The interface of power and charity in the government of poor

A case from the Italian context in the sixteenth-seventeenth centuries

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Abstract

Purpose – Within the interface between power and charity, the purpose of this paper is to enhance an understanding of the role of charities in the administration of poor in local government and to explore how accounting operates in such a context. In this investigation, the paper considers accounting, referring to both financial and non-financial information, inserted in a complex of technologies accomplishing the "government of poverty".

Design/methodology/approach – The paper is based on a historical study referring to the case of MIA, an Italian charity, investigated during the sixteenth-seventeenth centuries, adopting Foucault's "governmentality" framework in a diachronic perspective. This approach, coordinating views coming from Anglo-Foucauldian scholars with alternative Foucault effects expressed in Dean's works, represents a novelty of this investigation.

Findings – The paper shows the interface of power (municipality) and charity (MIA) in the "government of poverty", in a context of ancien regime, pointing out how this interplay was a key element within the "discourse of poor". The pivotal function of MIA as an "agency of police" and the constitutive role of accounting as a technology of "government of poverty", representing a social practice able to allow the preservation of the social equilibrium, emerge.

Research limitations/implications – The research is based on a single case study and it shows the need for both comparative and interdisciplinary analysis in order to increase an understanding of the interface of power and charity in ancien regime contexts, as well as in contemporary situations of crisis or emergencies.

Originality/value – For the first time in the accounting history literature, the work presents an extension of "governmentality" analysis into the domain of the "government of poor" through a series of Municipality Orders and their operationalisation by a charity, which adopted accounting to realise a control on people and resources contributing to reach local government equilibrium aims. The work also offers a reference within the contemporary accounting literature in relation to the debate about the role of charities or similar non-profit organizations in the context of the current financial crisis affecting the world, or in situations of emergencies.

Keywords Power, Charity, Italy, Governmentality, Poor relief

Paper type Research paper

1. Introduction

The New York Times has recently reported that in Spain Caritas, a catholic charity, has fed nearly one million hungry Spaniards in 2010 – more than twice as many as in 2007 – and that number has risen again in 2011 (Daley, 2012). This is just an example of the involvement of charities in relieving distressed people. A significant role of charitable organisations also appears in natural disasters or other situations of misfortune, when charities make a major contribution in the state's response to these emergencies (UNDP, UNFPA, UNICEF and WFP, 2010; US GAO, 2002, 2005).

The impetus for this historical investigation referring to charity comes from the observation that even if the contemporary welfare state in most Western countries has reached its present form during the post-world war period, its origins are in the distant past (Fouarge, 2004, p. 1). Since the early sixteenth century public authorities have faced the problem of poor relief, which has recurred throughout time and space, always involving actions of government of poverty. In this context, social scientists, economic historians and welfare economists have devoted great efforts in investigating the government of poor, often underlining the role of charitable organisations (Black, 1989; Cohen, 2005a, b; Critchlow and Parker, 1998; Kelly and Ó Gráda, 2011; McIntosh, 2005; Van Leeuwen, 1994). In particular, at a local level during the pre-industrial period the power-poverty relation was frequently characterised by poor relief actions in which charities had a fundamental part, as bodies able to influence the lives of large *strata* of population by their activities towards institutionalised poor (Van Leeuwen, 1994, p. 605).

Within this relation, the role of charities in the administration of poor at a local level and the use of accounting in their control represent an underexplored topic in the accounting literature. On the one hand, the lack of investigations in the broad area represented by local government in its wide relations, including charities, has been underlined by Sargiacomo and Gomes (2011, pp. 255 and 264). On the other hand the rare and notable accounting history investigations on the government of poor, such as Walker (2004, 2008) and Holden *et al.* (2009), are not focused on the involvement of charities in poor relief activities[1].

Aiming to consider this overlooked perspective of investigation, the work is based on a historical study referring to the case of an Italian charity, named *Misericordia Maggiore* (Major Mercy), more commonly known as MIA (abbreviation for *Misericordia* (Mercy)). MIA is a still existing secular charity, founded in Bergamo in 1265 to relieve poor. Bergamo was a town dominated by the Venetian Republic (central government), that did not intervene supporting local poverty needs, leaving to the municipality (local government) any form of direct activity. During the period considered in this investigation – sixteenth-seventeenth centuries – MIA was the most important charity of the town, able to realize a widespread intervention on poor, thanks to its resources and organizational capabilities.

The internal complexity of MIA charity and its embedment within the local context of Bergamo, characterising the case during the period addressed in the study, have required the analysis of the available primary records as well as secondary sources. The primary sources refer to both the Municipality of Bergamo, i.e. the level of power directly involved in the government of poverty – and the MIA charity. Concerning the former, "Council Actions" and "Council Orders" of the Bergamo Municipality, records about the Alms Deputies and the description of miserable poor available at the Bergamo Municipality Historical Archive (BMHA) have been considered to demonstrate the policy adopted by the local government in dealing with poverty.

These sources unveil the adoption of technologies of classification of poor and the presence of forms of punishment for mendacity and vagrancy.

The MIA Archive (MIAA) – which, like the BMHA, is located in Angelo Mai Library in Bergamo – is a large archive collecting documents of this charity from the thirteenth to nineteenth centuries. The records of MIAA have been investigated considering internal rules, deliberations, registers, reports, poor lists, letters, with particular attention to the relief activities of the charity. Their analysis permits to outline the role of MIA within the government of poverty and the use of accounting referring to both financial and non-financial information, in the complex of technologies accomplishing government of poor within the context of Bergamo. In addition, a rare report of 1555 prepared by the Venetian Inquisitors and Auditors in Dry Lands has been also explored. The Report (here IADR, 1555), located in the Treviso State Archive (TSA), has been examined to study the central-local government relations. In order to provide a proper social and economic scenario for the study, and to identify main pillars of the theoretical framework adopted in the investigation, secondary sources have been investigated too.

The typology and the richness of the adopted archival sources permits to position this study within the researches firmly set in the "archive" (Carnegie and Napier, 1996, 2012), understood in its wide notion "as comprehending not just records of profit-oriented businesses but also those of individuals, not-for-profit organizations, the public sector and other entities" (Carnegie and Napier, 1996, p. 30).

Grounded on the outlined array of archival sources, the investigation assumes an interpretative perspective of analysis, locating these financial and non-financial records within a complex of technologies of calculation (Miller and Napier, 1993), where accounting goes beyond a merely reflective position, to show a constitutive role (Gomes, 2008, p. 492). In particular, the work explores the interface of power and charity in the government of the poor intended in a Foucaldian sense as the "conduct of conduct" (Foucault, 1982, pp. 220-221), embracing the "governmentality" approach.

More specifically, the investigation has adopted a diachronic perspective (de Saussure, 2000, p. 81) considering Foucauldian conceptions in the light of contemporary "governmentality" literature to coordinate micro-analytic aspects and macro-effects of the government of poor. This dimension of analysis has intended to coordinate the Foucault's governmentality framework both with views deriving from Anglo-Foucauldian Scholars, mainly represented by Miller and Rose, and alternative Foucault effects expressed in Dean's works on governmentality.

The Anglo-Foucauldian literature refers to the successful reflections on governmentality in the Anglo-Saxon world. In this literature the attention devoted to the logic, rationalities, and practices of government allows to identify the existence of different kinds of practices and technologies adopted in the government of poor within the context explored. In particular, underpinned by these concepts, non-financial and financial records will be shown in their role in the poor relief.

On the other hand Dean's perspective permits to locate these micro-analytics within the macro-dimension of government. In this regard, Dean's concepts give the opportunity to identify the contribution of governmentality to the political economy dimension. An institutional integration of power relations emerging from the technological thresholds considered by Dean, and their network links, represents a bridge between the micro-analytics and the macro-dimension involved. On the base of this perspective, the role of MIA within the government of poor of Bergamo will emerge.

This enlargement of the theoretical scenario beyond Foucault to consider, in a diachronic perspective, this contemporary literature, known for a different plane of analysis, represents a novelty of this investigation.

Within the interface of power and charity in "government of poverty" in a context of ancien regime[2], the work contributes to highlight our understanding on the one hand of the origins of "governmentality" ideas, on the other hand of the interplay between public and private bodies in the government of misfortunes.

The work contributes to accounting literature in two ways, referring to the historical and the contemporary accounting debate.

The study contributes to the accounting history debate investigating an often neglected field (local government), an underexplored topic (government of poverty), considering a diversity of organizations (charities and public bodies) in a time (ancien regime) and space (Italy) dimension not yet highlighted by the existing literature[3]. In particular, for the first time in the accounting history literature, the work presents an extension of "governmentality" analysis into the domain of the "government of poor" through a series of Municipality Orders and their operationalisation by a charity, showing the role of accounting in shaping the local equilibrium, thereby complementing and extending the existing literature on the origin of "governmentality".

In dealing with poverty issues and charities' involvement, the work also offers some inputs within the contemporary accounting debate, referring to the need to have social mechanisms to help the poor and the role of charity organizations in the context of the current financial crisis affecting the world and in general situations of misfortune (Boettke and Smith, 2010; Celik and Corbacioglu, 2010; Kapucu, 2006, 2007; Nolte and Boenigk, 2011; Simo and Bies, 2007; UNDP, UNFPA, UNICEF and WFP, 2010; US GAO, 2002, 2005; Waugh and Streib, 2006).

The remainder of this paper is organised as follows. Section 2 exposes the theoretical approach adopted underlying the "discourse of poor", as the discursive field the government issue dealt with in the paper is located in. The problematization sphere, requiring a governing activity, and the "police of the poor" are pointed out. The role of "technologies of government", as a mechanism used to shape, normalize and instrumentalize the conduct towards desirable aims and features of "technological thresholds" for government are also explored.

In Section 3, the scenario of the investigation is outlined. This, in the period considered, involves a political and social context characterised by a fragmentation of Italy into different and conflicting states, with a high frequency of famines and diffuse situations of poverty, which needed to be governed. The roles of local and central government and the specific dispositions adopted (Poor Laws) are investigated too.

Key aspects about the organisation and the administration of MIA are exposed in Section 4, while the discussion about MIA relief activities within the government of poor in the light of the outlined theoretical dimensions is explored in Section 5. Section 6 concludes, suggesting further dimensions of analysis for future investigations.

2. Theoretical perspectives
The case analysis of this work is informed through the application of "governmentality". The first century of the time span of this investigation, especially in its second part, corresponds to the period identified by Foucault (2009, p. 88) as the start of the blooming of "governmentality" ideas.

The Foucauldian concept of "governmentality" builds on three main pillars (Foucault, 2009, p. 108). The first is represented by institutions, procedures, analyses, reflections, calculations and tactics that allows the exercise of a form of power where the population is the target, the political economy is the main form of knowledge and apparatuses of security are the fundamental technical instruments. The second is linked to the line of force that led towards the affirmation of "government" as a type of power, with the consequent development of a series of apparatuses and knowledge. The third is related to the process of transformation of the medieval state of justice in an administrative state during the fifteenth and the sixteenth centuries.

As highlighted in defining the methodological aspects, the analysis will move from these concepts in a diachronic perspective coordinating Foucault's governmentality framework with views deriving from Anglo-Foucauldian Scholars and alternative Foucault effects expressed by Dean's works on governmentality.

In this light, with a specific focus on the government of poor, the remainder of this section will combine these theoretical perspectives, identifying the "Discourse of poor" (Sub-section 2.1), exploring the "problematization" sphere in the analytics of government and the archaic notion of "police" (Sub-section 2.2) and considering the "technologies of government" and their "thresholds" (Sub-section 2.3).

2.1 The "discourse of poor"
The Anglo-Foucaldian literature, whose main authors are represented by Miller and Rose, has pointed out the existence of "technologies of government" used to direct the conduct (Miller and Rose, 1990, p. 8). In order to understand the role of technical means used and their aims in the modes of government, this literature has underlined the need for an analysis of their "political rationalities" (Rose and Miller, 1992, p. 175). All this requires the identification of a "wider discursive field" (Miller and Rose, 1990, p. 5) to locate this government in. In this sense our investigation can be embedded in what has been called by Dean the "discourse of poor", whose architectonics can be synthesised by its "governing statement" (Dean, 1992, p. 220):

'Who are the numbers of our Poor?' or, to make all things explicit, 'Who constitute the number of nation's Poor?'

The need for a measurement is fundamental because it represents a strict link between the discourse and what is perceived as a sign of strength and wealth of a town or of a state, i.e. its dimension. Within the government of poor the answer to this question is based on three categories of poor. These categories are represented by "industrious poor", "idle poor" and "impotent poor", corresponding, respectively, to those who will labour, to those who will not labour and those who cannot labour (Dean, 1992, p. 220). This answer also involves technologies that contribute to the "social construction" of stigmas (Dovidio *et al.*, 2000, p. 3) creating a classification which identifies what Spicker (1984, pp. 64-65) considers "physical" and "poverty stigmas", that is a classification based on physical conditions, age or insufficiency of resources.

The "discourse of poor" represents a practical form of knowledge (a savoir) (Foucault, 2002, p. 181), i.e. a form of knowledge that creates a mediation between scientific/theoretical knowledge, governmental programmes and social intervention (Dean, 1992, pp. 220-221 and 246; Procacci, 1991, pp. 156-157). As a practical form of knowledge, the "discourse of poor" requests that answers to the governing statement are connected to a prescription which involves restraint for idlers, encouragement for the industrious and relief for the impotent. An illustration in this sense coming from

the seventeenth century is in the words of Dunning (1685), who, in defining duties for parishes, indicated to provide work for those willing to labour, punishment for those not willing, and bread for those that cannot labour (Eden, 1928, p. 36).

In Dean's perspective the "discourse of poor" has the feature to unify different orders of discourse, such as political economy and mercantilism (Dean, 1992, p. 221). The political economy relies on an identification of populousness and the wealth of the state, where the number of people expresses both the result of a wise administration and a sign of wealth. At the same time, in the mercantilist dimension an increasing number of people can contribute to augment trades and more generally the wealth of the state.

The link between the number of poor and the strength and wealth of the state finds its understanding in terms of requisites of a proper government of poor, as an essential element to the state welfare, and as instruments of security by the establishment/maintenance relations of command and obedience (Dean, 1991, p. 37).

In this context the government of poor and their relief represent a necessity to maintain an equilibrium in the community, or to use Hale's words an "Act of Civil Prudence and Political Wisdom" (Hale, 1683).

2.2 The problematization sphere and the "police of the poor"

As underlined by Rose and Miller (1992, p. 181) government poses the obligations of rulers in relation to the problems they try to address, that is government is a problematizing activity. Within the analytics of government the identification of a "problematization" sphere (Dean, 2010, p. 38), i.e. the identification and examination of specific situations that call into question the activity of governing – is essential in order to understand the context where government, in its "conduct of conduct", emerges (Sargiacomo, 2008, p. 671, 2009, p. 240). "Problematizations" are also characterised by particular dates and places, and occur in specific locales or institutions, as pointed out by Dean (2010, p. 38).

Considering our investigation, the need of a government activity is linked to the dangers posed by pauperism (Rose and Miller, 1992, p. 181). In this context, it is important to underline that according to Foucault the idea of government also includes adverse situations which require a government of "men in their relation to that other kind of things, accidents and misfortune such as famine, epidemics, death, etc." (Foucault, 1991b, p. 93). Rose and Miller (1992, p. 181) pointed out that it is around these difficulties that programmes of government are elaborated, starting from the idea that the reality is a domain the authorities can act upon by calculating and normalizing interventions (Rose and Miller, 1992, p. 183). Indeed, the problematizing activity is strictly related to creating ways to seek to remedy (Miller and Rose, 2008, p. 15).

In this context, our investigation will entail what Dean has named "police of the poor" (Dean, 1992, pp. 223-228). The notion of police is widely explored by Foucault (1984a, p. 241, 2009, p. 312), who conceives this concept as concerning rules and regulations for the good government of society. In particular, considering the period explored in this paper, Foucault underlines that "In the seventeenth and eighteenth centuries, police signified a program of government rationality" (Foucault, 1984a, p. 241).

Specifically, police is considered as "the ensemble of mechanisms serving to ensure order, the properly channeled growth of wealth and the conditions of preservation of wealth 'in general'" (Foucault, 1984b, p. 277). Foucault refers to "police" as a broad notion, that does not correspond, or at least not exclusively, to the institution of police

as understood nowadays. Going beyond the idea of police as a mere force for prevention and detection of crimes, Foucault considers this notion as regarding education, welfare, poverty, organisation of the market, government of the town, medicine, etc. (Elden, 2003, pp. 247-248).

Recalling these ideas, Dean (1992, p. 224), underlines that police:

> [...] is not an institution or a technique, but a condition to be achieved – good police being akin to the good order of a community – and regulations by which this condition is attained.

In particular, if during feudalism there was a "conservative" phase of police, aiming to maintain a society of orders and estates, later a biopolitical phase of police was established (Dean, 1992, p. 225). In this second phase an attention to the conduct and the conditions of life of the population emerged and in Europe it permeated the political thought and practice since the seventeenth century (Foucault, 1979, p. 135). In continental Europe, police had mainly a municipal focus (Dean, 1992, p. 224) and different agencies of police could be identified, including charities (Minson, 1985, pp. 104-105).

The concept of population and its knowledge became fundamental. The poor, not only in relation to begging and vagrancy but also as a general category, were a fundamental object of this police (Dean, 1991, p. 57). In fact, the police of the Poor constituted the poor as an object of observation, comparison and information collection (Dean, 1992, p. 227).

Information about the object of observation – poor in our analysis – is a way of acting upon the realm it represents, a way to make it susceptible of evaluation, calculation and intervention (Miller and Rose, 1990, p. 7).

In fact, governmentality involves representation and intervention aspects. It implies intrinsic links between ways of representing and knowing the phenomena and ways of operating to transform them (Miller and Rose, 2008, p. 15). The government is always based on a positive knowledge of what is to be governed ("forms of knowledge") and on specific forms of intervention ("regimes of practices") (Miller and Rose, 1990, pp. 7-8).

A political rationality is not a neutral knowledge which merely "re-presents" the reality. Actually, it represents the intellectual processing of the reality itself that "technologies of government" can deal with (Lemke, 2001, p. 191). All this involves agencies, procedures, institutions, etc. able to achieve the government of the objects of the political rationality.

2.3 The "technologies of government" and their thresholds

Within an identified discourse a fundamental link between the study of "forms of knowledge" and "regimes of practices" of different kinds, such as punishing, curing, assisting, schooling, etc. is represented by "technologies of government" which they emerge from, are applied in and express their effects on (Dean, 1996, p. 52).

"Practical rationalities" and "specialist knowledge" characterise the technology of government. These rationalities are represented by programmes, policies and plans that reflect on technology, defining its acting in relation to defined aims. In this context the role of knowledge is not simply in the sense of:

> [...] "ideas", but refers to the vast assemblage of persons, theories, projects, experiments and techniques that has become such a central component of government. Theories from philosophy to medicine. Schemes from town planning to social insurance. Techniques from double entry book-keeping to compulsory medical inspection of schoolchildren.

Knowledgeable persons from generals to architects and accountants. Our concern, that is to say, is with "the know how" that has promised to make government possible (Rose and Miller, 1992, pp. 177-178).

The "technologies of government" are fundamental in the Anglo-Foucauldian Scholars' analysis of "governmentality". They are represented by those mechanisms:

[…] through which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable (Miller and Rose, 1990, p. 8).

In particular, it is through technologies like techniques of notation, computation and calculation, procedures of examination and assessment, surveys, tables, etc. that authorities seek to instantiate government (Rose and Miller, 1992, p. 183).

Their existence can be investigated considering, in particular, "technological thresholds" (Dean, 1996, p. 63) for a government intended as the "conduct of conduct" (Foucault, 1982, pp. 220-221). In particular, Dean has exposed a set of indicators – not exhaustive or all necessary – which represents signs of the technology of government. These "technological thresholds" are thresholds of assemblage, of system, of force and of orientation of government (Dean, 1996, pp. 63-65).

Regarding the "threshold of assemblage" a government can be considered technological when there is an assemblage of different elements linked by heteromorphic relations referring to the direction of conduct. This means an involvement not only of techniques of governing the body or self, but also different kinds of inscription devices for production and use of information, means for creations of forms of authority, mechanisms for a space/time coordination, physical forms of divisions, and "practical rationalities" expressed by specific policies investing technologies, and needing specialist knowledge.

The "threshold of system" refers to the necessary link of technology of government with other kinds of technologies (production, consumption, communication, etc.) in order to have complex technological systems involving objects, people, capabilities, sources, communication networks, etc.

The "threshold of force" indicates that from a qualitative point of view forces and capabilities are not merely the result of an additive process. In this sense a technology of government constitutes sites as "power containers", i.e. places for the independent generation of goods, energy, information and services, and forms of social authority, regulation and control (Dean, 1996, p. 64).

These sites as well as "power containers" are also "power storers" and "power generators" and realise a coordination of activities across these different places in a space/time dimension, acquiring features of "infrastructural powers", because of their capability to penetrate civil society and to allow a logistic implementation of political decisions (Mann, 1988, p. 113).

The "threshold of the orientation of government" refers to the feature of a technology of government to consider forces and capabilities of subjects, groups or populations, as elements to improve and optimize.

These "technological thresholds" considered by Dean, and their network links, permit to unveil a further perspective in governmentality analysis, locating the micro-analytics of government within the macro-dimension involved, emerging as the result of an institutional integration of power relations.

After an illustration of the scenario of the investigation and MIA organization, the case analysis will be developed in the light of the theoretical concepts expounded in this section and adopted in the way that has been illustrated in the introduction.

3. Scenario for investigation
Considering the issue of this paper referring to the government of poor and involving a charity organisation (MIA) strongly embedded in the socioeconomic environment considered, a premise about the scenario of the investigation and the Poor laws locally adopted is necessary to understand the role of this charity inside the town.

In this light, Sub-section 3.1 considers the social and economic environment creating the poverty conditions investigated, while Sub-section 3.2 explores the local dispositions for poor relief, highlighting the central-local government relations and the involvement of MIA.

3.1 Social and economic environment
The investigation of this paper covers a period across two centuries, the sixteenth and the seventeenth, which have been strongly affected by misfortunes such as famines and plagues which determined a widespread poverty in Bergamo, a town in the North of Italy, and its lands.

During the period considered in the paper, Bergamo was dominated by the Venetian Republic, that nevertheless left to the municipality some autonomy. On this subject, it must be underlined that Bergamo was able to keep the co-option privilege about members of the Municipality Board (*Consiglio Maggiore*), avoiding the control of Venice on these appointments (Belotti, 1989a, p. 3).

Bergamo passed from Milan to Venice domination in 1427. In this new condition it was in an eccentric geographic position in regard to Venice. In particular, it was an extremely important border area for military and commercial reasons. In fact, it had a strategic military role as the last western defence of the Venetian Republic deeply embedded in continuous wars (Sargiacomo *et al.*, 2012) and at the same time it represented the only passage for commercial movements towards western Europe.

Some data coming from a report sent to Venice by one of its rectors named Da Lezze (Da Lezze, 1596) represented a town composed of 12 neighbourhoods (*Vicinie*), 17 "holy bodies" (*Corpi santi*), surrounded by villages and small villages. The town, in a strict sense, just considering the 12 neighbourhoods, had about 1,300 fireplaces (*fuochi*) – unit used to count families – with about 6,400 persons (*anime*), 1,353 of them considered "useful persons" (*anime utili*), i.e. able to work. This part of the town, surrounded by fortified walls, was the residence of political and religious power and the aristocracy, while the main part of the population was seated in villages (2,700 fireplaces, with more than 10,000 persons), small villages (500 fireplaces, with 1,200 persons) and "holy bodies" (1,300 fireplaces, with 5,000 persons) (Cattini and Romani, 1998, pp. 32-34).

Geographically, Bergamo was a fortified town seated on a hill, with a plain at its feet and mountain valleys at its back. Its territory was characterised by a three-tier economy which reflected its geography: flat country with an agricultural economy, supplying wheat to town and valleys, mountain valleys with a long woolen textile manufacturing tradition, and the town with a commercial economy (Cattini and Romani, 1998, p. 5).

This particular political and economic geography of the area was often at the origin of situations which led to a diffuse poverty. The political geography of Bergamo, as a

border town within the Venetian Republic, made its territories often crossed by troops fighting in the frequent conflicts in North Italy which Venice was involved in, while the features of its economic geography, with a limited agricultural area able to produce food for the population, frequently generated food crises which exploded when there were famines.

In such a context where the population was often strongly tried by hunger, the activity of charity organisations became essential for supporting poor people. Concerning this, if the town had many different kinds of small charity organisations, the most important for its role, dimension and with a history going back to the thirteenth century was MIA, which we consider here.

In broad terms, within the Italian context, starting from the Modern Ages, assistance to poor – that since the Middle Ages was led by Church structures – assumed new features, becoming in large part governed by charities not necessarily lead by religious people. In the history of pauperism, the sixteenth century represents a fundamental period considering the large presence of poor in towns and states all over Europe, whose consistency was considered as an element of social danger (Pegrari, 2000, p. 254).

As underlined by Rose and Miller (1992, p. 181), the dangers posed by pauperism represent situations that call into question the problematizing activity of government of poor. The issues deriving from adverse circumstances – such as famine or epidemics – constitute the elements of the programmes of government which are elaborated around to act upon reality by calculating and normalizing activities (p. 183).

In this regard all over Europe, during the period covered by this investigation, "Poor Laws" were a common instruments used in the government of poor. These laws were characterized by the role of the state in its central and local bodies, in assisting the poor, that in this sense was substituting a function previously afforded by religious authorities. All these dispositions aimed to introduce criteria in distinguishing categories of poor, to a functional distribution of alms and food, to eliminate social parasitism (Pullan, 1982, pp. 259-260).

A significant view of the situation of the poor in the Venetian Republic is present in these words of Marino Sanudo, the most important Venetian chronicler of the sixteenth century, cited by Botelho (2004, p. 1):

Impossible to listen to mass in peace, for at least a dozen beggars will surround you; impossible to open your purse without an immediate plea for money. They are still there late in the evening, knocking on doors and crying "I'm dying of hunger".

In such a context a relief system emerged where the poor had a fundamental role as a pivotal element in the art of government and where charities acted within the wider aims of the good order of a community.

Dealing with charities Pullan expressly refers to MIA (here quoted with the name Misericordia) in its wide social role within the town of Bergamo:

The larger, outward-looking organizations, such as the Misericordie of Arezzo in Tuscany and Bergamo in Lombardy, became general almonries that served whole cities, not just their own members (Pullan, 2005, p. 446).

This social role of MIA and its contribution within the government of poor emerges in its completeness in circumstances of extreme difficulty that lead the municipality to adopt Poor Laws. In this regard, the next sub-section explores the central-local authorities relations and Poor Laws issued by the municipality in situations of emergency.

3.2 Local and central government in the government of poor
Situations such as wars involving Venice and its lands, plagues and, in particular, famines, contributing to a diffuse poverty in Bergamo represented elements able to alter social equilibrium (Pegrari, 2000, p. 258). The lack of food was at the origin of riots that constituted a danger for the dominant Venice that, in situations of extreme difficulty, intervened in wheat markets around the town to favour the provision of Bergamo (Belotti, 1989b, pp. 198-199). The presence of this condition of diffuse pauperism induced local (Bergamo Municipality) and central government (Venetian Republic) to a more rigid control of the poor, respectively, realised by the adoption of local Poor Laws and reporting activities on charities included in the Rectors Reports to Venice.

To better understand the role of the central and the local government, and their relations with MIA, it is important to point out some aspects. During these times the Venetian Republic grew by a series of conquests in overseas areas and in dry lands. In particular, the Venetian expansion was characterised by a series of specific bilateral relations between Venice and each Domination (Scarabello, 1988, p. 27).

In these relations the attitude of Venice was to combine a control on its dominations with forms of flexibility which left some autonomy to local governments. This feature has always marked the relations between Venice and Bergamo too. In particular, in the government of poor, the Venetian Republic operated adopting forms of social legislation on local bases, as was happening in most of Europe, where this kind of legislation was promoted by local governments (Pullan, 1982, p. 259).

This approach is also present in the Bergamo scenario, where in situations of extreme difficulty the municipality acted by local Poor Laws. More precisely, pressed by its central economic and social problems mainly due to wars and famines, Venice not only did not intervene directly in local needs, but it also operated strong fiscal charges on Bergamo (Netto, 1986, p. 115). This fact is attested both by data of Bergamo Fiscal Office (Pezzolo, 1998, pp. 64-65) and by Venetian Rectors Reports (Tagliaferri, 1978), which give further evidence of the absence of the central government in solving poverty issues in Dry Land Dominations.

In fact the financial resources collected in Bergamo were primarily used for the Venetian central needs, with a moderate quota left for local expenses, mainly referring to public officers and soldiers salaries (Pezzolo, 1998, p. 65). In this regard, the Rector's Report of 1555 asserts that the Fiscal Office of Bergamo collected 63,000 ducats, leaving for local expenses only 3,000 ducats (Tagliaferri, 1978, p. 33). These data are also confirmed in a rare report about the general situation of Dry Land Dominations, conserved in the TSA (IADR, 1555) (IADR for Inquisitors and Auditors in Dry Lands Report).

This latter document – prepared in 1555 by Venetian Inquisitors and Auditors in Dry Lands – is considered the most ancient complete report about the Dry Lands Dominations (Netto, 1986, p. 91). It highlights that Venice obtained large revenues from Bergamo, summing up to 63,000 ducats, adding the words "without any expense" (IADR, 1555, p. 10r), to underline the substantial absence of the Central government in supporting local needs.

The oppressive fiscal policy adopted by the Venetian Republic in Bergamo, the meagreness of the revenues that Venice used to leave for local expenses and in general the absence of forms of direct financial intervention of the central government in local poverty needs explain the financial difficulties of the municipality in the government of poor.

As already underlined, at the local level the Poor Law was the instrument adopted to afford situations of extreme difficulty. The frequent famines that there were in Bergamo and its lands determined the need for a more systematic poor relief action, especially in situations of emergency when strong famines reduced people to desperate conditions. In fact, in the second part of the sixteenth century there were a series of particularly strong famines – in 1560, 1570, 1574 and 1591 – that required legislative measures by the municipality on the one hand in order to increase and rationalise distribution of alms, on the other to repress vagabondage, considered as a source of social disorder (CA, 1560, 1570) (CA for Council Actions).

In particular, the municipality, recognising the existence of situations of emergency and the importance of governing and taking care of poverty (CA, 1560, p. 12r-v, 1570, p. 188r, 1574, p. 274r), used to elect a commission in order to rationalise any specific action in this sense. These commissions were the expression of a public/private combination, acting in concert with Venetian Rectors, and including two members representing the town, members from the most important districts (*Borghi*), and a member from MIA (CA, 1560, p. 12v, 1570, p. 188v). An interface of power and charity was realised inside the commission, whose composition allowed a wide knowledge of the territory, population and resources that could be available to afford the problem.

To face these emergencies, the municipality introduced an extraordinary tribute proportional to *sussidio* taxation for secular and to tithe (*decima*) for religious people[4]. This taxation was, respectively, calculated as the equivalent of a loaf a day each 10 lire[5] of *sussidio* paid by secular and a loaf and a half a day each 10 lire of *decima* paid by religious people (CA, 1560, p. 21v, 1570, p. 190v; Buzzetti and Rosa, 1987, p. 8). A similar taxation was also adopted in 1591, when the municipality approved to apply a taxation of two *soldi* a day each 10 lire of *sussidio* (CA, 1591, p. 88v).

Specific Deputies for Almsgivings (*Deputati alle elemosine*) were also introduced by the municipality. Even if it is not possible to define the precise moment of the introduction of these authorities, within the BMHA the presence of these Deputies is documented by primary sources represented by registers dated to 1560 and 1591[6].

These primary sources show the presence of a team of Deputies for Almsgiving, operating on the base of a division of the town that considered its neighbourhoods. The activity of these Deputies was linked to the collection of the number of poor present in Bergamo and its lands. This information was collected in "lists of poor" considering single neighbourhoods and villages, indicating persons of each poor family that needed to be supported (*bocche*), i.e. mouths to feed (AD, 1560, 1591) (AD for Alms Deputies). The Deputies for Almsgiving registrations also indicate the taxation of citizens of different neighbourhoods and its correspondence to the number of loaves of bread (AD, 1560). These activities depict an example of biopolitical police informing political thought and practice since the seventeenth century (Foucault, 1979, p. 135). The population of poor become the object of data collections (Dean, 1992, p. 227) which are the base of specific forms of interventions (Miller and Rose, 1990, pp. 7-8, 2008, p. 15), here represented by loaves' distributions.

In this context, the need arose to restrict the distributions to specific typologies of poor, avoiding unconditioned forms of relief. In fact, these dispositions defined the distribution of a loaf a day to "miserable poor". Miserable poor were persons without any property or activity, that because of their old or very young age, or because of their health conditions cannot have means of subsistence (CA, 1560, p. 21r, 1570, p. 189v). The same kind of definition of poor to relief is also present in Deputies to Almsgiving

activities which referred to a municipality disposition defining "miserable poor" in their poor listing (MPDC, 1591) (MPDC for Miserable Poor Description Chapter).

In relation to the aim to repress vagabondage the municipality explicitly indicated that begging was punished by lashing (CA, 1560, p. 22r, 1570, p. 191v, 1591, p.89r-v)[7]. Poor foreigners begging in town had to receive two loaves by MIA just once and were then moved away from the town (CA, 1560, p. 22r, 1570, p. 191v). Poor from Bergamo lands found in town could receive four loaves from MIA, but they had to leave the town too (CA, 1560, p. 22r, 1570, p. 191v, 1591, p. 89r).

This aim to correct the conduct of poor begging, excluding from relief and punishing them, is constantly present in dispositions about poor, as for example also in 1591 Municipality Orders (COBD, 1591) (here COBD for Council Orders Bread Distribution). A list of wandering poor of Bergamo is in 1591 Deputies to Almsgivings sources, attesting the presence of 24 poor identified and classified as "wandering poor" (AD, 1591).

In this process of poor relief by the Bergamo Municipality, the involvement of MIA was emphasised, both in including the charity in the special commissions created to afford the emergencies and using its resources, organisational capabilities and knowledge of poverty. In this regard MIA was fully included within the "police of the poor" (Dean, 1992, pp. 223-228) entailing a programme of government rationality (Foucault, 1984a, p. 241) at a municipal level (Dean, 1992, p. 224).

This inclusion of MIA within the mechanism of poor relief emerges in the registers of deputies to almsgiving too, where they expose the amount of loaves for listed poor, expressly indicating "however including three loaves distributed each week by MIA to each poor" (AD, 1560). The same distribution of loaves to relieve poor in the territory around Bergamo envisaged that minor municipalities went to MIA to collect loaves for the poor of their lands (AD, 1591).

Considering the Central government perspective, an in depth exploration of Venetian Reports (Tagliaferri, 1978) confirms the difficult situation of the town and the control of charities the pivotal role of MIA emerge from. Venetian Rectors often underline the criticalities of Bergamo lands, with a large population and a problematic geographic structure, with a large presence of mountains, that often did not allow to obtain enough food for the population, requiring constant interventions by charities to relief thousands of poor (Tagliaferri, 1978, pp. 19, 29, 184 and 196).

In the valleys surrounding the town the poor relief was often realized by local charities that sometimes were not very well managed. This situation is reported to Venice by Rectors who intervened to solve situations of abuse emerging after checks on local charities' registers (Tagliaferri, 1978, pp. 373, 505 and 517).

In 1555 the Rector Pietro Antonio Barbarigo writing about the situation of poverty highlights the role of MIA using 9,000 ducats for poor relief (Tagliaferri, 1978, p. 32). The correctness of the administration process of MIA is reported to Venice, underlining that no single loaf is distributed without respect for the rules (p. 32). The capability of MIA to afford particular misfortune such as strong and long famines is recognised indicating that the charity decided to sell assets to be able to relieve the poor. The Rector recalls in his report to Venice, that MIA sold assets for more than 24,000 ducats during the famine of 1527-1528 (p. 32).

In 1570 after a visit to MIA, the Rector Aloisio Foscari, wrote to Venice in his report about the "excellent government of MIA Board" (VRR, 1570)[8] (VRR for Venetian Rectors Reports) underlying the great contribution of MIA activities in supporting:

> [...] poor, mendicants, religious people, widows, orphans, invalids, families of poor soldiers,
> prisoners, mountain dwellers and diggers and many other numberless poor of the town and
> its territory, especially in this so unhappy and calamitous year (VRR, 1570)

and he also pointed out that because of this situation that made it difficult to afford the
large number of poor, MIA had to sell properties and buy wheat on credit for very large
amounts, concluding that:

> [...] without MIA, in common judgment, a lot of people would have died of hunger and many
> poor girls should have come to a bad end (VRR, 1570).

Similar observations were made in 1591 by Rector Catterino Zen who reports about the
relief of 14,000 poor, highlighting that it was mainly realized by MIA with a
"marvelous order and without confusion" (Tagliaferri, 1978, p. 184), avoiding dangers
coming from social rebellion. The fundamental action of MIA in 1591 is recalled also in
the 1593 Report made by Alvise Priuli, who underlines that everything was made with
order and charity deserving to be remembered (p. 196).

In the seventeenth century Rectors reported to Venice about abuses in local charities
of the territory, that induced in 1620 Rector Giovanni Vendramin to impose the
adoption of Institutions and Orders for good management of their resources
(Tagliaferri, 1978, p. 373). Juxtaposed to these situations, a constant appraisal about
MIA administration and its poor relief action, allowing it to feed thousands of people, is
expressed (p. 359). At the same time, the decision of MIA to sell properties in
calamitous years (VRR, 1608) as well as the collections of financial resources by loans
to afford emergencies are also underlined as instruments that permitted feeding the
poor during persistent famines. In this sense in 1630 a loan taken by MIA of 42,000 lire
is reported by Rectors to Venice (Tagliaferri, 1978, p. 521).

In order to understand how the key role of MIA in poor relief inside Bergamo was
realised, Section 4 will deal with the organisation and administration of this charity in
its multi-faceted aspects, while Section 5 will discuss MIA's relief activity in the
government of poor.

4. Organisation and administration of MIA

MIA is a still existing secular charity, whose origins date back to the thirteenth century
when in 1265 it was founded in Bergamo by a group of people, led by Pinamonte da
Brembate, a Dominican preacher, with the aim to help poor people (Benaglio, 1620, p. 1;
Roncalli, 1912, p. 18).

All actions of MIA were based on an Act, named *Regula* (Rule), where access to the
congregation, its features and activities were defined in ten chapters (MIAR, 1265)
(MIAR for MIA Rule). As specified in Chapter 3 of the Rule the aim of MIA was to use
the money collected to give alms to "poor, religious people, hospitals, invalids, widows
and orphans [...] and other poor" (MIAR, 1265).

During the centuries thanks to donations, legacies and inheritances, MIA became
the most important charity of the town, managing a large complex of assets
represented not only by money, but also by lands and buildings. This increase and
diversification of assets and new functions implied a reorganisation of MIA and a
redefinition of its internal order.

In particular, in the seventeenth century, to facilitate the management of MIA its
complex of rules was collected in a volume, named *Institutioni et Ordini* (Institutions
and Orders) (Benaglio, 1620). The main features of MIA, emerging from this internal

ruling of the seventeenth century, are exposed in the next paragraphs. These orders confirm charity as the main aim of MIA, whose Board had to use the collected resources to relieve poor (Benaglio, 1620, p. 16).

The MIA was governed by a *Magnifico Consiglio* (Magnificent Board), composed of 14 members: a *Patrono* (Patron), a *Ministro* (Minister), and 12 *Presidenti* or *Consiglieri* (Presidents or Councillors), who all together were named *Reggenti* (Rectors). Successively a *Tesoriere* (Treasurer) was added to the Board. They were appointed annually and after another possible re-election, they had to respect a cooling off period of five years (Benaglio, 1620, p. 11).

The Magnificent Board had to operate with prudence and diligence. Great attention was devoted to good administration of different elements composing the assets of MIA in order to properly conserve and to use them in respect of the charity aims (Benaglio, 1620, p. 11). For this purpose the use of a series of technologies of government in the sense underlined by Miller and Rose (1990, p. 8) (such as registers, reports, lists, etc.) will be highlighted later in this section.

The Magnificent Board was elected with different steps by a secret ballot system in Santa Maria Maggiore Church. In order to guarantee a fair composition of the Magnificent Board, seven of the 12 Councillors had to be inhabitants of the town, two of San Leonardo Borgo, two of Sant'Antonio Borgo and one of Canale Borgo. The Treasurer was chosen from among merchants living inside the walls of the town in order to have a person with adequate administrative capabilities and availability at short notice (Benaglio, 1620, pp. 27-28).

The Patron was the guarantor of the regular functioning of MIA. He had to defend the organisation and preserve MIA possessions in good condition. In particular, the Patron took care of Santa Maria Maggiore Church and the Academy (*Accademia)*, a school instituted in 1506, which were part of MIA. The Minister was the President of the Magnificent Board. One of his most important responsibilities was the nomination of Presidents for general and particular "Deputations" (*Deputazioni*).

In fact, the breadth of MIA activities implied an organisational system involving a series of Deputations whose persons in charge were members of MIA Board, chosen by the Minister. In particular, there were:

- deputation about business administration, accounting and normal businesses;
- deputation about Santa Maria Maggiore Church;
- deputation about the academy[9];
- deputation about the Big House and the Family of Bergamo; and
- deputation about single properties.

Santa Maria Maggiore Church was the major Church of the town that was assigned by municipality to MIA to be managed by the charity in 1449 (Locatelli, 1911, pp. 60-61). MIA assumed the full administration of this Church and it organised different kind of services, included musical ones. Concerning this, in 1506 MIA founded a musical academy and a religious school, under the name of Academy, which prepared people to work within the choir of Santa Maria Maggiore Church, or to offer religious services in the same Church[10]. The Academy required a public mechanism of selection which involved a series of elements to be considered, specifically indicated inside MIA *Institutioni et Ordini* (Institutions and Orders), such as: "the citizenship, the poverty

condition, the temperament, the morality, the singing voice, the talent, the humanities disciplines' attitude, the propensity to conduct a religious life" (Benaglio, 1620, p. 33).

The House or Big House (*Casa Grande*) was a building with a flat for the MIA Board and a flat for a large number of workers, involved in MIA activities, known as the Family. In this building were also included cellars, granaries and warehouses to preserve food to be distributed to the poor. A wide array of properties, represented by lands and buildings, was also owned by the charity. The administration of these properties was assigned to a specific deputy, as in the cases of the Santa Maria Maggiore Church, the Academy and the Big House.

Among the Patron's duties was control over the financial situation of MIA in order to verify that the organisation did not run into inopportune debts. In this sense each document and bill prepared by Notaries of Chancellery (*Notari*) had to be certified by the Minister (Benaglio, 1620, pp. 24-25).

12 Presidents (or *Consiglieri* or *Reggenti*) had to attend Board meetings and conscientiously deal with the tasks they were charged with (*Deputazioni*). The Treasurer was charged to manage all the money of MIA, seeing to collections and payments. In fact MIA Rule did not allow Presidents to keep any money of the organisation and the Treasurer was entrusted with all the money. He accounted for cash movements in a specific register, indicating all collections and payments, showing names of debtors and creditors, with amounts and dates.

All MIA activities were supported by a Chancellery which included four notaries:

(1) *Deputato alle azioni del Consiglio*: *Cancelliere* or *Primo Notaio* (deputy to board actions: chancellor or first notary).

(2) *Deputato alla cura delle possessioni: Secondo Notaio* (deputy to properties: second notary).

(3) *Deputato alla scrittura doppia: Ragionato* (deputy to double-entry bookkeeping: accountant).

(4) *Deputato alle liti ed alle esecuzioni: Sindico* (deputy to lawsuits and executions: inspector).

The chancellor attended all board meetings writing deliberations in a specific register (*Libro delle Terminazioni*). In general, among his duties he had to measure periodically all the properties of MIA, a very useful operation in order to prepare the inventory and to control the situation of properties (Benaglio, 1620, pp. 81-82). The Second Notary was charged with the administration of MIA properties and the control of Deputies assigned to single properties. He had also to prepare bills for payments of creditors and for distribution of alms, considering Board dispositions and writing amounts in a specific register.

The Accountant was a person with good accounting capability. Starting from 1601 MIA operations were registered with a double-entry bookkeeping system involving Journal and Ledger (*Giornale* and *Libro Maestro*). He had to check all the accounts of the Treasurer, comparing papers with amounts in registrations, collections and payments with credits and debits. All the operations of MIA were accounted in order to prepare the Financial statements (*Bilancio intiero del Libro Maestro*) at the end of the year. In this light, the Accountant had to coordinate information deriving from different kinds of registers to prepare the financial statements which were used by the Board to properly understand the situation of the organization (MIARE, 1601, p. 1r).

The deputy to lawsuits and executions had to press for payments and find a remedy for litigations, if necessary resorting to lawyers. Every month he had to read to the Board the list of debtors, starting from the oldest ones. Among the Chancellery's duties were preparation of payment bills for MIA workers and summary tables referring to the situation of poor people in Bergamo.

Considering the above illustrated organisational structure of MIA, it is possible to outline the organisation chart in Figure 1.

Within the multi-faceted activities identified, poor relief constituted the core action of MIA. Considering this activity, the charity had specific persons, named *Canevari*[11], chosen among members of the most important occupations in the
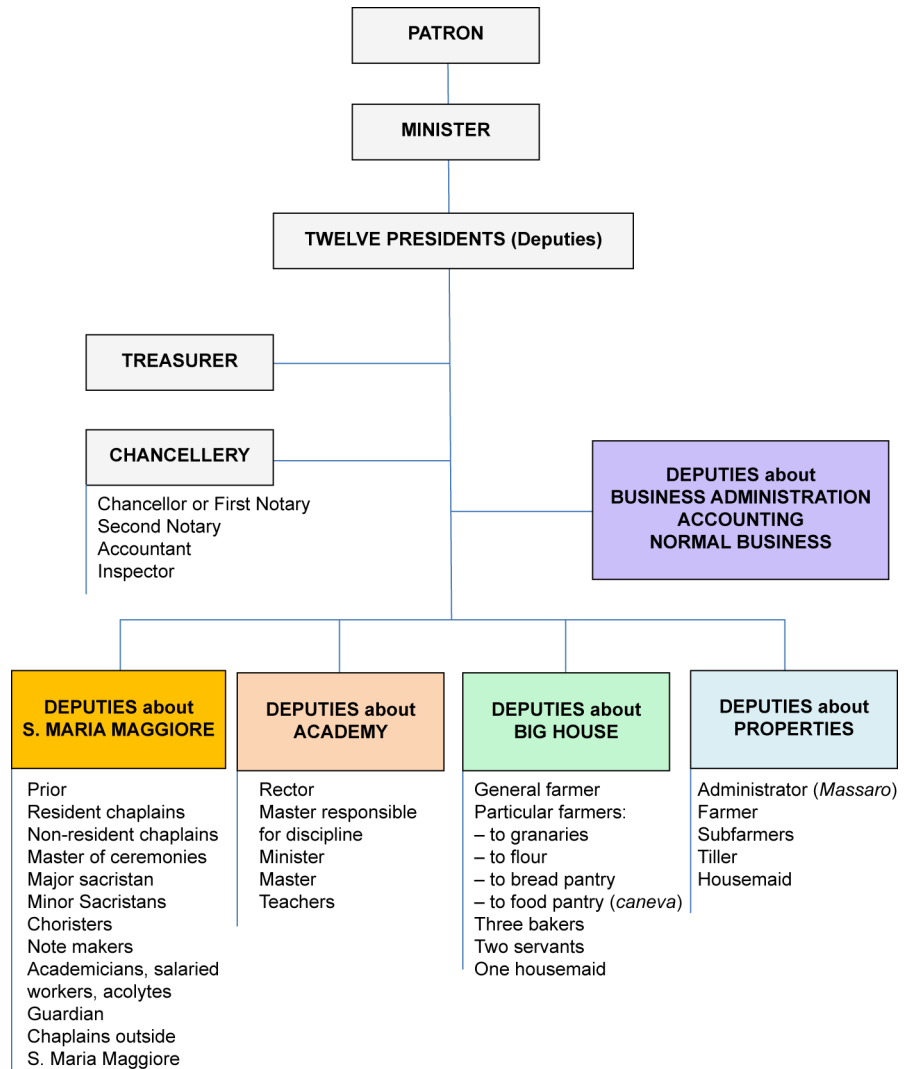

Figure 1.
MIA organisation chart

town, charged to distribute alms. Each *Canevaro* was responsible for a neighbourhood. They regularly prepared lists of poor of their area, representing the basis for regular distributions, which were completely reviewed every two years.

The regularity of distributions was guaranteed attributing to specific Deputies the power to authorize distributions. The list of poor prepared by each *Canevaro* was signed by these Deputies and after this authorization the *Canevaro* received vouchers (*bollettini*) to distribute to the poor. These vouchers were given to the *Canevaro* by a MIA Deputy charged to prepare them. They had the MIA stamp and were signed by the MIA Chancellor and by the involved *Canevaro*. This loaf-voucher was distributed to the poor who went to MIA to receive food (Benaglio, 1620, pp. 43-44).

There were different kinds of distributions to the poor: general distributions and particular/contingent distributions. The general distributions occurred for the miserable poor once a month (eight loaves) and for all the poor three times a year, i.e. Christmas, Easter and wheat harvest. Particular/contingent distributions were given to poor women in childbirth and sick poor during their sickness (six loaves a week).

To realise these very detailed distributions each *Canevaro* weekly visited the poor of his area and in the case of contingent situations as the ones just described (sickness, pregnancy) he was allowed to add these new names to the lists (Benaglio, 1620, p. 44).

These aspects of MIA activity have allowed us to embed this investigation within the "discourse of poor", whose architectonics are expressed by its "governing statement" aiming to identify the poor: "Who are the numbers of our poor?" (Dean, 1992, p. 220).

The Deputies who authorized distributions also had to overview all distributions in order to avoid:

> [. . .] negligence, or fraud, to support the poor accurately, in accordance with MIA Board decisions (Benaglio, 1620, p. 45).

In particular, regarding sick poor added to the list by the *Canevaro*, these Deputies personally visited these persons to check their situations, to cancel names added with fraud, and to add persons not included. An example in this sense is represented by dispositions to suspend distributions to people whose cause of indigence had ceased (MIAM, 1508-1554) (MIAM for MIA Miscellany).

The described system adopted by MIA to relieve poor clearly shows the realization of a strict control on the territory by the charity. These words from MIA *Institutioni et Ordini* (Institutions and Orders) are plain in this sense:

> The reason why among Presidents must always be inhabitants from each part of town and village [. . .], is principally to make the poor easily found, their needs known, and remembered (Benaglio, 1620, p. 44).

It is a system that embodies technologies of notation (names), computation (numbers) and procedures of examination (valuation of a physical or economic condition) used to instantiate the government of poor (Rose and Miller, 1992, p. 183).

This control was realised using a series of technologies represented by accounting registrations. These registrations include poor lists, collected and periodically checked as illustrated above, and distribution of food too. An example of a poor list is in Figure 2, where the poor of a neighborhood collected by MIA for food distributions are listed (MIAPL, 1500, p. 2883) (MIAPL for MIA Poor Lists). The poor are indicated by their name, their marital status and the presence of children. Figure 3 and Table I represent distributions of food, specifically referring to different kinds of flour,
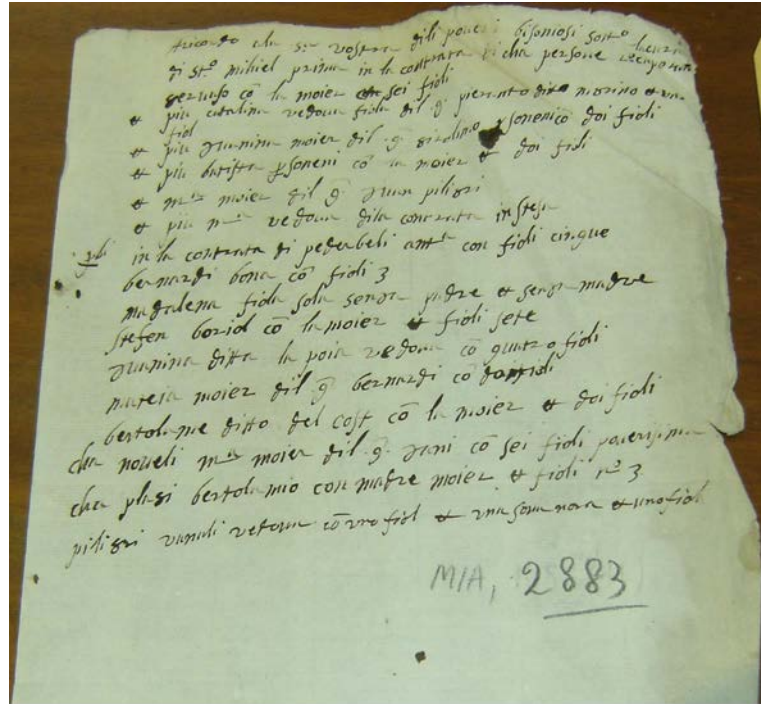
Figure 2.
Example of MIA poor list

Source: MIAPL (1500, p. 2883)

referring to the period 1560-1586 (MIADI, 1560-1586, p. 18r) (MIADI for MIA Distributions).

The food distributed by MIA was internally produced by the cultivation of the charity's lands, by a series of farmers headed by a general farmer (Benaglio, 1620, p. 88). Grain was stored in specific buildings and transformed into flour which was used to prepare loaves for distribution. Loaves and other food were conserved in storehouses, ready for distribution. These activities were realised in a series of lands and buildings, known under the name of Big House (Figure 1).

Because of the extreme importance of these activities in the government of poor, MIA adopted a strict control on them. In particular, there were four Deputies from the Board delegated to the Big House. The institutions and orders of the charity indicated that these persons had to be experienced, prudent and with a good knowledge of accounting and business (Benaglio, 1620, p. 35). As indicated in MIA *Institutioni et Ordini* (Institutions and Orders), the Deputies:

> will be obliged to manage this House with diligence [. . .] and to faithfully and exactly report to the Board information about the situation of the House at the beginning and at the end of the governing period, as well as any time they will consider it necessary.

Indeed, the Deputies from the Board had the duty to manage the Big House with due diligence, monitoring financial and non-financial aspects (Benaglio, 1620, p. 35). In fact, both documents/registers and goods/people were the object of the strict control.

Source: MIADI (1560-1586, p. 18r)

Figure 3.
Example of registration of
MIA flour distributions

Considering the first aspect, all the accounts of the Big House were transferred to a register (ordinary register) and closed once a year to check the situation and to identify possible frauds (p. 36). In addition, every four years a check on the inventory of mobile tools available in the Big House was made.

Referring to the second aspect, goods and people operating in all these processes of cultivation, storage, preparation of food and conservation were regularly under control. In fact forms of internal control were adopted requiring frequent visits by the Deputies to the Big House, combined with direct observation of the people involved and their activities (p. 36). On the basis of these controls on people, Deputies referred to the

Years	Lire	Soldi	Denari
1560	2,057	6	3
1561	1,683		
1562	1,977	7	3
1563	2,266	6	
1564	2,810		
1565	1,336		
1566	2,165		
1567	1,390	2	
1568	1,765	6	
1569	2,194		
1570	1,066		
1571	1,505	4	3
1572	1,560		
1573	3,341	5	
1574	952		
1575	1,158	1	
1576	1,784		
1577	1,400	5	3
1578	1,416	5	
1579	1,469	5	
1580	1,255		
1581	1,449	5	
1582	1,507		
1583	1,367		
1584	989	6	3
1585	1,475	1	2
1586	1,978		

Source: MIADI (1560-1586, pp. 18r-20v)

Table I.
MIA flour distributions
1560-1586

Board to decide whether to confirm or not the person in the Big House (p. 36). There was also a particular attention about the quality of food and its conservation (p. 36).

These forms of control were considered fundamental in pursuing poor relief aims, in the spirit to guarantee the distribution of food in a correct quantity and a proper quality, and to avoid situations of fraud or negligence that could damage the poor with the wrong quantity or "bad" quality of loaves (p. 36).

In the next section, the core activity of MIA, represented by poor relief, is discussed in the light of the theoretical dimensions outlined in Section 2, unveiling the role of MIA within the "discourse of poor" in its micro-analytics and macro-effects involved.

5. Discussion of MIA relief activity in the government of poor
The large presence of poor, which characterized Bergamo and its lands in the period of this investigation, represents a problematizing situation linked to dangers posed by pauperism (Rose and Miller, 1992, p. 181). The lack of food and frequent famines constitute emergency conditions which need government action (Foucault, 1991b, p. 93), aiming to take care of poverty (CA, 1560, p.12r-v, 1570, p. 188r, 1574, p. 274r) in order to maintain a social equilibrium in the town and its territories. In this sense the municipality's deliberations, that recognised the importance of a government of poor, are plain, as in this case of 1560:

We, Rectors and Members of Bergamo Council – continuously supervising to the benefit of this town – recognise that there is nothing as appreciated by God as to take care of poverty. For this reason, in this so calamitous period, aiming to relieve poor of Bergamo and its lands, we operate in order that poor don't beg or wander [...] as they used to do, with a great disturbance for this town (CA, 1560, p.12v)[12].

In relation to these difficulties the Municipality of Bergamo elaborates programmes of government of poor based on the idea that the population of poor is a domain to act upon by calculating and normalizing activities (Rose and Miller, 1992, p. 183). More specifically, these activities are represented by forms of social intervention including the definition of criteria to receive relief, identification of deserving poor, the adoption of forms of punishment for beggars, as emerges from the analysis of the Poor Laws issued by the municipality (CA, 1560, p. 22r, 1570, p. 191v, 1591, p. 89r-v).

These activities of government of poor express a practical form of knowledge (Foucault, 2002, p. 181), representing a mediation between the knowledge of poor of the territory and the social intervention by the municipality (Dean, 1992, pp. 220-221 and 246; Procacci, 1991, pp. 156-157). On the one hand the knowledge of poor requires a strict control on territory and people, on the other hand the social intervention implies rationalised distribution of food. In both these aspects MIA is deeply involved, as a pivotal actor which permits to reach the aims underlying the Poor Laws.

The identification of poor realised by regular activity of the control of poor on a territorial base (neighborhoods) and the role of MIA not only in providing resources and food, but also in all actions within the whole process of poor relief are evidences in this sense. The same inclusion of delegates from the MIA Board in the commissions created by municipality to afford emergencies (CA, 1560, p. 12v, 1570, p. 188v) attests this central role of the charity. Indeed MIA was able to deal with the frequent lack of food, intervening with rapid activities of food collection and distribution, as emerges within the charity's deliberations:

Considering the increasing number of poor of the town and its territories, and their conditions often close to death, to do any possible effort to help them in this so extreme poverty since now to next harvest is a compassionate and Christian thing [. . .]. It is necessary to collect new wheat and this Board deliberates to make an effort and supplicate the Rector to be allowed to buy everywhere and from everyone every kind of wheat for cash or on credit in order to feed these poor, because it is so sad to see them eating things that nature has created for beasts and not for human beings [. . .]. We intend from tomorrow until next 13th of June to give a loaf a day to every listed poor of the neighborhoods and communes as here described [. . .]

[a list of neighborhoods and communes around the town with the number of poor and loaves is added to this deliberation] (MIADE, 1570, pp. 69r-71r).

In addition to these extraordinary activities referred to famine periods, with its regular action MIA realised discriminatory and organised methods in poor relief, where public authority and the charity itself operated synchronically towards "government of poor" aims, adopting a series of technologies (Miller and Rose, 1990, p. 8). These technologies allowed to normalise the conduct of poor to desirable behaviours, such as an ordered collection of food in specific places and moments, and the renunciation to vagrancy and begging[13]. In particular, at the level of public authorities these technologies involved laws (Poor Laws) and reports to the central government by Venetian Rectors (Tagliaferri, 1978). At the level of MIA, these technologies were constituted by both detailed non-financial and financial information. Non-financial qualitative/quantitative

information referred to poor and distributions of food. Financial information was represented at the beginning by registers about financial transactions, and since 1601 by a complete double-entry bookkeeping accounting system.

In this regard, for an understanding of the macro-effects of MIA activity, we can note the signs of the technology of its action within the government of poor. In particular, considering what Dean has identified as the "technological thresholds", i.e. the thresholds of assemblage, of system, of force and of orientation of government (Dean, 1996, pp. 63-65), it is possible to observe what follows.

The "threshold of assemblage" figures out that a government assembles different elements referred to the aspired direction of conduct. In the MIA case this means an involvement of different kinds of inscription devices (poor lists, reports, registers, etc.) to produce and use information about people and resources (poor, loaves, money, etc.), forms of divisions of the town based on neighbourhoods and mechanisms of collection and use of information founded on this division which involves a space/time coordination (distinct neighbourhoods, defined moments/places for distributions).

In realising this assemblage MIA also introduces the new technology of double-entry bookkeeping, defined not only as a useful instrument, but also a necessary one, it being impossible to have a well done registration using another method (MIARE, 1601, p. 1r) (MIARE for MIA Reports). A specialist knowledge emerged (Rose and Miller, 1992, pp. 177-178), able to help the realisation of the MIA purposes, within the wider "discourse of poor" in Bergamo, which, at the beginning, requested the intervention of a specialist in accounting, specifically called to introduce the new method (MIAL, 1601-1603, p. 1r; MIAD, 1601-1605, pp. 82 and 84) (MIAL for MIA Ledger, MIAD for MIA Documents). The specialist in accounting was an expert coming from Milan, named Genovesi, who was charged to introduce the double-entry bookkeeping in MIA. He played an important role to implement the new accounting method which required a reorganisation of the financial information using journals and ledgers. The high cost of his consultancy – which amounted to 1,633 lire, 3 *soldi* and 8 *denari* (MIAL, 1601-1603, p. 138) – induced the MIA Board to quickly dismiss him, just after he made the new method operational. His accounting duties were transferred to Benaglio, one of the MIA Notari, who completed Genovesi's work (MIAD, 1601-1605, pp. 82 and 84) and later a specific function of Accountant was introduced in the charity organisation[14].

The usefulness of the double-entry bookkeeping was underlined by consultants called to judge the introduction of the new technology:

> Our opinion is that this activity not only is very useful to this charity, but also necessary, it not being possible in other ways to keep well ruled registrations, as the experience teaches [...]. There is no other way to clearly see the situation of the organization or discover errors that daily can be done, errors you can easily remedy with this kind of registration (MIARE, 1601, p. 1r).

In addition, it was also underlined that the experience of public offices of Bergamo offered a confirmation in this sense (MIARE, 1601, p. 1r). This aspect was particularly important in a charity that had to strictly keep the resources under control to be able to relieve poor (Figure 4).

Indeed, even if before the introduction of double-entry bookkeeping the charity adopted a wide series of registrations, their inclusion in different kinds of books and registers did not allow to have a whole view of MIA activities. The new technology permitted to coordinate all the different aspects involved in its activity and to keep

Source: MIAFS (1640, pp. 29-30)

them under control. An example is recalled in the consultants' report when they underline the fact that on a sum of 38,000 lire of debts, 13,000 lire are bad debts:

[...] which were spread out in fourteen of fifteen old registers of different kinds. We believe that if the Board had known the situation in due time – as now it can easily do with a glance by these registrations – the debts wouldn't have become uncollectable (MIARE, 1601, p. 1r).

Considering the "threshold of system", the government of poor by MIA required a link of government technologies with other kinds of technologies. In particular, in the MIA case the main links were with acquisition/production of resources for food distribution and their consumption due to poor relief. In this sense during periods particularly difficult because of the large number of poor to relieve, MIA sold some of its properties.

Detailed inventories with indication of the MIA properties revealed the amount of these fixed assets, useful information for the aim of this charity that collected resources, often by bequests represented by lands and buildings, and which used these properties for sales for poor relief needs in case of emergency. In particular, with the introduction of double-entry bookkeeping in 1601 MIA adopted an accounting system including also fixed assets (MIAL, 1601-1603).

In this regard it represented an advanced system, considering that the main accounting theory of that period did not include fixed assets within the accounting system of non-profit organisations, limiting their indication in a specific inventory (Pietra, 1586).

In MIA this mere indication of fixed assets inside specific inventories (MIAI, 1553-1591, 1594-1730) was not enough. The need to keep under control the assets of the charity, especially lands and buildings, considered as elements to realise in case of emergency to relieve poor, induced to include them in the double-entry bookkeeping accounting system. Fixed assets were regularly registered in the MIA Ledger and their eventual sale could generate gains or losses. Examples in this sense come from the MIA Ledgers where you can find the registration of transfers of buildings with the indication of gain or losses[15].

In relation to the "threshold of force" MIA was a "power container" (Mann, 1988, p. 113), intended as a place for an independent generation of goods (food and/or money), information, represented by lists of poor, registrations of distributions, financial information (expressed by double-entry bookkeeping since the beginning of the seventeenth century) and services for poor relief realised within the aims of the relief of people who were not able to maintain themselves.

At the same time MIA corresponded to a "power storer/generator" (Mann, 1988, p. 113), able to coordinate several activities, such as the identification of poor, the examination used to classify them and a distribution of resources coherent with the government of poor purposes, realised across different places in a space/time dimension. In this sense an "infrastructural power" (Mann, 1988, p. 113) was also embedded in MIA activity, as expressed by its capability to penetrate the local community of Bergamo and to allow logistic implementation of political decisions taken by the municipality.

The "threshold of the orientation of government" emerges in MIA too. Critical situations, like the ones determined by long lasting famines, often imply food riots, pretty common in the European context, especially from the seventeenth to the nineteenth century (Tilly, 1983, p. 341). The desire to avoid situations of disorder was one of the aims of the Poor Laws issued by the municipality, as well as the introduction of forms of rationalisation in food distribution (CA, 1560, 1570; MPDC, 1591). Embedded within this wide public mechanism expressed by Poor Laws, MIA with its activity and the adopted technologies contributed to improve and optimize the elements involved in the governmentality action – resources and people – contributing to keep a social equilibrium (Figure 5).

Considering resources, both financial (money) and non-financial (food) ones, accounting operated as a technology of government keeping the resources that permitted poor relief under control. The adoption of forms of notation, permeating the different aspects of MIA activity, and a constant check of operations and registers, was considered fundamental to avoid inefficiency in the use of resources and frauds. Forms of computation and examination were adopted with regard to people too. The composition of lists of deserving poor (miserable poor) made by MIA *Canevari*, and their regular examination conducted by Deputies from the charity Board (Benaglio, 1620, p. 45) embody technologies of notation, computation and procedures of examination used to instantiate the government of poor (Rose and Miller, 1992, p. 183).

Besides the micro-dimension of governmentality, highlighted in this investigation by the Anglo-Foucauldian Scholars' slant, the identification of these "technological thresholds" and their network links unveils a further governmentality perspective emerging as the result of an institutional integration of power relations, expressing its effects at a macro-level. In particular, the interface between MIA and public authorities embodies a "police of the poor", intended in Dean's sense, as a condition of good order of Bergamo community and regulations (Poor Laws) adopted to attain this condition (Dean, 1992, p. 224), where the charity acted as a fundamental agency (Minson, 1985, pp. 104-105).
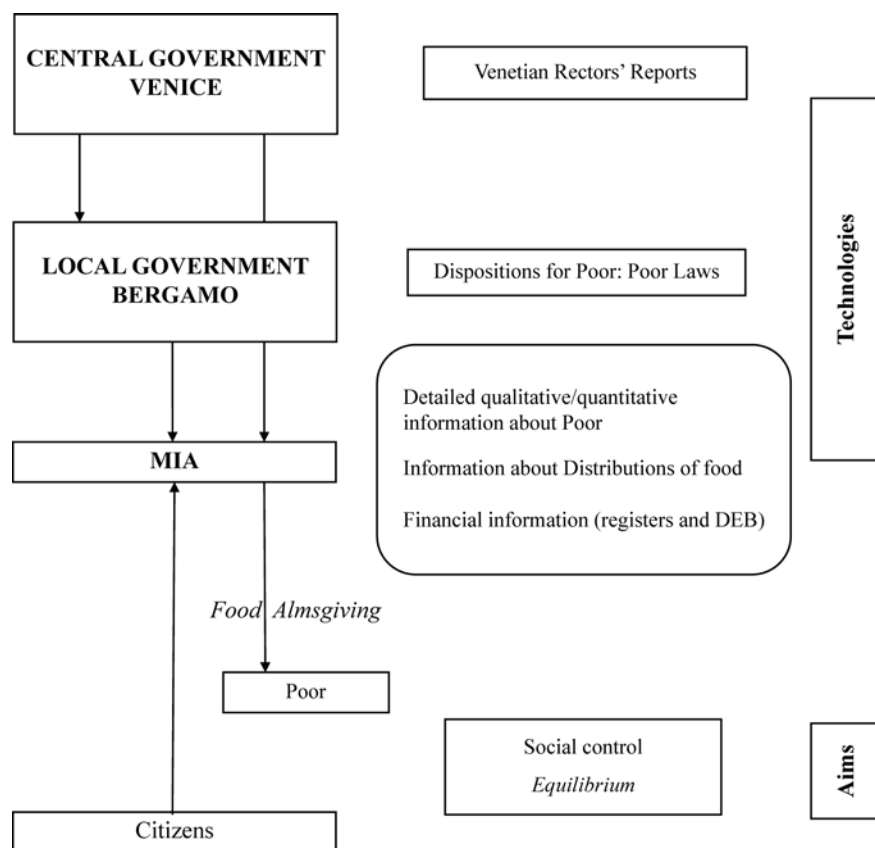
This perspective enlarges the micro-analytics of governmentality, with its main focus on technologies and practices (Miller and Rose, 1990) in micro-settings to a macro-dimension which involves the local community of Bergamo and the political economy and mercantilism discourses (Dean, 1992, p. 221).

In fact a proper government of poor realised by an interface between municipality and MIA – also expressed by an involvement of MIA within the Municipality Commissions charged to deal with emergency (CA, 1560, p. 12v, 1570, p. 188v) – represents an essential element to the Bergamo community welfare and an instrument of security.

These findings contribute to our understanding of the origin of "governmentality" ideas showing the presence of their main pillars (Foucault, 2009, p. 108). The existence of public and private institutions using different procedures and kinds of calculations with poor as target of the power, as well as the development of a series of knowledge based on the adoption of technologies, including financial and non-financial accounting, embodies the transformation from the previous state of justice to an administrative government of poverty.

Although this analysis discusses a case of government of poor referred to the past, the insights can be considered of wider interest. The analysis extends our

understanding of forms of joint public/private action in current days too, in contexts of financial crisis or in situations of misfortune, such as for example disasters, generating a diffuse poverty.

Even if non-profit organisations cannot substitute governments in essential services, the large presence of poor deriving from a financial crisis that is hurting a great part of the globe is showing that there is an increasing need of interface between these organisations and public authorities in order to identify solutions to poverty issues (Ottinger, 2008, p. 1).

The current financial crisis has dramatically decreased the possibility of millions of people in the world to meet their food, health care, and education needs. The impact of the crisis has mainly been on urban poverty which is now experiencing higher unemployment and lower income (UNDP, UNFPA, UNICEF and WFP, 2010, p. 2).

In this context, states are adopting social protection and safety net programmes aiming to mitigate the effects of the crisis on poor. Within this national response, characterised by new transfer programmes towards poor and food-insecure, the charities still play an important role (UNDP, UNFPA, UNICEF and WFP, 2010, p. 3), as in the distant past considered in this work.

In addition to the financial crisis, many other contemporary emergency situations – such as for example 11 September, Hurricanes, etc. – have induced reflections on the role of charities in assisting people and shown the importance of a more integrated approach (Celik and Corbacioglu, 2010; Kapucu, 2006; Nolte and Boenigk, 2011; Simo and Bies, 2007; Waugh and Streib, 2006), in accounting technologies too (US GAO, 2002, p. 22, 2005, p. 5).

Lessons emerging from these experiences have revealed the need for an enhanced coordination between charities and public agencies by stronger collaborations, use of common databases to identify people to be assisted to avoid overlapping distributions, rationalised application processes and sharing of information (US GAO, 2002, 2005). At the same time, externally imposed efforts to direct charities, by public authorities, has been discouraged, recognising the charities' ability to operate independently and flexibly in emergencies as their pivotal strength (US GAO, 2002, p. 26), well represented in the MIA case investigated in this work.

6. Conclusions

This work has investigated the relation power-charity, analysing an underexplored topic in the accounting literature represented by the role of charities in the administration of poor at a local level and the use of accounting in the control of poverty.

The study has been centered on a historical case study on the government of poor based on the adoption of the "governmentality" framework, considered in a diachronic perspective. Besides Foucault's works, the investigation has considered contemporary "governmentality" literature combining Anglo-Foucauldian Scholars, mainly represented by Miller and Rose contributions, and alternative Foucault effects expressed by Dean's works.

Founded on the Foucauldian "governmentality" the paper has explored the existence of the main pillars of this framework (Foucault, 2009, p. 108). In this regard, the analysis has revealed the presence of institutions, procedures and forms of calculation, having the population of poor as its target and where the interface between the power, represented by the Municipality of Bergamo, and MIA charity, was realised.

The need of a "conduct of conduct" of the poor (Foucault, 1982, pp. 220-221) to avoid situations of disorder induced public authorities to define social policies, which were delegated to local authorities (Bergamo Municipality), as was happening in most of Europe (Pullan, 1982, p. 259). The investigation has shown the role of MIA charity within this "discourse of poor", whose governing statements required the identification of people constituting the poor (Dean, 1992, p. 220) of Bergamo and its area, and answers connected to prescriptions (Poor Laws), including relief for miserable poor.

The poor relief activity, mainly realised by MIA, was supported by detailed qualitative/quantitative information about the poor, involving an effective mapping of the poor of the town, with mechanisms of check and periodical review. In this acting MIA contributed to a "hierarchical observation" of the town (Foucault, 1991b, p. 171) defining a division of the town itself in distinct areas.

Using Foucault's words MIA was an operator in transforming individuals, i.e. the poor, acting on them and on their conduct, carrying the effects of the power, represented by the government decisions/dispositions (Poor Laws), right to them, making it possible to know them, modifying them (Foucault, 1991a, p. 172), avoiding vagrancy and begging behaviors, considered dangerous for the social equilibrium and punished by lashing (CA, 1570, p. 191v).

If the analysed discipline of poor is normative defining behaviour on the basis of standards for good (conditions to be considered as miserable poor) (CA, 1570, p. 189v) and evil (vagrancy/begging) (CA, 1570, p. 191v), at the same time it operates as a normalising activity (Foucault, 1991a, p. 173). In fact, conditions of "normality" towards which individuals were pushed to conform to receive a relief have been identified. In this sense MIA operated both a differentiation and an individualisation of the poor (Cliffort, 2001, p. 50), measuring and ranking the poor regarding their "nature" (Foucault, 1991a, p. 183), contributing to the "social construction" of "physical" and "poverty stigmas" (Spicker, 1984, pp. 64-65; Dovidio *et al.*, 2000, p. 3).

In fact, the poor lists represented a way to differentiate the poor suitable to be relieved from the other, e.g. begging poor, not only not supported but also subjected to forms of punishment by specific disposition included in the Poor Laws (CA, 1570, p. 191v). At the same time MIA, continuously mapping the poor, allowed an individualisation of poor, a knowledge about individuals and their conditions (who are they? in which condition are they?).

The identification of poor, the individuation of sick persons and the control of the evolution of their illness, due to the link between the bad physical conditions and the food distributions, realised by continuously updated poor lists and personal checks on their state of health done by the MIA Deputies, represented a traditional method used for the "examination" (Foucault, 1991a, p. 184) of poverty.

This kind of qualitative and quantitative information collected by MIA allowed making the poor a "describable identity", more individualised than the not poor (Foucault, 1991a, p. 193).

If by one side the single poor becomes a "case" (individualisation), the whole registrations and their embedding in a network system of writings (Foucault, 1991a, p. 189) permitted a knowledge of the poverty phenomenon within the Bergamo community (how many are poor? in which part of the town are they?) (homogenisation).

The diachronic perspective embraced in this work, combining the Anglo-Foucauldian Scholars' and Dean's contributions has allowed us to unveil both the micro-analytics and the macro-dimension of the government of poor. In particular, the Anglo-Foucauldian reflections have permitted to identify the presence of practices

and technologies adopted in the government of poor, showing its micro-settings. In this sense MIA operated shaping, normalising and instrumentalising of the conduct (Miller and Rose, 1990, p. 8) of poor, adopting accounting technologies in rendering people governable and measurable (Miller and O'Leary, 1987).

Dean's perspective has allowed us to locate these micro-analytics within the macro-dimension of government of poor, identifying the contribution of this government to the political economy dimension. Technologically complex systems emerged, involving goods (food), people (poor, different kinds of MIA internal actors and local and central public authorities), organisational, managerial and accounting capabilities[16], resources (collection of money by donations/legacies realised by MIA and taxation of citizens of different neighborhoods by the municipality) and a network that linked the different levels of power involved in the "discourse of poor".

These levels included Venice with its controls on the charity, represented by the Reports of Venetian Rectors, the municipality that defined the rules of the poor relief and the MIA charity which acted as an agency of police (Dean, 1992, pp. 223-224). In this sense MIA actively contributed to the realization of the Poor Laws aims to support the "miserable poor", to eliminate begging, to preserve the public health, to keep class distinctions and, in general, to keep the public order and a social equilibrium.

The work has offered new evidences for extending the existing governmentality literature into the sphere of the administration of poor, which is an overlooked domain in the accounting history investigations. In this domain, the research has offered the occasion to further extend interpretative investigations firmly set in the "archive" (Carnegie and Napier, 1996, 2012) intended in its broad sense, including not for-profit organizations and public sector entities (Carnegie and Napier, 1996, p. 30), here represented by a charity and the local government bodies.

In particular, showing the interplay between the municipality and MIA charity in "government of poverty" in a context of ancien regime, the research contributes to highlighting our understanding on the one hand of the roots of "governmentality" concepts, and on the other hand of the interaction between public and private bodies in the government of misfortunes.

Considering the former aspect, the study has presented for the first time in the accounting history literature an extension of "governmentality" analysis into the domain of the "government of poor" through a series of Municipality Orders (CA, 1560, 1570, 1574, 1591; COBD, 1591) and the pivotal activity of a charity. In so doing, the work contributes to broaden our understanding of the origin of "governmentality", offering an interpretative analysis of original archival sources referring to a period identified as the start of the blooming of "governmentality" ideas (Foucault, 2009, p. 88).

Referring to the interplay between public and private bodies in the government of misfortunes, the work contributes to accounting literature in two ways, referring to the historical and the contemporary accounting debate.

The study contributes to the accounting history debate with the above indicated findings regarding an often neglected field (local government), an underexplored topic (government of poverty), considering a diversity of organizations (charities and public bodies) in a time (ancien regime) and space (Italy) dimension overlooked by the existing literature. In particular, the investigation shows that this interface of public and private institutions with a series of calculation procedures targeted on poor and the adoption of an array of technologies, including financial and non-financial accounting, embodies the transformation from a state of justice to an administrative government of poverty. In this context, accounting emerges as social practice able to allow a control on people

and resources and it unveils its constitutive role (Gomes, 2008, p. 492), showing its contribution to achieving local government equilibrium aims.

In dealing with the government of poverty and charities' involvement, the work also offers some inputs within the contemporary accounting debate. In the current scenario of poverty, within the state action – based on new transfer programmes towards poor and food-insecure – charities still play an important role and an increasing need of interplay between these organisations and public authorities arises (Boettke and Smith, 2010; Celik and Corbacioglu, 2010; Kapucu, 2006, 2007; Nolte and Boenigk, 2011; Simo and Bies, 2007; Ottinger, 2008; UNDP, UNFPA, UNICEF and WFP, 2010; US GAO, 2002, 2005; Waugh and Streib, 2006).

In particular, non-profit organisations operating in poor relief have knowledge and expertise that can be useful to inform effective and efficient solutions and a greater interaction with public authorities could help to engage systemic policy answers, as also current financial crisis situations and other recent emergencies experiences seem to show.

In this regard many contemporary emergency situations (human or natural disasters) encourage reflections on the role of charities and show the pivotal significance of a more integrated approach, in accounting technologies too (US GAO, 2002, p. 22, 2005, p. 5), highlighting the need for an enhanced public-private coordination, the importance of common databases, rationalised processes and shared information (US GAO, 2002, 2005), discouraging externally imposed efforts to direct charities in order to guarantee their independence and flexibly in emergencies (US GAO, 2002, p. 26), as in the MIA case.

The investigation presented in this work, referring to a specific case study, shows the need for further analysis in order to increase an understanding of the interface of power and charity, not only in a historical dimension, but also in a contemporary one. The role of charities, together with the use of accounting as a technology of government of poor able to contribute to the maintenance of a social equilibrium, represent worthy subjects for future investigation both in different time or space dimensions, as well as in interdisciplinary perspectives.

The importance of the activity of charitable organisations highlights the need for a strong body of historical and contemporary research in this field to understand the origin and nature of, as well as the prospect for, effective and efficient charities' interventions. Similarly, related accounting, accountability and auditing issues deserve attention in different kinds of charities and in their interplay with local and central government, as well as within the safety nets of the social protection created to relieve distressed people.

Notes

1. In particular, Walker (2004) has highlighted the use of accounting under the Old Poor Laws by analysing accounting techniques, prescriptions and practices within the discourse surrounding their application during the early nineteenth century in England and Wales. Later Walker (2008) has specifically explored the social implications of accounting in the Victorian age welfare systems in the same context, showing that accounting contributed to create spoiled identities of the poor. Considering the case of Newcastle Infirmary during the eighteenth and nineteenth centuries, Holden *et al.* (2009) give further evidences about the use of accounting as an instrument to implement social and moral control on the poor and to collect funds from wealthier citizens.

2. As highlighted in the literature (Anderson, 2002; Carmona, 2004; Williams and Wines, 2006), the time-space dimension considered in this work, referring to Italy in ancien regime period, is not common in most of accounting historians' investigation.

3. Notable exceptions about the investigations of accounting in sixteenth-seventeenth centuries in the Italian context are represented by Bracci *et al.* (2010), Quattrone (2004), Sargiacomo (2006, 2008, 2009), Zan (2004) and Zambon and Zan (2007), even if none of these works refer to the government of poverty. A notable analysis focused on governmentality in seventeenth century in France is due to Miller (1990).

4. *Sussidio* and *decima* (tithe) were both forms of taxation adopted within the Venetian Republic and its Dominations. *Sussidio* was a form of extraordinary taxation, while *decima* was a taxation whose amount was equal to the tenth part of the income of registered possessions.

5. *Lira* (with its sub-units *soldi* and *denari)* was the currency adopted in Bergamo.

6. In the Bergamo Municipality Historical Archive, the surviving primary sources about Deputies to Almsgiving refer to 1560 and 1591, even if it likely that their existence was not only related to these two years.

7. Similar punishments were also figured out in England during the sixteenth century (Chambliss, 1964).

8. The collection of all the Venetian Rectors Reports referring to Bergamo has been published in Tagliaferri (1978). The Reports quoted in the paper as VRR, 1570 and VRR, 1608 are primary sources present in the MIA archive.

9. While the education activity of MIA is not the focus of this work, it is interesting to remark that the charity pursued educational aims by specific donations, since the fourteenth century. A clear example is represented by the Apibus bequest. The Apibus family left its resources to MIA charity to be used to educate poor, under the condition to select young people less than 11 years old and with a recognised situation of poverty. They were selected by the MIA Minister with a member of the judges body and the prior of preaching friars (Locatelli, 1910, p. 84). Later the Apibus resources were used in the Academy instituted by the charity.

10. This Academy was later refounded as New Academy in 1617 and after a closing period, due to the plague, in 1631 it was newly opened as Third Academy (Locatelli, 1910, pp. 140 and 149).

11. This name comes from the basket they used to collect food named *caneva*.

12. Equivalent assertions are also included in 1570 and 1574 deliberations (CA, 1570, p. 188r, 1574, p. 274r).

13. Although the educational task of MIA is not the focus of this work, it may be worth noting that this activity also contributed to the governmentality aims, allowing poor boys to receive an education, normalising their conduct towards desirable behaviours.

14. In Figure 1, you can notice the presence of the Accountant among Notaries composing the Chancellery.

15. In the MIA Ledger a building named the "House in Saint Pancrazio neighbourhood" registered in 1601 for the value of 3,500 lire (historical cost), is sold in 1602 for 5,100 lire, with the indication of a gain of 1,600 lire (MIAL (1601-1603), p. 8).

16. For example, remember that the MIA Rule requested that the Treasurer should have administrative capabilities and, he was chosen from merchants living inside the walls of the town (Benaglio, 1620, pp. 27-28).

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