

ARTÍCULOS DOCTRINALES / ARTICLES

POOR GOVERNMENT AND WORK ORGANISATION IN THE REAL ALBERGO DEI POVERI OF PALERMO: A BIO-POLITICAL EXPERIMENT IN BOURBON-SICILY (EIGHTEENTH–NINETEENTH CENTURIES)**Roberto Rossi**

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Abstract: The paper aims to improve understanding of the role played by accounting in its function of government practice, considering the interfacing function of the Real Albergo dei Poveri of Palermo charity. Michel Foucault's governmentality framework is adopted in order to explore the labour organisation within the Real Albergo dei Poveri of Palermo, where a silk manufacturer, the Real Opificio delle Sete (Royal Silk factory), was established in 1790 to exploit the workforce hosted in the institution. The paper analyses the accounting system established to manage the commodified and forced labour of poor female inmates in relation to a central issue—the social control promoted by central government. The idea is to demonstrate that work was the means to carry on the social control of people considered alien and not integrated by the society of the time, while the accounting system was the tool. The study uses documents from Palermo's State Archive about the foundation and internal organisation of the Real Opificio delle Sete and account books from the institution and silk manufacturer to verify the role of labour and its measurement, highlighting accounting based on the checking and reporting system. Furthermore, the paper, by means of the accounting system, examines the organisation of work and internal management, and the allocation of wealth in the form of healthcare, social security and housing.

Keywords: *poor-government, accounting, Sicily, Eighteenth century*

GOBIERNO DE LOS POBRES Y ORGANIZACIÓN DEL TRABAJO EN EL REAL ALBERGO DEI POVERI OF PALERMO: UN EXPERIMENTO BIO-POLÍTICO EN BOURBON-SICILIA (SIGLO XVIII-SIGLO XIX)

Resumen: El artículo tiene como objetivo mejorar la comprensión del papel desempeñado por la contabilidad en su función de la práctica del gobierno, teniendo en cuenta la función de interfaz de la institución de caridad *Real Albergo dei Poveri* de Palermo. El cuadro de gubernamentalidad de Michel Foucault se adopta para explorar la organización laboral dentro del *Real Albergo dei Poveri* de Palermo, donde se estableció en 1790 una manufactura de seda, el *Real Opificio delle Sete* (Fábrica Real de Seda), para explotar la fuerza laboral alojada en la institución. El estudio analiza el sistema contable establecido para administrar el trabajo libre y forzado de las reclusas pobres en relación con un tema principal: el control social promovido por el gobierno central. La idea es demostrar que el trabajo era el medio para ejercitar el control social de las personas consideradas ajenas y no integradas por la sociedad de la época, mientras que el sistema contable era la herramienta. El artículo utiliza documentos del Archivo de Estado de Palermo sobre la fundación y organización interna del *Real Opificio delle Sete* y libros de

cuentas de la institución y de la manufactura de seda, para verificar el papel de la mano de obra y su medición, destacando la contabilidad basada en el sistema de verificación y de informes. Además, el estudio, mediante el sistema de contabilidad, examina la organización del trabajo y la gestión interna, y la asignación de riqueza en forma de asistencia sanitaria, seguridad social y vivienda.

Palabras clave: *gobierno de los pobres, contabilidad, Siglo XVIII*

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Introduction

Charities assume a particular importance according to the social context where they operate and accounting historians consider their analysis an interesting topic. This paper explores the interface of power and charity and the use of accounting as a government control tool, adopting Foucault's governmentality framework.

Particularly, research conducted in accounting history in relation to the development of healthcare activity has been focused strictly on the private charitable sector, dominated by religious institutions (Irvine, 2002; Capelo, 2014), or on other forms of regulated charitable public subject (Walker, 2004, 2008; Servalli, 2013). Referring to the historical accounting literature, charities—especially those established by public powers—need to continue advancing in terms of more complete knowledge of the adopted accounting systems (Sargiacomo and Gomes, 2011).

Furthermore, a huge part of research in accounting history has focused mainly on organisations financed with private resources and self-regulated, which operated without public intervention (Capelo, 2014). Significant effort has been devoted to institutions with quite explicit spiritual goals—among others, the English Society for the Propagation of Gospel created in the eighteenth century (Swanson and Gardner, 1988) or the nineteenth century Salvation Army (Irvine, 2002). For non-Anglo Saxon cases, the research has especially explored the role of hospitals and welfare institutions; this is the case for works about the Hospital de Santa María de Plasencia (Garzón and Donoso, 2001) and the Hospital de Santa Marta de Sevilla (Hernández, 2008) in the Spanish field. Moreover, Capelo (2014) deepened the case of Hospicio Casa de Misericordia de Cádiz, while Servalli (2013) studied the Italian Misericordia Maggiore and Bracci, Maran and Vagnoni (2010) analysed Saint Anna's Hospital in Ferrara.

The present study, focused on a further non-Anglo Saxon case, will examine the role of accounting in the life of the Real Opificio delle Sete (Royal Silk factory), which was located inside Real Albergo dei Poveri (Royal Poor Hospice) in the Sicilian city of Palermo, in order to contribute to poor control and relief within the institution (Helguera, 1980). In fact, following its enlightened ideas, charitable activity is not yet considered as a religious matter, but as a political and economic problem to be solved according to the rules of reason and economic science. Meanwhile, religion is a tool by which to control inmates. The poor are a problem: they are considered an idle population that does not contribute to the prosperity of the country; but they also pose a police problem, being associated with every type of disorder (Kelly and O'Gráda, 2011). The state then assumes responsibility for increasing their usefulness by applying the poor to industry. This policy is considered the ideal way to stop begging and

idleness (Fourage, 2004).

In particular, the paper will use accounting, referring to both financial and non-financial information, in a complex range of technologies to accomplish the government of poverty, showing the role of the Real Albergo dei Poveri and its silk factory in its socioeconomic context (Servalli, 2013). The Foucauldian concept of governmentality is built on three main pillars:

First, by ‘governmentality’, I understand the ensemble formed by institutions, procedures, analyses and reflections, calculations, and tactics to allow the exercise of this very specific, albeit very complex, power that has the population as its target, political economy as its major form of knowledge, and apparatuses of security as its essential technical instrument. Second, by ‘governmentality’, I understand the tendency, the line of force, that for a long time, and throughout the West, has constantly led towards the pre-eminence over all other types of power—sovereignty, discipline, and so on—of the type of power that we can call ‘government’ and which has led to the development of a series of governmental apparatuses (*appareil*) on one hand, [and, on the other] to the development of a series of knowledges (*savoirs*). Finally, by ‘governmentality’, I think we should understand the process, or rather, the result of the process by which the state of justice of the Middle Ages became the administrative state in the fifteenth and the sixteenth centuries and was gradually ‘governmentalized’ (Foucault, 2007: 108-109).

The population is the main object of government and is not discovered but defined, constructed and measured as an object to be governed. The government of population, or part of it, passes through the biology of bodies (Foucault, 2008). The control of welfare (food, sexuality, space) becomes an essential tool to rule the society. In this way measurement is a necessary and defining characteristic of any “governmentalisation” project based on bio-politic (McKinlay and Pezet, 2010).

The article is structured as follows. The next section will deepen the literature review, focusing on the theoretical framework, showing the sources and the research methodology. The sections titled “Historical context” and “The silk market in the Kingdom of Naples and Sicily” reconstruct the political and social context in which the experiment of a Royal Poor Hospice and silk factory was held. The section titled “The Real Opificio delle Sete (Royal Silk factory)” reconstructs the history of the settlement and its main aspects. The sections titled “Organisation and administration of Real Opificio delle Sete” and “The work organisation within Real Opificio delle Sete” show the managerial structure and work organisation within the factory, while the section titled “Accounting at Real Opificio delle Sete” highlights the role played by accounting and its effects on control and organisation. The conclusion summarises the results achieved and the limitations of the study.

Theoretical framework

Accounting has been studied in the literature using different theoretical assumptions. Broadly speaking, two main orientations are considered in the literature (Gomes, 2008): accounting as a bundle of techniques focused on economic rationality, and accounting as a social practice in a specific historical context (Bracci, Maran and Vagnoni, 2010). New accounting scholars, highly critical of traditional studies, have developed more sophisticated considerations of accounting as a social, practice, giving a particular prominence to the work of Michel Foucault in the study of a variety of organisations and institutions such as hospitals and the church (Miller and O’Leary, 1987; Miller and Rose, 1990; Stewart, 1992; Hoskin, 1994;

Tinker, 2005; Sargiacomo, 2008).

A huge variety of accounting studies are devoted to Foucauldian ideas of control (Armstrong, 1994; Gendron and Baker, 2002), which highlight accounting as part of a wider disciplinary system in organisations and society (Hopper and Macintosh, 1998; Macintosh, 2002, Miller and O'Leary, 1994; Carmona, Ezzamel and Gutierrez, 1998, 2002; Hoskin and Macve, 1986, 1988; Walsh and Stewart, 1993).

The research developed here involves institutions, procedures and forms of calculation, with a precise target: the population of poor in the Sicilian city of Palermo, highlighting the role of accounting technologies in rendering (poor) people governable and measurable (Miller and O'Leary, 1987; Servalli, 2013). The need for a measurement is fundamental to understanding the role of technical means used to govern the poor; furthermore, it represents the connection between the discourse and what is perceived as a sign of the strength and wealth of a town or a state (Dean, 1992).

The work of Foucault is the turning point to analyse, using different tools, the transformation of states between the seventeenth and nineteenth centuries. From his earliest writings, a number of Foucault's works, but most especially: *The birth of the clinic: an archaeology of medical perception*; *Madness and civilization: a history of insanity in the Age of Reason*; *Discipline and punish: the birth of the prison* and *Security, territory, population: lectures at the Collège de France 1977–1978* (Foucault, 1967, 1973, 1979, 2007) were concerned with the history of management of the poor and new institutions for control of the poor, including Palermo's Real Albergo dei Poveri, established in the eighteenth/nineteenth centuries (Garland, 1990).

According to Foucault, knowledge becomes power by means of the discipline (Foucault, 1979; Macintosh, 2002). In this sense, accounting could be considered as a form of power and knowledge based on the calculation and discursive practices that operate as a surveillance scheme (Hoskin and Macve, 1986; Carmona and Gutierrez, 2005). Following such a scheme, disciplinary power—invisibly exercised—implies the essential visibility of human acts (Foucault, 1979; Miller and O'Leary, 1987). The observation, conducted by visible supervisors (foremen) and invisible ones (accounting), induced the controlled (workers, the poor, inmates) to behave as if they and their actions were being continuously monitored. In this manner, the subjects of control become disciplined individuals (Carmona and Gutierrez, 2005).

In this sense, the traditional definitions of accounting—assisting in decision-making processes and accountability evaluations that are a consequence of economic scarcity—are overtaken by the fact that accounting can be used for evil as well as good. This is a sort of 'dark side' of accounting that shows how accounting could play a significant role in human history. In particular, rather than providing a neutral record of economic and social activity, accounting became the tool with which a superior hierarchy exercised the power of control (Pinto and West, 2017)

The importance of the reported case is peculiar due to the fact that it was a public institution, mainly funded by public capital, but with partial funding directly by the king and through some Sicilian nobles' bequests. In this way, the accounting data produced by the Royal Silk factory of the Real Albergo dei Poveri have a double function, internal and external. The first internal function was enforcement of the disciplinary control system of the inmates; on the other hand, the external function was to be an instrument of legitimation of the institutional face of its funders and stakeholders (king, nobles, donors) (Cordery and Baskerville, 2007).

The case of Royal Silk Factory is studied in order to highlight the following research question: how were used organization and accounting – within the context of political, social

and economic changes driven by Enlightenment – in order to control a part of society? Using direct archival sources (statutes, accounting books, internal and external reports) the paper aims to understand the control system based on accounting and reporting within the factory settled within the Real Albergo dei Poveri of Palermo using the Foucauldian framework of governmentality.

The study is based on primary sources located at the State Archive of Palermo. The main documents consist of budget sheets, accounting and administrative reports, ordinances and some letters from Royal Silk factory administrators to the steering agency (Real Segreteria di Stato). Unfortunately, this set of documents does not include any ledgers or journals, probably missed during the transfer of administrative records from one office to another.

Historical context

The idea of establishing a charitable institution to accommodate poor people in Palermo was originally proposed in 1733 during the last years of Austrian domination of Sicily (Bianchini, 1841; Dispenza, 1990). The idea was born within that broad process of cultural change and administrative reforms that took place all over Europe and, of course, in the Kingdom of Naples and Sicily too, with the Enlightenment (Giarrizzo, 1980, 1986; Di Gregorio, 2008). The enthronement of Charles of the House of Bourbon (1734), and his hand in the administrative reform of the Kingdom, finally permitted the establishment of the institution in 1743 with the start of the construction of the Real Albergo dei Poveri (Bianchini, 1841). The works were completed in 1772 under the new king Ferdinand. There was a feeling that the state was changing to a sort of police state, focused on social control that clearly came to the fore, as it did in the rest of Europe (Foucault, 1979; Lazzarich and Borrelli, 2012). In the Kingdom of Sicily, such ideas were already contained in embryonic form in Gaetano Filangieri's work, which would most heavily affect the Bourbon king's administrative reform policy (Filangieri, 1780). The first steps of modernisation of the administrative machine were driven by viceroy Domenico Caracciolo from 1781 to 1786, and faced fierce opposition from the local nobility (Renda, 2010; Cancila, 2013). However, it was certainly through the rules on pauperism and health control, on the other side, that the settlement of Real Albergo dei Poveri and Real Opificio delle Sete responded to the change that was taking place in the role and in the very meaning of the state in the eighteenth century (Garbellotti, 2013). The words of the first general manager of Real Opificio delle Sete clearly highlight the basic motivations for establishing silk manufacturing and confirm the theoretical approach adopted:

Firstly, it is useful for the class of *proiette* [orphans] without fathers or any kind of human assistance: they were rotting in idleness and were a burden for the State; the second advantage is that in Valdemone [a province of Sicily] the short yarn winder has been introduced and the Piedmontese lathe, which contribute to improve the silk production. (ASP, RSI 5271)

The silk market in the Kingdom of Naples and Sicily

Throughout the modern age, silk manufacturing and silkworm rearing have been essential drivers increasing farms' profits in southern Italy. Along with the local mills that processed the raw material into inferior products for local use, some fairly important manufacturing centres soon began to open up—for instance, in Naples, Catanzaro and Cosenza in the Kingdom of Naples and in Messina and Catania in the Kingdom of Sicily. So, raw and finished silk became one of the Kingdom's main assets and one of the main entries in its trade balance (Ciccolella, 2003). With 1,000,000 pounds of raw silk produced in the 1780s, the

Kingdom of Naples stood out as Italy's main silk manufacturer and one of Europe's greatest, even if the business slightly shrank in the last decade of the century, due to greater imports of silk from the East by English and French merchants. In terms of production, the pragmatic sanctions of Aragon times had granted the privilege of silk manufacturing to just a few cities (Messina, Catania and Palermo) (Alfonso Spagna, 1867), while the reforms launched by Charles of Bourbon and completed by his son, Ferdinand IV, slowly repealed such a monopoly and, at the beginning of the nineteenth century, some small mills began to open businesses close to traditional production centres: Acireale, Randazzo, Mascali, Patti, S. Lucia del Mela (Alfonso Spagna, 1867; Laudani, 1989). By the mid-eighteenth century, the new European middle classes wore silk scarves and stockings, as the upper classes used to, thus boosting the production of such goods and the development of new technology. The Bologna-style silk mill began to spread at that time, while the launch of the Piedmont-style boiler in the weaving process widely replaced the direct exposure of cocoons to heat (Guenzi and Poni, 1987; Giusberti, 1989; Laudani, 1989; Poni, 2009). In addition, the fashion of wearing silk scarves and socks had become very popular with the wealthier classes of the Kingdom and wearing silk dresses in the French style had already caught on at the Bourbon court and among nobles and high bourgeois. As early as the first few years of the nineteenth century, the silk mill of Real Albergo dei Poveri of Palermo was producing a fairly wide range of goods, such as organza, satin and mixed satin, as well as scarves and socks (Laudani, 1989; Cancila, 1995).

The Real Opificio delle Sete (Royal Silk factory)

The Real Opificio was established within the Real Albergo dei Poveri in April 1790 on the initiative of Francesco d'Aquino, Prince of Caramanico, appointed viceroy of Sicily in 1786. The project, on the same basis as that already realised in the Royal Silk factory of St. Leucio, close to the Royal Palace of Caserta (not far from Naples), started from two premises: to improve the quality of Sicilian silk production and to increase the human capital of workers involved (Antignani, 1996; Ascione, 2006). Projects derived directly from pauperism were widely diffused in Europe during the eighteenth century. In particular, the established project was influenced by the enlightened economic theories of Quesnay and Cantillon on unproductive classes and Malthus' population control theory (Quesnay, 1888; Cantillon, 1952; Malthus, 1992). The aforementioned theories considered the use of unoccupied manpower (the poor, orphans, vagrants, etc.) a means of controlling and assimilating it (Bagnato, 1998; Ascione, Cirillo and Piccinelli, 2012). To provide the technical skills necessary for the commencement of production activities, it was decided to send four technicians from Palermo to the St. Leucio factory to learn the operation of the plant and the use of the machines. The structure of the Real Albergo dei Poveri was partially adapted to contain the new machines, warehouses and offices. When the infrastructural works were finished, the plants were built, consisting of Piedmont *fornaletti* (reels for silk spinning), two water spinners (one to row and another to twist), as well as the works for hydraulic power transmission and the channelling of water.

The work had two undoubted innovative points compared to traditional Sicilian silk manufacturing. Firstly, the smaller Piedmontese reels were widely used, which allowed the spinning of thin and better quality thread, much appreciated by the market. Secondly, for the first time the water mechanical spinning machine was used.

Financial support for the establishment of the factory was secured in the initial phase by rents coming from the abolished Santo Uffizio (the Inquisition) and by the administration of the abolished Company of Jesus, expelled from the Kingdom in 1767. Furthermore, there was a large private donation from the abbot Giuseppe Gioeni. The mixed nature of the share capital

(public/private) somehow reflected what had happened in St. Leucio, where the king, alongside some private investors, had largely supplied the factory's capital (Antonelli et al., 2017).

The workforce problem, as seen, was solved thanks to the use of poor girls and orphan inmates within the Ospedale Grande e Nuovo of Palermo (the main city hospital) which, alongside its care taking and hospitalisation, hosted a large number of poor children. From among the inmates in the hospital, around 150 girls were chosen and transferred to the Real Albergo dei Poveri and applied to the manufacture of silk. Among them, six were sent to Naples, to the boarding school at Carminello, where there was already a silk manufacturer, to learn the techniques necessary for productive operations (ASP, RSI, 5498). Such workers would subsequently transmit their knowledge to other inmates in the Real Opificio delle Sete of Palermo. The choice of female staff was dictated by the prospect of women handling the Piedmontese reels, smaller than the traditional Sicilian ones which, given their size, normally involved male workers (Dispenza, 1990). In addition, the inclusion of women workers responded to the social need to provide human capital to orphans and the destitute who, in turn, could only lead a marginal life outside civil society (Dean, 2010).

The technical knowledge of the staff at the Real Opificio was implemented by two spinners, who came from Venice and Messina with an annual salary of 60 onze each. The formative role of the silk factory had some success, since in the course of its existence many Sicilian silk producers sent their workers to the Palermo plant to learn the new techniques of spinning, twisting and weaving, ensuring a spread of technical knowledge among the Sicilian manufacturers. The production of silk thread started at the end of 1790 with cocoons coming from Messina (ASP, RSI, 5500). The first year of operation yielded no profit for the company. This was not least because of the financial need for the completion of the plant works: for this, the directors of the Real Opificio asked the court for an allocation of 1,000 onze, which was granted in February of 1791.

In 1793, the production of cloth, hosiery and socks—hitherto poorly developed compared to the prevalent silk spinning—was outsourced. In November of 1793, the administration of the Real Opificio rented the weaving branch to the Frenchman Gaspare Martin for six years upon payment of an annual fee of 300 onze (ASP, RSI, 5271). In the agreement, it was specified that Martin would have the benefits, in the first year of operation, of spun silk necessary for the start-up of production (on credit) and free use of the factory's facilities and machines. The French entrepreneur undertook to maintain existing employment levels, using the workers hosted by the Real Albergo and teaching them the techniques of weaving (Dispenza, 1990). Within this agreement, Martin was obliged to stock enough product to secure the debt with the administration of the Real Opificio: he could freely sell the surplus to the market. All maintenance and working capital expenses were charged to the tenant.

In 1794, Gaspare Martin thought to strengthen the production of socks using a specialist technician from St. Leucio, Giovanbattista Alizeri, who directed the production until 1797. At the same time, 13 new looms were purchased to join the two already in use. The management agreements signed by Martin and the administration of the Real Albergo dei Poveri in 1807 attributed to the Frenchman the lease of the whole factory for a fee of 300 onze per year. Moreover, the Tribunale del Real Patrimonio (State Accounts Department and Supreme Fiscal Court) would have paid an annual sum of between 600 and 800 ounces as a 'column', a form of credit on working capital for the purchase of raw material guaranteed by the future sale of finished products (ASP, RSI, 5271). During its life, the Real Opificio delle Sete was leased or directly managed by the Real Albergo dei Poveri, as reported in Table 1.

Table 1. Real Opificio delle Sete's management and governance

Years	Governance	Rented process/ Corporate branch	Managers	Stakeholders
1790–1793	Direct management	All factory	Superintendent Domenico Grassellini	King; Prince of Butera; Gioeni's Trust
1793–1799	Lease	Weaving and dyeing	Gaspare Martin	Real Albergo dei Poveri; Gioeni's Trust
1799–1807	Lease	All factory	Gaspare Martin	Real Albergo dei Poveri; Gioeni's Trust
1807–1813	Lease	All factory	Gaspare Martin	Real Albergo dei Poveri; Gioeni's Trust
1813–1847	Direct management	All factory	Real Albergo dei Poveri's Board of Directors	Real Albergo dei Poveri; Gioeni's Trust

Sources: ASP, RSI, f. 5271, 5272; Dispenza (1990)

Organisation and administration of Real Opificio delle Sete

The administrative organisation of the Real Opificio tasked three deputies appointed by the General Lieutenant of the King and a Royal Delegate (administrative superintendent), that responded directly to the King, with overseeing all factory management decisions. In the first stage, Domenico Grassellini was appointed General Attorney in Tribunale del Real Patrimonio. The Piedmontese technician Giovanbattista Peretti, a skilled weaver, was appointed as technical manager with an annual salary of 150 onze. The technical manager had the task of supervising all production processes (ASP, RSI, 5271).

All actions of Real Opificio delle Sete were ruled by the act of incorporation dated 1790. The administration was based on a *contatore*, an experienced accountant able to use double entry bookkeeping with the commitment to keep a ledger book and journal for the Real Opificio differentiated from the accounting of Real Albergo. The accountant was a person with good accounting capability who had to register operations involving *libro maestro* and *giornale* (ledgers and journals). He had to check all the accounts, comparing papers with amounts in registrations, collections and payments with credits and debits. All the operations were accounted in order to prepare the financial statement at the end of the year. The Real Albergo money was separated from the silk factory money to maintain clear differentiation between the two administrations. Every six months, all accounts would be checked by a *perito* (expert) and by a superintendent jointly with Real Albergo dei Poveri's administrators. The regular check on accounts was based on cash amount check and balancing accounting books (ASP, RSI, 5272). All accounting reports were submitted to Tribunale del Real Patrimonio and to the General Lieutenant. Accounting played a twofold role in the exercise of control by the government and demonstrated the organisation's performance to the stakeholders (the king and nobles).

The three deputies could only command payments, withdraw items from the warehouse, buy materials, decide upon wages or dispose extraordinary payments conjointly. Furthermore, it was forbidden for a single deputy to use the Royal Silk factory's capital for investments (ASP, RSI, 5272). Figure 1 shows the organisation of the Real Opificio delle Sete.

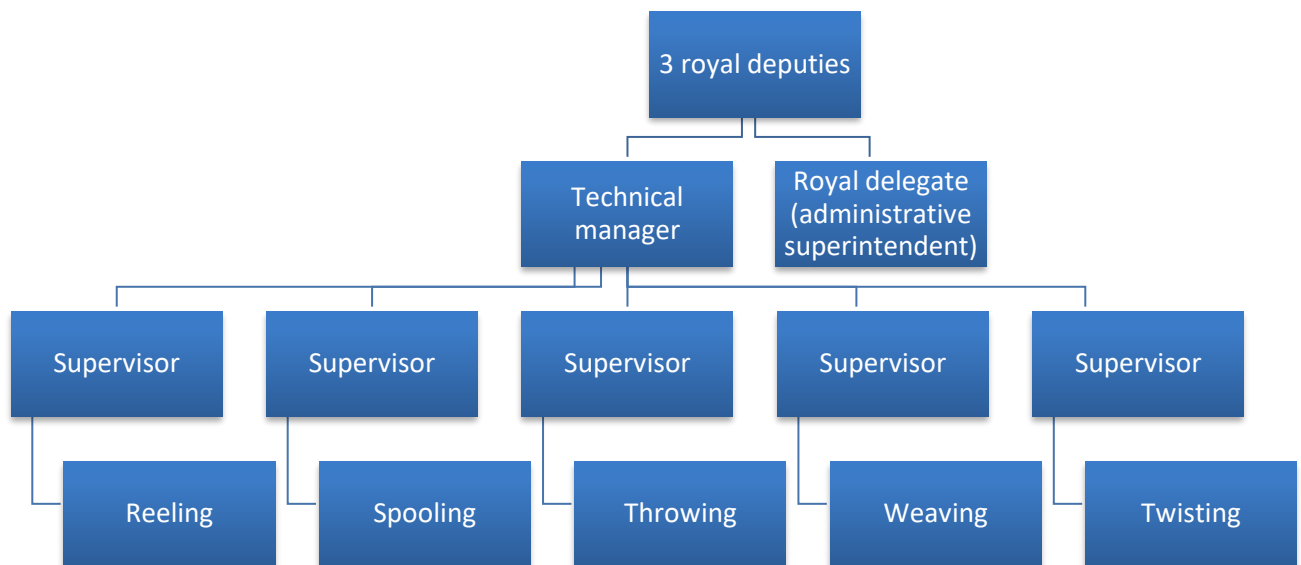


Figure 1. Organisation chart of the Real Opificio delle Sete
Source: ASP, RSI, f. 5271, 5272

The work organisation within Real Opificio delle Sete

Firstly, the *projetta* (female workers) hosted in Real Albergo dei Poveri were obliged to work within the Real Opificio delle Sete (Dispenza, 1990). Work would have been the key factor in the improvement, qualification and elevation of the workers' social status (Battaglini, 1983). At the same time, it would have helped control and rule a group of people considered not to be integrated within the society due to their orphanage and poverty.

As to productive factors, capitalist wealth was redistributed to the workers in the form of a free apprenticeship, social security, food and housing. Furthermore, living in the Real Albergo dei Poveri also meant having access to the distribution of victuals during the year or on special occasions (Pezone, 1972; ASP, RSI, 5272). Work too was different, since living in the Real Albergo dei Poveri meant working in the silk factory, which meant having no competition in the employment market. Unlike the main example of the Royal Silk factory at St. Leucio and its colony, the Palermo case had no specific regulations nor a healthcare and education system essential for the optimum operation of the joint colony (Tescione, 1961; Antonelli et al., 2017). It therefore seems clear that the Palermo case was not a utopian social experiment like the St. Leucio, where work and communitarian organisation was a way to create a perfect society. It was rather an institution established and enforced in order to exercise control over society, or the better on a part of it, following a widely spread scheme.

The pursuit of disciplinary power involves organising methods such as reclusion, separation and coding (Foucault, 1979). Reclusion was based on the separation of individuals from the rest of the world to neutralise thefts, interruptions of work and disturbances (Carmona and Gutierrez, 2005). In Foucault's thinking, the reclusion would have made the factory similar to a monastery, a fortress or a walled town. However, reclusion alone was not enough to reach all disciplinary areas (Macintosh, 2002). Separation of the space into cells allowed the identification of individuals as a function of the occupied space. Finally, coding allowed the classification of individuals to generate "calculable persons in calculable spaces" (Miller and O'Leary, 1987: 239). The statisticalisation of individuals was the key tool to facilitate the observation of workers and the quality of their work, admitting comparison and classification

(Hoskin and Macve, 1986, 1988).

The accounting records in the Palermo State Archive show the rudiments of a cost accounting system. All stages of the manufacturing process that resulted in the production of silk goods took place within the factory. Such stages ranged from the raising of the silkworms to the production of the finished products, via spinning, dyeing and weaving. The production cycle is summarised in Figure 2 (Cicala, 2003).

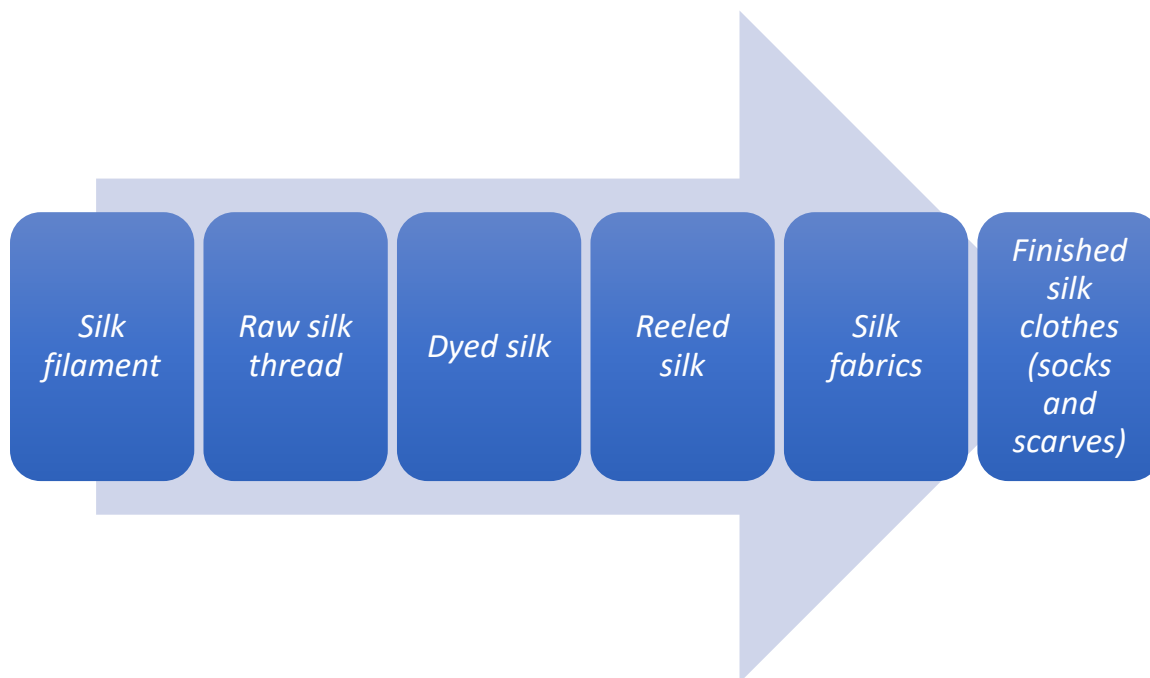


Figure 2. Real Opificio delle Sete production cycle
Source: Cicala (2003)

The Real Opificio delle Sete manufacturing model was strengthened and legitimised by some internal regulations (ASP, RSI, 5271, 5272). Accounts were opened in the name of spoolers, reelers, twisters and weavers to measure their costs. Such accounts were opened for supervisory purposes and helped understand the performance and cost drivers of each manufacturing step. The accounts reported the worker's name and surname, the number of days worked in a month by each orphan girl employed in the factory, and the wage paid. Table 2 is a summary of the aggregate data stated in the detailed accounting sheets (see Annex 1).

In this respect, Real Opificio delle Sete had two-fold control over labour. Firstly, the workers' performance was closely monitored, aiming to control factory work. Furthermore, there was a form of ex-post control, comparing results and objectives in terms of quality standards and production volumes. If, on a micro scale, accounting consists of "instruments that render visible, record, differentiate and compare" (Foucault, 1979: 208), then labour accounting in the factory, a tool that allows "the construction of an individual person as a more manageable and efficient entity" (Miller and O'Leary, 1987: 235), enabled the General Superintendent to monitor each individual performance.

Table 2. Orphan girls employed in Real Opificio delle Sete: monthly working days and wages (July 1801)

Production process and number of workers	Number of working days (monthly average)	Wage (average in Sicilian onze)
Reeling		
35	18.6	9.17
Spooling		
7	17.8	7.6
Weaving		
13	13.7	7.5
Throwing		
8	15.25	7.5
Twisting		
13	16.7	7.16

Source: ASP, RSI, f. 5272

Differently from coeval cases, as private manufacturers or workshops, the accountability of work is not focused on the quantity of produced items but rather on the time worked. Productivity of work or quantity produced is a typical profit-oriented measurement. The governmentality frame could explain how the accounting of workers is a specific tool to control people and their space of movement independently from the discourse of the institution (Baños et al., 2005).

Unlike the St. Leucio factory, Palermo's Royal Silk factory established an accounting system for the personnel that only took account of the days worked and wages paid in a very simple way. Meanwhile, the workers were differentiated by role in order to implement control over a single production stage. The lack of any analytical accounting suggests that Palermo's Real Opificio delle Sete was much more interested in orphan girl and production stage control than in profit measurement and management accounting. At the same time, the management in St. Leucio established a complex and much more 'industrial' accounting system in order to control the workers (free and forced) and all costs related to different production steps, as reported in table 3 (Cicala, 2003; Antonelli et al. 2017). While other examples in Europe – see the coeval Portuguese Silk Factory Company – suggest the development of early cost accounting systems (Carvalho, Rodrigues and Craig, 2007).

Table 3. St. Leucio factory production report (excerpt from June 1809 report)

Maker's name	Silk reeling number	Weight of silk	Manufacturing price (in Neapolitan Tari)	Total cost of manufacturing (in Neapolitan Tari)	Deductions for claims (in Neapolitan Tari)	Deductions for expenses (in Neapolitan Tari)	Net payment (in Neapolitan tari)
Raffaele Contini	11.1	3.1.3	0.8	8.96	–	0.33	8.63
Carolina Scognamillo	10.4	2.11	0.42	4.41	–		4.41
Giovanni Laudino	12.4	3.0.3	0.78	9.80	–	0.37	9.43
Aniello Fiorillo	14.1	5.4.3	0.80	11.40	–	1.42	9.98

Source: ASN, RFSL, f. 888

The statistical processing pattern adopted by the Real Opificio delle Sete was similar to that used in other Italian poor relief institutions. Ultimately, the information contained in the statistical reports was meant to provide the evidence which the Real Opificio and Real Albergo dei Poveri needed to convince both the government and private benefactors to provide the necessary resources to deliver its services (ASP, RSI, f. 5271). The statistical evidence of the work became a crucial source of information in the financial accounts that were prepared for this purpose.

The work within the Real Opificio delle Sete was organised on the basis of a few statements that did not actually represent real regulations – like in St. Leucio, where regulations were established directly by the king – and is reported in the act of establishment of Real Opificio delle Sete and summarised in Table 4.

Table 4. Synopsis of *Real Opificio delle Sete* regulations (1790)

Type of rule	Brief description of rule
Social	Every hosted orphan is subject to the rector of Real Albergo dei Poveri
Social	Every hosted orphan girl must go out only in company with a next of kin well known to the superintendent
Social	Must pray together every evening
Social	Must attend a service every Sunday and holidays
Social	Must confess every first Sunday of the month
Industrial	The work of the silk factory is organised by the factory manager
Industrial	All warehouses and production plants will be closed from 4.00 am to dawn
Industrial	The factory manager will reward the best worker

Source: ASP, RSI, f. 5271

It is interesting to note how the regulations were much more focused on the direction of everyday spiritual life of the orphan girls hosted by the Real Albergo, still considering religion and spirituality as a way to control their social behaviour. The idea of being part of a closed community is strengthened by the collective practice of the compulsory and collective service

and prayers. Following Foucault's ideas, we could consider this as a sort of pastoral power led by the Catholic Church, which in this sense acted as a tool for social control, using the ideas of individual salvation (Manetti, Bellucci and Bagnoli, 2017). During the Modern Age, the idea of social control and, among this, of poor control was left to diverse actors, even charities, hospices and hospitals (Dean, 1992).

On the other hand, tight control on the external life was conducted by means of the limited possibilities of going out from the Real Albergo. The rules contained in the settlement deed of the Royal Silk factory clearly divided the social administration of the hosted girls from their productive activities. The rector of the Real Albergo dei Poveri only had authority over the external life (outside the factory) of the girls, while the general manager supervised the productive organisation of the factory (within the Real Albergo) (ASP, RSI, 5498).

The control within the Real Albergo dei Poveri and Royal Silk Factory is mainly based on visibility analytic, that distinguishes a regime of government. This tool makes visible some objects (the poor girls inmates, in the reported case) and obscures others (Dean, 2010). In this way, management flow charts, organograms and statistical tables define the objects and subjects of governance. Such figures show how "individuals are connected to each other and are constituted in space" (Spence and Rinaldi, 2014: 438).

The accounting records allow us the opportunity to better analyse the idea of the biopolitical organisation of the society, highlighting the tools used to control the girls hosted in the Real Albergo and the role of the work as a further and improved tool to exercise such control. In this way, Jeremy Bentham's panopticon, with its visual surveillance of subjects, has become an idealized structure (Foucault, 1979). The recording and classification inherent in the accounting practices used in such a system had the capacity to raise a form of identity and create additional spoiled identities of the poor (Walker, 2008).

Accounting at Real Opificio delle Sete

Accounting reports were drawn up once a year. The financial year started on May 1st and ended on the following April 30th. The balance sheet consisted of two-sided accounts. The left side, or credit section, recorded debtors, cash and fixed assets. In turn, stock in hand included a number of entries about raw materials and finished goods. The credit section shows creditors and current expenses. The Real Opificio delle Sete did not have a specific budget, but a profit and loss sheet that is enclosed with the Real Albergo dei Poveri main budget and further submitted to the General Lieutenant. Table 5 reports the balance sheet scheme.

Table 5. Real Opificio delle Sete expenses sheet (1791)

Cost item	Amount (Sicilian onze)
Furniture and tools for D. Gio. Batt. Peretti	80.5
Nourishment for D. Gio. Batt. Peretti	8.2
Yearly wage of D. Gio. Batt. Peretti	150
Furniture and tools for Neapolitan and Messinese craftsman	28.20
Travel expenses for Neapolitan and Messinese craftsman	9.19
Wage of Neapolitan craftsman	63.30
Wage of Messinese craftsman (until September 15th)	8.25
Travel and machines project reproduction	235.25
Wood and charcoal	130.18
Silk coconuts	297.2
Spinners' wage	9
Expense for lawsuits	17.6
Cotton fabric	10
Spinner girls' wages for 1790	10.2
Expenses for spooling of 246 spools	35.26
Cocoon breeding	72.22
Girls' wages for 1791	55.10
Spinning expenses for 1791	12.15
Silk bought in 1791	1.4
Purchasing of foreign silk cocoons for 1791	1042
Purchasing of national silk cocoons for 1791	215.9
Silk packaging for 1791	2
Taxes on wood purchasing	2
Machines and tools	220.10
Expenses for construction of new throwing and twisting machines	1128.23
To ironsmith Benedetto di Falco	175.23
To lathe turner Francesco Caccamo	66
To metalworker Francesco Panzera	15
Other expenses for nourishment	35.20
To Ospedale Grande e Nuovo of Palermo	116.20
Expenses for the school	35.17
Total wages	376.35
Total raw materials	1783.5
Total tools and machines	1639.82
Total other expenses	567.51
Total costs	4367.18

Source: ASP, RSI, f. 5271

Efficient management of the Real Albergo dei Poveri and its silk factory was going to be critical to its success. The management of the Albergo needed to mediate between a social and entrepreneurial purpose, between a good health and living standard and the financial constraints imposed by the tight control of the Royal Secretary of State, in line with the previous studies (Hopwood, 1987; Hopwood and Miller, 1994; Cordery and Baskerville, 2007). Due to these double purposes, the balance sheets stressed the main items relative to the nourishment of the girls hosted by the institution and the costs of silk manufacturing. On the other side, the income list was clearly designed to deal with public funding institutions. According to the

original rules, the Real Albergo dei Poveri and its silk factory had an income of its own through the sale of silk items, but the institution was dependent on public funding, as shown in Table 6.

Table 6. Real Opificio delle Sete: sources of funding (1791)

Funder	Sicilian Onze
Ospedale Grande e Nuovo of Palermo (main hospital of the city)	29
Bequest of Prince of Pantelleria	218.12
Bequest of Elisabetta Requisens Campo by means of Baldassarre Conti	155.10
Bequest of Fabrizio lo Guasto	166.27
Suppressed Society of Jesus Administration fund (Messina branch)	280
Suppressed Society of Jesus Administration fund (Palermo branch)	1000
Suppressed Inquisition Office	1100
Royal administration	437
Total	3385.49

Source: ASP, RSI, 5272

Table 6 indicates that almost all funding came from public sources, with a small private funding of 539.49 Sicilian onze coming from the bequests of Sicilian nobles. Meanwhile, a small amount came from the Ospedale Grande e Nuovo, the most important and rich hospital in Palermo. The result was that the Real Opificio delle Sete's revenues came from three main sources:

- (1) Variable fees (stated yearly), paid by public institutions (Royal administration).
- (2) Bequests and donations.
- (3) Variable fees (stated yearly), paid by local institution (hospital).

The variety of sources of funding meant that collecting the money was not easy. Revenues from public funding originated in the liquidation of the huge patrimony of the Society of Jesus (suppressed in 1767), whose rents on lands and buildings constituted one of the biggest sources of wealth in Sicily (Renda, 1974). Furthermore, the suppression (in 1782) and liquidation of Santo Uffizio (the Inquisition) released a lot of resources employed by the Crown in different activities related to health assistance and poor relief.

Table 7. Nourishment budget of the whole Real Albergo dei Poveri of Palermo (1811)

Item	Sicilian onze
Wheat	360
Wood for heating	219.28
Wheat flour	174.3
Fresh fish	223.17
Wine	270.20
Vinegar	52.12
Beans	78.8
Lentils	35.1
Chickpeas	6.2
Charcoal	74.24
Oil	160
Meat	608.20
Cheese	112.7
Broad beans	13.14
Codfish	15.2
Salted olives	2.18
Salad	52
Pumpkins	20

Pasta	786.29
Total for nourishment	3192.12

Source: ASP, RSI, f. 5272

The main variable cost items depended on each hosted girl's daily meals, the costs of which are reported in Table 7. The orphans did not have a 'standard' diet, but looking at the nourishment budget we can see that there would be a differentiated diet based on wheat, pasta, meat and cheese. The result is that the bodies were well assisted and maintained, and the variety of items included in the nourishment budget show us how the nutrition proposed for orphan girl was, on average, better than that of peasants at the same time. The idea of ruling the bodies by food is deeply analysed in Michel Foucault's studies and a similar approach was widely adopted all over Europe after the seventeenth century. A cost sheet, with details of the fabrics, clothes and linen used at the institute, was enclosed with the main budget and was based on yearly consumption (ASP, RSI, 5272).

Table 8. Other expenses of *Real Albergo dei Poveri* of Palermo (1811)

Different costs for inmates	
Item	Sicilian onze
For the Church	50
For infirmary	380
Clothing and linen	1000
Total	1430
Administrative expenses	
Item	Sicilian onze
Taxes	70
Wages of administrative personnel	190
Wages of inmate workers	508
5% tax	384
Lawsuit expenses	60
Different expenses	240
Different contributions (tips, donations, etc.)	44
Total	1496

Source: ASP, RSI, f. 5272

The Real Opificio delle Sete's accounting system does not report any patrimony item that might be relevant, due to the presence of looms, heathers and dyeing basins. The accounting system, as can be seen in Table 8, is rather focused on a profits and losses scheme, typical of the eighteenth century manufacturers that still adopted a mercantile accounting system not yet transformed by the industrial model which was mainly interested in cost accounting and the overhead costing of machine depreciation, as argued by Lemarchand (1993).

Conclusions

This study of the Real Opificio delle Sete of Palermo has provided the means to introduce into the socio-historical accounting literature an institution that highlights the importance of Foucault's work on governmentality. In particular, the organisation of work within poor asylums is one of the historical problems widely addressed by Foucault's works about governmentality and government of bodies (Foucault, 1979, 1982, 2007). Despite the importance Foucault attached to the historical study of this kind of institution, there are still few studies about work organisation using accounting as an investigation tool. To begin to address

this gap in such an unexplored area of research, this paper has examined the few surviving documents about the Real Albergo dei Poveri and its Royal Silk factory. The factory, founded in 1790, was until 1813 directed by the Piedmont technician Domenico Grassellini, who adopted a scientific management of the factory based on accounting and statistics, jointly with modern and mechanised silk production. The Real Opificio delle Sete was mainly a private facility controlled by a public institution (Real Albergo dei Poveri). It was a charity project, mainly publicly funded, which tried to generate profits for the holding institution in order to cover its costs and to use inmates' work as a means of social redemption and control.

The management of Real Opificio delle Sete produced two main types of information: that related to the efficiency of the facility, consisting of intermediate and final reports, and that concerning work statistics, in line with Van Bavel and Rijpma (2016). In accordance with the studies of Clifford (2001), accounting was used to rationalise and legitimise the use of public funds to serve those people that society was no longer able to give a home and which it considered a sort of alien body—the poor and orphans. The information provided helped to understand and control social deviance in the form of poverty, unemployment, vagrancy, begging and orphanage, well-known conditions feared by the aristocratic and bourgeois society of the time. The Real Opificio delle Sete represented a sort of social agency with internal and external rules and regulations in order to control a part of society see the study by Servalli (2013). Its activity was supported by statistical tools and data collection to monitor the number of inmate orphans and poor girls, representing a hierarchical observation from the centre (Foucault, 1979).

Moreover, accounting information was used by silk factory management to give public visibility to the nature and standard of its work, which was essential to maintaining financial support from public bodies and private donations and bequests. The confinement of the poor and orphans had a social cost as much as a social justification, and by fulfilling a number of functions, accounting was very important in justifying the silk factory and Real Albergo dei Poveri's work, legitimising it and fulfilling its accountability to the government. The accounting, in this sense and as argued by Miller and Rose (1990), links together different levels of government:

- 1) Central (the King);
- 2) Intermediate (General Lieutenant in charge of the Sicily's government);
- 3) Local (the Royal Hospice).

It is important to note that, in the reported case, the use of Bentham's Panopticon as a means of control lost its importance because the control became impersonal and was largely based on accounting controls and statistics (Elden, 2003). The activity of the poor inmate female workers was monitored through indicators that measured the consumption of raw materials, piece rate salary and essential goods for life (food and clothes), in line with what was studied by Carmona, Ezzamel and Gutierrez (2002). Finally, accounting was used to justify the costs that society was asked to bear to contain unaccepted (within society) people in a charitable and acceptable way, according to the Catholic moral standards of the time.

The research, undeniably, bears some limitations. The poor asylums spread all over Europe between eighteenth and nineteenth century following enlightenment ideas. The presented case study is just another element within a research field that reported and analysed different cases from England, Spain and Italy. Nevertheless, further researches in other case studies may provide more understandings and a more precise systematization of adopted accounting models, trying to draw the use of a (probably) common practice in European poor asylums.

ANNEX 1

Orphan girls employed in Real Opificio delle Sete: monthly figure of working days and wages (July 1801)

Production process/name	Number of working days	Wage (in Sicilian onze)
Reeling		
Grazia Soro	N/A (supervisor)	17
Leonarda Ferrera	N/A (supervisor)	17
Provvidenza Diacono	N/A (supervisor)	15
Anna Pecora	23.1	10.11.15
Giuseppa Spanò	22	9.9.18
Anna Angiolini	23.1	9.10.11
Elisabetta Priolo	22	9.9.18
Oliva Pisciotta	22	9.10.2
Grazia Simone	22.1	9.10.2
Caterina Scaletta	20	9.9
Giovanna Gregorio	21.1	9.9.13
Francesca Grasso	12	9.5.8
Achilla Termini	19	9.9.11
Giuseppa Teta	23.1	8.9.8
Felicia Parisi	23.1	8.9.8
Ninfa Cuntrera	8	8.3.8
Maria Spadaro	23	8.9.4
Nicoletta Casamenti	21	8.8.12
Ninfa Crimi	21.1	8.8.12
Girolama Taormina	23.1	8.9.8
Michela Barone	22	8.8.16
Serafina Micheli	22	8.8.16
Maria Avizzola	22	8.9
Ivana Campisi	22	8.8.16
Carmela Burdiono	18	8.7.8
Anna Sorana	17	8.6.4
Brigitta Ajello	17.1	8.6.4
Cecilia Zevatura	7.1	8.3
Gioseppa Riino	19	8.7.12
Gioseppa Anello	N/A	13.15
Anna Catalano	22	8.8.16
Anna Candita	22	8.8.16
Sartonata Spina	19.1	8.7.16
Lucia Graviani	20.1	8.4
Gioseppa Marcellina	23.1	8.9.8
Spooling		
Concetta Arisco	22	N/A
Giovanna Orlando	21	7.7.7

Gioseppa Cristina	21	7.7.11
Giuseppa di Fratello	16	7.5.16
Caterina Triolo	18	7.6.6
Carmela Lanetta	18.1	7.6.10
Cecilia Zevatura	9	7.3.3

Weaving

Serafina Loro	22	N/A
Gioseppa Anello	3	7.1.5
Ninfa Marta	17	7.6.3
Giovanna Serzo	17	7.6.3
Camilla di Leo	17	7.6.3
Antonia Gagliano	17	7.6.3
Achilla Termini	17	7.6.3
Brigitta Ajello	4	7.1.12
Gioseppa Riino	3	7.1.5
Caterina Susavi	17	7.6.3
Ninfa Rizzuta	16	7.5.12
Caterina Liberto	17	7.5.19
Eronalda Martinez	12	7.4.4

Throwing

Paola Passalaqua	19	7.6.13
Anna Ullo	19	7.6.13
Caterina Scaletta	4	7.6.13
Rosolia Marsiglia	19	7.6.13
Domenica Marturana	21	7.7.11
Lucia Graviani	4	7.1.8
Antonio Giordano	18	7.6.6
Concetta Fauccio	18	7.6.6

Twisting

Loro Michela	22	N/A
Domenica Costa	18	7.6.10
Provvidenza Lipari	18	7.6.10
Maruzza Vita	20	8.8
Cristina Urso	18	7.6.10
Andreina Zappa	19	7.6.13
Anna Bologna	18	7.6.6
Rosa Mineo	17	7.5.19
Fortunata Spina	3	7.1.5
Maria Pagano	21	8.8
Caterina Sciortino	18	7.6.10
Francesca Grasso	8	7.3
Rosa Speciale	18	7.6.6

Source: ASP, RSI, f. 5271

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