

Bourbon Reforms, State Capacity, and Revolution in the Spanish Empire*

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Abstract

We study the interplay between state modernization, extractive institutions, and political upheaval in the colonial world. Our analysis focuses on the introduction of a new corps of governors called *intendants*, overseeing a new set of intermediate administrative units called *intendancies*, throughout Spain's American empire during the late 18th century. Leveraging granular microdata and the staggered adoption of the reform, we show that the intendancy system alleviated agency problems and led to improvements in state capacity along four key dimensions: (i) greater state presence in peripheral areas; (ii) higher fiscal revenue; (iii) production of new cartographic information; and (iv) reduced incidence of Indigenous conflict. However, additional evidence based on naming patterns, a catalog of letters, and biographies of notable individuals, indicates that the reform also led to heightened anti-Spanish sentiment among local elites, who saw their economic privileges curtailed, and bolstered Latin America's nascent independence movement in the early 19th century.

Keywords: State Capacity, Taxation, Bureaucracy, Conflict, Elites, Colonialism, Independence, Latin America

JEL codes: D73, D74, H71, N46, P48

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1 Introduction

The state’s ability to perform essential functions, such as raising revenue or enforcing law and order, is fundamental to economic development (Besley and Persson, 2011; Dincecco and Prado, 2012; Dincecco and Katz, 2016; Johnson and Koyama, 2017). A large literature dating back to Hintze (1975) and Tilly (1975) has studied the interplay of war, fiscal centralization, and political inclusiveness in the historical development of European nation states. Much less is known about the historical experiences of state-building in other parts of the globe, particularly those under colonial rule for extended periods in the developing world. Colonial possessions were distant, vast, and diverse, posing unique organizational challenges for the development of a capable bureaucracy (Finan et al., 2017; Besley et al., 2022). Moreover, government policies were inherently imposed from the outside and hardly incorporated the voices of colonial subjects (Acemoglu, 2005; Acemoglu and Robinson, 2012, 2020; Besley, 2020). Under these conditions, changes to the functioning of the state could plausibly improve its performance, but these changes could also easily (and fatally) disrupt the political equilibrium between the ruling power and local elites.

We study the intendency system introduced by the Bourbon Crown in the Spanish empire during the late 18th century. Stretching from present-day Mexico to Argentina, this ambitious reform has been described as a “second conquest of America” (Lynch, 1973, p.7). Before the reform, the colonial state was concentrated in larger cities that mostly correspond to the capitals of present-day countries. Outside of these cities, administrative authority was in the hands of local officers called *corregidores*. These were fixed-term appointees who often paid for their positions and earned meager salaries, which they compensated for through corruption and the exploitation of Indigenous peoples. The *Creole* elite, corresponding to the descendants of early Spanish colonizers, had limited influence over the colonial state but profited economically from the status quo.

Starting in 1782, the Crown introduced a new corps of provincial governors called *intendants*. These were carefully selected, well-remunerated, appointed indefinitely, and endowed with authority over all areas of government. Each intendant governed over a new intermediate administrative unit called *intendency*. The *corregidores* were replaced with new deputies overseen by the intendants and abusive practices regarding Indigenous peoples were banned. Several features allow us to study the effects of this reform. First, we focus on a comparable set of units governed by the same institutions provided by the Spanish Crown. Second, the intendency system was externally imposed and responded to the Crown’s urge to raise revenue and strengthen its military apparatus, paying little attention to local conditions. Third, the reform was introduced across the empire in a staggered manner, but implementation stalled after the sudden deaths of Secretary of the Indies

José de Gálvez and King Charles III in 1787-88, leaving some parts of the empire untouched.

We combine multiple data sources and construct several new datasets for this study. First, we leverage granular administrative data on colonial public finances from 85 royal treasuries located throughout the empire to consolidate a harmonized panel at the treasury-year level for the period 1770-1800. We also construct detailed biographies for each intendant, a transcontinental panel on Indigenous rebellions, a panel on the spatial coverage of cartographic information, a panel of anti-colonial sentiment based on baptismal records, and two novel measures of pro-independence activity based on a large catalog of correspondence and the biographies of notable individuals.

Our empirical strategy exploits the staggered introduction of the intendency system across the empire in a Difference-in-Differences (DiD) design. Our historical background research reveals that the Crown worked towards the simultaneous implementation of the reform throughout the empire but faced idiosyncratic delays associated with crafting detailed regulations for the intendants, determining the location and size of the intendancies, and other logistical difficulties. Econometrically, we document that the timing of the reform is uncorrelated with a battery of observable geographic and socioeconomic characteristics and use event-study analyses to validate the parallel trends assumption for our main outcomes. We also verify that our findings are robust to alternative DiD estimators that address potential issues in settings with staggered treatment (de Chaisemartin and D'Haultfoeuille, 2020; Callaway and Sant'Anna, 2021).

We show that the intendency system led to a meaningful improvement in state capacity across four dimensions: presence of state institutions, informational capacity, fiscal capacity, and law and order. These four dimensions capture the most prominent aspects of a well-functioning state, including territorial presence, extraction, coercion, and legibility. Our comprehensive approach reflects a growing consensus among scholars around the multi-dimensional nature of state capacity (Besley and Persson, 2011; Berwick and Christia, 2018; Hanson and Sigman, 2021).

Accordingly, first we show that the creation of new administrative headquarters corresponding to the capitals of the intendancies strengthened the presence of the state in peripheral areas, as evidenced by a 66% reduction in the average distance per royal treasury to the nearest administrative center. In this regard, the reform alleviated the limited presence of the state outside of coastal areas and major economic centers, one of the main problems affecting colonial empires (Herbst, 2000). As part of their duties, the intendants were asked to report information on the geography and the economy of their intendancies. Using a new dataset based on the universe of cartographic information in the Archive of the Indies—the principal repository of Spanish colonial documents—we further show that the reform increased the geographic scope of the cartographic knowledge available to the Crown in the areas corresponding to the intendancies. This expansion of mapped areas indicates an improvement in the *informational capacity* of the state (Scott, 1998).

More importantly, the reform led to an approximately 30% increase in Crown revenue in the

treasuries overseen by the intendants, indicating greater *fiscal capacity* (Besley and Persson, 2011). This increase in revenue was concentrated near the new intendancy capitals and was larger among those intendants born in Spain or lacking experience in the Americas, who were more strongly aligned with the Crown and exhibited higher immunity to local capture. Younger intendants were also more effective, plausibly reflecting stronger career concerns. The fiscal impact of the reform is also positively correlated with the intendants' job tenure, in line with positive returns to experience. Two direct taxes are important contributors to the fiscal success of the reform: the Indigenous poll tax, which was previously collected and embezzled by the corregidores, and a series of extraordinary war contributions mostly paid by the elites, called *donativos*. These sources of revenue are especially meaningful, as direct taxes are typically more politically and administratively costly to raise, and thus reflect greater state capacity.

We also find that the intendancy system reduced the incidence of rebellions by Indigenous peoples. This reduction in violent conflict likely reflects a reduction in economic exploitation by local bureaucrats and Creole elites, including the forced sale of overpriced goods by the corregidores. The decrease in conflict constitutes evidence of an improvement in another key aspect of state capacity related to the state's monopoly over violence and the preservation of *law and order* (Hobbes, 1651; Weber, 1919; Mann, 1984; Tilly, 1985; Besley and Persson, 2011).

Our results indicate that the intendancy system strengthened *state capacity*. However, the modernization of the colonial empire took place under highly extractive institutions that awarded limited voice to colonial subjects (Acemoglu et al., 2001). We show that the Crown largely spent the extra revenue from the reform on the military, administrative expenses, and remittances to Spain, with a negligible impact on local public goods. Colonial elites thus saw their fiscal obligations rise and their economic privileges decrease, without a tangible improvement in public goods.

To shed light on the elites' reaction, we examine their sentiment toward the Crown using historical records from over 700,000 baptisms. We show that the intendancy system led to a *decrease* in the share of male newborns named after the most salient figures in the colonial state, such as the viceroys or the King himself. This suggests growing Creole animosity toward the Crown.

Motivated by this finding, we further explore the link between the intendancy system and the Creole-led independence movement that would gain traction in the early 19th century. First, using a new cross-sectional dataset based on an extensive catalog of letters in the Archive of the Indies, we show that those intendancies that experienced larger increases in Crown revenue after the reform exhibit increased revolutionary activity during the early independence period (1807-1811). Second, we build on Laouenan et al. (2022) to construct a novel biographical dataset of over 1,200 notable individuals born in our study area. We show that those exposed to the reform during early adulthood, when political and ideological commitments are most likely to crystallize, were significantly more likely to take up arms against Spain in the wars of independence.

This set of results points to a key channel through which institutional reforms may have backfired: they alienated precisely the segment of society most likely to lead organized opposition. Taken together, these findings suggest that while the Spanish Crown’s modernization efforts were fiscally effective, they may have unintentionally hastened the decline of colonial rule.

Our paper contributes to the growing literature on state capacity. Strongly influenced by Tilly (1975, 1985, 1992), a large literature has explored the relationship between the threat of war, the strengthening of state capabilities, and the development of inclusive political institutions in Western Europe (North and Weingast, 1989; Dincecco, 2009; Stasavage, 2010, 2016; Besley and Persson, 2011; Dincecco and Prado, 2012; Karaman and Pamuk, 2013; Gennaioli and Voth, 2015; Dincecco and Katz, 2016; Dincecco and Wang, 2018; Angelucci et al., 2022, 2024; Becker et al., 2025; Cantoni et al., 2024). Much less is known about the process of state-building in areas outside of Europe, particularly those exposed to colonial rule for extended periods in the developing world. Notable exceptions include work by Xu (2018, 2019) on patronage in the British empire and Garfias and Sellars (2021, 2024) on the transition to direct rule in early colonial Mexico.¹

We document a positive causal impact of administrative reform on several dimensions of colonial state capacity, including fiscal capacity, state legibility, and rule of law. In line with previous findings by Chambru et al. (2024) for revolutionary France, we uncover considerable benefits from extending and homogenizing the territorial reach of the state, the quintessential project of the *modern* state (Scott, 1998). However, we do so for an enormous empire facing sizable logistical and agency problems (Herbst, 2000; Sng, 2014; Gailmard, 2024; Angelucci et al., 2024).

Crucially, our colonial setting lacks inclusive political institutions (Acemoglu et al., 2001). We show that state modernization can fail to create a common interest and may fuel political opposition in this environment. In a closely related study, Garfias and Sellars (2022b) document a positive link between the centralization of tax collection and rebellions in late colonial Mexico. Relative to their work, we focus on a more comprehensive administrative and territorial reform and extend the analysis to a transcontinental setting. Our findings highlight the importance of consensus and reciprocity for effective state-building. These ideas date back to classic thinkers such as Locke (1690) and Rousseau (1762) and have been recently revived by Acemoglu (2005), Acemoglu and Robinson (2020), and Besley (2020).² Our findings also uncover deep social cleavages in colonial society and set the stage for the weak states and incohesive polities that would emerge from the independence process in Latin America (Centeno, 2002; Mazzuca, 2021; Schenoni, 2021).

¹Other noteworthy exceptions include a growing literature on imperial China (Zelin, 1984; Sng, 2014; Bai and Jia, 2016; Ma and Rubin, 2019; Wang, 2022; Chen et al., 2025). There is also growing research on state capacity in colonial North America and the United States (Moreira and Pérez, 2024; Aneja and Xu, 2024; Mastroiocco and Teso, 2023; Gailmard, 2024). Another related literature studies the long-run effects of colonial institutions (Acemoglu et al., 2001, 2015; Iyer, 2010; Dell, 2010; Dell et al., 2018; Michalopoulos and Papaioannou, 2016; Heldring, 2020).

²Our study speaks as well to a very recent literature on taxation and contentious political behavior, which has also focused exclusively on Europe until now (Davoine et al., 2024; Giommoni et al., 2025).

We also contribute to the literature on bureaucracy and the organizational economics of the state (Finan et al., 2017; Besley et al., 2022; Vogler, 2022). Previous work has extensively studied the recruitment, incentives, and oversight of public servants (e.g., Dal Bó et al., 2013; Khan et al., 2016; Bandiera et al., 2021). These important drivers of bureaucratic effectiveness have been chiefly explored within a given organizational structure, and there is limited evidence on the impact of changes to this structure.³ Overcoming the limited availability of performance measures that has traditionally hampered research in this area, we show that introducing a new intermediate layer of supervisors improves the functioning of the state along several dimensions. The disruption of elite capture plays a prominent role in our setting and speaks to the importance of missional alignment for bureaucratic effectiveness (Besley and Ghatak, 2018; Spenkuch et al., 2023; Khan, 2024).⁴ However, our findings also highlight that policy reforms aimed at improving bureaucratic performance can disrupt the political equilibrium and may compromise regime survival if the interests of elites are affected (Acemoglu and Robinson, 2013; Garfias and Sellars, 2022a). We develop a simple theoretical model that illustrates this mechanism and guides our empirical analysis.

This paper builds on a large historical literature on the Spanish colonial empire.⁵ General histories of the intendancy system include Fisher (1929) and Navarro García (1959), while Lynch (1958), Deustua-Pimentel (1965), Fisher (1970), and Pietschmann (1996) provide detailed regional case studies. We contribute to this literature by collecting new data and using modern empirical techniques to estimate the causal impact of the intendancy system on state effectiveness and political outcomes. Substantively, our findings show that the reform achieved its goals of improving governance and raising fiscal revenue. At the same time, our political findings lend support to the hypothesis that the “imperial reform planted the seeds of its own destruction” (Lynch, 1973, p.2). Our paper also speaks to a thriving literature in historical political economy that has studied—often in more local settings—other aspects of the Bourbon reform program (Arias, 2013; Guardado, 2018, 2022; Valencia Caicedo, 2019; Salgado, 2021; Ellingsen, 2022; Garfias and Sellars, 2022b).

The rest of the paper is organized as follows. Section 2 provides the institutional background. We develop our theoretical framework in Section 3. In Section 4, we introduce our data sources and present our empirical strategy. We show our results on state capacity in Section 5. Section 6 presents our findings on political outcomes. Section 7 concludes.

³Snowberg and Ting (2019) develop a formal model of informational hierarchies to study the interplay between political turnover and bureaucratic structure.

⁴Our finding that intendants born in Spain or lacking previous colonial experience are more effective speaks to a growing historical literature on the importance of political leaders (Dippel and Heblich, 2021; Assouad, 2025; Ottinger and Voigtländer, 2025).

⁵See Haring (1947) for a general overview of the empire. Sánchez Bella (1968) and Klein (1998) characterize colonial public finances. Marichal (2007) and Kuethe and Andrien (2014) explore the geopolitical context of the 18th century and the Bourbon reforms. Lohmann (1957) and Moreno-Cebrián (1977) study the *corregidores*, while Burkholder and Chandler (1977) study the *Audiencias*. On independence, see Lynch (1973) and Rodríguez (1998).

2 Historical Background

2.1 Institutional Setting

In the late 18th century, the Kingdom of Spain dominated a vast colonial empire in the Americas, which extended from present-day Mexico in the north to Argentina in the south. The empire was administratively divided into four viceroyalties: New Spain, New Granada, Peru, and Río de la Plata.⁶ Each viceroyalty had as its highest authority a viceroy based in the capital cities of Mexico, Bogotá, Lima, and Buenos Aires, respectively. The highest legal authorities were twelve high courts (*Audiencias*) located in major cities that roughly correspond to the capitals of present-day countries. The Audiencias also played a consultative and supervisory role vis-à-vis the viceroys and an executive role in areas far from viceregal capitals (Burkholder and Chandler, 1977; Salgado, 2021).

Since the early 16th century, the Crown deployed a system of royal treasuries (*cajas reales*) that collected revenue, paid for the operation of the colonial government, and shipped the surplus to Spain (Klein, 1998). There were four main sources of revenue: a poll tax paid by Indigenous peoples, mining taxes on gold and silver, state monopolies over certain goods (e.g., tobacco), and taxes on domestic and external trade. Accordingly, the treasuries were mostly located near mines, ports, and areas with large Indigenous populations. Crown officials were largely responsible for tax collection except for a few instances of tax farming (Garfias and Sellars, 2022b).

Outside of the larger cities, the territory was divided into smaller units called corregimientos, each under the authority of a local officer called *corregidor*.⁷ The Crown introduced the corregidores to centralize authority and improve governance in the 16th century.⁸ However, their salaries were hardly updated over almost two centuries, as shown in Figure B1. The corregidores thus looked for alternative sources of income, most prominently the forced sale of overpriced goods, such as cattle and textiles, to the Indigenous peoples through an institution called *repartimiento*.⁹ The corregidores also mismanaged the Indigenous poll tax that they were responsible for collecting. They charged exempt individuals (e.g., women and the elderly) and embezzled some of the

⁶The viceroyalties of New Spain and Peru were established shortly after the initial conquest in 1535 and 1542. New Granada and Río de la Plata were separated from Peru in 1717 and 1776. The empire also had possessions in Asia, including the Philippines, Guam, and the Mariana Islands. These are outside the scope of our study.

⁷These officials were also called *alcalde mayor* in New Spain or *gobernador* in Río de la Plata, the latter mostly in remote and sparsely populated areas (Haring, 1947). New Spain was also subdivided into Kingdoms and Provinces, each led by an official with ill-defined powers who was also referred to as *gobernador* (Pietschmann, 1996).

⁸Corregidores replaced an earlier form of indirect rule through an extractive institution called *encomienda* (Garfias and Sellars, 2021, 2024). The Spanish Crown's early effort to centralize colonial rule contrasts with the experiences of North America and Africa, where indirect rule through private entrepreneurs or local elites prevailed for much longer (Herbst, 2000; Gailmard, 2024). Our setting also stands in contrast to the English experience after the Norman conquest, which was centered around tax farming by Crown-appointed sheriffs (Angelucci et al., 2022).

⁹For instance, a mule costing 11 pesos was forcibly sold for 35 pesos in Peru in 1778 (Golte, 2016, p.133).

collected revenue (Fisher, 1970; Moreno-Cebrián, 1977). The Crown often sold corregidor positions, which attracted profit-seeking individuals who made a large initial payment to secure a five-year appointment and spent their term trying to recover their investment (Guardado, 2018).¹⁰ In 1749, a widely circulated exposé claimed that “the tyranny suffered by the Indians stems from the insatiable desire for riches on the part of those who come from Spain to rule over them” (Juan and De Ulloa, 1749). Lynch (1958, p.22) further characterizes the corregidor as

“the very archetype of erring officialdom, whose repertoire included almost every device known in the history of administrative corruption - the farmed and unaccounted revenue, the holding of royal funds in deposit to be used as private capital, the forced Indian labour without pay, and above all the notorious repartimiento, or forced sale of merchandise at outrageous prices to the unfortunate natives.”

The corregidores were key intermediaries in the balance of power between the Crown and the Creole elites (Grafe and Irigoin, 2012). The Creoles were the American-born descendants of the early Spanish colonizers. They had limited access to the top positions in the colonial administration, which were reserved for Spanish-born officers. They also had limited representation except for city councils handling local affairs. Still, the Creoles benefited economically from the status quo in various ways (Golte, 2016). First, they often financed and earned interest on the initial payments made by the corregidores for their position. Second, they supplied the goods for the repartimiento. Third, because these goods had to be paid with money, Indigenous peoples sold their labor to the mines, textile mills, and agricultural farms owned by the Creoles (Rivadeneira, 2023). Those who failed to pay were punished with forced labor. Golte (2016) estimates that almost half of the Indigenous workforce was mobilized by the repartimiento in Peru in 1754 while only 6% was drafted for corvee labor in the mines through the *mita*.

Although the Crown was aware of the misgovernance in the empire, the 16th and 17th centuries under the Habsburg royal dynasty were characterized by institutional inertia and economic stagnation. Mechanisms of accountability, including an end-of-term evaluation for colonial officers, were largely ineffectual and became worse after the sale of royal offices allowed the Creoles to increasingly capture the Audiencias (Burkholder and Chandler, 1977; Guardado, 2022). As the corregidores were first-instance judges in their jurisdictions, Indigenous peoples lacked formal channels through which to air their grievances against them and resorted instead to sporadic riots and rebellions (Taylor, 1979; O’Phelan Godoy, 1985; Golte, 2016).

¹⁰Golte (2016) provides an example of a corregidor who reports total expenses over his term of 127,000 pesos, including 16,000 pesos for the appointment, 41,000 pesos in goods for the repartimiento, and 19,000 in interest. His total salary was 4,000 pesos, while *reported* sales from the repartimiento generated a further 99,000 pesos.

2.2 The Intendancy Reform

The (French) Bourbon dynasty replaced the (Austrian) Habsburg line after Charles II died childless in 1700. While the early Bourbon Kings did little to improve governance in the Americas, the British capture of the vital port of Havana in 1762 prompted Charles III to embark on a broad program of colonial reform.¹¹ The most ambitious policy in this reform program was the introduction of the intendancy system, which Deustua-Pimentel (1965, p.xxvi) describes as “the masterpiece of a vast plan of political, economic, and social reorganization.”

A crucial figure in this process was José de Gálvez, who spent the period 1765-1771 as *visitador general* of New Spain, an extraordinary appointment with wide-ranging powers (Priestley, 1916). Gálvez was tasked with evaluating the introduction of a system of *intendants* in the colonies. The intendants were a corps of provincial governors initially created in France in the 16th century (Sasaki, 2021). As early as 1743, high-ranking Spanish officials began advocating for the adoption of the intendancy system in the overseas empire, which the Crown introduced in the Spanish mainland in 1749 (Navarro García, 1959; Kuethe and Andrien, 2014). Having experienced firsthand the corruption and misgovernance affecting the colonies, Gálvez reported to the Crown in 1768 that,

“the remedy will be to introduce the intendant system, whereby men of capacity will supplant these greedy incapable tyrants who oppress the people and absorb the revenues which they should pay to the Crown... Most of the alcaldes [corregidores] are men of meager intelligence, who do not know how to assist the viceroy; they devote their energies to acquire riches... Some alcaldes are honest, but overwhelmed with debts; most of them think it proper to appropriate the tributes, of which the King receives only half what he should, to indemnify themselves for the purchase of their positions” (quoted in Priestley, 1916, p.290).

The King approved Gálvez’s proposal to introduce the intendancy system to New Spain in 1769 with the caveat that further discussion of boundaries and logistics was still needed. In 1776, Gálvez was appointed Secretary of the Indies, the highest office for matters concerning the colonies. He immediately appointed royal visitadores in Peru, New Granada, and Quito, instructing them to begin preparations for the introduction of the intendancy system in these regions (Navarro García, 1959). Over the following years, Gálvez developed a detailed corpus of legislation governing the intendancy system that would soon arrive to America.

¹¹The Bourbon reforms also include the creation of the viceroyalties of New Granada (1717) and Río de la Plata (1776), the ban on the sale of offices in 1750 (Guardado, 2018, 2022) and the liberalization of maritime trade in 1765 (Ellingsen, 2022). We verify below that these other margins of reform do not drive our results. Table B1 provides a timeline for the main historical events affecting the Spanish empire during this period.

The first ordinance of Intendants was issued for the viceroyalty of Río de la Plata in 1782.¹² The ordinance included 276 articles and created eight *intendancies* as a new intermediate unit of territorial administration (Fisher, 1929). Each intendancy was governed by an intendant, who remained subordinated to the viceroy but had ample executive power over matters of justice, public finance, and war. “The intendant was very much like a little viceroy in his own area” (Lockhart and Schwartz, 1983, p.353).¹³ The reform moved authority away from the traditional centers of power but kept authority firmly in the hands of the Crown and its direct representatives. As such, the reform entailed a deconcentration of power rather than decentralization: “the intendant system involved no decentralization: the intendants were precisely agents of royal authority, appointed to subordinate the whole territory to central control” (Lynch, 1958).

The Crown directly appointed the intendants and preferred candidates born in Spain. The intendants had indefinite terms and were paid 6,000 pesos per year, much more than the average 1,380 pesos earned by corregidores in 1780, as shown in Figure B1. The ordinance ordered the dismissal of the incumbent corregidores and created a new body of local deputies called *subdelegates*, who were paid a fixed percentage (3-5%) of the Indigenous poll tax they collected. The viceroy appointed the subdelegates based on a shortlist provided by the intendant, who oversaw their work. The forced sale of goods through the repartimiento was also banned.

Following Río de la Plata, the intendancy system was next introduced in the viceroyalty of Peru in 1784 and in the Audiencias of Guatemala, Quito, and Chile in 1785, 1786, and 1787 respectively. The reform also reached the viceroyalty of New Spain in 1787, alongside an updated version of the ordinance of intendants. The only region untouched by the reform was the part of New Granada corresponding to present-day Colombia. The untimely deaths of Gálvez in 1787 and Charles III in 1788 stalled the Bourbon reform program and prevented the full adoption of the system.¹⁴ Elsewhere, the new intendancies would remain in place until the demise of the empire and the rise of new independent nations in the 19th century.

Summary: The Bourbons’ intendancy reform targeted the agency issues between the Crown and its colonial agents. Table 1 provides a structured overview of the reform’s three key institutional innovations. First, the creation of the intendancies as new administrative units added an intermediate layer of governance to the existing system dominated by viceroyalties and Audiencias, enhancing the state’s monitoring ability in peripheral regions through increased territorial presence. Second, a new corps of intendants was introduced, endowed with broad fiscal, military,

¹²Early pilots with more limited powers were established in Havana and New Orleans in 1764, Sonora and Sinaloa in northwest Mexico in 1769, and Venezuela in 1776.

¹³Figure B2 shows the changes to the colonial administrative hierarchy caused by the introduction of this new layer.

¹⁴The ordinance of intendants for New Granada had already been drafted (Figure B3 reproduces the front page), and the viceroy had been instructed to be ready for implementation (Navarro García, 1959). A copy of this ordinance allegedly laid on Gálvez’s desk at the time of his death (Kuethe and Andrien, 2014).

and administrative responsibilities. These significant powers were paired with high salaries, indefinite terms, and a careful selection process, which helped align the incentives of the intendants with the interests of the Crown. Third, the reform replaced the corregidores, who were systematically co-opted by local elites, with subdelegates reporting to the intendants. This further strengthened the Crown's oversight over its agents and reduced elite capture. Performance-based pay for the subdelegates further incentivized effectiveness. Lastly, the exploitative repartimiento system was abolished, reducing the exploitation of Indigenous peoples.

3 Conceptual framework

The intendency reform aimed to solve the pervasive agency problems described in the previous section. However, pursuing this goal also threatened the economic privileges of local Creole elites and could compromise political stability. In this section, we present a conceptual framework that captures this trade-off between state capacity and political upheaval. The model yields testable predictions about the co-movement between agency problems, elite capture, fiscal capacity, and the threat of revolution, which we apply to the data in our empirical analysis.

Set-up: The model features three players: the King (K), an agent (A) of the King in the colonies and the colonial Elite (E). The King appoints an Agent and pays a predetermined wage w_j depending on the Agent's type. The King uses the tax revenue (t) collected by the Agent for military spending with a marginal utility $\alpha > 0$. The King's objective function is: $U_K = \alpha t - w_j$. The Agent earns the wage w_j and collects taxes from the Elite. There are two types of agent: Corregidor (C) and Intendant (I). The Corregidor is willing to collude with the Elite to reduce the latter's tax liability, out of which he extracts a rent $r \geq 0$. In contrast, the Intendant is incorruptible and deposits the correct amount of tax revenue in the King's treasury. We assume that the Intendant requires a higher salary: $w_I > w_C$, as in Figure B1. The Agent's payoff is given by $U_A = w_j + r$.

The Elite generates output y , which can either be high or low: $y_H > y_L$. The probability that output is high is given by $q \in (0, 1)$. The King does not observe the realization of the output. Before output is realized, the Elite decides whether to rebel against the King. The cost of revolution can be either high or low: $c_H > c_L$. The probability that the cost is high is given by $p \in (0, 1)$. If the Elite rebels, the King loses the colony and there is no taxation, with the Elite appropriating all the output. If the Elite does not rebel, the King's Agent levies taxes according to a predetermined tax rate $\tau \in (0, 1)$. As mentioned above, the Elite can collude with the Agent to reduce their tax liability. In particular, since output is not observable to the King, the Agent can report that output is low (y_L) even when it is high (y_H) and deposit in the treasury the tax revenue corresponding to low output, sharing up the difference with the Elite. We assume that this process takes place through Nash bargaining with weight $\lambda \in (0, 1)$ for the Agent. The parameter λ thus captures the

bargaining power of the Agent, which was presumably low in our setting. The Elite maximizes its income net of taxes and rents in the absence of rebellion, and net of the cost of rebellion if this does occur. The King’s military spending has no bearing on the Elite’s welfare.

Timing: The timing of the game is as follows: (i) The King chooses an Agent j between the Corregidor and the Intendant and pays wage w_j ; (ii) The cost of revolution is realized and the Elite decides whether to rebel. If the Elite rebels, the game ends with the Elite appropriating all the output and the King receiving no tax revenue; (iii) If the Elite does not rebel, the output is realized and taxes are levied at a rate τ . If the Agent is an Intendant, the King receives the correct amount of tax revenue. If the agent is a Corregidor, the King receives τy_L irrespective of the realized output and the Elite and the Agent split the difference.

Discussion: This set-up captures the informational and logistical difficulties faced by the Crown in organizing a vast empire (Herbst, 2000; Sng, 2014; Gailmard, 2024). These challenges are reflected in the King’s inability to observe the realized output or to foresee the Elite’s cost of revolution. Our model resembles Angelucci et al. (2024), but our colonial setting stresses the fact that territorial control is itself endogenous. The model’s main focus is on the interplay between state modernization and political upheaval. Similar to Besley and Persson (2011), we allow the King to invest in fiscal capacity via the choice of Agent, but we place this decision within the broader distributive conflict between the tax-paying Elite and the King, in line with Acemoglu and Robinson (2006). Our set-up emphasizes the extractive nature of the political institutions insofar as the Elite has no input into the King’s policy decision and the resulting military spending has no impact on the Elite’s welfare.¹⁵ The latter assumption is motivated by the context of a transcontinental empire with weak spatial correlation between revenue and expenditure.

The model includes at least three important simplifications for enhanced tractability. First, we omit Indigenous groups as an additional strategic actor. With the benefit of hindsight, this decision aligns with the more salient role of Creole elites in the independence process during the early 19th century (Lynch, 1973; Rodríguez, 1998), as well as with the focus on elites as the key counterpart to state-building efforts in the academic literature (Garfias and Sellars, 2022a).

Second, we reduce the agency issues in the empire to a pure problem of selection. However, our set-up can be interpreted as a reduced-form specification for a broader governance problem, such that the higher wage paid to the Intendant also solves moral hazard problems that are not directly modeled. Our findings below point to improved selection as a key aspect of the intendancy system, but we also consider other agency problems in our empirical analysis. Moreover, the King’s discrete choice over institutional regimes captures the historical fact that the Spanish Crown’s policy decision was whether to transplant the intendancy system already in place in the

¹⁵Our characterization of the Spanish empire aligns closely with the *Imperial* state as described by Mann (1984), which has high despotic power over policy design but limited infrastructural power over policy implementation.

Spanish mainland to the colonies, but it did not consider a broader set of institutional reforms.

Third, notwithstanding the multi-faceted nature of the reform documented in Table 1, we also ignore the changes in territorial administration and organizational hierarchy and assume that the Intendants directly replace the Corregidores. In this regard, we ignore the impact of the reform on the organizational structure of the bureaucracy (Snowberg and Ting, 2019). However, as above, our simplified set-up can be interpreted as a reduced-form representation of a broader investment in state capacity that also affects the hierarchical structure of the colonial government.

Equilibrium: We solve for the subgame perfect equilibrium using backward induction. Hence, we start with the Elite's decision to rebel. If there is no rebellion and output is low, the Elite pays taxes equal to τy_L irrespective of the Agent's type. If output is high, tax payments equal τy_H under the Intendant and τy_L under the Corregidor. In the latter case, the surplus in unpaid taxes is equal to $\tau(y_H - y_L)$. This surplus is divided between the Elite and the Corregidor using Nash bargaining, with the Corregidor's rent equal to $r^* = \lambda \tau(y_H - y_L)$.

The Elite's *ex ante* payoff thus takes three possible values:

$$U_E = \begin{cases} E[y] - c, & \text{if Elite rebels} \\ (1 - \tau)E[y], & \text{if Elite does not rebel and Agent = Intendant} \\ (1 - \tau)E[y] + q\tau(1 - \lambda)(y_H - y_L), & \text{if Elite does not rebel and Agent = Corregidor} \end{cases}$$

Under the Intendant, the Elite will rebel if $c < \tau E[y]$. We assume that the Elite finds rebellion profitable under the Intendant if the cost is low, but not if the cost is high: $c_L < \tau E[y] < c_H$. Under the Corregidor, the Elite rebels if $c < \tau(E[y] - q(1 - \lambda)(y_H - y_L))$. We assume that the Elite never finds it profitable to rebel under the Corregidor: $c_L > \tau(E[y] - q(1 - \lambda)(y_H - y_L))$.

We turn next to the King's decision over the Agent's type. If the King hires the Corregidor, tax revenue will be low, but the wage will also be low and there will be no threat of rebellion. If the King hires the Intendant instead, tax revenue will be high in the absence of rebellion, but this event no longer has a zero probability. The Intendant also requires a higher salary. Formally:

$$U_K = \begin{cases} \alpha \tau y_L - w_C, & \text{if King hires Corregidor} \\ p\alpha \tau E[y] - w_I, & \text{if King hires Intendant} \end{cases}$$

The King will hire the Intendant if $\alpha \geq \alpha^* \equiv \frac{w_I - w_C}{\tau(pE[y] - y_L)}$. Intuitively, the marginal value of military spending necessary to induce the reform is increasing in the difference in wages between the two types of Agent and decreasing in the difference in the tax revenue that these Agents generate.

Predictions: The model has two equilibria:

- (i) If $\alpha < \alpha^*$, (a) the marginal value of military spending is low, (b) the King appoints the

Corregidor, (c) tax revenue is low because the Corregidor colludes with the Elite, but (d) there is no threat of rebellion.

- (ii) If $\alpha \geq \alpha^*$, (a) the marginal value of military spending is high, (b) the King appoints the Intendant, (c) tax revenue is higher (in expectation) because the Intendant is immune to Elite capture, but (d) the Elite may rebel against the King if the cost is low.

The first equilibrium ($\alpha < \alpha^*$) captures the status quo in the Spanish empire under the Habsburgs and during the early Bourbon period. The change to the second equilibrium and the implementation of the intendancy system reflects the increase in the value of military spending caused by Spain's defeat in the Seven Years' War, in line with the historical record. The results in our model are similar to Besley and Persson (2011) insofar as the value of public goods drives investment in state capacity and war is a key underlying factor (Tilly, 1985, 1992). However, while in their set-up a high value of public goods leads to investment in state capacity because it ensures that different groups will benefit from public spending irrespective of their hold on power, in our setting this investment occurs even though the taxed group does not benefit and may rebel in response.

The decision to rebel depends on the type of Agent appointed by the Crown and the disruption to the Elite's capture of the colonial government, but also on the cost of rebellion. A low cost can be interpreted as a window of opportunity that allows the Elite to overcome collective action problems. In our historical setting, the Napoleonic invasion of Spain in 1807 and the ensuing vacuum of power facilitated collective action and reduced the cost of rebellion against the Crown.

4 Empirical Strategy

4.1 Data

Our empirical study of the intendancy system relies on data from multiple sources, mostly from 1770 to 1799. For our fiscal analysis, we construct a harmonized panel dataset at the treasury-year level based on administrative data. We complement this data with several novel transcontinental datasets, including a grid-cell level panel on cartographic information, a consolidated regional panel on the incidence of Indigenous rebellions, an individual-level dataset on baptismal records, detailed biographies for the universe of intendants, a cross-sectional dataset on insurrectionist activity in the early 19th century based on a large catalog of correspondence, and a biographical dataset of notable individuals and their role in the independence process. We now briefly introduce each of our main data sources. Appendix A provides more detailed information.

Fiscal accounts from the royal treasuries. We assemble annual fiscal data for 85 royal treasuries between 1770 and 1799. We retrieve the raw data based on the previous digitization efforts

by Tepaske and Klein (1982, 1986) and Pinto (2016, 2017). These sources cover the entire Spanish empire in the Americas except for Central America (Audiencia of Guatemala) and the Greater Antilles (Cuba, Santo Domingo, Puerto Rico). For consistency, we impose a similar geographic restriction when constructing all other datasets. The raw fiscal data corresponds to the consolidated summaries of revenue inflows and outflows (*cartas cuenta*) that colonial officers periodically sent to the central administration in Madrid. These accounts were audited at the accounting oversight agencies (*tribunales de cuentas*) in Mexico, Bogotá and Lima. The raw data is available at a highly granular level, corresponding to thousands of line items. We cross-validate the data with the original sources and remove items corresponding to carryover funds from previous years and other non-fiscal categories. We harmonize the currency to nominal *pesos de ocho* and the periodicity to the yearly level. We show below that our results are robust to adjusting for inflation.

We compute disaggregated totals for the main revenue and spending categories following Klein (1998). We break down total revenue into its four main components: Indigenous poll tax, state monopolies, mining, and trade taxes. We also study the extraordinary war contributions called *donativos*, which were paid mainly by the Creole elites and rose in importance during our sample period. On the expenditure side, we create disaggregated categories for military spending, administrative spending (total, tax collection), and remittances. We also provide an alternative hand-coded aggregation of expenditure items associated with public good provision (e.g., roads, hospices).

Geographical features. We geocode the treasuries and match them to the corresponding intendancies using shapefiles from Stangl (2020). In present-day Colombia, where the reform was not implemented, we match the corresponding treasuries to nine provincial jurisdictions from this same source. The diamond markers in Figure 1 show the location of the royal treasuries, which are spread throughout the continent. We also match the treasuries to the location of other economic and political institutions, including ports, mines, and the capitals of the intendancies, viceroyalties, and Audiencias. We construct a battery of predetermined geographic and socioeconomic covariates to examine potential correlates of the implementation of the reform. We consider geographic characteristics (e.g., elevation, temperature), locational characteristics (e.g., distance to the nearest river or coast), and the pre-colonial number of ethnicities in the surrounding area. We also measure provincial population, average treasury revenue, and Indigenous conflict, all before 1783.

Intendant biographies. We construct a detailed biographical dataset for the universe of intendants (136 in total). Lynch (1958), Fisher (1970), Navarro García (2009), and Lacoste (2021) provide information for the intendants of specific viceroyalties, which we complement with the biographical dictionary of Spain’s *Real Academia de Historia* and other online sources. For each intendant, we record birth and death years and locations, as well as information on background characteristics, including nobility, and military experience. Our data also includes work histories detailing previous experience in the colonial administration and the start and end year for each

intendant appointment. For the appointment dates, we distinguish between the *de jure* official appointment and the *de facto* arrival of each intendant to their post.

Cartographic information. Torres Lanzas (1900, 1906a,b, 1921) provides a catalog of the universe of maps, architectural plans, and similar images found in the Archive of the Indies in Seville, which is the main repository of Spanish colonial documents. Each entry briefly describes the document’s content, author, and production date. We have digitized this information and assigned a latitude and longitude to each document based on the geographical landmarks mentioned in the description. The resulting dataset has 768 entries and covers the period 1543-1823. Figure B4 shows the aggregate geographic coverage of the maps in our dataset. We merge this information with a yearly panel of 25 x 25 km grid cells matching the geographic coverage of our fiscal data. To minimize the impact of measurement error, we assign each map to the grid cell corresponding to its coordinates and to its four neighbors (i.e., sharing an edge). We verify that our empirical results are robust to dropping this imputation or using cells of alternative sizes. For the empirical analysis, we construct a time-varying variable that indicates the share of cells per region-year with cartographic information available to the Crown, using as the unit of observation the intendancies for the treated areas and pre-existing provinces for untreated areas in New Granada.

Indigenous rebellions. We pool a wide range of regional sources to construct a transcontinental dataset of Indigenous rebellions at the event level (Taylor, 1979; O’Phelan Godoy, 1985; Sala i Vila, 1989; Fisher et al., 1990; McFarlane, 1993; Moreno Yañez, 2014; Golte, 2016; Stangl, 2020). We record the start and end year for each event and its exact location (i.e., village). We use this information to cross-check and avoid double counting. Our consolidated dataset includes 352 events taking place in 281 different locations between 1770 and 1799. We then collapse the data into a region-year panel of incidence and intensity of rebellions, using the same units of observation as in our dataset on cartographic information. We verify the geographical coverage of our sources to distinguish areas without rebellious activity from those lacking information. Figure B5 presents the geography of Indigenous rebellions during our sample period.

Naming patterns. We retrieve baptismal records from a large organization offering genealogical information. The raw data records the full names, sex, and the date and place of baptism of close to 900,000 individuals born between 1770 and 1800 in the present-day countries of Mexico, Panama, Colombia, Ecuador, Peru, Bolivia, Chile, Paraguay, Argentina, and Uruguay. After initial cleaning and processing, we are left with approximately 720,000 individuals whose baptism we can confidently assign to 169 different locations (cities or regions). We identify the corresponding viceroy in office for each baptism’s location and year. Since all of the viceroys were men, we exclude women from the sample, which leaves us with close to 350,000 observations. We then parse the full name in the baptismal record into separate words and create a new variable indicating a match between any of these words and the first name of the viceroy. We also identify

individuals who likely belonged to Indigenous communities using regional compendia of Indigenous surnames. Our data is mostly composed of Creoles. For the empirical analysis, we collapse the data at the region-year level, computing the share of male newborns named after the viceroy, and we drop a handful of regions with erratic patterns of data availability. Figure B6 shows the geographic distribution of the data.

Insurrectionist correspondence. Torres Lanzas (1912) provides a comprehensive catalog of colonial correspondence held in the Archive of the Indies. Each entry corresponds to one letter and indicates the writing date and location. A short descriptive text provides additional information on the sender, recipient, and content. We digitized all entries until 1811, but there are very few letters before Napoleon’s invasion of Spain in 1807. We manually geocoded each letter based on the location of any events described, which may differ from where the letter was written (e.g. an insurrection in Quito as reported from Lima). We also generated a dummy to indicate whether the letter referred specifically to events denoting insurrectionist activity against the Crown. Focusing on the period 1807-1811, the resulting dataset includes 1280 entries related to events in 62 different locations. For the analysis, we collapse the data to the region level and measure the share of letters with insurrectionist content relative to the total volume of correspondence. Figure B7 shows the individual locations included in the data and the intensity of insurrectionist content.

Notable individuals. We construct a sample of notable individuals based on the database of structured biographical information from Wikipedia compiled by Laouenan et al. (2022). We restrict our sample to individuals born between 1720 and 1830 in the Spanish empire. For these individuals, we scraped the full content of their Spanish-language Wikipedia pages and stored the biographical text in a new structured dataset. We then used the OpenAI API (GPT-4o) to classify whether each individual in our sample participated in the wars of independence and, if so, on which side. We manually reviewed a random sample of 50 responses and found full agreement with human assessments. Our final dataset consists of 2596 individuals.

4.2 Research Design

We study the impact of the intendency system using a Difference-in-Difference (DiD) research design based on the staggered introduction of the reform across the Spanish colonies. The variation that we exploit combines temporal differences across macro-regions (e.g., viceroyalties) in the *de jure* adoption of the intendency system as well as idiosyncratic variation within these regions in the *de facto* arrival date of the first intendant to each of the new intendancies. We further exploit the fact that the reform was never implemented in part of the viceroyalty of New Granada. We define an intendency as starting to operate only when an intendant effectively arrives to govern. We use our detailed intendant biographical data to precisely define this year for each location.

The historical record suggests a high degree of randomness in the timing of reform. At the macro level, José de Gálvez had expressed vocal support for the intendancy system from his time as *visitador* of New Spain in the 1760s and actively worked on the preparations for the reform since his appointment as Secretary of the Indies in 1776. However, crafting the detailed ordinance of intendants with its hundreds of articles required lengthy deliberation and fine-tuning. The system roll-out required further consultation with the viceroys and *visitadores* – amid substantial technological constraints – to determine the number of intendancies, their extension, and their capital. Gálvez’s correspondence shows that he worked simultaneously on multiple fronts to introduce the system throughout the Spanish colonies (Navarro García, 1959; Kuethe and Andrien, 2014).

At the micro level, the time gap between the creation of an intendancy and the arrival of its first intendant ranges from one to three years. Our biographical data shows that the variation in effective arrival dates largely relates to deliberation and bureaucratic hurdles on individual appointments. Also important were the logistical frictions associated with long journeys by sea and land, and the adaptation to a new natural environment. For example, intendant Benito Perez of Yucatán in New Spain was captured by the British while sailing to his post and detained for several months (Navarro García, 2009). In both Peru and Río de la Plata, several new appointees experienced delays awaiting printed copies of the ordinance of intendants (Lynch, 1958; Fisher, 1970).

The map in Figure 1 shows the effective start date for each intendancy.¹⁶ The intendancy system was first introduced in the viceroyalty of Río de la Plata (present-day Argentina, Paraguay, Uruguay, and Bolivia): the ordinance of intendants was published in 1782 and the intendants arrived in 1783. The system was then extended to the viceroyalty of Peru in 1784, followed by the Audiencias of Guatemala (Guatemala, Nicaragua, El Salvador, Honduras, and Costa Rica) and Quito (Ecuador) in 1785 and 1786. Finally, the reform was introduced in the Audiencia of Chile and the viceroyalty of New Spain (Mexico) in 1787. The part of the viceroyalty of New Granada corresponding to present-day Colombia never adopted the intendancy system and serves as a pure control.¹⁷ As detailed in Section 2.2, this failure to fully implement the reform was the unintended byproduct of Gálvez’s and Charles III’s untimely deaths rather than a deliberate policy.

Ultimately, the fast roll-out of the system across most of the empire suggests limited geographic targeting. We additionally show below that the timing of adoption is uncorrelated with a battery of

¹⁶Figure B8 shows more detailed maps for each viceroyalty, including the former corregimientos.

¹⁷Gálvez appointed an intendant in Venezuela as an early pilot in 1776. This intendant was akin to a military *Captain General* with extended executive powers, had jurisdiction over multiple provinces (Caracas, Cumana, Guayana, Maracaibo, and Isla Margarita), and was not regulated by the ordinance of intendants. Due to these anomalies, we exclude Venezuela from our baseline analysis but verify that our results are robust to its inclusion. Also contentious is the implementation of the intendancy system in Quito (the intendant coincided with the president of the Audiencia and the system did not reach the small province of Jaén de Bracamoros), and in the *Banda Oriental* (present-day Uruguay), which served as a military buffer zone between Spain and Portugal. In our baseline analysis, we consider Quito and Montevideo treated and Jaén untreated, but we consider alternative coding choices for robustness in Table B2.

predetermined geographic and socioeconomic covariates and that our results are robust to excluding any treasury or region. Our results are also robust to accounting for the difference between the formal announcement of the reform in the viceroyalty and the effective year of implementation.

Our DiD strategy compares changes in our outcomes of interest as different locations adopt the intendency system. The royal treasury is the cross-sectional observation unit for our fiscal outcomes, but we verify that our results are robust to aggregating to the regional level (intendency / province). This is our cross-sectional unit for other outcomes, including the availability of cartographic information and the incidence of Indigenous rebellions. We include unit (e.g., treasury) fixed effects in our regressions to account for differences in time-invariant characteristics between locations. We also include year fixed effects to flexibly account for common shocks (e.g., inflation, external conflict, death of Gálvez). We estimate the following econometric specification:

$$y_{it} = \alpha_i + \delta_t + \beta \times \mathbb{1}(\text{Intendency})_{it} + Z'_{it}\psi + \varepsilon_{it} \quad (1)$$

where y_{it} is an outcome of interest in unit i at year t , and α_i and δ_t are unit and year fixed effects. $\mathbb{1}(\text{Intendency})_{it}$ is an indicator function that takes the value of one after an intendency is established (i.e., the effective arrival date of the first intendant). Our coefficient of interest is β , which captures the average difference in the outcome between units under the governance of the intendants and those that are not, relative to the difference before the reform. ε_{it} denotes the error term, which we cluster at the level of the cross-sectional unit of observation (treasury or region). We provide below additional results for alternative clustering structures or using randomization inference.

The vector Z'_{it} corresponds to a series of predetermined cross-sectional covariates interacted with year-fixed effects that account for potential time-varying effects of geographic, locational, demographic, and historical characteristics that could bias our estimates. Figure 2 Panel (a) shows estimates from a regression of the year of reform on these variables. Panel (b) shows the corresponding results for a discrete measure of early (1783-1784) vs. late adopters (1786-1787). In line with the historical discussion above, the standardized point estimates suggest that these characteristics are largely uncorrelated with the timing of the reform. Only one characteristic (log distance to the coast) shows a negative correlation in some specifications.¹⁸

Our identifying assumption for β is that the difference in outcomes across locations would have remained constant in the absence of the intendency system, conditional on the fixed effects and predetermined controls. We provide evidence in support of this *parallel trends* assumption by estimating the following event-study model:

¹⁸The balance in predetermined covariates persists if we include modern-day Colombia among the late adopters in Figure B9 Panel (a). Panel (b) provides further evidence of balance for the time gap between the formal announcement of the introduction of the intendency system and the effective arrival of the first intendant.

$$y_{it} = \alpha_i + \delta_t + \sum_{\tau \neq -1} \gamma_\tau \times \mathbb{1}(\text{Intendancy})_i + Z'_{it}\psi + \varepsilon_{it} \quad (2)$$

where $\tau < 0$ corresponds to years before the reform. The associated coefficients (γ_τ) must remain stable and close to zero to validate the parallel trends assumption. The estimates of γ_τ for $\tau \geq 0$ correspond to years after the reform and allow us to examine its dynamic impact.

We estimate Equations (1) and (2) using Ordinary Least Squares (OLS). We also consider alternative estimators that address potential issues in settings with staggered treatment and heterogeneous effects (de Chaisemartin and D'Haultfoeuille, 2020; Callaway and Sant'Anna, 2021). For our fiscal analysis, we use the treasury-level data to implement a synthetic control analysis.

5 Results: State Capacity

In this section, we present our results on the impact of the intendancy system on state capacity. We focus on four different measures: the state's territorial presence, informational capacity, fiscal capacity, and law and order. These correspond to some of the most important features of a well-functioning state, including territorial presence, extraction, coercion, and legibility.¹⁹ Our comprehensive approach reflects a growing consensus around the multi-dimensional nature of state capacity (Besley and Persson, 2011; Berwick and Christia, 2018; Hanson and Sigman, 2021).

5.1 Territorial presence and informational capacity

Before the reform, the main colonial administrative centers were the capitals of the four viceroyalties and the dozen Audiencias spread out across the continent. Vast territories were governed from these headquarters and state presence was significantly weaker in more remote areas: “the need was not so much better government as more government” (Lynch, 1958, p.282-284).²⁰ The intendancy reform introduced the intendancies as a new layer of intermediate administrative units and designated the intendancy capitals as new administrative headquarters, as noted in Table 1.

Figure 3 quantifies the improvement in the territorial reach of the state. Panel (a) shows the distribution of the distance from each royal treasury to the corresponding headquarter for each of the three administrative layers: viceroyalty, Audiencia, and intendancy. The distance to the intendancy capital exhibits the most compressed distribution and remains mostly below 500 km, while the distance to the viceregal capital exhibits the highest variance and takes values as large as

¹⁹For example, North (1981, p.21) defines a state as “an organization with a comparative advantage in violence, extending over a geographic area whose boundaries are determined by its power to tax constituents.”

²⁰Weak state presence in the periphery affected other colonial settings, as highlighted by Herbst (2000) for Africa.

3,300 km. The average treasury was 500 km away from its Audiencia capital and almost 900 km away from the viceregal capital, but only 200 km away from the intendancy capital.

Panel (b) plots point estimates and 95% confidence intervals for the coefficients γ_τ in Equation (2), using the distance to the nearest administrative center (at any level) as the dependent variable. The estimates for the years before the adoption of the intendancy system are statistically insignificant and generally close to zero, supporting the parallel trends assumption.²¹ After the reform, we observe a sharp and persistent decline in the distance to the nearest administrative headquarter. Table B3 provides the corresponding estimate of β in Equation (1). The results show that adopting the intendancy system reduced this distance by approximately 350 km on average. This is equivalent to a sizable 101% of the sample mean (71% of the pre-reform mean). Table B3 further verifies that this result is robust to measuring the distance in logs or accounting for terrain ruggedness. The colonial state thus increased its institutional presence in areas that were previously largely ungoverned, improving its ability to monitor bureaucrats and enforce policy throughout the territory.

Another important dimension of state capacity involves knowledge of the territory and the people being governed, or *legibility* (Scott, 1998). The weak territorial presence of the colonial state before the introduction of the intendancy system meant that the Crown knew little about its vast possessions. Article 53 of the ordinance of intendants instructed the new administrators to tour their intendancies every year and produce detailed reports on the local geography and economy (Fisher, 1929). We draw on our novel dataset of cartographic information from the colonial period to study the impact of the reform on informational capacity. The metadata from several documents in our dataset indicates that some intendants personally submitted these documents in fulfillment of their duties.²²

As mentioned above, we construct a spatial panel dataset at the grid-cell level indicating the availability of cartographic information. Figure 4 shows estimates of γ_τ in Equation (2), using the share of cells with available cartographic information within each region (intendancy / province) as the dependent variable. The plot shows that the mapped area remains stable in the decade leading up to the reform, which lends support to the parallel trends assumption. After the reform, the share of cells with cartographic information increases sharply for over a decade. Table 2 provides the corresponding estimate of β in Equation (1). Column 1 shows that the mapped area increased by 1.1 percentage points on average after the reform. This is a meaningful improvement in *informational capacity*, equivalent to 12% of the sample mean, and suggests that the reform allowed the Crown to access more updated and detailed information about the colonies.

The remaining columns in Table 2 provide several robustness checks. For consistency with our

²¹The fluctuation in the pre-reform coefficients is driven by the creation of the viceroyalty of Río de la Plata in 1776, as well as the new Audiencias of Caracas (1786), Cuzco (1787), and Buenos Aires (1783).

²²For example, entry 101 in Torres Lanzas (1906b) corresponds to a map of the town of Chihvata (Peru) submitted by the intendante of Arequipa, Antonio Alvarez, as a supporting document for his yearly visit in 1786.

other outcomes, we end the sample period in our baseline analysis in 1799. Still, Column 2 shows that our results are robust to expanding the sample period until 1811. Our baseline analysis also relies on square cells with length of 25 kilometers (km), where we consider a cell as mapped if a cartographic document falls inside of it or within any neighbors sharing a side. Some documents in our sample span large areas, making precise geocoding unfeasible, but Column 3 shows that the results remain similar when we exclude these larger maps. Column 4 further shows that we still obtain a statistically significant effect if we do not consider maps in neighboring cells. While the magnitude of the estimated coefficient drops, it remains economically meaningful and is equivalent to 13% of the corresponding sample mean. Columns 5-6 further show that we obtain similar results if we change the length of the cells to 50 or 75 km. In Column 7, we pursue an alternative approach that does not rely on the grid-cell level mapping. Instead, we use as dependent variable the number of unique locations with cartographic information within each region. We find that the intendancy system led to an increase of 0.7 in the number of mapped locations, equivalent to 14% of the sample mean. These results suggest that the intendancy reform led to a meaningful improvement in the informational capacity of the colonial state.

5.2 Fiscal capacity

We turn next to the Crown’s ability to raise revenue from the colonies. The power to extract resources ranks among the most prominent aspects of state capacity (North, 1981; Mann, 1984; Tilly, 1985; Besley and Persson, 2011). One of the main goals of the intendancy system was to increase revenue: the “purpose of this reorganization of local government was the increase of royal revenues... the most important services of the *intendentes* were to be in the collection of royal revenues” (Haring, 1947, p.134-136). In this section, we leverage the detailed administrative microdata from the royal treasuries to study the success of the reform along this dimension.

Figure 5 shows estimates of γ_τ in Equation (2), using as dependent variable the natural logarithm of total revenue. The estimates for the years before the intendancy reform are close to zero and validate the parallel trends assumption. In contrast, the estimated coefficients steadily increase after the reform and become statistically significant after two years. This increase in revenue stabilizes after five years at around 50 log points and persists for over a decade.²³

Table 3 shows the corresponding estimate of β in Equation (1). Column 1 reports the most parsimonious specification with treasury and year fixed effects. We find that the intendancy system led to an average increase in revenue of 29 log points (approximately 34%). This effect is precisely

²³Paucity of data prevents us from extending the analysis into the 19th century. Figure B10 Panel (a) shows that fewer than 50% of treasuries remain active by 1810, when political tensions are mounting and the independence movement is gaining traction (see section 6.3 below). With this important caveat, Panel (b) shows that the positive effect of the intendancy reform on revenue decreases slightly after ten years but largely persists for over two decades.

estimated and coincides with the 32% increase in total revenue that Dincecco (2009) reports for Spain after 1783 based on a structural break test. To put this magnitude into perspective, the intendancy system had a larger fiscal impact than the elimination of patronage in the British empire (4-6 log points in Xu, 2018) and is closer to the 44% increase in revenue produced by local chiefs involved in tax collection in the present-day Democratic Republic of Congo (Balán et al., 2022).

We provide a battery of robustness tests in the remaining columns of Table 3. Columns 2-3 show that we obtain similar results if we adjust for inflation or omit external remittances.²⁴ Column 4 verifies that the results remain unchanged if we aggregate the unit of observation to the region-year level (i.e., intendancies or provinces) to match the unit of analysis for some of our other outcomes. Columns 5-6 include additional time-varying controls for the distance to the nearest active port or for treasuries that adopt double-entry book-keeping.²⁵ The robust estimates suggest that our results are not driven by the liberalization of maritime trade that preceded the intendancy system (Ellingsen, 2022), nor by changes in accounting practices.²⁶

Figure B12 reports results for an alternative research design using the synthetic control method (SCM), which is based entirely on the extensive margin of exposure to the reform and allows us to relax the parallel trends assumption (Abadie, 2021). Specifically, we use a weighted average of the treated treasuries to best match average log revenue up to 1782 (when the roll-out of the reform began) in the part of New Granada where the reform was never adopted and then use these weights to predict log revenue for later years.²⁷ The synthetic control closely matches average revenue in the never-treated treasuries before the reform but diverges substantially afterwards. The gap in total revenue between the treated and control areas averages 12 log points in the post-reform period (p-value: 0.083). A comparison with our baseline estimate of 29 log points (Column 1 in Table 3) suggests that the extensive margin represents 41% of the total fiscal impact of the reform.

We can also leverage the granular nature of our data to identify the sources of revenue driving the fiscal success of the intendancy reform. Table B4 shows estimates of β in Equation (1) using as dependent variable the share of total revenue accruing from its main sources, including the Indigenous poll tax, Crown monopolies, and taxes on trade and mining, as well as the exceptional war contributions called *donativos*, which roughly corresponded to a wealth tax and were mostly paid by the Creole elites.²⁸ We find that the reform shifted revenue towards more direct taxation in

²⁴We construct a treasury-specific price index combining data for various goods (e.g., food, wine, textiles) from seven different cities based on data from Garner and Stefanou (1993); Johnson and Tandeter (1990); Torres (2015).

²⁵Following Tepaske and Klein (1982), we use the presence of the line item *Real Hacienda en Común* in the fiscal data as a proxy for the use of double-entry book-keeping. Historical accounts indicate that this accounting system was widely resisted and was abandoned shortly after its introduction (Lynch, 1958; Fisher, 1970; Navarro García, 2009).

²⁶Figure B11 shows robustness if we exclude from the sample treasuries with three or more observations missing fiscal data (40% reduction in sample size). Table B2 checks that the results do not vary if we consider alternative treatment assignments for areas where the implementation of the reform is ambiguous (e.g., Venezuela).

²⁷Fewer observations when the unit of observation is not a treasury prevent us from using SCM for other outcomes.

²⁸Marichal (2007, p.277) reports that “Spaniards (whites) were to contribute 2 pesos per head of family, castes and

the form of the Indigenous poll tax or *donativos* and reduced the share corresponding to indirect taxation on economic or extractive activities.²⁹ The growing importance of direct taxes requiring a more effective bureaucracy further suggests an expansion of fiscal capacity.

Plausibly contributing to the increase in revenue was the additional oversight provided by the intendants. Fisher (1970, p.123) writes that “revenue rose in response to improved supervision and the eradication of fraud and corruption” and provides the example of “the accountant of the subtreasury of Arequipa... [who] was dismissed in 1786 for alleged incompetence and obstruction of the reforms of Intendant Álvarez” (p. 116). The reduction in corruption was particularly important in the case of the Indigenous poll tax, as the corregidores systematically undercounted taxpayers and embezzled tax revenue: a report for 18 Indigenous villages in Peru estimated that the corregidores appropriated over 30% of the tax collected (Moreno-Cebrián, 1977, p.263). After the reform, the intendants often updated the tax registry and ensured more accurate tax collection. For example, both the number of taxpayers and poll tax revenue increased 51% between 1784 and 1786 under intendant Mata in Cuzco (Fisher, 1970, p.112). In the case of *donativos*, the historical record provides several examples of the direct role of the intendants in securing these contributions.³⁰ The intendants also played an important role in the collection of arrears.³¹

5.2.1 Mechanisms

Drawing from the features of the reform summarized in Table 1, we next explore the mechanisms behind its fiscal success by analyzing how its impact varies with the characteristics of treasuries and intendants. These additional empirical exercises point to the strengthening of the territorial presence of the state in peripheral areas and the disruption of elite capture as key mechanisms.

Treasury Characteristics. Table 4 shows results from a modified version of Equation (1) that includes the interaction between the reform indicator and a dummy for a fixed characteristic of the location of the royal treasury. As proof that the new intendancy capitals became relevant administrative centers, Column 1 shows that the intendancy system led to a 40 log-point increase in revenue in treasuries that coincided with an intendancy capital but only to an 18 log-point increase in those that did not, though the difference is not precisely estimated. Column 2 corroborates this finding, now significantly, using an alternative measure for intermediate cities based on diocese (bishopric) capitals. In contrast, the impact of the reform was much smaller in the traditional cen-

mulatos 1 peso, and Indian peasants ... half a peso” as part of a donativo in New Spain in 1798.

²⁹Table B5 replicates these results using a logarithmic transformation of revenue from each source as the dependent variable. We find evidence of positive growth in revenue from all sources except monopolies and trade.

³⁰Intendant Diaz of San Luis raised donativos to provide funding for two regiments amid the war with France in 1793, while Intendant Flon of Puebla shipped more than 2 million pesos in remittances to Spain between 1805 and 1808 (Navarro García, 2009, p.99-105).

³¹For example, intendant Casa Hermosa of Puno collected over 150,000 pesos in tax arrears during his first three years in office after 1790 (Lynch, 1958, p.135).

ters of political power represented by the capitals of the viceroyalties, archdioceses, or Audiencias (Columns 3-5). Columns 6-7 show that the reform was also largely ineffective in the traditional centers of economic activity, namely ports and mines. These results suggest that the intendency system was most effective in intermediate cities with weak state presence before the reform.

We further explore the territorial heterogeneity in the fiscal impact of the reform in Figure 6. In Panel (a), we interact the reform indicator with dummies for quartiles of the reduction in the distance to the nearest administrative headquarter caused by the reform, as shown in Section 5.1. We observe a strong positive correlation between the reduction in this distance and the increase in revenue.³² This pattern suggests a strong connection between the strengthening of the territorial presence of the state documented in the previous section and the fiscal success of the reform.

Panel (b) provides results from a similar specification using quartiles of the distance to the intendency capital. The reform led to a roughly 40 log-point increase in revenue in the bottom half of the distribution, which corresponds to treasuries located near to the capitals, but had a much smaller and insignificant effect in the top half, corresponding to larger distances. Table B6 provides numerical estimates for these results and verifies that these gradients are robust to using continuous measures. These findings suggest that the intendants had the largest impact on treasuries near their new headquarters, where their monitoring ability was arguably greater.³³ The vast extension of the intendancies and their poor infrastructure hindered the intendants' ability to tour them regularly, which arguably led to weaker monitoring of distant treasuries (Lynch, 1958; Fisher, 1970).

Intendant Characteristics. Under the status quo, the Crown put little effort into selecting the corregidores, with an envoy reporting on the “insatiable greed of those who command the provinces... here everything is private interest, nothing public good.” (quoted in Fisher, 1970, p.11-12). As outlined in our theoretical framework, a pillar of the intendency system was the careful selection of outstanding individuals that “would combine effective action in local administration with complete subordination to central authority” (Lynch, 1958, p.46).

Using our hand-coded biographical dataset, we examine whether the intendants' observable characteristics help explain their fiscal performance.³⁴ Figure 7 Panel (a) shows results from a modified version of Equation (1) that interacts the reform indicator with time-varying indicators for different characteristics of the incumbent intendant. Each set of estimates corresponds to a separate regression focusing on a specific characteristic. We find that intendants born outside of

³²Figure B13 illustrates this result in the raw data using a scatter plot.

³³Having shown in Figure 2 that pre-reform revenue does not predict the timing of reform, Figure B14 indicates that the fiscal impact of the reform is positive and comparable for all treasuries except those in the top quartile of the pre-reform revenue distribution, which exhibit a null effect. This result further suggests that the intendency system's effectiveness stemmed from the strengthening of state presence in neglected peripheral areas.

³⁴Our data-collection effort revealed very limited biographical information on the corregidores, preventing us from directly comparing them to the intendants. Still, we find this difference in the availability of information between the two positions informative regarding the prominence of the intendants in the colonial administration.

the Americas (almost exclusively in Spain) greatly outperform their peers born in the colonies. Similarly, those intendants lacking previous experience in the colonial government were also more effective, as well as those below the age of fifty. We do not find significant differences based on nobility or military experience. Table B7 provides the corresponding estimates and verifies that the results are similar if we consider all characteristics simultaneously or add additional controls.

The significant difference in fiscal performance for intendants born outside the Americas or lacking colonial experience suggests that the appointment of *outsiders* not captured by local interest groups played an important role. We interpret this finding as indicating increased missional alignment (Spenkuch et al., 2023). This result is consistent with historical evidence on the weak enforcement of royal policy before the reform, with intendant Mata from Cuzco writing in 1785: “Here they laugh at the orders of the king” (quoted in Fisher, 1970, p.45).³⁵ Further evidence on the role of elite capture comes from the fact that the American intendants that we find to be less effective belonged to the Creole elite, and their appointment “was a deliberate attempt to encourage Creole support for the intendant system” (Fisher, 1970, p.37). The additional finding of a larger fiscal impact among intendants appointed at a younger age plausibly reflects their stronger career concerns (Bertrand et al., 2019). Our biographical data supports this interpretation insofar as the position of intendant was often a stepping-stone to higher office, with six intendants going on to become viceroys and four others promoted to presidents of Audiencias.

Another important innovation of the intendancy system was the intendants’ indefinite term. This contrasts with the five-year term awarded to the corregidores, who had short time horizons and strong predatory incentives (Olson, 1993). We examine the link between intendants’ length of tenure and their fiscal impact by estimating a modified version of Equation (1) that disaggregates the reform indicator into separate dummies for the incumbent’s years in office.³⁶ The results in Figure 7 Panel (b) show a positive correlation between length of tenure and fiscal impact. While not necessarily causal, this correlation is consistent with positive returns to experience. This seems likely, given the large informational frictions faced by the incoming administrators, and suggests that the intendants’ indefinite term also contributed to the fiscal success of the reform.

5.3 Law and Order

One of the motivations for introducing the intendancy system was to remedy the abuses suffered by the Indigenous peoples. As described in Section 2, the corregidores compensated for their paltry wages by imposing highly overpriced goods on the Indigenous peoples through the repartimiento system. Failure to pay was punished with forced labor, often in perpetuity. In their exposé, Juan

³⁵This finding is also consistent with previous research documenting worse performance among modern bureaucrats serving in their home districts in China and India (Jia and Nie, 2017; Xu et al., 2021).

³⁶Figure B15 shows the distribution of the intendants’ years in office.

and De Ulloa (1749, p.77,82) describe the repartimiento system as “cruelly wicked” and go on to ask: “who can deny that the Indians are in worse condition than slaves?”

Indigenous peoples lacked institutional channels through which to air their grievances against the corregidores and resorted instead to riots and other spontaneous acts of violence. The historical record indicates a strong connection between Indigenous rebellions and the repartimiento (Taylor, 1979; O’Phelan Godoy, 1985; Golte, 2016). Túpac Amaru, who led the largest Indigenous insurrection in Peru in 1782, stated that his goal was that “this class of officials [the corregidores] should be completely removed, that their repartimientos should end” (quoted in Fisher, 1970, p.22). As Table 1 shows, the intendency reform banned the repartimiento and tasked the intendants with ensuring the welfare of the Indigenous peoples (Fisher, 1929).

Motivated by these facts, we use a novel transcontinental dataset to provide quantitative evidence on the impact of the intendency system on Indigenous rebellions. This panel pools information from multiple regional sources, and we harmonized it to account for differences in coverage and geographic scope. Figure 8 shows estimates of γ_r in Equation (2) using an indicator for the occurrence of any Indigenous rebellions in a region (intendency / province) as the dependent variable. The estimates for the pre-reform years are generally close to zero and statistically insignificant, except for a spike shortly before the reform that is driven by the widespread violence from the Túpac Amaru insurrection. Following the reform, the point estimates are systematically negative, though marginally significant, and suggest a decline in Indigenous rebellions.

Table 5 provides the corresponding estimates of β in Equation (1). Column 1 shows that the intendency system led to a 17 percentage point decrease in the probability of any Indigenous rebellions, equivalent to 105% of the sample mean. Columns 2-3 verify that this result is robust to using the number of rebellions as dependent variable or taking its natural log.³⁷ Column 4 further shows that the estimate remains unchanged if we drop the year 1782 from the sample, which is an outlier due to the Túpac Amaru insurrection, while Column 5 shows that the results are robust to excluding rebellions for which we lack information on their cause or target (approximately 32%). Most rebellions in the pre-period were against *corregidores*.

The previous results suggest that the intendency system reduced contentious political behavior by Indigenous groups. This reduction in internal conflict constitutes evidence of an improvement in another key dimension of state capacity, namely *law and order* (Hobbes, 1651; Weber, 1919; Besley and Persson, 2011). This finding is plausibly driven by a reduction in Indigenous peoples’ willingness to rebel, now enduring fewer abuses than under the corregidores. Alternatively, this result could also reflect an improvement in the repressive capacity of the state and a reduction in Indigenous people’s ability to rebel. While we cannot fully adjudicate between these explanations, the historical record suggests that living conditions improved among Indigenous groups after the

³⁷Figure B16 provides the event-study estimates from Equation (2) for the count measure in Column 2.

reform (Lynch, 1958; Fisher, 1970; Pietschmann, 1996). Based on his first-hand experience in New Spain, von Humboldt (1811, p.183) claims that “the establishment of intendancies, during the ministry of the count de Galvez was a memorable epoque for Indian prosperity. The vexations to which the cultivator was incessantly exposed... have diminished under the intendants.” Table B8 further shows that the decrease in rebellions is not driven by areas experiencing a large increase in military spending after the reform nor by intendants with military experience. These results lend support to a decrease in the willingness to rebel as the more plausible mechanism.

As mentioned in the previous section, the Indigenous poll tax was a key source of increased revenue under the intendants. At first glance, this rise in taxation may seem at odds with the concurrent decline in Indigenous rebellions, as higher tax burdens typically provoke resistance. However, this apparent puzzle is resolved once we consider that the effective fiscal burden on Indigenous communities was not solely determined by formal tax rates, but also by irregular exploitative practices by corregidores colluding with local elites. The decrease in Indigenous rebellions documented in this section suggests that the effective fiscal burden faced by Indigenous communities did not increase and that the elimination of corruption by the corregidores was mostly responsible for the observed fiscal effect.³⁸ Supporting this interpretation, Table B8 shows that the decrease in Indigenous rebellions is unrelated to the change in poll tax revenue after the reform.

5.4 Additional Robustness Checks

The previous results indicate that the intendancy reform led to an improvement in state capacity along four dimensions: territorial presence, informational capacity, fiscal capacity, and law and order. In this section, we summarize a battery of additional robustness checks for these findings.

Figure 2 shows that the timing of reform is not correlated with predetermined covariates.³⁹ Tables B9-B12 further verify that our findings remain unchanged as we sequentially introduce a series of controls corresponding to these predetermined covariates interacted with year fixed effects.⁴⁰ An important potential confounder is the creation of the viceroyalty of Rio de la Plata shortly before the reform, but Table B13 shows that our main results are robust to adding a dummy for observations belonging to this viceroyalty interacted with year fixed effects (Panel A) or excluding these observations altogether (Panel B). Figures B18-B19 additionally verify that our results are not sensitive to excluding any treasury or region (intendancy / province) from the sample.

³⁸The fiscal burden plausibly decreased due to better enforcement by the intendants of the tax exemption for the young and the elderly, which the corregidores ignored. Moreover, evasion may have declined because Indigenous peoples frequently hid to avoid the repartimiento, which the corregidores collected simultaneously with the poll tax (Moreno-Cebrián, 1977).

³⁹Figure B17 shows balance in covariates for the sub-samples on indigenous rebellions and baptismal records.

⁴⁰We group these covariates into geographic (elevation, land suitability, temperature, precipitation, malaria suitability, and terrain ruggedness), locational (log distance to nearest river and coast), population (pre-colonial number of ethnicities and population around 1783), and political (number of Indigenous rebellions from 1700 to 1783).

We address concerns about potential reform targeting by showing in Table B14 that our results are robust to controlling for or dropping the interregnum period following the *de jure* announcement of the adoption of the intendency system in the relevant macro-region (viceroyalty or Audiencia). In this specification, we exploit the differential timing between the Crown’s decision to introduce the intendency system in a given region (which could be correlated with unobservable regional shocks) and the more idiosyncratic arrival of the first intendant. The results confirm that the driver behind the increase in state capacity is the effective arrival of the intendant (i.e., the actual implementation of the reform) and not merely the announcement of the adoption of the system.

We also address concerns related to negative weights and possible bias in our two-way fixed effects (TWFE) specification due to the staggered roll of the reform by using the alternative estimators developed by de Chaisemartin and D’Haultfoeuille (2020) and Callaway and Sant’Anna (2021). Figure B20 shows the corresponding estimates of γ_τ in Equation (2). Reassuringly, the results are very similar. We also report the sum of negative weights following de Chaisemartin and D’Haultfoeuille (2020) and obtain minuscule estimates, which suggests negligible bias.

In our main analysis, we cluster the standard errors at the level of the cross-sectional unit of observation: treasury or region. Alternatively, we implement a randomization inference procedure comparing our baseline results to 500 placebo estimates in which we randomize the years and locations of adoption of the intendency system. For these placebos, we allow the adoption dates to vary by macro-region (viceroyalty or Audiencia), including never-treated units. Figure B21 plots the resulting distributions of estimates and shows that our baseline results are very unlikely to have arisen by chance ($p < 0.05$). Table B15 further shows that the precision of our estimates remains similar if we cluster all estimates by region, use two-way clustering, or use spatial clustering over different ranges following Conley (1999).

6 Results: Political Reactions

The results in the previous section indicate that the intendency system led to a multi-dimensional increase in state capacity. Following our model, in this section we study the *political* consequences of the intendency system. First, we examine the effects of the reform on the Crown’s spending. This highlights the extractive and potentially unsustainable nature of the political institutions under which the Bourbons aimed to modernize the empire. We then study the political behavior of the Creoles, focusing on naming patterns as an indicator of attitudes towards the Crown. Finally, using a novel dataset on insurrections and the biographies of notable individuals, we explore the longer-term impact of the reform and its link to the independence movement that would gain traction during the early 19th century.

6.1 Expenditure and Public Good Provision

Having established that the intendency system significantly increased fiscal revenue, we now turn our attention to the impact of the reform on public spending. Figure 9 Panel (a) shows estimates of γ_τ in Equation (2) using log total spending as dependent variable. The coefficients for the pre-reform period are mostly small and insignificant, while those after the reform show a sharp increase in spending.⁴¹ The corresponding estimate of β in Column 1 of Table 6 indicates that the intendency system led to an average increase in spending of 38 log points.⁴² Column 2 shows that the changes in revenue and spending were approximately equal, such that the probability that the treasury had a deficit (i.e., spending exceeds revenue) did not change.

In Columns 3-7 of Table 6, we provide disaggregate estimates on the share of total expenditure corresponding to different categories, based on the classification by Klein (1998). The results suggest a largely null impact on the composition of expenditure, with no meaningful change in the shares corresponding to the military, administrative expenses or external remittances.⁴³ These categories represent 70% of total spending on average, suggesting that the bulk of colonial revenue before and after the reform was destined for war, bureaucracy, and external remittances.⁴⁴ We also find an 11 percentage-point increase in the share corresponding to various other expenses (Column 7). To establish whether this reflects increased spending on local public goods, we leverage the granularity of our fiscal data and hand-coded a new variable corresponding to all line items related to public goods provision (e.g., roads, hospitals, schools). The results in Column 8 show a null impact on the share of total spending corresponding to this category. Moreover, the sample mean of this share is only 3%, indicating that the provision of public goods was a negligible concern for the Crown, in line with historical evidence indicating that the development of the modern welfare state only took place at a later time period (Lindert, 2004). In Column 9, we use data from Stangl (2020) to study the number of colonial postal offices per region as an alternative and tangible measure of public goods provision. We also find a small and insignificant effect for this measure.

These findings suggest that the intendency system led to a large expansion in royal spending, but did not significantly affect its composition. In Figure 9, Panel (b) we draw on supplementary data by Marichal (2007) to provide descriptive evidence on the yearly amount of colonial transfers reaching the central administration in Madrid. The graph shows a sharp and persistent increase in the fiscal surplus generated by the empire that coincides with the introduction of the reform

⁴¹Figure B20 Panel (e) provides similar results for alternative DiD estimators. The sum of negative weights: -0.011.

⁴²Table B16 verifies that this result is robust to the inclusion of the additional sets of controls.

⁴³Results for the logarithmic transformation in Table B17 show increases in military and administrative spending.

⁴⁴Column 5 shows a 5 pp reduction in the share corresponding to tax collection (52% of sample mean), suggesting a sizable improvement in the efficiency of the colonial fiscal apparatus. Figure B22 re-estimates the fiscal impact of the reform based on a back-of-the-envelope calculation deducting increasingly larger administrative costs. The estimated net revenue gain remains precisely estimated and exceeds 25% in even the most demanding cost scenarios.

after 1782. This pattern further suggests that the strengthening in fiscal capacity caused by the intendancy system did not translate into improved provision of local public goods in the colonies. Colonial subjects were more effectively taxed, but saw little economic benefits, which plausibly affected their political attitudes towards the Crown.

6.2 Political Attitudes Among Creoles

The Creoles enjoyed substantial economic privileges before the introduction of the intendancy reform. As outlined in Section 2, Creole merchants provided funding to the corregidores and the goods for the repartimiento system, while also benefiting from the supply of cheap Indigenous labour. The Creoles' main grievance was their unequal footing relative to their European peers, with high-ranking posts such as that of viceroy reserved for officers born in Spain. Nonetheless, the Creoles leveraged their economic clout and the weakness of the colonial state to bend policy implementation in their favor (Grafe and Irigoin, 2012). Under these conditions, "Spanish Americans had little need to declare formal independence, for they enjoyed a considerable degree of *de facto* independence" (Lynch, 1973, p.4).

The intendancy reform encroached on the interests of the Creole elites along several dimensions.⁴⁵ First, the reform took power away from the corregidores, who were under Creole influence or sometimes Creoles themselves, and awarded it to a new corps of intendants, who were mostly brought from Spain and lacked ties to the local elites. Second, the ban on the repartimiento eliminated a major source of profits for the Creoles. Third, as shown above, the reform increased tax revenue partly through the *donativos* that were more heavily charged to the Creoles. In sum, Bourbon reformism "mounted a direct attack on local interests and disturbed the delicate balance of power within colonial society" (Lynch, 1973, p.2).

One crucial aspect of the intendancy system that plausibly contributed to the Creoles' growing grievances was their lack of involvement in the design and implementation of the reform: "while the colonies were thus made to yield a greater quota of taxation, they were not consulted either about revenue or expenditure" (Lynch, 1973, p.11). In this regard, the intendancy reform represents a clear example of non-consensual state-building (Acemoglu, 2005; Acemoglu and Robinson, 2020; Besley, 2020). "The Bourbon reformers believed in an absolutist state, not one based on consensus" (Rodríguez, 1998, p.22). Moreover, as shown above, little of the extra revenue raised due to the intendancy system benefited the local communities where this revenue was generated: "wealthy Creoles were continually being pressured... for donations... to pay for remote dynastic wars in Europe" (Williamson, 2010, p.200). This disparity between the sources of revenue and the

⁴⁵Even before the adoption of the intendancy system, the Crown reduced the presence of Creoles in the Audiencias by putting an end to the sale of offices and actively favoring peninsular candidates (Burkholder and Chandler, 1977) Figure B23 shows that the share of Creoles in Audiencias dropped from 53% in 1770 to 30% in 1780.

destination of royal spending also plausibly fueled the elite’s animosity towards the Crown.

We provide quantitative evidence on the impact of the intendency system on the political attitudes of the Creoles by studying naming patterns.⁴⁶ Focusing on male newborns, we draw on a new dataset based on baptismal records to examine the share named after the incumbent viceroy in their region. Key to our setting, the sample of newborns is elite-biased since the Creoles were the group most compliant with baptisms and births’ registration. Additionally, the baptismal records predominantly originated in urban centers where the Creole population was concentrated.

Figure 10 shows estimates of γ_τ in Equation (2). The share of newborns named after the viceroy remains relatively stable before the reform, but drops sharply after the adoption of the intendency system.⁴⁷ Table 7 presents the corresponding estimates of β in Equation (1). Our baseline estimate in Column 1 shows that the reform led to a sizable reduction of 10.8 percentage points in the share of male newborns named after the viceroy. In Columns 2 and 3, we use several regional compendia of Indigenous surnames to distinguish between individuals who likely belonged to Indigenous communities and those more likely to be Creoles. Only 5.3% of the names in our data have an Indigenous surname, confirming that these baptismal records correspond almost entirely to Creoles. The results show that the effect on non-Indigenous surnames is almost identical to our baseline estimate, while the impact on individuals with an Indigenous surname is negligible and statistically insignificant. This heterogeneous impact on naming patterns plausibly reflects the asymmetric socioeconomic effect of the intendency system on these social groups.

The previous results are based on a match between the first name of the viceroy and any of the words in the newborn’s name. Columns 4 and 5 show that our findings are unchanged if we drop the final word from the individual names, which likely corresponds to a family name, or if we drop the two most common viceroy names (Antonio and Manuel). We focus our baseline analysis on the viceroys because they were the most prominent figures in the colonial state other than the King and provide a non-negligible pool of names both before and after the intendency reform. However, Columns 6 and 7 show that our results are robust to also considering the name of the incumbent King (Charles III and IV) or the corresponding intendant. Table B18 further verifies that these results are robust to including our battery of controls for the time-varying effect of predetermined covariates or controlling for other characteristics of the baptismal records.

These results suggest that the intendency system led to a meaningful shift in attitudes by the Creole elites towards Spain, as predicted by our model. The reform reduced the economic privileges and *de facto* independence that the Creoles had previously enjoyed, which led to growing antipathy towards the Crown and possibly bolstered support for independence:

⁴⁶Previous research has found names to be a meaningful outcome in the study of cultural assimilation and individualism among other topics (Fouka, 2019; Abramitzky et al., 2020; Bazzi et al., 2020; Assouad, 2025).

⁴⁷Figure B20 Panel (f) provides similar results for alternative DiD estimators. Sum of negative weights: -0.065.

“The incursions of the Bourbon state impinged upon both the political authority and economic interests of local Creole oligarchies, and, by thus attacking the standing of Creoles in their own communities, led them to assert the American part of their dual identity as ‘españoles americanos’ [Spanish Americans]” (McFarlane, 1998, p.320).

6.3 Political Aftermath

The early 19th century coincided with the demise of the Spanish Empire. During the first decade, tensions between the Creole elite and the colonial administration heightened throughout the continent, providing a fertile ground for independentism. Napoleon’s invasion of Spain in 1807 led to the abdication of Charles IV and the overthrow of Ferdinand VII, both in 1808. This power vacuum was a watershed moment in the relation between Spain and its colonies, and represents a decrease in the cost of revolution in the context of our model. The first declarations of Latin American independence soon followed in 1809.⁴⁸

In this section, we study the connection between the intendency reform and these political events. Our biographical data for the intendants provides preliminary evidence in this direction, with 15% of active intendants killed during the first wave of independence around 1810. As further evidence, we first examine the correlation between the fiscal impact of the reform and a cross-sectional measure of support for independence. Our measure of fiscal burden is the change in revenue among the treasuries in a given intendency after the reform, where we exclude our pure control units from New Granada. In the absence of pre-existing data, we measure the intensity of pro-independence activity by drawing on a novel dataset based on a catalog of letters in the Archive of the Indies, focusing on the early independence period from 1807 to 1811. For each letter, we hand-code the location of the events it refers to and whether they concern some form of political insurrection. We then calculate the share of letters with insurrectionist content.

Figure 11, Panel (a), illustrates the positive correlation between fiscal burden and insurrection, while Table 8 presents the corresponding regression results and examines their robustness.⁴⁹ Column 1 of Panel A shows that a 1% aggregate increase in revenue leads to a 1.4 percentage-point increase in the share of correspondence denoting insurrectionist content, equivalent to 12% of the sample mean. This result is robust to using a discrete measure of revenue change (in Panel B), adding viceroyalty fixed effects (Columns 2 onward), or controlling for pre-reform revenue levels (Columns 3 onward). The latter addresses the possibility that wealthier regions were more inclined toward independence. The results remain robust when excluding three regions without any corre-

⁴⁸Importantly, the Creole elites largely orchestrated the independence process, which had little involvement from Indigenous peoples: “Indian communities remained the monarchy’s most devoted adherents” (Rodríguez, 1998, p.4).

⁴⁹Figure B24 plots the extensive margin results, similarly showing a higher incidence of insurrectionist letters in areas exposed to the intendency system relative to those that were not.

spondence during the sample period (Column 4) or controlling for changes in proximity to active ports following trade liberalization (Column 5).

Lastly, we use our dataset of notable individuals to estimate a regression in which the dependent variable is an indicator for participation in the wars of independence and the regressors of interest are dummies for the individual's year of birth relative to the introduction of the intendency system in their region of birth. The results in Panel (b) of Figure 11 show a significant increase in the likelihood that these notable individuals fought for independence if they were between 20 and 25 years old when the intendency reform was introduced in their territory.⁵⁰ This finding suggests that exposure to the intendency reform in early adulthood led to greater involvement in the process for Latin American independence that would gain momentum a few years later. The specific age group affected by the reform aligns with research in social psychology showing that core attitudes crystallize during the "impressionable years" (roughly ages 18–25) and remain stable thereafter (Dawson and Prewitt, 1969; Krosnick and Alwin, 1989).⁵¹ We thus provide an additional link between the intendency reform and independence in Latin America.

7 Conclusions

We study one of the most ambitious efforts at administrative reform in the colonial world: the intendency system in Spain's American colonies. This policy was a cornerstone of the Bourbon Reforms and constitutes a canonical example of enlightened absolutism. We find that the intendency reform led to a sizable increase in four key dimensions of state capacity: territorial presence, informational capacity, fiscal capacity, and law and order. This strengthening of state capacity overcame substantial logistical and informational frictions and was driven by a decrease in corruption, stronger state presence in the periphery, and the disruption of local elite capture.

At the same time, we show that the reform led to an increase in Creole antipathy towards the Crown and fueled the nascent movement for independence in Latin America. Thus, our results lend support to the hypothesis that the Bourbon's "imperial reform planted the seeds of its own destruction" (Lynch, 1973). Our findings highlight that policy reforms aimed at improving bureaucratic performance can disrupt the political equilibrium and may compromise regime survival if the interests of elites are affected (Acemoglu and Robinson, 2013; Garfias and Sellars, 2022a).

In this regard, our results stand in contrast to previously studied European settings, where state-building led to the development of inclusive political institutions and contributed to economic and political consolidation (Tilly, 1975; North and Weingast, 1989; Besley and Persson, 2011). In

⁵⁰Figure B25 provides similar estimates for participation in the independence wars for either side and shows a null effect on participation in support of the Crown.

⁵¹This finding also aligns with previous research documenting lasting effects of formative experiences on preferences and beliefs (Carreri and Teso, 2023; Daniele et al., 2023; Malmendier and Nagel, 2011, 2016).

our setting, an externally-imposed state-building effort by the colonial power generated animosity among local elites and imperiled the survival of the political regime. Our findings underscore the importance of reciprocity and consensus in the process of development of state capacity and the construction of a successful social contract, with willing taxpayers who influence policy and benefit from it (Besley, 2020; Acemoglu and Robinson, 2020).

Our analysis covers the final decades of the Spanish empire and ends close to its collapse. However, the economic, fiscal, and political impact of the modernizing efforts of the Bourbons may have persisted in the newly independent republics that arose in the 19th century. Studying the long-term legacy of the Bourbon reforms is a promising avenue for future research.

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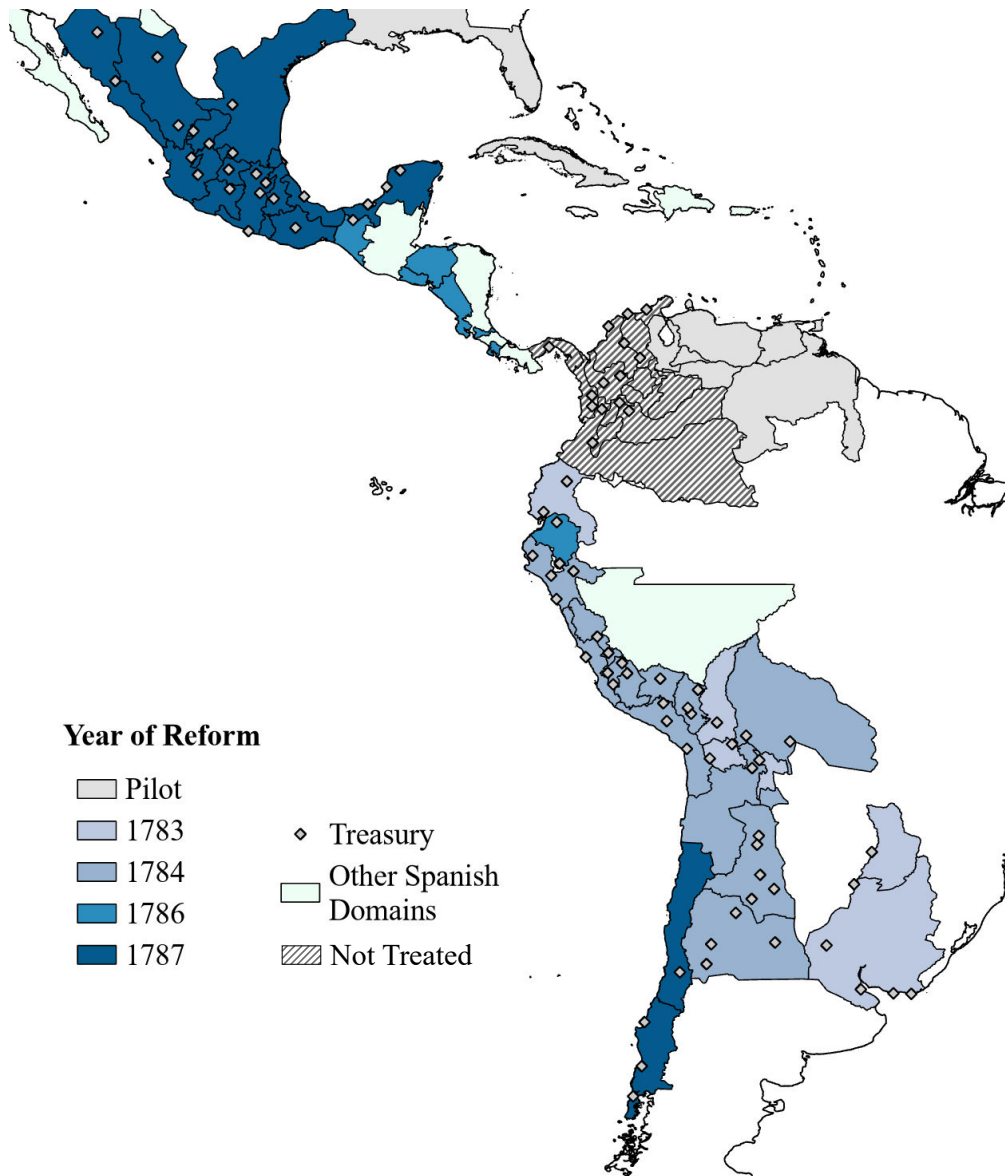
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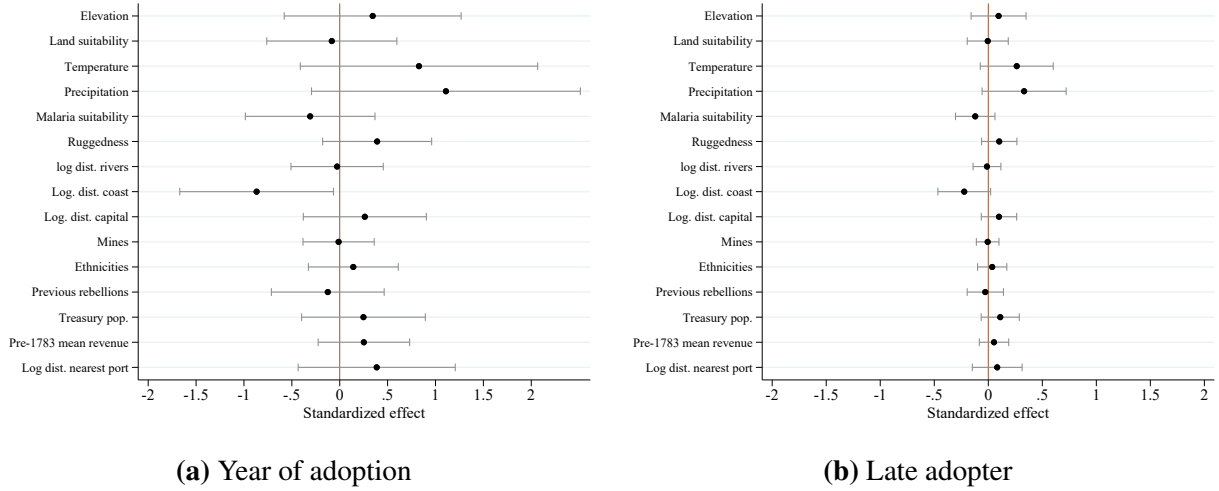
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Figure 1: Geographical Variation in the Roll-out of the Intendancy System



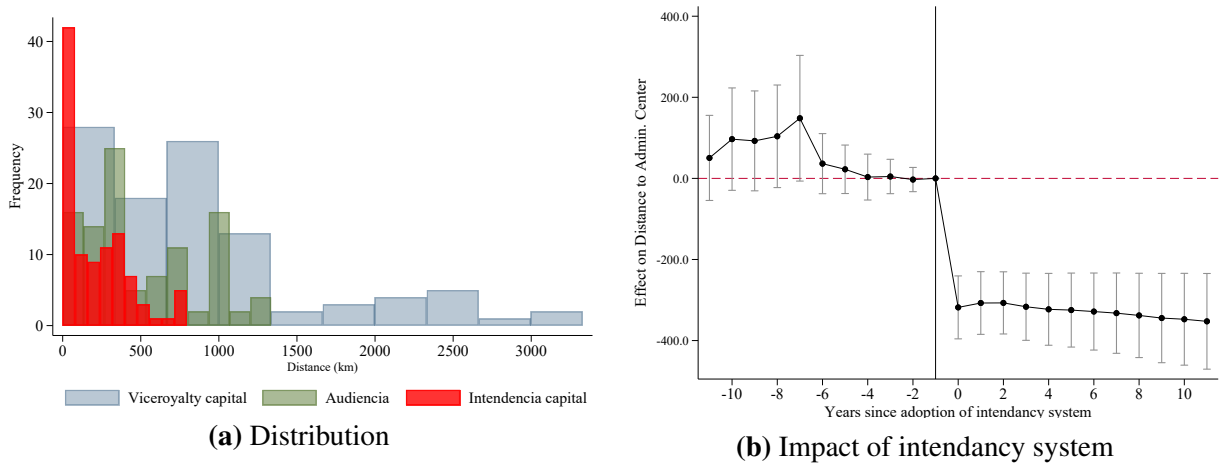
Notes: The map shows the geographical extension of each intendancy, using different shades of blue to denote the timing of reform. This timing corresponds to the year of arrival of the first intendant to each post. The part of the viceroyalty of New Granada corresponding to present-day Colombia, where the reform was not implemented, is displayed with diagonal black lines. Regions where early pilots of the intendancy system were tested are colored in gray: Cuba, Louisiana, Venezuela. Diamond markers show the location of royal treasuries.

Figure 2: Predetermined Covariates and the Roll-out of the Intendancy System



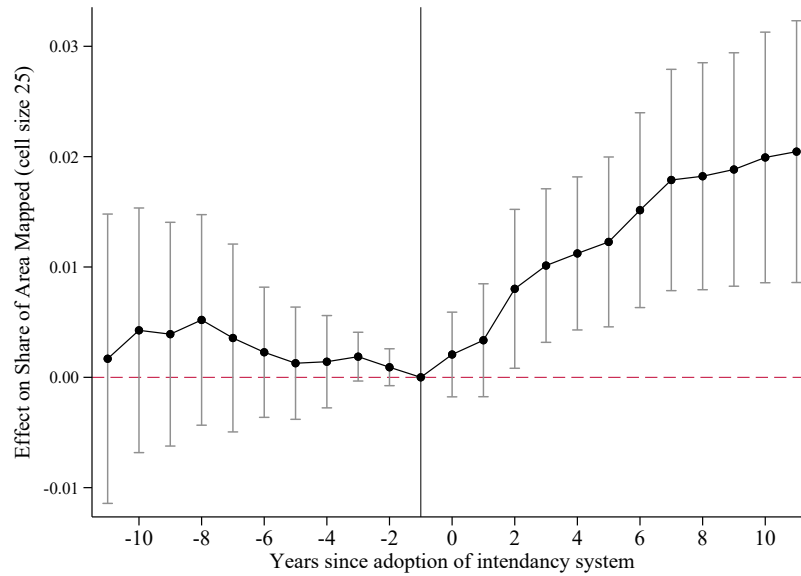
Notes: Each panel shows point estimates and 95% confidence intervals (with robust standard errors) from a regression of the timing of adoption of the intendancy system on the predetermined characteristics listed on the left. The unit of observation is the royal treasury. In Panel (a), the dependent variable corresponds to the year of adoption (i.e., the arrival of the first intendante). In Panel (b), it is a dummy for adoption of the reform in 1786 or 1787 (late adopters).

Figure 3: The Intendancy System and Distance to Administrative Centers



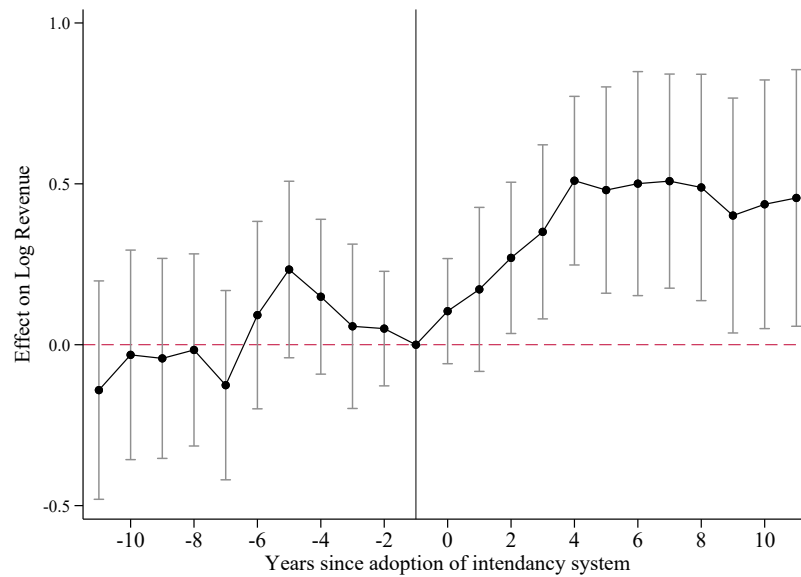
Notes: The histograms in Panel (a) show the distance from each royal treasury to its corresponding viceregal capital, Audiencia capital, and intendancy capital. Panel (b) shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is treasury-year and the dependent variable is distance to the nearest administrative center. Sample period: 1770-1799. Standard errors clustered by treasury.

Figure 4: The Intendancy System and Cartographic Information



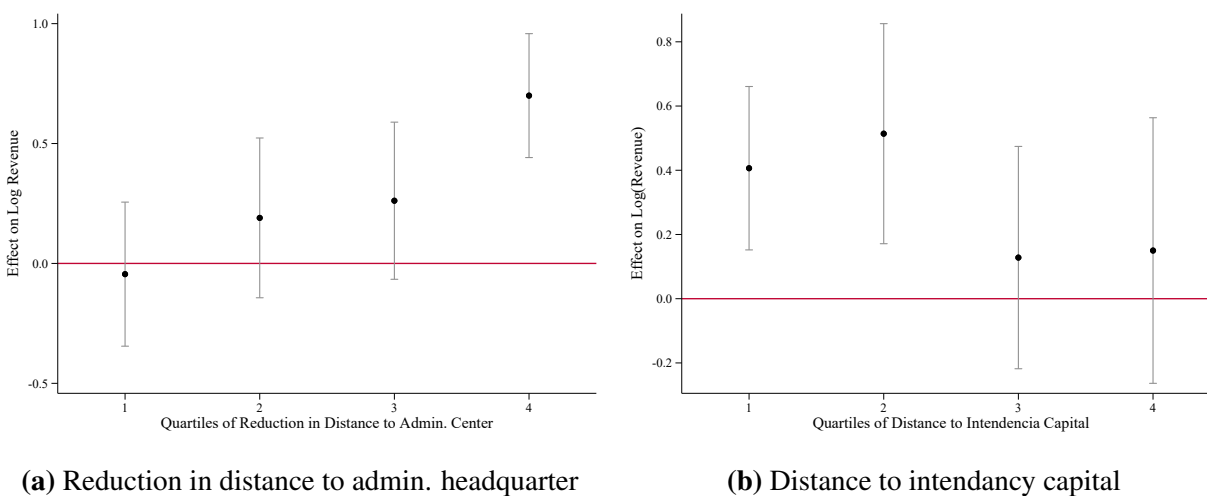
Notes: The figure shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is the share of 25 x 25 km grid cells within a region-year that are covered by a map. Sample period: 1770-1799. Standard errors clustered by region.

Figure 5: The Intendancy System and Fiscal Capacity



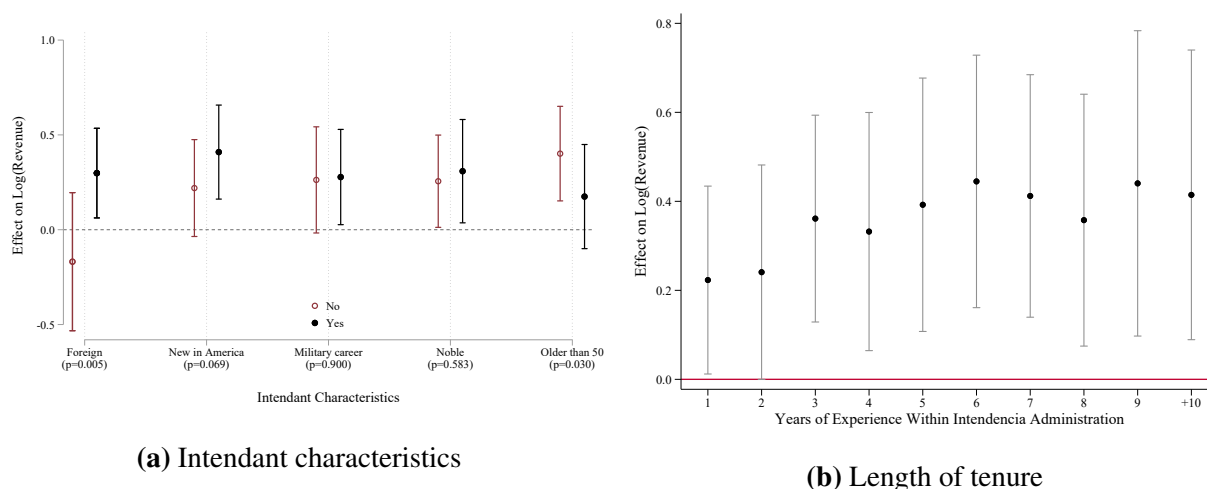
Notes: The figure shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is treasury-year and the dependent variable is log total revenue. Sample period: 1770-1799. Standard errors clustered by treasury.

Figure 6: The Intendancy System and Fiscal Capacity: Treasury Characteristics



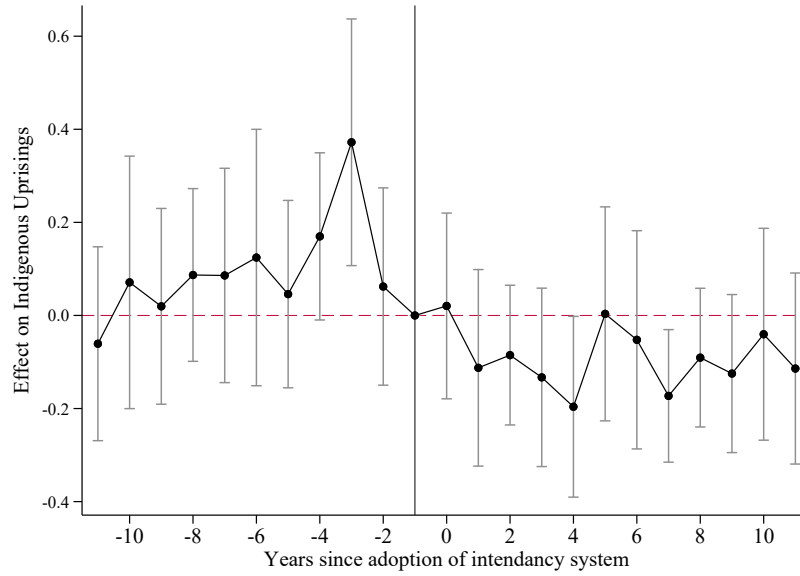
Notes: Each panel shows point estimates and 95% confidence intervals from a modified version of Equation (1). In both panels, the dependent variable is log total revenue, the unit of observation is treasury-year, and the sample period is 1770-1799. In Panel (a), we interact the reform indicator with a full set of dummies for quartiles of the change in distance to the nearest administrative headquarter (viceregal, Audiencia, or intendancy capital) after the introduction of the intendancy system. In Panel (b), we interact the reform indicator with a full set of dummies for quartiles of the distance to the intendancy capital. Regressions in both panels include treasury and year fixed effects. Standard errors clustered by treasury.

Figure 7: The Intendancy System and Fiscal Capacity: Intendant Characteristics



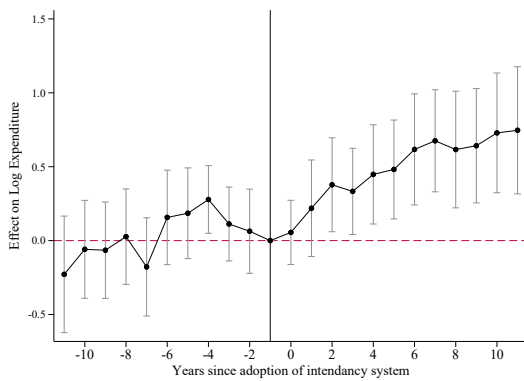
Notes: Both panels show point estimates and 95% confidence intervals from modified versions of Equation (1). The dependent variable is log total revenue, the unit of observation is treasury-year, and the sample period is 1770-1799. In Panel (a), we interact the indicator for adoption of the intendancy system with separate complementary indicators for an intendant characteristic equal to zero or one. Each set of estimates corresponds to a separate regression based on the characteristics listed in the x-axis. In Panel (b), we interact the indicator for adoption of the intendancy system with separate complementary indicators for the number of years in office of the incumbent intendant. All regressions include treasury and year fixed effects. Standard errors clustered by treasury. The p-value at the bottom of Panel (a) corresponds to the null hypothesis that both coefficients are equal.

Figure 8: The Intendancy System and Indigenous Rebellions

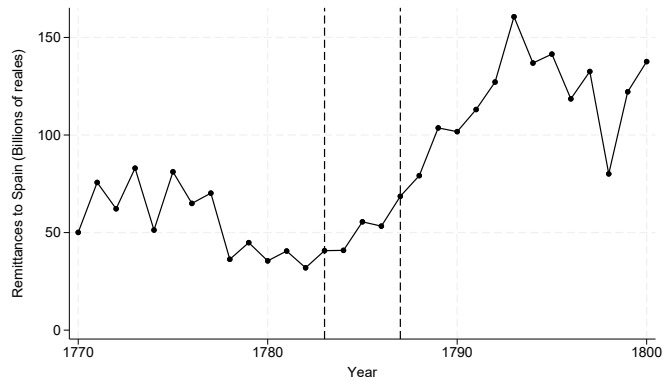


Notes: The figure shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is an indicator for the occurrence of any Indigenous rebellions. Sample period: 1770-1799. Standard errors clustered by region.

Figure 9: The Intendancy System, Crown Expenditure, and Remittances



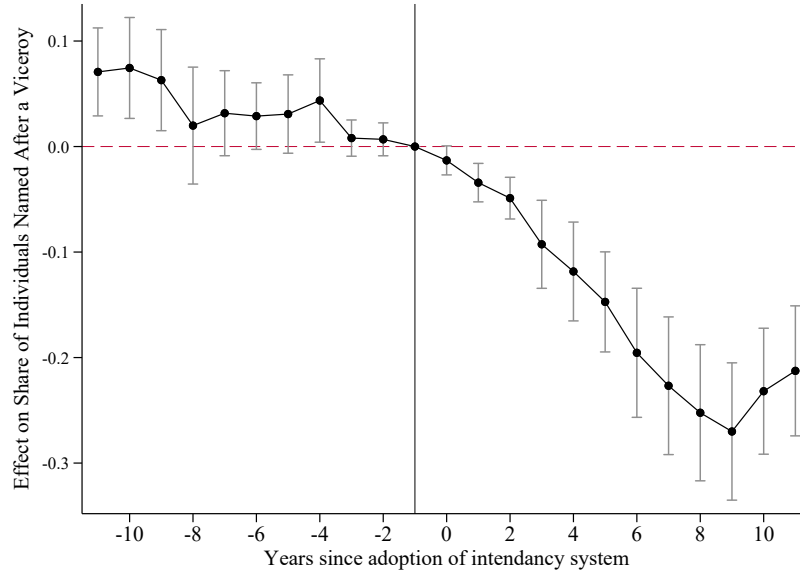
(a) Impact of intendancy system



(b) Remittances to Spain

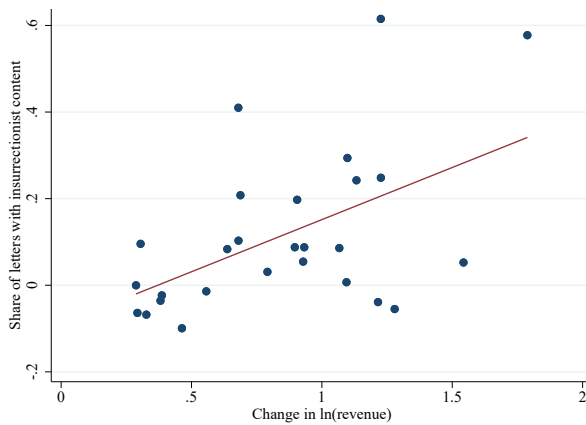
Notes: Panel (a) shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is treasury-year and the dependent variable is log total spending. Sample period: 1770-1799. Standard errors clustered by treasury. Panel (b) shows the 6-year moving average of total remittances from the American colonies to the central administration in Spain, based on data from Marichal (2007).

Figure 10: The Intendancy System and Naming Patterns

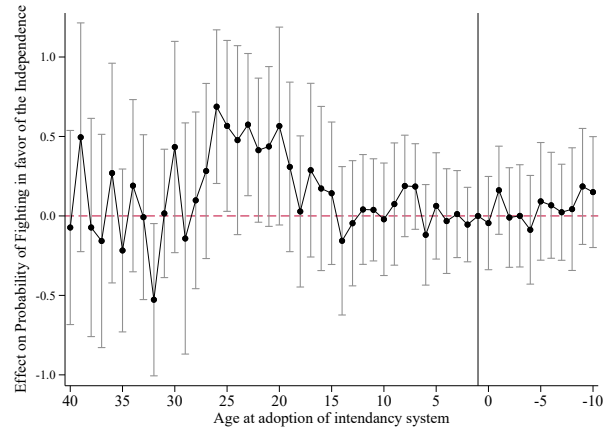


Notes: The figure shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is the share of male newborns sharing a name with the corresponding incumbent viceroy. Sample period: 1770-1799. Standard errors clustered by region.

Figure 11: The Intendancy System: Political Aftermath



(a) Insurrectionist letters and change in revenue



(b) Fighting for independence

Notes: Panel (a) shows the partial correlation between the share of letters with insurrectionist content (1807-1811) and log change in revenue between the time of adoption of the intendancy system and 1800, controlling for average revenue before the reform (i.e., Column 3, Panel A, of Table 8). Panel (b) shows point estimates and 95% confidence intervals from an individual-level regression of an indicator for participation in the wars of independence (on the rebel side) on a full set of dummies for year of birth relative to the introduction of the intendancy reform in the individual's place of birth. The omitted category (vertical line) corresponds to individuals born one year prior to the reform. Regression includes region of birth, using intendancies for treated areas and provinces for never-treated ones, and birth cohort fixed effects. Standard errors clustered by region of birth.

Table 1: Changes to Colonial Institutions Introduced by the Intendancy System

Main change	Before	After
I. New administrative unit: Intendancies	Viceroyalties and Audiencias (major centers of power) and corregimientos (local level)	Intendancies: Intermediate regional administrative units
II. New corps of officers: Intendants	Corregidores at the local level and viceroys and Audiencia officials at major centers of power	Intendants: (i) Extensive powers, (ii) carefully selected, (iii) well remunerated, (iv) indefinite term
III. New conditions for local officials: corregidores are replaced by sub-delegates	Corregidores: (i) fixed (low) salaries, (ii) little oversight, (iii) forced sale of goods to Indigenous peoples through <i>repartimiento</i>	Subdelegates: (i) overseen by intendants, (ii) pay for performance (tax collection), (iii) ban on <i>repartimiento</i>

Table 2: The Intendancy System and Cartographic Information

	Cell length: 25km			50km	75km	# Unique locations	
	Baseline	End year: 1811	No large maps	No neighbors			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Intendancy	0.011** (0.005)	0.013** (0.006)	0.008* (0.005)	0.003* (0.001)	0.009* (0.005)	0.015* (0.009)	0.727** (0.280)
Mean DV	0.090	0.096	0.079	0.023	0.080	0.138	4.908
R-Squared	0.967	0.965	0.967	0.968	0.968	0.956	0.968
Observations	1200	1680	1200	1200	1200	1200	1200
Regions	40	40	40	40	40	40	40
Region FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓

Notes: The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable in Columns 1-6 is the share of grid cells within a region that are covered by a map. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to each intendancy. All columns include region and year fixed effects. Columns 1-4 are based on 25km x 25km cells, while Columns 5-6 are based on 50km x 50km and 75km x 75km cells. In Columns 1-3 a cell is treated if a map falls in it or in any of its four neighbors (i.e., sharing an edge). Column 1 shows our baseline estimates for the sample period 1770-1799. Column 2 extends the sample period until 1811. Column 3 excludes larger maps with less precise geocoding. Columns 4-6 consider a cell mapped only if a map falls directly in it. Column 7 uses an alternative dependent variable defined as the number of unique locations with available maps within a region. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table 3: The Intendancy System and Fiscal Capacity

	Dependent Variable: Log Total Revenue					
	Baseline	Deflated	Without remittances	Unit: Province	Extra controls	
	(1)	(2)	(3)	(4)	Trade	Accounting
	(1)	(2)	(3)	(4)	(5)	(6)
Intendancy	0.290** (0.115)	0.386*** (0.117)	0.248** (0.122)	0.302** (0.127)	0.289** (0.120)	0.268** (0.114)
Mean DV	718,607	840,405	504,449	1,299,862	718,607	718,607
R-Squared	0.938	0.929	0.914	0.891	0.938	0.939
Observations	1959	1954	1950	1083	1959	1959
Treasuries	79	79	79	40	79	79
Treasury FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is log total revenue in all columns, except Column 2 in which we adjust for inflation, and Column 3 in which we subtract remittances from other treasuries. The unit of observation is treasury-year in all columns except Column 4, where we aggregate to the province-year level using intendancies for treated areas and provinces for untreated ones. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury (region in Column 4) and year fixed effects. In Column 5, we include a time-varying measure of the distance to the nearest active port as an additional control. In Column 6, we include as additional control a time-varying indicator for treasuries that adopt double-entry bookkeeping. Standard errors clustered at the treasury level (region in Column 4) are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table 4: The Intendancy System and Fiscal Capacity: Treasury Characteristics

Characteristic (=1):	Dependent Variable: Log Total Revenue						
	Periphery:		Traditional centers of power and revenue:				
	Intendancy	Diocese	Viceroyalty	Archdiocese	Audiencia	Port	Mine
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Intendancy [a]	0.179 (0.141)	0.178 (0.121)	0.297** (0.153)	0.295** (0.117)	0.294** (0.122)	0.328*** (0.123)	0.370*** (0.119)
Intendancy x Characteristic [b]	0.221 (0.143)	0.378** (0.156)	-0.130 (0.129)	-0.084 (0.133)	-0.025 (0.109)	-0.203* (0.112)	-0.248 (0.165)
Mean DV	718,607	718,607	718,607	718,607	718,607	718,607	718,607
R-Squared	0.939	0.939	0.938	0.938	0.938	0.938	0.939
Observations	1959	1959	1959	1959	1959	1959	1959
Treasuries	79	79	79	79	79	79	79
P-value $H_0 : [a] + [b] = 0$	0.003	0.001	0.232	0.145	0.026	0.291	0.469
Treasury FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is log total revenue in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury is located. Intendancy x Characteristic is the interaction of the indicator for reform with a time-invariant dummy equal to one if the location of the treasury shares the characteristic listed in the column header. These characteristics correspond to the capitals of the intendancy, diocese, viceroyalty, archdiocese, or Audiencia in Columns 1-5. The characteristics in Columns 6-7 correspond to the location of ports and mines. Standard errors clustered by treasury reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table 5: The Intendancy System and Indigenous Rebellions

	Dependent Variable: Indigenous Rebellions				
	Indicator	Count	Log	Drop 1782	Drop incomplete
	(1)	(2)	(3)	(4)	(5)
Intendancy	-0.172*** (0.039)	-0.288*** (0.076)	-0.158*** (0.038)	-0.186*** (0.041)	-0.186*** (0.044)
Mean DV	0.164	0.246	0.143	0.167	0.151
R-Squared	0.342	0.306	0.337	0.345	0.319
Observations	960	960	960	928	930
Regions	32	32	32	32	31
Region FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓

Notes: The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is an indicator for the incidence of any Indigenous rebellions in all Columns except Column 2 (number of Indigenous rebellions) and Column 3 (log number of Indigenous rebellions). In Column 4, we drop the year 1782 from the sample, while in Column 5 we exclude rebellions with missing information about their cause. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant. All columns include region and year fixed effects. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table 6: The Intendancy System, Crown Expenditure, and Public Good Provision

	Log Total Spending	Deficit (=1)	Share of total spending						# Post Offices
			Military	Administrative		Remittances	Other	Public goods	
				Total	Tax collection				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Intendancy	0.383*** (0.125)	0.037 (0.065)	-0.021 (0.026)	-0.044 (0.033)	-0.050** (0.024)	-0.039 (0.041)	0.111*** (0.040)	-0.004 (0.015)	0.417 (1.506)
Mean DV	721,979	0.438	0.171	0.220	0.097	0.299	0.257	0.030	8.103
R-Squared	0.914	0.132	0.667	0.332	0.307	0.611	0.393	0.341	0.779
Observations	1937	1926	1936	1936	1936	1937	1936	1937	1200
Units	79	79	79	79	79	79	79	79	40
Unit FE	✓	✓	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is log total spending in Column 1 and a deficit indicator in Column 2. In Columns 3-8, the dependent variable is the share of total spending corresponding to the category in the header. Military spending in Column 3, administrative spending (total and tax-collection) in Columns 4-5, remittances to other treasuries and Spain in Column 6, other expenditures in Column 7, public goods in Column 8. Columns 3-7 are based on the classification of expenditure line items by Klein (1998), while Column 8 is based on our own hand-coding. The dependent variable in Column 9 is the number of post offices. The unit of observation is treasury-year in all columns except 9, where it is region-year (intendancy / province). Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury is located. All columns include cross-sectional unit (treasury or region) and year fixed effects. Standard errors clustered by treasury (Columns 1-8) or region (Column 9) reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table 7: The Intendancy System and Naming Patterns

	Dependent Variable: Share of individuals sharing name with:						
	Viceroy					Viceroy or King	Viceroy or Intendant
	Baseline	Only Creoles	Only Indigenous	Dropping surname	No common names		
	(1)	(2)	(3)	(4)	(5)		
Intendancy	-0.108*** (0.033)	-0.105*** (0.033)	-0.001 (0.001)	-0.103*** (0.029)	-0.109*** (0.031)	-0.109*** (0.033)	-0.103*** (0.034)
Mean DV	0.066	0.056	0.002	0.058	0.040	0.071	0.099
R-Squared	0.345	0.348	0.216	0.352	0.363	0.343	0.400
Observations	1740	1740	1740	1740	1740	1740	1740
Regions	58	58	58	58	58	58	58
Region FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓

Notes: The unit of observation is region-year, based on the geographical units in the baptismal records. The dependent variable is indicated in the header: the share of male newborns named after the incumbent viceroy in Columns 1-5, the viceroy or the king in Column 6, and the viceroy or the intendant in Column 7. Column 1 provides our baseline results while Columns 2-3 provide disaggregate results for individuals with Creole or Indigenous surnames. Column 4 drops the last word of the individual's name before matching. Column 5 drops the two most common viceroy names before matching. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant. All columns include region and year fixed effects. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table 8: Change in Revenue under the Intendancy System and Insurrectionist Activity

	DV: Share of letters with insurrectionist content				
	(1)	(2)	(3)	(4)	(5)
Panel A: Continuous measure					
Δ Log revenue	0.141* (0.078)	0.193** (0.074)	0.241** (0.099)	0.326*** (0.100)	0.257** (0.096)
Panel B: Discrete measure					
High Δ Log revenue (=1)	0.183** (0.068)	0.247*** (0.082)	0.267** (0.095)	0.275** (0.096)	0.289*** (0.091)
Mean DV	0.114	0.114	0.114	0.128	0.114
Observations	27	27	27	24	27
R-Squared (Panel A)	0.214	0.467	0.477	0.477	0.536
R-Squared (Panel B)	0.142	0.353	0.378	0.473	0.422
Viceroyalty FE		✓	✓	✓	✓
Baseline revenue control			✓	✓	✓
Omitting zeros				✓	
Distance to port control					✓

Notes: The unit of observation is an intendancy. Δ Log revenue is the change in log revenue in an intendancy between the adoption of the reform and 1800. High Δ Log revenue is an indicator for intendancies with change in log revenue above the median. The dependent variable in all columns is the share of letters with insurrectionist content among those that refer to locations within the intendancy. The sample period is 1807-1811. Columns 2-5 include a viceroyalty fixed effect. Columns 3-5 further control for baseline revenue before the reform. Column 4 drops intendancies without letters during our sample period. Column 5 controls for the change in the distance to the nearest port following the liberalization of trade. Robust standard errors reported in parentheses.

Appendix (for online publication)

BOURBON REFORMS AND STATE CAPACITY IN THE SPANISH EMPIRE

Authors: Giorgio Chiovelli, Leopoldo Fergusson, Luis R. Martínez, Juan D. Torres, Felipe Valencia Caicedo

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A Data Appendix

Fiscal accounts from the royal treasuries

We retrieve the raw data based on the previous digitizing efforts by Tepaske and Klein (1982, 1986) for the viceroyalties of New Spain, Peru, and Río de la Plata.¹ In the case of New Granada, we complement the information for Ecuador in Tepaske and Klein (1982) with additional data for Colombia and Venezuela digitized and kindly provided by Pinto (2016, 2017). Starting with the raw/spreadsheet files for each of 85 royal treasuries between 1560 and 1826, we follow these steps to assemble the fiscal dataset:

1. We hand-check each raw file and line item for digitizing errors, typos or tab misalignments. We also cross-validated potential inconsistencies in the text and Excel files with respect to the original copies in Tepaske and Klein (1982, 1986). We standardize the files for the treasuries in New Granada to a comparable format to that of all other treasuries.
2. We harmonize item values into a single currency (*pesos de ocho*). For items reported in *pesos ensayados*, we convert them to pesos de ocho using the following formula: 1 peso ensayado = 1.6544 pesos de ocho. When items are only presented in pesos de oro we convert them to pesos de ocho using the following formulas: 1 peso de oro = 3.1 pesos de ocho. We retrieve these values from the introductory notes in Tepaske and Klein (1982). We then re-estimate total values accounting for currency conversion.
3. We harmonize reported date combinations. Raw data for each item covered different time periods within and across royal treasuries. Using start and end month-year combinations, we first identify annual items that cover the January-December period. Then we turn to items that cover alternative month-year combinations. These could be within the same year (e.g. February to June 1784) or covering more than a year (May 1772 to November 1773). For the latter, we split total item values (V) into the number of months spanned (m) and replace them for monthly item values (V/m) with corresponding years. For instance, an item that spans May 1772 to November 1773 and has a value of 100 pesos spans 20 months. This item is divided into 20 monthly items with a value of 5 each, where 9 correspond to 1772 (adding a value of 45 to the sum of that year) and 11 to 1773 (adding a value of 55 to that year). After this process, we calculate the item sum by year.

¹This information is available in Excel and text files kindly provided by El Colegio de Mexico and Richard Garner: <https://realhacienda.colmex.mx/> and <https://www.insidemysdesk.com/hdd.html>. Last accessed: 08/07/2023.

4. We match item codes in the raw files to the item categories provided by Klein (1998). For items not found in these sources, as well as all treasuries in New Granada, we hand-coded all items to mimic the categories from Klein (1998). We then aggregate the annual item values into these revenue and expenditure categories.
5. We assign unique identifiers to each treasury and verify their opening and closing dates based on Tepaske and Klein (1982).

We then define the following fiscal variables following Klein (1998):

Revenue:

- Indigenous poll tax: “Taxes on Indians”
- State monopolies: “Royal Monopolies, Including Liquors and Bulas de Cruzada” + “Liquor, Wine, and Strong Drink”
- Trade taxes: “Trade, Commerce, and Agriculture”
- Mining taxes: “Mercury Sales” + “Mining and Minting”
- Donativos: “Donations, Loans, Special Assesments, and Subsidies”
- Remittances: “Income Remitted from Other Treasuries”
- Other revenue: “Extraordinary Income” + “Miscellaneous Income” + “Real Hacienda en Comun” + “Temporalidades” + “Taxes on Government and Church Officials”
- Carryover and non-fiscal: “Carryover from Previous Years” + “Debts Uncollected” + “Deposits, Advances, Individual Deposits” + “Specie and Products Held in Royal Treasury”
- Total revenue: Indigenous poll tax + State monopolies + Trade taxes + Donativos + Remittances + Other²

Expenditure:

- Military spending: “War and Defense”
- Tax collection: “Commercial and Agricultural Activity” + “Liquor, Wines, Etc.” + “Mercury Costs” + Mining and Minting” + “Royal Monopolies, Excluding Liquor and Papal Bulls”

²We also define intendency-level total revenue by adding total revenue across royal treasuries inside the jurisdiction of an intendency.

- Administrative spending: “Administrative Expenses”
- Other spending: “Censos and Juros (Mortgages)” + “Donations, Loans, Special Assessments” + “Real Hacienda en Comun” + “Miscellaneous Expenses” + “Extraordinary Expenses”
- Remittances: “Remittances to Castile” + “Remittances to Other Treasuries” + “Remittances to the Philippines.” We also use data from Marichal (2007) to measure total remittances to Spain from the American Colonies in Figure 9, Panel (b).
- Carryover and non-fiscal: “Advances, Deposits, Etc.” + “Uncollected Debts” + “Carryover Funds” + “Specie, Etc., Reposing in the Treasury”
- Public goods: We hand-code this category by aggregating individual expenditure items (from the completely raw data) concerning non-military public goods expenses. This covers roads, bridges, other public works (e.g., wells), and contributions to hospitals, schools, and religious organizations.
- Total administrative: Tax collection + Administrative spending
- Total expenditure: Military spending + Total administrative + Remittances + Other spending

Deficit:

- Deficit: Takes a value of 1 if Total expenditure > Total revenue

For our empirical analysis in levels, we take the logarithm of each revenue and expenditure variable. For all other than total revenue and expenditure (which are always defined in our sample), we take the logarithm of the variable + 1. We also measure the share of total revenue or total expenditure corresponding to several different revenue and expenditure categories. We restrict the dataset to the period 1770-1799 for our main analysis, but allow the data up to 1826 to examine the long-run fiscal impact of the reform.

Geographical features

Administrative boundaries: We retrieve territorial data from the *Territorial gazetteer for Spanish America, 1701-1808*³ by Stangl (2020) to identify the following administrative boundaries during the XVIII century Spanish empire:

³See <https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/YPEU5E>, last accessed 08/11/2023

- **Viceroyalties:** We identify polygons labeled as viceroyalties (“Virreinato”) after the adoption of all intendancies in 1787.
- **Intendancies:** We identify polygons labeled as intendancies, using the following variations: “Intendencia”, “Intendencia-Superintendencia”, “Superintendencia”, “Gobernacion-Intendencia”, “Gobernacion-Capitania General-Intendencia”, and “Corregimiento - Intendencia”. Since the territorial gazetteer is time-varying, we pick polygons that correspond with the year of adoption of the intendancy.
- **Corregimientos:** We identify polygons labeled as corregimientos using the following keywords: “Corregimiento”, “Corregimiento-Alcaldia Mayor”, “Corregimiento-Intendencia”, “Corregimiento-Jurisdiccion”, “Corregimiento-Tenencia de gobierno”, “Corregimiento de naturales”, and “Corregimiento*”. We restrict the scope of corregimientos to the extent of viceroyalties. We only pick corregimiento polygons that existed before the year of adoption of the corresponding intendancy and were shut down afterwards.
- **Provinces (New Granada):** We identify polygons labeled as large provinces in the territory of New Granada where intendancies were not adopted. These provinces remained after the adoption of the intendancy system and have a comparable size to that of intendancies.
- **Other Spanish domains and intendancy pilots:** We identify other domains in the Spanish Empire, such as Audiencias (and their capitals), Captaincies, other intendancies (Guatemala), pilot intendancies (Sonora, Sinaloa, Venezuela, Louisiana, Florida, and Cuba), military governorships (Maynas, Mojos, and Montevideo), and Indigenous missions in the viceroyalty of Rio de la Plata.

Treasury characteristics:

- **Coordinates:** We use the *Places gazetteer of Spanish America, 1701-1808* from Stangl (2020) to assign coordinates to each royal treasury (<https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/FUSJD3>, last accessed 08/11/2023).
- **Establishment, inactivity, and shutdown:** Using data from the fiscal accounts (see “Fiscal accounts from the royal treasuries”), we identify establishment and shutdown dates, and periods of inactivity for each royal treasury. We cross-verify these periods with the introductory chapters of Tepaske and Klein (1982) and multiple online sources to distinguish between missing data, inactivity, and shutdown.

- **Institutions:** We hand-coded several variables indicating the presence of other institutions at the location of royal treasuries based on multiple sources: Audiencia capital, intendancy capital, viceroyalty capital, port, mine, archbishopric, bishopric, and military fort.
- **Distance to administrative centers:** We group Audiencia, viceroyalty, and intendancy capitals as administrative centers. Note that there can be overlap between these characteristics (e.g, Mexico City was the capital of the Viceroyalty of New Spain, the capital of the Mexico Audiencia, and the capital of the Intendancy of Mexico). Then, we create a time varying measure between 1770 and 1800 of log distance from a royal treasury to its nearest administrative center. We also create measures of log distance to each type of administrative center capital and assign royal treasuries into quartiles of the distribution of this variable.
- **Initial fiscal capacity:** We average total revenue in each royal treasury between 1770 and 1782 (see “Fiscal accounts from the royal treasuries” for additional details). In addition, we assign royal treasuries into quartiles of the distribution of this variable.

Intendancy characteristics:

- **Intendancy adoption:** We build on multiple sources to characterize the roll-out of the intendancy system. We distinguish between announcement dates from royal ordinances and effective adoption dates based on the arrival of the first intendant (our measure of the intendancy treatment). We follow the timeline in Navarro García (1959) to assign intendancy ordinance dates in each viceroyalty: 1782 in Rio de la Plata, 1783 in Quito, 1784 in Peru, 1786 in New Spain and Cuenca, and 1787 in Chile. For the effective adoption dates of the intendancy system, we rely on our reconstruction of intendant biographies (see “Intendant biographies” below.). We identify late adopters as intendancies where the first intendant arrived in 1786 or 1787. We also create a measure of the gap between adoption and announcement (e.g., the difference between effective adoption and announcement dates).
- **Colonial post offices:** We retrieve data from Stangl (2020) on the establishment of colonial post offices between 1770 and 1800 across the Spanish Empire. We aggregate post offices in each intendancy-year.

Audiencia characteristics:

- **Audiencia composition:** We collect data from Burkholder and Chandler (1977) on members of Audiencias between 1770 and 1800 to create composition shares between Creoles and Peninsulars.

Grid cells: We use ArcGIS to construct a 0.2 x 0.2 grid that covers the rectangular extent of the coordinate points (34,-28), (-57 -123). Each cell is assigned a unique identifier. We have a total of 52,805 cells. The grid is clipped to the extent of Latin America using data on country boundaries retrieved from Natural Earth (see <https://www.naturalearthdata.com/downloads/10m-cultural-vectors/10m-admin-0-countries/>, last accessed 08/11/2023). In cases where a cell lies across two countries, we assign the country whose area is mostly covered. We repeat this process to clip the grid to the territorial scope of intendancies and our battery of covariates.

Controls: We describe below our battery of covariates. For elevation, land suitability, precipitation, malaria suitability, and ruggedness, we assign the mean value of the variable to the corresponding grid cell.

- **Elevation:** We retrieve average elevation raster data from the National Oceanic and Atmospheric Administration (NOAA) and U.S. National Geophysical Data Center.
- **Land suitability:** We retrieve the land suitability index raster data elaborated by Ramankutty et al. (2002)(<https://tinyurl.com/landsuitability>, last accessed 08/11/2023).
- **Temperature:** We use average annual temperature for 1961-1990 raster data from FAO/IIASA Global Agro-ecological Zones (GAEZ v3.0) (<https://gaez.fao.org/pages/data-viewer>, last accessed 08/11/2023).
- **Precipitation:** We use average monthly precipitation raster data for the 1961-1990 period from New et al. (2002) (https://crudata.uea.ac.uk/~timm/grid/CRU_CL_2_0.html, last accessed 08/11/2023).
- **Malaria suitability:** We retrieve the Malaria Ecology Index raster data from Kiszewski et al. (2004) and create a dummy variable that takes the value of 1 if the index takes a value greater than zero (<https://sites.google.com/site/gordoncmccord/datasets>, last accessed 08/11/2023)..
- **Ruggedness:** We retrieve the Terrain Ruggedness Index raster data in Riley et al. (1999) (<https://diegopuga.org/data/rugged/#grid>, last accessed 08/11/2023).
- **Distance to rivers:** We retrieve river vector data from Natural Earth and calculate the log distance between each cell and its nearest river (<https://www.naturalearthdata.com/downloads/10m-physical-vectors/10m-rivers-lake-centerlines/>, last accessed 08/11/2023)

- **Distance to coasts:** We retrieve coastline vector data from Natural Earth and calculate the log distance between each cell and its nearest coastline (<https://www.naturalearthdata.com/downloads/10m-physical-vectors/10m-coastline/>, last accessed 08/11/2023)
- **Ethnicities:** We identify the number of ethnicities in each cell in the Ethnographic Atlas compiled by Murdock (1967) and processed by Chiovelli (2016).
- **Previous rebellions:** We aggregate Indigenous rebellions in each intendancy between 1700 and 1783 using data from Stangl (2020).
- **Historical mines:** We retrieve data on historical mines from the Mineral Resources Data System (MRDS) to count the number of mines in each grid cell (<https://mrdata.usgs.gov/mrds/>, last accessed 08/11/2023).
- **Distance to viceroyalty capital:** We construct a measure of log distance from each royal treasury to its corresponding viceroyalty capital city (Ciudad de Mexico, Santa Fe de Bogota, Lima, or Buenos Aires).
- **Population:** We retrieve data from *Demographic data, 1701-1808* by Stangl (2020) and assign the latest available population data before 1800 for each royal treasury based on its location (<https://dataverse.harvard.edu/dataset.xhtml?persistentId=doi:10.7910/DVN/QABIBG>, last accessed 08/11/2023). Whenever possible, we contrast the data with the direct sources, such as censuses ordered by viceroys during the late XVIII century (<https://tinyurl.com/newspaincensus>, last accessed 08/11/2023)
- **Pre-1783 revenue:** See “Initial fiscal capacity” for additional details.
- **Distance to ports:** We construct a measure of log distance from each royal treasury to its nearest port town. Our list of ports in towns with royal treasuries is as follows: Acapulco, Arica, Buenos Aires, Campeche, Concepcion, Lima, Montevideo, Veracruz, Guayaquil, Cartagena, Riohacha, and Santa Marta. We also include non-royal treasury port towns: Portobelo and Valparaiso. We distinguish between active ports before and after the second wave of trade liberalization in 1778 to create a time varying measure of distance to the nearest active port. We identify the following as active free trade ports before 1778: Veracruz, Cartagena, and Portobelo.

Intendant biographies

We compile biographical data for the universe of intendants during the entire period in which the intendancy system existed (136 intendants between 1783 and 1821). Our main sources are

Lynch (1958), Fisher (1970), Navarro García (2009), and Lacoste (2021). We cross-verify this information with the biographical dictionary of Spain's *Real Academia de Historia*⁴ and other online sources. We hand-code the following variables:

Appointment and tenure as intendant:

- **Appointment:** Year in which each intendant was appointed (*de jure*).
- **Effective arrival:** Year in which each intendant arrived to the post (*de facto*). We use the latter to define the effective year of reform adoption based on the date of arrival of the *first* intendant.
- **Tenure:** We identify the date in which the intendant abandoned the post to create a measure of length of tenure in office spanning from 1 to 10+ years.

Personal information:

- **Birth:** Date and place of birth of the intendant. We use this data to create an indicator of age greater than 50 and foreign born if born outside of the Americas.
- **Death:** Date and place of death of the intendant.
- **Nobility:** We create an indicator of nobility status and list any nobility ranks.

Previous experience:

- **Military:** We identify if an intendant had a previous military career and their rank.
- **Past appointments:** We identify if an intendant had previous experience in the Spanish administration and the maximum position achieved. In some cases, current intendants had previously been appointed in other intendancies.
- **New in America:** We identify if this is the first position in the colonial government for each intendant.

Naming patterns

We rely on genealogical information from a large organization to consolidate a dataset on baptismal records for approximately 900,000 individuals between 1770-1800. The data covers the present-day countries of Mexico, Panama, Colombia, Ecuador, Peru, Bolivia, Chile, Paraguay, Argentina, and Uruguay. We identify and clean birth dates and locations, which include country, region,

⁴Available at <https://dbe.rah.es/>. Last accessed: March 13, 2024.

and city of birth. This definition of region does not necessarily overlap with our definition of intendancies and provinces. Therefore, we geolocate regions in baptismal data and assign them to corresponding intendancy and province identifiers from our data. After cleaning the data and restricting it to men and regions with consistent baptismal data for the entire period, we end up with approximately 350,000 baptismal records.

We identify newborns named after a viceroy (intendant) as follows: We compile our data on first names and periods in office for viceroys and intendants. Then, we assign corresponding viceroy or intendant terms for each baptism with a given birth intendancy and year. We define a match if the first name of the incumbent Spanish official lies within the full name of a newborn. We create alternative definitions of a match, such as ignoring the newborn's name final word or common viceroy names such as Antonio and Manuel. We also tag newborn names that are likely of Indigenous origin (see "Indigenous surnames" below). We collapse matches at the region-year level. Our variables of interest are:

- **Share named after a viceroy:** Matches between newborn names and incumbent viceroy first names relative to total baptisms in a region-year.
- For robustness, we create alternative definitions of this variable: restricting the sample to baptismal records with likely Indigenous origin (see "Indigenous surnames" below), restricting the sample to baptismal records without likely Indigenous origin (likely creoles), excluding the newborn's name final word, excluding common viceroy names such as Antonio and Manuel, allowing for matches with viceroy or king first names, and allowing for matches with viceroy or intendant first names.

Baptism controls:

- **Births:** Total baptismal records in a region-year.

Name controls

- **Register category:** Share of baptismal records provided by the Catholic church at the region-year level.
- **Register availability:** Share of baptismal records with no available source at the region-year level.
- **Words in name:** Average number of words in the full names of baptismal records in a given region-year.

Indigenous surnames: We identify individuals plausibly belonging to Indigenous groups based on the following regional catalogs of Indigenous surnames. We last accessed these sources on 03/13/2024.

- **Quechuan surnames of Peru:**

- <https://apellidosperuanos.wordpress.com/apellidos-quechuas/>
- <https://apellidosperuanos.wordpress.com/apellidos-quechuas-2/>

- **Aymara Indigenous surnames (Argentina, Chile, Peru, Bolivia):**

- <https://es-academic.com/dic.nsf/eswiki/95853>

- **Indigenous surnames of Argentina:**

- <https://rdu.unc.edu.ar/bitstream/handle/11086/967/Apellidos%20ind%C3%ADgenas%20del%20tiempo%20de%20la%20conquista.PDF?sequence=1&isAllowed=y>

- **Indigenous surnames of Colombia:**

- https://es.wikipedia.org/wiki/Anexo:Apellidos_ind%C3%ADgenas_de_Colombia

- **Indigenous surnames of Mexico:**

- https://www.elespanol.com/curiosidades/apellidos-origen-indigena-vinculan-aztecas-mayas-america-latina-hispanoamerica/751924922_0.html
- <https://lasillarota.com/nacion/2022/8/28/estos-apellidos-sobrevivieron-la-conquista-espanola-390125.html>

- **Indigenous surnames of Izalco (Mexico):**

- https://www.facebook.com/AdescoteculturalPuertoElTriunfo/photos/apellidos-ind%C3%ADgenas-cultura-izalcomuchos-pobladores-de-izalco-todav%C3%ADa-conservan-/1428498013844793/?paipv=0&eav=AfbWfjhBvzIR1Nz80FBH3YE13n1tlCIKcdfiRSMxg8XnvVr0Iu83PfJ2hguqkcUaLcc&_rdr

- **Mapuche surnames of Chile:**

- <https://www.mapuche.info/docs/NombresMapuche.html>

Notable individuals

We use the OpenAI API (GPT-4o) to classify whether each individual meeting our sample inclusion criteria participated in the Spanish American wars of independence and, if so, on which side. We designed a detailed prompt in Spanish to guide the model's classification. The prompt instructs the model to determine (i) whether the individual played an active role in the independence wars (variable **PARTICIPACION**), and (ii) whether they aligned with the Spanish Crown (Royalist, **REALISTA** = 1) or with the independence movement (**REALISTA** = 0). The prompt also requests a brief justification for each classification. Ambiguous cases are labeled explicitly as **AMBIGUO**. We developed and refined the prompt iteratively using a pilot sample.

The full prompt used is shown below.

Prompt used for classification (translated from Spanish):

Task: Given the following biographical information about an individual, determine:

1. **Participation:** Did the person play an active role in the Spanish American wars of independence?
 - 1: Yes, the person had a significant role (e.g., as a leader, soldier, political activist, revolutionary, counter-revolutionary, diplomat, financier, or similar).
 - 0: No, there is no evidence of active involvement in the independence wars.
 - *AMBIGUO*: It is not possible to determine with confidence.
2. **Affiliation (REALISTA):** On which side did the person align?
 - 1: Royalist — supportive of the Spanish Crown.
 - 0: Patriot — supportive of the independence movement.
 - *AMBIGUO*: Unclear or insufficient information.

Additional evaluation criteria:

- Only direct participation in the wars of independence qualifies (e.g., combat, political leadership, diplomacy, economic support).
- Involvement in later civil wars or external conflicts is not considered relevant.
- Consider the timing of activity: late-18th to mid-19th century.
- Evaluate affiliation by predominant alignment during the conflict, not brief associations.
- Close relationships (e.g., relatives of key figures) do not count as evidence of direct participation.

Response format:

PARTICIPACION: [1 | 0 | AMBIGUO]

REALISTA: [1 | 0 | AMBIGUO]

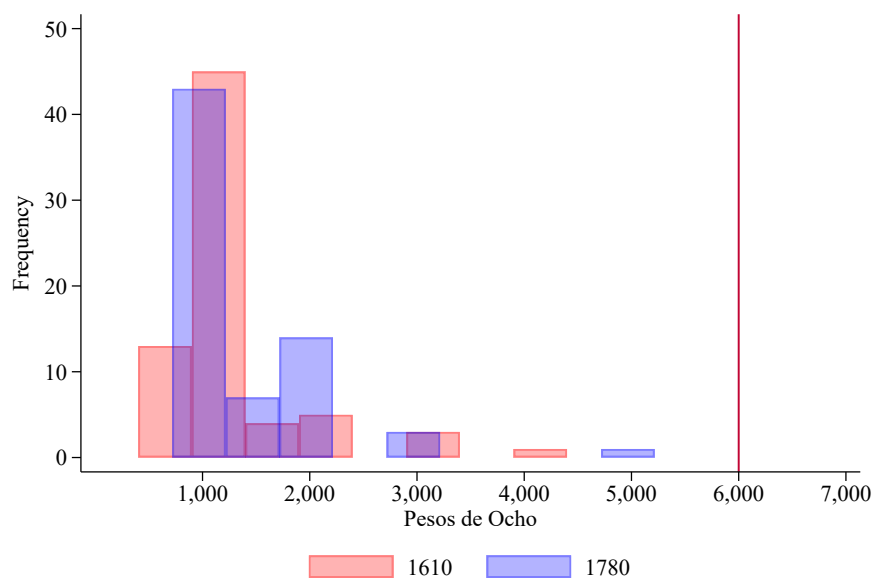
JUSTIFICACION: [Brief explanation (2{3 lines})]

Input: [Wikipedia biography text]

We implemented this procedure in Python using the OpenAI client library. For each individual, we passed the biographical text to the model and parsed its structured output into our dataset.

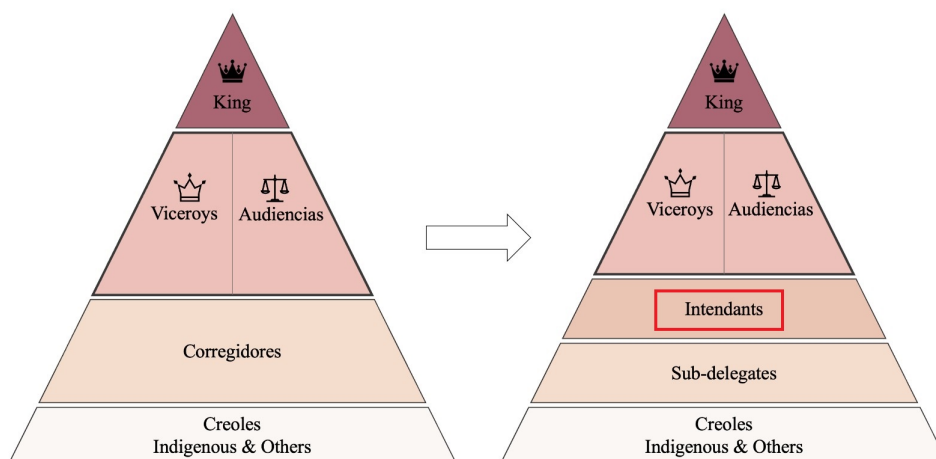
B Additional Figures and Tables

Figure B1: Distribution of Corregidores' Wages



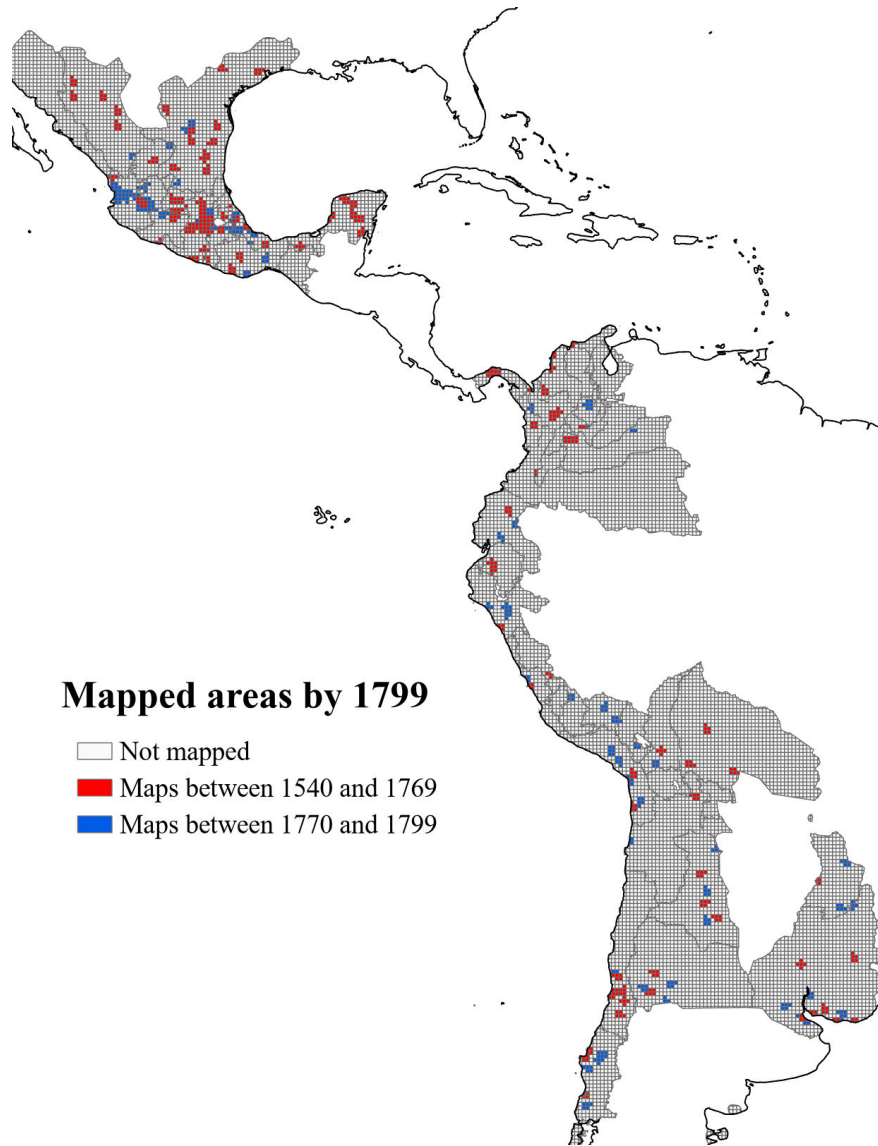
Notes: The figure presents the distributions of corregidores' wages in 75 corregimientos in Peru for the years 1610 and 1780. Source: Moreno-Cebrián (1977). All wages were converted to pesos de ocho. The red line at 6,000 pesos corresponds to the salary assigned to all intendants.

Figure B2: Organizational Structure of the Colonial Administration



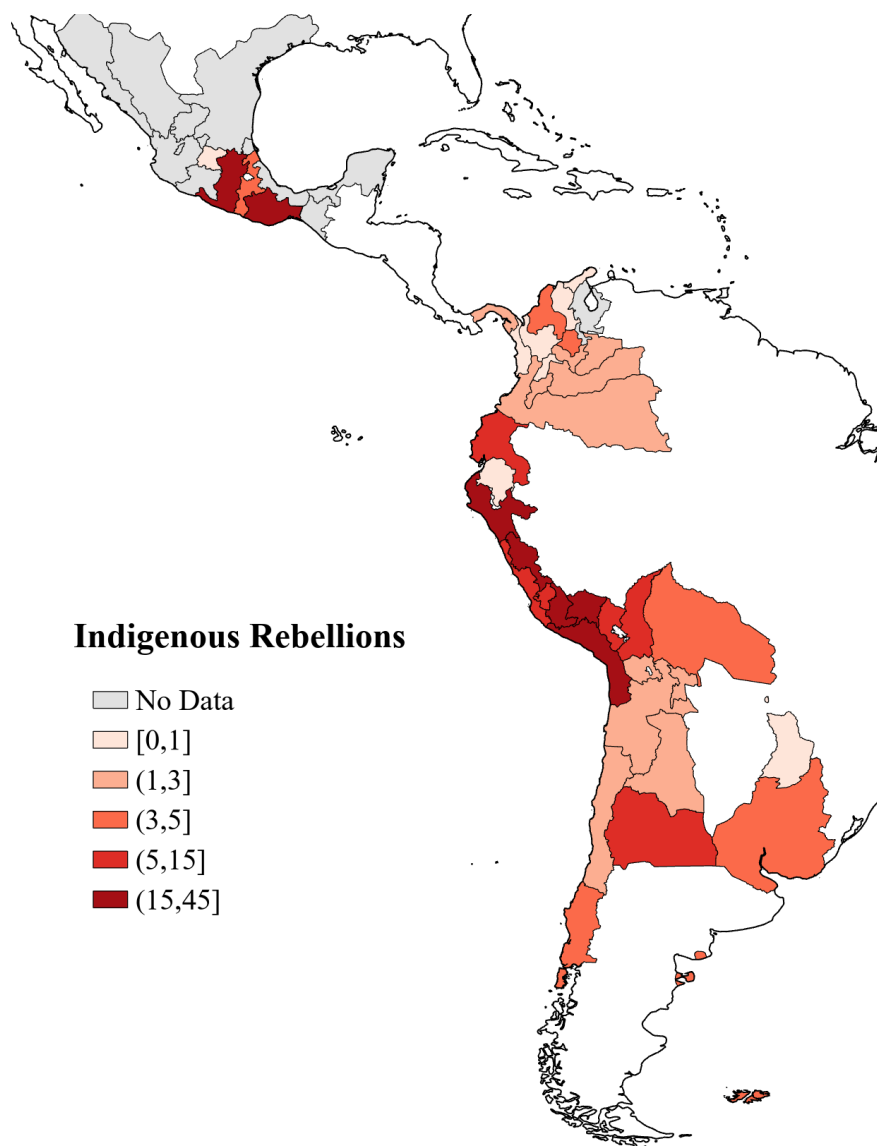
Notes: The figure shows the organizational structure of the colonial administration before and after the introduction of the intendancy system.

Figure B4: Cells with Cartographic Information



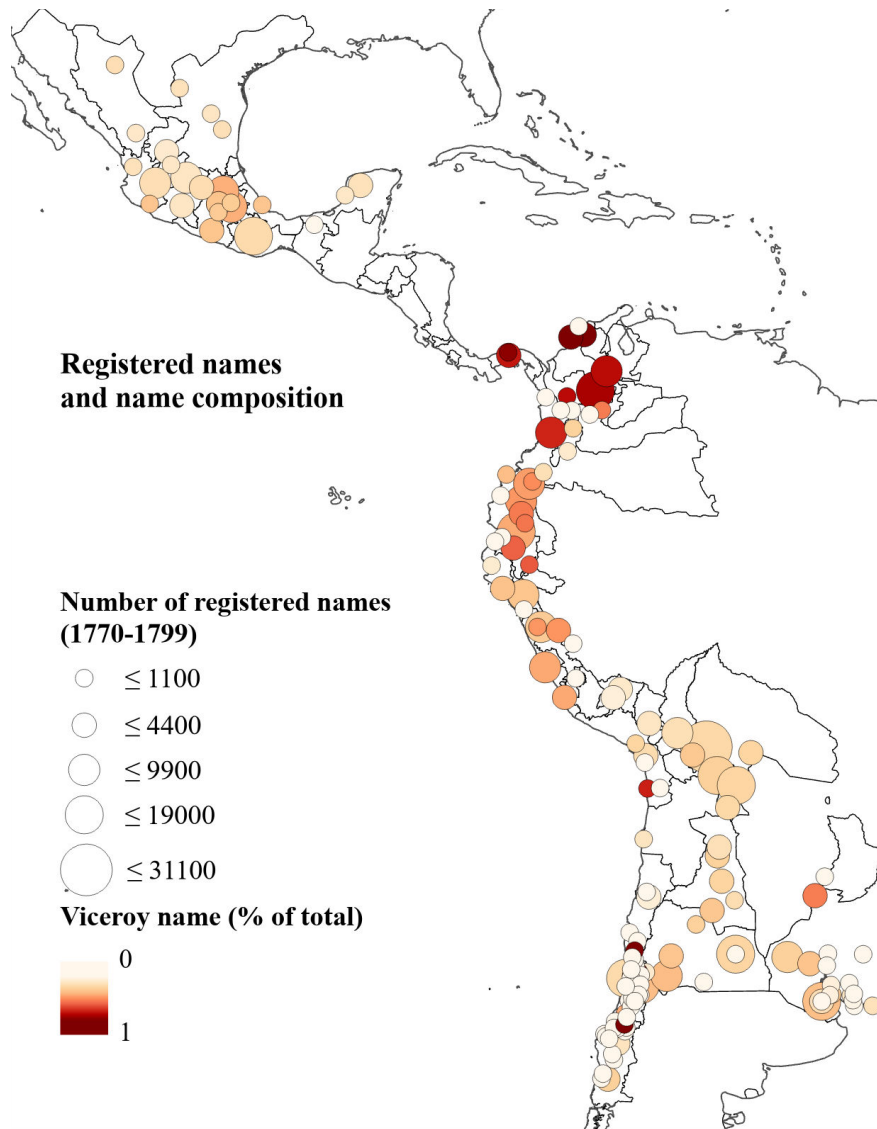
Notes: The map shows the 25km x 25km cells with available cartographic information in the Archive of the Indies. Mapped cells between 1540 to 1769 are colored in red, while those mapped between 1770 to 1799 are shown in blue.

Figure B5: Location of Indigenous Rebellions



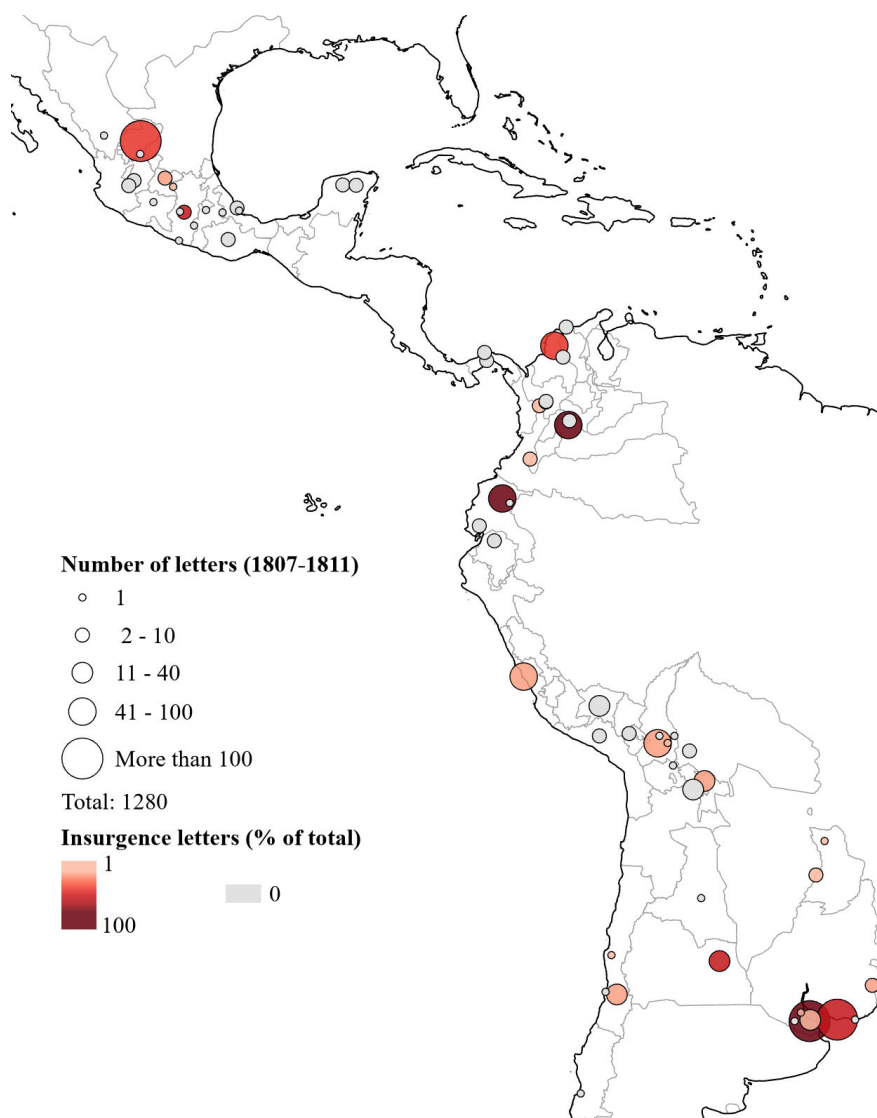
Notes: The map shows the number of Indigenous rebellions per region (intendancy or province) between 1770 and 1799.

Figure B6: Locations with Baptismal Records



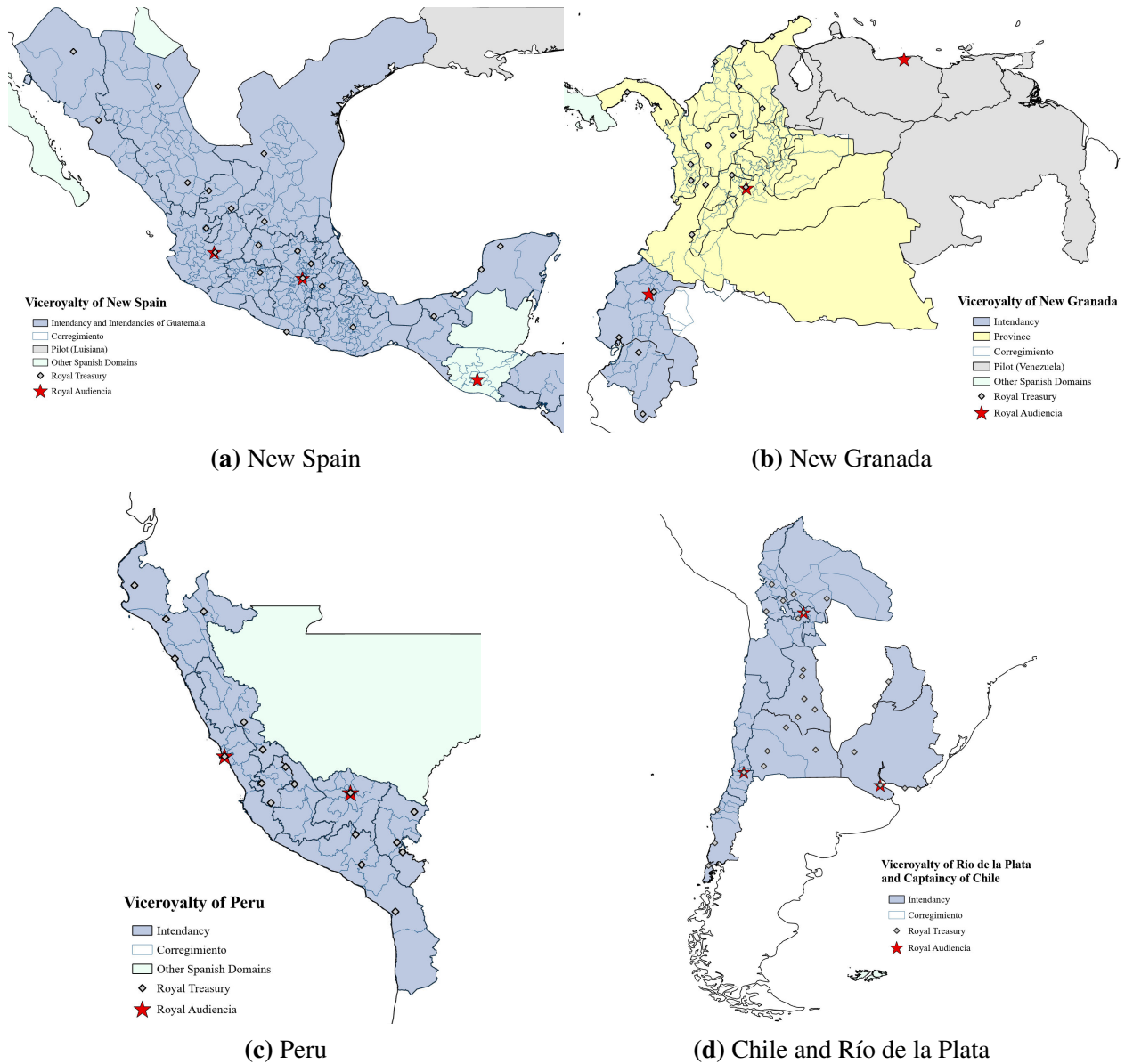
Notes: The map shows the locations with available baptismal records between 1770 and 1799. The size of the bubbles denotes the number of available records. Darker shades of red denote a larger share of records that share a name with the corresponding incumbent viceroy.

Figure B7: Locations Referenced in Correspondence



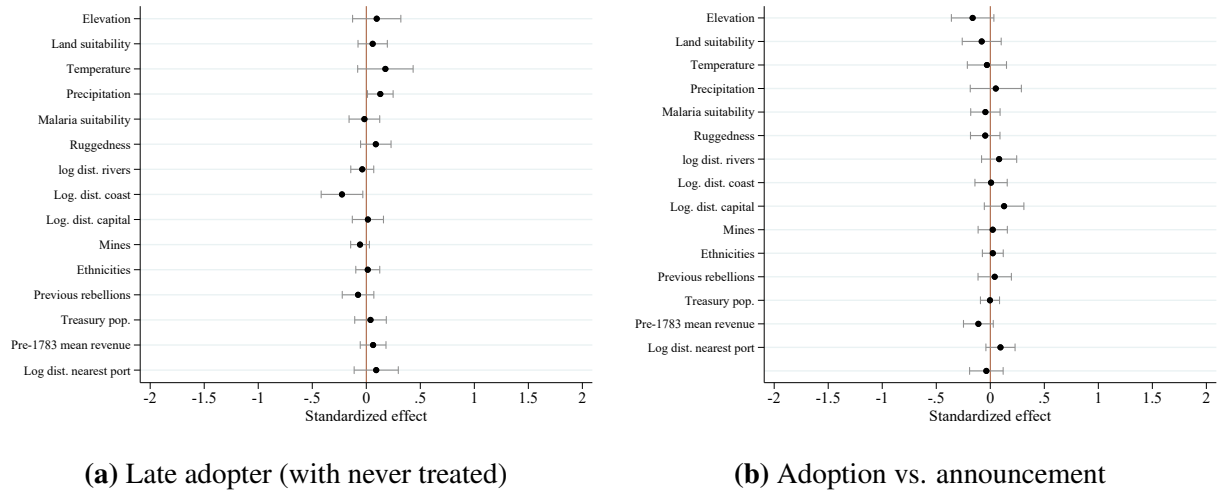
Notes: The map shows the locations referenced in the catalog of correspondence for the period 1807-1811 in the Archive of the Indies. The size of the bubbles denotes the number of letters. Darker shades of red denote a larger share of letters with content referencing insurrectionist activity against the Crown.

Figure B8: Location of Intendancies and Corregimientos



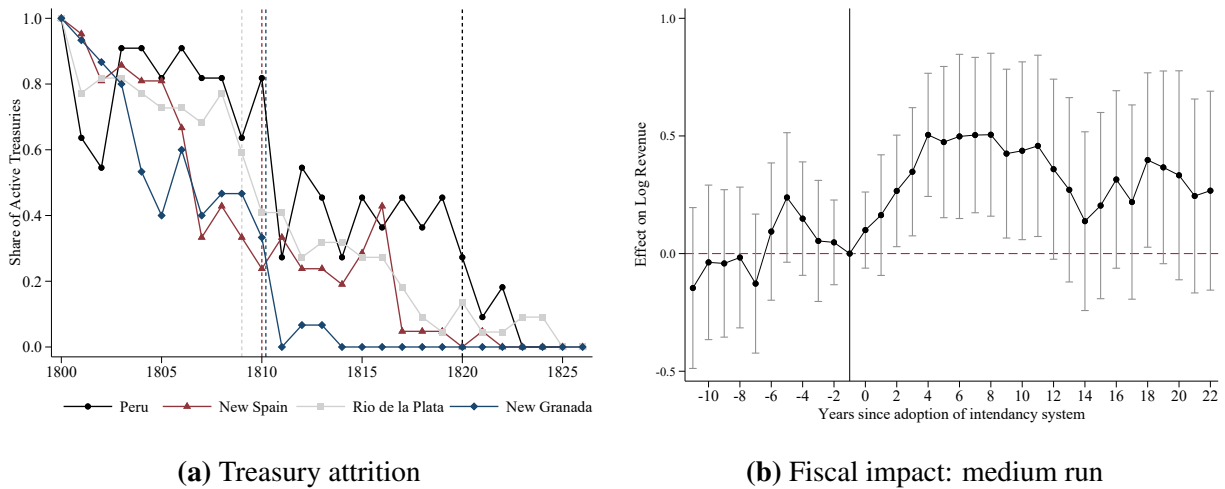
Notes: The figures depict the administrative organization of the four viceroyalties both prior to and following the implementation of the intendancy system, along with the location of Royal Treasuries and the capitals of Royal Audiencias. The part of New Granada corresponding to present-day Colombia did not implement the reform and is shown in yellow in Panel (b). Venezuela and Louisiana, shown in gray in Panels (a) and (b), did not undergo a formal establishment of intendancies but were subject to pilots of the reform.

Figure B9: Predetermined Covariates and the Roll-out of the Intendancy System: Additional Results



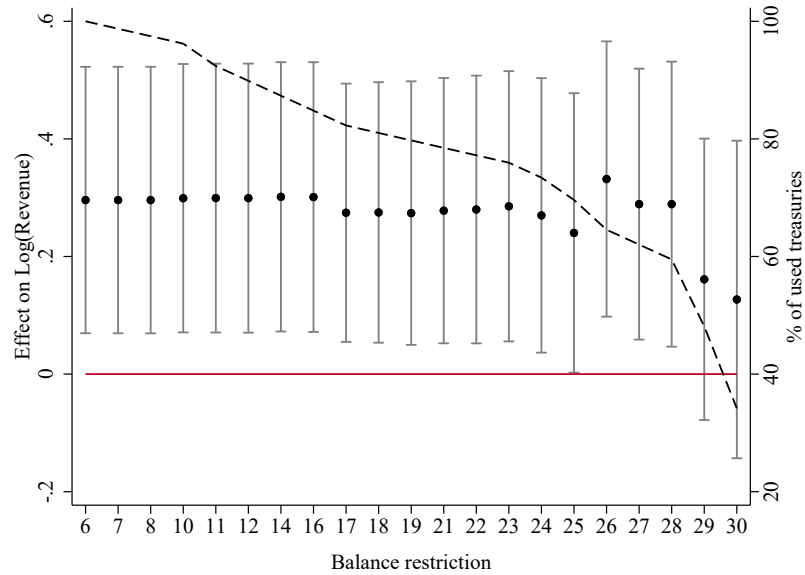
Notes: Each panel shows point estimates and 95% confidence intervals (with robust standard errors) from a regression of the timing of adoption of the intendancy system on the predetermined characteristics listed on the left. The unit of observation is the royal treasury. In Panel (a), we include the untreated areas in present-day Colombia as late adopters. In Panel (b), the dependent variable is the gap in years between the announcement of the introduction of the reform in a given area (vicerealty or Audiencia) by the Crown and the effective year of adoption (arrival of first intendant).

Figure B10: The Intendancy System: Fiscal Aftermath



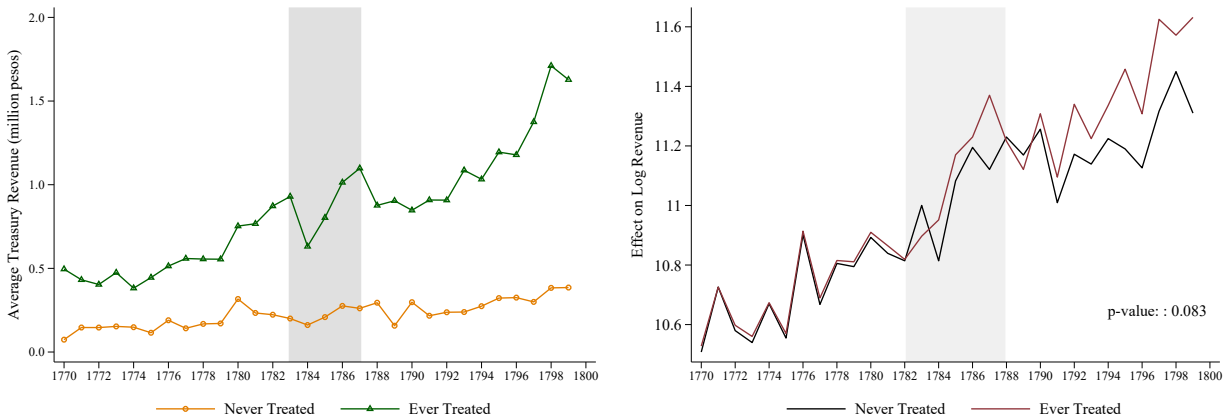
Notes: Panel (a) shows the yearly share of treasuries with available information for each vicerealty, relative to the universe in 1800. Dashed lines indicate the first declaration of independence in each vicerealty. Panel (b) shows point estimates and 95% confidence intervals for γ_t in Equation (2). The unit of observation is treasury-year and the dependent variable is log total revenue. The sample period starts in 1770, but the end date varies by treasury based on data availability. Standard errors clustered by treasury.

Figure B11: The Intendancy System and Fiscal Capacity: Missing Data



Notes: Figure shows point estimates and 95% confidence intervals for β in Equation (1) in the left-hand y-axis, using log total revenue as dependent variable. Each set of estimates restricts the sample to treasuries that have at least the number of observations indicated in the x-axis. The dashed line shows the percentage of the total number of treasuries used in each estimation in the right-hand y-axis. All regression include treasury and year fixed effects. Standard errors clustered at treasury level.

Figure B12: The Intendancy System and Fiscal Capacity: Synthetic Control Method

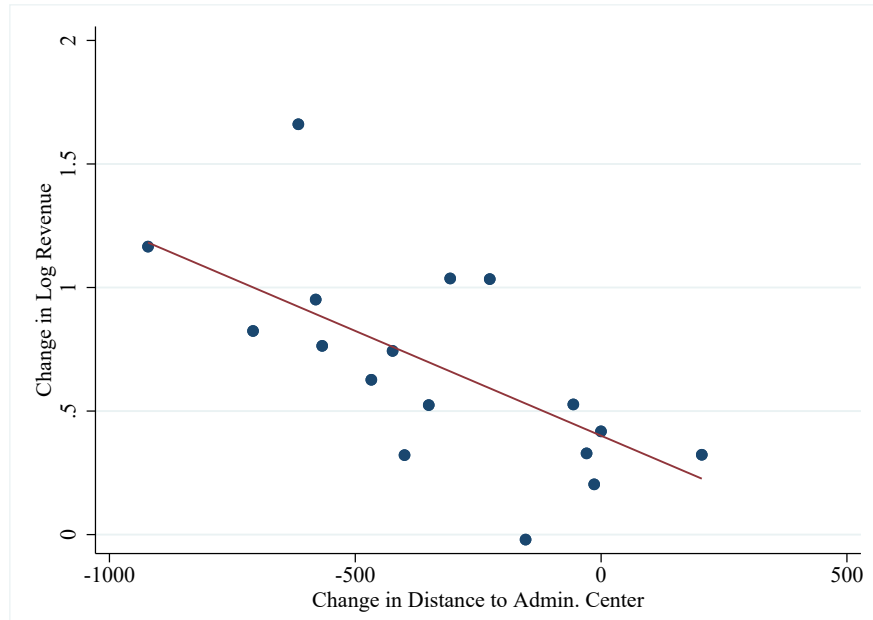


(a) Average Treasury Revenue by Treatment Status

(b) Synthetic Control

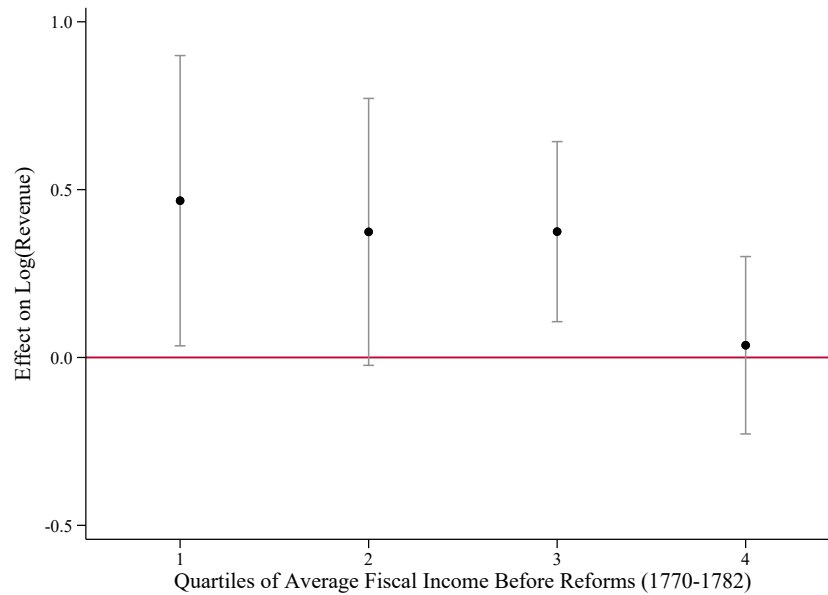
Notes: Panel (a) shows average yearly revenue in the treasuries located in the viceroyalty of New Granada corresponding to present-day Colombia, where the intendancy system was not introduced, and in all other treasuries. Panel (b) shows results from a synthetic control analysis in which we use a weighted average of log total revenue of ever-treated treasuries to best match this outcome in never-treated ones until 1782 and to predict it for later years. The shaded area corresponds to the implementation period of the intendancy system across the Spanish colonial empire.

Figure B13: Change in Territorial Presence and Fiscal Capacity: Raw Data



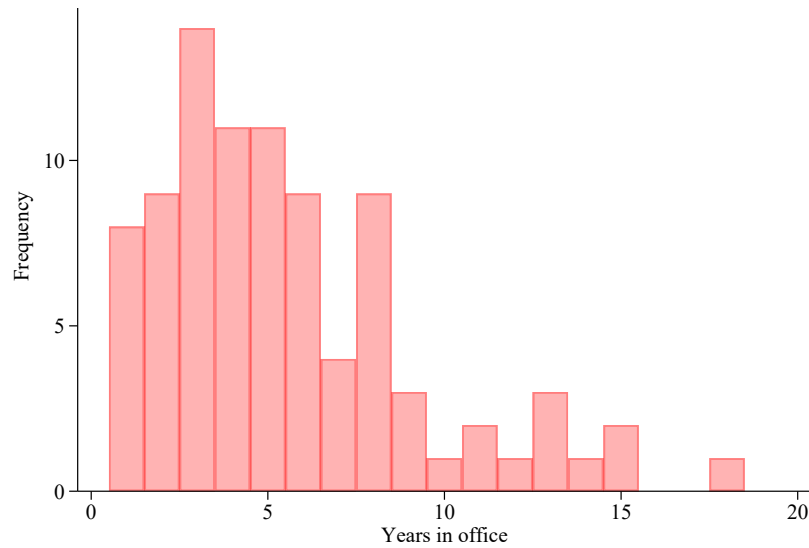
Notes: Figure shows a binned scatterplot of the change in log total revenue between the time of introduction of the intendency system and 1800 against the reduction in distance to the nearest administrative headquarter (viceregal, Audiencia, or intendency capital) after the introduction of the reform. Sample includes 79 treasuries.

Figure B14: Fiscal impact of the reform and initial fiscal capacity



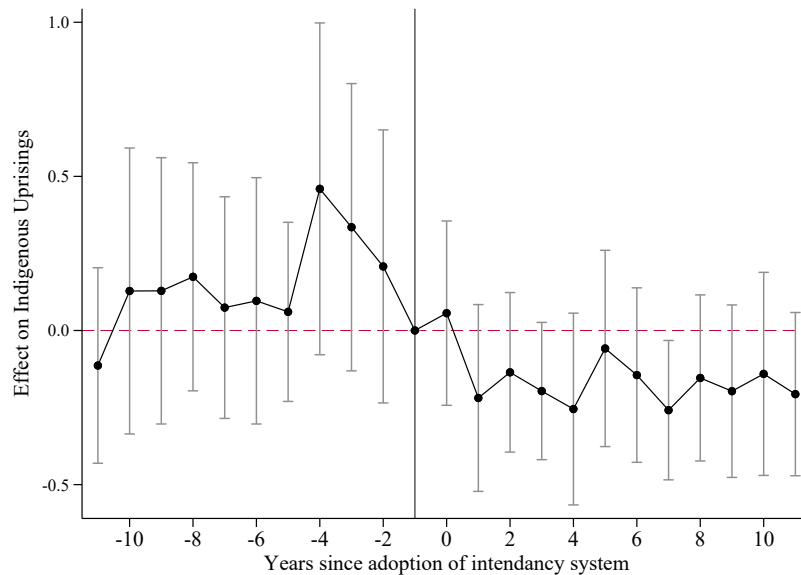
Notes: Figure shows point estimates and 95% confidence intervals from a modified version of Equation (1) in which we interact the reform indicator with a full set of dummies for quartiles of average total revenue in the pre-reform period (1770-1782). The dependent variable is log total revenue, the unit of observation is treasury-year, and the sample period is 1770-1799. Regression includes treasury and year fixed effects. Standard errors clustered by treasury.

Figure B15: Distribution of Intendant Tenures



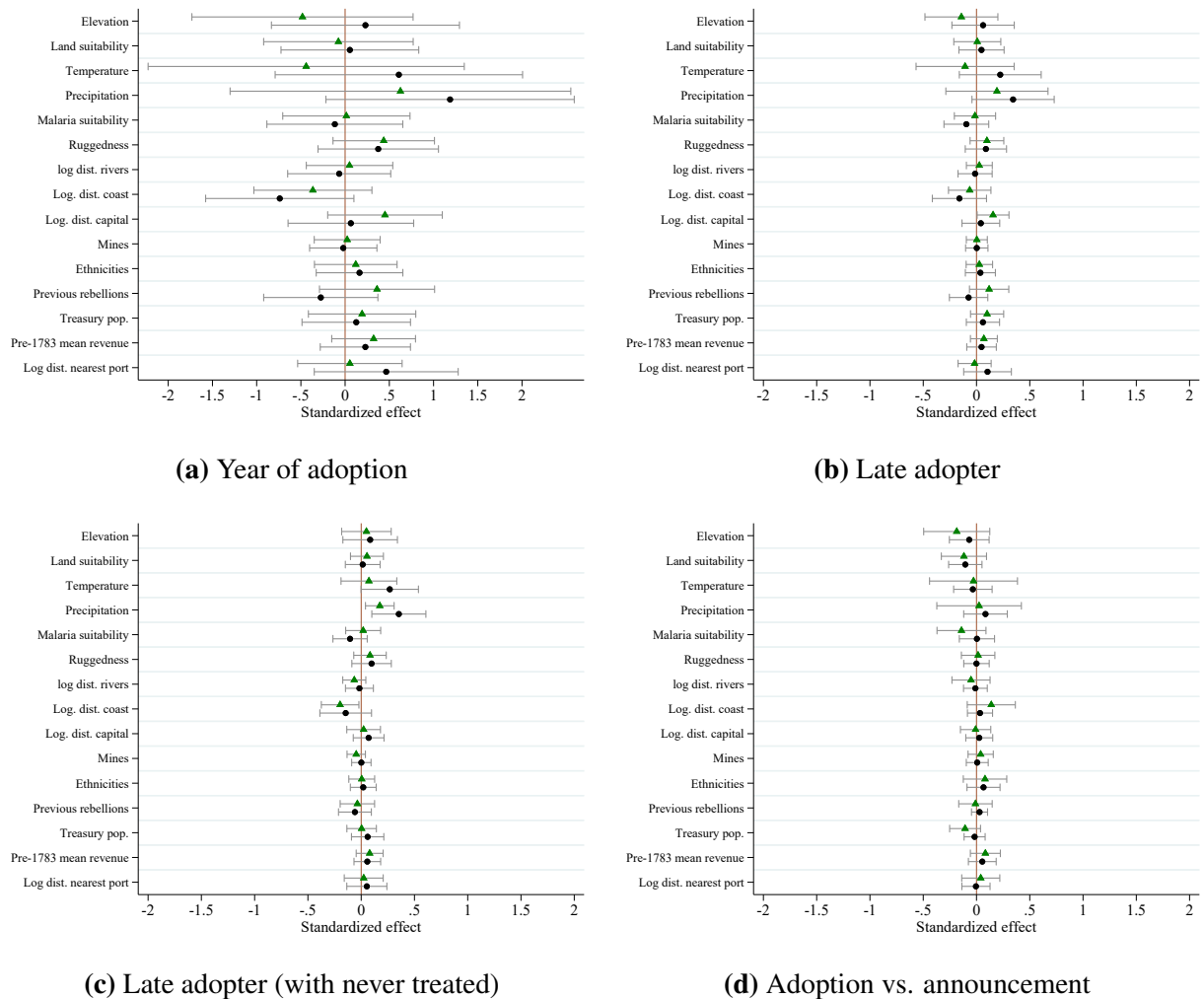
Notes: The figure shows the distribution of total number of years in office (per appointment) for each intendant in our sample. We truncate the final year in office at 1799 to match our sample period.

Figure B16: The Intendancy System and Indigenous Rebellions: Alternative Measure



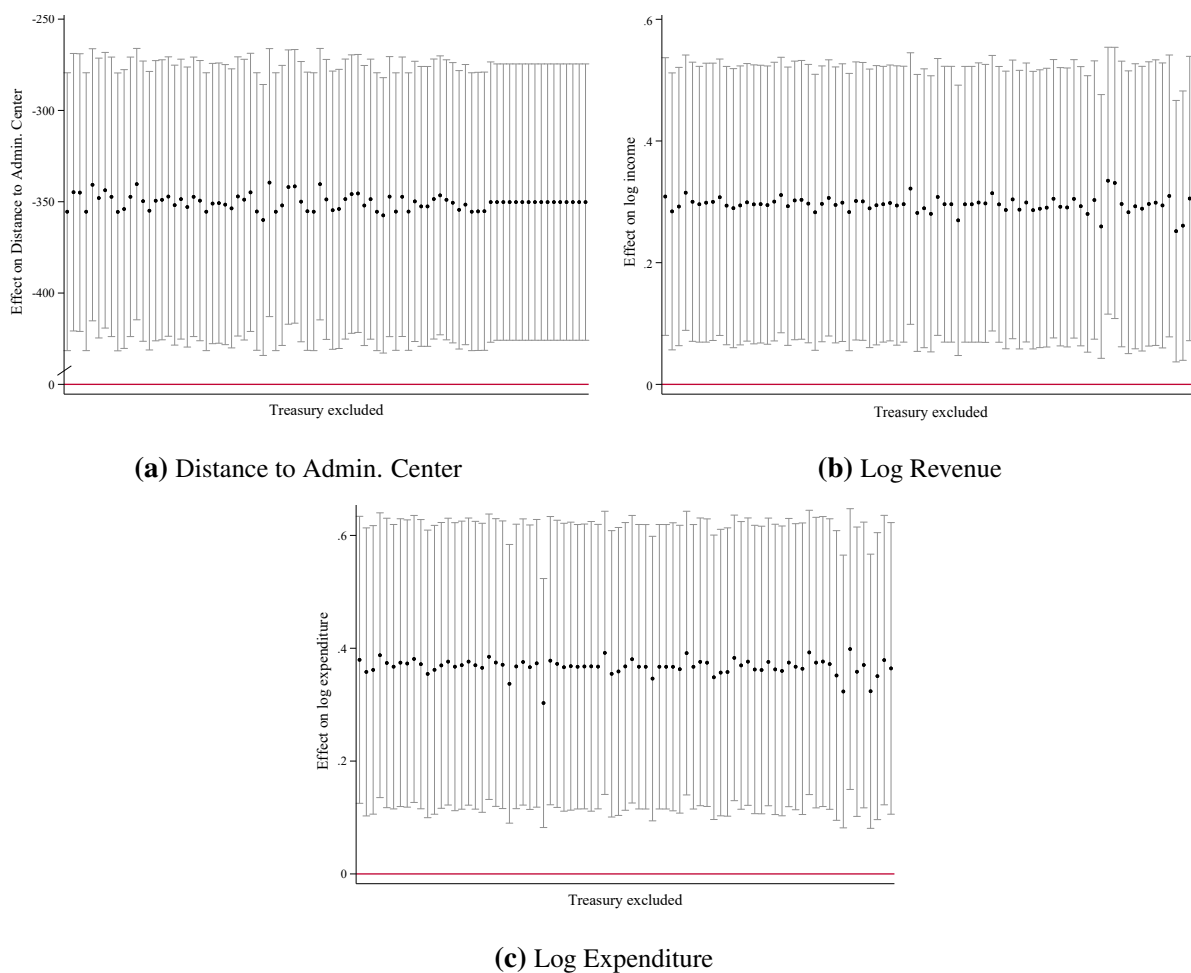
Notes: The figure shows point estimates and 95% confidence intervals for γ_t in Equation (2). The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is the number of occurrences of any Indigenous rebellions. Sample period: 1770-1799. Standard errors clustered by region.

Figure B17: Predetermined Covariates and the Roll-out of the Intendancy System: Alternative Samples

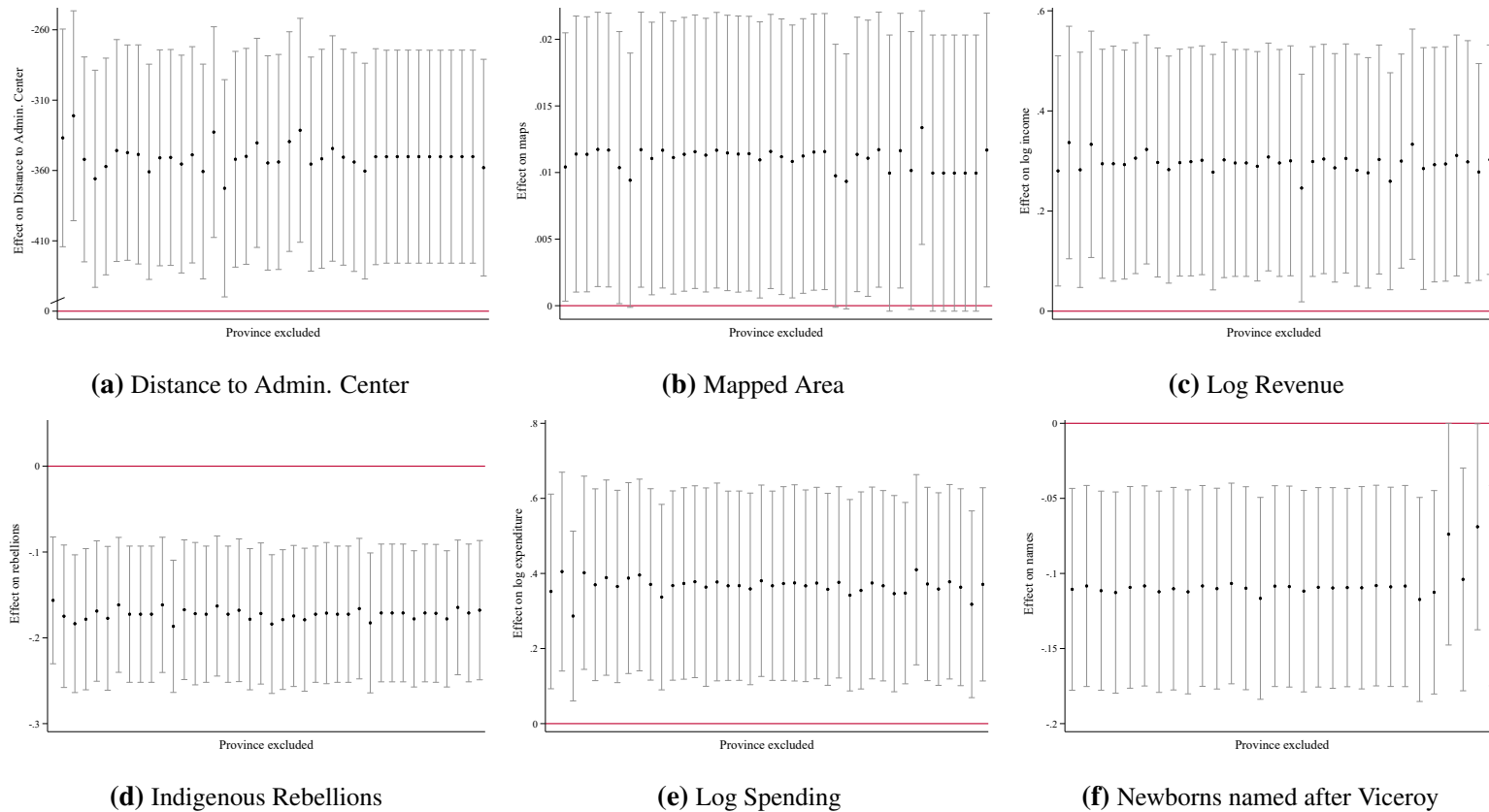


Notes: Each panel shows point estimates and 95% confidence intervals (with robust standard errors) from a regression of the timing of adoption of the intendancy system on the predetermined characteristics listed on the left, while restricting the sample to regions with available information on Indigenous rebellions (green triangles) or baptismal records (black circles). The unit of observation is the royal treasury. In Panel (a), the dependent variable corresponds to the year of adoption (i.e., the arrival of the first intendant). In Panel (b), it is a dummy for treasuries located in areas that adopted the reform in 1786 or 1787 (late adopters). In Panel (c), we include the untreated areas in present-day Colombia as late adopters. In Panel (d), the dependent variable is the gap in years between the announcement of the introduction of the reform in a given area (vicerealty or Audiencia) by the Crown and the effective year of adoption (arrival of first intendant).

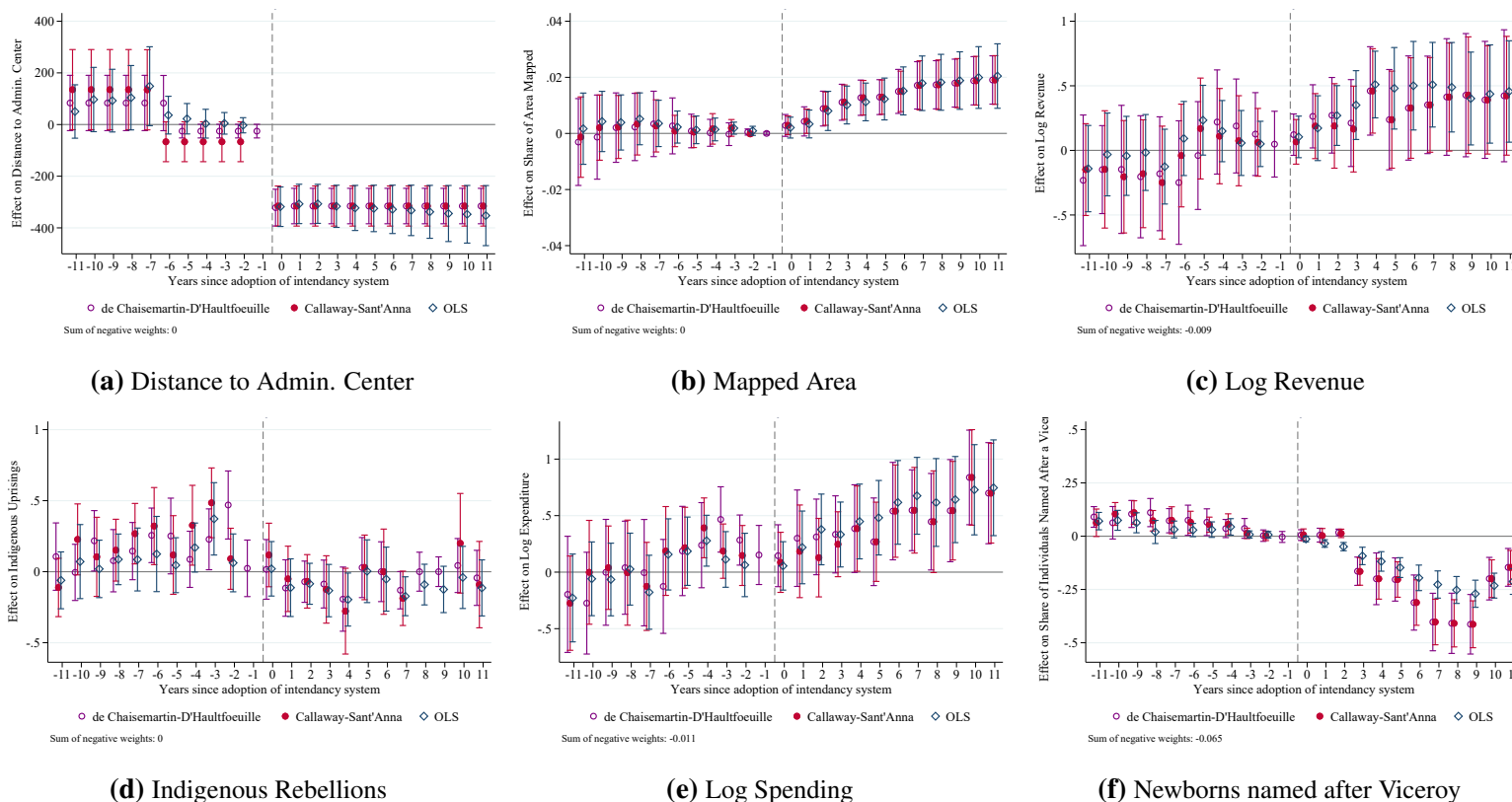
Figure B18: The Intendancy System and State Capacity: Excluding Individual Treasuries



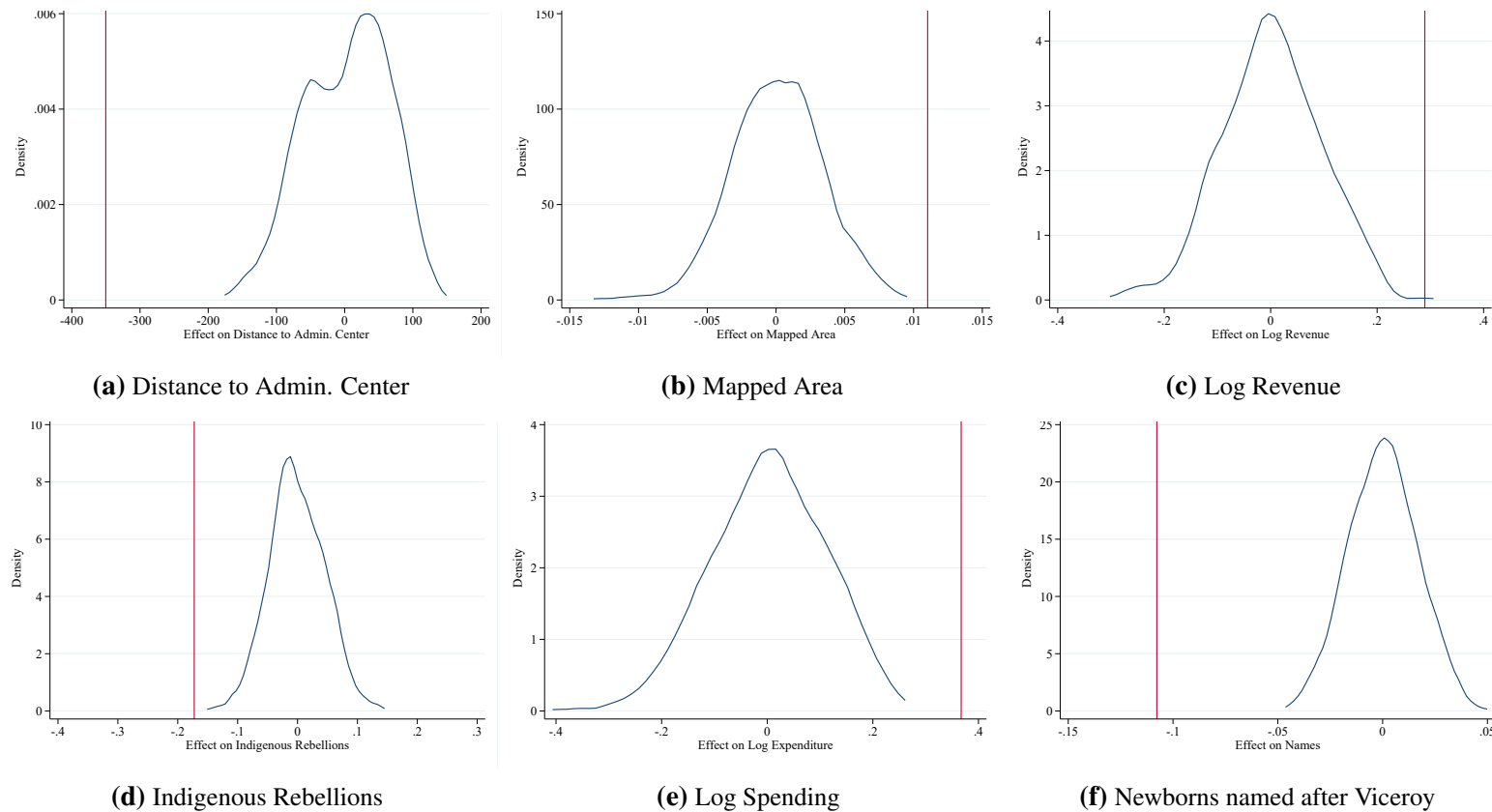
Notes: Each panel shows a collection of point estimates and 95% confidence intervals of β in Equation (1). Each estimate corresponds to a modified sample in which we drop an individual treasury. The dependent variable is indicated in the caption. All regressions include treasury and year fixed effects. Standard errors clustered by treasury.

Figure B19: The Intendancy System and State Capacity: Excluding Individual Regions

Notes: Each panel shows a collection of point estimates and 95% confidence intervals of β in Equation (1). Each estimate corresponds to a modified sample in which we drop an individual region (intendancy in treated areas and provinces in never-treated areas). The dependent variable is the distance to the nearest administrative headquarter in Panel (a), the share of cells within a region with available maps in Panel (b), log total revenue in Panel (c), an indicator for the occurrence of Indigenous rebellions in Panel (d), log total spending in Panel (e), and the share of newborns named after the incumbent viceroy in Panel (f). All regressions include regions and year fixed effects. Standard errors clustered by region.

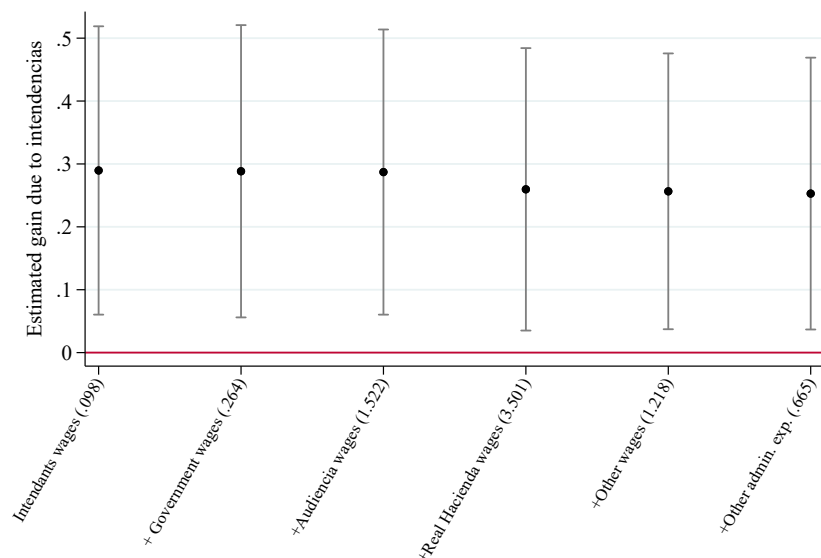
Figure B20: The Intendancy System and State Capacity: Alternative Estimators

Notes: Each panel shows point estimates and 95% confidence intervals for γ_τ in Equation (2). The dependent variable is the distance to the nearest administrative headquarter in Panel (a), the share of cells within a region with available maps in Panel (b), log total revenue in Panel (c), an indicator for the occurrence of Indigenous rebellions in Panel (d), log total spending in Panel (e), and the share of newborns named after the incumbent viceroy in Panel (f). The unit of observation is treasury-year in Panels (a), (c), and (e) and region-year (using intendancies or provinces) in all others. All regressions include unit (treasury or region) and year fixed effects. Sample period: 1770-1799. The different markers correspond to the estimators developed by de Chaisemartin and D'Haultfoeulle (2020), Callaway and Sant'Anna (2021), and our baseline OLS estimates. Standard errors clustered at unit (treasury or region) level. Each panel also reports the sum of negative weights based on the methodology by de Chaisemartin and D'Haultfoeulle (2020).

Figure B21: The Intendancy System and State Capacity: Randomization Inference

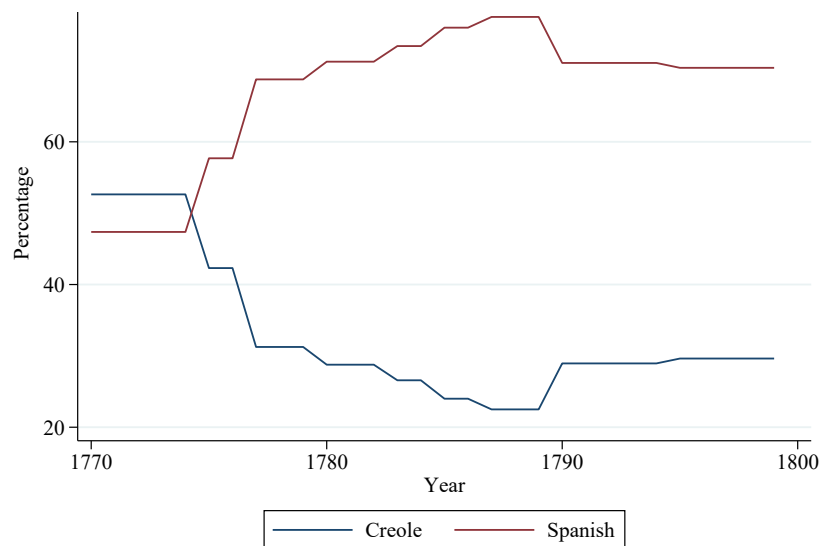
Notes: Each panel presents the results of a randomization inference procedure to recover the p-value of the estimated effect of the intendancy system (i.e., β in Equation (1)). The dependent variable is the distance to the nearest administrative headquarter in Panel (a), the share of cells within a region with available maps in Panel (b), log total revenue in Panel (c), an indicator for the occurrence of Indigenous rebellions in Panel (d), log total spending in Panel (e), and the share of newborns named after the incumbent viceroy in Panel (f). In each case, 500 permutations of the treatment were implemented. In all exercises, treatment is randomized across macro-regions (vicerealty or Audiencia), including never-treated units.

Figure B22: Net Fiscal Gain from the Intendancy System



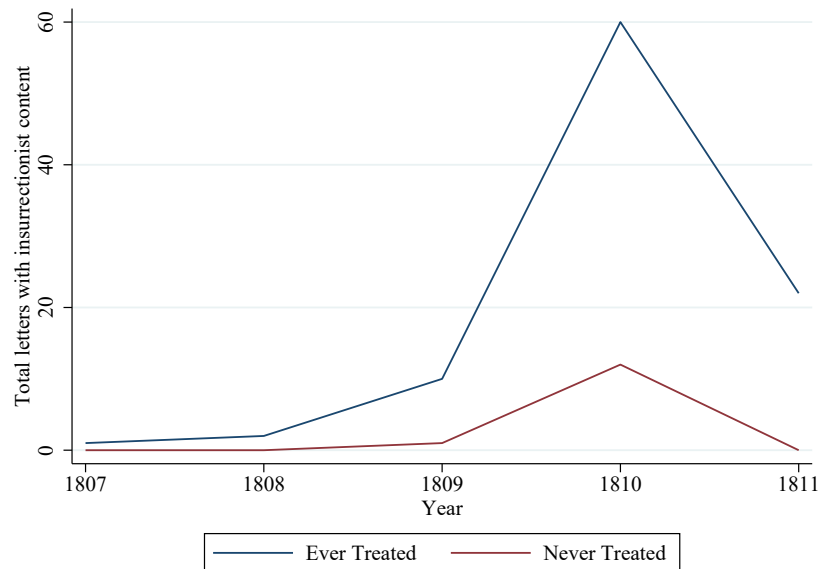
Notes: The figure reports a back-of-the-envelope calculation of the fiscal impact of the reform after deducting different administrative costs scenarios. We consider the following cumulative set of wages and costs: i) intendants wages, ii) other government wages, iii) Audiencia wages, iv) *Real Hacienda* wages, v) other wages, vi) other administrative expenses. We regress $\ln(1 + \text{wages})$ for each spending category against our reform dummy to estimate $\hat{\delta}_i$, controlling for year and treasury fixed effects. We then compute the pre-reform mean of expenses in the regression sample and multiply it by the estimated effect. We perform the same procedure with revenue and estimate $\hat{\gamma}$. Finally, we use the formula: $\text{Reform Gain} = \frac{\text{Avg Revenue Pre-reform} \times \hat{\gamma} - \text{Average Expense Pre-reform} \times \hat{\delta}}{\text{Avg Revenue Pre-reform}}$ where i is the corresponding expense aggregation. We obtain standard errors using a bootstrap procedure.

Figure B23: Composition of Audiencias



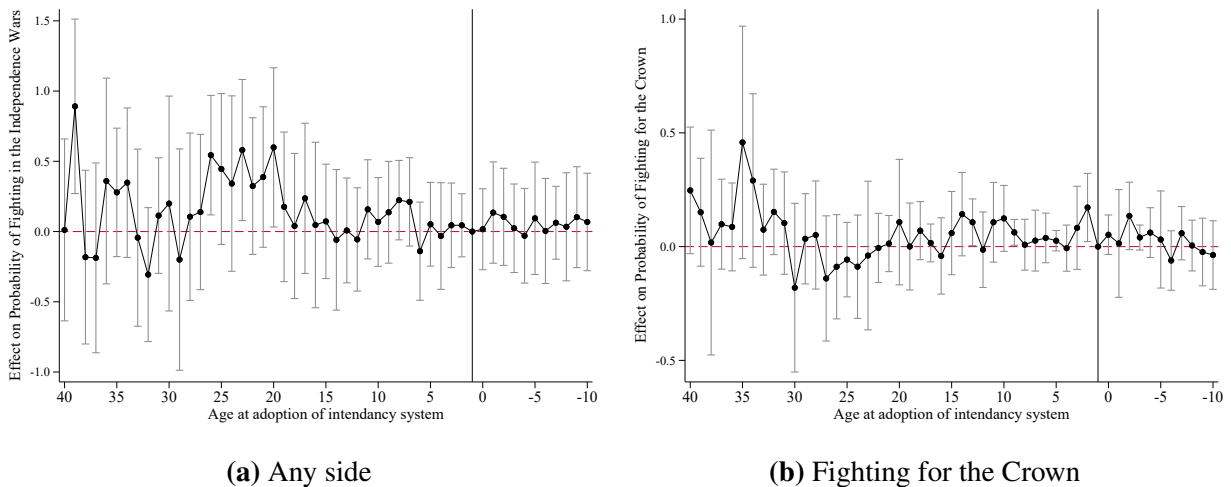
Notes: The figure shows the share of members of the royal Audiencias corresponding to Creoles (born in the Americas) and Spaniards (born in Spain). Source: Burkholder and Chandler (1977).

Figure B24: Insurrectionist Correspondence: Extensive Margin of Exposure to the Reform



Notes: The figure shows the yearly number of letters reporting events related to political insurrection in the areas that adopted the Intendancy system (blue line) and in the part of the viceroyalty of New Granada corresponding to present-day Colombia where the reform was never adopted (red line).

Figure B25: The Intendancy System and Individual Participation in Independence Wars



Notes: The figure shows point estimates and 95% confidence intervals from an individual-level regression of an indicator for participation in the wars of independence fighting for any side (Panel (a)) or for the Crown (Panel (b)) on a full set of dummies for year of birth relative to the introduction of the intendancy reform in the individual's place of birth. The omitted category (vertical line) corresponds to individuals born one year prior to the reform. Regression includes region of birth, using intendancies for treated areas and provinces for never-treated ones, and birth cohort fixed effects. Standard errors clustered by region of birth.

Table B1: Timeline of Main Historical Events

1700	Death of Charles II of Spain, end of Habsburg royal dynasty and start of Bourbon royal dynasty
1717	Creation of the viceroyalty of New Granada
1749	Introduction of the intendancy system in Spanish mainland
1750	Introduction of the ban on the sale of royal offices
1759	Charles III of Bourbon becomes King of Spain
1762	British capture of Havana amid the Seven Years War
1765	Liberalization of maritime trade, José de Gálvez appointed visitador to New Spain
1776	José de Gálvez appointed Secretary of the Indies, creation of viceroyalty of Río de la Plata
1782	Ordinance of intendants for the viceroyalty of Río de la Plata issued
1784	Introduction of the intendancy system in the viceroyalty of Peru
1785	Introduction of the intendancy system in the Audiencia of Quito
1786	Introduction of intendancy system in the Audiencia of Guatemala
1787	Introduction of the intendancy system in the viceroyalty of New Spain and the Audiencia of Chile, death of José de Gálvez
1788	Death of Charles III
1807	Napoleon invades Spain
1808	Charles IV abdicates in favor of his son, Ferdinand VII, who is overthrown
1809	First declaration of independence in Chuquisaca, Bolivia

Table B2: The Intendancy System and Fiscal Capacity: Alternative Treatment Coding

	Dependent Variable: Log Total Revenue					
	(1)	(2)	(3)	(4)	(5)	(6)
Intendancy	0.290** (0.115)	0.256** (0.117)	0.259** (0.115)	0.260** (0.112)	0.226** (0.112)	0.270** (0.114)
Mean DV	718,607	720,463	720,463	718,607	718,607	718,607
R-Squared	0.938	0.938	0.938	0.938	0.938	0.938
Observations	1959	1984	1984	1959	1959	1959
Treasuries	79	80	80	79	79	79
Treasury FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓
Include Venezuela as treated		✓				
Include Venezuela as control			✓			
Switch Quito as control				✓		
Switch Jaén de Bracamoros treated (1783)					✓	
Switch Montevideo as control						✓

Notes: The dependent variable is log total revenue in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. Column 1 presents our baseline estimates. In Column 2, we include fiscal data from the treasury of Caracas (Venezuela) and consider it as treated, while in Column 3 we consider it as never treated. In Column 4, we switch the Quito treasury to be never treated. In Column 5, we switch the treasury of Jaén de Bracamoros to be treated with the rest of the Audiencia of Quito in 1783. In Column 6, we switch the treasury of Montevideo to be never treated. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B3: The Intendancy System and Distance to Administrative Centers

	DV: Distance to Nearest Administrative Center			
	Geodesic		Ruggedness-adjusted	
	Levels	Log	Levels	Log
	(1)	(2)	(3)	(4)
Intendencia	-348.943*** (39.348)	-2.434*** (0.324)	-6079.793*** (634.131)	-3.794*** (0.470)
Mean DV	345.273	4.526	5,250.468	6.418
R-Squared	0.690	0.771	0.694	0.765
Observations	2490	2490	2490	2490
Treasuries	83	83	83	83
Treasury FE	✓	✓	✓	✓
Year FE	✓	✓	✓	✓

Notes: The dependent variable is a measure of distance to the nearest administrative center. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. Columns (1) and (2) use our baseline geodesic measure of distance in levels and logs, respectively. Columns (3) and (4) incorporate a distance measure adjusted for terrain ruggedness by applying a penalty corresponding to 10% of the average ruggedness of each 20 x 20 km grid cell traversed along the distance path. Standard errors clustered at treasury level are reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table B4: The Intendancy System and Fiscal Capacity: Sources of Revenue (shares)

	Dependent Variable: Share of Revenue From						
	Indigenous	Monopolies	Trade	Mining	Donativos	Other	Remittances
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Intendancy	0.033* (0.018)	-0.024 (0.028)	-0.052** (0.021)	-0.022 (0.025)	0.011* (0.006)	0.017 (0.031)	0.035 (0.036)
Mean DV	0.138	0.128	0.220	0.186	0.015	0.185	0.132
R-Squared	0.772	0.645	0.724	0.833	0.183	0.491	0.554
Observations	1950	1950	1950	1950	1950	1950	1959
Treasuries	79	79	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is the share of total revenue from the source in the column header. The Indigenous poll tax (tribute) in Column 1. Crown monopolies (e.g., tobacco, alcohol, mercury) in Column 2. Domestic and external trade taxes (alcabala and almojarifazgo) in Column 3. Mining taxes in Column 4. Exceptional war contributions called *donativos* in Column 5. Other sources of revenue in Column 6. Remittances from other treasuries in Column 7. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. Standard errors clustered by treasury reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table B5: The Intendancy System and Fiscal Capacity: Sources of Revenue (logs)

	Dependent Variable: Log(Revenue From)							
	Total	Indigenous	Monopolies	Trade	Mining	Donativos	Other	Remittances
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Intendancy	0.290** (0.115)	1.187* (0.609)	0.242 (0.317)	0.119 (0.311)	1.113** (0.430)	1.203*** (0.416)	0.374* (0.218)	1.167 (0.757)
Mean DV	718,607	39,558	86,824	84,422	124,210	37,397	132,038	216,476
R-Squared	0.938	0.709	0.659	0.534	0.860	0.548	0.781	0.596
Observations	1959	1950	1950	1950	1950	1950	1950	1959
Treasuries	79	79	79	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is the natural logarithm of revenue from the source in the column header. Total revenue in Column 1. The Indigenous poll tax (tribute) in Column 2. Crown monopolies (e.g., tobacco, mercury) in Column 3. Domestic and external trade taxes (alcabala and almojarifazgo) in Column 4. Mining taxes in Column 5. Exceptional war contributions called *donativos* in Column 6. Other sources of revenue in Column 7. Remittances from other treasuries in Column 8. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B6: The Intendancy System and Fiscal Capacity: Territorial Heterogeneity

Characteristic:	Dependent Variable: Log Total Revenue					
	Fall in distance to admin. center		Distance to intendancy capital		Revenue pre-reform	
	High (=1)	Level	High (=1)	Log	High (=1)	Log
	(1)	(2)	(3)	(4)	(5)	(6)
Intendancy	-0.005 (0.140)	0.013 (0.129)	0.411*** (0.124)	0.408*** (0.129)	0.420** (0.159)	1.167*** (0.382)
Intendencia x Characteristic	0.497*** (0.130)	0.001*** (0.000)	-0.280* (0.145)	-0.043* (0.026)	-0.208 (0.158)	-0.076** (0.030)
Mean DV	718,607	718,607	718,607	718,607	730,038	730,038
R-Squared	0.941	0.941	0.939	0.939	0.938	0.938
Observations	1959	1959	1959	1959	1889	1889
Treasuries	79	79	79	79	72	72
P-value $H_0 : [a] + [b] = 0$	0.000	0.915	0.376	0.003	0.086	0.003
Treasury FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is log total revenue in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. Intendancy x Characteristic is the interaction of the indicator for reform with the time-invariant characteristic listed in the column header: a dummy for treasuries with above-median reduction in the distance to the nearest administrative center (viceregal, Audiencia, or intendancy capital) after the reform in Column 1, a continuous variable corresponding to the reduction in the distance to the nearest administrative center in Column 2, a dummy for treasuries with above-median distance from the intendancy capital in Column 3, and the natural logarithm of distance to the capital in Column 4, a dummy for treasuries with above-median revenue in the pre-reform period (1770-1782) in Column 5, a continuous variable corresponding to the natural logarithm of average revenue pre-reform in Column 6. All columns include treasury and year fixed effects. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

Table B7: The Intendancy System and Fiscal Capacity: Intendant Characteristics

	Dependent variable: Log total revenue							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Intendancy	0.273** (0.122)	-0.217 (0.196)	0.208 (0.128)	0.264* (0.148)	0.251** (0.126)	0.391*** (0.126)	-0.146 (0.218)	0.107 (0.268)
Intendancy x Foreigner		0.518*** (0.179)					0.494** (0.190)	0.510*** (0.182)
Intendancy x New in America			0.209* (0.106)				0.163 (0.111)	0.158 (0.099)
Intendancy x Military career				0.012 (0.127)			-0.015 (0.130)	-0.101 (0.133)
Intendancy x Noble					0.059 (0.097)		0.023 (0.097)	-0.037 (0.080)
Intendancy x Older than 50						-0.221** (0.102)	-0.186* (0.101)	-0.157* (0.085)
Mean of characteristic	-	0.974	0.324	0.807	0.395	0.551	-	-
R-Squared								
Observations	1828	1828	1828	1828	1828	1828	1828	1828
Treasuries	79	79	79	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓	✓
Treasury controls								✓

Notes: The dependent variable is log total revenue in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. In Columns 2-6 we further include the interaction between the indicator for reform adoption and an indicator for the intendant characteristic listed in each row. In Column 2, we classify intendants as foreigners if they were not born in the Americas. In Column 3, intendant is new in America if this is his first position in the colonial administration. In Columns 7-8, we include all interactions simultaneously. In Column 8, we also include the full battery of geographic, locational, pre-colonial, and political controls. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B8: The Intendancy System and Indigenous Rebellions: Heterogeneous Effects

	Dependent Variable: Rebellions				
	Military spending (\$)		Indigenous poll tax (\$)		Military intendant
	Pre-reform	Time-varying	Pre-reform	Time-varying	
	(1)	(2)	(3)	(4)	(5)
Intendancy	-0.159*** (0.055)	-0.258*** (0.064)	-0.147*** (0.052)	-0.257*** (0.054)	-0.209*** (0.038)
Intendancy × High (\$)	-0.029 (0.083)	0.109 (0.073)	-0.064 (0.083)	0.083 (0.064)	
High (\$)		-0.071 (0.046)		0.004 (0.036)	
Military intendant					0.046 (0.053)
Mean DV	0.164	0.160	0.164	0.160	0.165
R-Squared	0.342	0.375	0.343	0.375	0.362
Observations	960	864	960	864	921
Intendancies	32	32	32	32	32
Intendancy FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓

Notes: The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is an indicator for the incidence of any Indigenous rebellions. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant. In Column 1, we interact the intendancy dummy with an indicator for regions with above-median military spending before the reform. In Column 2, we include a similar interaction with a time-varying indicator for regions with above-median military spending concurrently, as well as the base term. We replicate the analysis in Columns 1-2 for Crown revenue from the Indigenous poll tax in Columns 3-4. In Column 5, we interact the intendancy dummy with an indicator for intendants with previous military experience. All columns include region and year fixed effects. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table B9: The Intendancy System and Distance to Administrative Centers: Additional Controls

	Dependent Variable: Distance to Nearest Administrative Center				
	(1)	(2)	(3)	(4)	(5)
Intendencia	-350.217*** (38.018)	-356.696*** (47.017)	-332.042*** (46.798)	-338.471*** (47.511)	-334.559*** (45.543)
Mean Dep. Variable	338	338	338	338	338
R Squared	0.702	0.763	0.768	0.781	0.793
Observations	2490	2490	2490	2490	2490
Treasuries	83	83	83	83	83
Treasury FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓
Locational controls			✓	✓	✓
Population controls				✓	✓
Political controls					✓

Notes: The dependent variable is the distance in kilometer to the nearest administrative center in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury is located. All columns include intendancy and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers, and log distance to the coast. Population controls: pre-colonial number of ethnicities and population around 1783. Political controls: number of Indigenous rebellions before 1783. Standard errors clustered by treasury reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table B10: The Intendancy System and Cartographic Information: Additional Controls

	Dependent Variable: Mapped Area				
	(1)	(2)	(3)	(4)	(5)
Intendencia	0.011** (0.005)	0.011 (0.008)	0.015* (0.008)	0.018** (0.008)	0.019** (0.009)
Mean Dep. Variable	0.090	0.090	0.090	0.090	0.090
R Squared	0.967	0.972	0.975	0.976	0.976
Observations	1200	1200	1200	1200	1200
Provinces	40	40	40	40	40
Treasury FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓
Locational controls			✓	✓	✓
Population controls				✓	✓
Political controls					✓

Notes: The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is the share of grid cells within a region that are covered by a map. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to each intendancy. All columns include intendancy and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers, and log distance to the coast. Population controls: pre-colonial number of ethnicities and population around 1783. Political controls: number of Indigenous rebellions before 1783. Standard errors clustered by region reported in parentheses. * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

Table B11: The Intendancy System and Fiscal Capacity: Additional Controls

	Dependent Variable: Log Total Revenue				
	(1)	(2)	(3)	(4)	(5)
Intendancy	0.290** (0.115)	0.385*** (0.127)	0.356** (0.140)	0.356*** (0.132)	0.375*** (0.132)
Mean Dep. Variable	718,607	718,607	718,607	718,607	718,607
R Squared	0.938	0.945	0.947	0.950	0.951
Observations	1959	1959	1959	1959	1959
Treasuries	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓
Locational controls			✓	✓	✓
Population controls				✓	✓
Political controls					✓

Notes: The dependent variable is log total revenue in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers, and log distance to the coast. Population controls: pre-colonial number of ethnicities and population around 1783. Political controls: number of Indigenous rebellions before 1783. Standard errors clustered by treasury reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B12: The Intendancy System and Indigenous Rebellions: Additional Controls

	Dependent Variable: Indigenous Rebellions				
	(1)	(2)	(3)	(4)	(5)
Intendancy	-0.172*** (0.039)	-0.178*** (0.065)	-0.197** (0.076)	-0.228** (0.086)	-0.208** (0.089)
Mean Dep. Variable	0.164	0.164	0.164	0.164	0.164
R Squared	0.342	0.467	0.501	0.545	0.587
Observations	960	960	960	960	960
Provinces	32	32	32	32	32
Treasury FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓
Locational controls			✓	✓	✓
Population controls				✓	✓
Political controls					✓

Notes: The unit of observation is region-year, using intendancies for treated areas and provinces for never-treated ones. The dependent variable is an indicator for the occurrence of any Indigenous rebellions. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant. All columns include region and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers, and log distance to the coast. Population controls: pre-colonial number of ethnicities and population around 1783. Political controls: number of Indigenous rebellions before 1783. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

Table B13: Main Results: Robustness Checks – Creation of Río de la Plata Viceroyalty

	Outcome:					
	Distance to Admin. Center	Mapped Area	Log Total Revenue	Indigenous Rebellions (=1)	Log Total Spending	Newborns named after Viceroy
	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Full sample with Río de la Plata × Year FE						
Intendancy	-313.151*** (37.602)	0.015** (0.006)	0.325** (0.125)	-0.345*** (0.111)	0.400*** (0.125)	-0.129*** (0.034)
Mean DV	338	0.090	718,607	0.246	721,979	0.066
R-Squared	0.730	0.968	0.939	0.321	0.916	0.404
Observations	2,490	1,200	1,959	960	1,937	1,740
Units	83	40	79	32	79	58
Río de la Plata × Year FE	✓	✓	✓	✓	✓	✓
Panel B: Dropping Río de la Plata						
Intendancy	-297.288*** (38.065)	0.016** (0.006)	0.330** (0.130)	-0.206*** (0.057)	0.401*** (0.130)	-0.135*** (0.034)
Mean DV	309.733	0.108	915,931	0.178	929,241	0.070
R-Squared	0.856	0.965	0.922	0.368	0.908	0.409
Observations	1,770	938	1,377	690	1,360	1,410
Units	59	32	55	23	55	47
Unit FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓

Notes: Dependent variable indicated in the header of each column: distance to the nearest administrative headquarter in Column 1, the share of cells within a region with available maps in Column 2, log total revenue in Column 3, an indicator for the occurrence of Indigenous rebellions in Column 4, log total spending in Column 5, and the share of newborns named after the incumbent viceroy in Column 6. The unit of observation is treasury-year in Columns 1, 3, and 5 and region-year (using intendancies or provinces) in all others. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury/intendancy is located. All regressions include unit (treasury or region) and year fixed effects. In Panel A, we also include an indicator for treasuries/regions located inside the Río de la Plata viceroyalty interacted with year fixed effects. In Panel B, we exclude these observations from the sample. * p<0.1, ** p<0.05, *** p<0.01.

Table B14: Main Results: Robustness Checks – Interregnum Period

	Outcome:					
	Distance to Admin. Center	Mapped Area	Log Total Revenue	Indigenous Rebellions (=1)	Log Total Spending	Newborns named after Viceroy
	(1)	(2)	(3)	(4)	(5)	(6)
Panel A: Controlling for Interim period after Announcement						
Intendancy	-352.045*** (39.163)	0.011** (0.005)	0.263** (0.122)	-0.188*** (0.042)	0.341** (0.135)	-0.115*** (0.036)
Mean DV	338.485	0.090	11.516	0.164	11.368	0.066
R-Squared	0.702	0.967	0.938	0.343	0.913	0.346
Observations	2490	1200	1959	960	1937	1740
Units	83	40	79	32	79	58
Panel B: Dropping Interim period after Announcement						
Intendancy	-348.706*** (38.484)	0.011** (0.005)	0.264** (0.126)	-0.188*** (0.042)	0.341** (0.136)	-0.124*** (0.035)
Mean DV	334.175	0.090	11.526	0.165	11.378	0.067
R-Squared	0.706	0.966	0.937	0.348	0.911	0.349
Observations	2419	1169	1907	936	1887	1690
Units	83	40	79	32	79	58
Admin. Unit FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓

Notes: Dependent variable indicated in the header of each column: distance to the nearest administrative headquarter in Column 1, the share of cells within a region with available maps in Column 2, log total revenue in Column 3, an indicator for the occurrence of Indigenous rebellions in Column 4, log total spending in Column 5, and the share of newborns named after the incumbent viceroy in Column 6. The unit of observation is treasury-year in Columns 1, 3, and 5 and region-year (using intendancies or provinces) in all others. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury/intendancy is located. All regressions include unit (treasury or region) and year fixed effects. In Panel A, we also include as additional control an indicator for the interim period between the announcement of the introduction of the intendancy system in the corresponding macroregion (vicerealty or Audiencia) and the effective arrival of the first-intendant. In panel B, we exclude the observations corresponding to this interim period from the sample. * p<0.1, ** p<0.05, *** p<0.01.

Table B15: Main Results: Alternative Standard Errors

	Outcome:					
	Distance to Admin. Center	Mapped Area	Log Total Revenue	Indigenous Rebellions (=1)	Log Total Spending	Newborns named after Viceroy
	(1)	(2)	(3)	(4)	(5)	(6)
Intendancy	-350.217	0.011	0.290	-0.172	0.351	-0.108
Cluster by Unit SE:	(38.018)	(0.005)	(0.115)	(0.039)	(0.125)	(0.033)
Cluster by Region SE:	[53.944]	[0.005]	[0.104]	[0.039]	[0.129]	[0.046]
Two-way cluster SE:	{40.807}	{0.005}	{0.116}	{0.039}	{0.127}	{0.036}
Conley 200 SE:	<37.828>	<0.005>	<0.109>	<0.037>	<0.121>	<0.034>
Conley 500 SE:	<39.954>	<0.005>	<0.111>	<0.040>	<0.117>	<0.039>
Conley 900 SE:	<39.897>	<0.005>	<0.109>	<0.039>	<0.116>	<0.041>
Mean DV	338	0.090	718,607	0.164	725,371	0.066
R-Squared	0.702	0.967	0.938	0.342	0.914	0.345
Observations	2490	1200	1959	960	1926	1740
Units	83	40	79	32	79	58
Treasury FE	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓

Notes: Dependent variable indicated in the header of each column: distance to the nearest administrative headquarter in Column 1, the share of cells within a region with available maps in Column 2, log total revenue in Column 3, an indicator for the occurrence of Indigenous rebellions in Column 4, log total spending in Column 5, and the share of newborns named after the incumbent viceroy in Column 6. The unit of observation is treasury-year in Columns 1, 3, and 5 and region-year (using intendancies or provinces) in all others. Intendancy is a dummy equal to one for years on or after the arrival of the first intendant to the intendancy where the treasury/intendancy is located. All regressions include unit (treasury or region) and year fixed effects. Each row below the coefficient estimates displays a different way to compute the standard error for the Intendancy dummy. “Cluster by Intendancy SE” shows standard errors clustered at intendancy level. “Two-way cluster SE” shows two-way clustered standard errors at the administrative unit level and Region x Year level. The remaining rows show spatially-clustered standard errors calculated following Conley (1999), with thresholds equal to 200, 500 and 900 kilometers. * p<0.1, ** p<0.05, *** p<0.01.

Table B16: The Intendancy System and Crown Expenditure: Additional Controls

	Dependent Variable: Log Total Spending				
	(1)	(2)	(3)	(4)	(5)
Intendancy	0.367*** (0.127)	0.387** (0.151)	0.363*** (0.135)	0.357** (0.137)	0.364** (0.140)
Mean Dep. Variable	721,979	721,979	721,979	721,979	721,979
R Squared	0.913	0.921	0.926	0.928	0.929
Observations	1937	1937	1937	1937	1937
Treasuries	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓
Locational controls			✓	✓	✓
Population controls				✓	✓
Political controls					✓

Notes: The dependent variable is log total spending in all columns. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers, and log distance to the coast. Population controls: pre-colonial number of ethnicities and population around 1783. Political controls: number of Indigenous rebellions before 1783. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B17: The Intendancy System and Crown Expenditure (logs)

	Dependent Variable: ln(expenditure + 1)						
	Total	Military	Administrative		Remittances	Other	Public goods
			Total	Tax collection			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Intendancy	0.383*** (0.124)	1.096** (0.500)	0.478** (0.237)	0.407 (0.477)	-1.051 (0.647)	1.366*** (0.441)	0.730 (0.475)
Mean Dep. Variable	721.979	252.734	89.239	60.089	133.006	233.964	17.576
R-Squared	0.914	0.749	0.628	0.529	0.577	0.639	0.555
Observations	1937	1936	1936	1936	1937	1936	1937
Treasuries	79	79	79	79	79	79	79
Treasury FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓

Notes: The dependent variable is the natural logarithm of expenditure in the category in the column header. Total spending in Column 1. Military spending in Column 2, administrative spending (total and tax-collection) in Columns 3-4, remittances to other treasuries and Spain in Column 5, other expenditures in Column 6, public goods in Column 7. Columns 2-6 are based on the classification of expenditure line items by Klein (1998), while Column 7 is based on our own hand-coding. The unit of observation is treasury-year. Intendancy is a dummy equal to one for years after the arrival of the first intendant to the intendancy where the treasury is located. All columns include treasury and year fixed effects. Standard errors clustered at treasury level are reported in parentheses. The mean of the dependent variable is reported in levels. * p<0.1, ** p<0.05, *** p<0.01.

Table B18: The Intendancy System and Naming Patterns: Additional Controls

	Dependent Variable: Share of male newborns named after the viceroy						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Intendancy	-0.108*** (0.033)	-0.070*** (0.025)	-0.069*** (0.025)	-0.069** (0.028)	-0.069** (0.028)	-0.064** (0.027)	-0.064** (0.027)
Mean Dep. Variable	0.066	0.066	0.066	0.066	0.066	0.066	0.066
R Squared	0.345	0.579	0.603	0.628	0.636	0.638	0.642
Observations	1740	1740	1740	1740	1740	1740	1740
Regions	58	58	58	58	58	58	58
Region FE	✓	✓	✓	✓	✓	✓	✓
Year FE	✓	✓	✓	✓	✓	✓	✓
Geographic controls		✓	✓	✓	✓	✓	✓
Locational controls			✓	✓	✓	✓	✓
Population controls				✓	✓	✓	✓
Political controls					✓	✓	✓
Baptisms controls						✓	✓
Name controls							✓

Notes: The dependent variable is the share of male newborns named after the incumbent Spanish viceroy. The unit of observation is region-year, based on the geographical classification in the baptismal records. Intendancy is a dummy equal to one for years after the arrival of the first intendant. All columns include region and year fixed effects. In Columns 2-5 we include predetermined covariates interacted with year fixed effects as additional controls. Geographic controls: elevation, land suitability, temperature, precipitation, malaria suitability, and ruggedness. Locational controls: log distance to rivers and log distance to the coast. and population given by 1783 census. Population controls: pre-colonial number of ethnicities and population around 1783. Name controls: register category, register availability and number of words in name. Standard errors clustered by region reported in parentheses. * p<0.1, ** p<0.05, *** p<0.01.

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