conde y Delgado shows how in the Sicilian model the administration of the archive was linked to the chancery, whereas in the kingdom of Naples the archive was more closely linked to the financial institutions. This latter case can also be observed in Sardinia, where the *racional* acquired a power far superior to the other royal officers as a result of the complex way in which the kingdom was governed c. 1365-

The Maestre Racional

The archive of the royal estate stored the documents of the Crown's chief economic officers: the *maestre racional* and the *baile general*.¹⁰ In the words of T. de Montagut, the *maestre racional* was the Crown's main authority in matters of financial administration.¹¹ All royal officials, including both ordinary officers and commissioners in charge of collecting and managing the royal rents, had to present their accounts to him. The *maestre racional* also acted as the administrator of payments.¹²

It is in Aragon that the presence of a general auditor of accounts is documented for the first time in 1283, although this position was consolidated following the ordinances of 1290-1291 upon the restructuring of the royal finances.¹³ According to Pedro IV's *Ordinaciones de Casa i Cort* of 1344, the figure of the *maestre racional* was at the head of

*l'aministració de nostre patrimoni e de qualque altre procuració de profit peccuniari et quant a sol·licitar aquells qui serán aytals coses a procurar, a tots será mayor e ell davant ésser a els declaram.*¹⁴

Subsequently, new provisions were promulgated about this office. For example, in 1358, the *maestre racional* Berenguer de Codinach (1348-1375) established the manner in which royal officials and commissioners were to present

1400; *Ibid.*, p. 77. See also SILVESTRI, *L'amministrazione del regno*, pp. 51-86, and L. D'ARIENZO, "Gli scrivani della Cancelleria aragonese all'epoca di Pietro il Cerimonioso (1336-1387)", in: *Studi di paleografia e diplomatica*, ed. F. CASULLA et al. (Cagliari, 1974), pp. 137-198.

¹⁰ On these royal officers and their institutions, see MONTAGUT ESTRAGUÉS, *El Mestre Racional*, and I. SÁNCHEZ DE MOVELLÁN, *La Diputació del General de Catalunya (1413-1419)* (Barcelona, 2004).

¹¹ For his part, the *baile general* was responsible for managing the royal household's estate: L. BLANCO DOMINGO, *El baile general de Aragón durante el reinado de Pedro IV el Ceremonioso* (Zaragoza, 2009); T. DE MONTAGUT ESTRAGUÉS, "El Baile General de Cataluña (notas para su estudio)", *Hacienda Pública Española* 87 (1984), pp. 73-84.

¹² MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, p. 392. Although we do not address it directly here, the *maestre racional* acknowledged amounts due to the royal coffers and debts owed to the monarch and recorded the payment of interest; *ibid.*, 1, pp. 350-383. See also G. FELIU, "El Maestro Racional de la Corona de Aragón y la revisión de cuentas de la Taula de Canvi de Pere Des Caus y Andreu d'Olivella", in: *La información económico-financiera como instrumento de transparencia empresarial en la Unión Europea* (Salamanca, 1997), pp. 936-953.

¹³ The first official put in continuous charge of auditing the accounts was Guillem Colrat (1286-1288): MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, pp. 109-110.

¹⁴ GIMENO, GOZALBO and TRENCHS, *Ordinacions*, p. 52.

their accounts and how these should be audited. In addition, he also determined that all of the administration's clerks should inspect the accounting books and provide support to the *maestre racional* and his deputy.¹⁵

In spite of this regulation, it became increasingly difficult for the *maestre racional* to maintain control over royal officials and commissioners. This was mainly due to the progressive shrinking of the royal estate during the fourteenth century owing to a decrease in revenues, which resulted in the accounts being presented to the *maestre racional* less frequently. Furthermore, during the fifteenth century the *maestre racional* lost part of his powers due to the creation of individual *maestres racionales* in the various kingdoms belonging to the Crown. This is documented in the kingdom of Valencia in 1419 and in Aragon a few years later.¹⁶ Finally, it should be noted that Juan II passed a decree in 1459 reforming the administration of the *maestre racional* to improve efficiency in the auditing of accounts and provide greater transparency in how officials conducted their business. In this decree, special mention was made of how extraordinary resources should be administered, which for a long time had become the main source of revenue of the royal treasury.¹⁷

Income from the royal estate

The archives of the *maestre racional* preserve more than 3,800 registers and 8,600 scrolls written between the thirteenth and eighteenth centuries. These registers are primarily audited accounts books and other records used to examine and verify the work done by royal officials. In line with the structure of the royal estate at the time, the account books are divided into many series, classified according to the officials (treasurers, clerks, and officials of the royal mint, for example), the types of taxes (tithes, *monedajes*, *lezdás*), and the items audited (such as public works and fleets).¹⁸ In our case and for practical purposes, to better understand the work carried out by the *maestre racional* and

¹⁵ MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, pp. 180-192: 2, doc. 17.

¹⁶ T. DE MONTAGUT ESTRAGUÉS, "Notes per a l'estudi del Mestre racional de la Cort, al segle XV", *Pedralbes: Revista d'història moderna* 13 (1993), pp. 45-54. For Valencia: CRUSSELLES, *El maestre racional*. And for Aragón: B. CANELLAS, "Del oficio del Maestre Racional de la Cort en el Reino de Aragón (1420-1458)", *Aragón en la Edad Media* 16 (2000), pp. 145-162.

¹⁷ MONTAGUT ESTRAGUÉS, "Notes per a l'estudi", pp. 45-54. See also: ACA, RP, reg. 814.

¹⁸ This division is apparent when consulting the inventories of the Crown of Aragon Archive, partly accessible on the Portal de Archivos Españoles (PARES): <<http://pares.mcu.es>>.

the auditing procedures of the time, we propose a division of the accounting records into two broad categories. On the one hand, there are accounting books presented more or less regularly by ordinary royal officials who administered the different sections comprising the royal treasury, and on the other hand, there were the accounting records from the collection of revenues, both ordinary and extraordinary, by the royal commissioners.

Of all the registers preserved in the *maestre racional*'s administration, the ones that stand out are undoubtedly those presented by the royal officers.¹⁹ The treasurer occupied a prominent place among these officers, since he was responsible for the revenues and expenses of the royal household. In effect, he received a large part of the revenues and taxes collected by other royal officers, as well as proceeds from some extraordinary revenues and loans. The treasurer was also in charge of making numerous ordinary and extraordinary payments, in addition to paying the allowances ordered by the monarch. It should come as no surprise, therefore, that the accounts of the treasurer were subjected to strict control by the *maestre racional*, who reviewed and audited them every six months.²⁰ This strict control is also explained by the need of the *maestre racional* to collect information, which subsequently served to clarify various issues affecting the Crown.²¹ This is the chief reason why the treasury series is one of the archive's most complete for the fourteenth and fifteenth centuries. As shown in Table 1, another important series consists of the accounts of the *baile general* of Catalonia, who usually presented them to the *maestre racional* once a year, as did the representatives of Rosellón and Sardinia. For his part, the *escribano de ración*, a royal scribe who managed the expenses of the court, also had to present accounts to the *maestre racional* regularly. Finally, the officers of the Perpignan mint and commissioners who collected other royal duties did the same every one or two years, although the records of this administration are not preserved in such series.

¹⁹ For an introduction to this subject, see, among others: MONTAGUT ESTRAGUÉS, "Els funcionaris i l'administració reial", pp. 144-147.

²⁰ It is also worth recalling that each entry in the treasury books for more than 100 *sous* had to be accompanied by a document justifying the income or payment signed by the *maestre racional*.

²¹ LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 448. On many occasions royal officers used the treasury registers to document reports justifying tax demands or other issues: RIERA I SANS, *Archivo de la Corona*, pp. 59-60; M. SÁNCHEZ MARTÍNEZ, "La participación de la Iglesia de Cataluña en las fianzas regias (siglos XIII-XIV)", in: *El dinero de Dios: Iglesia y fiscalidad en el Occidente Medieval (siglos XIII-XV)*, ed. D. MENJOT and M. SÁNCHEZ (Madrid, 2011), pp. 133-167.

Table 1. Types of account books presented to the *Maestre Racional* (an attempt)

Royal officers	Commissioners	
Royal patrimony	Patrimony income	Extraordinary taxes
Treasuries	Customs of Sardinia	<i>Coronajes</i> and <i>maridajes</i>
Royal mint	<i>Derecho del sello</i>	Parliament
Scribes <i>de ración</i>	<i>Gabela de la Sal</i>	<i>Fogajes</i> (Hearth taxes)
General Bailiwicks	<i>Monedajes</i>	<i>Dret del General</i>
Local Bailiwicks	<i>Peaje de Calatayud</i>	
<i>Veguerías</i>	<i>Derecho de cena</i>	
<i>Merino</i>	<i>Lleuda de Tortosa</i>	
Royal Court of Aragón (procurations)	<i>Quema</i>	
Royal Court of Mallorca (procurations)		
Royal Court of Cataluña (procurations)		
Royal Court of Rosellón and Cerdeña (procurations)		
Government of Cerdeña		

* Both the municipal income books and other accounts that appear in this section are exceptional in nature.

As for the second group of accounts, those generated from collecting revenues, these were presented to the *maestre racional* by the commissioners when the collection process for which they had been commissioned (or part of it) had finished. Among the most numerous are those compiled by the commissioners in charge of receiving a general or specific subsidy, and also by the agents who collected ecclesiastical revenues on behalf of the monarch. Although on a more sporadic basis, the *maestre racional* could also oversee accounts from the collection of *sisas*, *mostafias*, local courts, etc. Generally, these accounts were presented to the *maestre racional* due to some problem that arose during

Ecclesiastical revenue	Municipal revenue	Other*
Tithes	<i>Sisas</i>	Works
Primicies	<i>Mostasafias</i>	Confiscations
Usury	<i>Dret d'ancoratge</i>	<i>Coses vedades</i>
Taxes of the Apostolic Camera	Local and municipal courts of Valencia	Other customs

ordinary collection. Finally, there is also a set of more heterogeneous accounting books corresponding to more exceptional incomes or activities (confiscations of goods, the trading of banned goods or works) that, for one reason or another, were also overseen by the *maestre racional*.

Due to their diverse nature, the accounts of commissioners responsible for collecting various revenues in the different territories deserve separate mention. They were usually royal officers (called *porteros*) who were entrusted with different tasks for a certain period of time. Generally, these officers moved through a region charging arrears on previous commissions that were

still pending collection. Although it might seem that these commissioners' accounting records have not been properly preserved, we know from the *albaranes* (books kept by the *maestre racional* for taxation and auditing purposes) that the final accounts were audited together, and thus records of individual tasks were not usually kept.²²

Accounting Instruments Used by the Maestre Racional during the Fourteenth Century

Pedro IV's Ordinations of 1344, taken in turn from the *Leges Palatinae* promulgated by Jaime III of Mallorca in 1337, established that in order to conduct his auditing duties, the *maestre racional* had to keep three fundamental types of book for his administration: *albaranes*, *notaments comuns*, and the *maestre racional*'s ordinary or secret book.²³ Although less important, he also used different other accounting instruments.²⁴

We still have available the series of books produced by the *maestre racional* in the process of auditing accounts, that is, the *albaranes testimoniales*, from 1293 to 1702. We also have the series of annotated records (*notaments*)

²² Generally, the king granted these commissioners the capacity to collect several revenues during a concrete period and in a more or less specified region. At the end of their assignment, these commissioners appeared before the *maestre racional* to audit their set of booklets, noting the total income: MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 328-349.

²³ See the ordinations by Peter IV the Ceremonious concerning the *maestre racional* in GIMENO, GOZALBO and TRENCHS, *Ordinacions*, pp. 147-152, esp. pp. 150-151: "*Manam encara que'l maestre racional haja e tenga tres libres ordinaris, dels quals la 1 sia appellat libre de notaments comuns, en lo qual not e escrita totes coses les quals regonexerà haver reebudes lo tesaure e els altres officials nostres a fin que en los comptes ab ells faedors veer pusca el maestre racional aquelles coses les quals donen a ell per reebudes (...). Tenga encara segon libre qui sia appellat Libre d'albarans dels comptes, en lo qual not e escriuca totes les reebudes e dades e pagues per aquells qui retran los comptes lurs. E encara escriuca les finances de tots los comptes; retenga encara ab si aquell libre o escriptura ab lo qual lo compte reten haurà comptat ab ell, e encara retenga àpoches e albarans ab los quals faran a ell fe de les dades e pagues aquells qui retran lurs comptes. Haja encara lo terç libre qui sia appellat Libre ordinari, en lo qual escriuca tota la suma de les reebudes nostres e de les dades de tots los comptes que difinirà, lo qual libre tenga lo mestre racional o son lochtinent secretament dejús clau (...)*".

²⁴ See, for example, the instruments used by another royal official, the *escribano de ración*, who was in charge of overseeing and paying salaries in the royal household: A. BEAUCHAMP and J. SAÍZ SERRANO, "En ración de cort: La corte del rey de Aragón desde las fuentes y actividad del escribà de ración (siglos XIV-XV)", *Mélanges de la Casa de Velázquez* 45.2 (2015), pp. 51-68.

Diagram 1: Organisational structure of the *maestre racional*'s administration in the fourteenth century

or books in which various types of information required for subsequent account inspections were recorded. This second series, in turn, is divided into several subseries, preserved from 1303 to 1586.²⁵ For its part, the ordinary or secret book likely served to record the balance of the various accounts inspected by the administration. However, this is a mere assumption based on the use of other homonymous books at the time. In our case, this source is only mentioned in the *Ordinacions* of Peter IV and, according to T. de Montagut, it may never have existed.²⁶

²⁵ MONTAGUT ESTRAGUÉS, *El Maestre Racional*; J. LALINDE ABADÍA, "Contabilidad e intervención en el reino aragonés", in: *Estudios de Hacienda Pública: Itinerario Histórico de la Intervención General del Estado* (Madrid, 1976), pp. 39-55, at p. 53.

²⁶ MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 385-386. The secret books are extensively documented in the private business of merchants and bankers. They are a valuable primary source in studies on the great Italian companies: S. TOGNETTI, "Gli uomini d'affari toscani nella Penisola Iberica, metà XIV secolo – inizio XVI secolo", *eHumanista: Journal of Iberian Studies* 38 (2018), pp. 83-89, at p. 86; E. SOLDANI, *Uomini d'affari e mercanti toscani nella Barcelona del Quattrocento* (Barcelona, 2010), pp. 359-363. We also have proof of their existence in other companies operating in Aragon, such as those of the Tarascó or Torralba families or the Descaus-Olivella companies: M. E. VARELA RODRÍGUEZ, *El control de los bienes: los libros de cuentas de los mercaderes Tarascó: 1329-1348* (unpublished thesis, University of

Records of albaranes testimoniales

The *albarán testimonial* was a document issued by the *maestre racional* to certify that the accounts presented before him had been inspected. The procedure was simple: after reviewing an official's or commissioner's accounts books and closing the audit, an exonerative document was issued and recorded in the register of *albaranes*. Each *albarán* issued and copied in the register would be four to five sheets in length (although there are longer and shorter ones). The *albaranes* inform us about the outcome of the work done by the royal and commissioned officers in the different territories of the Crown. As M. Sánchez points out, the *albaranes* are an extremely useful source, especially in cases where the administration's accounting books and notebooks have not been preserved.²⁷ Thus, even if we do not have the original accounts, thanks to the *albaranes* we can easily determine the amounts paid, the main expenses, and, occasionally, the problems that occurred during the auditing. In addition, in the collection of revenues we can also document who was in charge of collection, for how long, and the date on which the collection process began and ended.

As has already been pointed out, a large number of records of *albaranes* dating from the end of the thirteenth century onwards are available to us. In total, we have almost 60 registers from 1300-1707,²⁸ while 17 books of *albaranes* are preserved from the reign of Pedro IV the Ceremonious (1336-1387) alone, most of them from the second part of his reign.²⁹ This abundance of documents should not surprise us, since it coincides with the period immedi-

Barcelona, 1996); M. VIUFANDOS, *Una gran empresa en el Mediterráneo medieval: la compañía mercantil de Joan de Torralba y Juan de Manariello (Barcelona-Zaragoza, 1430-1437)* (unpublished thesis, University of Zaragoza, 2019).

²⁷ As M. Sánchez has demonstrated in many works, by consulting the *albaranes testimoniales* we can conduct very relevant studies for royal taxation: M. SÁNCHEZ MARTÍNEZ, "Algunas obras en el palacio real mayor de Barcelona (1359-1380) a la luz de los albaranes del Maestro Racional", *Retrotabulum maoir*, 1, *Miscel·lània homenatge a Maria Rosa Manote i Clivilles* 1 (2015), pp. 89-103 (where the author uses the *albaranes* to explain the works done at the royal palace in Barcelona during the second half of the fourteenth century) and ID., "Cataluña en la financiación de la guerra de Castilla: Los fogajes de 1358", in: *L'Histoire à la source: Actes, compter, enregistrer (Catalogne, Savoie, Italie, XI^e-XV^e siècle): Mélanges offerts à Christian Guilleré*, ed. G. CASTELNUOVO and V. SANDRINE (Chambery, 2017), pp. 173-198 (where he reconstructs the process of collecting the biennial tax of 1358 in the Principality). Obviously, we could cite innumerable other examples from these works.

²⁸ ACA, RP, MR, reg. 620-679.

²⁹ ACA, RP, MR, reg. 635-652.

ately following the promulgation of the royal ordinances of 1344, regulating the operation of the *maestre racional*'s administration.³⁰ On the other hand, only two records of *albaranes* are preserved from 1397-1408,³¹ and no such records are preserved from the following years (up to 1447). One of the reasons for this decline is probably the decrease in the ordinary and extraordinary revenues of the Crown during the reign of Juan I (1387-1396), with the consequent decrease in the number of accounts presented to the *maestre racional*. Moreover, this dynamic continued during subsequent reigns, despite attempts to recover revenue from the royal estate.³² Another reason that cannot be ignored, as we have said, is the appearance of a *maestre racional* in the kingdom of Valencia, who from 1419 would go on to audit the accounts of officers acting in this territory.³³

Books of Records

The book of records was another instrument used by the office of the *maestre racional*. These can be defined as records containing various pieces of information related to the administrators (*compte-retent*) of royal income and expenses. These *notaments* were used by the *maestre racional* to ascertain the veracity of the accounts submitted to him, since the *compte-retent* was not fully aware of exactly which information the *maestre racional* had available to him.³⁴ The books were in the name of the person they referred to, generally the receiver of one of the payments, and they remained active until a clerk from the *maestre racional* office cancelled them, either because the debt had been settled or moved to a later book. Due to its nature and state of preservation, the information provided by this source about royal finances is fairly accurate with

³⁰ Another fundamental date for understanding this increase in documentation was 1384. In that year, king Peter IV promulgated the Ordinances of Tamarite de Litera, which made a special mention of the role played by the royal *scribes* in charge of guarding and maintaining the royal archives: CONDE Y DELGADO, *Reyes y archivos*, p. 46.

³¹ ACA, RP, MR, reg. 656-657.

³² Probably for this purpose, public calls were published in Barcelona in 1394 and in Zaragoza in 1398, by means of which the king addressed all royal officers who had not presented accounts to the *maestre racional* and ordered them to do so within a short period of time: MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 2, docs. 154, 156, and 157.

³³ MONTAGUT ESTRAGUÉS, "Notes per a l'estudi", p. 48; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 196.

³⁴ *Ibid.*, 1, pp. 184, 241, and 385-387.

regard to dates, and it almost always complements the data of the account books and *albaranes*.³⁵

Most books of records are composed of so-called *llibres de notaments comuns*, which are registers that cover variable periods of two, three, or five years, and have not been preserved for the whole period continuously. As already intimated, they are one of the main instruments used in the work done by the *maestre racional*, his deputy, and the royal scribes, since these records allowed the comparison of information during the auditing process.

Preserved among these other books are records referring exclusively to the treasurers' accounts. In this case, we only have four registers from the medieval period. The purpose of the *notaments a tresorer* was to facilitate the process of auditing the said official's accounts (they were submitted every six months) – hence the need to keep specific records.³⁶ Finally, a third type of record used by the *maestre racional*'s administration were the books of records kept by the *protonotario* in the royal scribe's office.³⁷ A peculiar feature of these *notaments* is that they contain economic information from the registers of the royal chancery, which the *maestre racional* wanted to have evidence of. We refer here to tax exemptions, letters requesting subsidies, pecuniary documents, purchases and sales of the royal estate, etc. During the fourteenth century, most of these records came from the registers of the *Curie* and *Pecunnie* series, although, according to T. de Montagut, during other periods the *maestre*

³⁵ *Ibid.*, 1, pp. 385-387. With regard to the municipal sphere, where the registers of records have been studied in greater depth and provide more relevant information for municipal accounting and management, see P. VERDÉS PIJUAN, "Le contrôle de la gestion financière des villes catalanes au Bas Moyen Âge: La comptabilité du racional", in: *Le pouvoir de compter et décompter: Formes et logiques des comptabilités d'État entre XII^e et XVI^e siècle*, ed. A. JAMME (forthcoming); P. VERDÉS PIJUAN, "Les sources fiscales et financières des municipalités catalanes aux XIV^e et XV^e siècles: Le cas de Cervera", in: *La Fiscalité des villes au Moyen Âge (Occident méditerranéen)*, 1, *Étude des sources*, ed. D. MENJOT and M. SÁNCHEZ (Toulouse, 1996), pp. 168-170; P. ORTI GOST, "Les premières sources fiscales de la municipalité de Barcelone (1300-1350)", in: *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*, 1, pp. 91-95.

³⁶ MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 388. For the medieval period we have isolated records between 1339-1386 and 1514; ACA, MR, RP, reg. 807-812.

³⁷ This position does not appear in the ordinations of the royal house, but would correspond to 'the head of the royal scribes', one of his functions being to affix the royal seal on documents. T. de Montagut notes that these particular records were a consequence of diverse royal accounts existing within the royal treasury, and that the one used by the *protonotario* was for collecting stamp duty and paying the salaries of the royal scribes, among others; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 334, 388.

racional also collected information from the *Solutiorum*, *Oficialium*, *Gratiarum*, and *Demandarum* registers.³⁸

Although not strictly *notaments*, the registers of the *maestre racional*'s notification letters, certifications, and orders, served a similar function. These records provide us with information regarding the officers and commissioners who were required to appear before the *maestre racional* in order to present their accounts in the event of a delay or unexpected situation.³⁹

Controlling the Accounts of Ecclesiastical Revenues: The Pontifical Tithes

Having described the instruments that the *maestre racional* used to inspect and audit the accounts, it will be useful to illustrate what his work consisted of through the examination of a specific tax, the so-called pontifical tithe. This example allows us to reconstruct the entire administrative process, from the compiling of the book of accounts by the ecclesiastical collector to the auditing of accounts and issuance of the *albarán testimonial* by the *maestre racional*, via references in the treasury books and the different records used to compare accounts.⁴⁰

The pontifical tithe was an extraordinary tax demanded by the pope. It was introduced at the end of the twelfth century with the purpose of financing the crusades to the Holy Land, but soon it was also diverted to the coffers of the secular princes under the pretext of defending Christianity or protecting the territories held in fief from the Holy See.⁴¹ During the second half of the fourteenth century, the tax was established in the Crown of Aragon to quell the endemic revolts in Sardinia and return peace to the island, which, it should be recalled, was nominally a fief of the Holy See. As a fruit of this circumstance

³⁸ ACA, RP, MR, reg. 932, f. 1r; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 390.

³⁹ Unfortunately, these registers, like the books of records, have not been studied in depth and are not the subject of our analysis.

⁴⁰ The bulk of the documentation cited here is taken from E. TELLO HERNÁNDEZ, *Pro defensione regni: Iglesia, monarquía y fiscalidad durante el reinado de Pedro IV (1349-1387)* (Madrid and Rome, 2020).

⁴¹ For a general definition, see, among others, C. SAMARAN and G. MOLLAT, *La Fiscalité Pontificale en France au XIV^e siècle (Avignon et Grand Schisme d'Occident)* (Paris, 1905; reprint 1968), pp. 12-22; W.E. LUNT, *Papal Revenues in the Middle Ages* (New York, 1943; reprint 1965), pp. 71-76; J. FAVIER, *Les finances pontificales à l'époque du grand schisme d'Occident (1378-1409)* (Paris, 1966), pp. 208-217.

it became a habitual levy during the second half of the reign of Peter the Cere-monious, the monarch becoming the full or partial beneficiary of the tax.⁴² Thus, the sources of the royal estate offer us privileged information regarding how the tithe was administered and, in turn, allow us to explore the administrative structure created around this levy, as well as the final destination of the money thus raised.

The Ecclesiastical Sub-Collectors and the Accounts

The pontifical tithe being a levy that was transferred totally or partially to the monarch, the books of accounts relating to collection of the tithe had to be presented to the *maestre racional* by the sub-collectors in each bishopric. These sub-collectors were clergymen belonging to the corresponding bishopric and were appointed by a superior to carry out the collection during the years in which the tithe was in force.

The audited registers are the result of this work, recording the income and expenses from the collections made in the different bishoprics. The data we can extract from these account books are very heterogeneous. Thus, the income records provide us with information regarding the collection of the tithe and the amount each *benefice* should pay (the tax paid to sustain the clergy). As for the expenses section, it allows us to determine how the collection was conducted and the destinations of the amounts collected.

With regard to how expenses were managed, the account books provide us with precious information regarding both ordinary and extraordinary expenses

⁴² To observe how the tithe became a tax habitually allocated to the monarchs of the Crown of Aragon during the second half of the fourteenth and up to the first quarter of the fifteenth centuries, see J. MORELLÓ BAGET, “En torno a la disyuntiva décima / subsidio en Castilla y la Corona de Aragón durante la Baja Edad Media”, *Hispania* 77, 257 (2017), pp. 643-671; J. MORELLÓ BAGET, “La contribución de la Iglesia a las arcas del rey: A propósito de la recaudación de las décimas en la Corona de Aragón a finales del siglo XIV y principios del XV”, in: *El dinero de Dios*, pp. 167-190; M. SÁNCHEZ MARTÍNEZ, “Fiscalidad pontificia y finanzas reales en Cataluña a mediados del s. XIV: Las décimas de 1349, 1351 y 1354”, *Estudis Castellonencs* 6 (1994-1995), pp. 1279-1296; P. BERTRÁN, “El poder de l'Església medieval: Organització administrativa i sistema fiscal en el segle XIV”, *L'Avenç* 139 (1990), pp. 66-69. For more on how the tithe was managed and allocated, see J. MORELLÓ BAGET and E. TELLO HERNÁNDEZ, “Los cambistas Dusai-Gualbes como gestores de la décima de 1371: Estudio del *modus operandi* y de la red clientelar en la corona de Aragón”, in: *El sistema financer al final de l'Edat Mitjana: Instruments i Mètodes*, ed. P. ORTÍ and P. VERDÉS (Valencia, 2020), pp. 189-224, and TELLO HERNÁNDEZ, *Pro Defensione regni*.

arising from the collection of the tax, such as salaries, material expenses, messengers, and so on. However, the most important information we find in the expenses section pertains to capital transferred to third parties, mostly financiers and members of the court who had lent money to the monarch. The progressive indebtedness of the monarchy and need for liquidity meant that during the fourteenth century it increasingly turned to bankers and other private agents, who were assigned royal revenues to settle the debts incurred. The amount of these allocations increased from the 1360s onwards, when a permanent royal taxation was established throughout the Crown as a result of the Castilian War. The great financiers of the time actively participated in these operations, either as lenders or as receivers of revenue, and the tithe became a common resource in this respect.⁴³

This is the case with the tithe of 1375, which was collected in all the territories of the Aragonese Crown between 1375 and 1377. According to the book of accounts, its collection in the bishopric of Barcelona amounted to 102,900 s. 4 *d.b.*, two thirds of which went to the monarchy, that is, approximately 68,613 *s.b.* The theoretical destination of this money, as we have suggested, would have been Sardinia. However, all evidence points to the fact that more than 90% of the tax collected was used to settle debts the monarchy had contracted with important financiers to finance various campaigns. Specifically, as this account book reveals, most of the tithe was transferred to the bankers Pere Descaus and Andreu Olivella and their agents. This is also stated in the other accounting books from the other bishoprics of the Crown.⁴⁴ This observation

⁴³ For a general context: FURIÓ, SÁNCHEZ and SESMA, "Old and new forms". On the role of financiers as the main lenders of the court, see for the case of Catalonia: G. FELIU, "Finances, moneda i fiscalitat als segles XIV i XV", *Catalan Historical Review* 9 (2016), pp. 129-146; A. REIXACH and E. TELLO, "Catalan bankers in the 14th century: A first census", *SVMMMA: Revista de cultures medievals* 7 (2016), pp. 40-71. For Aragón: S. DE LA TORRE, "Elites financieras y mercantiles de Zaragoza en el primer tercio del siglo XIV (1380-1430)", in: *Una economía integrada: Comercio, instituciones y mercados en Aragón: 1300-1500*, ed. C. LALIENA and M. LAFUENTE (Zaragoza, 2012), pp. 409-435, and *Una economía integrada*, ed. LALIENA and LAFUENTE. For Valencia, see V. BAYDAL, "Canvistes valencians en l'incipient negoci fiscal del segle XIV", in: *El sistema financer*, pp. 397-424; D. IGUAL LUIS, "Los grupos mercantiles y la expansión política de la Corona de Aragón: Nuevas perspectivas", in: *Il governo dell'economia: Italia e Penisola Iberica nel basso Medioevo*, ed. L. TANZINI and S. TOGNETTI (Rome, 2014), pp. 9-33.

⁴⁴ For the bishopric of Barcelona, the account books are to be found in ACA, RP, MR, reg. 1827 and 1828. See also E. TELLO HERNÁNDEZ, "La contribución eclesiástica a las demandas reales en la Corona de Aragón: La décima de 1375", in: *Hacer Historia desde el Medievalismo: Tendencias – Reflexiones – Debates*, ed. E. AZNAR and V. MUÑOZ (La Laguna, 2016), pp. 167-191.

is reinforced by the treasury records of the period, in which some income from the tithe is consigned directly to the bankers.⁴⁵

Albaranes Testimoniales and Books of Records

In addition to the account books, which provide us with direct information on the collection and destination of the tax, the tithe is also found in the records of *albaranes testimoniales*. It has already been suggested that thanks to the *albaranes* we can easily determine the amounts paid, the main expenses, and even some problems that occurred during collection. For all these reasons, their use is essential if we are to obtain a more complete picture of the different contributions made to meet royal demands in general, and the tithes in particular. This is the case, for example, with the *albaranes testimoniales* in the accounts of the tithe of 1375 in the bishopric of Barcelona. We know that the account book was presented to the *maestre racional* following its collection, and that he audited it in September 1379, when the corresponding *albarán testimonial* was recorded. The *albarán* in question contains a summary of the accounts from its collection in the bishopric of Barcelona, conducted by the sub-collector Arnau Carbassi. It also indicates the promulgation date of the papal bull, the conditions in which it was granted, the names of the collectors, the date on which the sub-collectors were appointed, the total income from the tithe, problems with collection, and the main destinations of the tax. In this specific case, it clearly refers to the tithe being assigned to the bankers Pere Descaus and Andreu d'Olivella, stating that a large part of the revenue

*responguès entegrament a n P. Descaus, cambiador de Barcelona, reebedor general per lo dit senyor assignat de totes les monedes provenidores de les dècimes damunditas, a aquell o aquelles a qui lo dit cambiador volria.*⁴⁶

Finally, the more marginal information provided by the books of records serves to expand on the information that can be obtained from the account

⁴⁵ For this more specific question, see E. TELLO HERNÁNDEZ, “La contribución de la Iglesia durante la época de Pedro el Ceremonioso a la luz de los registros de tesorería real (1350-1387)”, in: *Renda feudal i fiscalitat a la Catalunya baixmedieval: Estudis dedicats a M. Sánchez*, ed. J. MORELLÓ, P. ORTI, and P. VERDÉS (Barcelona, 2018), pp. 143-176.

⁴⁶ ACA, RP, MR, reg. 649, ff. 207v-209v (Barcelona, 05/09/1379). The quotation is taken from f. 208v.

books and the *albaranes*, while also illustrating the control mechanisms used by the *maestre racional*. Thus, one of the main beneficiaries of the tithe of 1349 in the Catalan bishoprics was Jaume Cavaller. This financier had lent large sums to the monarch, which is why he was assigned payments from this tax. We know that at one point Cavaller received 5,000 *s.b.* from the collection of the tithe in the bishopric of Vic. The *notaments comuns* indicate that this sum was deposited in his “*taula de canvi*” (“private bank”) by the royal procurator Pere Desprats with the authorisation of the bishopric’s sub-collector.⁴⁷ The *notaments* also state that the procurator deposited these 5,000 *s.b.* in Cavaller’s *taula* by order of the king and the treasurer, and that this allocation corresponded to a debt contracted by the monarch.⁴⁸

Occasionally, the books of records also reflect instances when the *maestre racional* and his officers closely monitored a payment order due to some administrative problem or procedural error. Thus, Joan Desvall, royal scribe of the *maestre racional*, also received 430 *s.b.* of the biennial tithe of 1349 from the bishopric of Vic, “*daçó qui li era degut per la cort del senyor rey*”, that is, by virtue of his salary as an official (“*quitació i vestit*”).⁴⁹ From the entries in the books of records we know that this was a large sum amounting to 3,000 *s.b.*, and that Desvall was encountering problems receiving the amount, owing to the fact that he had not presented the receipts or proof (“*cautelas*”) correctly.⁵⁰

One final example is provided by the tithe of 1389 in the bishopric of Llérida. During this collection, Joan de Muntrós was paid over 5,200 *s.j.*⁵¹ (In May 1385 Muntrós had been appointed one of the general recipients of the tithe, together with other lenders at the time.) Thanks to the books of records, we know that another prominent Barcelona merchant, Bernat Oliver, also benefited from the collection. Like Muntrós, Oliver had a *taula de canvi* and acted as an intermediary in the financial operations of the monarchy.⁵²

⁴⁷ ACA, PR, reg. 1782, f. 105r.

⁴⁸ ACA, PR, MR, reg. 780, f. 260r.

⁴⁹ ACA, RP, MR, reg. 1782, f. 108v.

⁵⁰ ACA, RP, MR, reg. 780, ff. 188r and 260v.

⁵¹ ACA, RP, reg. 1846, 2.

⁵² ACA, PR, MR, reg. 790, ff. 28r-v.

Conclusions

Having reviewed the work done by the *maestre racional* and the instruments used for inspecting and auditing the accounts, several aspects are worth highlighting. First, the clear usefulness of reconstructing the trail of documents and the procedures followed by this official; in this respect, the work of T. de Montagut remains the essential reference. However, this approach must be complemented by the study of the functioning of the royal house and the management of royal revenues, which recent scholarship has highlighted. This is crucial for the reconstruction of the complex structure of the royal estate archive and our understanding of the control mechanisms that were implemented to optimise the resources of the royal treasury during the fourteenth century.⁵³

In this sense, we must also highlight the enormous possibilities the sources presented here offer for the study of taxation. Although we have only focussed on management and collection of the pontifical tithe, the same approach can be applied to any other revenue and ordinary or extraordinary levy. And, as various authors have already demonstrated, the documentation issued by the *maestre racional* is essential if we are to understand one of the main instruments of power of the Aragonese monarchy at the end of the Middle Ages. The same can be said of the financial framework created around the royal estate.⁵⁴ As already intimated, such research is possible thanks both to the increase in the number of accounting records from the end of the thirteenth century and to the royal administration's policy of preserving this documentation. All this was ultimately aimed at providing the *maestre racional* with the necessary tools to perform his duty.⁵⁵ It is therefore necessary to continue studying the place occupied by the *maestre racional* within the royal administration, at the head of the royal estate archive. As we have seen, the ordinances that regulated the structure of the royal administration remain fundamental for the study of the

⁵³ As we have said, this process is also common to other territories of Western Europe: see, e.g. J. FAVIER, *Finance et fiscalité au Bas Moyen Age* (Paris, 1971), p. 288.

⁵⁴ For example, one of the most interesting topics relates to the activities of financiers. Studying the collection books, and especially the treasury records and the archives of the royal chancery, allows us to see how the big bankers of the time received – in addition to the tithes – other royal revenues, which suggests multiple financial networks.

⁵⁵ Many authors also relate this phenomenon of inspecting and reviewing accounts to the progressive process of compiling the state's 'memory': e.g. Ph. CONTAMINE, "La mémoire de l'État: Les archives de la Chambre des comptes du roi de France à Paris, au XV^e siècle", in: *Les pouvoirs en France, 1300-1500*, ed. Ph. CONTAMINE (Paris, 1992), pp. 237-250; O. MATTÉONI, *Institutions et pouvoirs en France: XIV^e-XV^e siècles* (Paris, 2010).

topic, but the information provided by this general normative framework must be complemented through the study of other, less known, royal provisions.⁵⁶

Finally, future research will doubtless find it useful to study the *maestre racional* and his subordinates from a prosopographical point of view, paying special attention to the continued relationship that many of them maintained with the Crown. The professional career and *cursus honorum* of those who worked in the administration of the *maestre racional* is a fundamental aspect that must be taken into account when studying the work they performed. These were highly specialised personnel, well versed in the complicated economic and financial intricacies of the royal accounts.

⁵⁶ From 1338 to 1408 there were more than 25 provisions and ordinations regulating different aspects of the *maestre racional* and his office; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, p. 179.