

## Institutions in the Toyotomi regime regarding the settlement of accounts

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The large body of research literature that has accumulated to date on the direct landholdings (*kurairi-chi* 蔵入地) of the Toyotomi Hideyoshi regime, which formed its power base, has run the gamut from identifying the locations of those holdings to the role they played in funding Hideyoshi's military forays into the Korean Peninsula. The present article attempts to reexamine this research by focusing on the means by which the regime's leaders who administered *kurairi-chi* went about settling accounts related to it, and in so doing describe in substantive terms such aspects as the regime's internal structure and the remission of rice (*ku-ramai* 蔵米) harvested from its landholdings.

The author begins with a review of the various fiscal documents related to *kurairi-chi*; namely, *kirifu* 切符, *uketori-jo* 請取状 and *kaisai-jo* 皆済状. *Kirifu* was a document drawn up to indicate how *kuramai* was to be used, addressed to the manager of a *kurairi-chi* holding and specifying to whom the rice was to be allotted, while *uketori-jo* was a certificate of receipt for rice remitted to the regime in the form of cash. *Kaisai-jo*, which was issued in the settlement of accounts and whose function was assumed in 1590 by the *sanyo-jo* 算用状, recorded the information contained in the *kirifu* (allotment) and *uketori-jo* (receipt) related to any transaction. From these documents and the parts of them written directly by Hideyoshi himself, the author concludes that it was Hideyoshi who held the ultimate authority over the regime's expenditures of rice and cash, as well as the determination of tax exemptions (rates) on *kurairi-chi* holdings, while his functionaries were charged only with settling related accounts.

Next the author turns to changes that occurred in the personnel handling the settlement of accounts, beginning with Ito Yozaemon, a Toyotomi retainer with

a commercial background, but later reverting to regime functionaries, called Sanyo Bugyo 算用奉行. The staff first consisted of two members, Nakatsuka Masaie and Mashita Nagamori, to whom Asano Nagayoshi and Maeda Gen'i were added. A document dating back to Asano's removal from office in 1595 verifies the office of Sanyo Bugyo as an important administrative group within the regime. Later Ishida Mitsunari would join the staff, then after Hideyoshi's death, the office's duties were incorporated into the Go-bugyo 五奉行 (Five Deputies) system. Finally, following the Battle of Sekigahara, Katagiri Katsumoto and Koide Hidemasa took over the settlement of accounts.

Most of the revenue received from *kurairi-chi* was spent locally, while the portion remitted to the central government was transferred in gold and silver. However, the *kurairi-chi* managers were almost always late in their submission of copies of tax exemption (rate) lists (*men-mokuroku* 免目録) and *sanyo-jo*, to the extent of being fined by the regime for negligence. In light of such a situation, the author concludes that despite the fact that a system of account settlement was firmly put in place within the Toyotomi administrative bureaucracy, the regime was still not able to gain complete managerial control over its *kurairi-chi*.