

The regional powers and the political construction of space: the complex jurisdictions of the treasury administration in Brazil between 1821 and 1823

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Abstract

The period of the Provisional Government Boards (*Juntas*) in the provinces of Brazil was characterized by liberal-constitutional transformations and the re-composition of regional powers. In this work, we will show how the Boards of the Royal Treasury, traditional and jurisdictional forms of treasury management, became the basis for the configuration of new regional political and economic powers.

Keyword

Province, Government Boards, Boards of the Royal Treasury, treasury administration, jurisdictions.

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Resumo

O período das Juntas Provisórias de Governo provincial foi um período de transformações liberais-constitucionais e de recomposição dos poderes regionais. Nosso objetivo aqui é demonstrar como as Juntas da Real Fazenda, formas tradicionais e jurisdicionais de administração fazendária, se tornam a base dos novos poderes políticos e econômicos regionais.

Palavras-chave

Província, Juntas de governo, Juntas da Real Fazenda, administração fazendária, jurisdições.

Between 1821 and 1823 in Brazil, the Provinces were administered by Provisional Government Boards. Despite the short period in which these public organs were active, it was also one of intense activity. The Provincial Boards were particularly significant for the political and institutional developments after the Independence process and of construction of the Brazilian Empire in its constitutional principles and political representation. The Boards were the basis for the re-articulation between local and regional powers within the new political-spatial organization of the provinces. In this work, we will analyze this period, discussing the composition of the Boards and, more importantly, the conformation of a new model of government separated from its economic/treasury attributions and, therefore, its jurisdiction. Our argument is based mainly on the analysis of the constitutional debates of the Lisbon Courts, the correspondences from the Provincial Boards, and the legislation of the period.

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In January 1821, the Provincial Government Boards were created in the province of Pará. The institution was ratified by a decree from September 29, issued in that same year by the Lisbon Courts, and then extended to the remaining captaincies. The decree regulated and ordained the Boards that were already functioning and also the constitution of new Boards and provinces in Brazil¹. Above all, the decree meant that the Lisbon Courts recognized the legitimacy of new forms of government and represented the attempt to sustain the political adherence to the Luso-Brazilian empire, in a context in which the risk of autonomy was imminent².

¹ The provisional decree describing the system of government and public administration in the Provinces of Brazil, n. 322, September 29. In: COLEÇÃO dos Decretos, Resoluções e Ordens das Cortes Gerais, Extraordinárias e Constituintes da Nação portuguesa desde a sua instalação em 26 de janeiro de 1821. Parte I, p. 225-226. Before this decree, the existing Boards relied solely on the endorsement of the Portuguese legislative house, through the April 18 decree (Decree no. 45, published in May 05. The Courts established measures to be taken concerning the “Ultramarine elections and further measures over the people who embrace the political Regeneration, or those who are against it” (p. 49).

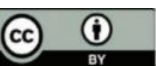
² Roderick Barman analyzed this matter very well, that is, the risk and the possibilities of an imminent rupture between the regional political elites who sought autonomy or who were divided

Nevertheless, such autonomies were not desirable for the preservation of the Empire. In this sense, the September Decree sought to ensure stability and, at the same time, limit the powers of the prince regent in Brazil, who had been summoned to return to Lisbon on the same date. This did not mean that the new Boards were hostile to or against the permanence of d. Pedro³. On the contrary, the disputes over the recognition of the legitimacy of Rio de Janeiro were exactly the ground for the political articulations in some of the new provinces.

The decree determined the number of representatives to be elected in the provinces, their attributions, remuneration, models of election, and “all the authority and jurisdiction in the civil, economic, administrative and political parts in conformity with the existing laws”. There were, however, reservations regarding the military government and the control of the Treasury Board. First of all, because the posts of Governor of Arms were to be created and occupied by officers of military patent, independent from the Provisional Boards and subordinated to the government of the Kingdom. Secondly, because the treasury administration had modified its previous composition and was also subordinated to the government in Portugal, specifically to the Royal Treasury and the Treasury Committee, both located in the Portuguese kingdom. In this case, the Treasury Boards previously chaired by the general Governors/Captains, should now be presided by its oldest member, except for treasurers and scribes. In reality, although the decree from the Courts did not expressly prohibit, it prevented that the presidency of the Provisional Government Boards of the Treasury Boards should be occupied by the same person. In doing so, it preserved the Crown’s economic and military control over all the terri-

among the areas of influence of the Lisbon Courts and of Rio de Janeiro. BARMAN, Roderick. *Brazil: The forging of a Nation – 1798-1852*. Stanford, Stanford University Press, 1988. Ver também: CARVALHO, Iara L. *A Pátria Coroada: O Brasil como corpo político Autônomo, 1780-1831*, Campinas: Ed. Unesp, 1997; BERBEL, Márcia, *A Nação como Artefato: Deputados do Brasil nas Cortes portuguesas (1821-1822)*, São Paulo: Hucitec, 1999; BERNARDES, Denis. *O patriotismo constitucional: Pernambuco, 1820-1822*. São Paulo: Hucitec, 2006.

³ BARMAN, R. Op. cit, pp. 75, 88 e 120.



tories of the Empire. Nevertheless, the government of Rio de Janeiro, responding to the demands of provincial leaders, especially from São Paulo and Minas Gerais, changed this interpretation and made this realignment possible⁴, as we will discuss.

The new correlation of jurisdictional forces within the provinces and between the Lisbon Courts and Rio de Janeiro created a new chess game in the American politics, not only in the new power arrangements in the provinces, but also in the new pacts and articulation of interprovincial interests. Here, we shall discuss how these new arrangements were particularly sensitive to the restructuring of the Treasury administration and how the debates over this process were part of an open political dispute.

The Provincial Governments and the Treasury Administration

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In his definition of the government of the provincial provisional boards in nineteenth-century Spain, Juan Francisco Fuentes affirmed that they were the means used to replace the state in times of crisis or of powerlessness, aggregating, at the same time, a traditional and a revolutionary character⁵. They were traditional because they had me-

⁴ Especialmente as ações perpetradas por d. Pedro quando ele interveio nas disputas entre as câmaras municipais, o governo provincial e as Câmaras do Tesouro, especialmente nas províncias de Minas Gerais e São Paulo. Consideramos que quando as Câmaras Provisórias do Tesouro de São Paulo e Minas Gerais celebraram a Lei do Tesouro Público em 15 de Janeiro de 1823, estavam respondendo ao fato de que suas demandas haviam sido atendidas – maior “liberdade” na composição dos seus governos. Isso ocorreu logo antes dos governos provisórios serem encerrados. Segundo os membros do Governo Provisório de São Paulo, a Lei respondeu a uma representação feita pelos Juizes e Procurador-Geral do Distrito de São Paulo, e determinou que a Câmara do Tesouro seria presidida por um dos membros ou representantes nomeados pelo mesmo Governo Provisório. Ver: As Juntas Governativas e a Independência. Rio de Janeiro: Conselho Federal de Cultura/Arquivo Nacional, v. 3, 1973, p. 1135 (doc. 455A).

⁵ FUENTES, Juan F. “Juntas”, In: SEBASTIAN, Javier F. & FUENTES, Juan F. (dirs.). *Diccionario Político y Social del siglo XIX español*. Madrid: Alianza Editorial, 2003. P. 390. Ver Também: CHUST,

dieval precedents, which preceded and defined the institutional milestones of the State itself and of imprecise representative compositions.

They were revolutionary because they incorporated, in the nineteenth century, the defense of popular sovereignty and constitutional governments. This dual nature, according to Fuentes, marked the origins and the trajectory of the wars of independence: they overthrew traditional institutions, but, at the same time, they invoked the king and religion as inspirations. In 1808 the constitution of the Central Board (*Junta Central*) created rules for the Provincial Boards, raising important questions: would the new Boards be a “hydra of federalism”? How to guarantee the submission of local and regional powers to the central powers? These were certainly difficult questions for the Spanish political elites, and were still unanswered until the last “*juntero*” movement in 1873⁶, confronting forces, jurisdictions, and models of sovereignty.

In many ways, this experience did not differ from that of the Luso-Brazilian Empire. The General Courts in Lisbon tried their best to prevent the fragmentation of powers and the dismantlement of the monarchy. In this sense, the decree of September 29, attempted to create through new rules and standardizations, greater coherence and harmony between the demands of the “peoples” and the purposes of the “Regeneration” of Portugal. The document distinguished the governments that no longer had General Captains from those captaincies where the post still existed, and affirmed that they should be replaced by the new Government Boards. In the former captaincies, the Boards should be constituted by seven representatives, whilst in the latter, this number was reduced to five. It attempted to adapt the previous organizations - of the Government Boards that already existed - to the remaining forms of government in the captaincies of Brazil. In addition, the Decree n.º 323 was issued on the same date, ordering the return of the Prince Regent. Seeking “pacification”, this second docu-

Manuel, 1808: *La Eclósión Juntera em el Mundo Hispanico*, Madrid: S.L. Fondo de Cultura Economica de España, 2008.

⁶ Idem. p. 394.



ment created rules for a process that was already in place, revealing the tensions and the threats to the Portuguese plan of unity⁷.

As we know, there was no strict observation of the mentioned decrees: not in the the determinations concerning the creation and standardization of the Governing Boards, nor in the separation of the treasury administration, and even less the in relation to the return of d. Pedro⁸. In early July 1822, the representatives of the Courts, within the Special Committee for Political Affairs of Brazil⁹ were still discussing the matter. They approved the permanence of the Prince Regent under the condition that the Board in Rio de Janeiro be mandatorily created and that it should not differ from the others. On this matter, the representative Lino Coutinho, elected by the province of Bahia, questioned: “Is the Prince a regent or Captain General? He has become King-Lieutenant of Brazil, he was left with the general inspection and not with the particular inspection of that sole province”¹⁰. He recalled that the province of São Paulo had not obeyed the September 29 decree and that did not mean that Rio de Janeiro would follow the same path. It was clear that they acknowledged that the situation was getting really out of control. That is why his colleague, the representative Fernandes Thomaz, elected by Beira did not believe in a solution

⁷ This decree stated that the permanence of d. Pedro in America, after the establishment of the new forms of government would be “not only unnecessary, but improper for high hierarchy”. in: COLEÇÃO de decretos, op. cit. p. 227

⁸ After the decree was issued, and with the exception of Rio de Janeiro, thirteen Boards were created and the Government of the Captaincies was kept in three provinces. In the province of Maranhão the governor was kept together with a Board and the province of Sergipe lost its autonomy to the Board of Bahia. See: CARVALHO, M. E. Gomes de. *Os deputados brasileiros nas Cortes Gerais de 1821*. Brasília: Senado Federal, 2003; TOMAZ, Fernando. *Brasileiros nas Cortes Constituintes de 1821-1822*. In: MOTA, Carlos Guilherme (Org.). *1822: Dimensões*. São Paulo: Perspectiva, 1972; NIZZA, Maria Beatriz Nizza da Silva, *Movimento constitucional e separatismo no Brasil: 1821-1823*, Lisboa: Livros Horizonte, 1988.

⁹ Also referred in the Courts as the “Special Commission for the Affairs of Brazil”.

¹⁰ DIÁRIO das Cortes Gerais, Extraordinárias e Constituintes da Nação Portuguesa, segundo ano da legislatura. Lisboa: Imprensa Nacional, T. 06, 1822. P. 661.

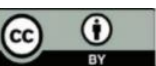
and affirmed that “... they will do as they see fit. Everything we do for Brazil is worthless...”¹¹.

The report presented by the Commission on July 2, 1822¹², contained ten proposals concerning the projects for Brazil. They were to be voted in order to solve the major conflicts between representatives from Portugal and from Brazil. According to the Commission, these conflicts resulted from the dangerous conduct of part of the population from the provinces of Rio de Janeiro, São Paulo and Minas Gerais, and from the dissatisfaction expressed by the people of Pernambuco. According to the Courts, however, these actions were misleading, since “nothing has been denied to the peoples of Brazil that has been granted to those of Portugal; equality of rights, of convenience, and of advantages (...)”¹³. Nonetheless, they had considered those matters and prepared a report with proposals of modifications to the original project – the additional articles. From the ten articles in the document, we are mainly interested in the first five. These were all related to changes concerning new forms of government and the political weight of the decision-making power of the regency in Brazil and the Governing Boards. 1- The first article referred to the permanence of d. Pedro in Rio de Janeiro while the government was being organized. This item passed with no major opposition; 2 - The second article stated that Rio de Janeiro should not constitute a province, since the prince regent resided there. After much discussion, no consensus was reached in this matter; 3 – The third article requested the execution of a decree to abolish the Courts of Law in Brazil. Despite opposition, especially because they had already approved the permanence of d. Pedro, this article was also approved; 4 – The fourth article, to be discussed in further details, indicated the need to keep the Treasury Board subordinated to the provincial government. Under those specific circumstances, this meant being subordinated to the Boards of Governors. After a long debate this item

¹¹ Idem. p. 662

¹² The Commission had been constituted in March 18, 1822.

¹³ DIÁRIO do Governo, 1822. Edições 152-230. Lisboa: Imprensa Nacional, 1822. p. 1105

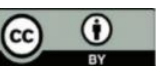


was approved with a major modification: the treasury administration would not only be subordinated to the new Government Boards, but in the same way as they were to the General Captains; 5 – Finally, the fifth article, also concerning Government Boards, indicated the need to place under their subordination the Government of Arms. This was considered more polemic than the previous article, because it contained a potential military autonomy in a moment of great transformations. This article, along with the remaining ones, was postponed.

The debates in the section held on July 2 were long and tumultuous. On the table were laid the alternatives to restore the mood of the discontented people in Brazil. The solution was to modify previous determinations contained in the September decree. The representatives in the Courts, especially the Brazilians, viewed the divergences between the Government Boards and the Treasury Boards as the main “pommel of disagreement”. They understood that the greater resistance of the Brazilians was founded on the threat to the autonomy in the treasury administration. On the other hand, they believed that the presence of a Governor of Arms from outside those Boards, was not considered a major obstacle within the political elites in America. The discussions surrounding these two matters in relation to the fourth and fifth articles also presented different results. An apparent consensus seemed to be achieved at least in matter of the Treasury. The representative José A. Guerreiro, elected by the Minho, affirmed that:

“Most representatives from Brazil are aware of the great complaints that have been made about the independence of the Treasury Boards from the provincial boards of Brazil: *to the Commission it seemed that these complaints were correct, for, being those two bodies independent, it was impossible for them not to collide from time to time, and that is why the Commission proposed this (fourth) article. I am further persuaded that the more powers the Boards have, the more active the government will be, and the more data they will have to perform their duties.* ¹⁴

¹⁴ DIÁRIO das Cortes Gerais, Extraordinárias e Constituintes da Nação Portuguesa, segundo ano da legislatura. Lisboa: Imprensa Nacional, T. 06, 1822. p. 665



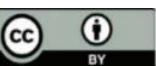
While this debate took place in Lisbon, since March, the prince regent had worked to minimize the effects of the Decree of September 29 in its determination that it was possible to have matching members in both Boards. In practice, this possibility restored to the members of the Boards, their local and regional powers inside the government and in the treasury administration, contributing, at the same time, to the adhesion to the Court of Rio de Janeiro. The lack of synchronicity and/or the urgency placed by the political pressure in America made it increasingly difficult to realign the parties. Having no information about the undergoing changes in Brazil, the Brazilian representatives in Lisbon remained focused on solving problems that had already been addressed. The delegate from Bahia, Lino Coutinho, defended in the Cortes:

The present disorders in Brazil were all originated in the dismantlement of the powers of the Boards, and this has been said here many times. After this decree had its due effect, the disorders and discontents in Brazil began to appear, and this is as clear as the midday sunlight; and how could it not be so? If maintained, as the decree imposes, separated from the Boards the various branches of the public administration, how could they, in due time, take the necessary actions, having no treasury and no armed forces at their disposal, the only springs with which the business of State is put on move. It is indispensable, therefore, that the Board of Treasury remains dependent of the Provincial Boards.¹⁵

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Amid this heated debate, and despite the existence of a major agreement surrounding the need to modify the September 29 decree, dissonant voices could still be heard. Such was the case of the representative Serpa Machado, elected by Beira. According to Serpa, no administrative body should hold so many powers, and that is why the Courts were making the necessary modifications though a constitutional project. He could not see how this should be different in Brazil, for it was not possible, in his view, to demarcate the authorities be-

¹⁵ Idem.



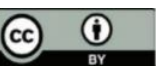
tween the two Boards through a new decree. Serpa actually defended that both bodies should be extinguished, since the works related to the Constitution were almost over, which should be an obvious in such context¹⁶. To a certain degree, this perspective was reinforced by the intervention of José de Alencar, representative elected by Ceará. Although he disagreed with Serpa Machado, he suggested that the proposal of restoring Treasury powers to the administrative Boards would restore the conditions of the old captaincies and the powers of the general captains¹⁷. Nonetheless, he declared himself completely in favor of this “restoration” and forwarded his proposal for the final text of the article in question: “... that it be declared that the Provincial Board should have over the Treasury Board the same inspection that the general captains formerly had over the independent governors, being one of its members made president of the same Treasury Board”¹⁸. The representative Lino Coutinho suggested a very similar text in which the term “formerly”, suggested by Alencar, was omitted. Besides those two, Francisco Trigoso, a Lisbon delegate, had a third proposal. He suggested a text in which, although the Treasury Board was submitted to the Administrative Boards, it established that both were to be regulated by the government in the Kingdom. Although this proposal was reiterated by the President it was eventually rejected, and Lino Coutinho’s approved. Thus, the victorious proposal made by the Brazilian delegates requested the return to the form of government practiced with the general captains¹⁹. Even in Brazil, the agreement

¹⁶ Idem.

¹⁷ Idem.

¹⁸ Idem, p.666.

¹⁹ CHAVES, Cláudia, Administração fazendária na América portuguesa, *Almanack*, São Paulo, n. 05, 2013, p. 88-96; AIDAR, Bruno. Governar a Real Fazenda: composição e dinâmica da Junta da Fazenda de São Paulo, 1765-1808. *História econômica & história de empresas*, v. 16, n. 2, 2014. CRUZ, Miguel Dantas da. Pombal e o Império Atlântico: impactos políticos da criação do Erário Régio. *Tempo*, v. 20, p. 117-24, 2014; MEDICCI, Ana Paula. Administrando conflitos: O exercício do poder e os interesses mercantis na capitania/província de São Paulo (1765-1822). Tese (Doutorado em História), Universidade de São Paulo, Faculdade de Filosofia, Letras e Ciências Humanas, São Paulo, 2010.



on the correlation between the Boards wasn't so evident. That is, it was not defined that the president of both Boards would be the same and that he would have greater powers over both Boards. In Portugal, at the end of the vote, some Portuguese delegates expressly requested their declaration of vote for the "total independence of the Treasury Boards": José Ferreira Borges – from Porto -, Manuel Arriaga – from the Açores - and Santos Pinheiro – from Minho²⁰. But it was too late, in Brazil the march had a different compass and it was clearly dissonant from the decisions made in Lisbon. In São Paulo, the events that would unfold into the proclamation of Independence in early September were already taking place.

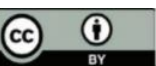
The Government Boards in Brazil

Denis Bernardes reminds us that the first Provisional Government Boards in Brazil were created without any pre-existing legal or political formality in the kingdom. They would have constituted "a mixture of military pronouncement and direct popular acclamation", representing a break in the political tradition based on a very fragile and unstable legitimacy²¹. They were only certain about the support of the chambers and the constitutional link that was being established with the new legislative house in Portugal. This legitimacy, nonetheless, came only with the decree of September 21. In turn, this rendered new problems: the treasury administration and the military force. According to Bernardes, the decision had been taken in Lisbon in the presence of the delegates from the province of Pernambuco, who would have been more concerned about overthrowing the government of Rego the Barreto than about the composition of the new governments. On the other hand, the creation of the Regency, on April 22, 1822, gave space to different interpretation of these jurisdictions, since it stipulated that, as long as he remained in the head of the government

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²⁰ DIÁRIO das Cortes Gerais, Extraordinárias e Constituintes da Nação Portuguesa, segundo ano da legislatura. Lisboa: Imprensa Nacional, T. 06, 1822. p. 666

²¹ BERNARDES, 2006, op. cit. pp. 317-18.



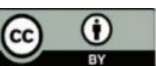
in the Kingdom of Brazil, the Royal Prince (acting as a regent and as lieutenant of d. João VI) should be the one to provide all placements of letters and offices in the justice or the treasury, as well as civilian or military jobs. These circumstances created a triangulation of powers between the two courts and the newly instituted regional powers.

In turn, Marcia Berbel draws attention to the very peculiar characteristics of the formation of the Board in São Paulo. There, in addition to supporting the regency the Board formulated a specific project for the so-called “Union” between the Kingdom of Brazil and the Province of São Paulo²². On June 23, after an uprising of the troops, José Bonifacio de Andrada e Silva led a movement transforming the Governing Board into a Board of the Council of the Provisional Government. According to Berbel this Board associated their revolutionary character to the system of “Council of Municipal Chambers”. Unlike the other provinces, that collegial body was composed by 15 members, among which were the ministers of the interior and treasury, war, and navy²³. Interestingly, these were the same sensitive areas over which the Lisbon Courts were seeking to maintain control. The political group from São Paulo also had an alternative project in case the Prince Regent returned to Portugal. They had several conditions for supporting the Court of Rio de Janeiro, among which were the following: free disposition of the internal government; free management of the economy without remittances to the Treasury in Portugal; and the right to representation against the executions of laws and decrees at the discretion of the Junta²⁴.

²² BERBEL, 1999, op. cit. pp. 72-77. See also: BORGES, Luiz Adriano. Aspectos econômicos da participação paulista no processo de Independência. Almanack, n. 6, p. 61-80, 2013.

²³ The distinctions of the paulistas’ projects in relation to the other provinces became visible not only by the effective participation of the Andradas’ brothers and their articulations for the government of d. Pedro, but also for the elaboration of a specific project of formation of an Economic Society. See: ESTATUTOS para a Sociedade Econômica da província de São Paulo. Rio de Janeiro: Imprensa Nacional, 1821. See: <https://digital.bbm.usp.br/handle/bbm/4180>, accessed 11/21/2017.

²⁴ Idem., p.74



Undoubtedly the Provisional Board of São Paulo stood on a higher ground in the sense of articulating a political movement around d. Pedro, and creating the institutional bases for a political pact that included the preservation of provincial economic interests – especially between the economic and political elites gathered around the Treasury departments, such as the Treasury Boards. The creation of the position of Minister and Secretary of the Treasury, in March 1821, was an incipient form of ordination. In this context figures such as Martim Francisco Ribeiro de Andrada, the so-called Minister of Treasury of the Independence and his best-known brother, José Bonifácio de Andrada e Silva stood out. From then on, and although still in an initial and timid manner, the negotiations around a centralization parting from Rio de Janeiro were initiated. Roderick Barman states that under his parsimonious administration of the Treasury, between 1822 and 1823, it was possible to impose some order on expenses and punctuality in the payments of debts. This was certainly possible due to the recognition of the legitimacy of d. Pedro in great part of the Provinces²⁵. This was not yet a centralization of the financial and fiscal administration - effective actions in this sense were very fragile during the period of the First Reign. Above all it represented a period of diagnosis and the attempt to contemporize the different demands surrounding a possible pact to maintain at the same time, unity and regional autonomy. Autonomies that were claimed, including, by his political group in the Province of São Paulo.

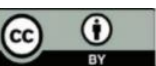
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There was no political consensus in the Province of Minas Gerais, but its “autonomist” tendency pointed out elements that could be observed elsewhere: the dismissal of Portuguese magistrates, and projects in the monetary realm seeking greater freedom for the provinces²⁶.

Much has been debated in the Brazilian historiography on the alternation between movements of political centralization and decentra-

²⁵ BARMAN, R, op. cit. p.107.

²⁶ BERNARDES, 2006, op. cit. and SILVA, Wlamir Silva. *Liberais e o povo: a construção de uma hegemonia liberal moderada na província de Minas Gerais*, São Paulo, Hucitec, 2009.



lization in Imperial Brazil. This debate is especially expressive in the analysis of the monarchical order in construction during the Second Reign, and the consequent development of a more expressive centralization in that period²⁷. However, in the initial years of the Empire - the First Reign - the uncertainties surrounding the preservation of unity were only overcome when the political and economic pacts between the regional/provincial elites and the imperial government were firm. Thus, the possibilities of a pact in favor of Rio de Janeiro were strengthened, creating the necessary cohesion within the commercial and agrarian elites who desired guarantees of continuity²⁸. In this sense, we consider this pact essential for the survival of the Royal Treasury Boards during the First Reign.

In the early years of the independence, there was virtually no unity among the provinces, and there were many suspicions even among Rio de Janeiro, Sao Paulo, and Minas Gerais. The political leaderships of Sao Paulo did not trust the Board elected by Rio de Janeiro, and even among the São Paulo group itself, there were political differences. In Minas Gerais, this was very clear in the disputes among the district of Ouro Preto, São João del Rei, and Barbacena, and would have led d. Pedro to visit that province even before Independence.

As mentioned, the substitution of governors for an elective board produced great impact on the organization of the departmental offices, even as we consider the juxtaposition of their presidencies. This situation gave the Treasury Boards the possibility of rotation and subordination to an elective process, promoting a more intensified dispute. It was not long before the solution found with Government Boards

²⁷ See mainly: CARVALHO, José Murilo de, *A Construção da Ordem: a elite política. Teatro das Sombras: a política imperial*. 5ª edição – Rio de Janeiro: Civilização Brasileira, 2010; DOLHNIKOFF, Miriam, *O Pacto Imperial: Origens do federalismo no Brasil*, Rio de Janeiro, Globo, 2005.

²⁸ SLEMIAN, Andréa, “Um Pacto Constitucional para um novo Império (1822-1824)”, In: CUARTERO, T. & GÓMES, J. *Visiones e Revisiones de la Independencia Americana*, Ed. Universidad Salamanca, 2014; OLIVEIRA, Cecília H. S., *Astúcia Liberal: Relações de Mercado e projetos políticos no Rio de Janeiro*. São Paulo, Icone, 1999; GOUVEA, Maria de Fátima. *O Império das Províncias: Rio de Janeiro (1822-1889)*, Rio de Janeiro, Record, 2008.

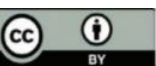


was soon outdone by the idea of a Provincial Presidency. Not surprisingly, the proposal from the Brazilian delegates in Lisbon, to amend the fourth article of the decree, reinstated the relationship with the Treasury administration as it was in the period of the general captains. Since it was established in the second half of the eighteenth century, the Board of the Royal Treasury represented an oligarchical form of power, composed by indications, merit, and social position – and not very sympathetic to being subordinated to an elective “council”²⁹. The conflicts arising from this short and difficult experience were not rare.

In face of these political tensions, it is not difficult to understand the basis for the articulation of the political unity in Brazil, but also, the redefinition of the institutional organization. This organization should be able to guarantee the preservation of regional powers, the provinces, with their relative political and economic autonomy. It is important to remember that the so-called Royal Treasury Boards or the Boards of Administration and Collection of the Royal Treasury were unprecedented spheres of regional powers. These institutions, together with a bureaucratic elite composed by resident Americans or Portuguese, were able to concentrate complete control over Brazilian tax administration in each of its regional units. They can be understood as the first and most powerful bureaucratic organisms of regional character and would remain so until the eve of Independence. Wilma Peres Costa³⁰ recalls that in 1822 “the provinces had long been established as administrative and fiscal units” and that “the process in course in the Porto Revolution, also transformed them into political units”, constituting central elements in the jurisdictional disputes between the Courts of Lisbon and the regency in Rio de Janeiro. The author also

²⁹ We refer here to the initial forms of composition of the Treasury Boards with their positions held in the presidency by the captaincy governor, the prosecutors and suppliers indicated by their position and / or positions occupied in the administration. See: CHAVES, Cláudia, 2013, op.cit.; MAXWELL, Kenneth. *A Devassa da Devassa: A Inconfidência Mineira: Brasil e Portugal, 1750-1808*. 7ª ed. Rio de Janeiro: Paz e Terra, 2010. p.153.

³⁰ COSTA, Wilma P., “Os impasses da fiscalidade no processo de independência”, In: JANCÓS, István (org.). *Brasil: formação do Estado e da nação*. São Paulo, Hucitec, 2003. p. 181

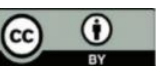


affirms that looking at the fiscal structure in Brazil before the Independence can help to understand the construction of the national treasury after 1822. Wilma Costa affirms that there was a conflictive transformation and in synergy with colonial structures and institutions³¹. We believe that this could not be different. That is, not only the structures and institutions, such as the Treasury Boards were maintained, but the agents who participated in the construction of a national project for Brazil, chose to maintain familiar structures. The delegate Serpa Machado was very correct in pointing out the transitory character of the Government Boards and the need to extinguish the Treasury Boards by means of a constitutional government and the new principles of sovereignty, but that was not the path taken at that moment.

In turn, the construction of an “order”, or a political pact among the provinces was no easy task. The animosities between the interests of the south-central provinces and the northern and northeastern provinces were the basis for building negotiation policies. The disputes between the provinces, largely debated in our historiography³², leads us to the main points of conflict and interests between the political groups that remained loyal to the Courts in Lisbon, and those who were united around an American project. During the process of independence, the unification of the fiscal administration was undoubtedly the most difficult task. It required reordering the dynamic center in a nascent Empire, and coordinating aid policies in case there was a demand for military assistance, as well as the maintenance of the administrative machinery. The first step was to redirect the financial transference of the resources of the Treasury Boards. The money that

³¹ Idem. p. 180.

³² See note 2. See also: SLEMIAN, A. & PIMENTA, J. P. O Nascimento político do Brasil. São Paulo: DP&A, 2008; LIMA, Manuel de Oliveira. O Movimento da Independência: 1820 – 1822. 6ª edição, Rio de Janeiro: Top Books, 1997; NEVES, Lúcia Maria Bastos Pereira das. Corcundas e Constitucionais: a cultura política da independência (1820 – 1822). Rio de Janeiro: Editora Revam, 2003.



should be transferred to the Royal Treasury was to be kept in Brazil and not in Portugal as was suggested by the Courts³³.

Fiscal institutions and the political game

It is our understanding that the economic issue was very sensitive in the process of rearticulating forces in the American continent. This movement was strengthened by the institutional rearrangement of the fiscal administration, initiated at the beginning of d. Pedro's regency. Mircea Buesco described this scenario as an attempt to establish a new and more autonomous local organization. The starting point would have been the creation of the offices of "Minister and Secretary of Treasury Affairs", "president of the Royal Treasury" and "president of the Treasury Council". All of this happened on March 6, 1821, while king d. João VI decided to return to Portugal³⁴. Exactly one month earlier, the Courts in Portugal had extinguished the Public Treasury Committee, with the objective of reinforcing the administrative centralization in the figure of the Minister and Secretary of Treasury Affairs in Lisbon³⁵. On April 22, in Rio de Janeiro, the same decree that established the regency of d. Pedro, placed the Count of Louzã as the Minister and Secretary of Treasury Affairs³⁶. Fábio Barcelos discussed

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³³ SIMONSEN, Roberto. *História Econômica do Brasil 1500-1820*. Brasília: Senado Federal, 4ª ed., 2005, pp. 534-544. The project of the provincial "surplus" in the captaincies was proposed by Manuel Jacinto Nogueira da Gama, future Marquis of Baependi, in 1812. At the time he was a scrivener of the Royal Treasury in Rio de Janeiro. According to Simonsen, at the time, Nogueira da Gama already showed signs of "budget organization and balance" in exposing the economic situation of the captaincies. That experience, together with his knowledges made him a good candidate in 1823 to the post of Minister of the Treasury, replacing Martim Francisco de Andrada.

³⁴ BUESCO, Mircea, *Organização e administração do Ministério da Fazenda no Império*. Brasília: Fundação Centro de Formação do Servidor Público, 1984, p.12. Through the Decree issued on March 6, 1821, the King D. João VI announced his return to Portugal and the permanence of the Royal Prince with a provisional government in the Kingdom of Brazil.

³⁵ Resolution of February 6, 1821. In: COLEÇÃO das Leis, op. cit.p. 4.

³⁶ See: Decreto de 22 de abril de 1821 In: Coleção de Leis do Império do Brasil - 1821, Página 71 Vol. 1 pt. II. This decree indicated the placements of the Minister of Foreign Affairs and the Minister of Treasury Affairs, as well as the Secretary of the Department of War and Secretary of

this matter in an excellent work produced by the MAPA Project - National Archives. The author affirms that in 1821, the creation of the office of Minister represented a definitive separation of the Treasury Affairs and the Brazilian Affairs, which had been unified in America after 1808³⁷. According to Barcelos, this separation played an important political role in the reinforcement of the post of President of the Royal Treasury, creating the post of Minister and Secretary, but not its corresponding Secretariat. Moreover, in that same year, on September 20, there was a substantive change in the fiscal nomenclature: it determined that the Royal Treasury be denominated “Public Treasury”. This change was carried out within the new liberal expectations that reformulated the administrative bodies of the Old Regime³⁸. From then on Caetano Pinto de Miranda Montenegro occupied the office of Minister of the Treasury.

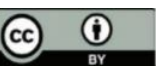
Buescu affirms that the attempt to free the provisional governments from the submission to the Rio de Janeiro government by the Courts of Lisbon, introduced new conflicts between the newly created regional governments and their respective Treasury Boards. This situation was aggravated by the fact that the referred decree apparently favored the latter to the detriment of the former in case of dispute³⁹. On the other hand, the approval of the decree of January 11, 1822 in the Courts, recovering the original project of creating Provisional Government Boards, decided on the extinction of the courts of law created in Rio de Janeiro and other provinces. It indicated the reestablishment of the “*Relações*” and the return to an institutional situation prior to 1808. It also included the extinction of the Treasury, the Treasury Council and the Board of Commerce, which were at the time, united under

the Navy. It is important to remember that the April 22 decree also revoked a previous document that determined the adoption of the Spanish constitution in the Kingdom of Brazil, opening a new front of conflicts.

³⁷ BARCELOS, Flávio. *A Secretaria de Estado dos Negócios da Fazenda e Tesouro Público*. Rio de Janeiro: Arquivo Nacional, Série MAPA, 2014, p.30.

³⁸ Idem.

³⁹ BUESCO, M., op. Cit.



the position of Minister and Secretary of Treasury. The same decree established the creation, in Rio de Janeiro, of a Treasury Board with the same attributions of those in the other provinces together with central attributions, that would function as a supervision organ in the provinces. According to Márcia Berbel, there was an increased tension between Brazilians and Portuguese in the Courts in January. One of the proposals in discussion was the creation of specific commissions to mitigate the hostilities and to promote unity among the various parts of the nation⁴⁰, such as the mentioned Special Commission for the Affairs of Brazil.

At the same time, in Brazil, the regency government in Rio de Janeiro summoned a Council of Provincial Attorneys-General to work as consultative council to the prince⁴¹. This measure resulted in the decree of February 21, 1822, whose objectives was the reformulation of a government plan and appointing a commission exclusively for the analysis of the public treasury. The head of this commission was the Minister and Secretary of the Treasury – who was also a member of the newly created Council. The Commission should produce a balance sheet on the Public Treasury, a study on the best strategy to restore public credit for state expenditures, and predict the chances of survival in case of an open confrontation with Portugal. Besides Caetano Montenegro, other two treasury advisers were part of the Commission: Manoel Jacinto Nogueira da Gama – the future Marquis of Baependi and the second Treasury minister appointed after the independence⁴²; and José Joaquim Carneiro de Campos – the future

⁴⁰ See: BERBEL, M., 1999, op. cit. p. 122. Heated discussions occurred before, during, and after the Decree was issued on January 11, 1822, further complicating the tension between the Portuguese and Brazilian representatives. The withdrawal of autonomies in America, with the Courts and the reestablishment of the *Relações*, was understood as a grave threat to the *status* of Kingdom of Brazil.

⁴¹ Decreto de 16 de fevereiro de 1822. In: COLEÇÃO das Leis do Império do Brasil - 1822, Página 6 Vol. 1 pt II.

⁴² See note 29.

Marquis of Caravelas and second Minister of Foreign Affairs⁴³. There were also two entrepreneurs: Francisco José Fernandes Barbosa and José Antônio Lisboa (a lecturer in the business course in Rio de Janeiro and a non-voting secretary). This commission, together with the Council of Attorney-Generals initiated new articulations between the Regency and the Provisional governments. They should coordinate a way out of the financial crisis and the administrative impasses, seek means to reestablish public credit against the drained public funds and face threats of severe military confrontation. The result, published at the end of May pointed to a very difficult scenario, particularly because many provinces resisted providing information or collaborating. The final report suggested the need to take a public loan, carried out by the Minister and Secretary of the Treasury, Martim Francisco de Andrada, in July, shortly before the Independence. In that context, some provinces not only refused to feed information, but also the money that was not being collected by the Treasury. José Antonio Lisboa disagreed with the final report, claiming that any action taken amidst all that uncertainty and disinformation would have been “anticipated and premature”⁴⁴.

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A great mosaic and the possibilities of spatial configuration

Roderick Barman⁴⁵ has already characterized the provisional governments as local *patrias* with specific demands in the dispute of powers between the Lisbon Courts and the government of Rio de Janeiro. In the same line, Iara Carvalho⁴⁶ demonstrates how the Courts had, since their outset, attempted to articulate the organization of the-

⁴³ In 1823, both Nogueira da Gama e Carneiro de Campos replaced the Andradas Brothers - Martim Francisco and José Bonifácio, respectively in their offices.

⁴⁴ See: TAPAJÓS, Vicente. História Administrativa do Brasil: Organização Política e Administrativa do Império. v. 9, Brasília, Fundação Centro de Formação do Servidor Público, 1984. p. 26.

⁴⁵ BARMAN, R. 1988, op. cit.

⁴⁶ CARVALHO, I., 1997, op. cit.

se provisional governments with a new administrative model, inheritor to the *vintista* (1820s) movement and to constitutionalism. Because they were elected, these governments would have more legitimacy within these precepts. As we have mentioned, the Courts produced legal measures to guarantee the power of the Portuguese nation over all provinces, without the interference of the regent government in Rio de Janeiro. Nonetheless, it was impossible to avoid dissidents and the great conflicts that resulted from internal rivalries and the political force of the municipal chambers. Carvalho⁴⁷ demonstrates that it was precisely through and from the municipal chambers that a pact for the American project was built between 1821 and 1822. It was the construction of a social contract, promoted mainly by the center-south elites to preserve political autonomies, which they understood were being threatened by the Portuguese preponderance. Thus, they would be able to guarantee their own sovereignty.

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The American elites felt the loss of autonomy precisely in the military government, the control of the Treasury administration and the judicial powers. These three elements were in the center of the debates in the provincial governments and municipal chambers. Together, they became the decisive factors in both the constitution of a political pact around d. Pedro and an American government, and of the struggle against those interested in maintaining the union with Portugal. In a celebrated passage on the process of independence, Jose Bonifacio de Andrada affirms that the struggle was happening between “non-separatists and separatists”. The first were, in his words, “enemies of independence”, the “*pés-de-chumbo*”, and the latter, the defenders of a free nation. The separatists could be divided into four groups. The first was composed by those who wanted the separation, but without freedom – the “*corcundas*”, or hunchbacks. In the second were those who were foolish supporters of the republic, while in the third party were the defenders of the constitutional monarchy, those who “set their eyes on the happiness of the State; they wish not democracy nor

⁴⁷ ANNAES da Câmara dos Senhores Deputados. Rio de Janeiro: Tip. Hipólito J. Pinto, 1876, T.3. p.88.



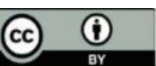
despotism; they want freedom, but freedom well understood, and with stability”, that is, the group to which he belonged; and finally, the federalist group, also described as fools⁴⁸. There is no doubt that the monarchical-constitutional perspective was a point of conciliation – it would guarantee freedom with stability. This was the prevalent discourse among the provincial leaderships.

On March 22, 1822, the Provisional Board of São Paulo proposed the creation of a league to the Board of Minas Gerais. The objective was to suspend the decrees issued by the Courts in Lisbon that conceded independence to the military government and to the Treasury Boards. In this context, independence meant that these institutions were not subordinated to local interests, escaping, therefore, from the control of the regional oligarchies. A council should be formed in the cities where the *Relações* were going to be reestablished to propose a provisional Supreme Court of Justice, which would function until the end of the constituent works. Such court would compensate, in a certain way, for the extinction of the other courts. This proposal, very bold and of difficult execution, evidenced the existing dissatisfactions and the instability being experienced in such an indeterminate political horizon⁴⁹.

This instability, expressed by the centripetal forces from the provinces, demanded measures to overcome the institutional crisis and to co-opt the regional elites. The aim was not to erode the provincial forces. On the contrary, they should point towards strengthening provincial autonomies and preservation of powers. This would guarantee, in the Independence, the administrative structure of the *Ancien Regime*, postponing necessary institutional reforms, especially in the financial and fiscal field. For the Treasury Boards, this was a period of strengthening, not decline.

⁴⁸ ANDRADA e SILVA, José Bonifácio. *José Bonifácio de Andrada e Silva*. Org. e Introdução de Jorge Caldeira. São Paulo: Ed. 34, 2002. p. 180-181.

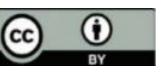
⁴⁹ As Juntas Governativas e a Independência. Rio de Janeiro: Conselho Federal de Cultura/Arquivo Nacional, 1973, pp. 873-7 (doc. 302).



This perspective is observed when we analyze the political disputes unfolded within the Provisional Board of São Paulo. On May 22, 1822, the Regency Council summoned the President of the Junta of São Paulo, João Carlos Oeynhausien. In his absence, his substitute was Martim Francisco Ribeiro de Andrada, the Secretary of the Interior and Treasury, member of the same governing *Junta*, and president of the Treasury Board of the province⁵⁰. This convocation was attributed to José Bonifácio and, because he was the brother of Martim, and a political opponent of Oeynhausien, the former governor, it was understood as an excuse for the “Andradas” to assume the political control of the province and the treasury administration. However, before he left, and counting with the military support of the municipal chamber of Itu, João Carlos decided to react and recover his post. The episode, known as the “*Bernarda*” or the mutiny of May 23 is considered the attempted deposition of Martim and the permanence of the former governor. Although the conflict was promptly solved in favor of the “Andrada” group, its effects and the instability it installed, led d. Pedro to the Province of São Paulo⁵¹ on the eve of the Independence. Two facts become evident from this event: first, is the incontestable political force of the Andrada family and its influence over the prince regent at that moment. The second, is the struggle involving the forms of government of the Boards, that is, the struggle between a more au-

⁵⁰ Idem, pp. 1106-7 (Doc. 436 A).

⁵¹ LEONZO, Nanci. Um motim e uma polêmica: À proposito da “bernarda” de Francisco Inácio. In *Revista do Instituto de Estudos Brasileiros*, São Paulo, n. 24, 1982. See also: DAMACENO, Daniel Tarifa. *Os “faciosos” de São Paulo* (considerações acerca da Bernarda de Francisco Inácio, 23.05.1822-25.08.1822). Dissertação (Mestrado em História). Universidade de São Paulo, Faculdade de Filosofia, Letras e Ciências Humanas, São Paulo, 1993; DELATORRE, Aparecida Vanessa. São Paulo à época da independência. *Contribuição para o estudo do movimento da “bernarda”*, 1821/1823. Dissertação (Mestrado em História). Universidade de São Paulo, Faculdade de Filosofia, Letras e Ciências Humanas, São Paulo, 2004; LEME, Marisa Saenz. *A construção do poder de governo na Província de São Paulo e o Estado em formação no Brasil independente: entre a Revolução do Porto e a outorga constitucional*. In: ODÁLIA, Nilo; CALDEIRA, João Ricardo de Castro Orgs.). *História do Estado de São Paulo*. São Paulo: Editora Unesp. Imprensa Oficial: Arquivo Público do Estado de São Paulo, 2010. p. 374-406.



tonomous model, in disagreement with the recommendations of the Courts. Martim, who would later occupy the position of Minister and Secretary of the Treasury, indicated the way to the other oligarchic groups that had the same claim. At the time of the “*Bernada*” there were fifteen positions in the Junta of São Paulo and Martim occupied three of them: Secretary of the interior, Secretary of the Treasury Administration, and presidency.

Also in May, another conflict involving the President of the Treasury Board and the Government Board, agitated the Province of Rio Grande do Norte. In that occasion, the President of the Treasury Board was accused of a joint conspiracy with the ex-governor, defeated in the elections held in December 1821. Representatives of the new government realized that the conspirators had thrown them out of office under the claim that they would “call for new elections” in light of the decree of September 29, which, according to them, had not been respected in the first election. Although this was different from the episode in São Paulo, due to the position of its participants, this event also revealed the local instance of power of the members of the Treasury Board. Moreover, it demonstrates the persistence of the former governors, now at the head of the new Boards, like in São Paulo, and many others such as Pernambuco, Minas Gerais and Maranhão. This does not seem to result from a lack of alternative. Rather, it seems much more the product of internal provincial arrangements, resulting from the disputes between the municipal chambers. In this context, it was the proposal from the Brazilians who remained in Lisbon that stood out: maintain the governments of the Boards as it was “in the past”, or, as in the days of the general captains⁵².

Considering all that has been said, the case in the province of Paraíba is quite noteworthy: the Courts in Lisbon were being challenged by the reality in Brazil, and reacted by proposing new articles in the Special Commission. Even before that, however, they had already

⁵² As Juntas Governativas e a Independência. Rio de Janeiro, Conselho Federal de Cultura/Arquivo Nacional, 1973, pp 4443-4.



censored the province for not respecting the September decree and for maintaining the equivalence of the presidency of the Government and Treasury Boards. They claimed that this was a clear attempt to recreate a situation that was typical of the captaincies, and this was inappropriate for the “provisional governments”⁵³. Curiously, the most revolutionary feature of the *Juntas*, had found support in the Lisbon Courts and resistance in the new American provinces. Again, it is very important to consider the fact that in this plot there was always a gap of distance and time. There was no linearity in the events taking place and the decisions being made, and everything happened simultaneously and fast. Time shortened, changing projects and expectations. As we have mentioned, it was mainly the influence of the Pernambuco representatives in Lisbon that motivated the September decree. That is why they complained about the “despotic” acts of the Governor of Pernambuco, Rego Barreto, who would have created a Government Board in an authoritarian way. The people of Pernambuco reported the event, and it was reiterated through petitions to the Courts in Lisbon, which were central in the decisions taken. However, by the end of 1821, the news arriving in Portugal accounted for a situation that was much more complex and involved the participation of the chamber of Goiana and the version of the facts by Rego Barreto himself. The Portuguese deputies had their convictions shaken, but there was little effect over the fluid dynamics of the events⁵⁴.

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Back in Paraíba, the solution to the internal arrangement came from Rio de Janeiro soon after the independence through the minister

⁵³ Idem. p. 622.

⁵⁴ See: CHAVES, Cláudia & SLEMIAN, Andréa. “Memorial’ às Cortes de Lisboa de Manoel Luis da Veiga (1821), Constitucionalismo e formas de governo no Brasil (1821)”, *Análise Social*, Lisboa, n. 218 (1), 2016, pp. 122-145. On the Government Boards in Pernambuco, see also: MELLO, Evaldo Cabral de. *A outra independência: o federalismo pernambucano de 1817 a 1824*. São Paulo: Editora 34, 2004; SORGINE, Juliana. *A formação da Junta Governativa de Goiana e a crise do Antigo Regime Português em Pernambuco (1821)*. See: <http://anais.anpuh.org/wp-content/uploads/mp/pdf/ANPUH.S23.0538.pdf>, accessed 11/21/2017.

and secretary of the Treasury Affairs⁵⁵. The imperial government decided the matter through a dispatch on May 27, 1823⁵⁶, demanding the provincial governments to appoint one of their members to the presidency of the Treasury Board. However, at this point, the Government Boards were close to an end.

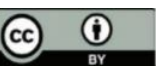
In a similar way to what had been discussed in Lisbon, the province of Pernambuco requested not only that the members of the Government Board could preside or take part in the Treasury Board, but that the latter was to be completely subordinated to the first. This expressed the same fear from São Paulo, that the Boards could become independent from the regional governments, subordinated only to Portugal or, in this case, to the imperial government of Brazil.

It is important here, to correlate the events inside the Portuguese empire with other experiences in Spanish America. They originated from similar transformations, and similar disputes over political, economic and territorial powers in the constitution of the independent States in the continent. The construction of legitimacies and new sovereignties were initially inspired on the constitutionalism of Cadiz and, at the same time, they were based on and supported by institutions of colonial and *Ancièn* Regime origins. That was the case of the *Juntas de Hacienda* in post-independence Latin American States. In the instigating work of Viviana V. Herrera⁵⁷ it is possible to follow the disputes between regional and central powers that permeated the Treasury Boards in eighteenth-century Ecuador. According to the author, part of the historiography, particularly in Europe, has described the fiscal organization of the Nation-states, through the concept of a *fiscal-military state*. However, this perspective would leave aside the ongoing changes in the newly independent states, where it was very difficult to organize

⁵⁵ AS JUNTAS GOVERNATIVAS E A INDEPENDÊNCIA. Rio de Janeiro, Conselho Federal de Cultura/Arquivo Nacional, 1973, pp.630-2. Doc. April 17, 1823

⁵⁶ Idem. p.642

⁵⁷ HERRERA, Viviana V., *Revista de Historia*, UMA, Universidad Nacional de Costa Rica, n. 69, 2014, p.113-125



new forms of taxation, due to scarce resources and, above all, due to the intense political instability in the reconfiguration of the political forces within the territory. The new states were built on a preexisting fiscal tradition. In this sense, one of the most important works is the important collection organized by the professors Ernest Santiró, Luis Jáuregui, and Antonio Ibarra⁵⁸, containing comparative studies on taxation in the new Ibero-American States. The authors point out that the regional experiences of fiscal reforms were intrinsically connected to the establishment of a federal system of government, or its eventual failure. Whichever way, they continued to represent the strengthening of regionalisms that in large measures reflected colonial divisions. That is the basis of our discussion.

Final considerations

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Let us go back to the Brazilian case. Here, among all the provincial demands for autonomy and decentralization, the fiscal matter and, consequently the problems concerning tax collection were compelling. In the same request from the Pernambuco Government Board, its representatives understood that there was a direct correspondence of the Public Treasury with its respective “provincial treasury”. However, this was not possible without the intervention of the Government Board, with risk of damaging the public credit, “the true spring of the whole administration”. The message could not be clearer. This was one of the most serious problems in the year 1822: the lack of funds from the Public Treasury, above all because there was no effective control over the different treasury departments between 1821 and 1822 and the delicate relationship with the regency in Rio de Janeiro. In the eyes of the Prince and his council, it was not time to correct the situation. Rather, they bet more on negotiations, loans, donations, the confiscation of Portuguese goods. The negotiation with the provinces also authorized

⁵⁸ SANTIRÓ, Ernest, JÁUREGUI, Luis y IBARRA, Antonio, *Finanzas y Política en el mundo Iberoamericano: Del Antiguo Régimen a las Naciones Independientes (1754-1850)*, Ciudad de México, Instituto Mora/UAEM/UNAM, 2001.

the use of the “fund of the absentee”, as occurred in the provinces of Espírito Santo and São Paulo. This resource was also passed on to the Treasury Boards for the maintenance of the troops.

Public loans were one of the main solutions found to reestablish the budget and reduce public debt. In July 1822, Martim Francisco mobilized the richest merchants and landowners that “out of patriotism”, would loan money to the Brazilian cause. They were to be paid back with the income from the customs department of Rio de Janeiro in a maximum ten years. In a report from the Secretary of Treasury of 1823, the minister Manuel Jacinto Nogueira da Gama⁵⁹ attributed the lack of control to the inability of the central power over the Provincial Boards of Treasury, and to the continuity of a faulty tax system. However, as his predecessor, the minister did little to correct this situation.

Considering the political and administrative framework we have presented here, the difficulties that were faced in these early years of Independence are not surprising. This is even truer when we take into account that not only the sovereignties and the political legitimacy were in question, but also disputes over the regionalization and the provincialization. For this reason, it is important to correlate the Brazilian context with that of other newly independent Latin American States. They had also inherited very similar structures of the treasury administration and went through great difficulties in the construction of territorial cohesion within their States/territories. As Marcelo Carmagnani asserts, in this process, it was not possible to introduce new elements if not under a traditional fiscal structure⁶⁰.

When analyzing the impasses of fiscality during the independence of Brazil, Wilma Peres Costa⁶¹ had the impression that “the State that

⁵⁹ BRASIL: Ministério da Fazenda. Ministro Manuel Jacinto Nogueira da Gama. *Exposição do Estado da fazenda pública nos anos de 1821 a 1823*. See also: Andrada, Antonio Carlos. *O Ministro da Fazenda da Independência e da maioria*. Rio de Janeiro: Tip. Jacintho R. dos Santos, 1919.

⁶⁰ CARMAGNANI, Marcelo, “Las experiencias regionales de reforma fiscal: un comentario”, In: SANTIRÓ, Ernest, JÁUREGUI, Luis y IBARRA, Antonio, 2001, op. cit., p. 382.

⁶¹ COSTA, Wilma, 2003, op. cit. p. 185.

was being built and that sought to build relationships with the provinces, as the heir to the metropolitan institutions (...) was unable to tax the domestic trade and to collect the provincial surplus". This would explain the resentment in the institutional relations towards the regional powers. This assessment seems correct and, considering the analysis of the political conflicts, we understand that the State being built chose a strategy of non-confrontation. They considered the need for reforms but pushed the decision forward. The political pact would be the very first condition to build a State with such fragmented territory and interests, especially in a period with so many possibilities for the future.

The monarchical-constitutional project was victorious, and delimited not only the limits of the freedoms to be preserved, but also the political liberal game for its players. As Wilma Costa⁶² emphasizes, during the First Reign, the contradictory features of fiscality in imperial Brazil reflect the absence of parliamentary debates on the subject, and also on the very foundation of the State and the idea of citizenship. The cards were being drawn by the proprietary and slaveholding elite, and, for a few more years, the Treasury Boards remained as their privileged *locus* of action.

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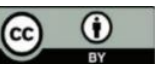
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⁶² Idem. p. 193.

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