
ARTÍCULOS DOCTRINALES / ARTICLES

**FROM CAMERAL SYSTEM TO THE DOUBLE-ENTRY METHOD:
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Abstract:

The paper aims to analyse the role of accounting as a tool of government action, considering the function of the relationships established by the Santissima Annunziata Hospital in Chieti. Governmentality, intended by Michel Foucault as “governmental rationality”, attributes power and control to those who exercise it even though power is not to be understood as a steady property, but rather as a product of strategic conflicts between subjects. “Power”, however, had to enable the rulers to prepare actions oriented to social welfare and happiness (Rose and Miller, 1992: 174). The accounting of the Hospital of Chieti, which establishes power relations aimed at influencing internal governance, moves towards perspective. The Hospital, managed by different power groups, represented an example of alternation of powers. This charitable institution was run by religious brotherhoods, submitted to the ecclesiastical power and then to public leaders, who were, in their turn, subject to the power of the state. The

paper analyses the accounting system used by these two kinds of power that administered the hospital as well as the ways to achieve social control over the people who were considered internal and supportive to each reference category. The study also uses primary sources, documents from the Chieti State Archives for the foundation and organization of the Santissima Annunziata Hospital in Chieti, and accounting books to verify the assistance activity, considering the application of two different accounting systems, from cameral system to the double-entry method.

Key words: *governmentality, accounting, hospital history, cameral system, advanced accounting system*

DEL SISTEMA DE CÁMARAS AL MÉTODO DE DOBLE ENTRADA: HOSPITAL SANTISSIMA ANNUNZIATA EN CHIETI (1736-1890)

Resumen:

El trabajo tiene como objetivo analizar el papel de la contabilidad como herramienta de acción gubernamental, considerando la función de las relaciones establecidas por el Hospital Santissima Annunziata de Chieti. La gobernabilidad, concebida por Michel Foucault como “racionalidad gubernamental”, atribuye el poder y el control a quienes lo ejercen, aunque el poder no debe entenderse como una propiedad permanente, sino como un producto de conflictos estratégicos entre sujetos. El “poder”, sin embargo, tenía que capacitar a los gobernantes para preparar acciones orientadas al bienestar social y la felicidad (Rose y Miller, 1992: 174). La contabilidad del Hospital de Chieti, que establece relaciones de poder destinadas a influir en la gobernanza interna, avanza hacia la perspectiva. El Hospital, gestionado por diferentes grupos de poder, representó un ejemplo de alternancia de poderes. Esta institución benéfica estaba dirigida por hermandades religiosas, sometidas al poder eclesiástico y luego a los líderes públicos, quienes a su vez estaban sujetos al poder del Estado. El trabajo analiza el sistema contable utilizado por estos dos poderes que administraban el hospital, así como las formas de lograr el control social sobre las personas que se consideraban internas y de apoyo a cada categoría de referencia. El estudio también utiliza fuentes primarias, documentos del Archivo del Estado de Chieti para la fundación y organización del Hospital Santissima Annunziata en Chieti, y libros contables para verificar la actividad asistencial, considerando la aplicación de dos sistemas contables diferentes, desde el sistema cameral hasta el doble. -método de entrada.

Palabras clave: *gubernamentalidad, contabilidad, historia hospitalaria, sistema cameral, sistema contable avanzado.*

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Introduction

At the end of the Enlightenment period, following the economic expansion due to the Industrial Revolution, hospitals and welfare institutions became centres of social attraction at a territorial level, but also “asset management” centres, having become, over time, owners of large land and real estate properties. This represented a very important transition phase during which a slow but progressive planning of public interventions aimed at the population welfare. The state and the church were looking for new mechanisms to fight and eliminate the “stains of poverty” and infirmity.

The hospital and charities represented the right solution, i.e. suitable places to “confine” the sick and the needy (Foucault, 1964). This enabled them to supervise public health and social welfare, thus becoming essential tools for governing cities. For this reason, the governmentality of the population took place through the “biology of bodies” (Foucault, 2008). The human body was also considered as an “object” of medical-scientific study being, among other things, a “target of microbiotic or viral attacks” and, for this reason, it was monitored and placed under careful control. Such vigilance represented a form of protection for public health, the achievement of welfare, and the improvement of social relations. Hospitals were like “one big body, where walls, rooms, instruments, nurses, surveillants and doctors [were] elements that [had], of course, different functions to perform, but that also [had], at the same time, the essential function of creating an overall effect” (Foucault, 1978; Cometa and Vaccaro, 2007). Hospitals, therefore, established themselves as places where, in addition to body care, several mechanisms (such as management and accounting), which aimed at achieving progressive social development, were in action (Burchell et al., 1985; Burchell et al., 1980; Hopwood, 1988).

This paper would like to contribute to the study on hospital institutions between the 18th and 19th centuries with a twofold objective: to examine the evolution of accounting systems, which allowed the implementation of forms of control within the Santissima Annunziata Hospital in Chieti in the years 1738-1890 (the Hospital was located in the territory of Abruzzo Citra, belonging to the Kingdom of Naples), but also to understand the relation between power and charity, beyond the role of accounting (Foucault, 2005, 31-32) as a tool capable of influencing individual behaviour, which in the case of the hospital was reflected in the figures of administrators and *razionali* (Burchell et al., 1980, 1985).

The timeframe considered is particularly interesting because, during this wide period, the Hospital was subject to an alternation of powers, i.e. the power of the Church and the power of the State.

The paper allows to examine the accounting system used by the two powers, as well as ways of achieving social control over the people considered internal and supportive to each reference category. “Power” could not be intended as a steady property, but rather as a result of strategic conflicts between subjects; it enabled the rulers to perform actions oriented to social welfare and happiness (Rose and Miller, 1992: 174). Compared to the different powers, the respective accounting systems were influenced by the recording technique that characterized each phase (Capelo, 2007).

The current case of study on the SS. Annunziata Hospital of Chieti represents a valid example in which the accounting was affected by the external environment that essentially influences the choice of the accountancy systems of detection to use in its inside. We have seen a slow but progressive transition from the simple recordings, used for the will of religious spheres, towards those more complex of the double-entry, imposed by the public authorities. This essay would like to contribute and mitigate the gap of interpretation related to such analysis, which still highlights a restricted number of contributions in the literature. In fact in it each accounting changing is originated by the necessity to want to reach a greater efficiency

and a higher productivity (Johnson and Kaplan, 1987). In the literature the accounting changing is directed towards two main lines (Gomes, 2008, p.480), which from one side consider the accounting as a group of techniques oriented to the economic rationality and on the other side the accounting as governmentality in its historical context (Bracci, Maran and Vagnoni 2010).

The research was conducted through the study of accounting and the analysis of its relationship with the development of health care administration. The reference literature considers the involvement in administrative choices of both religious authorities (Irvine, 2002; Capelo, 2014) and civil authorities (Walker, 2004, 2008; Servalli, 2013; Sargiacomo, 2008) within charities.

The following study, also focused on an Italian case, as mentioned above, aims to examine the role and subsequent change in applied accounting in a hospital in central Italy, the SS. Annunziata Hospital in Chieti, on the fringes of the Enlightenment period. The work is structured starting from the presentation of the theoretical framework of reference. The traditional accounting theories that have influenced the accounting systems applied in the SS. Annunziata Hospital will also be examined. After a brief overview of the historical context of reference, the hospital situation in Italy between the 18th and 19th centuries will be investigated, then the economic and administrative events involving the SS. Annunziata Hospital in Chieti will be explored. Finally, particular attention will be paid to the analysis of the accounting documentation, referring to three historical moments: the second half of the 18th century, when the administration of the institution was managed by the ecclesiastical power using a cameral accounting system; the first half of the 19th century, that witnessed a transfer of power from the clergy to the lay state, while maintaining the previous accounting system; and the second half of the 19th century when, with the Unification of Italy, an important watershed in national history, the hospital accounting introduced the double-entry system.

The methodology used is based on the analysis of primary sources or original accounting documents used by the hospital such as budgets, reports, journal books, ledgers, reports of the General Council of Hospices, documents of the Hospital Cassa Office, deeds of the Direction

Hearing of Chieti and other accounting books relating to its administration deposited in the State Archives of Chieti (indicated by the TAH as primary sources) and on a wide literature, (defined by the NAH as secondary sources) such as printed sources and specialist works with particular reference to the national accounting legislation which directly involved and indirectly the administration of the hospital.

Theoretical framework

Accounting has been the subject of numerous studies in literature that have given rise to various theoretical formulations. According to a traditional interpretation, accounting has been considered as a set of accounting methods operating within rational economic systems (Bracci, Maran and Vagnoni, 2010), while contemporary theoretical interpretations offer a new vision of accounting, intended as an activity that takes place within a society at a given moment in history. This latter vision, based on Michel Foucault's studies, can be applied to the analysis of accounting in hospitals, charities, etc. (Miller and O'Leary, 1987; Miller and Rose, 1990;

Stewart, 1992; Hoskin, 1994; Sargiacomo, 2008). Many researchers have then considered Foucault's theories relating to control activities, analysing accounting as a tool for the supervision of organisms and the social environment (Hopper and Macintosh, 1998; Macintosh, 2002; Miller and O'Leary, 1994; Carmona, Ezzamel and Gutierrez, 1998, 2004; Hoskin and Macve, 1986, 1988; Walsh and Stewart, 1993). In the literature, Foucault's vision has also stimulated works that have examined accounting as related to "power".

The link between power and accounting is not only directed to accounting systems (Spigarelli, 2003: 679-716; Vagnoni, 2004: 429-453; Mulazzani, Becatti and Romolini, 2008: 334-347), but also to the description of administrative or organizational choices, that were based on the decisional will of religious or civil authorities, depending on the government entity of the time. These concepts are also reinforced by the theory of the Marxist framework, which gives accounting an active and central role within the strategies of power groups. Thereby, it contributes to meeting social rather than economic needs (Richardson, 1987).

Several ideas can be taken from some essays by Michel Foucault, in particular from *Surveiller et punir. Naissance de la prison* (1975), *Governmentality* (1991), *L'Ordre du discours. Leçon inaugurale au Collège de France prononcée le 2 décembre 1970* (1971), *Naissance de la biopolitique* (2004). In these works, the author investigates the problems related to the management of the poor, the marginalized, and the structures responsible for providing them with assistance, but above all to exercise control over them. The SS. Annunziata Hospital in Chieti can be considered as one of the institutions considered by Foucault. He also suggested the existence of a close relationship between power and knowledge, i.e. whoever held power was also a repository of "knowledge". "Knowledge" was intended as a means of control and, therefore, accounting knowledge was also intended as a means of surveillance. Accounting was thereby involved in corporate control and the exercise of power. It was therefore able to indirectly apply order and discipline to influence the conduct of individuals who, in the case of the SS. Annunziata Hospital in Chieti, were the poor, the needy, and the sick or those who, being on the margins of society, were also highly prone to revolts and, therefore, most in need of control.

Such analysis underlines the concept of the governmentality framework, conceived by Michel Foucault, who is seen by scholars as the "theoretician of power" (Habermas 1987: 287), a theory that was reinforced and confirmed by the Marxist framework approach as mentioned above. This last orientation gives accounting a priority function, and not a role of "symbolic reductionism" (Neimark, 1990, 1994). Both Foucauldian and Marxist positions give accounting a central role and can therefore be extended to the administration of charities and hospitals, whose management was affected, among other things, by political, economic, and social conditioning (Lepore, 2009; Hernandez Esteve, 2008). It should be noted, in fact, that accounting is structured within the social context to which it refers, where it participates in the construction of social interests, therefore, as stated by Walker, accounting can be seen "as reflective of contemporary social interests, ideologies and power structures" (Walker, 2016: 42; Hopwood, 1978).

According to Foucault's theory of "governmental rationality", the government had the ability to control society by using disciplinary institutions, schools, hospitals, prisons, etc., which operated through special technical and security tools including accounting (Foucault, 2007: 108-109). According to the Marxists, the latter assumed an even more important role in achieving "social justice" (Arrington, 1997: 13; Covaleski and Dirsmith's, 1988: 20). Accounting represented an "ideological weapon", used to distribute wealth and welfare (Tinker et al., 1991: 37). It was able to participate in objectives aimed at controlling classes of people, "to suppress classes of people", such as the destitute and infirm, by improving their living conditions (Richardson, 1987: 341; Edwards, 1979; Burawoy, 1985). The SS. Annunziata Hospital in Chieti, whose aim was to guarantee social welfare (Bebington et al., 1999: 50), was focused in the same direction. This intent was achieved through the help of accounting, which acted strongly to ensure a "radical emancipatory social change" (Gallhofer and Haslam, 1997: 82).

The paper considers the case of the SS. Annunziata Hospital in Chieti, based on an interdisciplinary explanation that expands the focus on two domains (Carmona, Ezzamel and Gutierrez, 2004), towards to both traditional interpretations of accounting (TAH), which examines the accounting techniques within a political-economic context, and to contemporary theory (NAH), which considers the role of accounting as a social activity influenced by a given power, but mostly, as stated by the Foucauldians, as a surveillance tool. The paper intends to eliminate "an a priori limiting of the field of study to accounting" (Miller *et. al.*, 1991: 400), as it is intended to consider the evolution of accounting techniques not only from the traditional point of view, i.e. the one that usually links them to economic development, but also towards to social progress, where accounting participates in the process of building power relations (Miller *et. al.*, 1991: 400).

The traditional view of accounting as participation in the decision-making process is surpassed by the fact that it becomes the creator of good and evil, i.e. it is able to extend its influence not only to the economic context but also to the social one. As a result, accounting can gain importance in the history of economics but even more so in the history of mankind.

For these reasons, the accounts of the SS. Annunziata Hospital in Chieti actively participated in this purpose, thus becoming a means of indirect control that religious power, during the 18th century, and public power, during the 19th century, used to achieve their objectives (Foucault, 1991; Burchell, Gordon and Miller, 1991).

According to these perspectives, the study of the accounting aspect as regards the SS. Annunziata Hospital in Chieti is set in a wide context whose "socially constructed" effects (Stein, 2008: 1001-1025; Stacchezzini, 2012: 106) conditioned the environment where it operated.

The accounting of that hospital in the managing step assigned to the religious authorities fully incorporated the charity ideology and the assistance one brought ahead by them and that produced some works dedicated to alleviate the forms of suffering present into the community, so from it came out the necessity to use some simple detections coming only from the recordings of the cash movements. The accounting responded then to the politics of the public assistance

adopted by the State, which was proposing some aseptic interventions in favour of some people in need, who want to satisfy the social necessity surrounded by the bureaucracy. The more suitable accounting system was the double-entry one; for which it was necessary to fulfil precisely the necessity of the weakest part of the community in addition to the administrative function.

The paper analyzes the evolution of the accounting and control systems within the SS. Annunziata Hospital, which was considered a “public utility” charity (Di Toro and Di Pietra, 1999: 337-342; Montaini, 2007: 296-307).

In this perspective the literature considers, within, the charitable institutions, the involvement in the administrative choices both of the religious authorities (Irvine, 2002; Capelo, 2014), and both the civil ones (Walker, 2004, 2008; Servalli, 2013). In the last twenty years many different research lines were defined and they include contributions focused on the history of the accounting for the charitable organization, as pious works, hospices and hospitals. Particularly some Anglosaxon studies focused their attention on the funding formula of the hospital organizations and on the effects produced both in their inside and on the social context (Borsay 1991; Cherry 1996; Berry 1997). Otherwise the Spanish studies, in addition to analyze the public health activity (Carasa, 1987; López, 2005), also explored the accounting recording methodologies used in the hospitals (Carasa Soto, 1987; Garzón and Donoso, 2001; López and, 2007; Hernández, 2008; Salvador and Ruiz, 2011; Capelo, 2014).

In the international literature, some of the most significant studies on accounting in France were focused on the Hospital of Toulouse between the 18th and 19th centuries (Lacombe-Saboly, 1995: 101-113; 1997: 259-280), the Hospital of Rouen (Regent, 2007: 130-140), and the Hospital of Paris (Sainte Fare Garnot, 1984: 535-542); between the international literature we remember some significant studies on the *accounting* in the French territory, as for example the Toulouse Hospital case between the XVIII and the XIX century (Lacombe-Saboly, 1995: 101-113; 1997: 259-280), of the Hospital of Rouen (Regent, 2007: 130-140) and the Hospital of Paris (Sainte Fare Garnot, 1984: 535-542), in which they used some forms of simple recordings as loading and unloading combined with some detections of inputs and outputs; those procedures were not influenced externally because there were oriented to the pure accountancy of the operations (Lacombe-Saboly 1997). There were also some works related to Italy. An essential research was the one on the accounting of the Sant’Anna hospital in Ferrara between the XVI and the XVII centuries, in which the managing development of the organization was connected to the evolution of the accounting in its inside (Bracci, Maran, Vagnoni, 2010). In the same time-space there are the works related to the analysis of the accounting systems and the control of the Spedale of Sant’Antonio Abate in Cagliari (Serra, 2011) and of the Casa Santa of Loreto between the XVI century and the XVIII century (Gatti, Poli, 2010). In them the accounting is investigated respect to the framework sacred and profane by Laughlin (1988) and by Booth (1993). Moreover they are some studies dedicated to the analysis of the public accounting systems used in the public sphere (Sargiacomo and Gomes, 2011).

The studies on the accounting of the hospitals gave important points of discussion which permit to increase with higher strictness the researches on the accounting potential in terms of applied technology for the balance and the social control (Capelo 2014) (Walker, 2004, 2008) and to start some researches able to fill the existing gap in the analysis of the hospitals accounting systems respect to the social and institutional ambient, pointing out their influences and difficulties.

The case the SS. Annunziata Hospital of Chieti, as we said, wants to explore the role and the successive change of the applied accounting in a hospital in the center of Italy, at the limits of the Enlightenment period.

Historical-political context

Between the 18th and 19th centuries a phase of renewal began in the Kingdom of Naples, as in the rest of Europe, which led to “a change in the political, economic, and intellectual situation” (Bascapé and Del Prazzo, 1983: 473). The year 1734 became “a watershed in the history of Southern Italy” (Lepre 1986: 90) as the foundations for the future birth of an autonomous state were laid, with a consequent break with the past. After two centuries of Spanish domination, in fact, in 1734 the Kingdom of Naples passed into the hands of Charles III of Bourbon, who had the merit of “bringing the Neapolitan kingdom out of letargy and paving the way for the following innovative movement” (Brezzi, 1981: 23).

Charles III, the enlightened sovereign, was the creator of a marked political, economic, and commercial renewal and, at the same time, of a vast reformist process which aimed at limiting the temporal power of the clergy, but also at abolishing the feudal benefits that had been consolidated over the centuries. Numerous were the initiatives that gave an impulse to production and trade: the spread of manufacturing and trade activities was supported, which then went on to characterize the economic fabric of the kingdom.

At the King’s behest, moreover, a vast urban-architectural improvement of the territory was carried out through a series of projects which aimed at providing infrastructure and structures at the service of the population and the royal court.

In this direction the Bourbon government, of Charles III first and Ferdinand IV later, driven by the continuous demographic increase and the incessant growth of poverty, decided to support the battle against pauperism, by launching a series of projects that provided not only for the care and assistance of the poor, but also for the inclusion of the poor in the productive circuit.

A break with the “old” system of charity and private assistance was taking place, which changed the role and meaning of the State internally (Garbellotti, 2015). In the Kingdom of Naples, reforms were carried out to “clean up the city” from the poor and the sick. Poverty in the South, having become a heavy burden in Bourbon society, was considered by the rulers as a consequence of the political choices adopted by past governments and, as such, a malaise that could no longer be tolerated. Therefore, it needed to be given special attention by the State,

whose first commitment was represented by the construction of the Reale Albergo dei Poveri in Palermo and Naples, as well as the establishment of numerous charitable structures.

This *modus operandi* continued during the French period with the governments of Giuseppe Bonaparte (1806-1808) and Gioacchino Murat (1808-1815). During the decade 1806-1815 the French assigned a priority role to the welfare state, bringing the management of hospitals and charities back to a central level. This was confirmed by the fact that the first regulations issued in the period were those on public assistance (March and June 1806), followed by the measures aimed at abolishing feudality and those aimed at dividing the State property into quotas.

The control of the state over public assistance continued even after 1815 with the return of the Bourbons to the South. However, they preferred to adopt a decentralization policy in the management of charities and hospitals, which brought their administration back at the local level, still submitting the new leaders to the central power of the Kingdom (Salvemini, 2014:162).

The traditional vision of the public accounting

The accounting system of SS. Annunziata Hospital has been affected by the evolution of the accounting practice during the eighteenth century when, as opposed to the impoverishment of Italian accountancy studies, new accounting theories (Mattessich, 2003; Canziani, 2006: 140) began to spread in some European nations (France, England and Austria), showing distrust towards the Italian double-entry method, which was considered too sophisticated and rather unclear at the time.

The protagonists of this theoretical invasion were Mattia Püechberg (Püechberg, 1762; Luchini, 1898, 73; Doni, 2007: 169-172), Edward Thomas Jones (Jones, 1796; Pierucci, 2013: 83-94), Edmond Degranges (Degranges, 1795, Degranges E.S., 1801; Doni, 2007: 214; Coronella, 2019: 7-30) and also, a few decades later, S.G. Maisner (Antonelli and D'Alessio, 2011: 89) who gave their contribution to accounting studies during the inactivity period of Italian treatise production (Gabrovec Mei, 1990).

An original contribution to public accounting came from the Austro-Hungarian Empire with the cameral method (*Kameral Rechnungsfusse*) introduced in 1762 by the councilor of the “*Camera Aulica*”, Mathias Püechberg (Püechberg, 1762). This accounting method was proposed to simplify the management of the Empire complex bureaucratic-administrative system. It consisted in recording entries in both the journal book and the ledger using a single-entry method. This double registration made it easier to verify public structure incomes and expenses. The cameral system also included the keeping of an inventory register enabling to check public assets. Closing operations for the detection of residual value were envisaged at the end of the financial year. Püechberg’s accounting system complied with a number of public authority requirements, thus enabling it to control material assets and monitor income and expenditure trends (Coronella, 2019: 7-30; Andrei, 2000: 95-114).

The need to control public finances was also at the basis of a theory by S. G. Maisner who in 1805 published an essay where he reaffirmed the validity of cameral system accounting principles and classified incomes and expenses in titles, categories, and articles (Maisner, 1805; Melis, 1950: 723).

During the same period, public accounting system was also enriched by important contributions from Italy, where treatise production resumed vigorously. In 1818, Giuseppe Bornaccini published his essay “*Idee teoriche e pratiche di Ragioneria e di Amministrazione*” (Amaduzzi, 2001: 122). In addition to reiterating the importance of the double-entry method, he considered the public sector management as the science of administration, presenting it with the term “*ragionateria*” (Amaduzzi, 2001: 125). This contribution, however, was not sufficient to diminish or at least limit foreign accounting influence. In Italy, particularly in the early nineteenth century, cameral system was widely spread thanks to the contributions of two scholars belonging to the Lombard school and defined as the “precursors” (Giannesi, 1980: 9-10; Coronella, 2007: 405-419) of public accounting: Francesco Villa (Villa, 1840-1841; Melis, 1950: 745) and Antonio Tonzig (Tonzig, 1847, 1858; Gulluscio, 2011).

Francesco Villa, professor of State Accounting Science at the University of Pavia, in 1840-1841 published his essay “*La contabilità applicata alle Amministrazioni private e pubbliche*”, where he recommended the use of cameral system, explaining its features, ways of recording transactions in accounting books, and the relations between its different books. In support of the method validity, in the last part of his essay, Villa proposed some examples of the cameral system used in the accounting of public institutions (Coronella, 2007: 406-408; Franceschi Ferraris, 1970: 79). A few years later, in 1850, he published his work “*Elementi di amministrazione e contabilità*” where he distinguished the role of accounting from that of administration and bookkeeping was required to control the activity carried out in the management: “the need to study company accounting in accordance with management problems on which he actually carried out, albeit summarily, an economic dissertation” (Gambino, 2006: 137-152).

In 1867, Villa strengthened this vision in his essay “*Nozioni e pensieri sulla pubblica amministrazione*”, where accounting becomes an instrument supporting the means and needs of public administration management. This goal, however, could only be achieved by using the double-entry method, which replaced the cameral one. This work marked Villa’s final ideological transition from the Austrian system to the Italian one (Villa, 1867). In the same period, however, Antonio Tonzig (Tonzig, 1847, 1858), who was a staunch supporter of cameral system, emphasized in his essays the importance of using Austrian accounting in public institutions. Such a vision was confirmed by his book published in 1847, “*Trattato della Scienza della Contabilità di Stato*” where he gathered the lectures he held at the University of Padua, which aimed at the understanding of the method. In 1858, in his “*Trattato della Scienza dell’amministrazione e della contabilità privata e dello Stato*” Tonzig reaffirmed the importance of the cameral theory which was considered as the most suitable method to ensure that “accounting operations (bookkeeping and accounting) are methodically, clearly, and

precisely carried out and that the goods from any capital and the subsequent movements are accurately described, valued, highlighted, and demonstrated” (Doni, 2007: 320-321).

The years of National Unification were particularly difficult and the utmost confusion deriving from it also affected the accounting of public entities, which adopted different accounting systems in the pre-unitary period (Coronella, Lombrano and Zanin, 2013: 1-21) (tab. 1).

Pre-unitary states mostly used “double-entry” accounting systems except for the Lombardo Veneto state that employed the cameral system (Monsen, 2002).

As for the accounting applied in the kingdom of the Two Sicilies and thus also for the present case, even before the French domination, it was rather backward (Poddighe and Coronella 2009: 101; Coronella, Lombrano and Zanin 2013: 11). During the Napoleonic period a series of accounting reforms were initiated, the budget was introduced and the obligation was established to draw up the journal and the large book (ledger) using the double entry system. The budget consisted of a budget and a final balance (Kuntz, 2003: 53).

After the congress of Vienna, between 1816 and 1861, the territory of the kingdom of the Two Sicilies was divided into twenty-two provinces, in turn divided into districts and districts (Nobolo, Guarini, Magli 2013, 63-90, 69). In this period, some of the accounting rules established by the French were abandoned and the operating result was achieved with the preparation of a provisional budget (state discussed), approved by the Minister of Finance (general state discussion) (Besta 18997-98: 239-240).

Table 1. Similarities and differences in institutional contexts and state accounting practices following the Vienna Settlement.

State	Institutional context	Primary objective of accounting	Accounting practices
Kingdom of Sardinia	To 1848 Absolute Monarchy After 1848 a democratic process	Improve public sector efficiency	Double-entry accounting. Provision of detailed
Kingdom of Lombardo Veneto	Governed by a Viceroy the Austrian Empire via	Control the activities of the Italian decentralized administrations by the Austrian Empire	Cameral accounting Aligned to Austrian Empire accounting systems
Grand Duchy of Tuscany	To 1848 Absolute Monarchy After 1848 a democratic process	Provide accountability to the citizenry through comparable and understandable state accounts (after 1848)	Double-entry accounting Provision of transparent Financial statements
The Papal States	Absolute Monarchy (the Pope had political and spiritual power)	Address chronic deficit in the public finances Prevent frauds and waste of public money	Double-entry accounting Accounting data to monitor and control the deficit
Kingdom of the Two Sicilies	Absolute Monarchy	Facilitate control of state finances by the Bourbon dynasty	Double-entry accounting State accounts not published

Source: Coronella, Lombrano and Zanin, 2013:13.

In the pre-unity period, however, the inclusion of some accounting innovations adopted by different Italian states (Coronella, Lombrano, Zanin, 2013, 1-21) (tab. 2).

Table 2. Principal accounting innovations in Italian states pre-unification

Year of adoption	State	Accounting innovation
1815	Kingdom of Lombardo-Veneto	Cameral System
1816	Papal States	Introduction of fines for violations of financial statement regulations
1824	Grand Duchy of Tuscany	Publication of 10-year reports with comparative studies
1826	Kingdom of Sardinia	Expenses classified as ordinary and extraordinary in financial statements
1826	Kingdom of Sardinia	Budgetary constraints introduced
1848	Kingdom of Sardinia	Budget approval delegated by the King to Parliament
1849	Grand Duchy of Tuscany	Financial statements published to allow citizens to comprehend condition of state finances
1853	Kingdom of Sardinia	Special laws to authorize new expenses

Source: Coronella, Lombrano and Zanin, 2013:13

The problems associated with the new national structure highlighted the difficulties associated with public institution management emphasizing the use of a national accounting system.

The national first accounting set rules concerning welfare institutions (tab. 3) came soon after the unity. The law of 3 August 1862 no. 753 required them to draw up an estimated financial statement and inventory of “all acts, documents, registers, and other papers forming their archives, and all movable and immovable properties belonging to them” on an annual basis.

Table 3. Rules for the assistance organizations 1862-1890

1862	Law 3rd August 1862 on the administration of the Pious Works (Rattazzi law)
1869	Law 22nd April n. 5026 on the obligatory use of the double-entry (Cambray-Digny law)
1890	Law 1st July n. 6972 on the administration of the charity organizations

Source: Official Journals 1862-1869-1890

In 1869, the promulgation of the law of 22 April no. 5026, remembered as the “Cambray-Digny”, law, made the use of the double-entry accounting method compulsory both in financial institutions and in the general accounting of the State. In 1890, the law of 17 July no. 6972 was enacted to regulate the administration of charities, pious associations, and moral institutions. It also established the obligation to draw up the “budget, the final statement of account together with the treasurer’s account, and the annual report on the institution moral achievement” (Law of July 17, 1890, No. 6972).

Hospital facilities in Italy between the 18th and 19th centuries

Between the eighteenth and the nineteenth centuries, the organization and administration of Hospitals were influenced by the numerous changes affecting the Italian and European hospital and medical sector (Garbellotti, 2015) such as the improving of health and hygiene conditions, the birth of medicine as a theory of knowledge (Foucault, 1998: 46 et seq.) and the development of scientific research. Italian hospitals began to play a significant social, political, and economic role in the area where they were established (Placanica, 1982). They represented a nerve centre in the city, surrounded by all the other public and social structures. This, in Foucault's vision, triggered an "omnipresent web of relations," from the bottom to the top, and vice versa (Thiele, 1986: 248). Besides protecting the health of citizens, hospitals administered huge assets, land, real estate properties, and all kinds of wealth inherited through wills and donations. Every city possessed its hospital (Zerbi, 1952: 452-488; Piccinni, 1997: 39-47; Sandri, 1994: 1363-1380; Toomaspoeg, 2010: 526-537), often called "*Ospedale Grande o Maggiore*", which had been built by the fusion of small locally existing units (Ferrari, 1990: 257-283; Bianchi and Marek, 2006: 7-45; Gazzini, 2012: 211-237, 212; Piccinni, 2017: 139-152). Over time, hospitals underwent a process of "secularization" of administrative bodies, and the management of institutions, previously entrusted to ecclesiastics, became a prerogative of laypeople. At the end of the 19th century, the "*Ospedali Grandi*" were replaced by a new model, the "*Polyclinic*", which was established in several Italian cities (Della Torre, 2009; Della Torre, 1995: 36-45).

The pre-unitary care system, in any case, was characterized not only by large hospital complexes, but also by the mounts of piety and an additional type of hospital, the one that gave rise to the hospitals of "*Annunziate*" or "*Nunziate*" (Colesanti and Marino, 2016: 309-344; Marino, 2014). It was a form of "modern" assistance characterized by a collaborative network in the sector, a welfare network, which was present in many cities of the kingdom. The *Casa Santa dell'Annunziata* in Naples, founded at the beginning of the 14th century, was particularly important and represented a hospital model that inspired other facilities located in smaller towns (Boero, 2019: 105). The *Nunziate* took care of sick people as well as assisting destitute orphans and young girls. The institutes were managed by lay managers or ecclesiastical congregations (Salvemini, 2006: 19-34; Placanica, 1982) that most of the time competed over their administration. It thus became an expression of the power invested for social welfare as well as personal well-being (Knights, 1990).

During the eighteenth century, in the kingdom of Naples there were 24 *Nunziate* engaged in the assistance of orphans, five of which took care of "organizing the transfer to larger structures" (Salvemini, 2006: 22; Mantini, 2019: 86).

Among the *Annunziate* we found those located in Abruzzo, specifically in Sulmona, Bisenti, Tagliacozzo, Pereto, and Chieti.

The origins of SS. Annunziata Hospital in Chieti

The establishment of SS. Annunziata or Ave Gratia Plena Hospital in Chieti dates back to the 14th century (Frascani, 1984: 300; Musi, 1990: 19-71; Marino, 2014: 24; Zuccarini, 1985: 1995). Besides offering protection and hospitality to the poor and the sick, it was an important patrimonial management institution administering land properties, rents, bequests, and donations (Pierucci, 2006: 35-43; Marinelli and Finizio, 1958: 1).

The administration of the Hospital was entrusted to various ecclesiastical congregations by the municipality of Chieti, and they ran the institutions in turns over the years (Zuccarini, 1985: 25; Rivera, 1901: 33-70, 21 and following; Delille, 1982: 279; Nardone, 2006: 44-66). During the Kingdom of Naples, it was run by Camillian fathers, who efficiently organized the structure that initially accommodated only a small number of “sick poor people, not more than 12, in addition to orphans” (Chieti State Archives – i.e. ASCh, Ufficio Cassa dell’Ospedale – i.e. UCO, Stato Generale, 571-574) over approximately fifty years. After a time of economic hardship, due to the effects of the plague that devastated the city of Chieti (ASCh, UCO, Stato Generale, 40-48; Del Villano and Di Tillio, 1978: 128), the financial conditions of the hospital slowly improved again, and the institute could continue to welcome the sick and the needy (ASCh, Regia Udienza, b. 48bis).

It should be noted that, in the first half of the 18th century, when the Kingdom of Naples was entrusted to Charles III of Bourbon (1734), the economic and financial situation inherited from the Spanish government first and the Austrian one later governments was not particularly favourable: “the economy was stagnant, immobile; the feudal system was oppressive and ruthless” (Brezzi, 1981: 22). During those years, cities and towns across the Kingdom, including Chieti, were characterised by a common denominator, poverty: vagrants, beggars, adventurers, and indigent peasants poured out from the countryside into the cities seeking charity and subsistence. Therefore, the interest of the city power in the various locations, centralised in the hands of a few noble families, increased to establish a direct control over charities and care institutions.

In this context, the SS. Annunziata Hospital turned, into an instrument of power, aimed at performing this task and thus partially respond to social issues.

This objective was also achieved through the definitive restoration of the institution’s coffers which, since 1754, allowed Father Giovanni Antonio Nolli from Chieti, the new administrator, to undertake the reconstruction of SS. Annunziata Hospital building “renovating it from the foundations to how we see it now, and increasing its annuity” (Ravizza, 1830: 92-93). The building work was supported by an ordinance of Ferdinand IV that, in 1764, decreed its realization “in order to make the preservation of individuals more suitable and appropriate, the best of common health [...] where they must transport the sick poor citizens of this City, and thus relieve the already established hospital, which is not sufficient for the multiplicity of the sick” (ASCh, Parlamenti Teatini, XV, July 12, 1764). As Foucault described it, an intervention by the sovereign in favour of those whom the royal power itself wanted to “confine” was thus actualized.

The new structure was conceived as a modern shelter able to accommodate sick and needy people in need thereof. The works were completed in 1774, as reported by the accounting records relating to the “General State of the Hospital” (ASCh, UCO, Stato Generale, 1). The new headquarters also inaugurated a new management of the Institute that saw the transition from the administration of the clergy to that coordinated by civilians. The direction of the Hospital was entrusted by the city of Chieti to two governors and two tax promoters who received “no fees” (ASCh, UCO, Stato Generale, 583). The governors, chosen among the noble families of Chieti, were called to lead the institution for a two-year period. The tax promoters, on the other hand, were in charge of debt collection on behalf of the Hospital itself, and were appointed for life and chosen among those who had stood out “in supporting Justice” (ASCh, UCO, Stato Generale, 583, 585, 590) in the city. The work of the administrators was subject to the supervision of magistrates, who monitored the accounts related to the management of the institution as well as the “legal” use of financial resources (De Rossi, 1856: 2-3). At that time, the health organization of the Hospital was also subject to changes. The new administration, in fact, taking over from the ecclesiastical management, strengthened the facility’s personnel, providing it with a few nurses, a doctor, and two surgeons, in addition to the service personnel who assisted the patients (ASCh, UCO, Stato Generale, 541-558; ASCh, Regia Udienza, 48 bis, 1445 of 1738).

The employees of the SS. Annunziata Hospital also included the accountant or *razionale*, who was in charge of recording and reporting transactions (ASCh, UCO, Stato Generale, 545). This figure, whose role was particularly delicate, was appointed by the city council by virtue of his seriousness and integrity. The *razionale* received remuneration or “an honest fee to be negotiated with the Governors” (ASCh, UCO, Stato Generale, 545-546). At the end of every solar year, he would draw up a general report on the progress of the facility, also providing a list of debtors in order to quantify the credits to be claimed.

Throughout the nineteenth century, the figure of the *razionale* was invested with greater responsibility since he assisted the “Councillor”, i.e. a member of a new body, the Council of Hospices. The latter, present in each provincial capital, was responsible for supervising, protecting, and directing charities and hospitals. This Council depended on the Ministry of Internal Affairs. At the end of the 19th century, the *razionale* was replaced by the treasurer who managed the “administrative and accounting movement” of charities (AA.VV., 1891: 9).

The Cameral system in the accounting of SS. Annunziata Hospital in Chieti during the 18th century

From the study of the accounting books deposited at the State Archives of Chieti, attention has been focused on the evolution of the accounting system adopted by the Hospital of Chieti during the 18th-19th centuries, as well as the relationship between accounting and the centres of power (Serra, 2011: 2), considering that, as mentioned above, in 1774 the management of the institution passed from the religious to public power.

An analysis of the reports sent by the Institute to the Royal Audience Accounting Office, the body responsible for the control and protection of the ordinary administration of pious and lay organizations (ASCh, Regia Udienza, 48, n. 1445 del 1736; ASCh, Consiglio Generale degli Ospizi, 47), enables a distinction between the equity entry records, implemented in a systematic manner, and those of the *Introiti ed Esiti* (i.e. Incomes and Expenses), reported in a single column with overlapping sections. The totals, grouped by homogeneous categories, were written in another section termed *Collettiva* (i.e. a kind of summary balance) or Final Account. The latter allowed the cashier (*expertise*) to compare the various categories of revenues and expenses respect to the current year or previous administrations, detecting the operating result. In the hospital, therefore, accounting played a double control role, which was both internal, for the balancing of the accounts, and external as a “mediation tool” (Mennicken and Miller, 2012: 42) used by local administrators to enforce government directives (Stacchezzini, 2012: 56-57).

Revenues and Expenses were divided into ordinary and extraordinary. Revenues consisted in capitals lent or “given by census”, including the relative interest rates (5-8%) (Pierucci, 2006: 42), on the annuities related to lands and real estate such as rents, emphyteusis, or the contractual formula of the “*tomolo per tomolo*” (i.e., a unit of measurement for agricultural areas which was used in some Italian provinces at the time) (ASCh, Consiglio Generale degli Ospizi, 478). The management of revenue shows the freedom of action of administrators who, according to Foucault, were able to “govern in the best possible way” (Foucault, 2007: 14). The Hospital became a sort of financial institution for the notable classes that, through a system of recommendations (and kinship) with hospital functionaries, managed to obtain loans on more favourable terms (Pierucci, 2006: 42). Somehow, a virtuous circle was set up, where the Hospital granted credits to the city’s *élite*, that in turn favoured the endowment of funds and donations for the Hospital itself.

The expense entries, extrapolated from the payment orders issued by the Cashier in the context of the Hospital’s ordinary management, included the expenses for the needy and the priests. In relation to the latter, payments involved expenses for the celebration of masses, fees, and salaries.

Every three years the reports were accompanied by an additional section dedicated to the inventory of equipment and materials in the Hospital. From this list it is possible to trace the number of patients assisted by the Hospital, which ranged between 10-15 infirm people and about 20 children whose maintenance and education costs were particularly high. The *razionali* made payments for the ordinary administration using the annual incomes that covered “*in perpetuum* burdens”, i.e. expenses for legates, masses, fees, salaries, and management, while the remaining quota was destined to support extra-assistance activities for the needy (ASCh, Regia Udienza, b 81, no. 2504 of 1758).

Interestingly, the transfer of power from the clergy to the laity, which took place in 1774, proved to be crucial to the management methods and to accounting, that was also essential for the control of lands and farmhouses.

In 1774, the Hospital’s accounting documents were enriched with the drafting of the General State where *Introiti*, *Esiti*, and, in a separate section, the “Extraordinary revenues from

sales” were recorded. The latter included entries related to the reporting of an extraordinary event: the building of the new hospital which resulted in the generation of substantial investments and divestments (ASCh, UCO, Stato Generale, 570-700). This section was full of records, about 130 sheets, listing annual revenue collections and sales transactions.

The financial management of the hospital by administrators and accountants over time proved to be successful as they rarely involved the city government to intervene and cover the expenses. There were self-government mechanisms demonstrating a perfect harmony between managers and accountants. Accounting was at the service of governmentality, after all, as Foucault observed, accounting resulted in the instrumentalization of the strategic choices made by the institution itself (Mclinlay, Perez, 2010: 486-495).

From the documentation analysed in two different periods, 1736 and 1754, it can be seen that management findings were close to a balance (tab. 4).

Tab 4: 1736 and 1754 recordings of “incomes and outcomes”

Year	1736	1754
<i>Introiti</i>	459.51	439.47
<i>Esiti</i>	452.20	547.20
Balance	+ 7.41	-107.73

Source ASCh, *Consiglio Generale degli Ospizi*, b. 478.

The accounting system applied was the cameral one, which provided for the use of the “single entry” allowing to carry out immediate verification of income and expense entries. The Austrian method involved keeping an inventory register aimed at checking public assets, preparing closure operations in order to identify any final residues, and classifying items into titles, categories, and articles. The documents were drawn up on a cash basis.

This system, by means of single-entry records, enabled the monitoring of financial and monetary movements related to payables and receivables.

The care of the sick and the needy in the SS. Annunziata Hospital in Chieti also represented the key to improving society (Battaglini, 1983). Many choices made by governors and accountants, in fact, favoured the spiritual aspect, which became a way to control social behaviour. In Foucault’s vision, the “pastoral power exercised by the Catholic Church”, envisaged “individual salvation” as a source of control for the community (Manetti, Bellucci and Bagnoli, 2017).

In particular, it was noted that the Hospital’s executives reserved a priority position for the religious spheres in the expenses, as confirmed by the regularity of the mandates made in favour of the clergy, whose emoluments were paid first compared to the expense entries of the other categories operating in the Hospital. In this way directors and *razionali* guaranteed the “health of the Soul” first and then that of the body (Zuccarini, 1985: 64). Many revenues, in fact, exalted the religious aspect, as also evidenced by testamentary bequests “linked” to promises of *in perpetuum* (albeit monthly) celebrations of masses in suffrage of the donors’ souls.

This management orientation transformed accounting into an instrument of power (government technology) through which the institution oriented the “management of lives, goods, wealth and things” (Foucault, 2004: 120).

The first step of the public management: the transformations of the accounting documentation of SS. Annunziata Hospital in Chieti in the first half of the 19th century

During the nineteenth century SS. Annunziata Hospital was the protagonist of a series of events that had significant repercussions on the management of the Hospital (ASCh, Consiglio Generale degli Ospizi, b. 478; Zuccarini, 1985: 81-83). The structure, having become public, was involved in charity institution reorganization activities. The state established a precise regulation for these institutions, mainly aimed at the administrative and financial control of charities. In 1812, a decree was issued on February 27, named Murattiano decree (Giliberti 1848: 19), which established the obligation, for each lay charity, to draw up an accounting document summarizing its internal finances namely “a demonstrative state of its annual income and burdens” (Zuccarini, 1985: 81).

SS. Annunziata Hospital also prepared this attestation, whose drafting was subject to a delicate approval process. The summary accounting document was subject to control by a special commission, composed of the mayor, the curate or treasurer, and two members of the decurionate who, after a careful analysis of the accounts and after approval, sent the documents to the intendant. The respect of the terms was peremptory and a delayed transmission of the documents by the administrators would result in a fine equal to the value of “a gross annual annuity of the pious institute” (Zuccarini, 1985: 82).

The consequences of Murat’s reforms were clear in that they imposed strict controls on the work of the hospital’s executives, who in turn supervised every single service aimed at the welfare of the community. For these reasons, accounting was legitimised within Governmentality to “render visible, record, differentiate” (Foucault, 1979: 208) the care and re-education of the sick and the needy, whose confinement, according to Foucault, in facilities such as prisons, institutes, or hospitals was used to transform the individual into a more “manageable and efficient” person (Miller and O’Leary, 1987: 235).

Gradually the accounting documentation produced by the Hospital began to become particularly copious, including amounts of accounting documents “indispensable” for the recording of all ordinary and extraordinary administrative operations. The accounting of SS. Annunziata Hospital was thus comprised of a large series of books, registers, and *Collettive*.

Among the accounting documents of particular interest is the *Conto sintetico dell’Introito e dell’Esito* (i.e. the Summary Account of Income and Expense), present in the minutes of the General Council of Hospices of 1806. It was composed of a table developed in three sections: income, expenditure, and *Collettiva*. On the first page a header was placed where the Cashier indicated the account administration. The section of the *Introito*, divided into seven columns, contained reference years (1806-1811) horizontally, and vertically the analytical entries of annual revenue such as annuities from capital, rents, emphyteutical fees. For each income entry

there was a link to the debtor names preceded by the preposition “from”, followed by the reasons generating the credit, the number of the respective account, and indications of the amounts paid. Each revenue entry ended with three columns, the first indicating the total realized by the sum of revenues for each examined year, the second indicating the total of collected credits and, finally, the total of accounts receivable referred to as “residual”. The latter were drawn up in two columns, one at the top of the table indicating account receivables relative to previous years, while the other was placed in the last section of the scheme, where the receivables of the current accounting period were recorded.

From the general total, the Cashier reduced what he was entitled to for his service of register drawing (ASCh, Consiglio Generale degli Ospizi, b. 497, f. Ospedale Civile).

The section of the *Esito*, for its part, was arranged into eight columns, and included the expenses incurred by the Hospital. They were divided into ordinary and extraordinary. The first ones referred to salaries, honoraria, provisions, medicines, masses, and legates, while the second ones related to court documents, papers, and rewards. For each entry there was a further partitioning according to the maturity, which could either be monthly or annual. As for the income, the creditor was also indicated for the expenses, but in this case, it was preceded by the preposition “for”, followed by the transaction date, the operated account number, and the amount paid. At the end of each entry belonging to the expenses, the “month by month” total, “year by year” total, and finally, the general total were calculated.

From the analysis of the expenditure records, the accountant proceeded to the payment of the expenses for both material and spiritual assistance. In this period, the priorities related to patients changed as more attention was given to the physical care of the person. In fact, as noted by Foucault, the hospital took care of “the government of the bodies”, as also testified by the expenses for food, medicaments, laundry, etc.

The accounts concerning income and expense merged into another document called *Collettiva*, which indicated the amount of the balance between the total income and total expenditure. The result achieved, whether positive or negative, represented a possible management surplus or deficit.

The *Collettiva* also consisted of two final analytical statements: the first listed the revenues from extraordinary operations such as “*tomolo per tomolo*”, Royal Court, Intendant of Chieti, doubtful branches, capital repurchase, house trading, bequests by devotees, while the second described and commented on all cost items recorded in the expense account (ASCh, Consiglio Generale degli Ospizi, b. 478, f. Ospedale Civile).

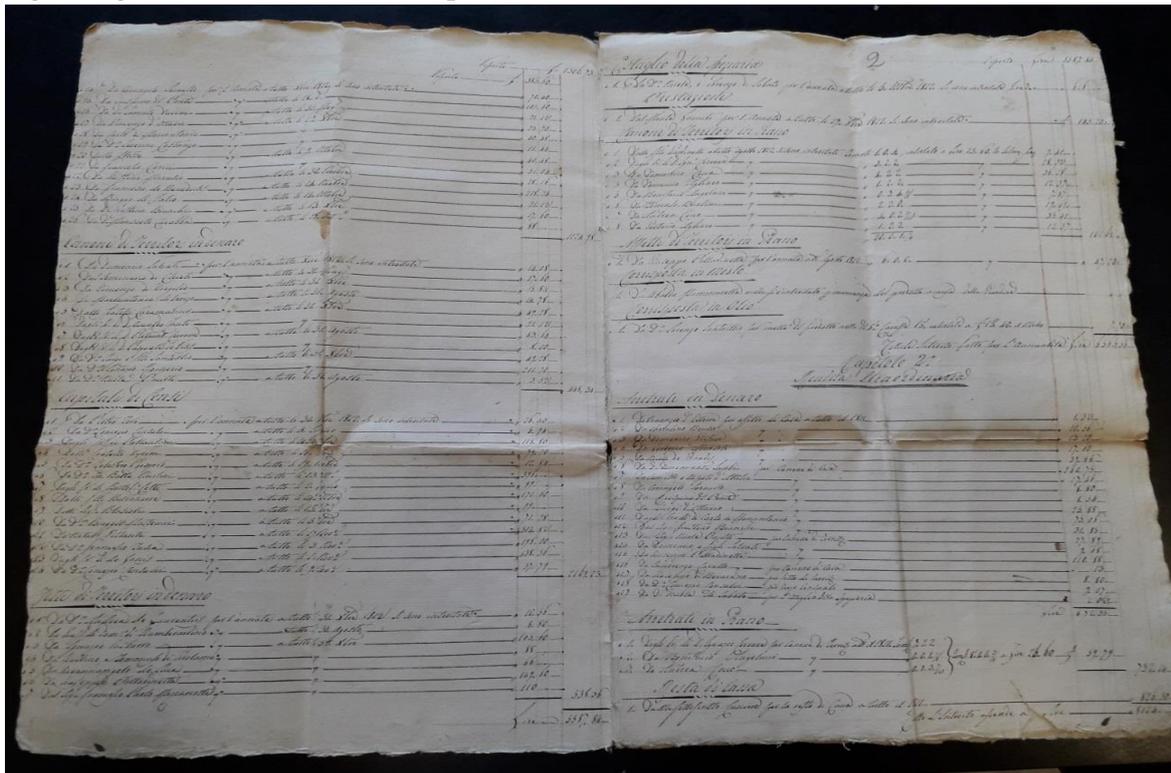
As for extraordinary credits, it should be remembered that they consisted of the sums obtained from grain sales, but mostly, of the money transferred by the Royal Court to the Treasurer’s Office in the Hospital of Chieti for the treatment of infirm soldiers, the cash on mandates issued by the Intendant of Chieti for the medical treatment provided to sick prisoners, and finally the sums relating to windfall profits from “doubtful branches” of management, bequests, and donations. From the analysis of these bookkeeping entries, accounting once again proved, as already stated by the Marxist framework, to be able to participate in social objectives,

such as the care of the military and sick prisoners, who were both supported in the improvement of their living conditions. (Richardson, 1987: 341; Edwards, 1979; Burawoy, 1985).

The accounting system used by the Hospital systematically and homogeneously aggregated the income and expense entries but, despite the use of the terms “from” and “to”, it still applied the single entry.

From 1812, following the issuing of Murat’s decree, however, the *Conto sintetico dell’Introito e dell’Esito* was required to be necessarily drawn up in divided and opposing sections with an annual, rather than multiannual, maturity (ASCh, Consiglio Generale degli Ospizi, b. 497, f. Ospedale Civile). Income and expenditure entries were aggregated into headers: in the first header, the actual income and expenditure were reported in the respective sections. Each balance header was divided into chapters and these, then, into articles. The ordinary annuities were included in the first chapter of the *Introito* while the extraordinary ones were placed in the second chapter. Finally, the book showed the balance between revenues and expenses.

Fig. 1: Page of the SS. Annunziata Hospital in Chieti Balance (1812)



Source: Chieti State Archives, Consiglio Generale degli Ospizi, b. 497, f. Ospedale Civile. By permission of the Ministry for Goods and Activities and for Tourism. prot. N. 431/2020.

The balance sheet continued with the recording of the “active arrears”, that is receivables still to be collected as well as the remaining amounts of wheat. The entry was inserted in a four-column table, where the name of the creditor was indicated in the first column, the amount and the quantity paid were placed in the second and third column respectively, and finally the total

was set forth in the fourth column. Passive entries were instead reported in the “passive arrears” book.

A further book, of common use in other hospitals as well, became indispensable for drawing up the balance sheet. This was the book of “*Conto materiale, discarico, liquidazione e relazione della Commissione straordinaria*” (i.e. Cash account, discharge, liquidation, and report by the Extraordinary Commission) (ASCh, Consiglio Generale degli Ospizi, b. 497, f. Ospedale Civile). All the adjustments to the balance sheet entries were reported therein, as well as information relating to the “discharge” documents, namely mandates, payment or encashment receipts issued by the Cashier to another party at the end of a certain liquidation or income transaction by SS. Annunziata Extraordinary Commission. This account had an annual maturity and it granted registration transparency and accuracy. The preparation of the accounting document was imposed from 1813 onwards. The book was divided into two sheets, wherein the first one showed the account number already included in the balance sheet along with observations by the *Razionale* on the entries that were to be discussed at a later time (ASCh, Consiglio Generale degli Ospizi, b. 527, f. Ospedale Civile). In the second sheet, on the other hand, the Commission’s decisions were set out, following a review of the available accounting documentation, and any adjustments to the amount being discussed.

In this last book, for the first time, the presence of a double recording of the accounting operations was found, reported both in the Ledger and in the Journal. However, these records do not match the double-entry method as stated by Jócana and Madaria (1793), since a couple of entries derived from each journal entry are not found (Capelo, 2007).

In the case of expenditure, and therefore discharge, it was first recorded in the General Ledger among payment orders and then in the General Journal among actual expenditures. On the contrary, in the case of collection operations, they were first entered in the charge list that is the collection list, always in the General Ledger, and then in the income among the actual revenues. This procedure confirmed Capelo’s assertion that stated this recording system was a prelude to the application of the double-entry method, establishing matches between daily books and people’s books and/or effects: “this form of registration was closer and closer to double entry, as it established the correspondence between commemorative or daily books and those of people and effects” (Capelo, 2007: 474).

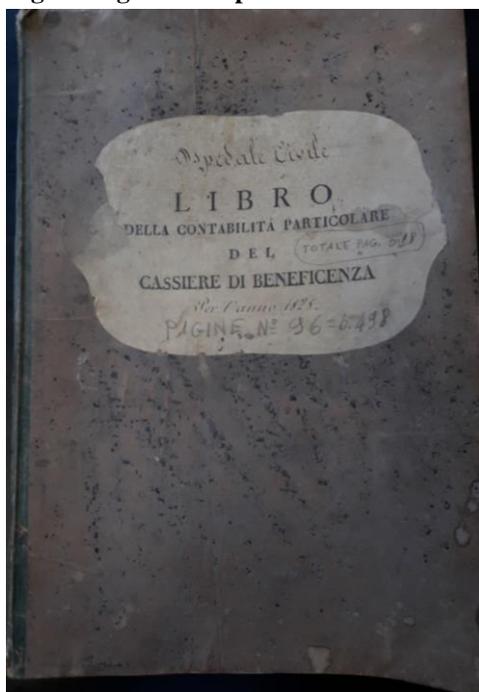
The evolution of accounting also involved its terminology and since 1815 the final statement was referred to as the “balance sheet”. Each revenue entry found therein was marked with a number and divided into articles such as the “*rendita dello spedale*” (i.e. the annuity of the hospital) and the income from “convicts”, with the respective amounts. Revenues were grouped and associated with respect to the name of the entity paying the sum, indicating, as usual, the reason for credit, amount paid, and total.

The *Esito* was divided into two sections, wherein the first section contained the “current fund” for ordinary expenses, the second section contained the “arrears fund” for expenses incurred by the Hospital in previous years, but paid in the current year, which, according to the document, was the year 1815. At the end there was an indication of the balance between revenues and expenses.

In order to give greater completeness to the accounting system of SS. Annunziata Hospital in Chieti the drawing of a further document, the “Register of monthly expenses” should be noted (ASCh, Consiglio Generale degli Ospizi, b. 541, f. Ospedale Civile), which reported the costs incurred by the facility for sick prisoners, for goods, and personnel. The total for each month was subsequently entered in the balance sheet as an expenditure entry.

Since 1828 a new register entered the Hospital accounting practice. The keeping of the “Book of special accounts of the Charity cashier” (ASCh, Consiglio Generale degli Ospizi, b. 498, f. Contabilità) was inserted, and employed as a simple piece of evidence and accessory validation to the balance sheet of the institution. Also in this case the double detection of each transaction was performed (fig. 2). After the existence of the debt or receivable had been ascertained, its extinction or collection was recorded.

Fig. 2: Page of the Special Accounts Book of the Charity Cashier (1828)



Source: Chieti State Archives, *Consiglio Generale degli Ospizi*, b. 498, f. Contabilità. By permission of the Ministry for Goods and Activities and for Tourism, prot. n. 876/ 2020.

The book of accounts of the cashier consisted of both the balance sheet and the entries of *Introito* and *Esito*. For the first time, a pre-printed register was used, thus complying with the regulations of the time that established the drawing up of the balance sheet through the compilation of a fixed scheme (fig. 3).

It was structured on a five-column table, reported in two sheets of the register, the order number of the operation was indicated in the first column, the entry “in accordance with the State Discussed” was displayed in the second, the third column showed the total which was divided into “partial by assets” and “total for each article”, in the right side there was a fourth column, called “Indication”, where the description of the transaction, always followed by the

total, in the fifth column was reported (ASCh, Consiglio Generale degli Ospizi, b. 498, f. Contabilità).

Fig. 3: Page of the Special Accounts Book of the Charity Cashier (1828)

Source: Chieti State Archives, *Consiglio Generale degli Ospizi*, b. 498, f. Contabilità. By permission of the Ministry for Goods and Activities and for Tourism. prot. n. 431/2020.

Each movement was recorded in the first sheet where, in addition to the order number, debtor name, reason for the debt, due date, and amount were indicated, all of which were accompanied by the verb “must”. The second sheet indicated the date on which the payment of the debt occurred, rewriting the same information and using the term “paid”.

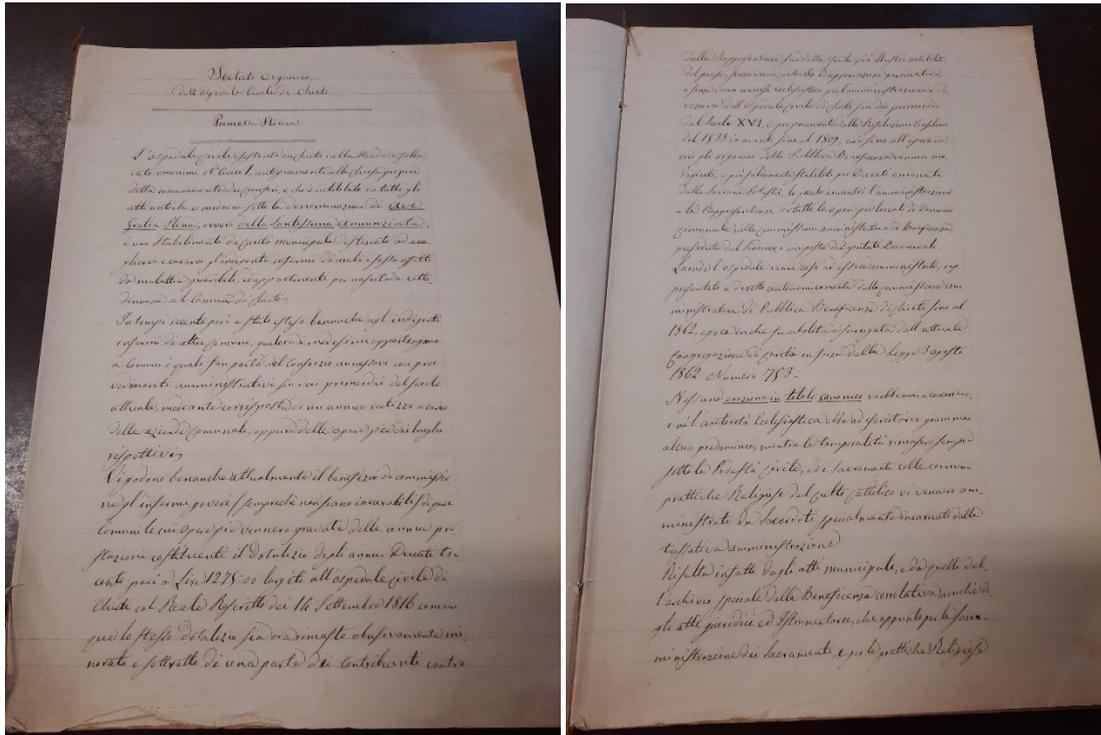
The public management evolution in the accounts of New Civil Hospital in Chieti between the 1800s and 1900s

From 1850 the accounting system of Chieti Hospital was subject to substantial changes that gradually led to the application of the “advanced” accounting system. In this period, there were still no formal legislative indications regarding the possible keeping of double-entry accounting, however there were provisions regarding the preparation of the financial statements of charities, issued by the aforementioned Murattian decree of February 27, 1812. The “Triennial balance sheet” (1850-1852) Annunziata Hospital was well structured, composed of income and outcome, it was divided into four columns (ASCh, Consiglio Generale degli Ospizi, b. 475, f. Ospedale Civile). This document, consisting of *Introito* and *Esito*, was structured in four columns. In the first column of debit, for each entry listed, the amount disbursed was

reported. In the second column of credit, the corresponding amount was reported. In the third column, the difference between debit and credit was shown when the expenditure was higher than the income, while in the fourth column, the opposite difference was shown when the amount of the credit was higher than the debit one.

In 1874, in conjunction with the new name assumed by the SS. Annunziata, which became a Civil Hospital, by the new statute, approved on 20 October 1874, it was stated that the institution complied with the provisions of the law of 3 August 1862 no. 753 (fig. 4)

Fig. 4: General Statute of the Civil Hospital 1874



Source: Chieti State Archives, *Consiglio Generale degli Ospizi*, b. 56, f. Contabilità. By permission of the Ministry for Goods and Activities and for Tourism, prot. n. 876/2020.

The advanced accounting system slowly became the backbone in the accounting of the Civil Hospital. The used accounting between the end of 800s and the beginnings of 900s, represented a strength point in the governmentality of the organization, because it was necessary for the State to confirm the public after the unification of Italy, to reaffirm the creation of a new power on the territory. The governmentality has been a valid instrument to reinforce the role of the State on a national level. So a careful control on the society was made, looking, over all, on those who were more inclined to overturn the constituted order, beggars and sufferers entered completely to be a part of the State politics aims (Foucault 1964; 2008).

Fig. 5: Income statement of the Civil Hospital 1920

CONTO ECONOMICO
delle rendite e spese e della sopravvenienze attive e passive dell'esercizio 1920. (a)

DESCRIZIONE DEI TITOLI	SOMME	
	Parziali	Totali
UTILI		
1. Rendite per la competenza dell'anno cui si riferisce il conto - riscosse	L. 17633877	
2. " accertate e da riscuotere negli esercizi successivi	1863103	
3. Maggiore accertamento o riscossione in conto residui attivi degli esercizi precedenti		
4. Minore accertamento ed economia in conto residui passivi stabiliti per gli esercizi precedenti		
5. Interessi liquidati o cumulati sui prestiti per donazioni di somme alla posta o presso altro cassa		
6. Altre sopravvenienze attive relative alla gestione patrimoniale (b)	586377	
	1231949	
Totale Utili L.	20960908	20960908
PERDITE		
1. Spese per la competenza dell'anno cui si riferisce il conto - pagate	L. 16077744	
2. " accertate e da pagarsi	2656394	
3. Minore accertamento o mancata riscossione in conto residui attivi stabiliti per esercizi precedenti		
4. Maggiore accertamento o maggiore spesa in conto residui passivi id		
5. Eventuali interessi liquidati sui depositi di proprietà di terzi		
6. Altre sopravvenienze passive relative alla gestione patrimoniale (c)		
Totale Perdite L.	18707938	18707938
Risultato economico in aumento del seguente Stato dei Capitali	L. 2258070	2258070

CONSISTENZA

PATTE PRIMA - Situazione patrimoniale

TITOLO I. Patrimonio effettivo

DESCRIZIONE DEI TITOLI	AL 31 DICEMBRE 1920		AL 31 DICEMBRE 1919	
	Parziali	Totali	Parziali	Totali
ATTIVO				
1. Fondi riserwa	L. 1781545		157325	
2. Scorte rurali vive e morte				
3. Fabbricati	11590409		11360409	
4. Censi, livelli, canoni e legati perpetui	10410409		9997409	
5. Titoli di debito pubblico dello Stato	8420409		16507409	
6. Altri valori pubblici ed industriali				
7. Crediti ipotecari e chirografari				
8. Attività diverse patrimoniali				
9. Capitali esistenti in cassa o in deposito per effetto di trasformazione del patrimonio				
10. Depositi presso la Cassa postale	45000		1034500	
11. Oggetti d'arte ed oggetti preziosi				
12. Altri oggetti mobili				
Totale Attivo L.	68246393	68246393	22021253	22021253
PASSIVO				
1. Debiti ipotecari e chirografari				
2. Pensioni vitalizie		36000		
3. Censi, livelli, canoni				
4. Altre annualità perpetue				
5. Legati passivi				

Source: Chieti State Archives, *Ospedale SS. Annunziata*, b. 57, f. Conti e Bilanci. By permission of the Ministry for Goods and Activities and for Tourism, prot. n. 876/ 2020.

The use of this advanced accounting system in the Hospital's balance sheet combined the institution accounting with a structure similar to the modern one, with management and control functions. Over time, the evolution of this system will lead to double-entry accounting, which became relevant and mandatory in public and charitable bodies with a certain delay with respect to its use by private operators and merchant companies, without considering that this accounting method, conceived by Luca Pacioli (Pacioli, 1494), was already widely used in the accounting of monasteries and abbeys as of the fifteenth century (Serra, 2005: 5; Serra, 1995: 161-172).

The single-entry measurements and therefore the adoption of the cameral system in the Hospital accounting continued to be favoured by accountants even though the double-entry method had already been imposed in the common practice of many other hospital structures by the Royal Decree of 4 September 1870 no. 5852.

The use of advanced accounting system-in the accounts of the Hospital of Chieti coincided with a renewal movement of health conditions that began to make already its way locally from 1850 when the municipal administration of Chieti welcomed doctors, doctors, and engineers. At the time, the push towards the improvement of the city's hygienic-sanitary conditions gave rise to interventions supported not only by the government of Chieti but also by the public opinion. This need for renewal also affected Civil Hospital, whose structure was subjected to consistent renovation work (Troilo, 1997: 134-154).

The accounting system of Hospital, although it was subject to a transformation regarding the accounting methodology, also confirmed a new version of the power strategies put in place

by the administrators. In this context, the close connection between power and accounting was reaffirmed pointing out, in this phase too, the influence of local power on the management performance of the Hospital of Chieti, which in turn was submitted to the power of the central authority.

Conclusions

This study has investigated the accounting system of the SS Annunziata Hospital in Chieti referring to Foucault's concept of governmentality as well as the thought of the Marxist framework.

The SS. Annunziata Hospital in Chieti during the period considered, which lasted from 1736 to 1890, managed to transform itself from a simple pious institution into the nerve centre of the economic and financial life of the city. The priority role that the institute assumed led it to operate for the local health and well-being since the city of Chieti, like other cities in the Kingdom of Naples during that period, was characterized by a strong presence of poor, sick, and destitute people.

In the administration of the SS. Annunziata Hospital in Chieti, the management and, as a consequence, the accounts of the institution were conditioned first by the religious power and then, since 1774, by the state or public power (Di Cicco, 1993: 74). In both cases, the role of accounting was to render the sick and the poor governable and controllable (Miller and O'Leary, 1987; Servalli, 2013). In this context, accounting played a decisive role since it provided "power" with the tools required for control. Poverty was managed and measured as these individuals, being on the margins of society, were also highly prone to revolt and therefore most in need of supervision and monitoring. This activity was also supported by the Hospital's treasury, that, through legacies and public funds, worked for social purposes.

All this was confirmed in the accounts of the Hospital of Chieti, where the spiritual and assistance aspects represented the cornerstones in the management of the structure.

The care of the sick and the needy was also the key to improving society (Battaglini, 1983). Many choices made by the governors and accountants, in fact, were aimed at social welfare. At this stage, accounting was once again able to participate in social objectives, as stated by the Marxist framework.

When the administration of the entity was subjected to the secular power, the accounts underwent some changes, in addition to the transition from cameral system to advanced accounting system bookkeeping, there was an increase in the accounting documentation that the hospital was required to draw up. In fact, the State felt the need to carry out greater supervision on the activities of charities and hospitals. Therefore, accounting was legitimated, from a governmentality perspective, to "render visible, record and differentiate" (Foucault, 1979: 208) all treatments and operations for the sick and the needy.

From this investigation it can be concluded that, besides the accounting system used, both the cameral and advanced accounting system favoured the "good governance" of the Hospital.

The hospital, establishing itself as a structure controlled by a public institution, was financed with public and private funds, and it attempted to generate profits to support the expenses used to care for the “body” of those people who had been abandoned by society and, therefore, for their redemption and social control. In fact, the institution was able to operate in favour of the population, reconciling and overcoming the pressures that, at the time, the institution suffered both externally, following the transition of the various foreign dominations, and internally, being contended between public and ecclesiastical power (Di Cicco, 1993, 74).

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