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ACCOUNTS OF THE *REAL HACIENDA*,
FLORIDA, 1565 TO 1602

by PAUL E. HOFFMAN * AND EUGENE LYON **

THE P. K. YONGE LIBRARY OF FLORIDA HISTORY at the University of Florida has recently acquired from the Archive of the Indies five reels of microfilm containing all photographable documents from legajos number 941 to 949 inclusive of Contaduria (see Table I, for contents). These documents are the accounts of the royal officials for the provinces of Florida from 1565 to 1602. They consist of audited copies of three basic sets of books: the accounts of agents sent to collect the subsidy (*situado*) in Havana or Vera Cruz, the accounts of the treasurers, and the accounts of the factors and other persons charged with the care and distribution of food, munitions, and other supplies purchased for the Florida garrisons. Through the use of these sources it is possible to learn a variety of socio-economic facts about life in Florida during the second half of the sixteenth century.¹

The legajos consist of the copies of the original, now lost, ledgers and receipts kept by the officials in question. Copies were made by auditors who forwarded them to Spain. They are uniform in size and are slightly larger than an eight-and-a-half by eleven-inch page. All have the familiar one-and-three-quarters-inch hole punched or cut into the upper left hand quarter of the bundle.² The text of most of the documents is suitably indented and otherwise written around the hole, indicating its existence before the accounts were copied on the sheets. Without exception the edges are burned, charred, or otherwise brittle due to the effects of the fire which occurred in the part of the

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1. For a discussion of the information which can be found in the Spanish treasury accounts, together with notes on recent writings on this subject see Maria Encarnacion Rodriguez Vicente, "La contabilidad virreinal como fuente historica," *Anuario de estudios Americanos*, XXV (Sevilla, 1967), 1523-42.
2. This was done to allow the pages to be tied together with red (linen or woollen) tape. Many of the accounts still are bound in this way. The size and circularity of the holes vary.

Archive of the Indies in which they were kept in 1924.³ Fortunately, few of the Florida papers were completely destroyed, but there was severe damage to some, with only hand-sized fragments from the center of the page remaining.

TABLE I. OUTLINE LIST OF CONTENTS OF CONTADURIA 941-949
P. K. Yonge Library of Florida History
University of Florida

A. *Short Titles*

<i>Legajo</i> 941	Accounts of de Province, 1565-1569.
942	Expenses of Supplies and Subsidies, 1570-1583.
943	Accounts of Factor Junco, 1586-1588.
944	Accounts of the Subsidy, 1585-1590.
945	Foodstuffs, etc., of Factors, 1587-1591.
946	Foods and Supplies, 1591-1594.
947	Foods and Supplies, 1595-1597.
948	Accounts of Royal Officials, 1585-1602.
949	Account of the Subsidy, 1591-1599.

B. *Accounts of Various Officials*

Name and Title	Date of Accounts	Legajo	Reel	Location (in feet)
Juan Cevadilla Treasurer*	1585-1591	942 948	2 5	8, 17, 28, 42. 73.
Bartolome de Arguelles Lt. Treasurer <i>Contador</i> *	1595 1595	942 949	2 8	20. 59-72.
Juan de la Bandera <i>Tenedor de bastimentos</i> , Ft. San Felipe	1568	941	1	34.
Alonso de las Alas <i>Municionero</i> , Ft. San Felipe	1567	941	1	85. 50.
Factor*	1592-1594	947 949	5 8	1. 38.
Miguel Delgado Treasurer*	1574-1576	944	2	74, 75, 84.
Miguel Moreno del Segovia <i>Contador</i>	1574	944	2	84.
Juan Gomez Fialo <i>Tenedor de bastimentos</i> San Marcos (at Santa Elena)	1587	945 945	3 4	71. Page 105.
Alonso Garcia <i>Alcaide</i> , Ft. San Felipe	1568	941	1	25.

3. E. J. Burrus, S. J., "An Introduction to Bibliographical Tools in Spanish Archives and Manuscript Collections relating to Hispanic America," *Hispanic American Historical Review*, XXXV (November 1955), 449.

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Name and Title	Date of Accounts	Legajo	Reel	Location (in feet)
Juan de Junco <i>Tenedor de bastimentos</i> Lt. Factor *	1565-1566 1595	941 949	1 8	1-15. 34.
Rodrigo de Junco Factor	1581-1589	942 943 945	2 2 4	5, 50. 58, 70. 4, 11.
Diego Londono Factor	1574	944	2	84.
Juan Menendez Marques Treasurer*	1595-1602	948 949 949	7 7 8	16. 79. 1.
Bartolome Martin <i>Tenedor de bastimentos y</i> <i>municiones</i> <i>Contador</i>	1577 1576	944 944	3 2	32. Page 101.
Pedro Menendez de Aviles the Younger, Treasurer*	1573	944	2	81-84.
Gaspar Fernandez Perete Factor and <i>Tenedor de</i> <i>bastimentos</i>	1591-1594	945 948	3 7	40, 50. 46.

*Audit resulted in litigation.

The documents are written in a mixture of styles. Prior to 1586, a combination of humanist and gothic letters was most often utilized, with the first predominating in the semi-cursive script. After that date the writing is generally a cursive italic script, although it is not uncommon to find gothic final letters and abbreviations. Supporting documents are in the first, semi-humanist style or in a variety of *procesal*. Numbers are given in roman form until ca. 1580, when arabic numerals appear, although they do not completely replace the roman until after 1600.⁴ The chief difficulty in using these documents

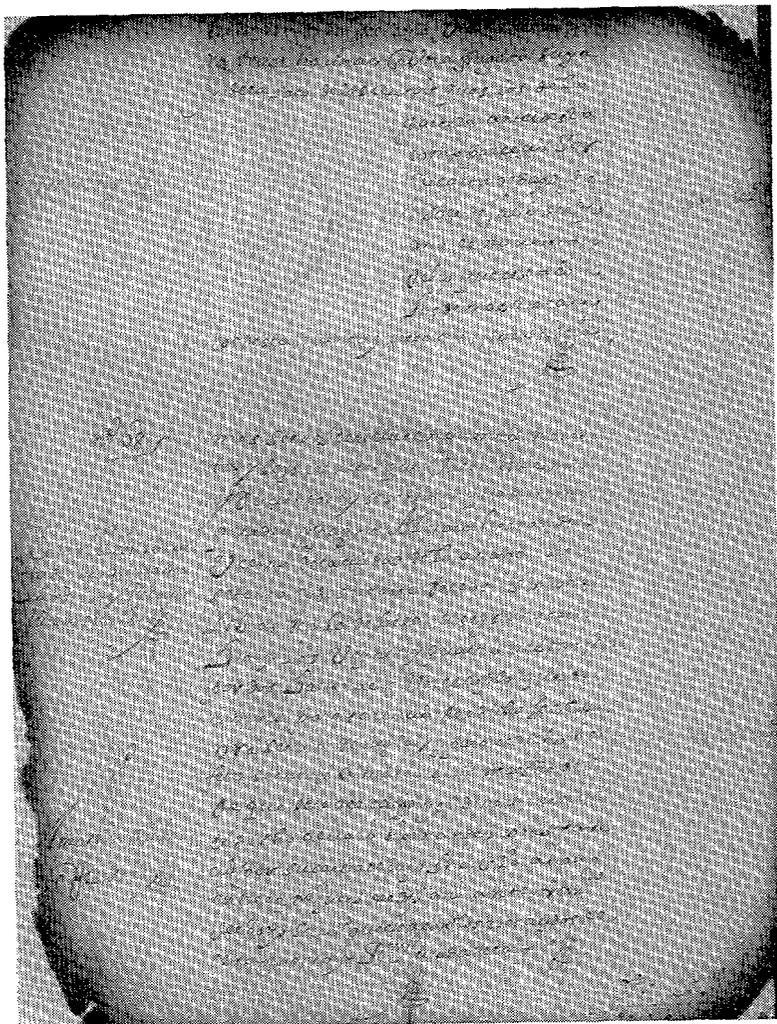
4. A commentator on the history of double-entry bookkeeping has observed that the continued use of roman numerals not only indicates that merchants did not grasp the full convenience of the arabic system, but also that they were retained as security against fraudulent changes in postings. J. Row Fogo, "A History of Bookkeeping," *A History of Accounting and Accountants*, Richard Brown, ed. (Edinburgh, 1905). 107.

is deciphering the lines or words which have faded or been broken by the fire damage.⁵ Neither style nor fire damage should hinder a reader equipped with a command of modern Spanish and some patience and imagination.

By 1565, when Adelantado Pedro Menendez de Aviles established the Spanish garrisons of Florida, the basic imperial system of double-entry bookkeeping had reached the form it retained until the eighteenth century. The books had evolved from the general ledger specified in 1503 for the accounts of the *Casa de Contratacion* into a complex set of interrelated ledgers and account books.⁶ Well-defined rules governed the arrangement and regular auditing of the books.⁷ The imperial system of bookkeeping formed a sort of giant triangle at whose base were the accounts kept at treasuries such as Florida, Havana, Mexico City, and Panama. The apex was the treasurer's current-income account kept at the *Casa de Contracion* in Seville. Surplus revenues generated in the Indies flowed, by way of the ships' registers of the Atlantic trade, into the accounts of the *Casa*, from whence they were expended all over Europe.

At each level in the triangle, two basic sets of books were kept: the treasurer's record of all money and credit received and

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5. The authors hope that funds will eventually be available to pay for manual copying of these documents under ultra-violet light. At the moment this service is not available at the Archive of the Indies.
 6. The system is being classified as double-entry. Individually considered, the surviving ledgers and the audit copies are usually classified as "single-entry" books - which is by definition "incomplete double-entry." This classification is made in ignorance of "true" (i.e., 18th-20th century types) multiple-account, double-entry ledgers by the Spanish of the sixteenth century. For example: *Contratacion* (Ct.) 4685, No. 2, is such a ledger; by inference so too were the book of salaries and wages and the book of accounts of persons sent for the subsidy, to be mentioned below. For a variety of reasons, such a multiple-account, double-entry ledger was not used for the revenue account until the 18th century; this has led persons familiar only with the revenue accounts to state that true double-entry is unknown until then. See Pedro Santos Martinez, "Reforma de la contabilidad colonial en el siglo XVIII (el metodo de partida doble)," *Anuario de estudios Americanos*, XVIII (Sevilla, 1960), 525-36. The interpretation advanced here is that of the authors.
 7. Ordenanzas Primeras de la Casa de la Contratacion, January 30, 1503, Indiferente General (Indif, Gral.) 418, in *Coleccion de documentos ineditos . . . de ultramar*, ed. by Joaquin F. Pacheco, et al., 25 vols. (Madrid, 1885-1932), V, 31. Hereinafter referred to as *DIU*. Diego de Encinas, *Cedulario Indiano* (1596), 4 vols. (facsimile edition, Madrid, 1945-1946), III, 243-81, lists the laws in force during the late sixteenth century.



Entry describes the payment of ninety-six reales (equivalent to 3,264 maravelis—shown in Roman numerals in the lower right margin) for twelve pounds of sail thread, two augers, and a chisel. In the left margin appear the comments of Pedro de Redondo Villegas, auditor of the Florida accounts, verifying the transaction against the receipt. The edges of the document show the effects of the 1924 fire in the Archive of the Indies.

spent and the factor's record of all goods purchased, disbursed, or otherwise used.⁸ In surviving examples, the treasurer's book is divided into sections for credits (*cargo*) and debits (*data*). The factor's books tend to follow conventional ledger form with a page or more for each type of item in the stores. Charges to the account are put at the top of the page and withdrawals at the bottom, with a real or imaginary horizontal line between.⁹

Additional books included the ledger for the royal strong box. This was kept in the box and recorded all items put into or removed from it. A book of agreements (*acuerdos*) was used to record the minutes and resolutions of meetings of the royal officials and other persons who were allowed to expend royal funds, usually for restricted purposes.¹⁰ When needed, secondary accounts were opened in ledgers kept for that purpose. Commonly, these were for expenditures made over a long period of time whose entry into the treasurer's book as they occurred might have resulted in confusion.¹¹

In Florida, this basic system was followed except that the credit and debit sections of each of these accounts were kept separately, as is shown in the following list of books kept by the royal officials in 1578:

1. Book of salaries and wages, where all agreements (*asientos*) with those in His Majesty's service were noted with details of their entrance into and discharge from the service, and any payments they received (books with accounts for each employee of the Crown or each contractor of supplies).

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8. The factor's responsibility for the Crown's inventory of goods dates from 1549. Los Reyes de Bohemia a la Casa de Contratacion, Valladolid, December 21, 1549. Ct. 5010, *sin folio*. Schafer notes that toward the end of the sixteenth century the office was suppressed at all the major treasuries for lack of business. Ernesto Schafer, *El consejo real y supremo do las Indias*, 2 vols. (Sevilla, 1935-1947), II, 169. In Florida the factor also served as inspector (*veedor*) and keeper of foods (*tenedor de bastimentos*).
 9. E.g.: Contadurla (Cd.) 287, and Cd. 301, accounts for the factor of the *Casa*, 1557-1571. For examples of a treasurer's book see Ct. 4678, 4680.
 10. In general all payments not authorized by a specific cedula were prohibited. However, the Ordinances of the Audiencias of 1563 and a cedula of September 11, 1569 permitted Audiencias, with the approval of the royal officials, to expend monies in cases where the delays of seeking prior royal approval might work irreparable harm. Encinas, *Cedulario Indiano*, III, 337, 339.
 11. Ordinances of the Casa de Contratacion, June 15, 1510, AGI 2-5-1/6, Patronato (Pat.) 253, *DIU*, V, 214-15.

2. Book for the cash which entered or left the royal strong box of four keys (one for each of the royal officials and for the governor).
3. Treasurer's general book of credits (*cargos*).
4. Factor's credit book (*cargos*).
5. Book of verifications (*averiguaciones*) of soldiers' rations (the factor's debit, *data*, book.)¹²
6. Book of muster lists for the garrisons.
7. Book of the agreements (*acuerdos*) of the governor and the royal officials about matters of the *Real Hacienda*.
8. Book of maravedi¹³ debits, in which account was kept (*razon*) of the drafts (*libranzas*) on the treasurer (debit portion of his account).
9. Book of the deceased and their property.
10. Book of registers (*registros*) and evaluations (copies of ship registers and the evaluations of goods for customs and sales tax assessment).
11. Book of accounts of those persons sent to collect the subsidy or those who had charge of any other item of His Majesty's funds or goods.¹⁴

The treasurer's accounts were kept in books number three and eight; the factor's in numbers four and five.

Ideally, these books were kept up to date by the *contador* and carefully preserved, together with the notarized receipts, until the next audit. Between audits, he would prepare an annual summary (*tanteo*) to be transmitted to Spain. Practice was, however, far from the ideal, as can be gleaned from the following random comments:

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12. The term "verification" refers to the system of giving rations, with the presentation of a monthly, certified list of what had been given out during the preceding month. See Jeannette T. Connor, ed. and trans., *Colonial Records of Spanish Florida*, 2 vols. (Deland, 1925-1930), II, 202-09, and II, 264, 281, for contemporary descriptions.
 13. A unit of account. 375 maravedi (mrs.) were one ducat; 450 mrs., one peso *de oro fino* (prior to 1578) or one peso *de plata ensayada*.
 14. Relacion de la orden que . . . se tiene en cobrar el situado . . . y en la distribuzion del y en tomar quenta . . . y los libros y papeles que ay de la Realazienda. *Contador* Niculas de Aguirre, by order of Gral. Pedro Menendez Marques. St. Augustine, November 30, 1578, Pat. 255. Text and translation in Connor, *Colonial Records*, II, 208-09. The Connor translation is faulty in many places.

1570: Andres de Espinosa, by order of the Adelantado Pedro Menendez de Aviles, investigating the handling of supplies to 1569: "From the accounts and other investigations and verifications which I made, so many things prejudicial to your Royal Estate have resulted that a long *processo* would be needed to relate them, but even that would not complete some of them; others cannot even be begun." The latter cases arose from a dispute over whether rations itemized by the pound (bread, meat, fish, etc.) had been distributed as fourteen ounces, as the soldiers claimed, or as a full sixteen as the books showed.¹⁵

1577: *Visitador* Baltasar del Castillo y Ahedo to the king, regarding the accounts of 1565 to 1570: "nothing can be proved as to the old accounts because the principal in whom centered all the machinery of supplies and munitions is Juan de Junco *whose accounts are very brief*," and who claimed that all his receipts and books were lost in the fires and mutinies of the early years.¹⁶

1600: Auditor Pedro de Redondo Villegas complained to the Crown that all the papers for the period before the Drake raid had been destroyed and when he asked for papers and securities (*recaudos*) concerning the salary which was paid the soldiers "none was found and it is understood that those which they had were burned." Hence he had no sure way of checking the legality of the salary and ration payments.¹⁷

Not only did efficient operation of this system depend on the diligence and fidelity of the royal officials in keeping accounts up-to-date, it also depended on the completion of the secondary accounts (kept in book eleven) so that entries could be made in the principal books. On the imperial level, the books at the

15. Ordinances of Casa de Contratacion, June 15, 1510, *DIU*, V, 221-22.

16. Andres de Espinosa a Su Magestad, Havana, March 9, 1570, Santo Domingo 115, Stetson Collection, P. K. Yonge Library of Florida History, University of Florida, Gainesville. Note the contradiction of the next statement's claim by Juan de Junco. Italics added.

17. Baltasar del Castillo y Ahedo a Su Magestad, Havana, December 10, 1577, Santo Domingo 125, Stetson Collection; Connor, *Colonial Records*, I, 20-21. Italics added.

center (the *Casa's*) were in turn dependent upon the completion of the local books, with forwarding of surplus funds thereafter. The possibilities for delay in such a system are obvious.¹⁸

To ensure that the surpluses were identified and forwarded to Spain, the Crown, by 1564, had formulated and had finally enforced the taking of yearly audits. These began at the first of the following year with an inspection and counting of the contents of the royal chest. The audit was to be completed and any funds owed the Crown collected by the end of February. The surpluses and the audit copy of the accounts were then sent to Spain for review by the *Contadores Mayores* of the Council of the Indies and the granting of quittance (*finiquito*) by that body.¹⁹

In Florida, yearly audits were not enforced for a variety of reasons. First, the Florida accounts were dependent upon the subsidy, which was collected annually for the year preceding. Hence a year-by-year audit often would have shown the indebtedness of the Crown for supplies purchased on credit. A second difficulty arose because the isolated, non-productive nature of Florida necessitated ordering of supplies from New Spain, Cuba, Santo Domingo, and as far afield as the Canary Islands and Spain. Bills for these goods usually required some time to reach Florida, which delayed dosing the accounts of the purchasing agents. Accounts of the agent sent to collect the subsidy were the slowest because of the numerous supply purchases he usually made. Finally, although Florida had a governor, it lacked a *cabildo* at either St. Augustine or Santa Elena. The governor could not, therefore, avail himself of the laws which allowed him to audit the royal books with the aid of two *regidores* and

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18. Pedro de Redondo Villegas a Su Magestad, St. Augustine, June 30, 1600, Santo Domingo 231, Stetson Collection. Villegas audited at least six sets of accounts, including a re-audit of accounts to 1586 upon discovery of a mistake against the royal treasury in the amount of 612,906 mrs. He labored from April 1, 1600 until March 31, 1601 in St. Augustine and sporadically until April 16, 1603 at Havana, where he was the accountant for the royal cannon foundry. His initial review concluded with Treasurer Juan Menendez Marques' accounts for 1599.
 19. Sobrecedula del Rey a Audiencia de Tierra Firme (Panama), Madrid, July 9, 1564, including the text of a cedula of May 10, 1554. Encinas, *Cedulario Indiano*, III, 248-51. This procedure was changed by the creation of the *Tribunales de Cuentas* in 1605. Juan de Solorzano y Pereyra, *Politica Indiana* (1647), six books in five vols. (Madrid-Buenos Aires, 1930), Libro VI, chapter 16, points 8-10 (Vol. V, 95-96).

a notary.²⁰ It thus became necessary to bring in an auditor with the necessary authority; this could not be done on a yearly basis.

Auditing was done when the Crown, moved by charges of corruption or by the death or replacement of one or more of the royal officials, dispatched a *visitador* or *contador de cuentas*. Because of the absence of annual audits by outside authorities, abuses frequently accumulated and were not discovered until years later, often after death or poverty of the official concerned has deprived the Crown of any chance to recoup its losses. Further, the accounts were often in such a confused state as to make complete determination of the extent of loss next to impossible, as *Visitador* Baltasar del Castillo y Ahedo had pointed out in 1577. Yet, despite the many difficulties of the auditor's labors and the all too often poor state of the accounts, the modern scholar may use the final, audited copies with some assurance that whatever is recorded therein was a real, legitimate credit or debit of the account in question. The entries provide a minimum picture of what actually transpired; used on the level of individual entries, the accounts are excellent sources for bread-and-butter as well as drum-and-trumpet history. For obvious reasons they are less satisfactory sources for determining the total cost of the Florida garrisons or the supplies for them.²¹ The following are examples of scandals connected with the accounts, together with descriptions of the kind of information contained in the entries.

* * *

The Crown's intervention to secure an accounting of its property and revenues in Florida tended to follow a pattern of reaction to death or disaster. The death of Treasurer Pedro Menendez de Aviles the Younger, a nephew of the adelantado, in 1576 in a revolt of the Guale Indians was followed by an audit. The balance due the Crown remained unpaid until 1586. Juan Cevadilla, one of the first royal officials who was not re-

20. Sobrecedula . . . July 9, 1564. Encinas *Cedulario Indiano*, III, 248, especially point 1 (c). Encinas also gives cedula dealing with the case of Chile, which followed the gubernatorial system. *Ibid.*, 245.

21. Errors in addition are known. Further, not all supplies were purchased in Florida, especially before 1575. Many of the soldiers were paid their final wages in Spain. See accounts for the treasurer of the *Casa de Contratacion* in Cd. 294, 299, 304, 306, 310B, 316, 319, 321B for the period 1565-1585.

lated to the adelantado, died in Vera Cruz in June, 1591, while collecting the annual subsidy. Audits showed that he owed sums from the subsidies of 1587, 1588, 1589, and 1590, totaling over 8,000,000 maravedi. These became a judgment against his estate; Cevadilla's personal effects in Florida and Mexico were confiscated and sold to satisfy the Crown. More than eleven years elapsed before the affair was finally settled. Papers accumulated by the auditors included a copy of his will and an inventory of the goods he had with him in Vera Cruz.

Disasters causing the Crown to investigate Florida included the explosion of the powder magazine in St. Augustine in August 1592, when it was struck by a bolt of lightning. This led to the checking of the accounts of Gaspar Fernandez Perete, who had been *tenedor* of supplies and munitions. Drake's raid in 1586 impelled the Crown to order a full-scale investigation of Florida fiscal management.

An example of the ups and downs of a life spent in the government of Spanish Florida is afforded by the checkered career of Alonso de las Alas. Related to Esteban de las Alas, the adelantado's chief lieutenant, he served as *municionero* at Fort San Felipe near Santa Elena in 1567. For the next twenty-five years he was a crewman of the Royal Armada. Alas reappeared in Florida in 1592, taking over the duties of Gaspar Fernandez Perete after the investigation in that year. Until 1594, he served as factor and *veedor*. A cedula of January 1599 detailed the complex transactions which had led to Alas' indictment and punishment. It seems that, after collecting the 1596 subsidy at Vera Cruz, and after deducting all the allowable expenses, there still remained a balance of 5,224,224 mrs. that was due the Crown. In 1597, the multiple charges against Alas were reduced in scope, but he still failed to make the required payment. The *Camara Real* in Madrid, on November 20, 1598, suspended the factor from office, ordered him to prison, fined him 400 ducats, and confiscated his 2,000 ducat bond. He was also ordered to surrender his key to the royal strongbox in St. Augustine.

In appealing this sentence to the Council of the Indies, Alas set forth the reasons why he thought the balance that he owed was only 28,061 $\frac{1}{2}$ mrs. The auditors countered by showing that he had received a total of 20,640,577 mrs. and that they had al-

lowed expenditures totaling 20,512,498 mrs., a difference of 128,079 mrs. Finally, on March 24, 1601, Pedro de Redondo Villegas certified that Alas had paid his obligation in full.

Alas was soon in financial trouble again. He obtained permission from the king to come to Spain to make an accounting. Enroute, his ship was attacked by pirates, and during the battle, Alas was wounded by a musket ball. Shortly thereafter he died. At a hearing in St. Augustine on May 7, 1615, the royal officials determined that the factor had died owing the royal treasury 2,025,837 mrs. The Crown demanded payment, but the personal effects of the dead man were insufficient to satisfy the debt. In hopes of locating more of Alas' assets that could be seized to pay the obligation, the royal officials resorted to an appeal to religion. First, they requested that letters of excommunication be prepared and read to the people in the main church. Then, a somber procession issued from the church and slowly traversed the narrow streets of St. Augustine. Wearing black veils, the participants carried unlit tapers and bore a cross draped in black. While bells tolled, the marchers chanted the psalm "Laus Deo." They crossed and recrossed the little town, calling out for any persons who might possess goods, funds, or debts owed to the deceased factor. If any hidden assets were not brought out at once, the guilty persons faced immediate excommunication and the loss of any hope they might have held for the eternal peace of their souls. Such disobedience to God and king, the proclamation declared, might bring raining down upon St. Augustine "the very curse which had destroyed Sodom and Gomorrah."²²

At that point, the record of Alonso de las Alas' accounts ends. His story, however, continued, and in fact took a surprising turn. In three different cédulas two Spanish monarchs praised his valuable services. As a crewman of the Armada Real, as a participant in the great voyage to the Straits of Magellan of 1581-1583, and for having served with "integrity and rectitude," his devotion to duty had earned him a *merced* of 200,000 mrs., which was paid to his heirs!²³

22. Cd. 947. Reel 5, 34' on microfilm copy in the P.K. Yonge Library of Florida History.

23. Cédulas to royal officials of Florida, December 5, 1620, October 4, 1622, and March 10, 1624, Santo Domingo 2603, nos. 20, 21, and 22, Stetson Collection.

Less detailed, but equally interesting is the case of *Contador* Bartolome de Arguelles, as outlined in the accounts. Authorized to collect the subsidy for 1591, he was forced to engage in a lengthy "battle of the balances" with the auditors. As Arguelles submitted additional evidence of his expenditures, the auditors countered with other records showing revenues he had collected. They disallowed a number of expenditure vouchers which had been previously accepted. He was indicted in March 1600 for a balance of 976,161 mrs. and went to Havana seeking help from the *Licenciado* Ronquillo, then lieutenant-governor of Cuba. Apparently the influence of this official worked its desired effect, for the royal officials of Florida asked that the amount owed be reduced to 67,694 mrs. and that the suit against Arguelles be dropped, since he had already paid this sum. In May, 1604, he was freed of all charges in that case. Arguelles then faced a formal investigation stemming from his collection of the subsidy for 1594. His balance on this collection, only 762 mrs., was paid in March 1604, and his formal release came from Philip III on September 15, 1605.²⁴

For those seeking information about the details of daily life in sixteenth-century Spanish Florida, the microfilmed accounting materials from the *Contaduria* records are valuable. From items purchased by various officials of the Florida garrison, data is available about the clothing and diet of the settlement. A surprising variety of drygoods and wearing apparel were imported; the latter are often described in some detail as to the type and amount of cloth used. The basic rations of flour, vinegar, wine, meat, and oil were shipped to Florida in sizeable quantities. One section of the accounts deals with naval stores and equipment, marine hardware, and rigging for the small fleet of barks, brigantines, frigates, and launches which were attached to the colony. In one case, the dimensions of a new ship built in Cuba for Florida are given in detail.²⁵

In these records, too, there appear tantalizing glimpses of the severe problems which faced the Spanish in their efforts to

24. Cd. 949. Reel 8, 72' on microfilm copy in the P.K. Yonge Library of Florida History. Contains reference to Arguelles release by "executoria de Su Magestad fecha a Valladolid, September 15, 1605."

25. Cd. 942. Reel 2, 43' on microfilm copy in the P.K. Yonge Library of Florida History.

hold Florida. Reference is made to men lost in Indian raids and wars, to forts evacuated, and to ships and supplies lost off the Atlantic coast. Inventories of weapons - muskets, bronze and iron cannon, swords, arquebuses - give some concept of the fluctuating state of the colony's military strength. So too do the ration lists and muster rolls which list all effective soldiers, often with their birthplaces. Information on supplies is plentiful and shows sources including the tribute paid by native caciques, corn bought in Yucatan to feed the Crown's Negro slaves, and the complex purchases in New Spain, Santo Domingo, and Spain from merchants who seemed more interested in a profit than in the quality of their wares.

Those with an interest in the general government of Spanish Florida may gain valuable insights into the degree of self-sufficiency of the provinces, as well as obtaining some understanding of the system of royal financial support that began in 1565 with donations to the adelantado and continued after 1570 with annual subsidy payments. The change-over from the adelantado's government to royal control has long needed further study; some of the financial and administrative aspects of this important transition are documented in these materials. Finally, the relationship of Florida to the other Indies and to the fleet system can be better understood after perusal of the Florida treasury accounts from 1565 to 1602. In closing, it should be noted that accounts similar to those described here exist for almost all the years of Spain's occupation of Florida, right up to 1821.