

## **Accounting Practices of the *Junta de Colonização Interna* during the *Estado Novo*: The Case of the *Colônia Agrícola do Alvão***

### **ABSTRACT**

The present dissertation aims to analyze the efficiency of the agricultural policy of internal colonization during the *Estado Novo*, focusing on the *Colônia Agrícola do Alvão*, implemented by the *Junta de Colonização Interna* (JCI) [Internal Colonization Board] in the municipality of Vila Pouca de Aguiar, between 1953 and 1974.

The JCI, an autonomous organization under the Ministry of Agriculture, was created to implement, among other initiatives, the internal colonization policy of the *Estado Novo*, thereby reflecting the authoritarian government's vision regarding agriculture and rural development. It managed public funds within the context of internal colonization, aiming to settle populations in rural areas and promote agricultural progress, with the goal of achieving the country's food self-sufficiency and improving the economic conditions of families. To this end, it provided settlers with uncultivated land, housing, work equipment, and even financial loans. In return, the settlers were required to repay these loans.

This research adopts a qualitative approach based on documentary and historical analysis, relying on primary and secondary sources such as legislation of the time, decrees-law, documents and records from the JCI and the colonists, as well as books, articles, and studies on the *Estado Novo*, the JCI, and Agricultural Colonies. In the first phase, a literature review will be conducted to contextualize the creation of the agricultural colonies, identifying their objectives and initial expectations. Subsequently, research will be carried out in historical archives, where records and documents will be analyzed to deepen the understanding of the JCI's actions and the implementation of the Agricultural Colonies, particularly the *Colônia Agrícola do Alvão*.

This research is expected to provide an in-depth understanding of the Estado Novo's internal colonization policy by identifying the financial management methods and accounting practices adopted by the JCI, assessing the effectiveness of the public funds allocated, and analyzing the success of the agricultural colonies in meeting the initial objectives set by the JCI. Furthermore, the *Colônia Agrícola do Alvão* represents a chapter of history and given the scarcity of literature and the lack of existing research on the subject, preserving this memory becomes significantly important for the municipality of Vila Pouca de Aguiar. This study also aims to determine the contribution of the establishment of the *Colônia Agrícola do Alvão* to the economic and social development of the municipality, assessing the impact of internal colonization policies.

**Keywords:** internal colonization, agricultural policy.