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ABSTRACT

The charge-and-discharge system was widely used throughout previous centuries and in all types of institutions, but the variables that shape accountability arrangements have not been analysed systematically in a comprehensive way. This study provides an extensive survey of charge-and-discharge accounting across a wide time frame (from the Roman Empire to the nineteenth century), a range of institutions (government, aristocratic, church, business and so forth), and a range of countries. Such large-scale comparisons benefit researchers who are focusing on a single time period, region, or institutional type. Our main objective is to decompose the charge-and-discharge system and classify its elements in terms of cause-and-effect relationships. We adopt a qualitative methodology to identify the features, the cause-and-effect relationships, and the spheres in which meaning is perceived (accounting, institutions, and society). Based on our results, we conclude that the charge-and-discharge system is a multivariable and multicausal phenomenon used in the context of delegated management, which acquires greater relevance as a mechanism of accountability. Charge-and-discharge involves an obligation to explain and justify one's conduct. Our objective is to open further discussion in an accountability context and facilitate future in-depth studies that reveal the development, processes, and effects of accountability within the accounting, institutional and social context across space and time.

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Introduction

Many important matters scarcely change, the problems and needs of modern users of accounts are much the same as those of the thirteenth-century estate owners (Noke 1981, 150). The latest political and financial scandals have evidenced the role of responsibility as a social factor that turns accountability into an exercise demanded by different interest groups, which explains perhaps why the need for accountability has been rarely questioned for years (Sinclair 1995, 219). Accountability of conduct is a universal problem of social life that people must face to gain 'the approval and respect of those to whom they are accountable' (Tetlock 1985, 309). Accountability is at the root of social systems, but even more evidently, in formal organisations (Frink and Klimoski 2004, 2). It permeates social relationships deeply and thoroughly (Rached 2016, 323).

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Accountability implies the verbal exchange of explanations about a past event to prevent or avoid conflict stemming from differences between the principal's expectations and the performance or behaviour of the agent (Messner 2009, 920). Investigating the relationship of memory to writing is important to accountability for a simple reason: before one could hold someone accountable, one first had to remember what had been done to be able to prove so. Written records offered an *aide-memoire* that reinforced rituals of accountability. Berkhofer III (2004, 7) argues that the idea and practice of accountability contribute to the transformation from bad lordship (principal) to good, since accountability reduces corrupt behaviour.

That is, the rendering of accounts enables a debate or exchange of questions and answers between principal and agent, thus permitting the judgement that will lead to sanctions or merit recognition, depending on the positive or negative assessment of the behaviour (Bovens 2010, 951). Nevertheless, accountability is an elusive and everchanging concept (Licht 2002) that has become key in different social contexts, both public and private (Cornock 2011); so much so that it is often confused with other concepts such as responsibility (Brown and Fox 1998, 439; McGrath and Whitty 2018), transparency (Fox 2007), obligation (Cornock 2011), information provision (Gray et al. 1997), answerability and divulgation (Dillard and Vinnari 2019). This confusion usually involves the erroneous distinction between the obligation to adequately execute a task (responsibility) and the duty to ensure it has been properly executed (accountability) (McGrath and Whitty 2018, 20).

According to Rached (2016, 317) in the current context of accounting, the concept of accountability remains unstable for various reasons, including the lack of clear articulation between its descriptive and normative aspects, Additionally, relevant descriptive variables that shape accountability arrangements have not been fully systematised in a comprehensive manner (Rached 2016, 317). Therefore, a need exists in the current scientific field of accounting, that is, the lack of conceptual clarification is indispensable whenever one comes across such multifaceted terms. The present study seeks to contribute to this debate from a historical perspective to fill this gap in our understanding.

Historically and semantically, accountability is closely linked to accounting, in the literal sense of bookkeeping (Bovens 2010, 950). Charge-and-discharge is a procedure, no longer used, that was historically used in accountability contexts for the reason that it was a straightforward practice of hearing accounts in the most logical order. Charge-and-discharge applied within the delegation of management, both totally and partially (Jones 2010), was deemed useful for any number of some reasons including its disclosure of relevant information (Noke 1981); its neutralisation of the imbalances resulting from agency relationships (Villaluenga and Llibrer 2019); and its efficiency in preventing overspending and embezzlement, disclosing cash flows, and facilitating decision making (Noke 1981, 150).

Research in accounting history add a timeless perspective to currents aspects. Previous explorations of charge-and-discharge accounting relied generally on two reasons: firstly, to understand the factors that historically have been present or have made a positive (or negative) impact on this accounting practice; and secondly, to contribute from a historical perspective, to building a scientific corpus in accounting to demonstrate the further utility of accountability as a social phenomenon.

The main objective of this study is to deconstruct charge-and-discharge accounting into its elements and variables through a thorough review of the accounting history literature. We analytically decompose the charge-and-discharge system into the elements identified by researchers and classify them in terms of their cause-and-effect relationships. A further objective is to examine the achievements made by historians to show the cause-and-effects relations between each element and variable according to their previous assertions. Finally, we examine the extent to which charge-and-discharge accounting had an impact on other contextual variables or have been affected by them.

Our overarching objective would encourage future studies that enlighten in depth the development, processes, and effects of accountability within the accounting, institutional, and social context. The result would enable a scientific discussion to build a relevant theoretical framework for accountability. This procedure will bring to the fore the main lines of an evolution that enables linking modern and ancient accounting, while preserving the accounting language, so that an accounting system, such as the one presented herein, allows one to ensure that an agent entrusted with a task complies faithfully in its understanding. The next section provides our methodological framework in which we explain the process undertaken to achieve our research objectives. Firstly, we conduct a systematic search of the published literature to identify the relevant studies. Secondly, we map out the characteristics and variables of the charge-and-discharge system. Thirdly, we propose conclusions and future research directions.

Methodological framework

The charge-and-discharge system has been studied by a plethora of accounting (history) researchers, as the system can be found in all kinds of institutions and in different times and countries (see Tables 1–3). After analysing these prior studies, we observe that authors usually consider the charge-and-discharge system as an isolated historical case study, whereas other researchers compare the characteristics of the charge-and-discharge system between two or three similar entities in a specific period of time. Regardless, while reading the findings of the literature review, it would be easy to infer that there is a set of charge-and-discharge characteristics present in all instances including the use of headings, the balance, the bilateral form, cash flow, control, fraud, responsibility, accountability, auditing and so on. However, there are others feature were only present in some studies, such as profit and loss, no sophisticated systems, economic planning, honesty and loyalty, self-funding, agency problems and so forth.

Nevertheless most authors (among others, Noke 1981; Napier 1991; Oldroyd 1999; Jurado-Sánchez 2002; Hernández-Esteve 2007; Jones 2008) present some of these characteristics as a result of the particular way of keeping records by charge-and-discharge. Alternatively, the research of other authors (i.e. Baxter 1980; Thick 1999; Prieto, Maté, and Tua 2006; Antonelli, D'alessio, and Iuliano 2007) points out that some facets of charge-and-discharge were evidence of the impact of charge-and-discharge on people, society, and institutions. At the same time, it is possible to find studies in which these groupings are confused given that authors firstly described the accounting records, connecting them with some organisational characteristics, conceptual aspects, economic or social variables, other information from archival material, historical facts and so forth. Authors consistently tried to place them within their social and economic context. Then, they usually analysed those data and inferred some causes or expectations that were the result of the connection between the charge-and-discharge system and a set of these items. Moreover, it is possible to come across on assertion made by an author and, at the same time, the opposite made by another. For example, Napier (1991, 173) argues that charge-and-discharge would have been of use to provide an indication of the ability of the state to generate cash inflows needed to fund estate development, thus speculating about its usefulness for longer-term planning. Yet Prieto, Maté, and Tua (2006, 242) point out the annual opening heading of the income books implies a significant degree of financial planning and budgeting of its activities.

Those examples demonstrate that in the world of accounting, everything is connected with everything else. Yet some things are more connected than others. Simon (1973, 23) states that 'the world is a large matrix of interactions in which most of the entries are very close to zero'. Those ideas lead us to observe that no pattern of explanatory links takes account of the charge-and-discharge method as a global phenomenon. In the end, we use and analyse the results to trace out and infer from the literature the latent variables and the closely related concepts that have been presented therein. The outputs are four diagrams (see Figures 2–5) that manifest the multivariable analysis on three levels (accounting, institutions, and society). Thus, our research is not the result of the analysis of one case. Rather, we present the synthesis of our literature review where the authors have connected charge-and-discharge with several different elements and concepts.

Our research was undertaken in stages: First, we conducted an exploratory phase for the purpose of finding the relevant studies within the scope of the research topic. Second, we engaged in a reflective reading of these works. This action led to our extracting from each of them the main ideas that became the raw material for our study. Third, we organised these materials around common concepts which enabled their analysis in a logical order. In this stage, it was possible to clearly see the variables. Yet, there was a perceived need to identify the relationships between them since many of the concepts were influenced by others and at the same time, they were influenced by others. It was thus necessary to separate them into three levels of analysis (namely accounting, institution, and society) to understand how the variables, their relations, and interrelations worked. Another challenge was how to present the information and the results effectively. The decision that seemed optimal was to present the literature review on those three levels and afterwards, the inferred variables and the diagrams in which it would be possible to discern their directions and relationships.

The literature review has been organised into three main sections, one for each level of analysis (namely accounting, institution, and society). At this stage, we gathered initial framing and potential explanations.

Criteria for selection the bibliography

This research provides an extensive survey of charge-and-discharge accounting across a wide period (from the Roman Empire to the nineteenth century), a range of institutions (government, aristocratic, church and business), and a range of countries (England, France, Italy and Spain). Such large-scale comparisons benefit researchers who are focusing on a single time period, region, or institutional type. The selection criteria for the collection procedure are:

- The studies had to be published in one of the following seven journals: *Accounting History*, *Accounting History Review*, *Accounting Organisations and Society*, *Accounting,* *Auditing and Accountability Journal*, *De Computis*, *Accounting Historians Journal* and *Accounting, Business and Financial History* (see Table 1).[1]

Table 1. Findings in selected journals: First phase of the literature review.

Bibliography		1980–1989	1990–1999	2000–2009	2010–2019	2020	Total
Accounting, Auditing and Accountability Journal	AAAJ		1	2			3
Accounting, Business and Financial History	ABFH		4	3	1		8
Accounting History	AH			1	1		2
Accounting History Review	AHR				3		3
Accounting Historians Journal	AHJ	1		1			2
Accounting, Organizations and Society	AOS	2	1	4	1		8
De Computis	DC			5	4	1	10
TOTAL		**3**	**6**	**16**	**10**	**1**	**36**

- These seven journals provide a large, relevant, and representative sample of accounting history research. After reading those studies, in order to maximise coverage, it was possible to identify others works from the previous findings in this field of study. This step enriches the literature review by a means of further exploration. A key aspect was that all additional works fulfil the selection criteria outlined. The results (not only articles but also books and chapters) were gathered and systematised as relevant material (see Table 2).

We also identified other relevant works in published volumes (see Table 3).

- No exclusion criteria regarding the historical moment or the type of entity (public or private, physical, legal, commercial or non-commercial, civilian or religious, and so forth). We want to explore the charge-and-discharge system in diverse organisations across the private, public, and third sector, including placing accounting and accountability within their wider context.
- The studies had to explicitly mention charge-and-discharge, both in the title or in the body of the work. This step had a double objective: to reflect on accountability, and to understand both past and present. After the first findings, the search for relevant literature was not limited to those studies whose title refers to charge-and-discharge.
- The studies must not conceive accounting as an autonomous event, since it would not suffice to say that ‘A’ causes ‘B’; scholars want to know why ‘A’ causes ‘B’ (Napier 2006, 451). The selected studies share the view that accounting events are grounded in their historical context, thus offering hypotheses about how accounting adapted to those contexts to allow the conceptualisation of the history of accounting.

Next, an initial content analysis was carried out after having organised the documents under these criteria: Author surname, date of work, and title. The analysis of the findings began by establishing the epistemological orientation, focusing on the topic of charge-and-discharge. During this review, several challenges and limitations became apparent. Although an extensive search was undertaken, we only identify sources published in English and Spanish. Another limitation is that we focus only on publications, books and book chapters that were accessible online.

Table 2. Findings in other journals.

			1920–1929	1960–1969	1970–1979	1980–1989	1990–1999	2000–2009	2010–2019	2020	TOTAL
	Abacus	A		1	1						2
JOURNALS	*Accounting and Business Resarch*	ABR				3	3				6
	Bulletin of the Institute of Historical Research	BIHR				1					1
	Critical Perspectives on Accounting	CPA							1		1
	Development in Practice	DP						1			1
	The English Historical Review	EHR	1								1
	International Journal of Managing Projects in Business	IJMPB							1		1
	Ius et Veritas	IV							1		1
	Hacienda Pública Española	HPE				1					1
	Human Resource Management	HRM						1			1
	Journal of Accounting Research	JAR				1					1
	Leiden Journal of International Law	LJIL							1		1
	Nursisng Children and Young People	NCYP							1		1
	Research in Organizational Behaviour	ROB				1					1
	Revista Española de Financiación y Contabilidad	REFC				1	1				2
	Spanish Accounting Review	SAR							2	1	3
	Técnica Contable	TC				1					1
	Tiempos Modernos	TM		1				1			2
	Transactions of the Royal Historical Society	TRH		1							1
	TOTAL		**1**	**3**	**1**	**9**	**4**	**3**	**7**	**1**	**29**

Table 3. Books and book chapters.

	Time Frame									
	1930–1939	1950–1959	1960–1969	1970–1979	1980–1989	1990–1999	2000–2009	2010–2019	2020	Total
Book Chapter				1	1	3	4	1		10
Book	1	1				2	5	4		13
Congress/ Forum						1	2			3
TOTAL	**1**	**1**	**0**	**1**	**1**	**6**	**11**	**5**	**0**	**26**

Construction maps

Drawing from the hypothesis that a financial report is a consumer good, it is possible to formulate questions about the reasons why information is demanded (Gjesdal 1981). In this study, the answers aim at understanding the expectations that drove users of charge-and-discharge system (principal and agent) to act in a particular manner.

Specifically, we identified the characteristic factors of charge-and-discharge (variables) associated with the cause that motivated its use, to the effect of said use, or to expectations of users of the information that the system provides. As previously mentioned, the basic role of the content analysis is to isolate the concepts and relations that were revealed by the data-gathering process. The information extracted from the works has been organised around three key concepts identified by Luft and Shields (2003, 173): variable, cause or expectation, and level of analysis.

- Variable is a term which has both generalised and specialised meanings which denotes any degree of abstraction. In the charge-and-discharge system, for example, fraud (control) could be identified as a variable.
- Cause or expectation: cause refers to explained relations between variables, as opposed to observed but unexplained associations. In charge-and-discharge, cause could be due to the principal who seeks efficient management.
- Level of analysis: Some authors conclude aspects related on individual attitudes of people's behaviour with respect to charge-and-discharge accounting (accounting level), while others show the relation with charge-and-discharge and organisational structure (institutional level). Finally, others present how the charge-and-discharge system has an impact on the economic, religious, and social context (societal level).

Our goal is to identify a relevant body of theory on which to lay the keys to this accountability system. By deconstructing the charge-and-discharge system, it is possible to present different maps of variables, features, and expectations at each level. Given the breadth of the concepts and their interpretation, these maps were developed after the coding had been done to ensure the accuracy of the previously defined concepts.

Charge-and-discharge accounting

Theoretical framework of charge-and-discharge accounting

As an accounting record, the charge-and-discharge system has been extensively researched in its formal, technical, and content aspects. Researchers unanimously agree on the disposition and order of records and identify three clearly distinguishable stages. In the first stage, the agent (administrator) was charged with what he had received or been paid; then, in the second part, he was discharged with what he had spent and paid (Noke 1981; Lemarchand 1994, 134; Jurado-Sánchez 2002, 167). Hence, it infers the responsibility that the principal translated to the agent for delegated management. In the third part, the difference, called balance, was calculated (Noke 1981; 1991). It is also known by other names: *excessus* (Postles 1981), *arreragia* (Noke 1991, 339), *alcance* (Villaluenga 2016, 68) or *definició* (Llibrer 2013), the amount that indicated the value of what the agent owed his master or vice versa (Del Castillo 1542, 8r; Baker and Eadsforth 2011, 89). The delivery of that difference at one or the other stage cancelled the accrued obligation, restored the symmetry of positions of both stages and finalised the agent's responsibility (Villaluenga and Llibrer 2019). Figure 1 provides an example of a charge-and-discharge account from 1535-1536. The left page displays the following information: firstly, the total amount charged; secondly, the total amount discharged; and thirdly, the difference between them. The right page features the signatures.

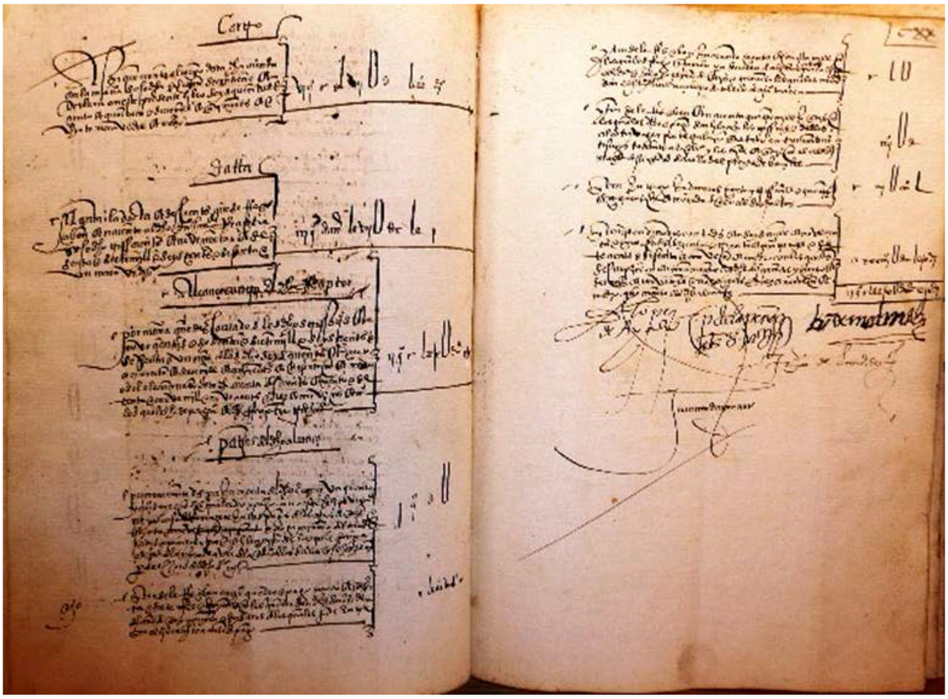

Figure 1. Charge-and-discharge accounting.
Source: Archive of Toledo Cathedral.

The agent's responsibility is also apparent as he was accountable at the end of his term and had to present the vouchers, supporting documents of the discharge, or receipts (Noke 1981, 138; Thick 1999, 274; Dobie 2011, 12), which were indispensable to validate the payments registered (Jurado-Sánchez 2002, 176). The documents presented by the agent allowed for the control of discharges (Hernández-Esteve 2007, 222). Since they were signed by the creditor to confirm the charge, this procedure reduced the risk of fraud by the principal (Bailey 2002, 107). Although the account was annual, a change of agent required him to be accountable, which shows the personal nature of the office and that the responsibility was linked to it (Dobie 2008a, 191). The problem of accountability is especially important in the field of medieval history in which much attention has been focused on the nature of power. The goal of accountability was to assure responsibilities (Berkhofer III 2004, 6).

In the charge-and-discharge procedure, accounts were not used as is typical in double-entry bookkeeping. Instead, entries were mere enumerations without a counterpart or connection, which prevented the establishment of any relationship between debtor and creditor parties, or the perception of the unit or whole; also, the unique position of the person that returned debt and credit amounts at the same time cannot be visualised (Hernández-Esteve 2013).

Among the annotations, headings frequently grouped facts of a similar nature, the use of headings improved the reviewing process, as it allowed for the identification of variations, the net increase or a negative balance with the previous year (Dobie 2008a, 194). It is a criterion, which prevails over the chronological order (Llibrer 2014), that defines the double-entry system. This order requires a classification of categories based on their relevance before adding the record, which is associated by some researchers with the principal's interest (Thick 1999, 281; Prieto, Maté, and Tua 2006, 228). The subtotal calculation under headings and the balance at the end of the account helped review expenses and compare them with income (Thick 1999, 283), which enabled planning and budgeting, and year-over-year comparisons (Maté, Prieto, and Tua 2008, 161).

Therefore, despite its low complexity, easily understandable nature, and sometimes primitive documentation (Jack 1966, 137), the charge-and-discharge system is perceived as moderately sophisticated, oriented to tracking, accountability and decision making (Prieto, Maté, and Tua 2006, 242). Its connection to decision making can be conditioned by a delay in the closing of the books, which may have taken a few years (López-Manjón 2007, 49) or by the principal's decision on whether to use the information. Conversely, its use in a decision-making context has revealed technical deficiencies to attend to all the information requirements (Freear 1970; Donoso-Anes 1996; Hernández-Esteve 2000, 826). Nevertheless, it has been argued that charge-and-discharge accounting was an accounting report rather than an accounting system as such (Llibrer and Villaluenga 2019).

Another advantage of charge-and-discharge was its simplicity, since it required no specialised efficiencies or prior technical knowledge (Bennett 1926, 363; López-Manjón 2004, 151). Given its simple, logical, and easily understandable nature (Martín-Lamouroux 1996, 332), some authors consider it unsophisticated accounting (Cowton and O'Shaughnessy 1991, 44) and therefore inefficient (Jack 1966, 137). Under this simple nature, other studies point out that it could have been used as a list of funds required to tend to necessary expenses (Napier 1991, 173), with no intention of determining the return on investment or profit (Napier 1997, 14; Jack 1966, 154) and therefore with no need to calculate the total import of the annual income of the organisation (Llibrer 2017). These arguments differ from conclusions drawn by other researchers who point out that the close matching of expenses and income suggests that it provided sufficient information for rational decisions to be reached at the cheapest possible cost (Jack 1966, 139). It is this argument which has led Stone (1962, 26) to suggest that the answers to questions about profit could be obtained from manorial accounts, but not, as a rule, at sight; a calculation was required. It also might have helped adjust expenses and needs to the funds available (Dobie 2008a, 195), suggesting, in turn, a certain modicum of financial and budget planning (Dobie 2008a, 198). It further hints at a certain preoccupation about efficiency and the elaboration of adequate accounting entries (Jones 2008, 1056).

The charge-and-discharge system did not include negative entries; instead, it used contrary entries (the negative entries were discharges), for instance, uncollectibles were not deducted from the charge, they were discharged, thus distinguishing accrued funds from charges (Cillanueva 2009, 167; Llibrer 2017), which prevented the loss of information about debtors (Jones 1985, 198). The use of auxiliary books enabled the increase in entries and the completion of information included in the charge-and-discharge system (Napier 1991). This interrelation of entries and patrimonial variations is perceived as the incorporation of the principal's (entity) own information needs in the books, enabling the tracking of the activity and, to some extent, of the patrimony (Maté, Prieto, and Tua 2008, 189).

Lastly, the scientific literature assimilates charge-and-discharge with cash flow accounting (Noke 1981, 151), thus emphasising the transactions over the value of the assets and the liabilities (Napier 1997, 13; Dobie 2015). The obvious intention of registering the flows of funds led Baxter (1980) to assert the key importance that this system had in the development of accounting theory, and to link it with people's rights and obligations. Similarly, Napier (1991, 165) considered that the annual statements of states could be built on the basis of charge-and-discharge. Put differently, the current technology of financial reporting is built upon this accounting (Napier 1997, 5), giving that it registered income to be received rather than income already received, and advanced arrears or deferred payments. Finally, from a different perspective, Jack (1966, 137) and Hernández-Esteve (1984, 113) both consider that charges were accounts receivable for the principal and obligations for the agent; while discharges were accounts receivable for the agent and obligations for the principal; therefore, the system was capable of registering assets and liabilities.

Dependent and independent variables inferred on the accounting level

The bibliographic review has enabled the identification of characteristics associated with four clearly interconnected independent variables. The charge-and-discharge system focuses on reproducing and quantifying the bilateral relationship (with legal and economic factors) between the principal and the agent – the first independent variable. Figure 2 provides a summary of identified variables.

The way in which we infer the independent variables is to group each of the ideas put forward by the different authors according to their logical association as set out in the following bullet points:

- *The order and way in which information is presented*. In particular, no accounts are used; entries do not have a counterpart; no connection exits between entries; books are individual; and the books are elaborated after the management process, not simultaneously.
- *Charge-and-discharge represents conflicting obligations and collection rights*. It is associated with the following features: the charge is an obligation for the agent and a right of

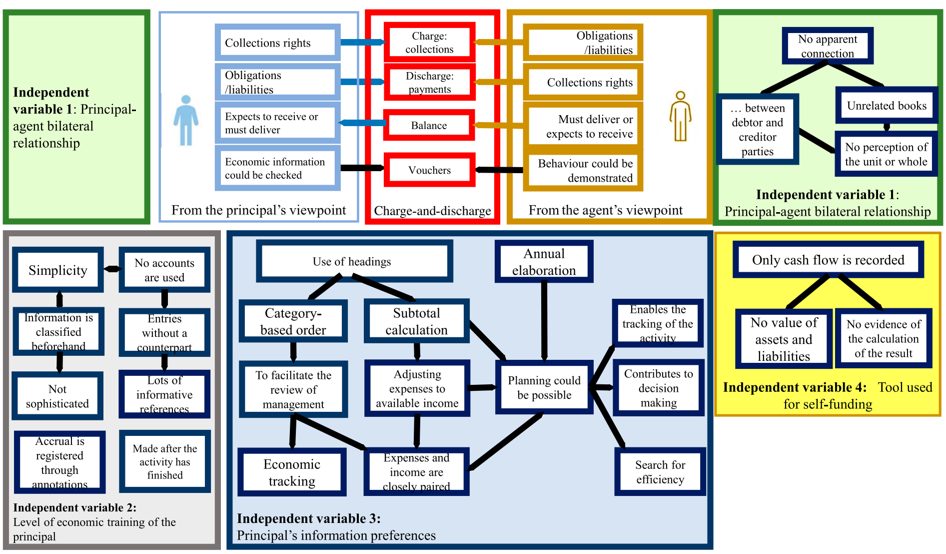

Figure 2. Identified variables regarding charge-and-discharge accounting.

the principal; the discharge is an obligation for the principal and a collection right of the agent; and the balance is an obligation for both depending on its sign. Those aspects are delineated in Figures 1 and 2.

- *The balance or liquidated sum*. This presentation ends the contract between principal and agent.
- *The agent's obligation to present vouchers*. This step demonstrates that the discharges have been paid and reduces the risk for the principal.

In addition, other features related to the understanding of information and associated with a second independent variable (principal's economic training) have been identified: its simplicity does not require technical training, the information is classified following a logical and non-chronological order, with no sophistication; it does not use accounts, but mere entries with no counterpart, with an abundance of references and details; it is elaborated after the management, not simultaneously; and no negative amounts are used, but the accrual is registered through annotations.

The features of charge-and-discharge associated with a third independent variable (principal's information preferences) are: use of headings and category-based order to favour an *a posteriori* review and tracking of management; the calculation of subtotals to adjust expenses to the available income; and the books written every year, which favours annual production of accounting statements to expedite planning and economic tracking, and contributes to decision making and the search for efficiency.

Lastly, a fourth group of characteristics are closely linked to the self-funding need. These include only cash flows are registered; the value of assets and liabilities is not registered; and there is no evidence of the calculation of the result. In conclusion, the four independent variables that focus on the presentation of information through the charge-and-discharge system are:

- **Independent variable 1.** Principal-agent bilateral relationship.
- **Independent variable 2.** Level of economic training of the principal.
- **Independent variable 3.** Principal's information preferences with regards to the business.
- **Independent variable 4.** Tool used for self-funding.

In this first level, dedicated to accounting, only independent variables have been inferred. The following sections outline the impact of the charge-and-discharge system on institutions and society. This analysis reveals some research findings that could be associated with dependent variables.

Charge-and-discharge and institutions

Theoretical framework of charge-and-discharge at an institutional level

After analysing the elements of charge-and-discharge in an institutional setting, two sub-levels have been identified – that of the principal and those of the agent –, which are the result of each party's own interests.

Institutional sub-level 1: the principal

Regardless of the type of entity to which the accounts belonged, studies consulted share the practice of the total or partial delegation of the management of an estate by a principal to an agent. The reasons behind the decision to delegate might be, among others: (a) the large size or nature of the 'enterprise' (Baker and Eadsforth 2011, 89); (b) the fact that the principal had other jobs or tasks (Napier 1991; 1997, 16); (c) the lack of knowledge or economic training of the principal (Hernández-Esteve 2005); (d) the obligation of the agent to exert the management as a public servant (Del Castillo 1542, IIIr°); and (e) the geographic distance between the business and the estate (Oldroyd 1999).

Exerting the right that ownership confers, the principal performs three actions. First, the principal transfers part of the rights possessed to the agent. Second, the principal assigns responsibilities, as noted by researchers, on the presentation of information (Prieto, Maté, and Tua 2006; Jones 2008; 2010, 92; Villaluenga 2013a, 77). Third, the principal asks for guarantees (Donoso-Anes 1996, 79; Lillo-Criado and Álvarez-López 2008, 6) that ensure the fulfilment of the task for which the agent was hired (Calvo, Castro, and Granado 2007, 6), thus reducing the risk of opportunistic behaviour due to adverse selection.

The principal had to prevent the agent from committing fraud, which led to tracking and controlling not only money, but also labour dues, cattle, grain, harvest and so on. Consequently, any asset that required an account was just as important as cash (Noke 1981, 144; Donoso-Anes 1996, 151; López-Manjón 2007). This feature has led several authors to the conclusion that the main objective of this accounting system was controlling those in charge and who managed royal or manorial funds or properties (Noke 1981; Jones 1985; Lemarchand 1994; Napier 1997; Oldroyd 1999; Hernández-Esteve 2007, 163; Casares-López 2009; Jones 2010). From a different perspective, controlling those who received and spent money becomes thereby a means for accountability (Jurado-Sánchez 2002, 167; Napier 1997, 13). Lemarchand (1994, 133–134) analyses the vocabulary used and notices that the purpose of the records was control and accountability rather than an accounting system. Charge-and-discharge was seen as the controlling instrument in the custody of assets (Jones 2008, 1056) that reduced fraud against the principal (Noke 1981, 138; Postles 1981; Carmona, Céspedes, and Gómez-Díaz 1997, 470).

The reason that led the principal to delegate management might have been the same that led him to entrust the accounts review to a third party, rational, accounts holder or internal auditor (Hernández-Esteve 2007, 23) or other officers who had been given the particular function (Littleton 1933, 260). His intervention before the contract relationship between principal and agent was finished enabled not only error correction but also the neutralisation of recalculation fraud; another advantage of this system (Jones 1991), a flexibility that was stated in a 1753 manual by William Blackstone (Jones 1991, 155). Lastly, as previously mentioned, in some cases the information enabled the principal to plan and control future activities (Jurado-Sánchez 2002; Noke 1981, 138) based on the current situation.

On an institutional level, before the Industrial revolution, charge-and-discharge was commonly employed by non-mercantile entities (Jones 1991, 141) whose owners did not need or perceive the need to know their profit (Yamey 1981; Jones 1991, 155), which were more concerned with wealth than about quantifying capital, thus showing their interest in knowing the cash available for consumption, and focusing on cash-flow estimations (Napier 1997, 18; Thick 1999, 268). This point correlates with self-funding and a non-mercantile mindset (Miley and Read 2016, 84), which does not prevent the establishment of a link between the charge-and-discharge system and the origin of many businesses (Noke 1981, 155).

The charge-and-discharge system contributed to decentralised management. For example, it enabled the cession of land management to agents, but it retained control at the centre thanks to a unified report network (Oldroyd 1999, 181); thus, a very close link existed between the type of account, the organisation mode (Oldroyd 1999, 185), and funding, particularly self-funding (Miley and Read 2016). In large entities, such as cathedrals, the charge-and-discharge system facilitated management by functional areas or independent cash management offices (Hernández-Borreguero 2010, 31; Villaluenga 2016, 78), but did not prevent the cathedral for instance as being perceived as a single entity (Llibrer 2017). Conversely, the lack of connection of books by charge-and-discharge is associated with a partial organisational vision (Donoso-Anes 1996; Hernández-Esteve 2000, 829).

In the case of public administration, both at the national and local level, authors such as Jones (2010, 82) suggest that the need for national administration efficiency (in the twelfth and thirteenth centuries) drove the development of the charge-and-discharge accounting system (Jones 2010, 82). Jones (2010, 82) concludes that the relationships between the government and accounting existed within a nexus of interrelated structures and technologies that allowed them to bridge physical distance and to control employees by using this kind of recording system. Thick (1999) considers the system appropriate at the local level as cities were not businesses; therefore, there was no need to estimate losses or profits, or to create a balance sheet, such information needs being considered excessive with respect to the requirements of the local administration (Thick 1999, 268).

The capacity of the charge-and-discharge system for controlling the agent's conduct has been perceived as an instrument of power, as well as one of efficient exploitation of the resources used by the state to perpetuate itself. Similarly, the state provided other infrastructure, such as territorial organisation and money, that enabled its development (Jones 2010, 85). In contrast, other authors relate the decline of the state in different periods with the use of this accounting system (Hernández-Esteve 1988; Nikitin 2000: Jurado-Sánchez 2002), since they consider that it favoured administrative inefficiency and neglect and dishonesty of ministers (Jurado-Sánchez 2002, 167) or of parliament (Nikitin 2000, 241–256). Specifically, this weakness is associated with the possibility of modifying the entries and debit and credit items resulting from the separation of books and registers, the lack of connection between income and expense (Hernández-Esteve 1988, 397), and the ease with which new sheets could be inserted or entries modified thanks to the blank spaces available (Jurado-Sánchez 2002, 179).

Institutional sub-level 2: the agent

Initially, accountability could have been oral, but the advantages that the system offered for the agent to plan his activity and contribute to the control to which he was submitted (Noke 1981, 138) may have contributed to its development in written form. From this perspective, Jones (1985, 206; 2010, 92) points out that these accounts belonged to people, not to entities or organisations; they were people who confronted income with expenses to which that income was assigned (Lemarchand 1993, 322). This action was based on the rule that states that 'he who receives, owes.' That is, the account presenter was debtor of the balance, which was the debt resulting from his management, because the balance is the excess of charges over payments (Jouanique 1987, 250; Jack 1966, 137). Treaties, laws, and norms regulated the procedure; therefore, the agent knew the evaluation he was to undergo. The agent shall give an account which shall be a detailed account of what he gives and receives (Del Castillo 1542, 3v).[2]

The order in which information was presented was important. If done following common agreement, suspicion against the administrator or agent was reduced (Hernández-Esteve 2007, 189). The entry was expected to offer detailed information on the facts (day of reception, the amount, the concept, the place and so forth), with a thorough explanation of what was spent and on what it was spent, who received it, and what the person paid; otherwise, the account would be intricate and would lead to suspicion against the agent and, in turn, to damage or fraud (Hernández-Esteve 2007, 189). All of this leads to the conclusion that the records were designed to attest to the actions of the agent (Dobie 2008b, 142).

The entries constituted documentary evidence that legally allowed defence of the agent and the principal. The former could demonstrate his innocence by limiting the principal's power over him and its discharge to the rights acquired, thereby restoring, or reinforcing his honour (Jack 1966, 153). The latter was able to demonstrate that he had been defrauded, to determine what is imputable to the agent and request to be compensated. The aim was to avoid suspicion of fraud against the agent by proving his innocence (Del Castillo 1542, 11v°).[3]

Preparing the charge-and-discharge report on an annual basis allowed access to regular information on the agent's performance, which affirmed, in turn, his honesty and reinforced confidence in him (Napier 1997, 14). Moreover, this account had its sole purpose, the verification of the honesty of persons charged (Littleton 1933, 260). Hence, Jack (1966, 153) points out the basic purpose of the charge-and-discharge account was to establish the liability of the agent, in this point it established the legal force attributed to this recording mode (Villaluenga 2013b), which partially justified its continuity throughout various centuries (Noke 1981, 150). The purpose of these records was to detect fraud, confirm the honesty of the people involved, exercise control and reinforce accountability (Jones 2010, 82), rather than to calculate the annual result, more typical of double-entry system and trade.

Dependent and independent variables at the institutional level

The characteristics and variables of the bilateral relationship in charge-and-discharge are presented according to two sub-levels: the principal and the agent.

Principal sub-level

Figure 3 presents the deconstruction of the elements that are included in the principal sub-level, thus reinforcing the conclusion that the charge-and-discharge system is an accountability system rather than an accounting system.

First, at least one reason drives the principal to hand over management, thereby exerting an inherent right of ownership. The principal creates his expectations of the agent: he

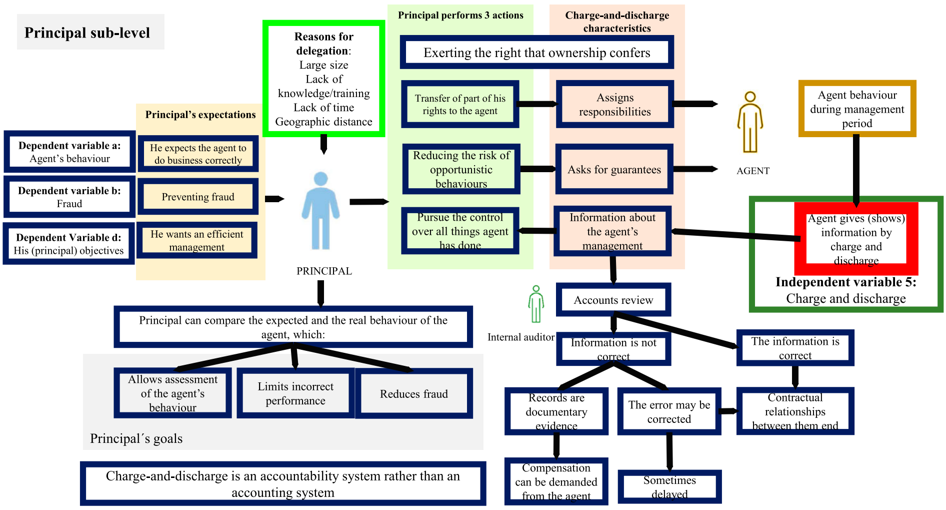

Figure 3. Dependent and independent variables for the principal.

expects him to manage efficiently, to adjust behaviour to his interests, and not to commit fraud. The principal tries to elicit a particular behaviour from the agent (dependent variable) by using the information of charge-and-discharge (independent variable) where the behaviour is displayed. The impact is indirect because the accounts are handed in after the management. The agent, knowing his work will be recorded and reviewed, will try to avoid inaccuracies in the discharges that might prove fraudulent behaviour. The charge-and-discharge system allows the principal to compare the expected and real behaviour of the agent, allowing him to assess the agent's behaviour, limit incorrect performance, and reduce fraud.

The existence of a charge-and-discharge account for each area of the organisation may prove that this type of recording system refers more to the fulfilment of an objective or mission than to profit maximisation. In other words, the charge-and-discharge system is related to efficacy and efficiency of the state (entity), the interest in recording the origin and use of resources, the need to adjust activity to available funds (self-funding), or the decentralisation resulting from the large size of the entity (see Figure 4).

Considering the previous discussion, two independent variables and four dependent variables are presented:

- **Independent variable 5.** Charge-and-discharge system.
- **Independent variable 6.** Principal's organisational concept.
- **Dependent variable a.** Agent's behaviour.
- **Dependent variable b.** Fraud.
- **Dependent variable c.** Institution's mission or the business activity.
- **Dependent variable d.** Objectives of the institution.

Agent sub-level

The literature review indicates differences between the expectations and characteristics of the agent and the principal, from which the dependent and independent variables

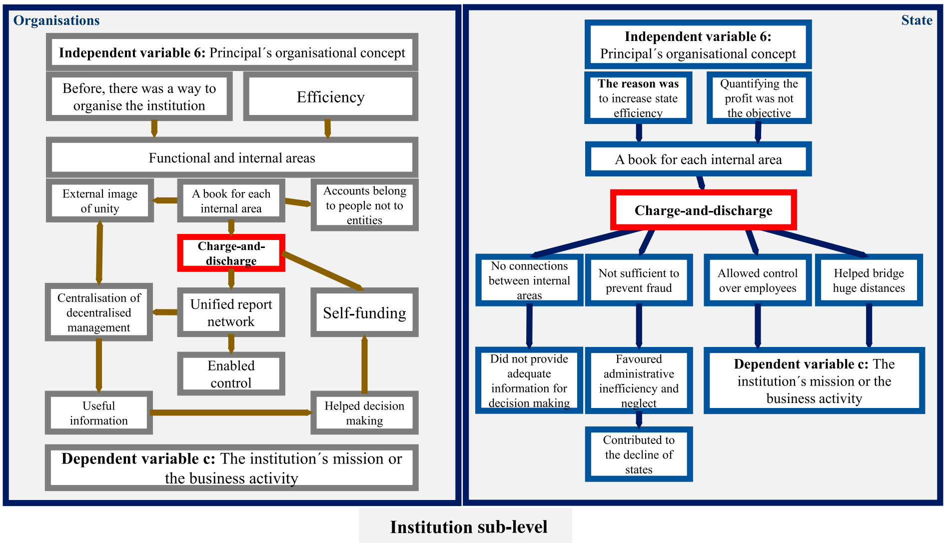

Figure 4. Dependent and independent variables at institution sub-level.

with a hierarchy and relationship among them are inferred. We identify three expectations that led the agent to accept delegated management: obtaining compensation for the work undertaken; benefiting from physical distance from the principal and being able to use the principal's funds until the balance was paid (see Figure 5).

Having received authorisation to collect the principal's rents and bearing in mind his three expectations (providing revenues through his work, taking advantage of the distance from the principal and being able to use the principal's funds), the agent will act diligently in expediting collection, thus aligning with the interests of the principal. Having money at his disposal leads him to minimise expenses, which is another of the principal's interests, thus optimising his liquidity until the time of delivery. All of this

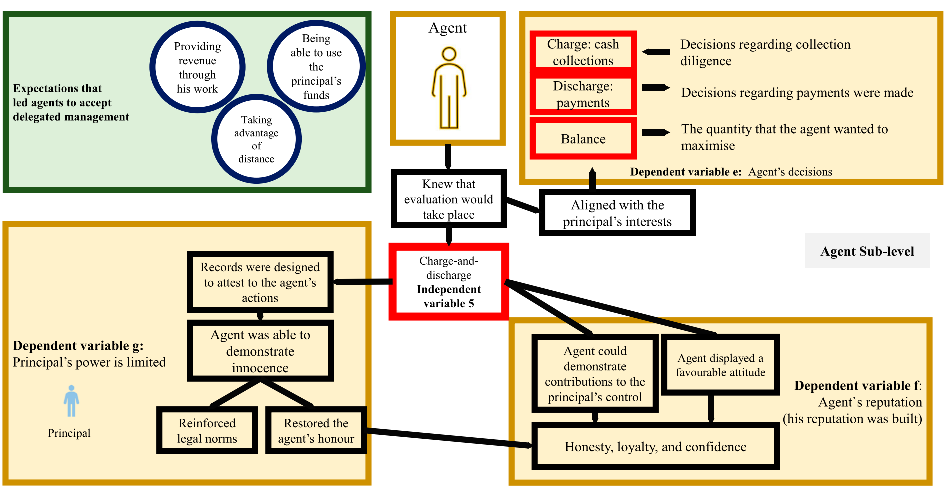

Figure 5. Relationships between characteristics and variables. Agent sub-level.

leads us to propose the agent's managerial decisions, that is, the agent's behaviour, as the dependent variable of charge-and-discharge.

Within the parameters described above, the agent is free to decide a course of conduct. However, knowing that he will be evaluated by the principal, he will take the opportunity to demonstrate his honesty and maintain his reputation, the second dependent variable. In other words, by being accountable, the agent demonstrates that he is contributing to the principal's control and that he is acting properly, reaffirming his honesty, his loyalty to the principal's interests and his trust. In doing so, he confirms that he has not committed fraud, which builds his reputation as a faithful and honest agent.

Since the registers of charge-and-discharge are designed to attest to the agent's management and are associated with validity and reliability (given the way the information is presented), the agent has within them the certification of proper management and proof of his innocence, which can be used to restore his honour, thus limiting the power of the principal.

In conclusion, for the agent, charge-and-discharge is an independent variable capable of producing a positive impact on his aligned decisions and his reputation, and of limiting the principal's power over him. Three dependent variables can be inferred:

- **Dependent variable e**. Agent's decisions.
- **Dependent variable f.** Agent's reputation.
- **Dependent variable g.** Principal's limited power.

Charge-and-discharge and society

Theoretical framework of the charge-and-discharge system and society

Research over many years has shown that due to its relationship with society, accounting maintains a reciprocal relationship with the environment (Hopwood 1987; Hopwood and Miller 1994). Accounting can be analysed as a register and communication problem-solving tool, but also from a social perspective, as a creator of thought structures in its environment (Carmona, Ezzamel, and Gutiérrez-Hidalgo 2004). In the same vein, charge-and-discharge and the double-entry method have been considered exponents of the economic evolution of business, but also of the social, cultural, and ideological changes that have taken place throughout history (Hoskin and Macve 1986). In fact, connections have been established between this recording mode and philosophy, ethics and morals of religious mindset, justice, society and the lifestyle of the Middle Ages (Villaluenga, Llibrer, and Gutierrez-Hidalgo 2022).

Some authors date the origins of the charge-and-discharge system to Ancient Rome, linked to accountability – specifically to the resolution of testamentary clauses, used as a tool of control over the management of employees and documentary verification, but also to discharge itself with the restitution *uolumnia rationum* (Minaud 2005, 296). Drawing from this kind of source, Jouanique (1987) identifies charge-and-discharge with the obligatory accountability of the factors to their principal and analyses its juridical nature, the result of which is the source of obligations enforceable against third parties. Therefore, it survived in medieval European organisational structures through the influence of the Catholic Church, heir to the Roman tradition. Kantorowicz (1984) points out that in the Middle Ages, the state had as its reference the Roman Church as a model of the absolute monarchy.

With the double-entry system adopted across most institutions, charge-and-discharge continued to be used by different entities over the course of several centuries. Moreover, it was not replaced, but rather both types of accounting co-existed, and were even used simultaneously by the same entity (Mayordomo 2021), as their purpose was different: the double-entry was informative, while the charge-and-discharge system was used for accountability (Villaluenga 2013b). Over time, the use of charge-and-discharge has been attributed to several factors, among others, the inertia of continuity (Jones 1991, 154), the non-necessity of knowing profit or information for decision making (Yamey 1981; Jones 1991, 155), the predominance of the idea of wealth over capital, legal force (Noke 1981; Villaluenga 2013b) and lack of external pressure (Jones 1991, 155). In short, charge-and-discharge fostered the non-mercantile mentality (Miley and Read 2016, 84).

In a historical context, the role of accounting involves the mediation between the intention of a practice or policy and the results it produces (Bisman 2012, 107). In line with this thinking, charge-and-discharge has been related to features of feudalism. The concept of accountability, and of allotting responsibility, is central to understanding medieval *compoti* (Bailey 2002). This view represents a significant difference from current accounting methods, and a modern accounting might be initially nonplussed by manorial accounts (Bailey 2002, 102). Thick (1999, 279) and Sabapathy (2014, 11–12) associate the need to provide justifications with a medieval feature rather than a modern auditing practice. Napier (1997) links the accountability and reporting of information on net cash resources generated on the lands of nobles to the entrenchment of the hierarchical base (Napier 1997, 16). Jones (1985, 208) considers charge-and-discharge as a written manifestation of the obligation to serve imposed by the authority, a typical peculiarity of feudalism. The emphasis on knowing the net cash and the invisibility of capital were two reasons that led Napier (1997, 16) to conclude that users were not concerned with profit, but only with the amount of cash available. He concludes that charge-and-discharge was the accounting of feudalism as double entry is the accounting of capitalism (Jones 1985, 207).

According to the criterion of greater importance or relevance, whereby an agent is accountable to a principal, some authors confirm that the charge-and-discharge system rests on a hierarchical basis or ordered scale of subordination. Studying medieval England, Jones (2010, 85) sees this accounting as a mechanism that enhanced the power of the state, while depending on it, as it provided the territorial organisation and money for its development, Bisman (2012) points out that charge-and-discharge allowed the state to develop policies and laws in order to control both famine and the poor. In the sphere of the Church, studying the Society of Jesus between the sixteenth and seventeenth centuries, Quattrone (2004) sees this type of record as something that goes beyond a mere mechanism for measuring and allocating resources. He perceives the visible trace of a system of hierarchical relations of a theological, institutional, and social nature, closely linked to the absolutist ideology of the Catholic doctrine of the Counter-Reformation.

Charge-and-discharge, more a legal than an accounting system, enabled the administration of justice (Villaluenga, Llibrer, and Gutierrez-Hidalgo 2022). It was understood as commutative justice that determined what belonged to each person without unfairly diminishing the part of wealth that corresponded to others (Gordley 2013, 17). In mathematical terms, it would correspond to making an arithmetical proportion between two terms (Englard 2009, 8). This practice would resolve the contractual relationship between principal and agent and, consequently, the agency problems between the two (Villaluenga and Llibrer 2019, 229).

By extension, in the concept of justice, the charge-and-discharge system was the mechanism used by the Christian to give account to God. It is a relationship in which there is the delegation by the owner (God-lord) to the agent (servant) and that also allowed the justification of the acts and the sentence (Villaluenga 2013a, 84) with multiple references in the Gospels. Likewise, in the charge-and-discharge system, elements are also present in the sacrament of confession (Aho 2005, 28), where an attempt is made to inculcate in the individual Christian behaviour in anticipation of achieving a favourable sentence (heaven or hell) and to model individual conduct.

In short, charge-and-discharge can be associated with responsibility, submitting to justice or arithmetical balance, in an ethical and moral context, which may have marked the behaviour of the people at the time because, socially, there was a moral obligation to be accountable prior to any legal obligation (Noke 1991, 346).

Dependent and independent variables at the societal level

According to research results, as with any other accounting method, charge-and-discharge was permeable to the social archetypes of the era in which it was developed. Due to its Roman origins linked to accountability, charge-and-discharge survived in European medieval organisational structures through the influence of the Catholic Church.

In the economic area, specific characteristics of the European Middle Ages could have had an impact on the charge-and-discharge system. Specifically, we refer to inertia in the performance associated with the predominance of tradition and guild business, the disinterest in the calculation of profit, the valuation of assets and the invisibility of capital; all aspects related to the lack of need for these commercial concepts. We also see the predominance of the contractual relationship with a legal basis over the economic one. All have in common the non-mercantile mentality, which is materialised in Independent variable 1 (see Figure 6). These characteristics were present in the dominant entities, especially in the public administration and religious organisations with a budget mentality oriented to the correction of dysfunctional and undesired behaviours, associated with the concepts of control and power.

On the societal level, the accounting subjects we have analysed presented well-defined hierarchical structures, dominated by the master-servant relationship and whose behaviour was governed by a sense of justice and honour. There was an order and gradation of people according to the power or authority that they had to command. Both concepts can be attributed to Independent variable 8 'Hierarchy and power relations'.

The medieval European society in which charge-and-discharge developed was a Christian one, so it is easy to identify the accountability of the agent to the principal with the accountability of the Christian to God. It is also possible to appreciate the role of religion and the morality associated with the just and righteous behaviour that should permeate the actions of the Christian. Thus, the third independent variable emerges: the Christian religion and its norms of conduct. With respect to the identification of dependent variables, based on our literature review and from the economic point of view, the charge-and-discharge system guarantees the allocation of resources from a budgetary

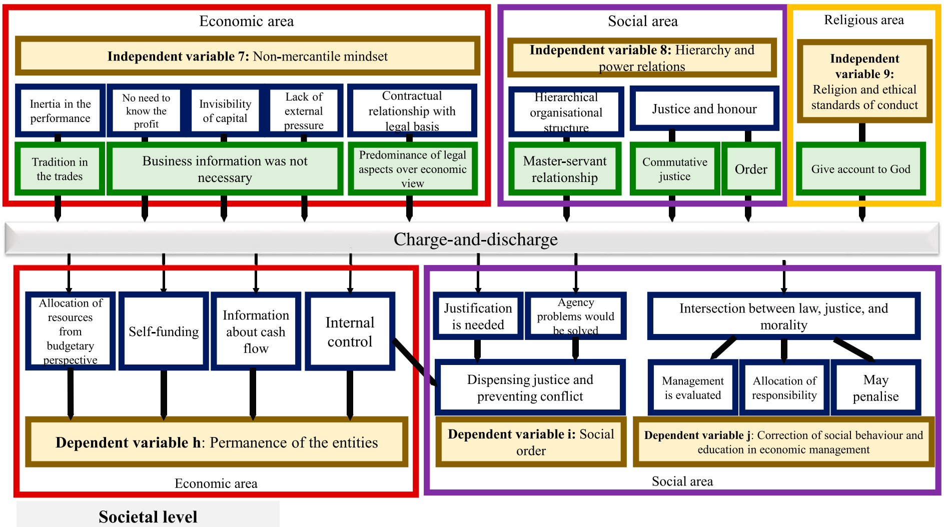

Figure 6. Dependent and independent variables at the societal level.

perspective; self-funding, the preponderance of cash flows over capital or equity (in origin, non-existent), and internal control. Taking these elements together, the most common mentality was focused on ensuring the correct allocation of resources, rather than the enrichment of the entities, thus ensuring long-term sustainability and survival.

In the social dimension and influenced by the context in which it was developed, the charge-and-discharge system focuses on the internal control of entities and accountability on a defined hierarchical or contractual basis (agent to the principal or servant to the master), to be resolved within a legal framework, which guaranteed the restitution of goods or money to one of the parties. The charge-and-discharge system visualises justice, an abstract concept, thus reducing conflicts between individuals and contributing to social order and balance.

Finally, the charge-and-discharge system is the point of intersection between justice, law, and morality because of its capacity to evaluate the (good or bad) management of the agent, associated with the capacity to easily attribute responsibilities within the framework of a legal relationship between parties and to materialise the religious connotations associated with upright conduct. For all these reasons, charge-and-discharge had the capacity to correct the behaviour of agents and principals interacting in the socio-economic context and, consequently, helped to educate both in the economic management of entities (fostering an organisational culture) and in social behaviour.

In summary, we have identified the following variables:

- **Independent variable 7.** Non-mercantile mindset.
- **Independent variable 8.** Hierarchy and power relations.
- **Independent variable 9**. Religion and ethical standards of conduct.
- **Dependent variable e.** Permanence of the entities.
- **Dependent variable f.** Social order (avoidance of conflicts).
- **Dependent variable g.** Correction of social behaviour and education in economic management.

Discussion and conclusions

As a general conclusion, we argue that the charge-and-discharge system is a multivariable and multicausal phenomenon always used in the context of delegated management of the total or partial patrimony of a principal given to an agent. For this reason, it acquires greater relevance as a mechanism of accountability. The authorised party makes decisions concerning the use and application of the resources received and therefore, must provide an explanation for these decisions.

The charge-and-discharge method records information according to the principal's preferences so that he can evaluate the agent's behaviour can be evaluated. The agent, knowing that he is accountable, models his behaviour to align with the principal's preferences, taking advantage of the occasion to build his reputation as a good agent.

Considering all that has been presented, it is possible to infer two utility functions, one for the principal and one for the agent. Each utility function explains the behaviour of each party by relating the satisfaction achieved to the behaviour of the other. Taking as hypotheses the rational behaviour and behaviour proper to the users of the historical period, it is possible to define them as follows:

- The principal's behaviour seeks to maximise his interests (professional or personal), which depend on the agent's management. By minimising fraud, he maximises efficiency (achieves his objectives).
- The agent's behaviour is associated with different types of interest that do not necessarily occur simultaneously, namely the agent wishes to: (a) obtain remuneration for his work; (b) use the principal's funds for as long as possible; and (c) demonstrate honesty, thus maximising his reputation by minimising fraud and, consequently, ensuring permanence in the position.

The charge-and-discharge system is an instrument that grants a certain degree of freedom to the agent and at the same time allows the principal to direct the agent's competing interests to his own.

From the societal point of view, the charge-and-discharge system is affected by the non-mercantile mentality of the entities that used it, especially public administration and religious organisations. Hierarchical structures are a paradigm of the master-servant (principal-agent) relationship where justice between the parties materialised in accountability, which prevented conflicts. The absence of conflicts maintained social order and guaranteed the sustainability or permanence of the entities. At the same time, it reinforced organisational culture by educating the individual in economic management.

From the literature review, we have inferred several variables summarised as follows:

- **Independent variable 1.** Principal-agent bilateral relationship.
- **Independent variable 2**. Level of economic training of the principal.
- **Independent variable 3**. Principal's information preferences with regards to the business.
- **Independent variable 4**. Tool used for self-funding (limiting financial dependence).
- **Independent variable 5.** The charge-and-discharge system.

- **Independent variable 6.** The principal's organisational concept.
- **Independent variable 7.** Non-mercantile mentality.
- **Independent variable 8.** Hierarchy and power relations.
- **Independent variable 9.** Religion and ethical standards of conduct.

Alternatively, in the light of what has been explained in the previous discussion, the set of dependent variables extracted is as follows:

- **Dependent variable a.** The agent's behaviour.
- **Dependent variable b**. Fraud.
- **Dependent variable c**. The mission of the institution or the exercise of the activity.
- **Dependent variable e**. The institution's objectives.
- **Dependent variable d.** Agent's decisions.
- **Dependent variable f.** Agent's reputation.
- **Dependent variable g**. Principal's power.
- **Dependent variable h**. Permanence of the entities.
- **Dependent variable i**. Social order (avoidance of conflicts).
- **Dependent variable j.** Correction of social behaviour and education in economic management.

Building on the findings of previous research which has explored the charge-and-discharge phenomenon, our objective has been to offer a platform on which to base and highlight comparative future studies of accounting history. It also provides an opportunity for accounting history to establish a point of view on some actual problems or challenges of accounting.

Consequently, possibilities for future research remain and are encouraged. We conclude that the way information is presented in the charge-and-discharge system, once the structure is updated, could be a valid instrument for the accountability of entities to stakeholders, which would facilitate the orientation of the agent's behaviour towards the interests of the principal, while contributing to social order and the education of individuals in an economy conceived under the paradigm of sustainability.

The relationships and interrelationships between past and present and between past and future exist and coexist in many forms and ways; the present moment is determined by a past, which will be necessary to build the future. We cannot change the past, but we can have an impact on the present and, to some degree, influence the future (Jones 2009, 2).

Notes

1. *Accounting Business and Financial History* was renamed *Accounting History Review* in 2011.
2. '*la cuenta y razón que tiene de dar el administrador es una memoria de lo que da y rescibe o porque delo que rescibe tiene de dar cuenta por memoria y ansimismo de lo que da*' (Del Castillo 1542, 3v).
3. *"[…] en el que se pretende evitar la sospecha de fraude contra el agente, demostrando que no se habían añadido gastos y reducido ingresos, demostrando así su inocencia"* (Del Castillo 1542, 11 vo).

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