

# Accounting and the banality of evil

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## Expropriation of Jewish property in Fascist Italy (1939–1945)

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### Abstract

**Purpose** – The purpose of this paper is to identify the significant role of accounting in the expropriation of Jewish real estate after the enforcement of race laws under Benito Mussolini's Fascist regime in Italy.

**Design/methodology/approach** – Hannah Arendt's understanding of government bureaucracy in the twentieth century totalitarian regimes informs the research which draws upon a wide range of primary sources.

**Findings** – Implementation of the program of expropriation was the responsibility of a government body, EGELI, which was created specifically for this purpose. The language of accounting provided the means to disguise the nature and brutality of the process and allow bureaucrats to be removed from the consequences of their actions. Accounting reports from EGELI to the Ministry of Finance confirmed each year that those who worked in EGELI were devoted to its mission as an agency of the Fascist State.

**Research limitations/implications** – The findings of this study recognize the need for further research on the role played by servicemen, bureaucrats and accounting as a technology of government in the deportation of Italian Jews to Germany. The study also provides impetus to examine how other countries managed the properties confiscated or expropriated from the Jews in the earlier stages of the Final Solution.

**Originality/value** – The study is the first to identify the significant role played by accounting and accountants in the persecution of Italian Jews under the Fascism.

**Keywords** Jews, Accounting, Expropriation of property, Italian Fascism

**Paper type** Research paper

### Introduction

After Mussolini entered into an alliance with Hitler in 1936 Fascist Italy embarked upon a program of anti-Semitism. Race laws which were promulgated by the Italian Fascists in 1938–1939 resulted in severe restrictions on the rights of Italian Jews, including their right to own property. Tragically, the expropriation of Jewish property by the Fascist government became the prelude to the ultimate, attempted annihilation of Italian Jews by the Nazis after the surrender of Italy. The persecution of Italian Jews had never been the original aim of the Fascists when they came to power in 1922 and anti-Semitic measures were never intended to be a prelude to the destruction of Italian Jews. In Italy, the expropriation of Jewish property was mainly the responsibility of a new government body established in 1939, the *Ente di Gestione e Liquidazione Immobiliare*[1] (hereafter referred to as EGELI). EGELI was an independent organization of the Finance Ministry with its own boards and staff who were specially selected from outside the Ministry to ensure that it would be operated by

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bureaucrats who would be committed to the Fascist racist program (Mann, 2000). EGELI operated throughout the Fascist regime (1939–1943) and into the time of the Italian Social Republic, the *Repubblica di Salò* (1943–1945). It was still in existence when Italy was proclaimed a republic in 1946, surviving until 1997 to address ongoing litigation arising out of claims on expropriated, but unsold, real estate. This study focuses on the role of EGELI in the expropriation of Jewish property from the time that race laws were promulgated by the Fascist government in Rome in 1938 until 1943 when EGELI was moved from Rome during the invasion of the Anglo-American allied forces.

Expropriation of Jewish property during and before the Second World War has been investigated extensively in connection with Nazi Germany (Safrian, 2000; James, 2001; Bopf, 2003; Dean, 2002, 2003, 2011) and in Nazi-occupied countries such as Holland (Van Renselaar, 2000; Van Tielhof, 2005), Belgium (Fraser, 2004), Hungary (Don, 1986), Norway (Cotler, 1998) and Czechoslovakia (Hochstein, 1996). In this process the Nazi bureaucracies responsible endeavored to use accounting to purify their expropriation and disposal of the vast amount of property taken from the Jews by using the identification and recording of property provided by accounting as a means to transform and “purify” what had been “defiled” when owned by the Jews into property which could be at the service of the Aryan German State (Funnell, 2013). Although there was a close, indeed dependent, association between the contributions of accounting and the Nazi extermination process, Annisette (2009, p. 457) claimed that “in realising the diabolical Nazi dream, the culpability of accountants and accountancy remains under-scrutinized.”

In the persecution of Italian Jews by EGELI, prior to and during the Second World War, accounting played a significant role in exposing and managing property in the expropriation process. Crucially, the language of accounting provided the means to disguise the nature and brutality of the process and allow the bureaucrats of EGELI, who were fully aware of the nature of their work, to be removed from the ultimate consequences of their actions. Although there is no evidence either in practice or ideology that the Italian Fascists sought to assist the Nazis in the annihilation of the Jewish race, the “Final Solution,” the work of EGELI shows that there was a similar level of disengagement by Italian bureaucrats from any moral responsibility for their actions and similar claims of ignorance and innocence to those of German bureaucrats who implemented the Final Solution with great efficiency. The process carried out by EGELI was organized so as to avoid direct contact between Italian Jews and government officials, thereby ensuring that the impact of a bureaucrat’s actions would not have been obvious to them. The Italian Jews affected were merely represented by a file.

This study is informed by the ideas developed in the well-known writing of Hannah Arendt, mainly about Adolf Eichman who had been primarily responsible for implementing the Final Solution[2]. Arendt’s work has provided significant contributions to our understanding of the motivations and justifications of those who implemented the Final Solution (Arendt, 1958; see also Canovan, 1994; Villa, 1999; Norberg, 2010). Arendt’s key finding is that, like many other Nazi leaders, Eichmann considered himself not a criminal but a scrupulous bureaucrat; a view which did not depend on his immorality but on the nature and responsibilities of the bureaucracy in which he worked (Mack, 2010)[3]. Hitler believed that it was the responsibility of the State to protect the purity of German blood and that it was to act “without regard to understanding or lack of understanding, approval or disapproval” (Hitler, 1939, pp. 358-359).

Arendt’s highly influential theory of the nature of bureaucracy is shown in this study to be not exclusive to understanding the horror of the Holocaust as perpetrated by the German Nazis, which prompted her work. Thus, examination of the persecution of the Jews under the Italian Fascists enables further confirmation of the incisive veracity of her theoretical

insights about the essential contributions of bureaucracies and the importance of accounting practices to the success of this work without the need for considerations of morality. Very importantly, a primary motivation of this study of the Italian Fascists is the opportunity that it provides to identify nuances or variations in the way in which Arendt's theory of the banality of bureaucracies might be applicable in other contexts to which she alluded, which included Italy, but which have obtained little prominence in contrast to her conclusions about the Nazis. Most especially, this study exposes the way in which Italian bureaucrats did not take their role as a facilitator of Fascist anti-Semitic programs to the heinous extremes of the Nazis. Unlike the Nazis, who were renowned for their zealous pursuit of the destruction of European Jews, in Italian bureaucracies the implementation of anti-Semitic measures was never consistent or reliable. It was this well-known unreliability of Italian Government bureaucracies that prompted the Fascists to recruit for EGELI a select body of committed Fascist bureaucrats.

This study draws upon many different sources. Access to the laws which provided the ability and authority to oppress Italian Jews and which governed the operations of EGELI was obtained from the records of the Official Gazette of the Kingdom of Italy and of the *Repubblica di Salò*. EGELI's administrative and accounting records, including Management Board Minutes, Annual Financial Statements and Auditor Reports, are located in Rome's Central State Archive[4]. The Minutes, typewritten in an officially endorsed register, provide a complete record of EGELI's operations, showing in chronological order how and why decisions were made and how they would be enacted. Articles published in *La Stampa*, one of the most popular newspapers of the time, provide insights into the responses of the Italian public to the race laws[5].

The paper proceeds first with a discussion of the theoretical framework adopted from the work of Arendt. This is followed by a review of the accounting literature on the role of accounting in the racist programs of the Nazi totalitarian regime in Germany, which sought the annihilation of the Jewish race as efficiently as possible. Particular emphasis is given to the way in which accounting practices provided the means by which Nazi civil and military bureaucracies, which perpetrated and implemented the Holocaust, would claim ignorance and, thus, their alleged innocence. The focus of the paper then moves to Fascist Italy with a description of the stages of discrimination and persecution of Jews in Italy during the 20 years of Fascist dictatorship. The institutional, organizational and operational profile of EGELI is then examined. Subsequent sections develop the essential role played by accounting in the expropriation and sale of Jewish property and the rhetoric that was associated with accounting which betrayed the anti-Semitic purposes of accounting practices. Particular emphasis is placed upon the nature of the discourse created by bureaucratic language and the way accounting as a technology of racist policies and programs helped to disassociate organizational processes from the "administrative evil." Finally, the paper discusses the findings and the conclusions.

### **Bureaucracy and accounting for the banality of evil**

The culpability of the Nazi civil and military bureaucracies, which perpetrated and implemented the Holocaust, has been especially highlighted in numerous studies which have emphasized the way in which these individuals managed to disjoin operationally, mentally and morally their administrative actions from the homicidal outcome of their actions (Lippman and Wilson, 2013). The common defense later of those who participated when accused of their complicity in the Nazi's heinous crimes against humanity would be that they had no knowledge of the ultimate consequences of their otherwise apparently innocuous actions when, for example, organizing transport to take the Jews to destinations across Europe at which the mass killings would take place.

Arendt refers to an “administrative evil” whereby the actions of human beings unjustly or needlessly inflict pain and suffering, and even death, on others (Arendt, 1964; Adams and Balfour, 2009; Adams, 2011). Thus, the focus shifts from the extermination camp torturers to the hundreds of thousands of ordinary people involved in the organization of the extraordinary logistical, financial and productive processes which made the Holocaust both possible and efficient. Bauman (1989) reinforced Arendt’s conclusions by arguing that the devastating extent of the Holocaust was mainly made possible by the unquestioning organizational efficiency of the bureaucracies involved. Both Bauman and Arendt find that genocide of such proportions could not have been possible without a vast, fatally efficient organizational machine which involved many thousands of people who carried out their responsibilities without being impeded by any moral considerations other than their devotion to the Nazi’s Aryanzation mission, irrespective of the consequences for a great number of victims (Hilberg, 1993; Goldhagen, 1996; Browning, 1983).

Hilberg (1993, p. 99) concluded that the scale of the Final Solution was “far too complex in its organizational build-up and far too pervasive in its administrative implementation to dispense with specialized bureaucrats in every segment of society.” Rosenberg (1983, p. 13) called these mostly anonymous technocrats “desk-killers” who killed “from behind a desk without wielding any weapons more lethal than a typewriter that issues reports dealing out death [...] along deliberately anonymous channels or through a labyrinth of bureaucratic routines and apparatus” (Hilberg, 2003, p. 1024). According to Rosenberg (1983, p. 14) the Holocaust resulted in the “corruption of rationality into ideological forms of functional reasoning” whereby technologies of calculation, most importantly accounting, were used to:

[...] reduce human beings to quantified objects, thus eliminating their troublesome qualities of humaneness [...]. Functional reason must treat people as objects, as things, as mere numbers that can be easily manipulated and casually disposed of [...]. It allows individuals to manipulate fellow human beings as things until they were done away with when no longer perceived as useful or needed (Rosenberg, 1983, p. 12).

The moral aloofness of the Nazi organizations responsible for the implementation of the Final Solution, most notoriously the Schutzstaffel (SS) under Heinrich Himmler, meant that they focused on efficient routines and attention to outputs; the number of people processed and subsequently killed. According to this interpretation of the role of the Nazi bureaucracy, the Final Solution was the routine product of bureaucratic procedures, means-ends analysis, budget balancing and the application of universal rules, rather than the moral deficiencies of particular individuals. Accordingly, the Holocaust was not an “intensive evil” made possible by a few people appearing in beastly forms, but an “extensive evil” which, although not apparent at the time, was widespread and organized (Minnich, 2013). Arendt therefore emphasizes the instrumental rationality of Nazi bureaucracy in a Weberian sense, which encompasses the technologies necessary to allow it to do its work. Most especially, and tragically, accounting provided the means for the Germans to manage in an efficient way the resources required for the collection and transportation of Jews and the management of the extermination camps, including the seizure and disposal of the prisoners’ property.

A government bureaucracy is meant to treat all citizens the same. If, however, equality of treatment is no longer a fundamental right of citizens, such as with the race-based discrimination suffered by European Jews, then bureaucrats will work as implements of legally sanctioned discrimination and oppression. The moral value of the consequences of organizational actions will then depend on the assumption that members of the population, which have been identified and vilified as different races, have different rights (Shenhav, 2013). This requires that bureaucracies should act only in a manner which is specified by laws and regulations, not moral imperatives. The result is that morality is no longer a characteristic of individuals but a collective legitimation of an action (Bos, 1997). Actions

that in other contexts could be regarded as a crime, especially when carried out on a large scale, are legitimized as the exercise of State power by bureaucrats who rely on the banality of the evil in which they colluded to “merely” implement the regime’s policies as required by law (Mann, 2000). Rose (1999, p. 26) believed that the strength of the Nazi extermination project lay in the “capacity to render itself technical, to connect itself up with all manners of technologies capable of implementing its nightmarish dreams into everyday existence.” Technologies of total institutional power, notably accounting, are based on the construction of categories of individuals, the application of intrinsically instrumental and value-free science, the automatism of organized routines and distancing oneself from the persecuted people (Clegg, 2009).

The instrumental rationality of government bureaucracies and their dependence upon accounting practices as implements of power and even genocide have also been extensively documented in imperial contexts by Neu (2000a, b) and Neu and Graham (2006) (see also Davie, 2000, 2005; Rodrigues and Sangster, 2013; Graham, 2009; Chwastiak, 2015). Accounting numbers have been shown to enable bureaucratic bodies, both civil and military, and their masters to control from a distance by capturing key dimensions of the process without being in constant attendance (Miller, 1990, p. 318; Neu and Graham, 2006, p. 51). Thus, in the pursuit of the implementation of these policies moral culpability for heinous acts is disguised and subsequently denied.

The bureaucratic mechanisms and the associated accounting practices of the Nazi bureaucracies were also prominent features of the organizations set up by Mussolini’s Fascist regime for the seizure of property owned by Italian Jews as part of their program of Jewish persecution. Accounting numbers were substituted by Italian bureaucracies for qualitative attributes of individuals, thereby denying them their humanity and individuality (Annisette, 2009; Funnell, 1998, 2013, 2015). In this travesty of facts and separation of responsibilities the role of accounting was decisive. According to Fleischman and Funnell (2007, p. 384), ultimately this separation from morality allowed by accounting “was not only a means of expediting the annihilation of the Jews, but was also one of the means by which people who had no direct involvement in the murder of millions of Jews were able to divorce themselves from the objectives and consequences of their work.” In the work of EGELI the bureaucratic organization and its members were removed from the consequences of their decisions, thereby allowing their individual moral culpability to be separated from the morality of the decision (Clegg *et al.*, 2003). Although Fascism was a movement in search of a specific Italian race, and therefore acquired racist characteristics, its rise was not built on racism, unlike Germany where the Nazis’ ascendancy was based on racist, anti-Semitic roots and later an “exterminationist” anti-Semitic policy (Raspanti, 1994; Pollard, 1998).

### **Racial laws and the persecution of Jews in Fascist Italy (1938–1945)**

According to many historians, when Mussolini took power in 1922 he and his acolytes were indifferent to explicit racist ideologies; there was an absence of racial anti-Semitism (Spinosa, 1994; Pollard, 1998, p. 125). In the first few years of power, the Fascist regime neither demonstrated obvious antipathy toward Jews, nor did Jews appear to be opposed to Fascism. Indeed, many Jews, especially the working and middle classes who lived in the cities, had joined the Fascist March on Rome while nearly 5,000 Jews joined the Fascist movement (De Felice, 1974, 1993; Pollard, 1998, p. 126). In addition, in the first 15 years of the Fascist dictatorship, Jewish citizens held many important public offices within the regime, including the Minister of Finance, Guido Jung and membership of *Gran Consiglio del Fascismo* (Advisory Council of the Prime Minister) (Rossi, 2003). Many Jewish intellectuals had endorsed the Fascist manifesto drawn up in 1925 by Giovanni Gentile, philosopher and Minister of Education (Turi, 1980). Remarkably, one of the Dux’s closest and most educated lovers, Margherita Sarfatti, whom he frequently relied on for advice, was Jewish

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(Wieland, 2010). In September 1934, when speaking to the crowds in Bari, Mussolini stigmatized the racist and anti-Semitic attitude of Nazi Germany, which he contrasted with Italy's distinctive culture and values that were "above" such racist doctrines (Mussolini, 1934)[6]. Indeed, Mussolini saw himself as the protector of Italian Jews. Despite these assurances, the political and social conditions of the Italian Jews declined shortly thereafter.

The worsening situation of the Jews was driven initially by the continuing depressive effects on the Italian economy of the First World War, later compounded by the 1929 world financial crisis which led the Fascist regime and a large number of Italian businessmen to seek someone to blame for their problems. Most especially this fueled the negative myth of Jewish capitalism as predatory and damaging for the Italian middle classes (Leon, 1970). At the same time, the regime had also implemented a policy that discriminated against the native populations of the Italian colonies in Africa. This was justified by the emerging Fascist ideology that proclaimed Italians to be a superior, pure race (Cassata, 2008). Ultimately, the decision to promote an anti-Jewish racial policy was most powerfully driven by the international political isolation that followed the Ethiopian war (1935–1936) and the fines levied by the League of Nations (Del Prato, 1938). With Italy having lost its authoritative role among the European powers Mussolini had to create stronger relationships with the Nazis. Even if not expressly forced to do so by the Führer, Mussolini embraced an anti-Semitic policy that, at least in theory, resonated with that of Germany so that he could demonstrate both his and Italy's commitment to Hitler's political and cultural positions (Michaelis, 1982; Sarfatti, 1994).

The first stage in the Fascist racial program began with the publication of the so-called "Manifesto of Race," hereafter the Manifesto, a 10-Article paper called *Il Fascismo e i problemi della razza* (Fascism and the Problem of Race) published in the newspaper *Il Giornale d'Italia* on July 15, 1938. The Manifesto, produced by a group of university scholars and intellectuals, defended the concept of a pure Italian race and claimed that Fascism had to have a racist attitude, which was the ultimate expression of the true traits of the Italian people (Anonymous, 1938a; Romano, 1941). The Manifesto was reported by other newspapers and republished in August of the same year by the recently founded journal *La difesa della razza* (Defending Race). The Manifesto provided Fascism with the cultural and pseudo-scientific justifications for the discriminatory and segregationist claims it was developing and promoting (Gillette, 2002). Shortly after, on September 19, 1938, during a public speech in Trieste, Mussolini stated for the first time that Italy had a problem with Jews. Mussolini described Jews as the enemies of Fascism who were involved in an international subversive plan, which threatened the well-being and the very existence of Italy (Mussolini, 1938a).

To achieve the racist aims of the Fascists, to discriminate and persecute a minority, a legal concept of race was required as the foundation of civil and economic rights (Yael Franzone, 2004). The state and its bureaucracies needed to be able to identify members of the population as belonging to different races with different rights (Shenhav, 2013). Thus, Section 1 of a "new" Civil Code provided with a 1938 Royal Decree stated that: "Legal capacity can be restricted with respect to the belonging to a race. Such restrictions are regulated by special laws[7]" (Royal Decree, December 12, 1938, No. 1852). This required a definition of the Jewish Race to draw clear boundaries between Jews and the rest of the Italian population. This was provided in Section 8 of the November 17, 1938, Decree 1728. In order to avoid a religious definition of the Jew, the Fascist government adopted a racial pseudo-scientific definition based on that which was published by *La difesa della razza*. The adoption of a pseudo-scientific definition which emphasized the existence of a Jewish race, which originated with Semitic people who were spread throughout Mediterranean lands and maintained specific racial characteristics, provided the means to discriminate against Jewish people even if they had converted to Catholicism and did not practice the Jewish faith. Thus, the German definition of Jew was very similar to that adopted by the Italians.

The second stage in the development of the racial policy of the Fascist regime consisted of the promulgation of many laws and rules designed to discriminate against Jews in the economic and social life of Italy. Agamben (2005) identified the withdrawal of social and economic rights as the first stages in the denial of the humanity of those affected. The first racial laws, as seen in Table I, were targeted at Jewish students and especially Jewish teachers who were expelled from schools at all levels and banned from teaching (RdI, 1938). Soon after, Jewish executives and clerks, both public and private, were forced to leave their jobs, as were Jews in the army and the police (RdI, 1938; Gentile, 2013). Legal protection was further restricted, which meant that Italian Jews could not work as self-employed professionals in trade or services (RdI, 1939a, b, 1940) while in 1942 Jews were banned from the performing arts. They were also denied the right to own property when on October 6, 1938 a meeting of the *Gran Consiglio del Fascismo* announced that “Italian citizens of a Jewish race [...] are not allowed [...] to be owners of more than 50 hectares” of farmland (Section 5, d). This was followed soon after on November 17 by Decree 1728, Section 10, subsequently approved without debate by the Chamber of Deputies on December 14[8], which set limits on the value of real estate that Jews could own. The limit for “Italian citizens of a Jewish race [...]” was based on “cadastral” rent[9] and set at 5,000 lire for land and 20,000 lire for buildings (RdI, 1938, Section 10, d, e). Initially, only property which exceeded these limits was the target for expropriation. Thus, not all property was to be forfeited. If property exceeded the stated limits the owners had to inform the Ministry of Finance within 90 days.

To placate potential opposition, the Decree was justified with reference to the many houses allegedly owned by Jews as investments but which were left vacant at a time when

Laws	Main rules	Reference
Royal Decree no. 1390, September 5, 1938	Ban of Italian Jewish teachers in Italian public schools	RdI (1938)
Royal Decree no. 1539, September 5, 1938	Institution of General Council on Race	RdI (1938)
Royal Decree no. 1728, November 17, 1938	Definition of Jewish citizen, prohibition of mixed weddings, limits on Jewish property; a ban on Jews in Italian civil and military administrations; ban of Jews students from Italian high schools and universities	RdI (1938)
Royal Decree no. 1779, November 15, 1938	Prohibition of mixed classes in every public school; institution of Jewish only classes	RdI (1938)
Royal Decree no. 2154, November 21, 1938	Modification to National Fascist Party's charter in order to prohibit Jews participating	RdI (1938)
Royal Decree no. 2111, December 22, 1938	Expulsion of Jewish members from military forces, police and Royal Carabinieri	RdI (1938)
Law no. 1054, June 29, 1939	Limitation of Jewish citizens in the professions of: law, medicine, accounting, engineering, pharmacy, veterinary science, architecture, chemistry, agriculture	RdI (1939a)
Law no. 1055, July 13, 1939	Limitation to testamentary transfers to Jewish citizens	RdI (1939b)
Law no. 1403, September 28, 1940	Removal of public funding from Jewish primary schools (kindergartens)	RdI (1940)
Law no. 1459, September 23, 1940	Possibility of changing the surname for citizens born from a Jewish mother and a non-Jewish father and their not belonging to the “Jewish race”	RdI (1940)
Law no. 517, April 19, 1942	Exclusion of Jewish citizens from performing arts and entertainment	RdI
Italian Social Republic, Duce Legislative Decree, no. 2, January 4, 1944	Elimination of “discrimination” and Arian Jew definition. Absolute prohibition for all Jews to have any property, administrate firms or to practice a profession	RSI

**Table I.**  
Racial laws and their  
main proscriptions

many Italians were unable to find a place to live. Thus, State intervention and public ownership of these buildings was said to be necessary to ensure better access to property for the majority of Italians (Anonymous, 1938a). Mussolini said that he wanted Italian Jews to have a social and economic importance in proportion to their number. Accordingly, a “proportional criteria” was adopted by the regime. At the time, Jews represented approximately 1/1,000 of the Italian population. Therefore, according to the Fascists their share of national wealth should not have exceeded 1/1,000. However, the Fascists warned that this was well below the actual proportion of property that Italian Jews owned and, thus, would mean that Jewish properties should be gradually sold to achieve the appropriate proportion (Anonymous, 1938b). To support the expropriation of Jewish property, the newspapers exaggerated the extent of property owned and controlled by Jews (Anonymous, 1938c). In one case the Turin-based newspaper *La Stampa* published an article which proclaimed the existence of “The Jewish Octopus: 400 Jews own more than 1 billion lire real estate property” (Anonymous, 1938b, c). Difficulties in implementing the “proportional criteria” meant that it was quickly abandoned and instead an approach based on different categories of Jews was adopted (Mussolini, 1938b).

The extent to which the Italian State bureaucracy was committed to the racial laws remains a very controversial issue. Some historians have sought to understate the actual pervasive effect of the oppressive measures introduced by the racial laws, claiming that the regime was only seemingly racist and that it introduced its racist policies to please Hitler without any real commitment or belief in what the new racial laws sought to achieve. According to this view, Italian bureaucrats, therefore, did not effectively or widely enforce the racial laws (De Felice, 1993). Arendt (1964, p. 177) was strongly convinced that the condition of the Jews in Italy was not comparable to the suffering they endured in the other European countries which were either directly or indirectly controlled by Nazi Germany. She argued that Italian society and its institutions were basically indifferent, if not always openly hostile, to the anti-Semitic racial laws and that, unlike Germany, anti-Semitism had never been a prominent or recurring feature of the culture and history of Italy. “Italy actually was one of the few countries in Europe where all anti-Jewish measures were decidedly unpopular, since, in the words of Ciano, they ‘raised a problem which fortunately did not exist’” (Arendt, 1964, pp. 178-180). This was confirmed when, despite the racist escalation of the laws, regulations and bureaucratic measures of oppression, there was no attempt by large numbers of Italian Jews to leave the country, thus possibly confirming the belief of Italian Jews in the indifference or resistance of the Italians to the persecution of their fellow citizens (Toscano, 1998). The majority of Italy’s Jewish population, still confident in the institutions and in the legal system inherited from the liberal era, believed that they would overcome what was assumed to be a short-lived adverse period and, therefore, chose to stay in Italy (Antonucci and Spizzichino, 2004; Livingston, 2014).

Tragically, for many Italian Jews their faith in Italian history and its people was to be finally and fatally betrayed when after Italy entered the Second World War on June 10, 1940 the Fascist regime collected in detention centers those who could be identified as Jews according to the Manifesto of Race. However, unlike the detention centers operated by the German Nazis, there was no forced labor, nor were they meant to be the prelude to the methodical, relentless killing of Italian Jews. The collection of Jews was facilitated by a census conducted in 1938, which comprehensively recorded and classified nearly 48,000 Italians as Jewish who were thus treated as not part of an Italian race. This led to the formation of a special statistic-demographic office, the *DemoRazza*, to manage statistical data about Italian Jews (Cocchi and Favero, 2009). On September 4, 1940, Mussolini signed a ruling that opened in Italy the first of 43 concentration camps for captured citizens from enemy countries, most especially Jews, with a view to expelling them from Italy (Calimani, 2013).



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After the surrender of Italy to the Allies in September 1943, German forces occupied northern and central Italy and began a major round up of Jews. The census of 1938 provided the Germans with the means to apprehend quickly Jews for transportation to the extermination camps who had been previously allowed by the Fascists to remain free. The inmates of the concentration camps established by the Fascists in areas now occupied by the Germans also came under German control. It has been estimated that approximately 8,500 Italian Jews subsequently died in the Nazi extermination camps, mainly Auschwitz-Birkenau (US Holocaust Memorial Museum, Italy, 2016). The relatively small number of Italian Jews who were killed in the extermination camps, when compared to other countries under German control, has been attributed to both the general reluctance of Italian bureaucrats and the police to search for Jews and the preparedness of non-Jewish Italians to protect their neighbors and colleagues (Friedlander, 2007, p. 561). Count Ciano, Foreign Minister of Fascist Italy from 1936 until 1943 and Mussolini's son-in-law, was criticized by Heinrich Himmler for not ensuring that more Jews were being sent to detention centers (Guerri, 1979).

### **EGELI and the seizure of property**

Implementation of anti-Semitic policies by the Fascists required the creation of new bureaucratic institutions specifically designed to implement effectively the regime's racial policies. Accordingly, EGELI was created by Royal Decree 126 in 1939 (RdI, 1939a, b, c, d) as a body under the Ministry of Finance dedicated to managing the property seized from Jewish families and businesses until the property was sold. The work of EGELI also played a key role in Fascist propaganda. Thus, as soon as EGELI commenced its operations the press regularly reported its actions and gave particular prominence to the expropriation of any property that exceeded limits, which had been set for the value of property that Jews could own (Anonymous, 1939a, b). As early as the middle of 1939 *La Stampa* gave a prominence and place to the work of EGELI and frequently gave specific details of the extent of Jewish ownership of property (Anonymous, 1939c, e)[10].

To carry out its work of expropriation and sale of Jewish property on a national scale, EGELI needed to work closely with other government institutions (Adams and Balfour, 2009), notably the Revenue Assessment Office and the Revenue Office and banks (Allen, 2005; Browning, 1992; Naumann, 1966). EGELI did not commence its work until the last few months of 1939, becoming fully operational under the Act 1994/1940 in 1940 after Italy entered the war. It also became responsible for the expropriation and management of the real estate of citizens of enemy countries who were living in Italy (RdI, 1940). In addition, EGELI collected the so-called *beni esattoriali*, the Italian taxpayers' assets that the Revenue Office could seize to satisfy a tax liability. Initially EGELI was to have been staffed by a head accountant, a chief legal officer who would be assisted by an Attorney General, two record-keepers, two typists and two bailiffs (EGELI, 1939a).

EGELI's governance system was centered on a board of directors chosen by the government, which was composed of ten members, three of whom had to be senators, thereby confirming the importance given to the work of EGELI. The first president of EGELI was Senator Asinari di Bernezzo, who died shortly after his appointment. His successor, Dr Giovara, who was a Lawyer and also a senator, was appointed on September 7, 1939 and stayed in office until the end of the Second World War (EGELI, 1939c, p. 16). The board of directors was supported by a five-member management board (EGELI, 1939a) and a Board of Statutory Auditors. The rules governing the work of the Board of Statutory Auditors were contained in Article 12 of the charter under which EGELI was to operate (RdI, 1939d). Three auditors were appointed for three years personally by the Duce, again reinforcing the importance of EGELI for Fascist plans. The president of the Board of Statutory Auditors had to be chosen among the judges of the

Court of Auditors while the other two members were proposed by the Ministry of Finance and the Ministry of Corporations[11]. In addition to auditing financial statements, the auditors, whose fees were determined by the Ministry of Finance, were responsible for ensuring compliance of the board of directors' decisions with Fascist laws and regulations "in the same way as in the private companies"[12]. The audit reports of the Board of Statutory Auditors had to be presented to the Ministry of Finance. In order to prevent conflict of interests, according to Article 26 of the EGELI charter, the auditors (and the directors) were forbidden to buy properties from EGELI.

EGELI developed associations with many banks. Although the banks, as noted in Table II, were mainly small local banks, there were also some large banks which were publicly owned, including the *Istituto Bancario San Paolo di Torino*, *Banca Nazionale del Lavoro* and *Banco di Napoli*. The banks organized the auctions of expropriated Jewish property, in return for expenses and commissions (RdI, 1939d, 1941).

Within 90 days of the issuance of the ruling in December 1938 for the approved limit to the value of property, Jewish Italian citizens had to notify local agencies of the Ministry of Finance, the *Ufficio Tecnico Erariale* (Revenue Offices)[13], of the property that they owned. After receiving this information, the Revenue Offices determined if there was any property that exceeded the limits specified and, if so, they then expropriated the property (Anonymous, 1939e). In another remarkable difference with the Germans, not all Jewish Italian citizens had to give up their property which exceeded the approved limits (Levi, 1995). Instead, on a case-by-case basis many exceptions were made for "discriminated" Jews. According to the Royal Decree no. 1728 of November 17, 1938, expropriations and limits on property which could be owned by Jewish Italians did not apply to Jews and their relatives who either died or suffered as combatants in wars fought by Italy, notably the Italian – Turkish war (1911–1912), the First World War (1915–1918), the Ethiopian war (1935–1936) and the Spanish war (1936–1939), or who died or were injured for the Fascist cause. These measures introduced the so-called "Aryanised Jew," a qualification that could be conferred by the Minister of the Interior even when information in the public registries of births, deaths and marriages said the opposite. In addition, Royal Decree no. 126/1939 ruled that Jewish property could be transferred to non-Jewish relatives or to charities or foundations (RdI, 1939c). These exceptions meant that the law may not have been consistently enforced across the country. The total number of "discriminated" Jews, both owners and their families, provided for by the Law 1728/1938 was 4,815 or more than 10 percent of Italian Jews. In addition, special exemptions were recognized for another 194 Jewish citizens and their families (ACS, 1940). In terms of the value of properties, the percentage of land and buildings belonging to discriminated Jews (and not seized) was nearly 20 percent of the total real estate owned by Italian Jews (EGELI, 1941a, p. 6, 1942a, p. 8, 1943a, p. 4). The preparedness of the Italians to protect where possible some Jews led Arendt to refer to the Italians as one of the most

Local banks

*Istituto di Credito Fondiario di Verona*  
*Credito fondiario della Cassa di Risparmio delle Provincie Lombarde*  
*Istituto Italiano di Credito Fondiario*  
*Istituto di Credito Fondiario delle Venezie*  
  
*Credito fondiario della Cassa di Risparmio di Bologna*  
*Istituto di Credito Fondiario di Roma*  
*Istituto di Credito Fondiario di Gorizia*

National banks

*Credito Fondiario dell'Istituto San Paolo di Torino*  
*Sezione di Credito Fondiario della Banca Nazionale del Lavoro*  
*Banco di Napoli*  
*Istituto di Credito Fondiario del Monte dei Paschi di Siena*  
*Banco di Sicilia*

**Table II.**  
Banks involved in expropriation of property

**Source:** EGELI (1941a, p. 27, 1942a, p. 25)

prominent examples of an exception to her judgment about the banality of bureaucracies for, she observes, the result of the permitted exemptions:

[...] must have been that the great majority of Italian Jews were exempted. There can hardly have been a Jewish family without at least one member in the Fascist Party, for this happened at a time when Jews, like other Italians, had been flocking for almost twenty years into the Fascist movement, since positions in the Civil Service were open only to members [...] (Arendt, 1964, p. 178).

Unlike Nazi Germany, every owner of expropriated property was entitled to compensation prescribed by law as decided by the Revenue Assessment Office of the Ministry of Finance. Article 13 of EGELI's charter stipulated that the Jewish owners at the time that their property was seized were to be paid by EGELI with, initially, special 30-year government bonds at 4 percent interest (RdI, 1939c; Anonymous, 1939c). On expiration of the 30-year term, the government bonds were to be replaced by Treasury bonds of the same value. Any difference between the final price at which the property was sold by EGELI and the compensation paid was taken by the State, not by the dispossessed owner. The compensation paid for property expropriated was still estimated on a fiscal basis which related the value of lands and buildings to the taxable rent using a conventional multiple, as noted earlier. This value was the basis for entering data in the accounting system of EGELI and initially that which was recorded by the Revenue Office.

In its first year of work, EGELI received, through the Provincial Tax Services, 726 notices from Jewish citizens about property that exceeded the approved property value limit and, thus, had been expropriated. By December 31, 1940, these notices and subsequent expropriations had increased to 1,000, which meant a total property value of 675,115,395 lire was transferred to EGELI (1941a, p. 6) in preparation for the subsequent sale to non-Jewish Italians. As Italy entered the war, expropriations decreased significantly when the civil services were unable to meet demands now placed upon them and many Jewish or foreign properties were either sold by the owners before they could be valued and expropriated or the Jewish ownership of the property was disguised (EGELI, 1943a, p. 8). In 1941, the number of notices issued in the year reduced to 255, with the total assets expropriated and managed by EGELI since its inception approaching nearly 700,000,000 lire (EGELI, 1942c, p. 47). By the end of 1942, notices of property exceeding the approved value limit had again increased during the year to 395, while the value of the assets seized since the start of EGELI's operations then totaled 726,508,449 lire (EGELI, 1943c, p. 48). Table III shows that at December 1941, out of a possible 94 provinces, expropriated Jewish property came from just 17 Italian provinces, those in which Jewish communities had traditionally lived (Sarfatti, 2007). All such provinces were in Northern Italy, with the only

Real estate provinces	Amount	Real estate province	Amount
Cremona	18,700.00	Modena	94,640.00
Cuneo	27,000.00	Padua	557,044.40
Ferrara	43,416.00	Parma	427,950.00
Firenze	343,980.00	Roma	1,182,780.00
Genova	76,000.00	Rovigo	1,695,909.60
Livorno	410,446.80	Torino	1,808,566.60
Lucca	90,671.20	Trieste	5,277,871.80
Mantua	594,856.00	Venice	279,517.00
Milano	2,276,520.00	Total amount	15,205,869.40

Source: EGELI (1942a, p. 12)

**Table III.**  
Jewish property  
expropriated by  
EGELI, by Province,  
at December 31, 1941

exception Rome, home to the largest Jewish community, where racial persecution had the greatest financial impact (Procaccia, 2004).

With the fall of Fascism in July 1943 and the proclamation of the Italian Social Republic in the northern part of the country, EGELI's headquarters were moved from Rome to San Pellegrino Terme, in the Italian Social Republic[14], from where it continued to manage under considerable stress the expropriation of the property of Jewish citizens who were now viewed as enemies (EGELI, 1944a, p. 5). According to a report from the Ministry of Finance dated March 12, 1945, the total expropriated assets managed by EGELI throughout the war amounted to 731,442,619 lire, with a total of 5,768 notices of expropriation (De Felice, 1993, pp. 610-611). The surprisingly small increase in the property value seized by EGELI between 1942 and 1945 can be explained by the different approach used to calculate the value of property after the surrender of Italy. The 726,508,449 lire of assets reported in 1942 referred to the total sum of the expropriation allowance without considering the amounts received from sales while, amid the chaos of the deteriorating position of the Fascists who were now in retreat, the final total of 731,442,619 lire calculated by the *Repubblica of Salò* considered only the net increase coming from the sales of the properties for which nothing had been paid: 726,508,449 + expropriation fees – sales revenue = 731,442,619.

After the end of the Second World War, EGELI was put under the control of an external commissioner to start “re-conveying” the unsold expropriated property that is returning it where possible to individuals or their families from whom the property had been expropriated. Irrespective of these efforts, very little property was returned (PCM, 1948–1950). Many of the original employees of EGELI retained their positions and assisted in attempts to find the owners of expropriated property. The ease with which members of EGELI moved between being implements of Fascist racial programs to facilitating the return of seized property further confirms the amoral way in which EGELI officials carried out their duties. It thereby also confirms Arendt's views of the importance of the seeming banality of the work of bureaucracies involved in the persecution of Jews, while recognizing the very different, non-extermination trajectory of the work of Italy's bureaucrats.

### **The discourse of discrimination in EGELI's accounting records**

The Annual Financial Statements which EGELI sent to the Ministry of Finance each year between 1940 and 1943 included a Director's Report, a balance sheet, an income statement, assorted tables and the Board of Statutory Auditors Report. The Director's Report was usually about 20 pages long with a three-section introduction about the management of the three main categories of property, namely Jewish property, assets of Italians who had not paid their taxes and enemy property. The final sections of the Director's Report examined in detail the organization and work of EGELI. The Jewish property balance sheet, as shown in Table IV, listed as its main assets the Jewish property which had been expropriated (EGELI, 1941b, 1942b, 1943b, 1944b). Expropriated property was to be recorded in the balance sheet at the cost, that is, the compensation paid for expropriation (Article 20)[15]. Any costs related to maintenance of the property under EGELI's control were to be added to the value of the assets while the cost of EGELI's day-to-day operations was to be charged to the income statement as an expense (Article 23).

Significantly, gains coming from property sales (see Table V) were not included in the income statements but in the balance sheet. As an example, in 1941 the report of the Board of the Statutory Auditors in the “Jewish Property” section they wrote that “A revenue of 570,000 liras coming from property sales was gained at the end of the legal year, with a net gain of 304,773.80 lire” (EGELI, 1941c, p. 48). In the balance sheet, however, in the Asset section can be found the amount of 265,266.20 lire (1941 column) and in the Liability section is the same amount and the gain achieved.

Assets	1940	1941	1942	1943	Liabilities	1940	1941	1942	1943
State cash	475,469.10	85,336.00	2,414,073.99	548,532.00	Capital	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
Cash and cash equivalents		25,076.85	11,910.10	548,281.00	Mortgage Banks payable	18,256.52	1,134.99	3,735.34	309,953.84
Plant and machinery	108,609.30	145,644.40	202,278.30	365,486.50	Accounts payable	59,940.20	14,544,727.85	34,365,400.49	32,638,550.36
Lands and buildings		15,205,869.40	43,993,532.24	45,838,094.64	Impairment	35,448.00	65,448.00	105,448.00	105,448.00
Cost of land and buildings sold		265,266.20	4,932,580.80	9,794,122.80	Revenues from land and buildings sold		570,000.00	12,432,649.00	29,537,371.15
Securities	4,750,013.00	1,302,367.90	5,351,057.26	5,198,868.56	Cost		265,266.20		
Accounts receivable	14,002,040.00	14,002,435.30	14,187,523.94	9,231,313.38	Gain		304,733.80		
Deferred charges		1,295.60	786.10	3,664.25	Bonds		1,018,900.00	16,473,600.00	21,935,800.00
Mortgage Banks receivables		442,514.59	1,597,933.45	4,882,565.63	Mortgages			432,738.17	422,071.84
Bank deposits		11,236.65	9,568.55	11,541,587.21	Liabilities for lands and buildings				196,640.55
Property tax assessments	163,555.84	285,235.74	596,568.17	356,282.57	Other liabilities				13,421.70
Goods of enemies	309,650.95	3,864,999.23	8,593,370.38	12,096,168.26	Profit for the year			374,626.52	624,011.73
Inventory			145,917.30	327,559.88					
State treasury			1,587,718.36	4,862,436.03					
Carried forward	207,672.80	304,306.53	562,932.92	188,306.46					
losses									
Total Assets	20,017,010.99	35,941,584.39	84,187,751.86	105,783,269.17					
Loss for the year	96,633.73	258,626.45							
Total assets and loss	20,113,644.72	36,200,210.84	84,187,751.86	105,783,269.17	Total liabilities and owners' equity	20,113,644.72	36,200,210.84	84,188,197.52	105,783,269.17

Source: EGELI (1941b, p. 30, 1942b, pp. 30-31, 1943b, Annex A, 1944b, Annex A/1)

Most sales occurred in 1941–1943 before Italy’s surrender. During this time, the gains from the sale of land and buildings sold were more than double the compensation paid. Thus, the entries of the balance sheets provide a measure of the profits earned by the State through EGELI. According to Article 21 of the EGELI charter, the net revenues coming from the sales of properties were to be paid in cash directly to the State Treasury every month. Consequently, the property sales themselves had no impact on the income of EGELI (see Table VI).

The annual report presented by EGELI to the Ministry of Finance was completed with the audit reports. The audit report, which mostly consisted of four pages, although not in a standardized form, was divided into four parts with a conclusion. In the first section, the auditors commented on the main annual report data, the sales and the net profit. The second section was devoted to the Jewish property expropriated, including tables showing data about expropriations, sales and total number and value of EGELI properties at the reporting date. These tables, together with those included in the financial reports of the directors, were not consistently presented in the annual reports. The third and fourth sections of the audit report referred to the other activities of EGELI, such as dealing with the property of enemies and taxes. In the conclusions section, the Board of Statutory Auditors gave its (clean) audit opinion, addressing this to the Minister of Finance (EGELI, 1941c, 1942c, 1943c, 1944c).

The administrative banality of EGELI’s accounts was very effective in disguising the true nature of what had happened, the betrayal and dispossession of Italian Jews, by creating the impression that they reflected typical, unenforced commercial transactions. The language, semantics and associated moral implications of accounting enabled tables of information, account names and calculations to disguise the identity of people, the lives behind numbers (Funnell, 1998), to dehumanize the victims by turning them into statistical categories and inventories (Kelman, 1973; Rose, 1999; Clegg, 2009). The style of language and the way events are recounted in the board of directors’ confidential documents which accompany the financial statements also betrays more than a concern for procedural efficiency. The words that identified the victims and the expropriation of their property allowed the dehumanization of the victims during the persecution of Italian Jews and, therefore, the separation between the moral responsibility of the bureaucrats and the “administrative evil” in which they were engaged (Kelman, 1973; Clegg *et al.*, 2003). The accounting and narrative languages adopted by EGELI reports are exemplary in this regard. Early reports of the board of directors use the phrase “Italian citizens of Jewish race” non-specifically (EGELI, 1939b, p. 9). In EGELI’s accounting reports and related documents, such as the board of directors’ minutes, individuals were mostly referred to as members of broad categories such as “the discriminated,” “Jewish companies” and “the Jew,” which in the singular form for Italians has a pejorative intention. There are only isolated occurrences when specific individuals are mentioned by name, such as at a meeting on February 27, 1941, when 31 expropriations are listed, along with the names of the Jewish citizens whose property had been expropriated (EGELI, 1941d, pp. 94-99). Another exceptional example occurs in a meeting on January 25, 1942 when seven names were provided (EGELI, 1942d, pp. 6-7), and in a meeting on February 25, 1943, when nine names

Gain calculation	1941	1942	1943
Lands and buildings available	15,205,869.40	43,993,532.24	45,838,094.64
Sales revenue	570,000.00	12,432,649.00	29,537,371.15
(Cost of lands and buildings sale)	265,266.20	4,932,580.80	9,794,122.80
Gain on lands and buildings	304,733.80	7,500,068.20	19,743,248.35
Gain average %	53.46	60.33	66.84

Source: EGELI (1942b, pp. 30-31, 1943b, Annex A, 1944b, Annex A/1)

**Table V.**  
Gains on expropriated  
lands and buildings  
(1941–1943)

Expenses	1940	1941	1942	1943	Revenues	1940	1941	1942	1943
Overheads	312,909.35	344,837.27	532,015.02	752,709.49	Revenues from buildings		46,481.65	1,340,383.38	1,785,218.04
Costs charged by land institutes	18,256.52	30,500.00			Revenues from other activities	234,501.32	85,952.52	162,243.06	486,273.42
Costs for managing buildings		13,003.35	595,984.90	894,770.24					
Costs of transactions		2,720.00							
Net profit for the year			374,626.52	624,011.73	Loss for the year		96,633.73	258,626.45	
Total expenses	331,165.87	391,060.62	1,502,626.44	2,271,491.46	Total revenues	331,135.05	391,060.62	1,502,626.44	2,271,491.46

**Source:** EGELI (1941b, 1942b, p. 30, pp. 30-31, 1943b, Annex A, 1944b, Annex A/2)

**Table VI.**  
EGELI's "Jewish-  
property" income  
statements  
(1940-1943)

were disclosed. Nothing else is said about those named; nothing about their origin, their family or their personal story, at a time when Jews began to be arrested and deported. There is only reference to “files,” “objects,” the “Jewish property” or a legal status that “of the discriminated person,” which is enough to qualify for the attention of the board of directors the person who is mentioned.

In a report from July 1940 (EGELI, 1940b, p. 47), a list of figures about a bank’s transactions merely refers to “Jewish property” and “property of the discriminated person” (p. 48). At a meeting on November 6, 1940 when statistics about Jewish properties are presented, reference is made to “9 appeals,” “9 files” served and “15 files” yet to be served (EGELI, 1940d, p. 76). The phrase used to refer to those being targeted is: “File number 236 D. – First Name and Family Name[16] – Revenue Office of Ancona.” This is followed by a detailed description of the property (EGELI, 1943d, pp. 7-8). Describing individuals in this way was, and still is, very unusual in Italian bureaucratic processes and related documents for it has long been the practice to specify the family name, the date and place of birth of the individuals concerned and where they lived. The board’s determination to implement the racist policies of the regime without regard for the consequences for Jewish citizens was clearly evident in the cold bureaucratic language in the 1940 report: “Under the applicable laws, in 1940 the Revenue Assessment Offices have kept collecting and processing certificates of Jewish ownership, reporting to the body concerned about the proceedings [...]” (EGELI, 1941a, p. 5). In their 1940 report, EGELI’s board of directors, having discussed its performance and the problems it had encountered in expediting the expropriation of property, praises the banks working with EGELI; praise which was repeated in the 1941 and 1942 reports. EGELI’s staff were also praised: “The employees deserve the greatest praise for their abilities, diligence and efforts” (EGELI, 1941a, p. 18).

Throughout EGELI’s existence the annual board of directors’ report addressed to the Finance Ministry consistently referred to the expropriation, cataloguing and upkeep of expropriated property as a patriotic, Fascist duty. The board of directors wanted to ensure that the financial and operational details in the accounts would be seen as confirmation of their loyalty and commitment to the Fascist cause. This interpretation of the financial performance of EGELI would both highlight the significance of the numbers contained in the reports and their ideological meaning, thereby also confirming the propaganda values of the accounts. The board of directors’ 1940 report noted that “At this time of harsh, tough fighting, the need was felt, deeper than ever, to fulfill our appointment as best as we could, while on the battlefields our fighters gloriously accomplish the sacred mission of giving Italy military victory, a bright future” (EGELI, 1941a, p. 3). The zeal and rhetoric of EGELI’s officials reflected how bureaucracies are known to reward and spread values such as self-sacrifice, obedience, docility, duty and discipline (Bauman, 1989). The actions of bureaucracies, even when immoral, and their technologies are adapted to the rules prescribed by those in authority (Bos, 1997), implementing the regime’s policies as required by the law (Mann, 2000).

While the Board of Directors of EGELI emphasized its role and that of EGELI bureaucrats as uncompromising followers of the Fascist regime’s policies and beliefs, as noted earlier there was not a consistent commitment to the racist agenda of the government throughout other organizations involved in the expropriation of property, especially the Ministry of Finance and the Ministry of the Interior. Accordingly, as further attenuations to Arendt’s concept of banal evil, incidents of corruption or going against the government’s wishes were not uncommon. In one prominent case, to further confirm its devotion to the Fascist mission EGELI’s Board of Directors complains about the two main Finance Ministry departments, the Revenue Assessment Office and the Revenue Office, for their poor efforts which were said to show a lack of commitment to the racial priorities of the Fascist government: “The Revenue Assessment Office should therefore take more



care of the Jewish files [...] and the Revenue Office should be quicker in allocating surplus Jewish property to EGELI” (EGELI, 1941a, pp. 7-8). The Board of Directors mocks such laxity by assuming that “we should expect the files won’t be fully dispatched until about 1946” (EGELI, 1942a, p. 9). Even though the Act which created EGELI specified a minimum value for Jewish property seizure in order to avoid long and expensive procedures to take control of low value properties, the Board of Directors were forced to criticize the Revenue Office for conveying expropriated property to EGELI when the property had little value, was in poor condition or was located in a particularly inaccessible area, with few buyers willing to pay profitable prices. EGELI had the authority to reject property seized by local agencies of the Ministry of Finance, the Revenue Offices, when it was considered of poor value and not saleable (RdI, 1939c, 1941). However, EGELI indicated that it needed to be allowed to judge the property before it was expropriated and, if necessary, reject it (EGELI, 1940a, p. 39, 1940c, p. 59).

The Board of Directors also complained about the way in which the law requiring the seizure of property was constructed which allowed Jews to avoid too easily the forced sale of their property to the State. In a report from September 1940, which was highly critical of the category of the discriminated Jew, the Board complains of the “current laws that give Jews a chance of implementing some delaying tactics [...]” (EGELI, 1940c, p. 58). The Board of Directors, using language which is clearly meant to communicate their commitment to the anti-Semitic priorities of the Fascist regime, complains that: “In this way, reporting Jews will keep all their properties until a conveyance ruling is issued. Such a long delay [...] is all to the detriment of EGELI and to the advantage of the Jews” (EGELI, 1941a, p. 10). A 1940 Board of Directors Report reveals a “trick” used by Jews whose property was susceptible to expropriation, which possibly indicated a degree of sympathy among Italians for Jews to circumvent the seizure of property with the Jewish owner coming to an agreement with a non-Jewish creditor to take over the property by foreclosure as collateral. The report stated that “The Attorney General of the Court of Appeal of Turin ruled that such Jews cannot be formally prosecuted, but that such foreclosures, if on a large scale, would thwart the law and would reduce the assets of EGELI”. Therefore, the report continues, the Board of Directors calls the Finance Ministry to address the weakness in the law (EGELI, 1940a, p. 33). In all these circumstances, EGELI’s top management not only adheres as explicitly as it can to the government’s instructions, it also offers suggestions and proposes bills of law to make the expropriation of Jewish property more impactful, faster and more certain. The Board of Statutory Auditors’ Report consistently adopts the same Fascist rhetorical style as that of EGELI’s top management. The 1941 Report, for example, notes how the Board “continue to accomplish the quite heavy and often uneasy tasks entrusted to EGELI [...]” (EGELI, 1941c, p. 38) and “the fervent work of the Board of Directors and the illustrious Chairman turned out to unflinchingly meet the purposes of the Board [...]” (EGELI, 1943c, p. 48).

With the Fascists in retreat in 1943 and EGELI relocated to northern Italy after the south had been occupied by the Anglo-American forces, the chair of the Board of Directors was eager to reassure their Fascist masters that although “Enemy occupation of a large area of the national territory has taken from EGELI the properties located in the southern provinces and on the islands, I am most confident that the situation may be reinstated and that, after so many painful events, the occupied areas too may be reunited and annexed to the Italian Social Republic” (EGELI, 1944a, p. 9). In the civil war between Fascists and non-Fascists that had been raging in Italy for months, combined with the relentless allied bombing of the main Italian cities, EGELI’s Board of Directors deceitfully boasts that the management of Jewish properties has provided, “despite the difficulties encountered [...], satisfactory profits” (EGELI, 1944a, p. 21). Earlier in the same year the Royal Decree no. 26 of January 20, 1944, issued in “Free Italy,” established the restitution of property to Italian and foreign citizens who had formerly been declared or considered to be of “Jewish race”

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(PCM, 1948–1950, p. XXX). The issue was raised again immediately after the liberation of Rome, where a delegation of EGELI was still active with responsibility for the central regions and had continued its activities, even after EGELI's transfer to the North of Italy.

In September 1944, the Finance Minister (of the Kingdom of Italy under Anglo-American Army occupation) envisaged the imminent closure of EGELI because its objectives had ceased to exist. However, the idea of a rapid closure of EGELI would be short-lived. Although the Decree no. 252 of October 5, 1944 authorized the return of formerly sequestered Jews property, after liberation it became increasingly difficult for EGELI to carry out the restitution of seized property in the Italian Social Republic. This was not only due to the vast amount of work and numbers involved but also the difficulty of getting an overall picture of the property situation. The organization had to contend with chaos, dispersed documents and abuse of power (PCM, 1948–1950). Moreover, from January 1945 EGELI also had to undertake the management of properties belonging to German subjects in Italy. EGELI continued to operate until it was closed on March 22, 1957, even though there still remained 66 properties which had not been returned, along with many other assets. Attempts to trace former property owners or their families to return property continued for another 40 years (Governo Italiano, 2001).

### **Discussion and concluding remarks**

Accounting researchers have exposed the deadly contributions of accounting to the cold, inhuman rationality of Nazi bureaucracies that implemented the greatest crime of the twentieth century, the Holocaust. This study of Fascist Italy confirms that the ignominy, if not the scale and ultimate goals, of the brutal persecution of Jews was not exclusive to Nazi Germany in the 1930s and 1940s. This provides the means to further expose the culpability of accounting as a means of racial persecution beyond the territory controlled by the Nazis during the Second World War. Accounting made crucial contributions to a ministerial bureaucracy established specifically for the persecution of Italian Jews. However, unlike the very considerable literature on the fatal contributions of Nazi civil and military bureaucracies to the ruthless efficiency of the attempted annihilation of European Jews, which constituted a “gigantic, murderous operation” (Muller-Hill, 1994, p. 68; Katz, 1982; Bauman, 1989), the situation in Italy under the Fascist Party has yet to be given a comparable presence in either the accounting or broader historical literature. This study extends our knowledge of accounting as an instrument in the persecution of European Jews beyond that of Nazi Germany to Fascist Italy. This has also provided the opportunity to expose an aspect of totalitarian regimes, the expropriation of property, which has attracted little attention in the accounting literature. This study has shown how in the expropriation of Jewish property accounting used by the Italian Fascists was crucial to managing the seizure of Jewish property, its subsequent sale and the distribution of the funds received. It also provided the means for bureaucrats to separate and, thereby, absolve themselves from their immoral actions.

The study of EGELI as an institution in the service of the persecution of Italian Jews in the form of the expropriation of their lands and buildings extends the context of the theoretical insights developed by Hannah Arendt to a totalitarian regime in which the bureaucracies did not exhibit the same ruthless, amoral approach as those of the German Nazis (Arendt, 1958, 1964). Nevertheless, property expropriation was a crucial stage in the persecution of Italian Jews and a more acceptable political alternative to the confiscation of property without any compensation, the approach used in the Third Reich (Hilberg, 2003). The evidence shows the existence in Fascist Italy of an “administrative evil” nurtured by Fascist racial legislation and policies. Although these laws were not genocidal, they “helped to facilitate the Italian Holocaust by weakening the Jewish community and gathering extensive information about its membership [...]” (Livingston, 2014, p. 2). Government

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bodies associated with the work of EGELI, such as the Revenue Office, involved ordinary people in the organization of the statistical, fiscal, financial, managerial activities necessary to expropriate and sell Jewish properties. Procedures were demanded and planned to solve all the problems related to the expropriation of property in which the seeming banality of accounting played a crucial role.

Accounting practices used by EGELI and associated government departments provided the means to manage in an efficient way the resources acquired from the persecution of Italian Jews with the seizure and disposal of their property (Funnell, 1998, 2013, 2015). The accounting and administrative records of EGELI show consistent and compelling evidence of the manner in which accounting helped strengthen the identity and purposes of an organization in charge of selling expropriated property of Italian citizens of Jewish descent. The details provided in EGELI's accounts gave the Ministry the means to oppress Jewish Italian property owners by requiring that their lands and buildings should be listed, valued, recorded and sold (Funnell, 1998). These tools which were to promote bureaucratic efficiency show clearly the vital role of accounting in the service of Jewish persecution. In the charter that governed the actions and authority of EGELI there were many rules about financial reporting, in particular the need imposed by the law which established EGELI (RdI, 1939c) to prepare financial statements about its operations (Article 11, par. 8). The annual reports were prepared by the Board of Directors (Article 10) and audited by the Board of Statutory Auditors (Article 12). Even though EGELI was a government body, its annual report was quite similar to that prepared by private companies. Accounting practices were not always consistent either across years or with basic accounting practices. As the war worsened for Italy this in part reflected the increasing pressures on EGELI to find staff with the necessary accounting skills and the inability of the government bodies upon which it depended, most especially the Ministry of Finance, to provide a stable environment amid the growing chaos of war which for EGELI culminated in its hurried move to the north in 1943 after Italy's surrender.

Although EGELI worked in a totalitarian regime that was notably different from Nazi Germany it still exhibited many of the traits that have been associated with the bureaucratic organizations emphasized in Arendt's work. The top management of the organization, selected from Fascist army generals, senators, government executives, was ideologically motivated to pursue the mission of the Board of Directors. When it had to contend with the typical slow pace of Italian bureaucracy outside EGELI it complained that these delays would "abet" the Jewish interests. In marked contrast, EGELI's staff were often praised by the Board, thereby confirming that they too were diligent and devoted to the organization's mission. The work of EGELI's top management and staff was focused on the goals to be accomplished, irrespective of the consequences for those who were the target of Fascist anti-Semitism (Browning, 1983; Mack, 2010; Minnich, 2013).

The work of EGELI's management and staff was driven by instrumental rationality in the pursuit of the goals to be accomplished, not moral considerations (Browning, 1983; Mack, 2010; Minnich, 2013). Clegg (2009) shown how the development of technologies of total institutional power, such as the accounting practices used by EGELI, is based on the building of categories of people, the automatism of the organizational routines, on distancing oneself from the persecuted people and the denial of their humanity (Funnell, 2015). While Arendt's views on the "Banality of Evil" give a glimpse of the racist character of bureaucracy in Nazi Germany and other totalitarian regimes[17], the arbitrary nature of its functioning, if compared with the rule of law, and the peculiar aspect of racially based moral aloofness (Shenhav, 2013), in EGELI the principle of lawfulness was unflinchingly adhered to, as were anti-Semitic attitudes. EGELI operated in a totalitarian regime that may have differed in many aspects from that of Nazi Germany but still exhibited most of the traits that are associated with bureaucratic organizations and the

bureaucrats that Arendt refers to in *Eichmann in Jerusalem*. EGELI reflected the functional picture described by Bauman (1989) where bureaucratic procedures ruled all administration and a reliance placed upon means-ends analyses facilitated by accounting information, especially when the organization's top management wanted to reject properties that had little value. There is no evidence in the archival records that EGELI's top management ever questioned the morality of what they were doing. Instead, as shown, they would harshly criticize the poor efforts made by the other governmental institutions involved, which were suspected of abetting the Jews to escape expropriation of their property (Bos, 1997). Much to the frustration of EGELI's Board of Directors, a similar level of devotion to the Fascist cause did not always drive the work of other government bureaucracies with whom they had to work.

Far from being a neutral tool of management (Solomons, 1991), accounting, which was set in the context of a racist oriented dictatorship, was fully involved in the organizational work of the ministerial bureaucracy that was intent on the persecution of Jews in Italy. EGELI's accounting system allowed the identification of property exceeding the value specified for expropriation and carefully measured the performance of the expropriation process and sales of Jewish property. Not only had such work to be carried out on the basis of a race law, it also had to be profitable and accountable. This required accounting systems which would make the discrimination and persecution of Jews more efficient and visible to ensure that those responsible for the process knew that they would be held accountable for the success of the process (La Capra, 1994; Funnell, 1998; Fleischman and Funnell, 2007). Thus, the Annual Financial Statements of EGELI made it certain that they would be held accountable to the Finance Ministry for their commitment to Fascist values and aims.

Disclosing the profitability of expropriation in the Annual Financial Statements confirmed each year to the Ministry, and indirectly to Mussolini, that those who worked in EGELI were devoted to its mission as an agency of the Fascist State (EGELI, 1941a, p. 28). By making the expropriated and then sold property visible the information provided in the Annual Financial Statements also supported the regime's propaganda that Jews were a threat to the financial stability of the State. The Annual Financial Statements hid the real effect of expropriation authorized by the Royal Decree 126/1939, the denial of the civil rights of Italian Jews, which allowed the State to appropriate the difference between the compensation paid and the actual selling price of property expropriated. This confirmed the role of accounting as a technology to reveal what the regime had achieved and its priorities but also to hide or disguise that which it did not want to be known (Annisette, 2009; Funnell, 2013). Accounting allowed a form of selective visibility; the value and identity of the property was identified but not that of the owners. This provided the means to dehumanize the victims, and therefore the separation between the moral responsibility of the bureaucrats and the "administrative evil." This was consistently reinforced by the words that were used to identify the victims and the expropriation of their property (Kelman, 1973; Clegg *et al.*, 2003). Despite the nature of their work, the language used in the Board of Directors' accounting records and reports was cold and neutral, rarely identifying the people affected. The emphasis was on transactions, prices, the value of property and the timely manner in which the procedure was carried out. The inhumanity of the bureaucracies involved is again confirmed in EGELI's accounting practices by the silences, the omissions, replacement of the names of Jewish people with bureaucratic phrases or descriptions of the property. This fully supports Clegg's assumption that the development of technologies of total institutional power is based on the building of categories of people, the automatism of the organizational routines, on distancing oneself from the persecuted people (Clegg, 2009).

The findings of this study recognize the need for further research on the role played by servicemen, bureaucrats and accounting as a technology of government in the management of Italian concentration camps and the deportation of Italian Jews to Germany. Also, attention is

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focused on one stage of the racial discrimination of Jews in Italy, the expropriation of property. The evidence used by the paper, which relies mainly on that preserved in official public sources, could also be enriched by seeking details from the private records and correspondence of families affected by the expropriation of property. This survey of property expropriation could be extended to the other expropriations that occurred in Italy after 1938, in particular bank accounts in Italian and international banks. Finally, there is the opportunity to examine how other countries managed the properties confiscated or expropriated from the Jews before moving on to the Final Solution.

## Notes

1. Literally: Organization for Management and Liquidation of Property.
2. Eichmann was captured, tried and executed by the Israelis in Tel Aviv 17 years after the Second World War.
3. Arendt attended the trial of Eichmann where, in contrast to the horrific acts of mass murder in which he colluded, she was confronted by the banality of Eichmann the man, rather than the person with considerable lethal power exercising an official role.
4. The Central State Archive is the official repository of the documents from Central Government, the Parliament, the Supreme Court and many other bodies of the ministerial bureaucracy located in Rome.
5. In the paper, all the primary sources are cited in the same way: abbreviation of the archive/institution, date of the document, page number. Thus, the abbreviations used in the text and in the references are the following: ACS (*Archivio Centrale dello Stato* – Central State Archive); PCM (*Presidenza del Consiglio dei Ministri* – Prime Minister Office); RdI (*Gazzetta Ufficiale del Regno d'Italia*, Official Gazette of the Kingdom of Italy).
6. More than a decade earlier, in his maiden speech to parliament in May 1921 Mussolini had reminded those present that “no-one should read into my words any hint of anti-Semitism” (Pollard, 1998, p. 126).
7. These laws referred to categories of population.
8. Chamber of Deputies, CXLVII 2a Tornata di mercoledì 14 dicembre 1938. Anno XVII, Resoconto stenografico, pp. 5609-5610.
9. In Italy, the base for taxes on land and on buildings was (and still is) related not to the market value or the price of the property actually paid but to a “conventional” value which is normally lower than the current market prices and is related to the cadastral income listed in the registers held by the Land Registry Office. The conventional value is obtained by multiplying the cadastral income by a coefficient (generally between 33 and 100). This calculation was adopted also in the case of Jewish property expropriation. As laid down by Act 126 of 1939, the following equations were used to calculate the conventional value of the land or the building:  
$$\text{Value of land} = 80 \times \text{Taxable rent as of February 1939.}$$
  
$$\text{Value of building} = 20 \times \text{Taxable rent as of February 1939.}$$
10. The interest that *La Stampa* had in EGELI's work was not unexpected given that Asinari di Bernezzo, the president of EGELI, was also president of the Turin-based publisher of *La Stampa* from 1935.
11. Other members of the Board of Statutory Auditors included: representatives from the Ministry of Agriculture and Forestry; the General Manager of the Inspectorate for the Protection of Savings and Lending; the General Manager of Trade at the Ministry of Guilds; someone from the Fascist

Confederation of Industrialists; the Inspector General of the Ministry of Agriculture and Forestry, and someone from the National Fascist Federation of landowners and farmers.

12. At the time, there were neither laws nor auditing standards regulating audit procedures.
13. The *Ufficio Tecnico Erariale* (UTE) was the local branch of the Ministry of Finance that searched and filed the registered ownership of property located within a province.
14. San Pellegrino Terme is a tiny village at the foot of the Alps, located about 100 km from what was then the capital of the Italian Social Republic, Salò, and about 690 km north of Rome.
15. The credit side of the balance sheet included bonds and accounts payable.
16. Details of specific individuals have been omitted in accordance with a specific rule of the Central State Archive of Rome.
17. Recently, some authors have argued that while the “banality of evil” risks becoming a stereotype, a banality itself, such a concept may apply to many other monstrosities of our time, such as the genocides committed by Stalin, Pol Pot, Saddam Hussein and in Rwanda (Eltringham, 2004; Minnich, 2013).

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