

A Failure to Deliver: Municipal Poverty and the Provision of Public Services in Imperial São Paulo, Brazil 1822–1889

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Abstract

Municipalities in imperial Brazil were required by law to provide a substantial range of public services to their communities, yet the structure of the tax code allocated meager fiscal resources to finance the full complement of these services. Municipal financial ledgers for four municipalities in the province of São Paulo confirm that local governments operated with a perennial shortage of funds, which constrained the provision of public services and infrastructure. Municipal councils paid for the immediate needs of urban life out of their limited resources and used a form of official begging to procure funds from the provincial legislature to pay for major expenses. These requests were required by law but did not always result in the needed funding. The legal framework in which municipalities functioned during the Brazilian empire, therefore, was one of institutionalized subordination and financial penury that compromised their ability to provide government services to municipal residents.

Keywords

municipal council, municipal finance, public services, patronage, Brazil

Before the nineteenth century, the role of government in the everyday lives of citizens in most parts of the world was fairly limited, especially at the local level. Public revenues were generated primarily through indirect taxes to pay for war abroad and to maintain peace at home. The types of public services we get from government in the modern day were largely absent from daily life. The rise of the nineteenth-century liberal state changed this. As governments consolidated central authority and secured the ability to regularly assess and collect taxes, they had the resources to expand public services beyond national security and domestic law and order. We see in Europe and in the United States that central governments became increasingly involved in areas that promoted well-being and improved standards of living. Investments in education and public health, in particular, grew. The path to the rise of the liberal state and expanded public services in individual national experiences was neither uniform nor inevitable, but it was an identifiable trend in Western nations across the nineteenth century, particularly in the quest to ameliorate the

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socioeconomic and environmental problems associated with industrialization and urbanization. By the twentieth century, there was little question that the state had a role to play in protecting and promoting the well-being of its citizenry.¹

The newly independent Brazil enthusiastically embraced the concept of the liberal state as provider of public services, if its founding documents are any guide. Its declaration of independence from Portugal in 1822 provided the former colony with the opportunity to devise the appropriate role of the state in the life of the citizen and to define the fiscal structure to pay for that role. The founding documents—the 1824 constitution, the 1828 law to implement the constitution, the 1834 Additional Act to modify the political structure of the state laid down in the constitution, and budgetary laws that itemized state investments in Brazilian communities—were ambitious in this regard. These documents inserted the state into everyday life in rather detailed ways that guaranteed the rights of the citizen (defined as gainfully employed white males older than twenty-five years of age) and the promotion of his economic interests and personal safety.² The general (national) and provincial (state) governments continued to perform the services of the ancien régime, safeguarding the nation's security and maintaining internal peace, while adding the newly acquired power to regulate economic activity and promote regional and national integration through infrastructure investments to their roles. To the municipality went the bulk of the responsibilities for the investments in social overhead capital and public services that most immediately affected individual well-being and standards of living.

According to the founding documents, the mandated responsibilities of the municipality were extensive. Its elected governing body, the Câmara Municipal or municipal council, was required to draft ordinances to govern street construction, alignment, cleaning, illumination, and repair; construct and maintain public prisons, sidewalks, bridges, fountains, aqueducts, water springs and reservoirs, and “any other constructions . . . for the decorum and ornament of the settlements”; establish cemeteries, drain wetlands, and otherwise attend to the hygiene and health of the settlement; protect the settlement from wandering crazy folk, drunks, and ferocious animals; maintain peace and quiet and protect against offenses to the public morale; establish public abattoirs and marketplaces to protect the food supply; calibrate weights and measures; protect travelers; and authorize public entertainment.³

The council was also required to promote economic development by acquiring models of the latest agricultural machinery, “new useful animals or the best of the existing races,” and seeds and cuttings of plants and fruit trees as if it were a sort of agricultural extension station. Municipal councils had to establish charity houses for foundlings, provide health care to the poor, and vaccinate the children. The peace, security, and comfort of the town were their responsibility, and councilmen were encouraged to deliberate on the cleanliness, security, elegance, and style of the settlement as it expanded. Finally, councils were required to hire a cadre of employees to administer the town, including a secretary, a guard, and an inspector. The provincial government could place anyone it saw fit into these positions, or fire them at will, ensuring its ability to meddle in local affairs.⁴

Some of the mandated responsibilities of the municipality drew on colonial precedents, but these had been *de jure* rather than *de facto* before the nineteenth century. The Philippine Ordinances established expectations for municipal life for all of Portugal's colonial possessions, particularly in the location, layout, and appearance of towns and the responsibility of town councilors to maintain law and order, but these were largely ignored outside of the major colonial capitals. Distance, poverty, and isolation meant that most colonial cities lived in a modest regime of self-sufficiency. Local governance was extremely limited in scope in all but the largest of the municipalities before independence. Municipal councils were a simple administrative apparatus tasked primarily with maintaining the peace and occasionally raising revenues to subsidize the crown or to pay for feast days.⁵ The proactive Brazilian state as provider of public services that

affected standards of living was a creature of the nineteenth century. The responsibilities established in the 1824 constitution were reiterated in the 1891 constitution after the fall of the empire and endured until the 1930 coup by Getúlio Vargas. The mandate that initiated the expectation of meaningful investment in municipal infrastructure and services for Brazilian citizens, then, originated with independence and endured for more than a century.

In spite of the very far-reaching and specific responsibilities established for the municipal council, no study of Brazilian political administration encourages the interpretation that the population was well served by municipal leadership. Municipalities seem to have done a terrible job of delivering state-mandated public goods and services to the Brazilian populations residing in their administrative boundaries. The poor record of local governance in rendering services to their population has been attributed by historians to three major causes: patronage, prejudice, and ineptitude.

Patronage resulted in poor governance, it is argued, because of the subordinate position of the municipality within the system of favors and loyalties that dominated nineteenth-century politics. Richard Graham's work on political patronage in the Brazilian empire showed that the hand of Brazil's emperor reached down to the level of the ward boss through a series of cascading political appointments.⁶ It was the ward boss who oversaw the voice votes that put provincial deputies in the national chamber. The provincial deputies gave support to the central government for its agenda, which granted the provinces autonomy in taxation, legislation, and political coercion in return.⁷ This left local administration in the hands of political bosses who maintained peace and delivered votes in exchange for political and material favors from their superiors. José Murilo de Carvalho characterizes nineteenth-century politics as "shadow theater" that stood in for a true liberal state. He writes, "In times of normalcy, the fiction of the constitutional regime, of representation, of parties, of political liberalism, of civilization predominated," but this was a state with a "big head but very short arms. It was a giant in the Court but didn't reach the municipalities and barely reached the provinces."⁸ This arrangement, scholars such as Linda Lewin, Marvin Harris, and others have argued, shortchanged the Brazilian population and stunted political, social, and economic development because locally powerful agents skewed the distribution of gains from adherence to their clientele.⁹ Research by Judy Bieber of nineteenth-century Minas Gerais and James Woodard of twentieth-century São Paulo demonstrates the political value to delivering some services through local administration: that municipal councils served the public good at all was a nod to the political reality that complaints about the dearth of services could serve as fodder for an opposition campaign.¹⁰

Prejudice was also apparent in public administration. Urban public health initiatives, housing oversight, property rights, public safety, and urban reforms tended to favor the well-to-do and harm the poor through a combination of neglect and open harassment. This is particularly well documented for Rio de Janeiro, where most research on urban services and public administration has been done.¹¹ Sidney Chalhoub's work on the socioeconomic biases in delivery of public health measures in the era of yellow fever and Teresa Meade's research on urban renewal programs that eliminated entire working-class neighborhoods in the name of disease eradication clearly demonstrate the prejudices against the poor and nonwhite. Thomas Holloway and June Hahner have shown the brutal treatment of Rio's urban poor at the hands of the police, who used repression to maintain order as the Brazilian elites sought to improve the city's image to potential foreign investors.

Moving outside the imperial capital, the scant research on local governance documents a fairly traditional society where inexperienced or inept civic leaders ventured little and gained less. On the Minas Gerais frontier, for example, local notables controlled the municipal apparatus and failed to deliver much value to their public in the way of infrastructure or services because of the inability of administrators to get the attention of the provincial government in their times

of financial need. Judy Bieber finds the root of this ineptitude, in part, in the combination of a sleepy economy and a distant, unresponsive legislative assembly that failed to respond to local requests for resources.¹² In nineteenth-century Goiás, according to David McCreery, a dreary and desolate frontier province, poor governance was the result of the reticence of political appointees from other provinces to take up their posts. This reticence made it difficult to advance municipal agendas that might have improved the quality of life.¹³ In situations where appointees could not be convinced to step up, local politicians unsuited to good governance stepped in. The subordinate position of the municipality in the power hierarchy is believed to have negatively affected the quality of the individuals attracted to local administration. This argument was advanced for the colonial era, the empire, and the republic to 1930, representing an unfortunate thread of continuity across Brazilian history.¹⁴

We can find support in the historical record for all three of these causes—patronage, prejudice, and ineptitude—but while these perpetuated the problem and exacerbated its distributional inequalities, I suggest that they do not address its origin. I argue that the origin of inadequate municipal public services rested in a very different place: the structure of the tax system. There were two major problems that impeded the ability of the tax system to satisfy the ambitions of the liberal state. The first was that Brazil relied extensively and almost exclusively on indirect taxes until well into the twentieth century. Revenues at all levels of government were generated through indirect taxes on the circulation of goods and services and on wealth transfers. A government report published in 1883, tasked with better defining revenue collection rights and practices at all levels of government, acknowledged that direct taxation of property was not under consideration.¹⁵ The income tax was proposed in Brazil in 1889 but not enacted until 1922 and not enforced until 1926. At no time under the empire was Brazil's stock of wealth directly taxed to contribute to revenues to support the mandated investments in social overhead capital and public services.¹⁶ The second problem was that the structure of public revenues in Brazil disproportionately benefited the general government and deprived municipalities of the funding sources they needed to fulfill their extensive mandate. To the general government went taxes on the export sector, the most important sector of the Brazilian economy. To the provinces went taxes on property transfers, including taxes on slaves and inheritance. To the municipalities went the responsibility to provide the bulk of public services, but no specific revenue sources to pay for them. They relied on local taxes, fees, and fines that did not conflict with provincial or general government revenues, meaning they were not substantial enough to attract the avaricious attention of either provincial or national authorities. This tax structure granted almost 77 percent of total public revenues to the central government. The provinces collected 18 percent of all public revenues. A mere 5 percent supported the municipal governments at the end of the empire.¹⁷

While scholars have made passing mention of this imbalance in macroeconomic terms, there is very little research on what municipal poverty meant for the urban population and the councils that served them, or how this poverty affected the practice of patronage that was so pervasive in nineteenth-century Brazilian life. My research on municipal public services in the province of São Paulo finds that municipal revenues were inadequate to pay for needed public services, a persistent shortfall that left major public works, including projects related to public health and safety, unfunded or incomplete and administrators scrambling to fulfill an impossible mandate.¹⁸ This simple fact set up a century of tension between sources and uses of municipal finance. Local notables, in spite of a well-documented system of political patronage that was supposed to deliver rewards down the chain, received very little support from their provincial patrons in the form of revenues to improve the lives of the citizens, clients, and others alike.

I focus on São Paulo because the region began the nineteenth century in relative poverty but experienced a significant commodity boom in the late 1870s driven by growing world demand for coffee. This places it between the arguably unrepresentative case of the capital city, Rio de

Janeiro, where lots of urban services were provided to select populations and denied to others, and the poor frontier provinces like Minas Gerais and Goiás, where very little in the way of urban improvement was in evidence for any social stratum in the nineteenth century. Because their local economic base experienced gains in prosperity across the nineteenth century, São Paulo's municipalities were theoretically in the best position to raise revenues to provide services to their population. The historical experience of these increasingly wealthy municipalities presents an upper-bound understanding of how the local state satisfied its mandate to provide for its citizens.

This inquiry into public finance for public services shows that in spite of the gains in wealth across the nineteenth century, financial resources fell short of needs because of the structure of the tax system that drained off the most lucrative sources of public revenues for national and, to a lesser extent, provincial administrations. This imbalance was exacerbated by Brazil's refusal to entertain direct taxes on wealth or income. The revenue sources that supported the liberal state at all levels of government were indirect, ensuring that they would also be either insufficient or so burdensome as to provoke revolt. The Brazilian general government opted for insufficiency over political instability. To fill the gap between financial sources and need, São Paulo's municipal councils resorted to appeals to the provincial legislatures for supplemental funding to satisfy their mandate across time and space. These appeals were almost always unsuccessful. From the founding of the empire in 1822 to its overthrow in 1889, councils were placed in the weak position of petitioning for provincial subventions with very little to show for their efforts. This was true for wealthy municipalities and modest ones and was consistently true across time. Even in the municipalities that were home to powerful political patrons whose local rule rested either on the use of coercion or on delivering material benefits, appeals were common and generally unsatisfied. This meant that at the first point of contact between citizens and the state, Brazilians found the state incapable of attending to the basic public services for its citizenry it itself had declared as an obligation. Such failure undoubtedly perpetuated the political cronyism and heightened the sense of ineptitude of local administration and virtually ensured that public services could not substantially improve the standard of living or quality of daily life in Brazil's scattered urban settlements.

How were municipal administrators supposed to fulfill their mandate under such financial constraint and institutional oversight? Municipal financial statements, official correspondence between municipal and provincial authorities, and annual reports by municipal intendants are the most important sources for understanding these challenges of municipal administration in providing public services.¹⁹ These documents were subject to intense scrutiny by the provincial government, since the Additional Act of 1834 stripped away the autonomy of municipal governance ensured in the constitution and replaced it with formal subordination of the municipal government to the provincial legislative assembly.²⁰ Specifically, it gave provincial legislatures complete authority over municipalities' economy, budget, employees, even over the right to expropriate property. The province assumed the paternalistic role of benevolent patron, inviting municipalities to venture their opinions on matters directly affecting local daily life but allowing and approving only what it deemed best.²¹ This close oversight of municipal administration, and more importantly of municipal finance, continued until the fall of the empire in 1889.²²

The centralized, controlling tendency under the empire ensured a standardization of financial statements that facilitates comparative research: A law passed in 1836 required councils to submit annual budgets and balance sheets to the provincial legislative assembly for its approval and standardized the format for submitting budgets and balance sheets. On the revenue side, councils were to include how much was collected and in what fiscal year, how much went uncollected in the current fiscal year, and which accounts receivable were likely to be paid or should be written off. The expenses side similarly included detailed accounts of how much was spent and on what,

to what year the expenses pertained, and what was the nature of accounts payable.²³ The financial statements, in short, tell us how much municipalities had to spend and what they spent it on. Complementing these statements were official correspondence and annual reports that reveal the magnitude of the shortfall between sources and uses and the dire need for financial assistance.²⁴ Although municipalities differed in population, economic base, wealth, and geographic location, they submitted the same financial statements, lodged the same complaints of the inadequacy of tax revenues to meet annual expenses, and expressed a pronounced frustration with provincial authorities—the presumed operators of the political machine—over inadequate responses to municipal pleas for funding.

The paltry allocation of public revenues for the municipality was evident in the financial statements submitted by every municipality to the provincial legislative assembly for its approval, which read as a collection of nickels and dimes. Indeed, from the handwritten ledgers that captured the thousands of entries that together made up municipal revenues in a given year we can visualize the tax collector walking the main streets of the settlement to gather those payments. The most important sources of revenue for most municipalities were the general business taxes. These included imposts on warehouses, alcohol, animals for slaughter, shops, taverns, apothecaries, marketplaces, dry goods merchants, calibration of weights and measures, entertainment, and industry. These were paid by the business owner at rates minutely detailed in each municipality's ordinances and certainly passed along to the customers of these businesses. Other sources of revenue were from the sale or lease of municipal properties, and fines for infractions of municipal ordinances including monetary sanctions levied on truant municipal councilors who failed to show at scheduled meetings.²⁵ Only toward the end of the empire did municipalities add taxes on rental property income and on agricultural products to their revenues.²⁶ For most of the nineteenth century, tax revenues to pay for municipal services came from the daily transactions and transgressions of the urban dweller.

These financial accounts were minutely scrutinized at the provincial level by a multilayered bureaucracy. The financial statements and cover letter were submitted to the provincial president, who presented them to the Legislative Assembly. There, the accounts were passed to the Committee on Municipal Accounts and Budgets for its review. The committee reviewed the accounts and issued a *parecer*, or opinion. The committee could choose to approve the accounts, return them to the municipality for modification, or reject the accounts and demand a new submission. The volume of documentation that flowed between municipalities and the provincial legislative assembly (280,000 documents in one archive alone across sixty-two years) represents a staggering amount of time in clerics' offices, council meetings, mail couriers, committee deliberations, assemblies.²⁷ All of this oversight was brought to bear on what amounted at its height to a mere 5 percent of total public sector revenues.

A collection of documents from 1853 serves as an example of the exchange these accounts fostered. In this collection, we see that the municipal council of Campinas forwarded the prior year's balance sheet, the coming year's budget, and financial statements related to the Church and the collection of a tax, the *Novo Imposto* or new tax levied on taverns, bars, and warehouses that had briefly been ceded to the municipality but was being reclaimed by the province.²⁸

To the Most Illustrious and Most Excellent Sir, Doctor Jozino do Nascimento Silva, most dignified President of the Province:

The Municipal Council of the City of Campinas has the honor of submitting for Your Excellency's consideration the included balance sheet of revenues and expenses of the municipality in the year concluded on 31 December of the year 1853, as well as that of the Fábrica da Matriz, the *Novo Imposto*, and the budget of revenues and expenses for the

year 1854, that should be presented to the Provincial Legislative Assembly through Your Excellency's intermediation.

God keep your Excellency for many years. Palace of the Municipal Council of the City of Campinas in extraordinary session of 3 February 1853.

The committee replied,

The Committee on Municipal Council Accounts and Budgets examined the balance sheet of revenues and expenses of the Council of the City of Campinas pertaining to the fiscal year of 1852 and verified it to have had revenues in the amount of 1:867\$791 including the balance from the prior year, its expenses of 1:820\$991 leaving a balance in the quantity of 46\$800 that the Committee judges to conform and is of the opinion that they be approved.

Dated 6 March 1853²⁹

This classic example of the provincial review was repeated for each municipality in every year but was by no means cursory. The Committee on Municipal Accounts and Budgets sent back sloppy work to be revised and resubmitted. Municipalities that failed to submit their accounts by the legally stipulated deadline incurred fines (further reducing their limited revenues) along with sternly worded lectures. Others were rebuked for bad math or questionable accounting. To take an example from Campinas again, we see that the accounting committee went over these documents carefully, comparing historical accounts and annual budgets to the actual revenues and expenses reported in the balance sheets. The following parecer from 1845 indicates several instances of irregularities:³⁰

The Municipal Council Accounting and Budget Committee [of the Provincial Assembly] having examined those of the City of Campinas found the following doubts: 1st that previous budgets consigned to the Inspector the annual gratification of 130\$ rs [yet] appeared in these accounts [illegible] as 142\$500 r. This gratification, without a reason that justifies such [illegible] other amount also happened regarding the gratification of the Guard that having negotiated [a payment of] 50\$ r appears in the accounts in the amount of 60\$ rs of payment, while the earlier budgets give a quantity of 16\$ rs. The committee also notes that as regards the revenue account, having collected in the year the amount 1:665\$959 réis the Attorney should have the quantity of 99\$957 réis as his percentage. . . . However in the account one sees this expense elevated to 105\$526. It is the opinion of this committee that the referred-to council [revert payment to] the regular quantities.

Excess of payment to the	Inspector		12\$500
Ditto	ditto	Guard	10\$000
Ditto	ditto	Guard's Aide	24\$000
Ditto	ditto	Attorney	5\$569
Sum to be annulled:			52\$069

This overage of 52 mil-réis amounted to 2.5 percent of the 2,438 mil-réis expended that year. The Provincial Assembly's budget committee performed this review for more than one hundred municipalities every single year.³¹

Salaries like the ones referred to in this example consumed one-quarter to one-half of the municipal budgets in most years, and as high as two-thirds of revenues in the earliest days of the

municipal administration.³² These were the legally established stipends of the town tax collector, secretary, municipal buildings guards, gravedigger and cemetery manager, slaughterhouse veterinarian, and public market inspector. Larger towns like Campinas employed more than a dozen municipal employees to inspect, guard, and manage municipal property. It is these positions that point to patronage in public services, according to the scholarship on nineteenth-century politics, but the example from the city of Campinas above shows that municipalities were unable to overpay their public servants when they tried to. If Campinas was seeking to throw a little more money the municipal attorney's way or to top off the stipend of the town guard to honor a patronage deal, it was unable to. The provincial legislature's scrutiny acted as a check against such overpayment. This is not to say the appointments themselves and the stipends that went with them were awarded on merit rather than cronyism, but the possibility for rent seeking appears to have been limited by provincial oversight.

After salaries, public works made up the most significant category of expenditures. In fact, the very high salary rates always fell by the end of the first decade after a parish town was elevated to the status of municipal seat, while rates of spending on public works tended to rise in return. The public works were maintenance and upkeep projects such as repairing streets and bridges, repairing or repaving sidewalks, cleaning and repairing the public water fountain, weeding public spaces, and maintaining the public corral. Remaining expenditures covered the public safety costs to arrest, incarcerate, try, and feed prisoners in the municipal jail and public health costs in times of disease outbreak. These tended to be rather low, from 2 percent to 20 percent, except in particular years of exceptional need. Legally, municipalities were unable to spend more than they brought in, so the spending patterns show that towns paid for what they had to—salaries—and then used the balance to cover the most urgent needs. In years without much crime or disease, maintenance and upkeep projects were favored. In years where judicial costs were unusually high or disease required the construction of an isolation hospital and purchase of medicines and supplies, upkeep projects were deferred.

The stress of multiple crises or major capital investment requirements that exceeded revenues was starkly expressed in the annual reports and official correspondence between municipal councils and the provincial legislature. It is in these reports and letters that the magnitude of the imbalance between municipal revenues and the mandated responsibilities of town councils became clear. As the intendant of Franca handed over the municipal administration to a new council in January 1873, for example, he implored the newly seated councilmen not to blame him or his council for the state of the town but to understand that the sad state of affairs was the result of the near total lack of resources under his term. He inherited a "great deficit," which was compounded across the years by revenues that did not cover expenses.³³ The report's section on public works, which in other towns and under better circumstances served as the place municipal leaders engaged in shameless self promotion, was little more than a list of the projects in most dire need: an interurban road, a bridge over a major river, improvements to a rudimentary sewer system, and a public water fountain. This and later reports show that the city muddled through by not paying administrators' salaries in full and by delaying payments to public works contractors. In Franca's 1880 intendant report, Florentino Ferreira Franco was the unfortunate entry on both lists: a public servant whose salary went unpaid and a contractor who was owed money by the municipality. The 1880 report lists the same unrealized public works projects as the municipality's top priority.³⁴ Indeed, reports across municipalities were primarily concerned about the scarcity of resources to pay for essential municipal services such as streets, sanitation, water control, disease abatement, clean water, and public safety.

Contemporary observers blamed this problem on centralized control over municipal finance. Characteristic was the lament from one critic, João de Azevedo Carneiro Maia, who considered the municipal law of 1828 to be "exorbitant in its burdens, some impertinent, others impossible

Table 1. Requests from Campinas to the Provincial Legislative Assembly for Supplemental Funds (nominal mil-réis).

Year	Request for	Amount	Total revs	Surplus or deficit
1857	Water supply (fountain)	5,000	4,841	723
1861	Jail construction and repair	2,000	15,385	768
1863	Jail construction (accounts payable)	3,355	19,080	1,109
1868	Bridge	6,000	36,042	13,857
1869	Three bridge projects, two road projects	13,000	42,913	1,226
1870	Jail	80,000	32,947	Budget
1871	Street lighting	10,000	29,725	Budget
1880	Bridge, jail, and road projects and repairs	90,000	145,424	39,466
1881	Jail, school	60,000	110,100	Budget
1886	Jail construction and repairs	70,300	289,448	Budget
1887	Two bridges	2,200	224,242	Budget
1889	Road and bridge repairs	6,500	N/A	N/A

Source: Arquivo da Assembléia Legislativa do Estado de São Paulo, Campinas Collection, various years.

By law, budgets had to balance. In reality, municipalities recorded a surplus or a deficit and only occasionally balanced their revenues and their expenditures. The surplus or deficit column reflects this bottom line. Where “budget” is indicated, the only record available to me was the ex ante budget. The Brazilian basic monetary unit was the mil-réis. One mil-réis was worth between US\$0.38 and US\$0.54 in the period under study. In purchasing power parity terms for 2008, this was roughly US\$8.00. The request for 80,000 mil-réis for the jail project in 1870, then, was the equivalent of US\$611,000 in 2009. Revenues that year totaled the equivalent of US\$252,000 in 2009 values.

to execute, . . . without taking the precaution of creating the indispensable means to finance so many and such complicated services.”³⁵ He was particularly struck by the 1834 Additional Act’s instruction that councils prioritize their spending when times were lean. He wrote, “If the legislator recognized the insufficiency of funds he had facilitated, why did he not open up a more abundant source of income that allowed the municipal coffers to move beyond the strictly necessary expenses from the beginning?”³⁶ The Provincial Assembly placed the municipality in the position of what he termed “primitive dependency” by requiring it to beg the province for funds that the assembly routinely approved, rather than simply giving the councils the means to meet their financial needs.

Begging was a ritualized exercise repeated annually by every municipality, but contrary to Maia’s understanding, the appeals were not routinely approved. Rather, they were occasionally approved after years-long processes of repeated petitioning or not approved at all. This exercise in frustration is contained in official correspondence between municipality and Provincial Assembly for money from the provincial treasury to pay for urgent or extraordinary needs. Municipal councils submitted annual reports to the provincial legislative assembly detailing their greatest needs and the means they thought best to address them.³⁷ The appeals were required by law and so could represent mere instances of resource-grubbing hyperbole and opportunities to secure pork. Reading these appeals in the context to municipal financial statements, however, makes it very clear that need was real and frustration was palpable.

The vast majority of appeals were for individual public works projects that exceeded annual revenues by orders of magnitude. Tables 1 through 4 lay out the imbalance in stark figures. Each request for funds is shown in the context of that year’s revenues and the surplus or deficit that remained once operating expenses were satisfied. The real value of these numbers matters little in this exercise. What is of interest to us is the relative value: the cost of a fountain in Campinas in 1857 was greater than the sum total of all revenues collected in that year (Table 1). Bridge repair and drainage of stagnant water in Franca in 1868 were budgeted at a cost less than total

Table 2. Requests from Franca to the Provincial Legislative Assembly for Supplemental Funds (nominal mil-réis).

Year	Request for	Amount	Total revs	Surplus or deficit
1857	Water supply, bridge construction	2,425	1,167	(266)
1868	Bridge repair, drainage of stagnant water	1,200	2,835	613
1873	Water supply	6,000	2,572	(4,065)
1877	Water supply (fountain), jail	24,912	5,874	1,754
1885	Piped potable water, bridge repair, public lighting	7,000	8,110	Budget
1887	Piped potable water, road and sewer repairs	26,000	13,864	130
1889	Street repairs	8,000	19,250	Budget

Source: Arquivo da Assembléia Legislativa do Estado de São Paulo, Franca Collection, various years. See note to Table 1.

Table 3. Requests from Amparo to the Provincial Legislative Assembly for Supplemental Funds (nominal mil-réis).

Year	Request for	Amount	Total revs	Surplus or deficit
1858	Church	6,000	541	Budget
1859	Cemetery	500	786	(50)
1860	Bridge construction, road repair	3,500	930	(350)
1863	Road repair and church	10,000	1,812	(120)
1866	Road repair	500	3,395	1,132
1870	Jail	10,000	7,072	2,872
1871	Interurban road	50,000	8,810	2,117
1872	Interurban road	20,000	7,876	Budget
1880	Jail and municipal headquarters	30,000	17,758	0
1882	Jail	20,000	15,762	0
1884	Interurban roads (two)	16,000	18,161	0
1886	Jail	23,000	30,917	0
1887	Jail (completion of revised project)	11,650	29,630	Budget

Source: Arquivo da Assembléia Legislativa do Estado de São Paulo, Amparo Collection, various years. Where *budget* is indicated, the balance sheet was *ex ante*. Where *0* is indicated, the balance sheet was *ex post* and indicated a zero balance at the end of the fiscal year.

revenue but more than double the surplus that remained after ordinary expenditures were made (Table 2). Amparo logged a pretty healthy surplus in 1870 but nowhere near enough to pay for the municipal jail (Table 3). Ribeirão Preto's multiple capital projects in 1884 outstripped projected revenues by an order of twelve (Table 4). These figures show that appeals for extraordinary funds to pay for single project often exceeded the municipality's total revenues in a given year and, with only two exceptions across the decades, always outstripped the yearend surplus.

Comparing the cost of these capital improvements to the sum total of annual revenues provides clear evidence that the taxes and fees on which municipalities depended to pay for public services were inadequate to the task. Moreover, the process included repeated appeals for money for the same project and years-long gaps between requests and fulfillment. This runs contrary to the standard notions of indifferent or inept local administration, pointing instead to a flawed fiscal system in which local notables made a concerted effort to secure resources to supply their towns and cities with the urban structures and services they were charged with providing.

The appeals for provincial funds were of three types. The first, and earliest, was to request money to establish the seat of the municipality in the urban hierarchy by building its representative

Table 4. Requests from Ribeirão Preto to the Provincial Legislative Assembly for Supplemental Funds (nominal mil-réis).

Year	Request for	Amount	Total revs	Surplus or deficit
1878	Jail and municipal headquarters	2,000	1,730	Budget
1884	Church, potable water, fountain, ferry boat, bridge	29,000	2,433	Budget
1885	Jail and municipal headquarters	15,000	6,608	Budget
1887	Potable water	10,000	N/A	Budget

Source: Arquivo da Assembléia Legislativa do Estado de São Paulo, Ribeirão Preto Collection, various years. No actual balance sheets exist in the Arquivo da Assembléia Legislativa do Estado de São Paulo collection for this municipality. The only records available are the ex ante budgets. Here, compare the amount of the request to the size of the projected revenues.

structures, the church, municipal headquarters, and jail.³⁸ Because these buildings required large outlays of money, usually far more than a municipality raised to pay all of its bills combined, town councilors turned to provincial largesse to fill the need. Such aid, however, was not ensured. In a typical request for largesse, the newly elevated settlement of Amparo submitted an emotional appeal in 1858 in an attempt to obtain funding for its cathedral.³⁹ The church was in progress, but works were stalled because of insufficient funds, the “tiredness on the part of the people to support it,” and the need to construct the other two required facilities, municipal headquarters and jail, at the same time. This four-page appeal left it up to the assembly to decree a “sufficient quantity to at least pay for the church,” a wattle and daub construction left open to possible ruin for lack of a roof.⁴⁰

Written in its first year as a municipality, this appeal details the efforts of the community thus far: it endeavored to repair the modest chapel that was to serve as the main church, but once the repair costs outstripped those for a new building, it began to build a new church. At the same time, the municipality faced the competing need to also build a jail, and the possibility of ruin for the church in progress as it weathered the elements. At this juncture, after great local efforts and exhausting all other possibilities, the council decided to appeal to the provincial authorities for the money to finish the construction. The cost, an estimated 6,000 mil-réis, was more than ten times the projected revenues for the municipality in that year (Table 3). The letter closes,

This municipal council hopes that you, legislators of a Christian people, will give serious attention to the sad state in which the religious cult of this village finds itself due to the absence of a temple that is merely comfortable and decent.⁴¹

Two years later it redoubled its efforts, writing of the “urgent need” to salvage the damaged works in progress on the church. All they asked was for “a temple of any quality, but comfortable and capable of offering services.” The urgency rested in the soul of the community. “It is not possible that this Villa continue in the state it is in, without suffering harm to the Religion whose practice so influences our social customs.”⁴² A third request for money to construct the church from 1863 indicates that the appeals had not been met.⁴³

The appeals for money to help construct churches and jails were usually couched in the concerns for the moral health and safety of the communities, or as monuments to the progress and stature of the municipality. Amparo’s 1859 request for a modest 500 mil-réis to establish the church’s cemetery was cast at the intersection of the legal requirement and religious duty to properly dispose of the dead.⁴⁴ Ribeirão Preto’s very first request for supplemental funds, predictably for the church, jail, and municipal headquarters, appealed to the “desire of the dignified representatives of this province to promote the well-being of its inhabitants and to favor the

progress and improvement of its environs” to promote its case for 6,000 mil-réis in provincial funds. As these appeals were unsatisfied, however, the tone shifted from civic pride to indignation. The Amparo municipal council wrote to the Provincial Assembly in 1880 to press its case for the jail and municipal headquarters it still urgently needed, twenty-two years after being elevated to municipal status. The building they were using for jail and meeting place was a house that had been privately acquired by a few citizens “in the remote past” that no longer served the purposes. “It is absolutely worthless, lacking in security, comfort, and hygiene for the prisoners, and decency for public service.” The tone of the letter quickly descended from logical appeal to reprimand, calling it “disgraceful” considering that “we are talking about the headquarters of one of the most important regions of the Province.” Everything Amparo has, it continues, was raised at the cost of private initiative without placing any burden on the government.⁴⁵ A full six years passed before the provincial budget committee wrote an opinion supporting the funding in the amount of 23,000 mil-réis for the purpose, but subsequent correspondence shows that the government paid just over 16,400 mil-réis. As this was insufficient, the council countered with a new appeal that the province pay the balance due of 11,650, but the province refused.⁴⁶ On the eve of the republic, Amparo was still wrangling over essential buildings and unable to get satisfaction from the Provincial Legislature.

The Campinas municipal council had a similar experience in attempting to get funding for its town jail. It had requested 80,000 mil-réis in 1870 for the construction of a new jail, but this request was denied in 1871 by the finance committee of the provincial legislative assembly “considering that that city possesses a good jail and that the financial circumstances of the province cannot support such an expense.”⁴⁷ In 1880, when the Campinas council again asked for money for a new jail and was clearly frustrated by a string of failed attempts, it exclaimed in outrage that the existing building, a source of great shame for its inadequacies, was paid for entirely with private funds. “On February 24 of last year, as in prior years, this request was raised to our noble assembly,” the letter continues, “and even though this municipality is one of the best wellsprings of the public coffers, it has not received the aid it should from the public powers.”⁴⁸ In 1886, the council noted that the municipal council had advocated for this project for almost twenty years and appealed that the patriotic Provincial Assembly vote to support the project, “bestowing upon the municipality, which has contributed so much to enrich the public coffers, this improvement . . . of incontestable utility.”⁴⁹ The existence of yet another appeal for funds for a new jail in 1889 indicates that the money had not been committed. This appeal, showing local entrepreneurship, notes that the municipal council secured the donation of a lot “in magnificent condition” to construct the building and expressed hope that the Provincial Assembly would take this action as a good-faith contribution by the municipality toward finally building the jail.⁵⁰ The fall of the empire disrupted the final resolution of this case.

Sometimes, municipalities succeeded in their appeals and had the funding authorized in the budget law yet failed to receive a dime from the provincial treasury or received an insufficient amount to complete the project, thus perpetuating the constant groveling. Take the case of Ribeirão Preto. This municipality appealed for money to pay for the construction of the municipal jail and council headquarters in 1885, money that had been authorized but never disbursed: “This amount that was voted by the Assembly in last year’s session for the same purpose, but which was not received.”⁵¹ This appeal was based in the inadequacy of the two private houses the council rented to serve the important purposes of jailing prisoners and holding jury sessions, council meetings, and public meetings. The 1885 appeal apparently did not succeed because the council submitted another request for funding in 1886. This time, the frustration was evident. The appeal complained about the elevated rent the council paid out of pocket for a couple of rooms insufficient to serve as meeting house and jail because of their compromised hygiene and security, the urgent need for better accommodations, and the growing size of the municipal population worthy of better from its provincial legislators.⁵²

Franca, too, sought funds committed but not disbursed. In 1877, its municipal council requested that the provincial president intervene on its behalf to ask the provincial legislature to budget money to complete the jail and continue works on the public water fountain, "works already begun at the cost of the Province." In the accompanying direct appeal to legislators submitted with this request to the president, the degree of neglect becomes clear. The jail was begun twenty years earlier and had received no funding in the "more than six years." According to the petitioners, the building was in peril of ruin, threatening to waste the great sums already invested and potentially costing even more to repair.⁵³ Like the experiences of other municipal leaders, Franca was left to its own devices to remedy the problem. Local notables in all cases were pressed to make private donations out of civic duty to compensate for the absence of meaningful local revenue sources and for the failure of the provincial government to remedy this structural flaw.

The second type of appeal for provincial funds was to address the economic health of the municipality, usually through roads and bridges to facilitate the circulation of goods and services. Like appeals for municipal buildings, these involved sums of money beyond the tolerance of local revenues and were usually strung out in a maddening bureaucratic process that left local needs unfulfilled. Amparo's 1860 request for funds for a bridge across the Jaguaru River to link Amparo to the neighboring settlement of Belem is a good example of this type of appeal to fulfill the municipal council's obligation to grow the local economy: "It is of the highest utility for reciprocal commerce between these two important and new settlements."⁵⁴ The 1884 authorization for money to repair the road between Amparo and Sorocaba and to construct a shortcut was justified by the savings in transportation: the new route would "reduce the distance between these two cities to five leagues."⁵⁵

A brief and very polite request from Campinas asked for funds to pay for two new bridges in 1887 to improve transit with two neighboring cities. "These roads being heavily trafficked, the bridges become of indispensable necessity."⁵⁶ A more urgent plea the same year sought funding to replace a bridge that collapsed because of heavy rains. "The bridge over the River Atibaia on the export road of this municipality having fallen, [has been] very prejudicial not only to the private interests of the plantation owners of that region but also to those of the Province." The council requests "a sufficient amount for the construction of a solid bridge in the same locale as the old one."⁵⁷ An 1869 request for 13,000 mil-réis for three bridge projects and two road projects was made in the name of "improvements in the works related to communications" between Campinas and its surrounding neighbors.⁵⁸ Its 1876 request for money to construct a bridge and to complete construction on a road similarly appealed to the gains for commerce. Both transportation investments ran along the export route taking Campinas coffee to port. According to the request, the road carried more than 300,000 arrobas of coffee.⁵⁹ The volume of this traffic was so great that it "dispenses with commentaries about the need" for these projects.⁶⁰

Franca's 1884 request for aid from the Provincial Assembly to construct a new bridge was also justified by improving regional transit for the circulation of goods and services vital for economic health:

The bridge crosses the Rio Sapucahy, 30 kilometers from Franca. Right now there is a bridge that is no good and subject to periodic destruction by the great floods of the rainy season, with great harm to travelers in general and principally for commerce. Aside from this, because the bridge is private property, its owners demand an exaggerated toll. This state of things has gone on for not a few years, and the complaints call the Camara's attention to this monumental subject.

We urge the Provincial Assembly, zealous in the well-being of this Province, to attend to our cries creating means to construct another bridge on the banks of the same river in order

to ease the wrongs and give to commerce and to the public all the guarantees that they now lack, incurring the gratitude of this public.

Construction of this bridge over the important Sapucahy river will not affect only the interests of this municipality and those of Batatais, but also those of Ribeirão Preto, Cajurú, Casa Branca, Santa Rita do Paraizo, Uberaba, Sacramento e Goyaz, for the bridge will constitute a communications link between all these points, and between this and other Provinces. Given this, the Council hopes to have its complaint addressed and with this expectation anticipates the homage of popular thanks.⁶¹

This appeal is a classic example of the rhetorical devices used by town councilors in this official exercise but was fraught with complications: If the infrastructure appeal was for a road or a bridge near the border with another province, securing funds became more difficult. An official report from the Committee on Public Works back in 1854 on the construction of a bridge in Franca had not favored allocating the almost 80,000 mil-réis it would cost because of the drain on public coffers but also because this bridge would be “of great utility to the provinces of Minas Gerais, Goiás, Matto Gross, and Bahia” because of Franca’s location on the São Paulo province border and its centrality to interprovincial trade. The committee was of the opinion that the provincial president should ask the imperial government for the funds.⁶²

As we saw with appeals for municipal buildings, the inadequacy of local sources to pay for big capital projects was a common theme in these requests. Amparo asked for the relatively modest sum of 500 mil-réis in 1866 to pay for road repairs between it and a neighboring town, “seeing as how the municipal coffers do not have sufficient funds to meet all the needs of the municipality.”⁶³ An 1889 petition from Franca for 8,000 mil-réis to pay for street repairs throughout the city was similarly based on the “deficiency of revenues.” This time the councilors remind the members of the assembly that many of them have visited Franca and therefore have firsthand knowledge of this “urgent necessity.”⁶⁴ Even had provincial authorities voted to commit the funds, though, it was no sure bet that the money would arrive. Ribeirão Preto’s municipal council requested provincial money to pay for the construction of a bridge in 1884, money that had already been passed into law but never disbursed by the treasury.⁶⁵

The third category of appeals for provincial funds was to provide for basic human needs: public health and safety. Public health appeals were for substantial sums to build costly water systems to provide municipal settlements with potable drinking water. The appeals ranged from 1,500 mil-réis for a public fountain to 100,000 mil-réis for piped potable water. Here it is difficult to hear anything but pleading and desperation in the municipal requests. These settlements began rather small, with several thousand souls, but grew rapidly in the last decades of the nineteenth century with the arrival of the railroad that opened them up to migrant and immigrant populations drawn to the expanding coffee economy (Table 5). The swelling population put pressure on existing water networks, which consisted of little more than a natural spring and an open ditch.⁶⁶ These requests demonstrate the greatest strain that the structure of public revenue allocation placed on daily life of Brazilians.

The earliest water requests came, predictably, from the oldest municipalities. Both Campinas and Franca in 1857 asked for money to finance public fountains that were desperately needed and too costly to pay for out of local funds. The Campinas appeal noted that “the city of Campinas does not have one single fountain to supply its entire population with water.”⁶⁷ Franca related a similar lack of this “most indispensable” need.⁶⁸ The requests dwarfed total municipal financial resources. Franca’s 1857 request for a public fountain was driven by “the lack of pecuniary resources” because “its current municipal revenues will be absorbed by projected expenses in every year” such that taking on a big capital project would be impossible.⁶⁹ The fountain cost a

Table 5. Municipal Population, 1836–1886.

	Year founded	1836	1854	1874	1886
Campinas	1797	6,689	14,201	31,397	41,253
Franca	1821	10,664	N/A	21,419	10,400
Amparo	1857		3,840	11,756	17,325
Ribeirão Preto	1871			5,552	10,420
SP province		284,312	417,149	837,354	1,221,380

Source: José Francisco de Camargo, *Crescimento da população no estado de São Paulo e seus aspectos econômicos* (São Paulo: Instituto de Pesquisas Econômicas, 1981), vols. 2 and 3, 12-29.

Amparo's 1854 population figure predates its founding by three years because it reflects the difference between being a recognized settlement, known as a *freguesia* or parish, and the seat of a region, known as the *município* or municipality. Amparo was elevated to the status of municipal seat in 1857.

mere 1,500 mil-réis, but Franca's total revenues for that year were less than 1,200 mil-réis (Table 2). No money resulted from this request for a fountain, so Franca spent some of its revenues in 1859 to pay a man to dig a wood-lined ditch to increase the settlement's water supply. The municipal council petitioned for 6,000 mil-réis from the provincial treasury to bring clean drinking water to the town a few years later, yet received half the requested amount. To put this in perspective, the money requested from the provincial treasury was almost double the 3,300 mil-réis Franca brought in via revenues in the 1872–1873 fiscal year.⁷⁰ It would have been impossible for Franca to construct the fountain out of its own pocket, and the funding proved insufficient to complete the job, for the town made another appeal for money to finish the job just a few years later.⁷¹

A cry of penury in an era of plenty characterized Franca's 1887 petition for 6,000 mil-réis of provincial funds to pay for piped potable water. Addressing the Provincial Assembly, the municipal councilors wrote, "This council is forced to turn to Your Excellencies for this aid, because the revenues of the municipality go to satisfying, with difficulty, the other expenses that are indispensable." They noted that the municipality contributed considerably more to provincial coffers than it received in aid from the Provincial Assembly, a not-too-subtle reminder that the region was experiencing economic gain from which the municipal administration did not directly benefit.⁷² In other words, the municipal administrators were doing their mandated job of promoting economic growth but had bounds set on that growth by infrastructural bottlenecks they could not begin to remedy themselves.

Campinas used a combination of arguments—municipal poverty and contribution to provincial wealth—to convince the Provincial Assembly to fund public safety by paying for improved street lighting in 1871. Its appeal began with an explanation that annual rains destroyed the municipal streets and that repair of those streets consumed more than two-thirds of the annual budget. It continued to say that the citizens of Campinas desire public lighting and that the municipal council had taken provisional measures, albeit inadequate ones, to provide this service. It then reached for the goal:

Considering that the municipality, the richest of the province thanks to the great exportation, one that contributes the most to the wealth of the public coffers, considering that this city has never had important aid up to the present from the public powers; considering that this . . . improvement [is] so important in a city that tries to bring the emporium of Commerce of the Center; considering finally that Your Excellencies in the spirit of rectitude and justice should distribute equally the aid of the public coffers, revolve to ask this august assembly for a subvention on 10:000\$ to aid the illumination of this city, and awaits with confidence [to receive] this concession given that it is just and is of the public interest.⁷³

Although this appeal predated the coffee boom that later generated tremendous wealth in Campinas and the province of São Paulo, at the time the appeal was made Campinas was already the biggest and most important municipality in the hinterland with a robust and diversified economic base. Its claims of great contributions to the public coffers were well founded.

The other major economic powerhouse in the province of São Paulo, Ribeirão Preto, was in no better position than Campinas when it came to obtaining provincial revenues to pay for myriad public works. In this, the richest of the coffee counties, minutes of municipal council meetings were filled with unmet needs. The minutes recorded the deliberations of councilors as they identified problems and proposed solutions. Like the mayoral reports, the main areas of concern included collapsed bridges, impassable roads, inadequate jail facilities, and public health threats. The council regularly formed subcommittees to inspect public works to suggest remedies, with the intention to appeal to the provincial legislature for funds to pay for them.⁷⁴ Ribeirão Preto's municipal council forwarded two such appeals for funds to supply potable water to the settlement. The first, in 1884, asked for 4,000 mil-réis to channel water to the settlement and deliver it to consumers via public fountains.⁷⁵ A second appeal in 1887 asked for 10,000 to "promptly address one of the most urgent needs of this villa—piped potable water—the lack of which with the growing population has burdened its inhabitants with great difficulties" (Table 4).⁷⁶ Authorization to release the originally requested 4,000 mil-réis to pipe water to the village of Ribeirão Preto came in 1888, four years after the first request and one year after the second. The provincial authority authorized only the original 4,000 mil-réis, not the revised 10,000 mil-réis, in spite of the fact that the population had grown significantly in the interim.⁷⁷ Certainly, the largesse bestowed by the assembly was now insufficient to supply the town with potable water.

The volume of appeals of all three types shows how inadequate local sources were to provide for the fundamental structure and infrastructure of urban life and how subordinated local administrations were to the provincial government. These problems immediately and directly affected the quality of life of Brazilians at their first point of interaction with the state and demonstrate how apparently little the system of patronage and clientelism affected the financial side of municipal life. If local elected officials in average-to-large communities experiencing rapid economic and demographic growth in a province that was politically and economically ascendant were unable to capture the necessary funds to pay their bills in these cases, we can reasonably assume that governance in smaller municipalities or in poorer regions of Brazil fared worse still.⁷⁸ The very few studies on the topic that tend to focus on capital cities fail to tell the story of most Brazilians. The experiences presented here hew closer to the reality of nineteenth-century political and economic life of the municipality.

Brazilian municipal councils in the nineteenth century were placed in a subordinate position to provincial authorities by the legal codes that framed the empire. This meant a complete lack of autonomy to address the needs of their growing towns complicated by a wholly inadequate tax base to pay for those needs. The municipal mandate gave town councils significant responsibilities that, if met, would ideally provide safe, clean, prosperous communities. The absence of an adequate revenue base to provide for the mandated responsibilities, however, compromised this liberal ideal. Councilors used limited resources to pay for what they could afford and begged for the rest. The fact that this begging was required—and that satisfaction was not—served as an annual affirmation of the weak position of the local government. This pattern was as true for the wealthiest and most powerful municipalities like Campinas as it was for the remote and considerably more modest municipalities like Franca, discrediting interpretations based in ineptitude or indifference. The financial records, municipal reports, and official correspondence demonstrate a concerted effort on the part of municipal councilors to provide local public services to their residents and that these efforts were often unsuccessful.

It is tempting to interpret the well-developed stall tactics of the provincial legislative assembly as prescience of the impending fall of the empire. After all, many of the municipal appeals

from the 1870s and 1880s remained unresolved in 1889, the year the empire fell. This, of course, is historically impossible. It is possible, however, to conjecture that the provincial treasury itself was overwhelmed by the financial need of its charges—some one hundred municipalities in all—and that its reticence to approve appeals on the first attempt was to slow down resource grabbing by its wards. After all, the province was also disadvantaged in the structure of the tax system that guaranteed the lion's share of public revenues to the central state. From the municipal perspective, however, the need was real and sometimes urgent: a church under construction for twenty years in danger of ruin by rains, a water supply stressed beyond capacity by a swelling population, a bridge between towns washed out by flooding disrupting essential trade. All were essential; all were beyond the municipal resource base; and the denial of at least two—water and physical infrastructure—placed economic growth and standards of living in jeopardy. The lack of autonomy or sufficient revenue base created by the imperial legal code put municipal administrators in a position of weakness that transformed the legal requirement to report municipal needs into an essential ritual of begging for subventions.

The failure of the Brazilian state to provide resources to meet basic infrastructure in its towns and their hinterlands meant that every resident of Brazil was vulnerable to unsafe drinking water, outbreaks of disease, contaminated food supplies, inadequate schooling, and insufficient physical infrastructure through which to engage in economic exchange. This is significant, particularly in light of the patronage that dominated Brazilian politics from independence to the modern day. The prevalence of patronage has been well documented by historians of Brazil's military, political, and social history and has been presumed to have an economic dimension as well. It is beyond the sources of this study to determine whether or how individual clients prospered from patronage networks, but detailed records of municipal finances show that elected municipal officials—far from receiving material rewards from the provincial patronage networks—were placed in the position of obsequious servant to provincial masters. For most of the nineteenth century, the result of this unsatisfactory arrangement was that urban settlements faced Hobson's choices about how to spend their meager revenues.

Their requests for funds outstripped annual revenues by orders of magnitude. This financial deficit is before even taking into account the amount of resources squandered on the unsuccessful exercise of begging. The outcome of it all was the failure for municipalities to provide the basic structure and infrastructure to their urban centers. The tales of neglect are similar from the extreme frontier (Goiás) and the developing frontier (Minas Gerais) to the nineteenth-century economic darling, São Paulo. Patronage worked only at the personal level. It does not appear to have benefited the municipal communities. This would have required reallocating public revenues to pay for public services. All Brazilians who resided outside the capitals of power were disadvantaged in the development of urban public services and infrastructure. The historical fact should not be casually absorbed because behind it is the much more important fact that most Brazilian citizens lived in a state of material underdevelopment as a result of municipal poverty. There is too much compelling evidence that patronage and clientelism were rampant in political, social, and military interactions to suggest that the cronyism for which Brazil is famous did not exist, but it was a failed institution in terms of the socioeconomic development of most Brazilian communities. This failure to deliver was the result of structure of public revenues that disproportionately served the central state to the detriment of all others.

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Notes

1. Phillip Benedict, *Cities and Social Change in Early Modern France* (London: Unwin Hyman, 1989); José Luís Cardoso and Pedro Lains, eds., *Paying for the Liberal State: The Rise of Public Finance in Nineteenth-Century Europe* (Cambridge, UK: Cambridge University Press, 2010); John Duffy, *The Sanitarians: A History of American Public Health* (Urbana: University of Illinois Press, 1990); Paul M. Hohenberg and Lynn Hollen Lees, *The Making of Modern Europe, 1000–1994* (Cambridge, MA: Harvard University Press, 1995); Margaret Levi, *Of Rule and Revenue* (Berkeley: University of California Press, 1988); Eric H. Monkkonen, *The Local State: Public Money and American Cities* (Stanford, CA: Stanford University Press, 1995); Carolyn Webber and Aaron Wildavsky, *A History of Taxation and Expenditure in the Western World* (New York: Simon & Schuster, 1986).
2. Brazil, *Coleção de Leis e Decretos*, Constitution of 1824, Law of October 1, 1828, and Law of Constitutional Reforms of August 12, 1834. The *Coleção de Leis e Decretos*, or Collection of Laws and Decrees, is hereafter referred to as *Leis e Decretos*. The 1824 constitution contained just three brief articles related to municipal administration. These ensured that all existing and future cities and villages would have councils responsible for the economic and municipal government, that the councils would be elected, and that the activities and responsibilities of the council would be decreed in a future regulatory law. The Law of October 1, 1828 was that regulatory law. It included an extensive list of duties, just a selection of which is included here. This was the foundation law from which all future legislation concerning the organization, operation, rights, and duties of municipal administrators was derived. The 1834 Law of Constitutional Reforms is known popularly as the *Ato Adicional* or Additional Act. It created provincial legislative assemblies and subjected municipal governments to their oversight.
3. Brazil, *Leis e Decretos*, Law of October 1, 1828.
4. Indignation over this arrangement was compounded by the fact that the municipalities were required to pay these employees out of their meager revenues. The only municipal employee who paid his own way was the town *procurador*, or attorney. The *procurador* acted as the town accountant, lawyer, and tax farmer, earning a commission on all taxes, fees, and fines he collected. Brazil. This fee went as high as 12 percent in some years, settling down to a standard 10 percent by the end of the empire. *Ibid.*, article 81. Judy Bieber finds that in the province of Minas Gerais, this practice was widespread such that “by the 1840s, few locally elected officials remained.” Judy Bieber, *Power, Patronage, and Political Violence: State Building on a Brazilian Frontier, 1822–1889* (Lincoln: University of Nebraska Press, 1999), 93.
5. Charles R. Boxer, *Portuguese Society in the Tropics* (Madison: University of Wisconsin Press, 1965); Nelson Omegna, *A Cidade Colonial* (Rio de Janeiro: Livraria José Olympio Editora, 1961); Edmundo Zenha, *O Município no Brasil, 1532–1700* (São Paulo: Instituto Progresso Editorial, 1948).
6. Richard Graham, *Patronage and Politics in Nineteenth-Century Brazil* (Stanford, CA: Stanford University Press, 1990).
7. José Murilo de Carvalho, *Teatro de sombras: a política imperial* (Rio de Janeiro: IUPERJ, 1988); Miriam Dolhnikoff, “Entre o centro e a província: as elites e o poder legislativo no Brasil oitocentista,” *almanack braziliense* n°01 (May 2005); Graham, *Patronage and Politics*; Jeffrey Needell, *The Party of Order* (Stanford, CA: Stanford University Press, 2008). Dolhnikoff writes, “A autonomia provincial incidia sobre a tributação, os empregos provinciais e municipais, as obras públicas e a força policial, de

modo que os governos dispunham de capacidade financeira para decidir a respeito dos investimentos em áreas vitais para a expansão econômica, o exercício da força coercitiva e o controle de parte da máquina pública” (81-82).

8. Carvalho, *Teatro de sombras*, 163.
9. Linda Lewin, *Politics and Parentela in Parnaíba* (Princeton, NJ: Princeton University Press, 1987) and Marvin Harris, *Town and Country in Brazil* (New York: Columbia University Press, 1956). Other important works on patronage and clientelism include Hendrik Kraay, *Race, State and Armed Forces in Independence Era Brazil: Bahia, 1790s–1840s* (Stanford, CA: Stanford University Press, 2001); Victor Nunes Leal, *Coronelismo: The Municipality and Representative Government in Brazil* (Cambridge, UK: Cambridge University Press, 1977); James P. Woodard, *A Place in Politics: São Paulo, Brazil, from Seigneurial Republicanism to Regionalist Revolt* (Durham, NC: Duke University Press, 2009). The municipality’s ruling body, the Câmara Municipal, or municipal council, has been portrayed in the empire as a cog in a highly centralized political organization that allowed the hand of the emperor to reach down to the level of ward boss (Graham, *Patronage and Politics*), as the domain of local notables who waged their power struggles by commandeering the largest effective clientele cum electorate (Needell, *Party of Order*; Kraay, *Race, State and Armed Forces*), and as economically weak (Carvalho, *Teatro de Sombras*; Bieber, *Power, Patronage, and Political Violence*).
10. James Woodard makes this argument for the republican period (1890–1930), but his strong assertion that republican culture drew on practices from the empire allows us to extend this observation back in time. *Place in Politics*, 53-54.
11. Sidney Chalhoub, *Cidade Febril: cortiços e epidemias na corte imperial* (São Paulo: Companhia das Letras, 1996); Thomas H. Holloway, *Policing Rio de Janeiro: Repression and Resistance in a 19th Century City* (Stanford, CA: Stanford University Press, 1993); Teresa A. Meade, “Civilizing” Rio: Reform and Resistance in a Brazilian City, 1889–1930 (University Park: Pennsylvania State University Press, 1997); June E. Hahner, *Poverty and Politics: The Urban Poor in Brazil, 1870–1920* (Albuquerque: University of New Mexico Press, 1986).
12. Bieber, *Power, Patronage, and Political Violence*, 51.
13. David McCreery, *Frontier Goiás, 1822–1889* (Stanford, CA: Stanford University Press, 2006)
14. Jordi Borja, “Past, Present, and Future of Local Government in Latin America,” in Richard Morse and Jorge Hardoy, eds., *Rethinking the Latin American City* (Washington, DC: Woodrow Wilson Center, 1992:131-143). James Woodard argues that the quality of the local political bosses in São Paulo was directly related to the economic fortunes of the municipality. In the poorer regions with fewer opportunities for great wealth, bosses tended to be “less impressive types,” but were not all uneducated rustics. Woodard, *Place in Politics*, 39. On colonial administrative ineptitude, see Omegna, *A Cidade Colonial*, 224-25.
15. Regarding property taxes, the report concluded, “There is no such thing in actuality, for it would be one more burden on landowners. Only in some indeterminate future it may be substituted for the tax on exports.” Ministry of the Fazenda Report and Law Project of the Committee Responsible to Review and Classify the General, Provincial, and Municipal Revenues of the Empire Rio de Janeiro Typographia Nacional, 1883, <http://memoria.nemesis.org.br>, document 206, pp. 47-48.
16. Direct taxes on income and property were not established in Brazil until the twentieth century. The closest thing Brazil had to an income tax was a tax collected on inheritance and wealth transfers, while the only type of property tax was the *Décima Urbana*, a 10 percent tax on the rental value of urban real estate. The income tax was proposed in Brazil in 1889 but not enacted until 1922 and not enforced until 1926. According to Evan Lieberman, collection was uneven and sporadic, and income taxes were a meaningless component of GDP up to 1930. Lieberman, *Race and Regionalism in the Politics of Taxation in Brazil and South Africa* (Cambridge, UK: Cambridge University Press, 2003), 110-24, see esp. figure 4.3 on p. 118.

17. Even this paltry allocation represented a near doubling of municipal revenues at midcentury (2.7 percent in 1856). Carvalho, *Teatro de sombras*, 26.
18. I collected documents related to the governance and finance of seven municipalities in the state of São Paulo. These municipalities—Amparo, Araraquara, Campinas, Franca, Ribeirão Preto, Rio Claro, and São Carlos do Pinhal—were among the largest and richest in São Paulo toward the end of the nineteenth century. Six of the seven municipalities in this study were among the largest fourteen municipalities in terms of the population. Most but not all generated their wealth from the coffee boom that transformed the São Paulo economy after 1880. Finally, and most germane to this study, they imposed distinctly different tax burdens on their populations. The largest of the seven, Campinas, had the highest per capita tax burden of the group, while the second largest, São Carlos, had the lowest. Four of the seven taxed their citizens at rates that exceeded the average, three at rates well below the average. I draw evidence from four of these municipalities for this article to illustrate the effect the tax structure had on urban services. These four municipalities—Amparo, Campinas, Franca, and Ribeirão Preto—represent the range of every type of municipality encountered in nineteenth-century Brazil: large, small, old, recent, slave based, immigrant labor based, tied to the export economy, almost no ties to the export economy.
19. Intendants were elected by the municipal council from among their own ranks during the empire. Usually, the councilor who received the most votes in the general election was made intendant. This office was converted to an independently elected mayor after the declaration of the republic.
20. Brazil, *Leis e Decretos*. The Additional Act of 1834 modified the constitution of 1824 by replacing provincial “General Councils” with elected provincial legislative assemblies.
21. João de Azevedo Carneiro Maia, *O Município: Estudos sobre Administração Local* (Rio de Janeiro: Typ. De G. Leuzinger & Filhos, Rua do Ouvidor 31, 1883), 239.
22. The fall of the empire came as a political coup in which Republicans, representing the economically prosperous but politically marginal states of the southeast, secured the support of the army and forced Emperor Dom Pedro II to abdicate the throne and leave for Portugal. Although under the empire the politically powerful controlled national politics down to the level of ward boss, the new federative republic gave states autonomy over political and economic matters. The outcome of the coup was to realign political with economic power. The reinstatement of political autonomy extended to the municipality, which no longer had to submit its finances to state review nor request permission to attend to local needs. Politics still flowed from state bosses, but the advent of the republic introduced changes in the structure of municipal finance. The impact of those changes is the subject of the larger project of which this article is a part.
23. São Paulo Province, *Coleção de Leis promulgadas pela Assembleia Legislativa Provincial*, Law 25 of February 19, 1836. The stipulations regarding revenue reporting read like an open admission of the difficult financial circumstances municipal councils were likely to find themselves in. The note that the revenues accounts should list the fiscal year to which they relate as well as the amount owed but uncollected suggests that accounts were routinely in arrears. On the expenses side, we see that, as mentioned above, municipal employees and contractors went unpaid in difficult times. These payables were then liquidated in prosperous years. The *Coleção de Leis promulgadas pela Assembleia Legislativa Provincial* is hereafter referred to as *Leis*.
24. Arquivo da Assembléa Legislativa do Estado de São Paulo (ALESP).
25. In fact, minutes from Franca’s municipal council meetings routinely include mentions of fines levied on recalcitrant councilors. Arquivo Municipal de Franca, “Atas da Câmara Municipal de Franca, 1834–1837.”
26. The weight of any given tax in the total revenues reflected differences in the nature of each municipality’s local economy. A tax on goods in transit, for example, was more important in the municipality of Franca than any other municipality included her. Franca’s economic livelihood relied on its position as entrepôt along the major trading route connecting southern Brazil to the Minas Gerais mining region.

27. See http://www.al.sp.gov.br/web/acervo2/index_acervo.htm (accessed May 27, 2011).
28. The *Novo Imposto* was hardly new. This tax was first levied as a voluntary tax on taverns, bars, and warehouses in 1756 to help pay for the reconstruction of Lisbon after its devastating earthquake in 1755. The new tax was intended to last just ten years but was still being collected almost a century later. Viviane Tessitore, "As fontes da riqueza paulista" (MA thesis, Universidade de São Paulo, 1995).
29. ALESP, Campinas Collection (hereafter Campinas), Falp 80, cf53-015. The currency in Brazil during the nineteenth century and the first part of the twentieth was the mil-réis, or thousand réis. One mil-réis was written as 1\$000 and was worth between US\$0.38 and US\$0.54 in the period under study. In purchasing power parity terms for 2008, this was roughly US\$8.00. The revenues under review here, then, were worth about US\$8,000 in today's values, to provide services to approximately 14,000 people.
30. ALESP Campinas, Falp 45, cf45-004.
31. In purchasing power parity terms for 2008, the overage of 52 mil-réis was worth about US\$416.00 against revenues of close to US\$20,000.
32. In 121 observations for four municipalities across the period studied here, salaries consumed between 25 percent and 50 percent of total revenues in slightly more than half of the fiscal years.
33. The intendant wrote, "While the municipal council of the past four years had good intentions, it could do little to the benefit of municipality because the circumstances in which it found the coffers upon accepting its mandate were precarious. Since its revenues were little, there was nothing it could do to improve the state of the municipality." Museu Histórico de Franca (MHF), Câmara Municipal de Franca, Relatórios de Intendente Executivos, Caixa 50, vol. 338, 1873.
34. MHF, Câmara Municipal de Franca, Relatórios de Intendente Executivos, Caixa 50, vol. 338, 1880.
35. Maia, *O Município*, 190. Maia was no radical outsider. He was a native of Rio de Janeiro, the center of power in the empire, held an advanced degree from the São Paulo Academy, and was a member of the Imperial Order of the Rose.
36. *Ibid.*, 191.
37. This requirement was established in 1841. São Paulo, *Leis*, Law No. 2, January 21, 1841. These are separate from the intendants' reports, which were circulated at the municipal level.
38. In reality, these were two structures as the jail, and the headquarters were always housed in the same building.
39. The Portuguese term for the principal church in each town is *Igreja Matriz*.
40. ALESP Amparo, Falp 103, cf58-002.
41. *Ibid.*
42. ALESP Amparo, Falp 110, cf60-002.
43. ALESP Amparo, Esp 034, cf63-001.
44. ALESP Amparo, Esp 028, cf59-131.
45. ALESP Amparo, Falp 201, cf80-002. A second appeal dated 1881 was less harsh and more turned toward detailing the inadequacies of the existing building to serve so many functions. In this second appeal to the provincial president, who was always engaged as the go-between who solicited on behalf of the municipal council requests, the Amparo council conceded that it was willing to have the province pay for the ground floor of a two-floor building, which would serve as the improved jail facility, and that municipal funds would construct the second floor as money permitted to build the municipal offices. Falp 257, cr81-004.
46. ALESP Amparo, Falp 238, cf87-001; cf87-002; and cf87-003. The refusal came because the municipal council switched contractors after the project was begun to make some changes to the project. The government decided its responsibility rested only in honoring the original contract.
47. ALESP Campinas, Falp 157, cf70-018 and Falp 168, cf71-059.
48. ALESP Campinas, Falp 201, cf80-026.
49. ALESP Campinas, Falp 237, cf86-197.
50. ALESP Campinas, Falp 245, cf89-022.

51. ALESP Ribeirão Preto, Falp 225, cf-101 and Falp 229, cf85-085.
52. ALESP Ribeirão Preto, Falp 235, cf86-116.
53. ALESP Franca, Esp 066, cf77-038.
54. ALESP Amparo, Falp 110, cf60-002.
55. ALESP Amparo, Falp 596, pr84-102.
56. ALESP Campinas, Falp 238, cf87-034.
57. Ibid., cf87-035.
58. ALESP Campinas, Falp 153, cf69-019.
59. An *arroba* is a unit of measurement, whose dimensions varied over time and by user but most commonly meant forty kilos.
60. A second request for the same project in 1880 reveals that the Provincial Assembly ended up providing 4,000 mil-réis of the original 5,000 requested, but the council failed to invest the full amount during the fiscal year. According to the strict accounting regulations imposed by the provincial authority, unused funds reverted to the treasury at the end of the fiscal year. The council, then, had an unfinished project and a new round of bureaucracy to deal with. ALESP Campinas, Falp 186, cf76-014; Falp 201, cf80-028.
61. ALESP Franca, Falp 223, cf84-047. No specific value was placed on this project, nor was a resolution noted on the official document. I do not have spreadsheets for 1885–1887, but the 1887–1888 and 1888–1889 spreadsheets show no transfers from the provincial government for these projects.
62. ALESP Franca, Falp 337, io54-005. Note that this project did not originate with a request from Franca but was a provincial project proposal. Therefore, it is not reflected in Table 2. To put the 80,000 mil-réis in perspective relative to local resources, Franca's revenues in 1854 totaled a mere 868 mil-réis. This bridge would have improved commercial circulation and economic growth, but the customs taxes on interprovincial trade would have gone to São Paulo's treasury, not Franca's. The benefit to Franca would have come via taxes and fees on the retail and wholesale commerce between municipal businesses and passers through.
63. ALESP Amparo, Falp 141, cf66-169.
64. ALESP Franca, Falp 245, cf89-039.
65. ALESP Ribeirão Preto, Falp 225, cf-101 and Falp 229, cf85-085.
66. The one anomaly is Franca, whose population appears to decline down from 1874 to 1886. This is likely the result of errors in the census process, as all other municipalities grew between these years and because the early 1880s was a period of substantial economic growth. No better data have been found to change these figures, however.
67. ALESP Campinas, Falp 098, cf57-009.
68. ALESP Franca, Falp 099, cf57-023.
69. Ibid.
70. MHF, Câmara Municipal de Franca, Relatórios de Intendente Executivos, Caixa 50, vol. 338, 1873. ALESP Franca, Esp 028, cf60-039 and Esp 054, cf73-032.
71. ALESP Franca, Esp 066, cf77-038.
72. ALESP Franca, Falp 239, cf87-051.
73. ALESP Campinas, Falp 162, cf71-024.
74. Biblioteca da Câmara Municipal de Ribeirão Preto, Atas da Camara Municipal de Ribeirão Preto, Livros 1 e 2, 1874–1884.
75. ALESP Ribeirão Preto, Falp 225, cf84-100. This request for money for water was part of a larger request for supplemental funding. The other two items included were 6,000 mil-réis for a jail and 1,500 mil-réis for a ferry to cross the Mogyguassú River, which stood between Ribeirão Preto and its neighboring towns of Pitangueiras and Jaboticabal.
76. ALESP Ribeirão Preto, Falp 240, cf87-099.
77. ALESP Ribeirão Preto, Falp 604, pr88-037.

78. David McCreery's dreary portrait of town life and government revenues in nineteenth-century Goiás makes this point all too well. McCreery, *Frontier Goiás*.

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