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Accounting for the 'deviant' in 19th century Italian prisons

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ABSTRACT

Studies of accounting in prisons have documented how the dominance of neo-liberal preferences in the management of prison systems has meant a focus on measuring cost-effectiveness and discharging accountability in a way which ignores important aspects of prison life such as decency and rehabilitation. The present work recognises the need for accounting studies to unmask the prejudiced, interested and potentially socially damaging use of accounting in prison reform by exposing how accounting is often a tool which can be used to discipline individuals consistent with the values of economic and political elites within a society. By applying a Foucauldian lens to the analysis of the prison systems of the major Italian States in the early 19th century, the study shows how accounting was an essential aid in ensuring that the correction of individuals was carried out consistent with the moral priorities of the liberal bourgeois society of the time. The specific visibilities created by means of accounting, upon which decisions on the life of prisoners were made and which still characterise modern prisons, reduced human life to a simplistic numerical representation. These were then used to reconstruct 'deviant' individuals as productive, obedient citizens, regardless of their specific circumstances.

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1. Introduction

Prison systems today have attracted considerable interest from accounting researchers, mainly as a response to the perceived serious failings of prisons which are increasingly operated by the private sector according to the financial priorities of the new public management (English & Walker, 2004; Sands, 2004a, 2004b; Andrew, 2007, 2010, 2011; Andrew & Cahill, 2009, 2017; Funnell, Jupe, & Andrew, 2009; Mennicken, 2013; Cooper & Taylor, 2005; Taylor & Cooper, 2008; Lehman, 2016; Lehman, Hammond, & Agyemang, 2018). This body of research has sought to investigate the complex interrelations between prison policy and neoliberal priorities, and the related role of accounting practices in embedding these priorities. Prison privatisation has been often promoted as a tool that enables a government to take advantage of competition among private businesses and the related commercial ethos which would reduce the cost to the public of operating prisons but at the same time improve service quality (Cooper & Taylor, 2005; Taylor & Cooper, 2008; Andrew, 2010, 2011; Andrew & Cahill, 2009, 2017; Calabrese, 1993; Taylor & Warrack, 1998). Competition was

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expected also to have a positive impact on those prisons that were still in public hands by inducing them to start operating as “competitive economic units responsible for their own performance management” (Mennicken, 2013, p. 209).

Recognising the pre-eminence of financial motives in the privatisation of prisons, accountability relations between private firms which manage prisons and the State and the public at large have been focussed almost exclusively on cost-effectiveness rather than on the quality of the services and their effectiveness in rehabilitating convicts. This focus on technical accountability shifts attention in an apparently neutral and objective way from the social issues that lead to crime to a comparison of public and private management based on cost. As a result, those incarcerated and their needs are made invisible to the public (Cooper & Taylor, 2005; Funnell et al., 2009; Andrew, 2007; Mennicken, 2013; Lehman, 2016; Lehman et al., 2018).

There is now a recognised need for accounting studies, such as the present study, to give a priority to the exposure of the prejudiced, interested and potentially socially damaging use of accounting in prison reform by identifying the need to create alternative, radical visibilities in the way in which prisons are managed. Most especially, it is now recognised that there needs to be a greater emphasis on the role of accounting and other written technologies of government *within* a prison in the pursuit of political goals, thereby giving a voice to the oppressed and feared ‘other’ (Lehman et al., 2018). The present study answers this call by exposing how accounting in prisons is often not an uninterested calculus but rather a tool which can be used to discipline individuals consistent with the values of economic and political elites within a society. Drawing upon extensive primary sources, the study seeks to achieve its aim by adopting a Foucauldian perspective and focusing on the prison systems of the main Italian States prior to unification in 1861. After the Congress of Vienna in 1815¹, the five main Italian States that encompassed the vast majority of the Italian territory and population (Serristori, 1842), and were the main centres of power until the unification of Italy (Vottari, 2005), were the Kingdom of Lombardy-Venetia, the Grand Duchy of Tuscany, the Kingdom of the Two Sicilies, the Kingdom of Sardinia and the Papal State (Vottari, 2005, p. 5-6)².

As noted by Foucault, until the 18th century prisons performed almost exclusively a punitive function. They were the means by which ruling elites could control ‘deviants’; individuals who were judged to be a threat to the stability of society and to those in power. In the late 18th century, the age of the Enlightenment, the role of prisons was gradually transformed when punishment became a means of ‘rehabilitation’ (Foucault, 1977). European prison systems increasingly reflected liberal beliefs and values which emphasised that a ‘good’ citizen was expected to be responsible for themselves and their families, not to be a burden on society but, instead, engage in productive activities (Ricardo, 1951; Arblaster, 1984; Kymlicka, 1990). Prisons assumed a more obvious moral role to “correct and improve the morality of those who are incarcerated, committing them, through education rather than through the threat of punishment, to a life that is both quiet and *productive*, and useful to themselves and to the economy of the State” (Stato Pontificio, 1830, p. 1, emphasis added). This reconstruction of ‘deviant’ people according to the dominant values of society required the creation of specific visibilities (and invisibilities) (Tsoukas, 1997) which were made possible, according to Foucault (1977), by the accumulation, processing and interpretation of written information, pre-eminent amongst which was that produced by accounting practices.

The work of Michel Foucault has exerted a decisive influence on accounting research, most especially the development and enactment of a disciplinary society (McKinlay, Carter, Pezet, & Clegg, 2010; Chiapello & Baker, 2011). Numerous studies have established how accounting can be a potent tool to discipline individuals by making them knowable and calculable, hence transforming them into ‘docile bodies’ (Hoskin & Macve, 1986, 1988; Loft, 1986; Miller & O’Leary, 1987; McPhail, 1999; Romero Fúnez, 2005; McKinlay & Pezet, 2010). Accounting as a disciplinary practice has been studied in different sites, including factories (Carmona, Ezzamel & Gutiérrez, 1997, 2002; Walsh & Stewart, 1993), schools (Walker, 2010), military academies (Hoskin & Macve, 1986, 1988) and mental asylums (Funnell, Antonelli, D’Alessio, & Rossi, 2017; Funnell, Antonelli, & D’Alessio, 2018). However, prisons, which were the main focus of Foucault’s studies and upon which he developed his ideas, have never been taken as a context to explore the role played by accounting as an effectively adjusted, implemented and deployed technology of power in the pursuit of political goals. Given the role that they play in society, prisons represent a critical site for experimentation of new methodologies of social engineering and therefore provide a unique opportunity to analyse the role of accounting in the transformation of ‘deviant’ individuals into obedient subjects.

Notably influential in the transformation of prisons in Europe from the late 18th century was the work of Italian philosopher Cesare Beccaria, the author of *On Crimes and Punishments*, the first work written in the age of the Enlightenment on the role of punishment and prisons in modern society (Beccaria, 1780). Not only did Italy provide the cultural humus out of which Beccaria’s thought grew and matured, its States were among the first to experiment with new ideas and solutions for the social and moral rehabilitation of convicts (Beltrani-Scalia, 1868; Canosa & Colonnello, 1984). The importance of Italy in the development of the modern prison was also recognised by Foucault (1977). He noted how Italian penal codes, most especially those of Tuscany, were among the first to encompass the new idea of disciplining convicts by placing a more discreet pressure on inmates rather than making them the object of spectacular, often public, punishment. The main Italian States provide compelling evidence of the early historical awareness by ruling

¹ Between the Congress of Vienna in 1815 and the unification of the country in 1861, Italy was composed of a number of States, most of which were under the influence of the great European powers, in particular Spain and Austria.

² Other minor States included the Duchy of Parma and Piacenza, the Duchy of Modena and Reggio, the Duchy of Massa and Carrara and the Duchy of Lucca.

elites of the importance of accounting in the management of prisons as a means to promote social well-being and stability by rehabilitating those who offended against the then dominant liberal social values. In the context of prisons, accounting was therefore a means to document the morality of the convicts, visualise the benefits of redemptive labour, control the body of the inmate and legitimise the prison to the bourgeois elites upon whose financial support the operations of prisons mainly depended. The findings of the study do not provide a set of justifications for the beliefs of liberal bourgeois elites of the time but rather demonstrate how effective these beliefs were in enlisting accounting as a tool of social reform.

The next section presents the theoretical framework drawn from Foucault's ideas on disciplinary power that inform the study. This is followed by discussion of the methods used to capture material relevant to the study and a brief overview of the five main Italian States in the 19th century, after which their prison and accounting systems are examined as innovators in the use of accounting for the moral redemption of prisoners. Insights from Foucault are then used to show how the regulations and accounting rules laid down for prisons in early 19th century Italy provided the means to achieve the transformation of convicts consistent with the dominating liberal values. The paper ends with some brief concluding remarks.

2. Imprisonment and moral correction of the 'deviant'

In Foucault's historical analysis of prisons, until the 18th century the distressing and punishing roles of imprisonment are shown to have been accorded little significance by those in power (Sullivan, 1996). This changed dramatically at the beginning of the 19th century when a penal sentence was expected to function "as a way of 'treating' a criminal, punishing him but seeking to obtain a cure" (Smart, 2002, p. 68). The purpose of imprisonment becomes to address the disruption to a liberal society's civil and economic order, of its value system, caused by "an offense done by an individual to an order, to the state, to society" (Foucault, 2000, p. 43). In particular, imprisonment begins to use "techniques for producing the right souls and minds by disciplining and training bodies" (Valverde, 2008, p. 209) with procedures that encompass "all aspects of the individual, his physical training, his aptitude to work, his everyday conduct, his moral attitude, his state of mind" (Foucault, 1977, p. 235).

The purpose of the prison becomes disciplining through power which "works both negatively (correction) and positively (making more useful)" (Schrift, 2013, p. 141). To achieve this, in the 'reformed' concept of the prison a specific space had to be assigned to every inmate so that they were separated from everyone else but at the same time could be seen by the gaolers (Foucault, 1977, p. 141). This "art of distribution" required a new architectural, functional and hierarchical layout (Foucault, 1977, pp. 143-148). According to Foucault, this new architectural design which partitioned each prisoner in a designated space was to provide an invisible form of supervision to control prisoners by disciplining their bodies and their souls. Consequently, from the early 19th century Bentham's (1791) panoptical prison arrangement of a central tower surrounded by the buildings with the prisoners' cells which were exposed to the view of the guards in the central tower became the preferred penitentiary form. This enabled gaolers to observe everything the inmates did, while the inmates had no way of knowing when they were being observed. The consequence of the unpredictability and invisibility of this form of control was that the inmates would become their own disciplinarian. The metaphor of the panopticon is extremely powerful in that it symbolises the many ways in which modern States can control their populations, invisibly and remotely (Foucault, 1977).

To achieve the discipline of the convict as well as the absolute control of space the inmates' time must be planned in every detail. The daily activities of each inmate must be scheduled to a highly detailed timetable, where each activity is given a start, a duration, an end. This should produce a close connection between the body and activity, ultimately in the pursuit of efficiency through the arrangement of all these activities (Foucault, 1977, pp. 149-155). To achieve this complex, all-pervading control of the activity of the convicts depends upon "maintaining them in perfect visibility, forming around them an apparatus of observation, registration and recording, constituting on them a body of knowledge that is accumulated and centralized" (Foucault, 1977, p. 231). Accordingly, there needed to be "individual report[s] of a uniform kind in every prison ... on each inmate" to be able to "assess each case, each circumstance and, consequently, to know what treatment to apply to each prisoner individually" (Foucault, 1977, p. 250). This 'system of moral accounting' would enable the prison management to make each inmate visible as a body with its strengths and weaknesses and, hence, as a subject for whom an allegedly individualised 'cure' was meant to produce docile, compliant bodies which would allow them to be reconstructed as a valued citizen. This would also require engaging prisoners in productive work.

The 'rehabilitative' role of work by the prisoners was to have a double effect; an economic effect, the financially beneficial outcomes of which could be documented by means of accounting practices, and a social effect, ensuring that convicts would become productive individuals consistent with the priorities of liberal bourgeois society, which would also depend upon accounting practices to create the conditions that would allow the moral redemption of prisoners (Foucault, 1977). According to Foucault (1977, p. 243), the work and "the wages of penal labour do not reward production; they function as a motive and measure of individual transformation". The economic benefits of requiring that prisoners be engaged in productive activities also helped to justify the prison as an institution (Foucault, 1977, p. 268). Constant observation of the prisoners, forcing them to be engaged in productive work, thereby legitimising prisons to members of the middle and upper classes who mainly funded prisons (Foucault, 1977, p. 89), became the priorities of the prison systems of the major Italian States in delivering the moral redemption of the 'deviant'.

3. Method

The present study recognises that wide-ranging information was needed in the management of a prison for the efficient transformation of subjects into productive, compliant individuals that was demanded by the 19th century bourgeois society (Foucault, 1977, p. 233). Consequently, this study adopts a broad conception of accounting, one which is not limited to financial information but encompasses a wide array of inscriptions, both financial and non-financial, which provide “information for decision making which leads to action” (Broadbent & Laughlin, quoted in Funnell, 1998, p. 440). The use of both financial and non-financial information in the form of “techniques of notation, registration, of constituting files, of arranging facts in columns and tables” (Foucault, 1977, p. 190) was deemed essential by Foucault in the development of a disciplinary society.

The study commenced with a thorough analysis of Foucault’s work, most especially his studies relating to prisons, *Discipline and Punish* (Foucault, 1977) and *Prison Talk* (Foucault, 1980). Although Foucault “wrote virtually nothing on management or accounting” (Hoskin, 1998, p. 94), his analysis of how power is sustained and enforced in society has provided a highly persuasive means to enrich our understanding of accounting as a technology to create compliant, accepting subjects (Hoskin & Macve, 1988; Miller & Rose, 1990). These insights have provided for this study the main features of discipline, in particular in prisons, and how accounting could support the transformation of convicts into ‘docile bodies’, consistent with the overarching values of liberal society.

The four main functions played by accounting in prisons were then identified. Accounting could be used to ensure the constant visibility of convicts throughout their detention by making their location always known to the prison management and by intervening in the administration of food, an essential feature of discipline (‘Accounting for the control of the body’)³. It could also be used to document the conduct of inmates and any improvements in their morality (‘Moral accounting’) and show the advantages of working hard and saving for one’s future (‘Accounting for redemptive labour’). Lastly, Foucault gives prominence to the “economic” aspect of prison management (Foucault, 1977, p. 239) by reinforcing that the cost of the reformed punitive institution should be kept to a minimum. As a result, accounting could be a means to ensure that the prison could gain legitimation in a liberal society by demonstrating that it could perform its function without representing a heavy burden on taxpayers, most especially bourgeois elites.

To access the broad range of information related to prisons in the five main Italian States a wide array of primary sources has been drawn upon. These mainly consist of collections of laws, royal decrees and regulations which informed the operations of each prison and, especially important for the study, the financial and non-financial reports by which prisoners’ lives were managed. The documents considered in the present study, which are shown in Table 1, include laws and royal decrees that provided the generic guidelines that all prisons within a State were to follow. In the Kingdom of the Two Sicilies a royal decree issued on 12th April 1845 detailed how prisoners had to be classified within each section of a gaol (Regno delle Due Sicilie, 1845b). At the same time, more penetrating State interventions were considered, such as the regulations issued on 20th February 1842 in the Kingdom of Sardinia which prescribed in great detail how the prison of Turin was to be managed (Regno di Sardegna, 1842). Most of the laws and regulations analysed also included, in the original formats, the reports that the management of each prison was expected to use in running the facility and in engaging with a State’s central government, such as the instructions issued by the government of Lombardy-Venetia on 29th August 1830 (Lombardo Veneto, 1830). Other primary sources consist of the many essays, speeches and pamphlets that were published in Italy in the early 19th century about justice, punishment, prisons and prison reform.

The archival collections were accessed in the main cities of the Italian States investigated, including the National Central Library in Florence in which the materials concerning the Grand Duchy of Tuscany were found. These collections have provided materials on all the aspects of prison management, including documenting the movements of prisoners, recording their moral conduct and accounting for their labour. Recording in minute detail the work activities and the moral conduct of inmates was also a priority in the Papal State, the documents relating to which were found at the State Archive in Bologna and the National Central Library in Florence. The documents accessed in the Brancacciana Library in Naples, which relate to the Kingdom of the Two Sicilies, were less insistent on tracking the comings and goings of inmates but were equally detailed in prescribing specific rules on how work activities were to be organised and accounted for.

In the Marciana Library in Venice are stored the documents relating to the Kingdom of Lombardy-Venetia where, highly unusual for this time, prisons were not operated by the State but by a private contractor. As a result, these documents are mostly focussed on regulating the relationship between the State and the contractor, which also required specific financial information, thereby ensuring that government priorities relating to the moral redemption of criminals were met. Important sources were also found at the Vittorio Emanuele III Library and the State Archive Library, both in Rome, in which the documents relating to the Kingdom of Sardinia are stored. Along with tracking the movement of prisoners and recording their moral conduct, these documents show how particular attention was paid to accounting for the costs incurred in each prison by means of budgets and financial statements. Some resources were available in digital format while those in printed form were accessed at the libraries visited. Relevant secondary sources were also found through the “Unified Online Catalogue of Italian Libraries”.

³ Foucault does not explicitly refer to food administration in *Discipline and Punish* and *Prison Talk*. Nevertheless, in *Psychiatric Power* he shows how in the 19th century the administration of food was considered an integral part of those techniques which sought to discipline the conduct of an individual (Foucault, 2006).

Table 1
Summary of documents accessed.

State	Main documents accessed
Grand Duchy of Tuscany	General regulations for the prisons in Tuscany (1845) Regulations for the prison to be used solely for men in Florence (1847) Regulations for the prison to be used solely for women in San Gimignano (1847) Statistical data on prisons in Tuscany (1848)
Kingdom of Lombardy-Venetia	General regulations for the prisons in the Kingdom of Lombardy-Venetia (1820) Contracts between the State and private contractors (1818, 1830, 1857)
Kingdom of the Two Sicilies	Regulations for food administration (1817, 1822) Accounting rules for prisons (1834) Regulations on the classification, work and education of prisoners (1845) General regulations for the prisons in the Papal State (1845) Royal Decree on prison administration and funding (1848) Regulations on discipline in prisons (1848) Regulations on the work and savings of the prisoners (1856)
Kingdom of Sardinia	Regulations for the prison of Turin (1842) General regulations for the prisons in the Kingdom of Sardinia (1851)
Papal State	Regulations for the 'correctional house of the unruly' (1822) Regulations for the prison of Bologna (1824) General regulations for the prisons in the Papal State (1830) General regulations for the administration of civil justice in the Papal State (1831) Regulations for food administration (1840)

Once the materials had been gathered, a qualitative analysis of the texts was performed (Kuckartz, 2014). Analysis of the relevant primary sources through the Foucauldian lens adopted for the study provided the means to understand the overall functioning of the prison systems in the five Italian States. In this process, particular emphasis was placed on identifying the types of accounting tools used in the different States, how these were interrelated and, critically, what their function was both within the individual prison and the overall prison system of a State. This revealed that, despite some local variations, similar accounting practices were consistently adopted in all of the five States considered. Accounting tools, in the form of tables, statistics, lists and financial statements, were found to serve the main functions identified by Foucault. Firstly, they were linked to control of the body of each convict, by intervening in its strengths and weaknesses mainly through their diet, and their constant identification in space and time. Accounting practices also provided an essential means to inculcate new habits in convicts, most especially the need to productively use their time. Lastly, accounting was also a tool which enabled the State to control the efficiency of prisons and ensure that the resources employed in reconstructing 'deviant' individuals were kept to a level that would ensure the continued support of the social elite.

4. Prison systems of the Italian States

In the Kingdom of the Two Sicilies, the State with the largest population⁴, prisons were run directly by the Ministry of Internal Affairs and the Ministry of Public Works (*Regno delle Due Sicilie*, 1848a, p. 529). The day-to-day management of the prison system was entrusted to a Prisons Managing Commission, upon which all those working in the system depended (*Regno delle Due Sicilie*, 1848a, p. 530). For each prison, a warden was appointed to ensure effective control of prisoners (*Regno delle Due Sicilie* 1848b, p. 532). The Members of the Prisons Managing Commission were also required to visit each prison at least once a month (*Regno delle Due Sicilie* 1848b, p. 533). Provinces where the prisons were located were expected to contribute to the funding of these institutions, most especially to the construction of new prisons which was to follow a model clearly described by specific regulations to ensure "order and discipline within the correctional facility" (*Regno delle Due Sicilie*, 1845b, p. 553). Only the city of Naples, the capital of the Kingdom of the Two Sicilies, would be granted specific funds for its prisons by the government. Prison buildings were divided into three main quarters to host men, women and minors, with each quarter divided into different sections in which individuals were grouped on the basis of the crime of which they had been convicted (*Regno delle Due Sicilie*, 1845b, pp. 548–550).

In the Kingdom of Lombardy-Venetia, which included some of the most economically advanced regions of Italy, the private contractor who operated prisons was expected to follow closely the provisions of a specific contract (*Lombardo Veneto*, 1818, 1830, 1857)⁵. The contract typically was for six years and encompassed all of the prisons in a province. The contractor was expected to provide food, water and the personnel working in each facility, the appointment of whom was to be approved by the State (*Lombardo Veneto*, 1818, pp. 155–156). The State in turn provided equipment and other fixtures and fittings, which the contractor was to return at the end of the contract (*Lombardo Veneto*, 1818, p. 157). Each prison was to have a director, wardens and deputy-wardens who were responsible for managing the facilities, which they were required to visit three times a day to check the conduct of the inmates (*Lombardo Veneto*, 1820, p. 12).

⁴ The Kingdom of the Two Sicilies had a population of 8,090,000 in 1839. In stark contrast, the smallest State was the Duchy of Lucca, with a population of 168,000 in 1839 (Serristori, 1842).

⁵ The State retained the power to withdraw the concession should the contractor fail to abide by the contract (*Lombardo Veneto*, 1818, 1830, 1857).

In the Kingdom of Sardinia, the Royal State Secretariat of the Interior and Finance was responsible for the management of the prison system. Its decisions were enacted by a director, who was also expected to visit the prisons under his care twice a week (Regno di Sardegna, 1842, p. 64). In each prison a warden and a deputy warden were appointed, together with a number of gaolers which depended on the number of inmates (Regno di Sardegna, 1842, p. 73). In addition to the widespread practice of separating men from women, special categories of inmates were created. Inmates who were included in each of these categories were to be kept separate from the other prisoners (Regno di Sardegna, 1842, p. 74).

Papal State prisons also were managed and controlled by a director, who was accountable to the State's Treasurer General (Stato Pontificio, 1830, p. 9). Wardens were appointed to help the director in the discharge of his duties. Prisons were visited once a month by a State functionary, together with the local Bishop, who then reported to the local tribunal and to the central government in Rome (Stato Pontificio, 1831, pp. 289-290). In the Papal State, along with prisons in which those convicted were detained (Beltrani-Scalia, 1868, p. 463), a special institution was created, the 'correctional house of the unruly', where inmates were not individuals who had broken the law but rather idle and dissolute persons, 'immoral' women and children whose parents deemed that they were in need of correction (Stato Pontificio, 1822, p. 1). The goal of this facility was to correct the behaviour of its inmates and educate them before they could engage in any illegal activity, which was deemed very likely given their censurable lifestyle. As in the Kingdom of Sardinia, specific classes of inmates were created so that children and adults, and those convicted under civil and criminal law, were kept separate (Stato Pontificio, 1831, p. 288).

After a major rationalisation of its prison system in 1845, the Grand Duchy of Tuscany divided its prisons into three categories, according to the typology of inmates that they were designed to detain (Granducato di Toscana, 1845). This partitioning system was taken to the extreme in the Grand Duchy of Tuscany, which was among the first States in the world to experiment with the 'cellular system' in some of its prisons whereby individuals were kept segregated in individual cells and came together only for working⁶ (Neppi Modona, 1973). In this way, the opportunity for dangerous contacts in the form of collaboration between the convicts which might have led to resistance or even riots was minimised while the allocation of a specific space to each inmate ensured their constant visibility. The head of prisons in the Grand Duchy was known as the director, who was responsible for control of the inmates and their activities. He was expected to visit frequently each prison to oversee the enforcement of the provisions regarding food, religious services and conduct of the inmates (Granducato di Toscana 1845, p. 63). The director relied on wardens who were entrusted with the duty to manage the admission and release of prisoners and were required to draw up a book dedicated to this purpose (Granducato di Toscana 1845, p. 65).

Each of the five main States undertook major reforms of their prison systems in the late 18th century to modernise the organisation of prisons and to reconfigure their architectural features to make surveillance more effective and, thus, the redemption of the prisoners more certain. King Ferdinand IV of Bourbon was particularly insistent on this when he ordered the construction of new panoptic prisons at the end of the 18th century in the Kingdom of the Two Sicilies. The first project to detain political prisoners, commissioned to architect Francesco Carpi, was the construction of the Santo Stefano prison. The prison, completed in 1797, had 99 cells distributed over three floors, an architectural feature which was used as a means to classify inmates according to their behaviour (Parente, 2008, p. 24). Those with the worst behaviour were placed on the first floor while those deemed to be the best behaved were on the third floor, together with inmates who were unwell. The prison, as shown in Fig. 1, was designed panoptically to ensure the total visibility of the prisoners, but also to ensure tight security⁷.

Another panoptic prison opened in the Kingdom in 1832 was located in Avellino (Zigarelli, 1840, p. 3). The prison, shown in Fig. 2, was essential to the King's plan to 're-construct' the inmates as good citizens by means of work and compulsory education, which were tailored to their age, sex, social condition and talents.

The educational goals of the prison were also promoted by the improved visibility of the inmates provided by the panoptic arrangement and their division into classes (Zigarelli, 1840), both of which were important in detecting deviant behaviour and in forcing prisoners to self-regulate. The allocation of a specific space to each body was crucial in the exercise of disciplinary power for "it is spaces that provide fixed positions and permit calculation; they mark places and indicate values; they guarantee the obedience of individuals, but also a better economy of time and gesture" (Foucault, 1977, p. 148). These intentions were the foundation of the moral redemption of the 'deviant'.

5. Accounting for the 'deviant'

5.1. Moral accounting

The importance of moral conduct in the correction of the convict required that accounting practices were enlisted to keep track of any misbehaviour. As a result, in the Italian States reports were prepared to document the conduct of each convict (Lombardo-Veneto, 1820; Regno di Sardegna, 1851; Granducato di Toscana, 1847a; 1847b; Stato Pontificio, 1822;

⁶ The first example was in Florence, followed by the prison of Volterra.

⁷ The importance of the prison did not decline after the unification of Italy when it was used to detain high profile inmates, including regicide Gaetano Bresci who in 1900 killed King Umberto I of Savoy.

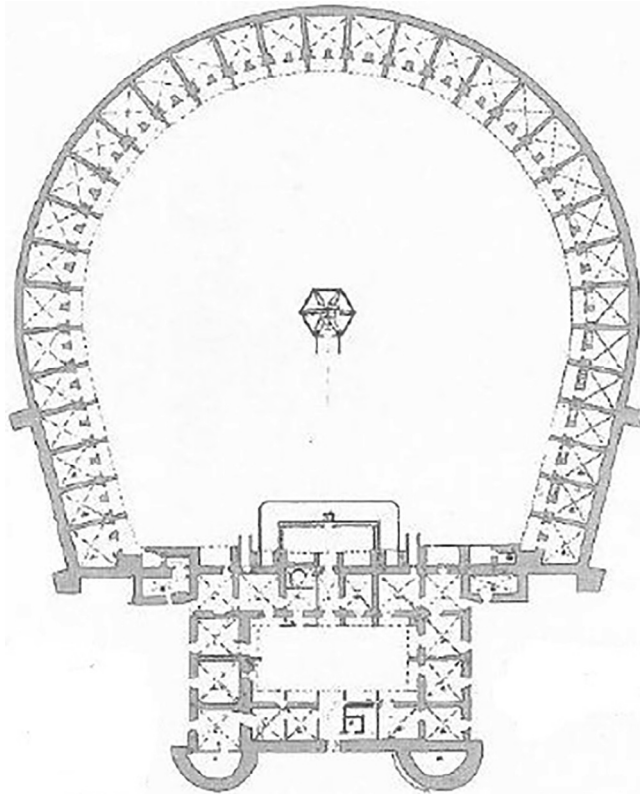


Fig. 1. The structure of the Santo Stefano prison. Source: Parente, 2008, p. 27.

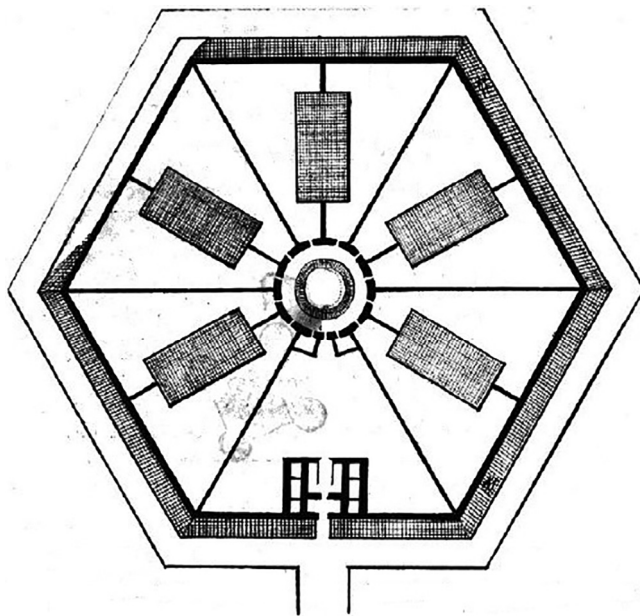


Fig. 2. The structure of the prison of Avellino. Source: Zigarelli, 1840, p. VII.

Regno delle Due Sicilie, 1845a). In the Kingdom of Sardinia the director was required to prepare, every three months, a report concerning the moral conduct of convicts, specifying the names of those who refused to engage with the activities organised within the prison and related punishment (*Regno di Sardegna, 1851, p. 755*). In the case of the 'correctional house of the unruly' in the Papal State, these records included a booklet given to each inmate which formed the basis to determine

Table 2
Prisoners' moral conduct in the prisons of Volterra (Grand Duchy of Tuscany).

Offences during imprisonment	Provisional detention houses				Correctional facilities			
	1844	1845	1846	1847	1844	1845	1846	1847
Blasphemy	39	70	33	14				
Mutiny	41	6	1	6	6	1	2	1
Swearing	5			13				
Insubordination	38	35	32	39	21	12	5	7
Theft	30	10	3	3	1	8	1	2
Attempted evasion			8	3			1	
Gambling	15		9	5			2	
Slight disciplinary irregularities	402	479	430	437	127	138	47	70
Related punishments	1844	1845	1846	1847	1844	1845	1846	1847
Lash	150				50			
Isolation (days)	3,013	180	316	293	615	60	2	16
Prison	853	670	445	449	404	133	70	66
Warnings and slight mortifications	230	452	467	250	143	120	45	42
People punished	119	148	153	138	46	39	26	34
Statement of prisoners held	1844	1845	1846	1847	1844	1845	1846	1847
Repeat offenders								
Imprisoned in Volterra before	3	6	14	6	2		2	4
Imprisoned in other prisons before	4	2	6	5	2	4		
Incorrigible								
Released during the year	8	9	7	9	7	3	3	1
Other	16	15	17	12	6	5	5	3
Having excellent behaviour								
Released during the year	5	9	12	8	9	8	2	9
Other	20	29	32	23	9	16	17	9
Pardoned	4	3	8	4	2	1	4	1

Source: Granducato di Toscana 1848b.

the duration of their sentence. Release would only occur if they showed significant improvement in their habits (Stato Pontificio, 1822, pp. 4-6). This form of accounting was particularly thorough in the Grand Duchy of Tuscany where different documents were linked together to provide an even more accurate picture of the conduct of each convict.

The most important document used in the Grand Duchy's system was the 'General Register of Moral Accounting', which was kept to record all the infringements of the prison's rules and related punishments inflicted on the inmates. It was so important that it was drawn up by the director of the institution himself (Granducato di Toscana, 1847a, p. 178; Granducato di Toscana, 1847b, p. 296), who was therefore required to act as a "veritable accountant", with each inmate "a capital invested with penitentiary interest" (Lucas, quoted in Foucault, 1977, p. 251). The register was essential for checking the conduct of the prisoners and to gather information on the progress of their re-education. To achieve this aim, the register had to record any violations of the rules during the time inmates were serving their sentence. Moreover, this statistical data was to be complemented by detailed information on each individual, including their moral conduct before being imprisoned and further details which may have been useful to know their moral conduct (Granducato di Toscana, 1847a, p. 178).

The behaviour of the convict was constantly monitored by the spiritual director⁸ of each of the prisons in the five States. He was required to note down in a specific book the behaviour of each individual during religious services, the progress in their spiritual education and their general attitude toward religion (Granducato di Toscana, 1847a, p. 158; 1847b, p. 272). The main findings of the spiritual director's book were then recapped in the 'General Register of Moral Accounting', where all information relevant to depict the moral conduct of the convict was to be kept. Data from the 'General Register of Moral Accounting' also enabled the preparation of statistics for each prison (see Table 2), which were useful for keeping track of the corrective activity performed by the prison itself and its overall results. The nature of the records kept, the purposes that they were to serve and the detailed descriptions used constituted an accounting discourse, the aim of which was to ensure constant and complete visibility of the conduct of each inmate and, hence, of their progress towards their rehabilitation as good, moral and productive citizens.

The salvation of prisoners as moral, productive citizens was of the upmost importance to a liberal society. Achieving this ambitious goal required ensuring that every inmate was made constantly visible to the prison management and their body subjected to a regime of never-ending discipline. At the same time, prisoners were to internalise the importance of labour and the need to use their time to engage in productive activities.

⁸ The spiritual director was the priest of the prison, who was responsible for celebrating religious functions, administering sacraments and teaching the inmates.

5.2. Accounting for the control of the body

In the five main Italian States classifying individuals in homogeneous groups and making them constantly visible to the prison management were objectives of the highest priority. This was achieved by means of both a specific layout of prison buildings and the use of accounting tools to ensure that each inmate was made visible to the prison management. Accordingly, in the Papal State a register had to be kept in each prison containing the names and other information on each inmate which would have enabled the prison authorities “to immediately know with the highest precision who is held [in the prison], when they were admitted, why and when and how they were released” (Stato Pontificio, 1831, p. 288). Similar records were also in use in the other States (Regno delle Due Sicilie, 1834; Lombardo Veneto, 1820; Regno di Sardegna, 1851; Granducato di Toscana, 1848a; 1848b).

In the Italian States accounting ensured a constant, ‘dynamic’ visibility of the movements of prisoners throughout the time they served in prison. Table 3 shows the ‘General Register of Prisoners’ of the prison of Chioggia in the Kingdom of Lombardy-Venetia for the year 1817–1818. On the left-hand side the register provided a list of all the inmates held in prison and recorded the reason for their detention. On the right-hand side the details allowed the control of the movements of each individual. The record was completed by the date of release. Linked to the General Register was another book (see Table 4) in which the names of inmates admitted to the prison’s infirmary were recorded, along with the duration of their stay (Lombardo Veneto, 1818). This meant that the location of convicts was constantly documented and hence always known to the prison officers.

Accounting records were not simply used to improve the distribution of inmates within a single prison, rather they also provided information on the overall system by tracking the movements of convicts between different prisons. This applied to the Kingdom of the Two Sicilies and, most especially, the Grand Duchy of Tuscany. In the Grand Duchy highly detailed records were used to keep track of the number and movements of prisoners detained in the State prisons for each year (Granducato di Toscana, 1848a; 1848b; 1848c; 1848d; 1848e). Table 5 shows the movements of the inmates in the prisons of Volterra for the years 1844–1847. The ‘opening stock’ of prisoners at the beginning of the year was reported, and the number of those admitted for detention or unpaid forced labour added. The number of those released and dead was then subtracted in the calculation of the ‘closing stock’ of prisoners. These statistics also included the average daily number of prisoners.

In the prisons of the Grand Duchy of Tuscany the use of tables detailing the movements of the inmates was coupled with reports which were used for categorising prisoners according to their crimes and whether they required strict control in correctional facilities or in provisional detention houses, as shown in Table 6.

These tables, together with the clear definition of crimes of which the inmates had been convicted, enabled the director of each prison, but also State authorities, to know what were the most widespread offences taking place, allowing them to take action accordingly. This could have taken the form of more police controls, but also of a specific activity to ‘cure’ the inmates according to their ‘illness’ (Smart, 2002) by means of shaping their everyday activities within the prison. Each of these responses had a financial impact.

Especially impactful in accounting for each prisoner was a detailed control of the prisoners’ diets. In the prisons of the main Italian States, accounting was central in the administration of food by detailing the daily diet and its related cost.

Table 3

‘General Register of Prisoners’ of the prison of Chioggia for the year 1817–1818.

Sequential number	Prisoner’s surname and name	Place of birth and domicile	Reason for detention	Order number		Movements and related dates			
				Admission	Release	Admission to prison	Passage to the infirmary	Return from the infirmary	Release from prison
1	Fenzi Pietro	Brondolo	Theft	6	9	4th November 1817	6th November 1817, 2th January 1818	28th December 1817, 6th January 1818	14th January 1818

Source: Lombardo Veneto, 1818, p. 202.

Table 4

Register of the infirmary of the Prisons of Chioggia for the year 1817–1818 (Kingdom of Lombardy-Venetia).

Number		Name and surname of the sick inmate	Disease he is suffering from	Date		Validation of the doctor and the surgeon	
Sequential number	Related to the general register			Admission	Discharge	For the admission	For the discharge
4	1	Fenzi Pietro	Dysentery	4th November 1817	28th December 1817	Signature	Signature

Source: Lombardo Veneto, 1818, p. 203.

Table 5
Movements of the inmates in the prisons of Volterra (Grand Duchy of Tuscany).

Movement of the inmates	1844	1845	1846	1847
Present at the 1st of January	152	145	141	153
Admitted to prison during the year	38	53	46	44
Destined to forced labour	9	6	22	27
Released during the year	50	52	49	49
Dead during the year	4	11	7	9
Total amount at the 31st of December	145	141	153	166
Average daily number of prisoners	146	145	151	159

Source: Granducato di Toscana, 1848b.

Table 6
Inmates' classification according to their crimes in the prisons of Volterra (Grand Duchy of Tuscany).

Reasons for conviction	Provisional detention houses				Correctional facilities			
	1844	1845	1846	1847	1844	1845	1846	1847
Robbery	1	1	1					
Murder	5	11	18	8	4	7	6	2
Wounding	2	7	6	8	3	5	4	2
Theft	15	23	23	21		1		
Cattle theft	6	4	6	4				
Fraudulent bankruptcy	2	1	2					
False testimony	1							
Other crimes	2		1	1				1
Counterfeiting of coins				2			1	
Violent sodomy			1	1				
Kidnapping					1	2		
Incest	1							
Violent rape	2		4	4	1	1	3	1
Unauthorised return from exile	1	8	3	2	6	4	3	10
Inappropriate behaviour (military)	9	1		10	4	1		1
Resistance to public force		2	3		7	2	10	9
Arson				2		1		
Associations against the government						4		
Forgery of documents					2		1	1
Peculation				1				
Evasion				4				
Fraud				1				1
Theft of the servant at the expense of the master				1				
Patricide				1				

Source: Granducato di Toscana, 1848b.

The diet of the prisoners was a common means not only to control their body and health but also to discipline. A traditional form of punishment was the deprivation of food or solitary confinement with a diet of only bread and water (Lombardo Veneto, 1857, p. 28; Regno di Sardegna, 1842, p. 79; Ronchivecchi, 1843, p. 12). At the same time, an increase in daily food rations could have been used to reward good conduct (Stato Pontificio, 1830, p. 7). In the Kingdom of Lombardy-Venetia, for the purpose of distributing food, prisoners were divided between healthy and ill, with the former receiving wholemeal bread and legume soup. The quantity and quality of food was minutely described and its cost recorded, and prison personnel were required to watch over the preparation and administration of food:

Soup is made up of two-thirds solid, one-third liquid, for a total weight of 28 Milanese ounces; that is equal to 7.625 metric ounces. As a result, solid is 5.083 [metric] ounces, and liquid is 2.542 [metric] ounces. Half of the solid shall be rice or pasta, half legumes and herbs. To flavour each soup raw lard for 1 grosso and $\frac{1}{4}$ shall be used, or one grosso of oil, with the addition, every hundred soups, of one grosso and five denari of salt, together with herbs, onion, garlic and other seasoning for 30 centesimi (Lombardo Veneto, 1818, p. 189)⁹.

In the Kingdom of Lombardy-Venetia inmates who were unwell were allocated to different categories, each of which was allocated a specific diet with related costs. Those who were deemed more unwell received more food to assist recovery (Lombardo Veneto, 1818, p. 190, see Table 7). 'First class' inmates, the most severely ill, received more generous servings, which were reduced by one-fourth for 'second class' inmates and halved for 'third class' inmates. 'Fourth class' prisoners only received white bread and eggs for their illness was not deemed to be serious. Similar arrangements were in place in the Kingdom of the Two Sicilies (Regno delle Due Sicilie, 1817, pp. 11–12) and in the Grand Duchy of Tuscany (Granducato di Toscana, 1848b, p. 23, see Table 8).

⁹ Grosso, denari and centesimi were the coins in use in the Kingdom of Lombardy-Venetia.

Table 7

Sick prisoners' daily diet in the prisons of the Kingdom of Lombardy-Venetia.

Rank: first class		Quantity (Metric Ounces^a)
Food Category		
White bread		1.7
Soup		1.1
Raw rice		0.8
Surplice bread		1.0
Red wine		3.3
Rank: second class		
All of the above items diminished by a quarter		
Rank: third class		
All of the above items decreased by a half		
Rank: fourth class		
White bread		1.7
Eggs		2 eggs

Source: Lombardo Veneto, 1818, p. 190.

^aIn Lombardy-Venetia, Milanese ounces were in use, with one ounce equal to approximately 27.2 grams. One metric ounce was equal to 3.67 Milanese ounces.

Table 8

Prisoners' diet in the prisons of the Grand Duchy of Tuscany.

Rank: adult males		Rank: males under eighteen and females	
In the morning		In the morning	
Food category	Quantity (ounces)	Food category	Quantity (ounces)
Soup	3	Soup	4
Boiled beef	5	Bread	8
Bread	10		
In the evening		In the evening	
Food category	Quantity (ounces)	Food category	Quantity (ounces)
Bread	10	Bread	8

Source: Granducato di Toscana, 1848b, p. 23.

The exact definition of the quantity (and cost) of each meal enabled a prison to calculate the cost incurred to feed the inmates and to set very specific levels for these costs. This may have taken the form of a voucher system (Granducato di Toscana, 1848b, pp. 25–26)¹⁰ or of a specific table in which the name of each inmate and the type of meal received were recorded daily, on which basis the State would provide financial support (Regno delle Due Sicilie, 1817, pp. 14–15).

5.3. Accounting for redemptive labour

The corrective function played by work was so important that in all the main Italian States labour was compulsory for most categories of inmates, who were paid for their activities (Lombardo Veneto, 1818; Regno delle Due Sicilie, 1817, 1822; Stato Pontificio, 1830; Regno di Sardegna, 1851; Granducato di Toscana, 1847a, 1847b). In the Kingdom of Lombardy-Venetia work was compulsory for all the inmates, unless their physical condition was not compatible with work (Lombardo Veneto, 1857, p. 45). In the Grand Duchy of Tuscany work was compulsory for all inmates according to their "specific talents" (Granducato di Toscana, 1847a, p. 145). A wide array of productive activities was performed by inmates in the Italian States, most especially laundry, weaving, production of garments used in the prison or to be sold, the manufacture of furniture and tools and carpentry work.

In all the major Italian States different accounting practices played an essential function in enabling control of work performed. In the Kingdom of Sardinia a dedicated inspector was appointed with the responsibility to promote and oversee work and production and to keep detailed accounts of production (Regno di Sardegna, 1851, p. 772). In particular, he was expected to keep a ledger and an inventory of raw materials and finished products in each production site (Regno di Sardegna, 1851, p. 772). In a similar fashion, in the Kingdom of the Two Sicilies reports were drawn up by a bookkeeper appointed specifically to account for the outcome of production processes. A rudimentary form of process accounting was used to report on the quantity (but not the value) of finished products, work in progress and raw materials in stock for each accounting period (Regno delle Due Sicilie, 1856, p. 151). Also recorded were the proceeds

¹⁰ Food was supplied daily by an external supplier. Meals were accompanied by a voucher, which had to be signed by the prison warden. The director of the prison was then to check that the daily meals issued as per the voucher signed by the warden matched the number of inmates held before the supplier could have been paid.

from the sale of the products and the expenses for the purchase of tools and equipment needed in production and the payments made to the inmates ([Regno delle Due Sicilie, 1856, p. 151](#)). The bookkeeper was also expected to account for all the assets and liabilities related to the activities performed in the workshops ([Regno delle Due Sicilie, 1856, p. 151](#)).

In the Grand Duchy of Tuscany and in the Papal State control of labour took place at the individual level to promote responsibility for results. A journal was used to record the name and prisoner number of each individual, the expected date of completion of the work in which they were engaged, and the nature, quantity and quality of the items in progress. Those who did not work to the best of their abilities and did not return the expected number of items would be exposed and punished with the retention of part or all of their share of earnings or, possibly, with flogging ([Granducato di Toscana, 1847b, p. 260](#), [Stato Pontificio, 1824, p. 4](#); [Stato Pontificio, 1822, p. 10](#)).

Another significant contribution of accounting practices was to reinforce the corrective function of productive, valuable work by inmates by supporting an elaborate reward system ([Sargiacomo, 2008](#)). Profits generated by the sale of the items produced were shared by the prison and the inmates. Thus, accounting practices were a means to incentivise and make visible the benefits of work to the inmates. In the Kingdoms of Sardinia and Lombardy-Venetia and in the Papal State this took the form of a profit appropriation statement by which the profit attributable to the prisoners was highlighted ([Regno di Sardegna, 1851, p. 773](#); [Lombardo Veneto, 1857, p. 53](#); [Stato Pontificio, 1830, p. 9](#))¹¹.

The use of accounting as a means to reinforce the corrective function of work was particularly evident in the Kingdom of the Two Sicilies where the net profits arising from production, after having covered investments in equipment, materials or other factors of production which were deemed necessary, were deposited into two specific accounts called “compulsory account” and “voluntary account” ([Regno delle Due Sicilie, 1856, p. 152](#)). Each inmate received two booklets, one for each of the two accounts, in which were recorded the contributions made by them, in terms of net revenue generated by selling the products they had produced, together with their name and prisoner number. Out of the profit generated by the inmate one third was paid to the prison administration, one third was paid in cash to the prisoner and one third was paid into the “compulsory account” on their behalf. The prisoner received 4% interest on the amount in the compulsory account, which was duly noted in their booklet and was paid to the inmate on their release. To further incentivise productivity and teach the benefits of saving for the future, prisoners were free to make extra contributions to the “voluntary account”, earning interest on these sums ([Regno delle Due Sicilie, 1856, p. 154](#)).

A similar system of incentivisation was used in the Grand Duchy of Tuscany where the profit generated by each prisoner was divided into three parts: one to be paid in cash to the worker, which could only be spent with the approval of the director; one to be paid on the prisoner's behalf into a reserve fund and one to be allocated to the prison administration. Each worker had to keep a booklet in which the share of profit received and the contributions made to the reserve fund were recorded. The prisoner was entitled to receive the amounts paid into the reserve fund on his release. At the same time, as shown in [Table 9](#), the prison bookkeeper kept a book detailing the amount of profit generated by the prisoners, indicating the overall share belonging to the inmates and that attributable to the prison administration. All activities and related profits were entered in an accounting book called “Register of the works” ([Granducato di Toscana, 1847a, pp. 152–154](#)).

To provide further incentive to work hard, in the Grand Duchy of Tuscany and in the Papal State accounting for profit allocation was coupled with the use of work as a dividing practice ([Foucault, 1982](#)) when prisoners were classified in different groups according to their skills. In the Grand Duchy of Tuscany, for production purposes, inmates were divided into nine categories, as shown in [Table 10](#), based on their ability and work experience. The ninth category, which included unskilled workers, did not involve any payment to the working inmates, whereas in the first category were the most skilled and experienced who enjoyed a higher share of the profits they generated ([Granducato di Toscana, 1847a, p. 147](#)). As they became more skilled with experience, prisoners would be promoted to a higher class and, thus, enjoyed a higher share of profit ([Granducato di Toscana, 1847a, p. 149](#)).

The presence of categories of inmates receiving different levels of profits from their work was also a feature of the Papal State, where five categories were in use. However, promotion to a higher class was not simply related to work skills. Rather, it was based on a comprehensive evaluation of the overall behaviour of the convict; their moral redemption. The register recording information on each individual was regularly inspected by the prison management and only those who showed excellent conduct and respect for authority could hope to be promoted to the next category with the higher levels of shared profits, whereas convicts refusing to behave properly could have been demoted to a lower category. Good behaviour could also have resulted in early release ([Stato Pontificio, 1830, pp. 5–6](#); [Stato Pontificio, 1822 pp. 3–4](#))¹².

These detailed records provided the basis for maintaining support for the prisons by confirming that the government of the five main Italian States were insistent that their prisons were run in a cost-effective way. The use of accounting practices as a means to sustain and legitimise prisons was demonstrated by the obligation to send budgets and financial statements to the government for approval, hence ensuring that expenses were kept under control and incurred solely for the rehabilitation of convicts.

¹¹ Cash earned could have been used by convicts to purchase items allowed within the prison, such as new clothes or food, although with some limitations for wine and tobacco ([Beltrani-Scalia, 1868](#); [Stato Pontificio, 1840](#)).

¹² In the ‘correctional house of the unruly’, personal booklets were also used to achieve this aim.

Table 9

Cumulative results of the production sites of the 'Correctional facilities' in the Grand Duchy of Tuscany.

	1844	1845	1846	1847
Share of total income appropriated to the prison administration (in Tuscan Lire)	14,537	7,227	12,682	6,900
Average income per inmate appropriated to the prison administration:				
Per year (Tuscan lire – soldi – denari) ^a	76–18–4	39–5–6	66–14–11	35–4–1
Per day (Tuscan lire – soldi – denari)	0–4–2	0–2–2	0–3–8	0–1–11
Share of total income appropriated to working prisoners (in Tuscan Lire)	5,830	6,677	7,044	7,746
Average income per inmate appropriated to working prisoners:				
Per year (Tuscan lire – soldi – denari)	30–13–9	36–3–1	37–2–0	39–10–6
Per day (Tuscan lire – soldi – denari)	0–1–9	0–2–0	0–2–0	0–2–2

Source: Granducato di Toscana, 1848b.

^aLire, soldi and denari were different currencies in use in the Grand Duchy of Tuscany. One lira was worth 20 soldi, one soldo was worth 12 denari. Some of the documents presented amounts in quattrini. One quattrino is the equivalent of 4 denari.**Table 10**

Distribution of profits between the inmates and the prison administration in the Grand Duchy of Tuscany (Figures are in quattrini).

Category	Total amount of daily profit appropriated to the inmate	Amount spendable for each day	Amount for the reserve fund
1	12	6	6
2	10.5	5	5.5
3	9	4	5
4	7.5	3.5	4
5	6	3	3
6	4.5	2	2.5
7	3	1	2
8	1.5	0.5	1
9	-	-	-

Source: Granducato di Toscana, 1847a, p. 149.

5.4. Accounting for sustaining and legitimating the prison

In the Kingdom of Sardinia each prison was to prepare at the beginning of September of each year two budgets for the revenues and expenses related to the general management of prisons and the production activity carried out (Regno di Sardegna, 1851, p. 753). These documents were to be sent to the Ministry of the Interior. Attached to the documents was a report of the director of the prison justifying any differences with the previous year (Regno di Sardegna, 1851, p. 753). Moreover, during the year quarterly reports were prepared. These detailed all the actual costs incurred and the results of the productive activities and were to be sent to the Ministry (Regno di Sardegna, 1851, p. 764). The government would only fund a prison after a careful analysis of these reports revealed that the proceeds from labour did not cover the necessary expenses (Regno di Sardegna, 1851, p. 742). It was understood, at the same time, that any surpluses would have been transferred to the State. A similar system was used in the Kingdom of the Two Sicilies, where each prison was required to send quarterly reports to the central government for approval (Regno delle Due Sicilie, 1817, pp. 15–16).

In the Kingdom of Lombardy-Venetia, where prisons were managed by a private contractor, the use of accounting to provide justification for the corrective activities carried out was particularly important. The contractor was required to prepare two main accounting documents to be sent to the central government. The first was a budget which included all the expenses that the prison was expecting to incur (see Table 11), whilst the second was a statement detailing all the expenses incurred over the accounting period (see Table 12). These statements, together with adequate proof to demonstrate specific expenses had been incurred, most especially those unforeseen, were then audited by the government and their consistency with the list of inmates for the prison concerned was checked before any payments could be issued (Lombardo Veneto, 1818, p. 197).

Accounting practices also enabled detailed calculations of the specific costs of managing a prison and the average expense incurred for each convict. In all the prisons of the Grand Duchy of Tuscany, monthly and yearly expenses incurred for the maintenance of the inmates were accounted for in a specific statement (see Table 13). It showed the total cost and the average cost per inmate that prisons incurred yearly to maintain prisoners and the revenues coming from their work activities. The difference between these two amounts therefore represented the amount that the central government had to cover for each inmate, enabling comparisons over time of the efficiency of the system and providing an exact measure of how much the 'treatment' of the 'deviant' depended on public moneys.

So strong was the pressure to minimise State financial contributions that central governments often directly intervened in the management of the prisons by putting clear limits on any potential excess through detailed regulations. Consistent with this aim, in the Kingdom of the Two Sicilies these regulations specified that at night only one light per room was permitted and set the maximum amount of lamp oil to be used for each in the winter and in the summer (Regno delle Due Sicilie, 1817, p. 12). At the same time, regulations in the Kingdom of Lombardy-Venetia detailed the weight and dimension of the wool blanket to be provided to each inmate and the amount of hay to be used in each of their beds (Lombardo Veneto, 1818, p. 167).

Table 11

An example of the form to be used by private contractors to budget for costs in the prisons of Vicenza (Kingdom of Lombardy-Venetia).

Name of prison	Number of inmates	Total number of days of imprisonment	Cost of imprisonment at the agreed price	Extraordinary expenses not included in the contract	Costs of maintenance to buildings	Cost of transport	Total amount
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Source: Lombardo Veneto, 1818, p. 218.

Table 12

An example of the form to be used by private contractors for reporting expenses incurred in the Prisons of Belluno (Kingdom of Lombardy-Venetia).

Name of prison	Months	Number of inmates	Days of imprisonment			Cost of imprisonment		Meals not provided to punished prisoners	Contractor's credit	
			Healthy prisoners	Sick prisoners	Total Amount	Lire	Nr.		Lire	Remaining amount less the costs of maintenance

Source: Lombardo Veneto, 1818, pp. 216-217.

Table 13

Total cost for the maintenance of prisoners in the Grand Duchy of Tuscany (Tuscan lire – soldi – denari).

	1844		1845		1846		1847	
Total costs for the maintenance of the prisoners	Yearly	Daily	Yearly	Daily	Yearly	Daily	Yearly	Daily
Average total cost per prisoner	284-17-11	0-15-7	236-3-0	0-12-11	255-11-5	0-14-0	296-13-0	0-16-3
Average income from work appropriated to the prison administration	76-18-4	0-4-2	39-5-6	0-2-2	66-14-11	0-3-8	39-19-6	0-2-2
Average net cost per prisoner	207-19-7	0-11-5	196-17-6	0-10-9	188-16-6	0-10-4	257-2-6	0-14-1

Source: Granducato di Toscana, 1848b.

6. Discussion

Whereas Foucault (1977; 1980) provided a broad understanding of how modern disciplinary practices arose in several 18th and 19th century institutions, most especially prisons, the examination of the prison systems of the main Italian States has provided the opportunity for a detailed analysis of the enactment of these practices by means of financial and non-financial information. Accounting tools were an important aid in documenting the morality of each convict, disciplining inmates by controlling their body, re-constructing each of them as a productive citizen by ensuring that they would be engaged in redemptive labour. This would also provide the means to legitimise the prison to the bourgeois elite by confirming that the economic cost of the new technology of disciplinary control would be minimised.

In all the prisons of the main the Italian States, moral redemption of the 'deviant' required management to create "established rhythms, impose particular occupations, regulate the cycles of repetition" (Foucault, 1977, p. 149). Daily routines were meant to address idleness and to promote an efficient use of time which was consistent with the goal of spreading the good habits and obedience demanded by the liberal society of the time (Foucault, 1980)¹³. The essential support of accounting documents in achieving these goals was notably exemplified by the 'General Register of Moral Accounting' used in the Grand Duchy of Tuscany and the personal booklets given to each individual detained in the Papal State's 'correctional house of the unruly'. These documents were essential in making every inmate knowable in their strengths and weaknesses, their virtues and shortcomings, which enabled the management of the prison to "obtain the punitive balance sheet of each individual" (Foucault, 1977, p. 180) and, hence, "to know what treatment to apply to each prisoner individually" (Foucault, 1977, p. 250). This was consistent with the individualising character of discipline (Miller & Rose, 1990). At the same time, knowing the merits and demerits of each convict was a tool to provide a "permanent account of individuals' behaviour" (Foucault, 1977, p. 214).

¹³ The establishment of daily routines is important in the regulations of the Italian prisons, although the latter did not go as far as specifying the start, duration, and end of each activity and detailing the movements of the body which were expected of each convict as noted by Foucault (1977).

The path to moral redemption gave particular emphasis to the creation of a productive individual. The main purpose of work was not simply “profit, nor even the formation of a useful skill, but the constitution of a power relation, an empty economic form, a schema of individual submission and of adjustment to a production apparatus” (Foucault, 1977, p. 243). Accounting tools were used to mediate between the convict’s utility, by showing them how a virtuous life based on labour was fruitful and beneficial, and the political goal of ensuring that ‘deviant’ people ceased to be a threat to society. “If anything can awaken in the minds of the convicts the notions of good and evil, bring them to moral reflections and raise them to some extent in their own eyes, it is the possibility of obtaining some reward” (Lucas, quoted in Foucault, 1977, p. 246). The reward in the form of a higher profit attached to hard work and high productivity was a way of inculcating the need to work and obey one’s superiors, which was the very basis of the industrial bourgeois society of the time (Holden, Funnell, & Oldroyd, 2009; Funnell, Mann, & Jupe, 2016). When they are “compelled to work, convicts may come in the end to like it; when they have reaped the reward, they will acquire the habit, the taste, the need for occupation” (Treilhard, quoted in Foucault, 1977, p. 234).

Accounting tools, most especially the booklets used in the Kingdom of the Two Sicilies and in the Grand Duchy of Tuscany, played a strong incentivising function by making visible to the inmates, almost on a daily basis, the benefits arising from diligent work, thereby producing “individuals mechanized according to the general norms of an industrial society” (Foucault, 1977, p. 242). The possibility to save resources to be used on their release, through means such as the ‘voluntary account’, were also to inculcate the liberal habit of saving for the future. This resonated with the liberal view that there were “those who save and provide the means by which society advances and ... the improvident and the wasteful” (Holden et al., 2009, p. 531). The creation of categories which enjoyed different levels of profits boosted the normalising function of accounting by incentivising prisoners to conform to the same model, that of the “ideal labourer” (Foucault, 1980, p. 42). This created a regime that “measures in quantitative terms and hierarchizes in terms of value the abilities, the level, the ‘nature’ of individuals. This introduces, through this ‘value giving’ measure, the constraint of a conformity that must be achieved” (Foucault, 1977, p. 183).

The specific ‘rehabilitative’ programme which every inmate underwent that emphasised productive use of time did not take into consideration the complex causes of the ‘anti-social behaviour’ of each convict, which might have ranged from illness to socio-economic disadvantage (Lehman et al., 2018). This betrayed the ideas of the Enlightenment which provided justification for prison reform and exposed the interested nature of the use of accounting in the ‘moral reform’ of ‘deviant’ individuals. The detailed records kept for each convict enabled prison management to act on each individual, but in the pursuit of a very restricted notion of ‘social normalisation’ which was limited to reinstating a prisoner as a productive entity, hence ensuring that they would no longer be a threat or an economic burden to society. Accounting allowed economising the life of each individual and focusing on the financial consequences of their behaviour (Mennicken & Miller, 2012; Hopwood, 1990; Miller & O’Leary, 1987; McKinlay & Pezet, 2010). Although the use of accounting was centred on them, the convict as a person did not have a presence in the tables, statistics and accounting documents drawn up in the prisons of the main Italian States.

By carefully selecting what information should have been kept about inmates they were merely considered a ‘case’ which was to be acted upon to ensure that they would be “put in a position where they could do no harm” to liberal society (Stato Pontificio, 1822, p. 1). The constant visibility to which the convicts were exposed and the denial of their specific individuality enabled by accounting practices (Mennicken & Miller, 2012; Stewart, 1992) was such that they became people who were “not known” but “merely known of” (McPhail, 1999, p. 858). Written technologies of government allow lives to be “converted into written case notes” to ensure that individuals “become ‘cases’ who are measured, described, evaluated examined and compared” (Burrell, 1988, p. 226).

Consistent with the need for accounting information to create specific financial visibilities related to the smooth functioning of the prison and its rehabilitative function, no reference is made in any of the reports of the prisons of the five States to other critical aspects of imprisonment, such as the conditions in which convicts were forced to live or the way in which they were treated. Tables, accounts and statistics, upon which decisions on the life of prisoners were made, reduced human life to a simplistic numerical representation which denied giving a presence to their specific circumstances (Lehman et al., 2018). The visibilities created by means of accounting were meant to depict a rendition of each individual, who was merely a body to be fed, worked and taught in a relentless process which was to ensure that they would internalise the training received and unconsciously reproduce it on release. The process was therefore to create “free individuals who are subjected – and subject themselves – to disciplines” (McKinlay et al., 2010, p. 1019).

7. Conclusion

This study of the five main Italian States prior to Italian unification extends the boundaries of extant research on accounting and prisons systems by offering early evidence of how accounting regimes and practices may function within a prison and their essential role in ensuring that prisons are managed in the achievement of political goals. The present study provides significant evidence that accounting practices were a means of social engineering (Tsoukas, 1997) through which ‘deviant’ people were reconstructed according to the dominant beliefs of the society of the time. Most especially, the management of prisons in the main Italian States until unification, after which prison regimes were harmonised, was largely determined by the moral priorities of liberal elites. Prisons were not a means to promote social mobility, one

which enabled inmates to become part of the bourgeoisie. On the contrary, they ensured that convicts would be subject to the bourgeoisie on their release. Prisons were to discipline inmates and make them a resource that could be used effectively by the bourgeoisie to extract wealth and hence reinforce the latter's social and economic primacy. The related tactics and technologies upon which this depended were described by Foucault as encompassing disciplinary and penal regimes, strictly scheduled time, religious and moral rehabilitation, and work.

This study enables an understanding of the many potential roles that accounting played between the late 18th century and the mid-19th century, and even beyond, in disciplining prisoners and in the general operation of prisons. It has also confirmed the importance of accounting information as an agent of liberal bourgeois values (Foucault, 1977, p. 228). The main Italian States before Italian unification show a widespread use of accounting tools which were critical to the disciplinary and redemptive functions expected of their prisons. Accounting represented a tool for increasing the visibility of the inmates by gathering detailed data on each of them with notes, calculations and information gathered in a comprehensive file for each prisoner (Foucault, 1977, p. 231), thereby making each individual a case (Foucault, 1977, p. 191). The information collected was then used for the efficient management of the prison and to ensure that the corrective function played by the institution which was to lead to the moral redemption of the 'degenerate' could be performed through an individualised action on each prisoner, keeping to a minimum the cost borne by society.

Accounting made crucial contributions to incentivising prisoners to work hard as a key element in their moral regeneration by means of a reward system (Foucault, 1977, p. 242). Then, within the prison as an institution, accounting was a way to ensure the pursuit of efficiency in the management of prison resources, a major social cost (Foucault, 1977, p. 89), and the adoption of the less expensive rehabilitative practices (Foucault, 1977, p. 239). Nevertheless, this information was used to enact a narrow understanding of 'social normalisation' whereby the tactics employed within a prison did not aim at providing a complete picture of the 'deviant' but rather focused on what was deemed to be useful to reinstate the convict as a productive citizen, consistent with the dominant values of the time.

The criminal as a person did not feature in the accounts, nor did its specific circumstances or the reasons which led them to offend. The attempt in 19th century Italian prisons to represent human life, most especially the most fragile and excluded members of society such as prisoners, as a documented case through the use of numbers which serve the purpose of dominant elites continues to affect prisons to the present day (Mennicken, 2013; Andrew, 2007; Cooper & Taylor, 2005; Lehman, 2016; Lehman et al., 2018). The widespread use of KPIs which focus on what can be easily measured or deemed important in contemporary society, most especially cost reduction, still excludes the prisoner as a person from accounting records. Modern prison accounts, in which an overwhelming presence is given to cost-effectiveness, provide limited insight into crime, its causes, the effect of the rehabilitative function played by a prison and more generally fail to capture the reality of the entity they seek to represent (Mennicken, 2014; Nelson, 1993; Andrew, 2007). This in turn causes a focus on managing the numbers rather than wider issues and social relations (Mennicken, 2014) which does not benefit either the offenders or society at large.

This paper paves the way for further research. Firstly, it would be interesting to extend the period of investigation to find out how changes in prison laws under new institutional and political regimes (Kingdom of Italy, 1861–1922; Fascism, 1922–1943; Republic, 1946 onwards) may or may not have affected the role played by accounting in the Italian prison system. Secondly, from a historical point of view, it would be fruitful to conduct a field study on prisons that adhere to Bentham's 'philosophy', especially those with a panoptic architecture, or even those with a different layout. Finally, the international comparisons proposed by Carnegie and Napier (2002) might help to extend this work by looking at the role played by accounting in the many prisons that were swept through by the wind of change that took inspiration from the Enlightenment and sought to provide a 'cure' for 'deviant' individuals rather than simply punishing them.

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