
ARTÍCULOS DOCTRINALES / ARTICLES

**ACCOUNTING AND THE STIGMA OF POVERTY:
THE CASE OF THE “SHAMEFUL POOR” AND *PIO MONTE DELLA
MISERICORDIA* OF NAPLES IN THE 17TH AND 18TH CENTURY¹****Roberto Rossi**

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Abstract: The Pio Monte della Misericordia (PMM) is a charity settled in Naples in the early 17th century, and it is still active in social care services and assistance to the disadvantaged. The institution was the result of the action of a group of noblemen who were part of the most powerful Neapolitan families. The action of the PMM was directed in favour of the poor, sick and dead as well as captives, following Matthew’s gospel (25, 34–36). Alongside these works, the PMM also acted in another peculiar direction, assistance to the “shameful poor”, that is, the decayed nobles—members of noble families who were no longer able to uphold the “nobles’ way of life”. This kind of poverty was considered a weakness of the system because it called into question the social stratification of feudal society of the 17th century. For this reason, the nobility reacted by founding the PMM, which collected subscriptions from its associates, who were almost all of the most powerful Neapolitan noble families, and year by year it also included the small urban and sub-urban nobility. The paper deals with Georg Simmel’s insight on poverty, analysing the role of accounting in building the relationship between rich and poor. Accounting could be considered as a tool adopted to separate the rich from the poor, insulating the rich from the stigma of poverty. Meanwhile, accounting allows the rich to benefit from their gift, guaranteeing the legitimation of wealth and the continuation of poverty within a context of social stability.

Keywords: *Poverty; Accounting; Stigma; Naples; Mercy***CONTABILIDAD Y ESTIGMA DE POBREZA: EL CASO DE LOS “POBRES
VERGONZOSOS” Y PIO MONTE DELLA MISERICORDIA DE NÁPOLES EN
LOS SIGLOS XVII Y XVIII**

Resumen: El Pio Monte della Misericordia (PMM) es una organización benéfica establecida en Nápoles a principios del siglo XVII, y todavía está activa en los servicios de atención social y asistencia a los desfavorecidos. La institución fue el resultado de la acción de un grupo de nobles que formaban parte de las familias napolitanas más poderosas. La acción del PMM se dirigió a favor de los pobres, los enfermos y los muertos, así como los cautivos, siguiendo el evangelio de Mateo (25, 34-36). Paralelamente a estas obras, el PMM también actuó en otra dirección peculiar, la asistencia a los "pobres vergonzosos", es decir, los nobles

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decaídos, miembros de familias nobles que ya no podían mantener la "forma de vida de los nobles". Este tipo de pobreza se consideró una debilidad del sistema porque puso en tela de juicio la estratificación social de la sociedad feudal del siglo XVII. Por este motivo, la nobleza reaccionó fundando el PMM, que recogía suscripciones de sus asociados, que eran casi todos de las familias nobles napolitanas más poderosas, y año tras año también incluía a la pequeña nobleza urbana y suburbana. El artículo trata de la visión de Georg Simmel sobre la pobreza, analizando el papel de la contabilidad en la construcción de la relación entre ricos y pobres. La contabilidad podría considerarse como una herramienta adoptada para separar a los ricos de los pobres, aislando a los ricos del estigma de la pobreza. Mientras tanto, la contabilidad permite que los ricos se beneficien de su don, garantizando la legitimación de la riqueza y la continuación de la pobreza en un contexto de estabilidad social.

Palabras clave: *Pobreza, Contabilidad; Estigma, Nápoles; Misericordia*

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Introduction

This paper deals with the issue of poverty and its social stigmatization, starting from the work of Georg Simmel (2001, 2009), in order to demonstrate how accounting favours the construction of the relationship between the poor and society (Graham and Grisard, 2019). The issue of poverty is one of the most debated and controversial in the literature. The political and social sciences have tried to trace the defining contours of a complex phenomenon that requires a necessary interdisciplinary approach. In fact, many have faced the issue and its inevitable connections with development, social cohesion, work and welfare.

This study intends to verify how—through the case study presented of Pio Monte della Misericordia of Naples (PMM) during the 17th and 18th century—accounting illustrates and expresses the relationship between the poor and the rest of society. In this case, accounting acts as a bridge between the poor and the rich donor, providing the latter with the element of social recognition, at the same time creating a barrier between the two components and thus avoiding the stigma that can also affect the donor. Finally, it is conceivable that the accounting models adopted by charities offer a point of articulation between the wealthy and the poor, providing each with a different moral relationship with the charity which constitutes the element of strengthening and normalization of their respective social status (Graham and Grisard, 2019).

This paper analyses the activity of PMM, a charity settled in Naples in the early 17th century, formed to assist the poor and disadvantaged. The institution was the result of the action of a group of noblemen members of the most powerful Neapolitan families. The action of the PMM was generally directed in favour of the poor, sick and dead as well as captives, following Matthew's gospel (25, 34–36). Alongside these works, the PMM had a peculiar task, aiding the decayed nobles ("shameful poor")—members of noble families who were no longer able to uphold the "nobles' way of life". This kind of poverty was considered a stigma, a weakness of the system because it called into question the social stratification of feudal society of the 17th century. Neapolitan nobility reacted by founding the PMM that collected subscriptions from its associates, who were almost all of the most powerful Neapolitan noble families. The PMM invested the resources collected to increase its patrimony and improve its capabilities. In this way the nobility secured part of their

resources in the form of a trust institution able to intervene in case of difficulty, ensuring social stability and creating a moral relation among charity, the nobles and the shameful poor. The assistance to the shameful poor soon became the preeminent activity of the PMM in terms of resources.

Accounting history has turned its attention to the interrelation between accounting and society, starting from the pioneering studies by Burchell et al. (1980). The conceptualization of accounting as a pervasive technology indispensable to the functioning of any social organization has contributed to the focus of new studies based on the use of accounting in institutions, especially as a technology for measurement, knowledge and governance (Miller and Rose, 1990; Rose and Miller, 1992). Studies that have investigated the use of accounting in social governance processes have highlighted the spread of these tools and the level of complexity achieved (Sargiacomo, 2006, 2009; Sargiacomo and Gomes, 2011).

The management of institutions engaged in assistance to the poor is another topic studied by accounting historians. These represent above all an example of interaction with society (Hopwood, 1985). In recent years, accounting history research has investigated some issues related to the action of charities, especially regarding private institutions not financed by the state (Capelo, 2014). Organizations such as brotherhoods and charities (Álvarez-Dardet et al., 2006; Swanson and Gardner, 1988) or the case of the Salvation Army (Irvine, 2002) have been studied especially in the Anglo-Saxon context. In the Spanish area, interesting works have been published on various hospital case studies (Garzon and Donoso, 2001; López and Pérez, 2007; Salvador and Ruiz, 2011). Many of these works, starting (as regards Europe) from the fundamental role played by the Catholic Church, have focused above all on the sacred/profane dualism (Cordery, 2006; Ezzamel, 2005; Irvine, 2002) and on the processes of managerial rationalization driven by the Enlightenment (Álvarez-Dardet et al., 2006; Baños et al., 2005; Lacombe Saboly, 1997). On the other hand, there is no lack of interesting studies on the accounting organization of the church or of individual orders. Among the various studies we mention Laughlin (1988) for the Church of England, and Booth (1993) and Quattrone (2004) for the Society of Jesus. Finally, another interesting aspect is the role of the state in the codification and regulation of the accounting organization of charities. This is a process that began in the 19th century and is grafted on to strengthen the bureaucratic state and the 19th-century concept of nation (Edwards and Chandler, 2001).

Nevertheless, this paper tries to follow another theoretical path, examining how accounting by a non-state actor, the PMM, serves the governance and regulation of the relationship between two social classes, or better a social class (the nobility) threatened and possibly divided by the introduction of shameful poverty (decayed nobles). The aim is to contribute to accounting research about the action of political power beyond the state (Graham and Grisard, 2019; Rose and Miller, 1992) and to improve the knowledge of the social implications of accounting through historical studies (Walker, 2008). The paper is positioned in a theoretical context in which the action of government and population control has not yet been formalized around the canons dictated by the Enlightenment and then by neoliberalism. In the case presented, accounting is not a control tool, at least not in the sense of the theory of governmentality, but a tool that allows us to analyse the relationship between rich donors and poor aid recipients, constructing identities, informing perceptions of self and shaping a social relationship—a relationship that allows the rich to obtain or consolidate a social benefit and the poor to remain part of society. The action of giving highlights and strengthens the position of the rich noble and, at the same time,

delineates the boundaries of the shameful poor nobility, and establishes the link between the two parties.

The starting point of this paper is the documentation preserved at the Historic Archive of PMM in Naples. The archive, with its remarkable documentary heritage, is the place where the historical memory of this still operating institute resides, which for over four centuries has carried out its welfare and beneficial activities for the neediest classes in Naples. Currently the Historical Archive is spread over five rooms and occupies over 400 linear meters of documentary material ordered in series and subseries also named Categories and Sections. The material consists of various correspondence from the foundation up to today: accounting books, acts by the board of governors and minutes of the general assembly of the associates. The archive is nowadays improved thanks to the acquisition of three private archives. In 2009 the *Aquino di Caramanico* family archive was donated. The latest acquisitions are the *Caracciolo di Melissano* and the *Marulli d'Ascoli* family archives, a precious documentary fund from the 16th to the 19th century that completes the insight on the action of the PMM.

The typology and the richness of the archival sources permits us to situate this paper within the research studies definitely based on the archive (Carnegie and Napier, 1996, 2012; Servalli, 2013). The variety of records—not only businesses but also those of individuals—permits us to assume an interpretative perspective analysis (Miller and Napier, 1993). More specifically, we adopt the idea that accounting can highlight the construction of the relationship between donors and the shameful poor in the theoretical perspective described by Georg Simmel. The richness of the archival documentation preserved in the Historical Archive of the PMM allows us to carefully reconstruct the mechanism of summarization, categorization and advertising of the stigmatized poor, making the donation action clear and therefore also clarifying the social benefit for the donors.

The paper is structured according to the following scheme: The first section is about the theoretical framing, with a discussion on the works of George Simmel and their applicability to accounting and social analysis. The second section concerns the social environment and the problem of poverty and vagrancy in Naples during seventeenth and eighteenth century, giving a social and historical context to the work. The welfare institutions in Naples are analysed in the third section, reconstructing the birth and development of the different institutions for poor relief in the early modern age. The fourth section deals with the settlement of the PMM at the beginning of seventeenth century and its first actions. The regulations and organizational structure of the PMM is deepened in the fifth section, while in the following, the “core activity” of the PMM, the works of corporal mercy, are deepened. In this section is highlighted the role of the work of the shameful poor, one of the seven works of mercy, but the more relevant in terms of resources used. The seventh section deals with the accounting system of the PMM and with the information flows generated by it. Poverty and stigma with their information and classification flows are the topics of the eighth section. The conclusions are reported in the last section.

Theoretical framing

In a quite heterodox fashion, compared to the prevailing thought of the time, Simmel argues that the poor are not a foreign body to society; rather they represent a constituent element. Simmel overturns the definition of the poor, considering him not as

someone who is deprived, but as an individual whose condition of need has been determined by others. Indeed, for Simmel, poverty is not an absolute concept, but a relative one. Poverty is determined by the geographical, social and historical context and is given by the connection of the individual with means, needs and purposes. Simmel affirmed that the “poor is who whose means are not sufficient for his purposes. (...) However, it is not possible to establish with certainty a measure of these needs that is valid in all circumstances and everywhere, and below which, therefore, poverty exists in an absolute sense” (Simmel, 2001, pp. 61–62). This definition makes clear the impossibility of using a metric that distinguishes in an absolute sense who is poor from who is not. To define the poor, it is necessary to consider the general conditions linked to the geographical context and the historical period. But those relating to the culture from which lifestyles and consumption styles as well as to the social stratum and therefore to the “typical” needs of the class to which it belongs should not be underestimated. Therefore, the case of those who, psychologically oriented and conditioned by the consumption of the class to which they belong, declare that they “feel poor” because they are unable to imitate the consumption of others is not paradoxical.

The further interesting element is given by the social aspect of poverty. Poverty, in Simmel, is interpreted according to a principle of reciprocity that links action with social reaction. Simmel defines the concept of reciprocal action (*Wechselwirkung*) as referring to the interactions that characterize society itself. These interactions appear to be constituted by a constant socialization or rather of sociation (*Vergesellschaftung*), that is, the process by which the relations of reciprocal action between the social elements are established and maintained, a process that is objectified in the relationships amid individuals (Simmel, 2009). Sociation facilitates the establishment of a relationship between those who receive the help and those who provide it, which also benefits the donor in the form of an intangible benefit. Poverty is for Simmel a “social event” to the extent that stigma, guilt, and relief regarding the condition of poverty are all activated. Therefore, the poor exist for society only when they accept that they are poor with respect to the general judgment; this is defined by Simmel as “class prejudice”. In this way, the poor accept being helped, thus emerging from their difficult condition of social invisibility. This public recognition, which is also an acceptance of need, certainly has a cost, so much so that the acceptance of aid therefore places the recipient outside the conditions of his or her class, and it constitutes clear proof that he or she is formally demoted (Simmel, 2001).

To explain how accounting favours the construction of relational structures between rich donors and the poor, it is important first to define the concept of poverty. With this study, we intend to verify how accounting can be a technique for information management, classification and communication of spoiled identity resulting from stigma (Neu and Wright, 1992; Walker, 2008). The greatest difficulty lies in defining the concept of stigma by removing the aura of uncertainty and vagueness that can distinguish it. Starting from one of the first formalizations of the concept of stigma by Goffman (1990), its definition has taken hold in different disciplines, distinguishing cases that are also very different from each other such as sexual orientation, physical characteristics and mental distress, but also conditions not strictly related to human morphology or physiology, such as unemployment (Link and Phelan, 2001; Walker, 2008). Dovidio et al. (2003) identify stigma as a social construction that implies two components: the identification of a difference based on some characteristics of the stigmatized subject and its consequent devaluation. A further specification of the concept came with the definition of “existential stigmas” not

attributable to the action of the individual, for example a physical defect, and “achieved stigmas” produced, instead, by the action of man (Falk, 2001).

Finally, it is important to note that stigma is not a concept fixed at the space-time level. Stigma is a social concept, and as such it is linked to the place and time in which it is determined (Walker, 2008). Similarly, poverty as a stigma is a variable concept, linked to the social context and the period in which this concept is defined. So, poverty is not a universal concept, and consequently shameful poverty is a relative perception related to a defined time, space and society.

If we start from the assumption that poverty is an “achieved stigma” and frame it in the definition given by Georg Simmel, who attributed its existence to a social relationship and therefore to the social construction of poverty itself, we can, precisely in this relationship, recognize the usefulness of accounting. In this sense, accounting is a technology that allows classification, summarization and abstraction in order to crystallize the stigmatized subjects (in our case the shameful poor) and also crystallize their relationship with donors. Accounting as an organizational technique allows the identification, examination and conservation of data relating to the stigmatized poor. This process can lead to actions of degradation of the individual through the bureaucratization of the identification mechanism and amplification of the result of the stigma (Hasenfeld et al., 1987).

The other element that can be characterized by accounting is the classification. It involves the construction of categories within which to understand the stigma. Accounting is a useful tool for creating and managing categories. On closer inspection, even classification can perpetuate or intensify the stigma, amplifying the social consequences on the “classified” individual. Surely the classification process is among those most studied by accounting scholars, constituting one of the fundamental elements of the analysis of poverty control and management systems (Foucault, 1979; Miller and Rose, 1990; Servalli, 2013).

Finally, accounting can have the function of communicating the stigma. The process of collecting, organizing and storing data relating to stigmatized people (in our case the shameful poor), can have an effect of disseminating information and therefore advertising the stigmatized categories. This is an extremely important element since stigma is a socially defined relational category. Hiding stigma in fact means that stigma does not exist (Falk, 2001; Walker, 2008). It is evident that the management of information relating to stigma is central to identifying and categorizing stigmatized subjects (Williams, 2000). Therefore, making the stigmatized person visible is the purpose of accounting, and this “visibilization” is the foundation of the social relationship that is established between the poor and the donor (Simmel, 2009).

With this paper we intend to demonstrate that the relationship between recipient (shameful poor) and donor shapes the role of accounting within the PMM. Furthermore, accounting not only reflects the relationship or set of relationships but helps the process of legitimation and institutionalization (Graham and Grisard, 2019). The case of the PMM lends itself to being particularly interesting to prove the existence of a set of relationships between shameful poor and donors. Simmel, in fact, underlines that the greater the distance between donor and recipient, the more important it will be for the donor to obtain social recognition of the deed of donation (Simmel, 2001). In this sense, the PMM represents a social *unicum* in which the distance between the two components of the relationship is minimal. The accounting system adopted by the PMM, according to Simmel’s perspective, may be the tool adopted by donors to testify to the donation activity. The donor’s reputation

is improved by the size of the donation and by its testimony in front of other individuals of the same social class (the nobles in our case study). Accounting acknowledges the gift, the donation and permits the donors to obtain the social benefits of their action. In this way, a direct and codified relationship is established between donor and recipient, but at the same time, the same relationship establishes the separation between the two parts. Accounting therefore to clearly define who is the donor and who the recipient, in this way separates them.

Here we also aim to highlight how accounting goes beyond the functional role of recording the flows of donations, managing funds efficiently and providing proof of the activities carried out. Rather, accounting exerts a separation between the two sets of donors and aid recipients, like a membrane, establishing itself as connection points. The PMM becomes the connecting element between the two social groups and accounting the tool that allows one to create a relationship between the shameful poor and the charity and between the same and the donors (Graham and Grisard, 2019). In this way the two relationships are structured autonomously, following what Simmel (2001) indicates; the first can be a relationship based on the gift, while the second is based on exchange. The separation of relationships allows rich noble donors to receive the social benefits of the donation in return but keeps them removed from the stigma that would otherwise affect them if they were directly associated with the shameful poor, because the accounting clearly define who is the donor and who the recipient.

The poor/rich relationship highlighted by Simmel appears functional, with the poor considered an integral part of society, indeed necessary to enhance the action of the rich donor. In our case study, the shameful poor have a constitutive function of the social order of which they ensure its integrity and consolidation. According to Simmel (2001), the purpose of the gift is not to raise poverty as a collective phenomenon, but rather to help the poor and, in this way, to maintain the integrity of society. The poor are helped in their poverty by limiting their desire to climb the social ladder. Ultimately, according to Simmel's theoretical approach, assistance to the poor is configured as a conservative act that is useful for maintaining the status quo.

The social environment and the problem of poverty and vagrancy

Naples, like many cities of the modern age, counted the presence of numerous poor and vagabonds, physiological in an economic system that had a "metabolism" based on the consumption of the wealthy classes. Alongside the richer, as in all the large pre-industrial European cities, Naples also contained a large urban sub-proletariat, tending to integrate with the city's economic system, but compressed in the event of a systemic crisis (Lys and Soly, 1986). The number of poor tended to increase exponentially during catastrophic events, which were quite frequent, such as epidemics and famines (Gutton, 1977). During these events, rural plebs generally tended to move to the city in search of better living conditions. The Neapolitan case is even more particular, since Naples boasted a special status within the kingdom which exempted its inhabitants from paying direct taxes as well as a special "annony" system which ensured food supplies even in difficult conditions. These two elements acted as a catalyst for the poorest plebs who in the capital sometimes found the only chance of survival.

However, the problem of poverty and wandering, at least until the 18th century, was not considered central by the viceregal administration. Unlike other major European cities, such as Paris, London and Rome, specific measures were not taken in Naples to contain the phenomenon, even in the face of the evident uncontrolled demographic expansion of

the capital. During the 17th century, no specific office was set up to deal with urban poverty, nor was it thought necessary to use coercive means to reduce it (Eden, 1928; Parker, 2013). However, over the course of the century some large European cities such as Amsterdam, Gdansk, Leipzig, Lübeck, Marseille and Vienna had already established systems of containment of urban poverty based on imprisonment or social distancing (Lys and Soly, 1986; Teeuwen, 2016).

The problem of imprisonment, of the hospice, in the Neapolitan case, conflicted with two elements that blocked policies in this sense: (1) the narrowness of the city and viceregal budgets, compressed by the Spanish imperial tax system (Musi, 1982); (2) the prevailing opinion that only work could free the poor man or the vagabond from his state. In this sense, the hospice was the ideal place for idleness, where the poor wanderer would have been confined and kept idle (Dean, 1992). Only economic development and progress—in the ideas of many thinkers at the turn of the 16th and 17th centuries—would effectively lighten if not solve the problem of urban poverty (Chambliss, 1964; McCallum, 2018). The first vice royal *prammatica* (ordinance) dealing with poverty dates to the end of the 16th century. With this measure, the government adopted an attitude aimed at controlling the urban sub-proletariat rather than assisting it. A precise identification of the poor was introduced, distinguishing the honest poor from the idle vagrant (Kelly and Gráda, 2011). The distinction was substantial, since discrimination made it possible to control the access and permanence in Naples of only honest poor people, that is, those who had an occupation even if it was not enough to sustain themselves and their families (Muto, 1982). The idle wanderer, devoid of sustenance, reduced only to begging or to committing a crime, could be expelled from the capital. These practices were strengthened during the 17th century, with the worsening of the economic situation of the Kingdom of Naples due to the so-called “crisis of the 17th century” (Clemente and Zaugg, 2017).

If the vice royal government constitutes the containing element of urban poverty, the welfare element is represented by the Catholic Church. In fact, since the Middle Ages, throughout Europe, ecclesiastical institutions have been committed to the relief of the neediest sectors of the population, alongside the activity carried out by private donors (Cohen, 2005). During the modern age, the poor man has lost the Christological aura he had during the Middle Ages. The poor man is no longer the next to be rescued but a social problem. In this way, the direct action of the Catholic Church in assistance becomes less and less visible. In Naples as in the rest of Europe, direct religious intervention in assistance and public charity was decreasing, while secular welfare institutions were spreading, often as a product of mutualistic guilds or confraternities. This does not mean that the Catholic Church abandoned one of its fundamental pillars such as assistance to the poor, but rather that this activity was carried out indirectly, through the control—sometimes partial—of secular assistance institutions (Gutton, 1977; Teeuwen, 2016).

If the population immediately suffered the blow of impoverishment and contraction in consumption, it was the rural *lumpenproletariat* that paid the highest price with the expulsion of labour from the countryside; even the nobility suffered from this situation. The feudal system based on the intangibility of the feudal heritage in fact crystallized wealth by alienating it from the economic circuit. For this reason, the reduction of rents made the feudal patrimony even more unproductive. Numerous nobles were subjected to the seizure of the fiefdoms for debts, and there were many who, in order not to arrive at this extreme consequence, had to liquidate their lands in whole or in part (Brancaccio, 2011)

The outcome of this process of attrition was the stratification, especially in the city of Naples, of many who belonged to noble families (also of ancient and prestigious origins) but were forced to live in much lower conditions than their status was supposed to be. This condition, beyond the human aspects, presented a problem of conservation of the social system (Simmel, 2001). The presence of a nobleman who lived in difficult conditions, being unable to exhibit the proper symbols of his status—first a burial according to the rites and celebrations planned for the nobles—in fact undermined the conception and perception of the whole nobility as a ruling class. This took place just when this class was under pressure from the compression of traditional livelihoods (feudal income) and the growth of an intermediate class of professionals—doctors, lawyers, merchants, bankers and notaries—who newly profited from social representation (Macry, 1974).

The response of the Neapolitan nobility was the establishment of a charity that had in its statute a very specific task, that of preserving the status of its founders. The PMM raised capital among the city nobility—certainly the most exposed to the deterioration of the noble status—to create a sort of trust that would reinvest the capital to operate a kind of “redistribution” of the same among the stakeholders in case of need. Soon, the PMM established itself as a financial institution rather than a charity in which the Neapolitan nobility made part of its resources pass to ensure them in the form of investments in stable assets. The PMM acted as a trust with the aim of keeping and increasing its patrimony, acting on financial and real estate markets (De Rosa, 2003). The PMM quickly became one of the major “players” in the city’s financial market, buying large quantities of public debt issued both by the city of Naples and by the Spanish crown. In the same way, it bought fiefdoms, farms, buildings and art masterpieces (the great painting *The Seven Works of Mercy* commissioned to Michelangelo Merisi, known as Caravaggio, in 1606 is the most famous within the very rich collection of the PMM), constituting a precise mix of financial, real estate and entrepreneurial activities that had the specific purpose of growing the available resources (Pacelli, 1977; Casanova, 2008; O’Gorman, 2017). It is conceivable that in this way the PMM would also establish itself as a privileged interlocutor of the city administration (moreover it was the same Neapolitan nobility who administered both the city and the PMM), the viceroy and the nascent urban bourgeoisie (De Rosa, 2003).

The welfare institutions in Naples

The demographic structure of Naples meant that during the 16th and 17th centuries, together with the hospitals of medieval origin which maintained forms of assistance to the needy with health care, charitable institutions were born especially aimed at helping the needy. At the end of the 18th century, such institutions in Naples included 57 lay charitable institutions, 190 religiously inspired congregations, 61 conservatories for assistance to the destitute (generally orphans and widows) and 24 hospitals and hospices (Vecchione and Genovese, 1908). Some of these institutions dated back to the late Middle Ages, such as the Holy House of the Annunziata, the Confraternity of the Bianchi and the Estaurita in Santa Maria (Staffa, 1867). Instead, most had been founded between the 16th and 17th centuries. The issue is extremely relevant as the foundation of the numerous welfare institutions coincides with the demographic expansion of Naples, a vast city of about 400,000 inhabitants in the mid-1600s (De Simone and Ferrandino, 2006).

In this long historical phase, action against urban poverty was left to private institutions only, while any attempt at coordination or direct action by the vice royal government was lacking. There is no clear explanation of why, unlike other European cases, a policy of assistance or containment of urban poverty was lacking in Naples, which

only came with the 18th century. It is possible to think about an interrelation between central power and local urban powers that managed city assistance within the privileges enjoyed by the capital (Avallone, 2007). Moreover, it is useful to underline that, although all the charities were based on solidarity and Christian principles, there is no doubt that these institutions were primary economic players in the city environment. This means that *monti di pietà* (pious mounts), pawnshops, brotherhoods, hospitals and conservatories moved considerable financial resources into the urban economy, held large shares of the public debt issued by the crown and the city of Naples and, very often, acted as authentic credit companies (Menning, 1993). Finally, the close link between charitable institutions and the urban elite should not be overlooked (Bernfeld, 2012). Many of the charitable foundations operating in Naples were governed by representatives of the most illustrious noble families of the city, and this ensured a close osmotic link between charities and city power, in a network that embraced the nobility, the high bourgeoisie of business and the Spanish viceroy (Avallone and Salvemini, 1999).

The Pio Monte della Misericordia (PMM)

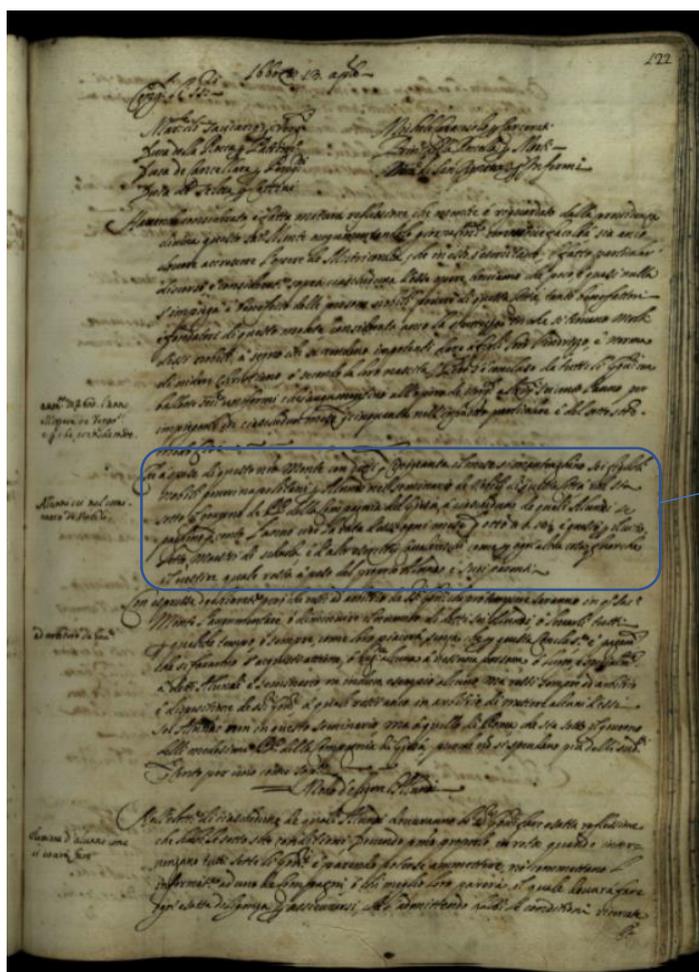
The PMM was officially founded in April 1602, as evidenced by the report of the first general *giunta* (assembly). The founders were seven noblemen belonging to the major Neapolitan patrician families: Cesare Sersale; Giannandrea Gambacorta; Girolamo Lagni; Astorgio Agnese; Giambattista d'Alessandro; Gianvincenzo Piscicelli and Giambattista Manso (Quarantiello and Leonetti, 2015). These seven nobles had already begun to carry out voluntary charitable activities within the hospital of the *Incurabili*. In particular, the noblemen, given the precarious conditions of some hospitalized patients, decided to collect a sum of money to ensure better meals for them. Within a few months—according to one of the first chroniclers of the PMM, Gaetano Ape, former secretary of the *Pio Monte*—the initiative attracted numerous other Neapolitan nobles (ASPMM, *Fondazione*, Vol. 1, fasc. 1, April 16th, 1602; Ape, 1705).

Already at the time of the second general *giunta* of the members of the PMM, held on January 8th, 1603 in the Church of Santa Maria delle Grazie in Naples, a commission composed of associates was elected for the drafting of the statute of the PMM. On that occasion, a board of governors was also appointed with the task of managing all PMM activities and requesting consent to the foundation and approval of the statute both from the viceroy and the pontiff. The statute, made up of 32 articles, was approved by the *giunta* on June 4th, 1604 (ASPMM, *Fondazione*, Vol. 1, fasc. 2, July 10th, 1604). The viceroy of Naples, the Count of Benavente, granted his approval on July 10th, 1604, while papal approval came on November 15th, 1605 with a *breve* (decree) by Paolo V (ASPMM, *Fondazione*, Vol. 1, fasc. 2, July 10th, 1604; Filangieri, 1876; Gazzara, 2003).

The PMM maintained an eminently secular structure; there is no evidence of a subjection or even a filiation of the *Pio Monte* with respect to large religious institutions such as the Jesuits or the Theatines, despite the individual closeness of some of the associates to these two orders. Cesare Sersale, among the founders of the PMM, took the Theatine habit in 1608, and Astorgio Agnese, also a founder, left all his heritage in his will to the Oratory of the SS. Crocifisso directed by Theatines. Giambattista Manso and Gianvincenzo Piscicelli were linked to the Society of Jesus (ASPMM, *Amministrazione del Monte*, Vol. 3, 1612). Indeed, even before the foundation of the PMM, some regular institutions promoted by Theatines and Jesuits were active in the city in assisting the poor, and it is probable that the nobles who attended these institutions were sensitized precisely by participating in the activities of these institutions (Musella, 1982b). However, it is

undeniable that some documents suggest that the PMM had a closer relationship of collaboration with the Jesuits. The relationship materialized in November 1611 when the governors allocated 12,000 ducats for the construction of the church of St. Ignatius in the Mercato district, one of the most populous in the city. The so-called Carminiello was conceived by the Jesuit Pietro Provedi, influential supervisor of the constructions of the Society of Jesus in the Neapolitan Province until 1623. The relationship with the *Pio Monte* was made explicit both in the inscriptions that recalled the foundation and in the painting of the high altar, made by Battistello Caracciolo, representing Saint Ignatius of Loyola with the founding gentlemen of the PMM (ASPMM. *Conclusions*, Book A, conclusion of October 16th, 1612). Subsequently, the commitment between *Pio Monte* and the Society of Jesus was further consolidated with the financing of Jesuit religious hospices in the main Ottoman cities to provide for the recovery of the captives (1,000 ducats were allocated in January 1651) and in the maintenance of a pupil at the Roman College and six young knights pupils, that is of high social class, endowed for five years with 100 ducats per year at the Neapolitan Seminary of the Nobles managed by the Society of Jesus, as reported in figure 1 (ASPMM. *Conclusions*, Book F, conclusion of April 16th, 1660; Venuto, 1777).

Image 1. PMM, *Resolution of the board of Governors in favour of the payment of 100 ducats per year for the maintenance of 6 pupils at the Seminary of Nobles in Naples.* April 16th 1660



The Assembly deliberates the payment of 50 ducats every six months to sustain the study of six pupils at the Seminary of Nobles in this Capital city.

Source: ASPMM. *Conclusions*, Book F, conclusion of April 16th, 1660

Regulations and organizational structure

The first statute of the PMM established that the administration would be entrusted to a board made up of seven governors, each with equal dignity. The governors were to be elected by the general assembly; each was to have been at least 25 years old, and each would preside over one of the seven works of mercy at the basis of the functioning of the PMM. Each governor remained in office overall for three years and six months; every six months the governors would wait for a new office, according to a pre-established order. As soon as he was elected, the governor oversaw assisting the sick; after the first semester, he passed to the administration of the work of the dead. Subsequently, the governor moved on to assisting prisoners, then to captives. At the end of the fourth semester, the governor passed to the administration of the shameful poor, probably the most delicate assignment after the administration of the PMM assets (image 2). At the end of the semester, the governor would have dedicated himself to assisting pilgrims and, in the last semester of government, he would have administered the PMM patrimony (Ape, 1705).

Image 2. *Instructions for the governance of PMM, 1705* (excerpt)

ISTRUZIONI

Per lo Governo del Monte delle sette
opere della Misericordia.

*Da cui, e come si governi
il Monte.*

PARTE PRIMA.

L Monte, e le sue opere sono immediatamente soggette alla Santa Sede Apostolica, di maniera che non vi ha giurisdizione l'Ordinario, ne come tale, ne come Delegato, in virtù della delegazione concedutali dal Tridentino, o da qualsivoglia altra Costituzione Apostolica; come dal Breve in Archivio, e dalli Statuti num. 32.

Governasi il Monte da sette Signori Fratelli degli aggregati in effo, di età non minore di anni 25. per ogn'uno, tra quali non è precedenza veruna, solo che di tenere il campanello, che appartiene al Governatore del Patrimonio, come più antico. *Stat. num. 2. 25.*

Siedono li Signori Governatori ugualmente in tavola rettangolare, e ciascheduno è commessario di un'opera, cioè l'eletto più di fresco è commessario dell'opera di visitare gl'infermi, l'altro prima di lui, dell'opera di seppellire li morti, e successivamente il terzo dell'opera di visitare li carcerati, il quarto di riscattare i cattivi, il quinto di soccorrere i vergognosi, il sesto dell'opera di albergare i Pellegrini, ed il settimo governa il Patrimonio, e tiene il Campanello. *Stat. num. 10. fino a 18.*

Ciascheduno nell'opera sua è preferito nel dare li voti sopra negozj appartenenti ad essa, e dopo di lui a destra continueranno a votare gl'altri per ordine. *Concl. lib. A. fol. 44. ter.*

Per togliere ogni inconveniente, e per conchiudere li negozj con maggior franchezza, non devono darli li voti, ne conchiuderli nella presenza delle parti interessate. *Concl. lib. C. fol. 282.*

Occorrendo parità di voti, deve chiamarsi per diffinirla quel Fratello, che più di fresco avrà terminato il Governo del Monte. *Stat. nu. 24.*

A 2

Quat-

Quattro Signori Governatori, che sono il maggior numero, possono determinare qualunque affare, fuori che alcuni, nelli quali devono essere più di quattro, come si noterà nelli propri luoghi, non potendo da per se ciascheduno risolvere qualsivoglia negozio rilevante, l'effettuazione si bene delle determinazioni resta a carico del Commessario. *Stat. num. 2. e 23.*

Dura di ciascheduno il governo anni tre, e mezzo, ma ogni sei mesi passati dall' amministrazione di una opera all' altra, cioè nel principio di ogni semestre, che faranno i primi giorni delli mesi di Settembre, e di Marzo, nel governo del Patrimonio rimasto vacante per aver finiti li tre anni, e mezzo chi lo governava, sottentra il Governatore dell' opera di albergare i Pellegrini, ed in questa il Governatore dell' opera di soccorrere li vergognosi, e coffi da una in un' altra, fino all' opera di visitare gl' infermi, nella quale entra il Governatore novellamente eletto. *Stat. num. 4. e 19.*

Finiti li tre anni, e mezzo non possono li Signori Governatori essere confermati, ne di nuovo eletti, se non passati tre altri anni, purchè alla Giunta per legitima cagione non parebbe altrimenti. *Stat. num. 26.*

Si eleggono li Signori Governatori dalla Giunta generale, che per tal effetto farassi chiamare dalla Banca due volte l' anno, fra l'ottava della Purificazione, e fra l'ottava dell' Assunzione della nostra Signora, ed in quella dovranno intervenire, inclusi li Signori Governatori, almeno trenta Fratelli di età non minore di anni 18. per ogn' uno, e non intervenendo tanti, dovrà destinarsi altra giornata, e chiamarsi di nuovo la Giunta, nella quale basterà, che intervengano venti Fratelli della predetta età, inclusi li Signori Governatori. *Stat. num. 5. e 8.*

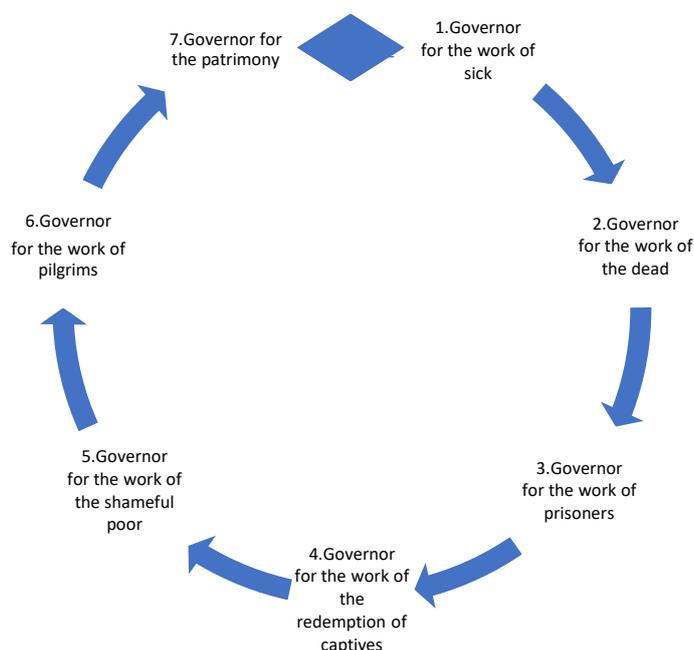
Ragunata la Giunta si eleggeranno dal Governo, (il quale. *Giunt. gen. delli an. Agosto 1650. lib. 1. fol. 19.* siederà nel primo luogo, e separato nelle solite sedie) due Fratelli per ricevitori, o scrivinatori delli voti, li quali ritiratisi in una stanza contigua, noteranno in un foglio per ciascheduno li nomi delli Fratelli nominati per Governatori dalla Giunta, e le voci, che loro faranno date, potendo chiunque della Giunta nominare uno delli Fratelli a suo piacere, colla prelatione nel nominare, e nel dare li voti alli Signori Governatori: Terminatosi di nominare, dalli scrivinatori si publicherà il nome del Fratello, che avrà ottenuto maggior numero di voci, e quello dovrà essere confermato con voti, o siano ballottole segrete della maggior parte, e prenderà il possesso del Governo nella prima Congregazione di Marzo, o di Settembre, secondo al tempo nel quale sarà eletto. *Stat. num. 5.*

Se per avventura restasse dalli voti segreti escluso il primo, farassi scrivina-

Source: Ape, 1705

This last step was the top of the governor's career. The PMM administration was preceded by a long experience gained in the works of mercy, which constituted the necessary technical training to manage a complex mechanism based on a huge patrimony to be preserved and increased as well as used in the assistance works. By the end of the three-and-a-half-year period, the governor had attended at each of the seven works of mercy, ending his career as a patrimony governor. At the end of each semester, the governor would have had to report the activity, just as at the end of the last semester he was obliged to report to his administration. Under this organization, a new governor was appointed every six months, while another left the board. The peculiar management organization of the PMM was represented by a heptagonal table used for the meetings of the board of directors and still preserved within the *Pio Monte della Misericordia* art collection.

Figure 1. PMM governor's tasks based on a seven-semester cycle



Source: Elaboration by author

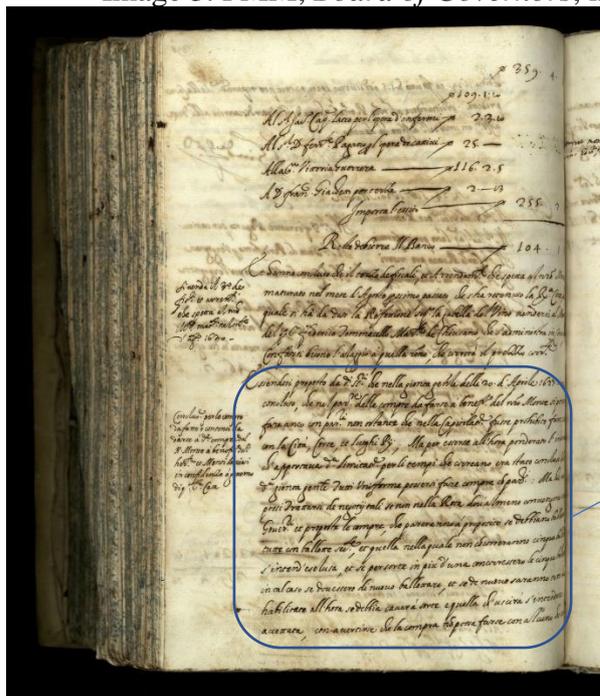
To join the *Pio Monte*, at the time of its foundation, the applicant—who had to belong to a family of the Neapolitan nobility—had to request it from the governors, highlighting the merits and the titles of nobility required. The application would have been submitted by the governors to the first general assembly of associates, which would have deliberated by majority on the admission of the new associate (ASPMM. *Conclusions*, Book D, conclusion of August 20th, 1649). In 1705, following the modification of the regulation, the applicant, before submitting the request, should have spent six months at the hospital of *Incurabili*, aiding the sick. After admission, the new associate would have had to pay the relative annual tax, determined in 1705 as 50 ducats per year (Ape, 1705). In the first statutes of 1605, it was established that the number of associates should be at least 80, providing for new entries in the event of a reduction in the number. Noblewomen could not be associated as ordinary members—this would only become possible in the 19th century—while they were enrolled in the *Pio Monte* as benefactors (Filangieri Ravaschieri Fieschi, 1876).

The assembly would have appointed the governors. To proceed with the election, the assembly of associates had to consist of at least 30 adult members. After the election of the governors, the assembly arranged for the election of two *riveditori del conto* (auditors) who would check the accounting results of the asset governor's activity. The auditors could not be relatives or godfathers of the governors. Governors had an obligation to meet twice a week to manage the PMM's ordinary affairs. The results of the administrative activities were noted in the book of *appuntamenti* (commitments) by the governor responsible for the action and in summary in the register of conclusions by the secretary. In the event of the temporary absence of one of the governors, the activity would have been carried out by the governor of the subsequent work in order not to cause slowdowns in the PMM activity. Governors could not be re-elected until after three years

from the end of their term (ASPMM, *Conclusions*, Book A, conclusion of November 4th, 1614).

The main part of the PMM administration was related to asset management. This activity was entrusted to a governor who also had the task, every six months of checking the accounting records of the other governors. The governor of the patrimony could make purchases and sales to increase the PMM's rents. He could carry out the ordinary administration activities without any further authorization, while for all the extraordinary operations a resolution by the PMM government was necessary (ASPMM, *Conclusions*, Book B, conclusion of September 24th, 1630). Such instructions are reported in image 3.

Image 3. PMM, *Board of Governors*, instruction about asset management. (1630)



The governors of each work of corporal mercy can act for the ordinary administration of the work. The purchases and sales of annuities and estates must be approved by at least 5 governors. Purchases must relate to real estate or bonds issued by the city of Naples or the Spanish Crown. The sale of assets is possible only with the Royal administration, the City of Naples administrations and ecclesiastic institutions.

Source: ASPMM, *Conclusions*, Book B, conclusion of September 24th, 1630

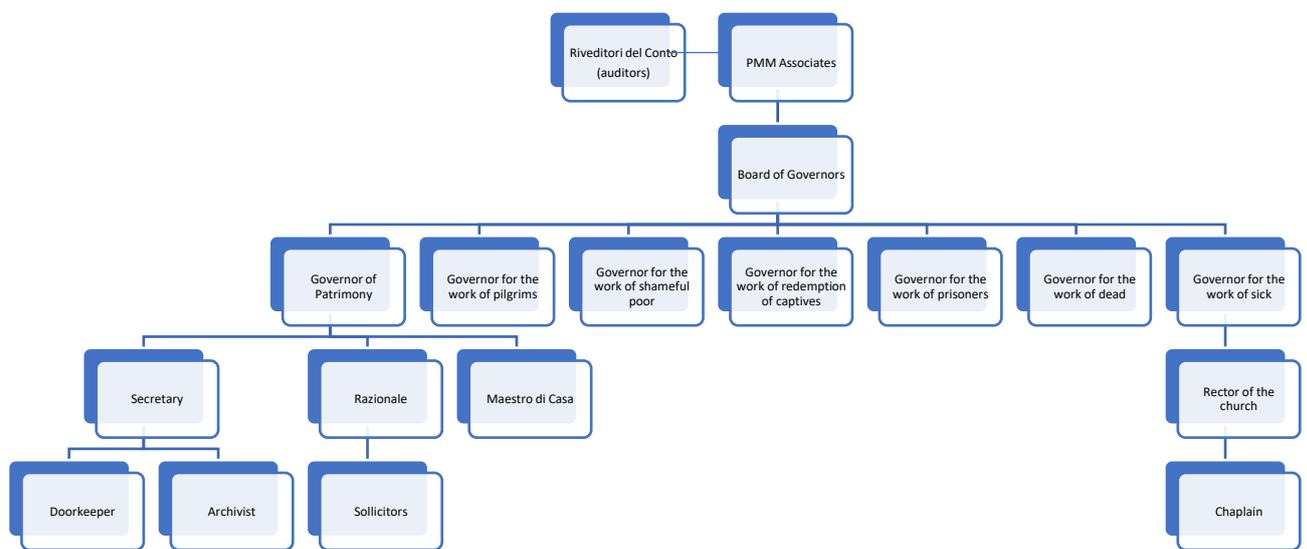
The administrative activity was coordinated by the *razionale* (chief accountant)². He had the task of keeping the PMM's accounting records and verifying their correctness. The *razionale*, on a weekly basis, had to update the government on the consistency of cash both at the PMM and taken from the current account held at the *Banco della Pietà* (treasury bank of PMM) (De Simone, 1974). In addition, he was required to prepare, every six months, the balance of activities for each individual work of mercy, which would be signed by the governor in charge. At the end of each semester, the *razionale* was obliged to draw up a summary account of the operations carried out by the PMM government and submit it to the auditors for verification. Finally, the *razionale* had the task of exposing the state of the PMM's annuities and assets at the general meeting held every year (ASPMM, *Conclusions*, Book A, conclusion of November 11th, 1614).

The control of the real estate was entrusted to the *Maestro di Casa* (administrator in charge of the real estate), who had the obligation to periodically verify the state of

² The *razionale*, originally *Maestro Rationale*, was a figure already effective under the Norman kings of Sicily in the 12th and 13th century. He was an officer of the *Magna Curia Rationum*, the office charged with the control, administration and consultancy of the patrimony of the king (Corrao, 1997). The *razionale* was the main figure of the accounting system of all public institutions in the kingdoms of Naples, Sicily and Sardinia during the modern age.

conservation of the properties (houses, farms, land) owned by the PMM and provide for maintenance. The master of the house attended government meetings and every month prepared the report on the expenses incurred for the maintenance of the buildings. Finally, the governor of the patrimony, who had just taken office, with the help of the *razionale*, would have had to carry out the inventory and balance of the annuities received by the PMM. The expenses incurred on the annuities and the sums earmarked for their management were to be included in this budget. The state of the annuities, thus drawn up, would not have been published in the *conclusioni* (conclusions) register but remained confidential and handed over to the governor of the subsequent estate (Venuto, 1777) The organization structure is reported in Figure 2.

Figure 2. PMM organization chart (1705)



Source: Elaboration by author

It is interesting to note that the statute of the PMM accurately regulated the management of annuities and incomes, the true backbone of the entire property system of the institution. In particular, the organizational provisions recommended that the governor of assets keep the liquidity strictly necessary for carrying out daily operations and to convert all excess money into consolidated activities (Casanova, 2008). Before being purchased, the assets had to be the subject of an accurate assessment made by the governor for the assets that proposed their purchase to the PMM government, which voted by majority on the operation. The purchases of assets usually were about fiefdoms, public debt securities issued by the crown, the city of Naples or other state-owned cities of the kingdom was envisaged (ASPMM, *Conclusions*, Book I, conclusion of April 30th, 1627). This action had two clear purposes: (1) to minimize the risks generated by the monetary instability that hit the silver Neapolitan ducat during the 17th century; and (2) to convert the liquidity of the PMM into safe assets that kept their value as stable as possible in the medium and long term to ensure the functioning of the welfare activities (De Rosa, 2003).

The secretary was the other crucial role in PMM administration. His task was to verify that the assistants transcribed all the indications relating to the functioning of each

individual work in the book of *appuntamenti* (commitments). He was to personally oversee the drafting of the book of conclusions and that of the government's determinations. In addition, the secretary had to keep and update the book of associates in which the nobles admitted to the PMM were registered, indicating the date of admission and the amount of the annual fee paid. Until 1697 the secretary was also in charge of keeping the simple entry book of creditors and debtors. Subsequently, with the centralization of the accounting activity by the *razionale* and the adoption of a double-entry system, this assignment ceased. Finally, the secretary had the delicate task of compiling and keeping the register of shameful poor and redeemed captives (ASPMM, *Conclusions*, Book H, conclusion of February 20th, 1697).

The works of mercy

The PMM activity, according to the statute, would take place following six lines of action, coinciding with the corporal works of mercy taken from Matthew's gospel (25, 34–36):

- 1) Work of the sick.
- 2) Work of the dead.
- 3) Work of prisoners.
- 4) Work of the redemption of the captives.
- 5) Work of the pilgrims.
- 6) Work of the shameful poor.

The work of the shameful poor included two actions, dressing the naked and feeding the hungry, that were foreseen in the Gospel dictation (Musella, 1982b).

The work of the sick

As seen, assistance to the sick originated within the hospital of *Incurabili* with the supply of a certain number of meals and the maintenance of 15 beds for the patients. In 1607 the number of beds was increased to 45. The PMM allocated the sums necessary for linen, cleaning and, of course, hospital care. It is interesting to note that the beds administered by the PMM were not completely available to the hospital, since the governors used them according to the interests of the *Pio Monte*. Together with the maintenance of the beds, the PMM decided to provide a weekly meal to all the male patients of the hospital of *Incurabili*. With a resolution of December 1615 the PMM government also established that the meal should consist of a portion of pasta, one of sheep or lamb, in summer fresh fruit would be distributed, while in winter a portion of raisins, with the evident intention of increasing caloric intake (ASPMM, *Conclusions*, Book A, conclusion of December 15th, 1615). Meals went from 40 in 1615 to 60 in 1643. In addition, in 1646 it was decided to extend the supply of the weekly meal to 40 hospitalized women (ASPMM, *Conclusions*, Book D, conclusion of April 21st, 1648).

The work of the dead

The aim of the work of the dead was to ensure a burial worthy of those who did not have the means to provide it. This action was initiated later than assistance to the sick. The first change dates to 1633, when the PMM decided to intervene in favour of those families who were unable to support the "funeral rights" or the sums to be paid to the parish priests for the performance of religious functions related to the funeral rite. These rights had been established following the Council of Trent and were indirectly an additional means of livelihood for the parishes. In truth, the action of the *Pio Monte*, as shown in the accounting records, was not directed only to the aid for the burial of the poor, but above all towards the payment of funeral expenses for members of the PMM or for people of civil rank. This

definition includes those people who carried out professional activities (doctors, lawyers, notaries, et al.), but above all, nobles in difficulty (ASPMM, *Conclusions*, Book C, conclusion of October 15th, 1685). In 1781, to put a stop to the expenses for masses in suffrage, a fixed number of services was established for each deceased in an attempt to standardize the cost of it; so it was decided to hold 200 masses for the deceased governors, 120 for the associates and 30 for the employees (ASPMM, *Conclusions*, Book M, conclusion of February 5th, 1781).

The work of prisoners

The PMM decided to intervene in the biggest Naples prison of the Vicaria in 1612, following the outbreak of an infectious epidemic that caused numerous victims among convicts. In principle, 20 beds with meals were established, raised to 40 in 1659 (ASPMM, *Conclusions*, Book F, conclusion of September 13th, 1659). In 1670 the PMM decided to provide meals to all prisoners to avoid discrimination and, above all, to prevent meals from becoming the object of purchase and sale among detainees. This intervention was, however, always plagued by countless embezzlements and scams both by prisoners and by surveillance staff and suppliers (ASPMM, *Conclusions*, Book H, conclusion of October 26th, 1720). There was another peculiarity of the PMM intervention. In fact, imprisonment could often be avoided by paying court costs, fines imposed or, in case of imprisonment for insolvency, the payment of debts. Above all, debt was an event that affected low-income people very easily, but also nobility, often tied to unproductive and sclerotic feudal heritages. In this case the action of the PMM would seem aimed at alleviating the condition of detention of the nobles or even avoiding said detention by paying the sums due by the prisoner. Between 1621 and 1723, half of the released prisoners were nobles (Sodano, 1994).

The work of redemption of the captives

During the modern age, acts of buccaneering and piracy constituted one of the most used tools by the powers operating in the Mediterranean. The Barbary kingdoms of North Africa had long used the capture of Christian sailors as an instrument of political pressure and above all in economic function thanks to the payment of ransoms for the release of prisoners. To this were added the raids made along the coasts of the kingdom of Naples, which allowed the Barbary people to enslave many people. Since the 15th century, institutions specifically created to provide for the redemption of Christian slaves have operated in the Mediterranean area (Bono, 2016). In the kingdom of Naples, this activity was carried out first by the friars of *Mercede* and then by the brotherhood of *St. Mary of Jesus for the Redemption of the Captives*, specially constituted (Boccardo, 2010). The PMM began to operate in the redemption of Christian slaves at the end of 1604, with an initial allocation of 200 ducats (ASPMM, *Conclusions*, Book A, conclusion of November 26th, 1604). The slaves were redeemed through intermediaries, generally merchants, but often also religious, operating in the cities of North Africa. These intermediaries negotiated the price of the ransom with the master of the slave and advanced the sum on behalf of the PMM. Subsequently, when the slave was released, the PMM reimbursed the intermediary for the costs incurred.

The work of the pilgrims

The action in favour of the pilgrims was the work with least impact by the PMM. In fact, from the economic reports, it was clear that the sums earmarked for this activity were lower than the other works. In particular, the PMM never intervened directly in favour

of the pilgrims, as was done for the sick, prisoners or slaves. Rather, the *Pio Monte* intervened in favour of already existing institutions that worked in assisting pilgrims. In 1794, the PMM stopped this work since the sums posted were used, under pressure from the government, to help French refugees fleeing the revolution (Sodano, 1994).

The work of the shameful poor

The work of the shameful poor constitutes the most important action (jointly with the work of sick) in terms of resources invested by the PMM. In fact, assistance to the poor was a widespread practice in Europe since the Middle Ages, carried out by religious and secular institutions. Over time, however, the very idea of the poor had changed both in culture and in the collective imagination. Unlike the poor medieval man, the incarnation of Christ and therefore the subject/object of the welfare action, in the modern age the poor man was rather a person without the necessary means for sustenance, who lived on the margins of society. Precisely this characteristic transformed the poor from a Christological element into a potentially dangerous element as a subversion of the social order. The meagre consideration of the poor was aggravated by the conditions of poor hygiene in which he normally lived, which made him the perfect scapegoat for the spread of epidemics.

It must be considered that beyond the transformation of the concept of poverty, the world of poverty itself was extremely differentiated within it. Degrees and ways of poverty differed and produced a sort of segmentation of the poor into different categories. If, historically, charitable institutions have been concerned above all with common poverty, consisting of an urban and rural sub-proletariat, the PMM set itself a specific objective of assistance, the so-called “shameful poor”. This definition indicates those people who were reduced to a condition of poverty starting from a situation of well-being. This included “civilians”, that is, professionals, military or ecclesiastics who for some reason had lost their livelihoods. Simmel (2001) argued that poverty is established within society by means of the relationships between the poor and other social groups, in which each group serves the interest of the others. Instead of considering the poor as a marginal and excluded group, he considers them as players of an important role within society.

Even the nobles could be among the shameful poor when they were no longer able to support themselves if not renouncing the dignity of their status. The PMM directed its action precisely towards the nobles reduced to poverty, leaving out the so-called ordinary poverty that already received assistance from other institutions (Musella, 1982a). In this case, the charitable action should have avoided the public display of the fallen nobleman to keep the form of status intact, thus preserving the social stratification. Action in favour of the shameful poor would have developed through specific actions:

- 1) Payment of money in favour of the shameful poor, named secret folder. This consisted of a personal file filled in for each subject requesting the subsidy. The applicants presented their needs by describing their living conditions. Sometimes, the *deputato* (agent) of the *Pio Monte* who, based on different information, spontaneously visited families in need. In addition to the name and surname, the personal file of each assisted shows the number of members of the family unit and the contribution assigned by the deputies. In some cases, age is also indicated, a summary opinion on the state of poverty, a description of the furniture and furnishings, or the reason for the request for help (ASPM, *Conclusions*, Book B, conclusion of January 27th, 1627; Musella, 1982b);
- 2) Payment of the fees of the College of Nobles of the Society of Jesus for the children of fallen nobles;

- 3) Payment of quotas of 200 ducats each for members of the Capece family only;
- 4) Five annual marriages (dowry) of 100 ducats each for daughters of fallen nobles.

In 1688, the assistance activity was supplemented by the maintenance of three noblewomen per year at the hospice specially created in the village of Mondragone in the Naples countryside (ASPMM, *Conclusions*, Book C, conclusion of January 27th, 1632).

The financial resources of the PMM were compromised due to the 1647 revolt of Masaniello and the plague epidemic of 1656. However, as early as 1660, the *Pio Monte* was returning to full operation. In the same year, also to limit abuse in the distribution of aid, the PMM decided to carry out a verification of the beneficiaries of the assistance and to establish strict requirements for access to financial support. In this way, the *Pio Monte* wanted to privilege its real stakeholders, that is, the noble families of the city, widening the range of action to some belonging to the so-called civil class. The people being cared for were divided into ten categories, four of which were reserved for nobles only:

- 1) Those associated with the PMM and their relatives within the second-degree inhabitants in Naples;
- 2) Noble citizens and their consorts, provided they are noble;
- 3) Members of families with Malta or Justice titles;
- 4) Noble residents in the state-owned cities of the kingdom.

These four categories reserved for nobles alone were followed by categories provided for civilians:

- 1) People who had owned fiefdoms in the kingdom;
- 2) Professionals (lawyers, notaries, doctors, et al.) and their wives;
- 3) Military officers (including wives and children);
- 4) Priests no longer able to celebrate;
- 5) Natural children of knights or known families of the city of Naples;
- 6) Foreign citizens, vassals of the king of Spain who fell into one of the previous categories.

To ensure assistance, the city was divided into 14 neighbourhoods, and a *deputato* (agent) was assigned by the board of the governors to each neighbourhood to manage the distribution of economic aid. Additionally, for the management of aid to the members of the four noble categories, a specific *deputato* (agent) was identified who had competence for the whole city. In this way, the PMM tried to protect the confidentiality of the beneficiaries belonging to the fallen nobility. The *deputato* for the nobles was required to compile a list of needy nobles, reporting the home, living conditions and family status and, of course, the amount of money assigned as assistance, as shown in Image 4. Such list was delivered only to the governor of the work of the shameful poor and by him preserved. The governor of the shameful poor discussed the list and the amount necessary within the board of governors. The payment of the aid was arranged by an order from the governor of the work of the shameful poor to the cashier. Such order did not report the names of the assisted nobles but a code. The same code was reported on the *cartella*, the document that the *deputato* released to the assisted noble. All orders were forwarded to the bank that would make the payment (ASPMM, *Conclusions*, book H, conclusion of September 12th, 1722).

The new system of assistance to the shameful poor also provided for the half-yearly revision of the lists of beneficiaries, to limit abuse and embezzlement. The system of assistance to the shameful poor remained in operation until the 18th century.

Image 4. PMM, *List of noble shameful poor* (excerpt), 1640.



Money aids distributed to shameful poor during April, May and June 1640.

Data of shameful poor (name, number of family members, address)

Money paid for assistance (in Neapolitan ducats)

Source: ASPMM, *Disposizione a poveri vergognosi*, Book 108

Table 1. PMM Expenses for the works of mercy, 1624-1724 (all the amounts are in Neapolitan ducats)³

Year	Work of the sick		Work of the dead		Work of shameful poor		Work of the prisoners		Work of the redemption of captives		Total
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
1624	670	15%	1441	32%	2104	47%	260	6%	0	0%	4475
1629	1994	31%	2201	34%	1938	30%	359	6%	0	0%	6492
1634	2309	34%	2316	34%	1799	26%	363	5%	25	0%	6812
1639	2379	27%	2386	27%	3457	39%	495	6%	50	1%	8767

³ The expenses for the work of pilgrims are not reported due their lack in the accounting books. This could be the consequence of the reduction of such work and its transformation in a moral work rather than material.

1644	2831	33%	2386	28%	2767	32%	555	6%	115	1%	8654
1649	343	19%	1186	67%	249	14%	0	0%	0	0%	1778
1654	5149	36%	3185	22%	4475	32%	897	6%	451	3%	14157
1659	1558	18%	3615	42%	2813	33%	344	4%	285	3%	8615
1664	3125	25%	3575	29%	4209	34%	579	5%	1045	8%	12533
1669	3941	25%	4079	26%	6123	39%	729	5%	725	5%	15597
1674	3631	19%	4476	23%	6240	33%	686	4%	4125	22%	19158
1679	3642	24%	3998	26%	6636	43%	503	3%	650	4%	15429
1684	1727	12%	4212	30%	7458	53%	503	4%	100	1%	14000
1689	3110	17%	4271	24%	9290	51%	509	3%	967	5%	18147
1694	3872	19%	4116	20%	10944	54%	519	3%	920	5%	20371
1699	5041	19%	4648	18%	13243	50%	509	2%	2808	11%	26249
1704	3031	14%	4325	20%	12989	62%	504	2%	263	1%	21112
1709	2963	14%	4597	21%	13162	61%	504	2%	510	2%	21736
1714	3125	13%	5091	22%	14474	62%	534	2%	8	0%	23232
1719	3004	12%	4914	20%	14288	59%	252	1%	1860	8%	24318
1724	4362	15%	4842	17%	15198	53%	533	2%	3765	13%	28700

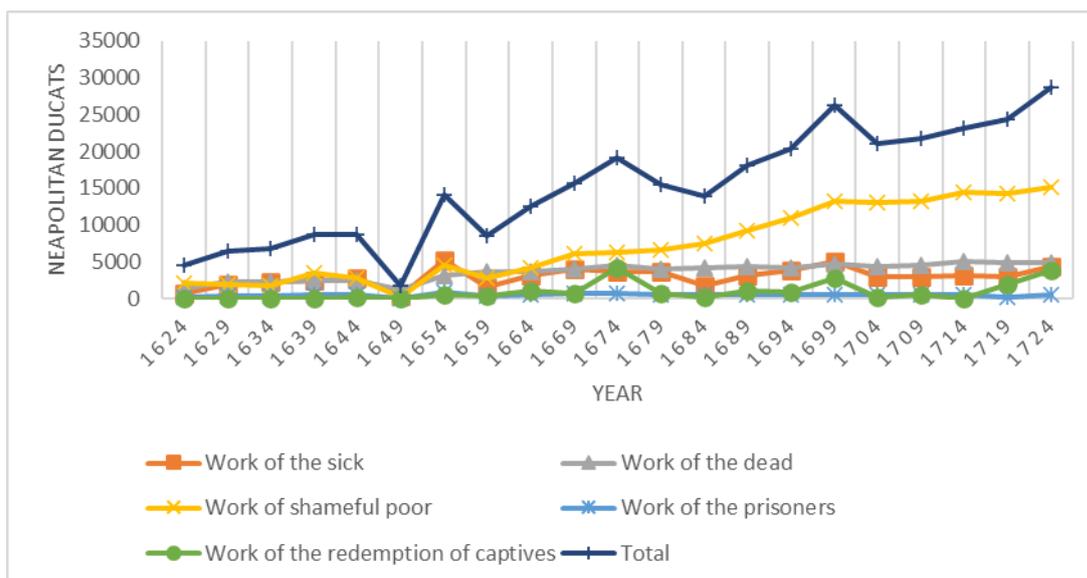
Source: Elaboration by the author on data from Sodano, 1994; ASPMM, *Governatori, declaratorie*, Vol. 1 (1604–1622); Vol. 2 (1622–1657); Vol. 3 (1658–1683); Vol. 4 (1683–1707).

Table 1 shows the amount of expenses incurred by the PMM for the work of sick and the work of shameful poor. Throughout the seventeenth century, expenditure on assistance to the shameful poor constituted a percentage of the total between 26% and 54%. Only in 1649 this percentage was reduced to 14%, just as the costs for work of sick were reduced to 19% of the total as an effect of Masaniello's revolt which, which began in 1647, ended only the following year. It is striking that in this same period the expenses for the work of the dead represented 67% of the total. The revolt also influenced the available resources, since, in 1649, the expenses for the works of mercy amounted to only 1778 ducats, while, in the year of the revolution, the PMM had difficulty in raising funds among the members, frightened from events.

The decline in wealth and financial resources for most of the minor nobility or for the cadet branches of most prominent families can be seen in the increase in expenses for the shameful poor between the end of the seventeenth century and the beginning of the next. In this period the expenses for the shameful poor settled between 50% and 62% of the total, while the expenses for the work of sick fell by up to 12%.

These numbers give a precise picture of the progress of the economic crisis in the city of Naples, of the increase in urban poverty and above all the increase in discomfort for the part of the nobility most exposed to the reduction of feudal revenues and other traditional tools of creation of wealth.

Figure 3. PMM, Trend of the expenses for the works of mercy (1624-1724)



Source: Elaboration by the author on data from Sodano, 1994; ASPMM, *Governatori, declaratorie*, Vol. 1 (1604–1622); Vol. 2 (1622–1657); Vol. 3 (1658–1683); Vol. 4 (1683–1707).

Figure 3 highlights the trend of total expenses and the growth of resources allocated to the work of shameful poor starting from the end of the seventeenth century. It is interesting to note how the expenses for assistance to the sick remained relatively constant over the course of the eighteenth century, also due to the increase in assistance activities by other health care institutions. It is clear that the work of mercy was an increasingly important activity within the PMM; even, starting from the beginning of the eighteenth century, it would seem that assistance to the shameful poor constituted the main activity of the PMM, absorbing more than half of the available resources.

Accounting flows

The accounting system adopted by the PMM was based on a double-entry model with the presence of the *libro del patrimonio* (ledger) on which the records, made in the individual books, were reported. There were two types of accounting books, those relating to corporal works of mercy, which represented the action of the PMM, and the books relating to the management of the PMM (real estate and financial income).

Books of the works of corporal mercy:

- 1) Book of the work of the poor
- 2) Book of the work of the sick
- 3) Book of the work of the ransom of captives
- 4) Book of the work of the dead
- 5) Book of the work of the imprisoned
- 6) Book of the work of pilgrims

Books of PMM management

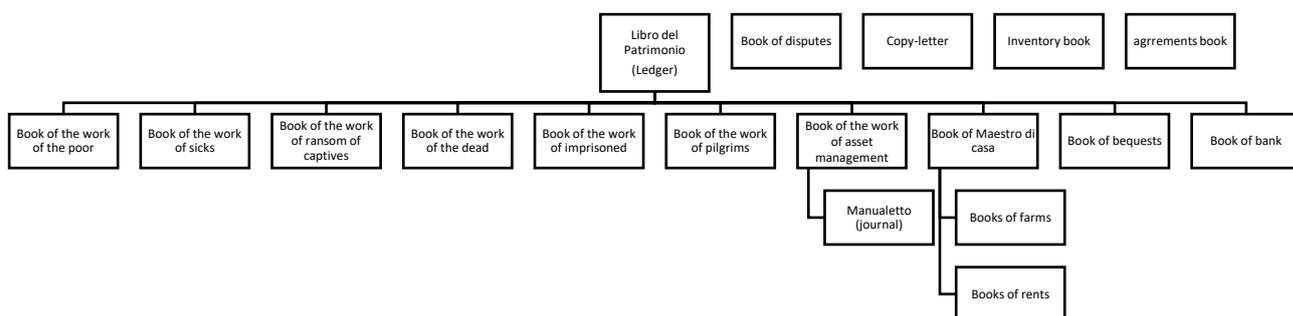
- 1) Book of the work of assets management
- 2) Book of *Maestro di casa*
- 3) Book of bequests
- 4) Book of the bank

- 5) Books of farms
- 6) Books of rents
- 7) *Manualetto* (journal for asset management)

Complementary books

- 1) Book of disputes
- 2) Copy-letter
- 3) Inventory book
- 4) Agreements book
- 5) Journals (often coupled with books of corporal mercy)

Figure 4. PMM accounting system books scheme (1705)

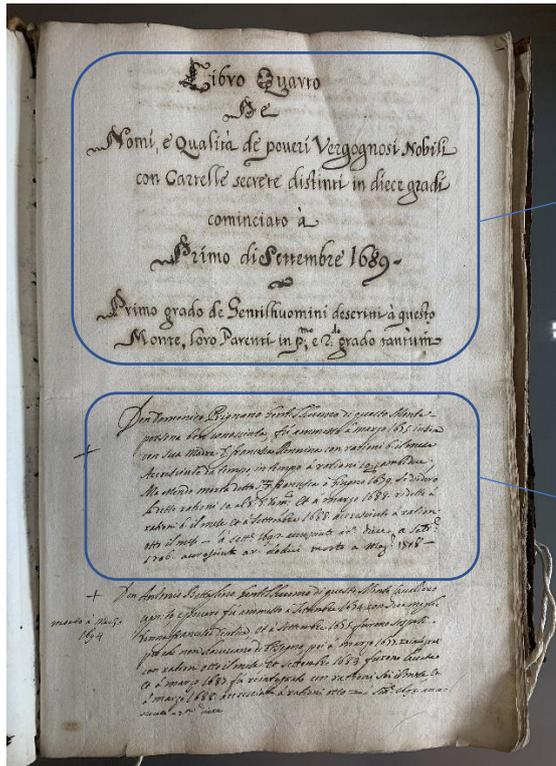


Source: Elaboration by author

The keeping of the books relating to the individual mercy activities was entrusted to the governors in charge, who carried out this operation, and with the help of solicitors and *scritturali* (clerk). The register of the individual work of mercy reported chronologically all the entry and exit actions performed to carry out the institutional activity. Subsequently, these items were noted in the *Libro del Patrimonio* (ledger) according to the scheme shown in Figure 4. Every book of corporal mercy was completed by a specific journal. In such book all bank transaction relatives to the work were reported (image 7).

In the case of the work of shameful poor, the registration of accounts set up by the book of the names of the shameful poor as shown in figure 5. The book started with an alphabetic index of all the shameful poor assisted. The registration consisted of the data of the shameful poor and his/her cohabiting family members recipient of assistance, the amount granted and all the variations in such amount (image 5).

Image 5. PMM, *Book of the names of the shameful poor* (1689)



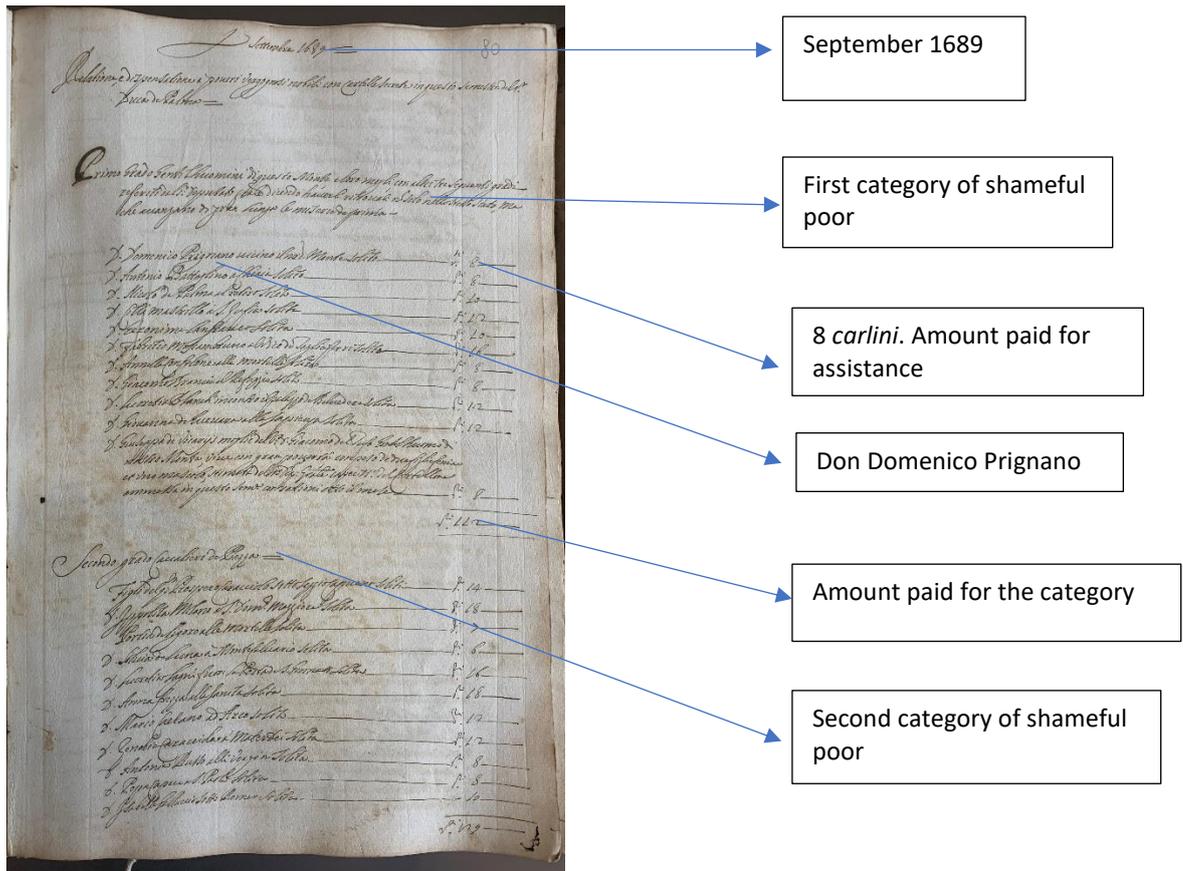
Heading of the book: Fourth book of the names and qualities of the nobles shameful poor assisted. September 1st, 1689. First category of shameful poor

Don Domenico Prignano gentleman enrolled in PMM was admitted to the assistance with his mother Francesca Pennina in March 1675. He is in very difficult condition. It was arranged a monthly amount of 6 *carlini*, after increased to 10 *carlini*. At the time of his mother death in June 1679, the assistance was reduced to 6 *carlini*. In September 1688, the amount was newly increased to 8 *carlini* per month and in September 1692 to 10 *carlini*. In September 1706, the assistance amounted to 12 *carlini* paid monthly until the death of Domenico

Source: ASPMM, cat. L Fondo Antico - rubr. f Registri relativi alla beneficenza - Lf/11

At the end of the book a monthly summary table was reported. In such table the shameful poor were grouped by category, as stated in the statute and instruction settled by the board of governors. For every assisted poor was reported the amount granted, while at the end of the column was registered the total amount paid for the category of poor (image 6).

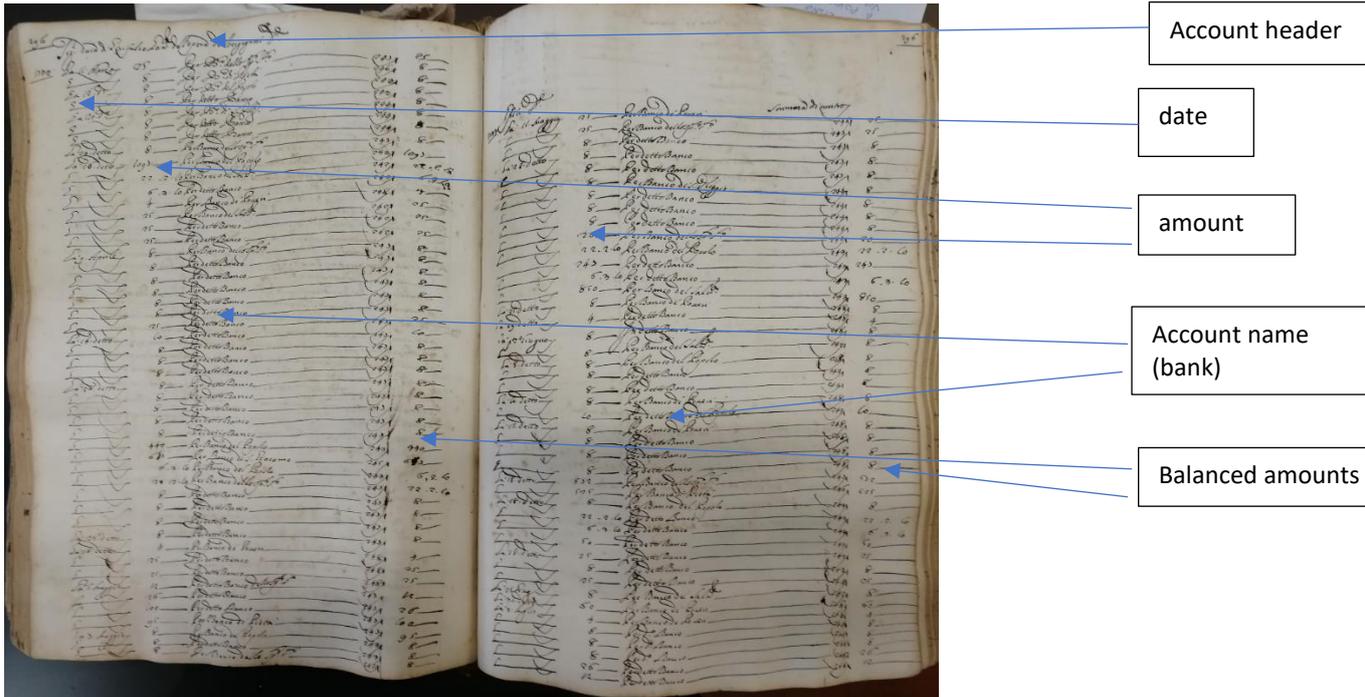
Image 6. PMM, *Book of the names of the shameful poor*. Summary table (1689)



Source: ASPMM, cat. L Fondo Antico - rubr. f Registri relativi alla beneficenza - Lf/11

The amount paid for the shameful poor was also registered in a journal. The journal reported – in the left side of the book – in a chronological order indicating the date, the amount of the single operation, the account book interested in the operation (in the reported case the bank). In the right side the same registration was reported when the operation was completed (image 7).

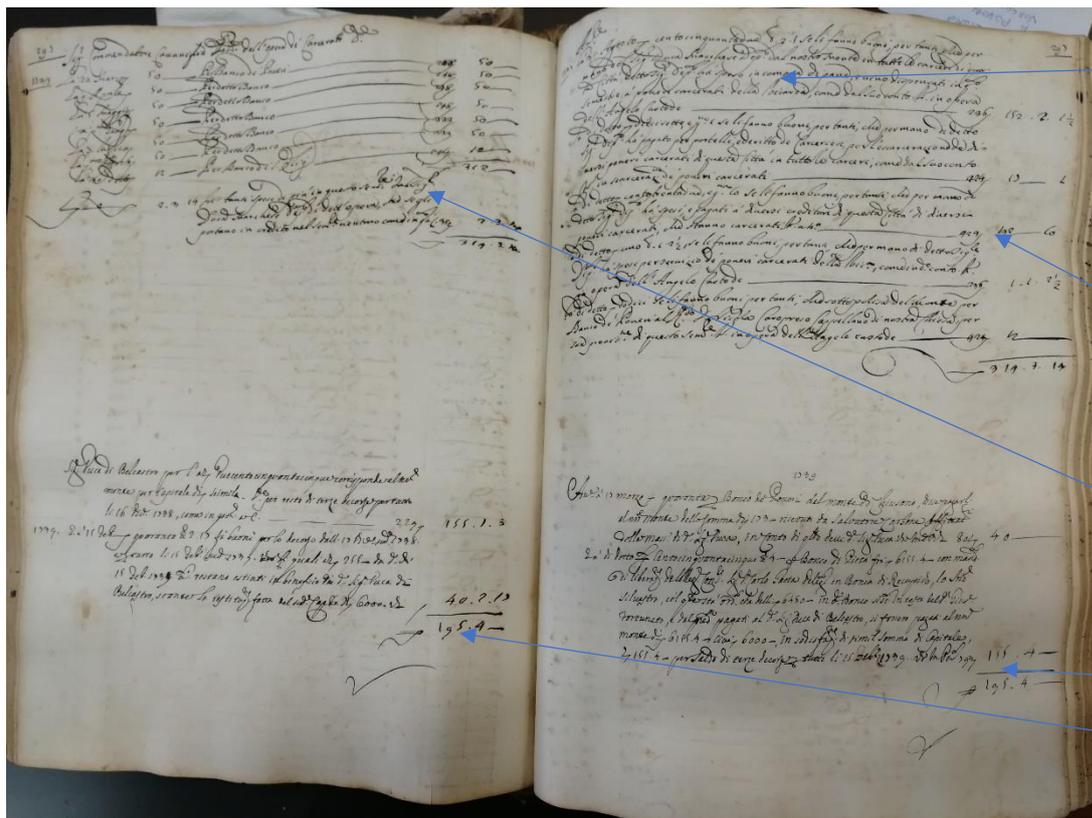
Image 7. PMM, *Journal of the Work of shameful poor* (1733)



Source: ASPMM, Registri di contabilità del Pio Monte vol.196 1733-1739, LD/38

All the accounting book and journals for every work of corporal mercy followed the same process, as can be seen by the book of the work of the redemption of the captives, as shown by Image 8.

Image 8. PMM, *Book of the work of the imprisoned* (excerpt), 1734



Name of the captive and his personal data

Amount paid for the ransom (in Neapolitan ducats)

Funding for the ransom of captives

Balanced amounts

Source: ASPMM, *Libro dell'Opera dei Cattivi*, Ld 38.

At the end of the six-month term of office, the book of income and results relating to the individual work of mercy would have been subject to verification by two noble auditors elected by the assembly of members. The two auditors were not to be relatives or associates of the governor in office (Ape, 1705). The records of the administration were kept by the governor of the patrimony with the help of the *razionale* and reported all the activities carried out for the management and maintenance of the PMM's patrimony, including the management of the staff and the running costs of the headquarters and chapel (Venuto, 1777).

Poverty, stigma, information and classification

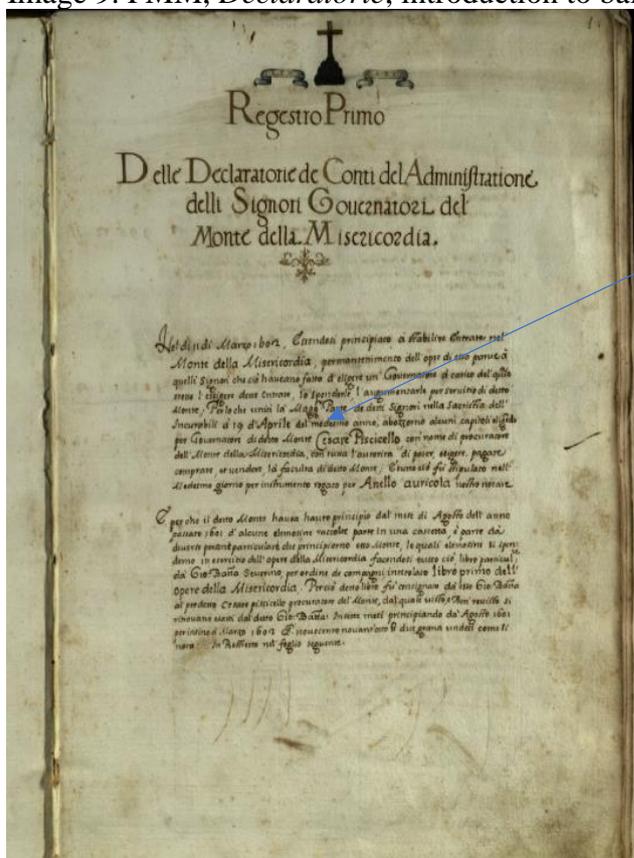
The PMM needed to make the activity carried out in favour of its stakeholders visible and accountable. It was an institutional communication addressed to a restricted public, represented only by the associates who, in some way, may recall the communication made by the joint stock companies (Goffman, 1990). The PMM action took place on the collection of funds deriving from the associates, from the investment of these resources and, as a result, on the poor relief action. The information was therefore of two different natures. First, there was financial information consisting of the demonstration of the processes of collection and investment of the funds and evidence of the financial flows generated (Connolly and Hyndman, 2013); in addition, there was social information, since the PMM files recorded the people (and nobles) subject to the assistance activity (Walker, 2008). The city of Naples was divided into neighbourhoods, to which a deputy —and a monthly budget for ordinary assistance—was assigned. This embodied the creation of a

space of action that can be represented and coupled. That is, the action was made visible and measurable.

The stigma was based on a precise information system settled by the PMM that had the book of *appuntamenti* (commitments) at the base; that is, the registers in which the actions conducted by each individual governor were noted. It consisted of qualitative information, with the description of the action carried out and, often, quantitative information also, since the registration of such activity was associated with it in the corresponding accounting book. The commitment was transcribed in the book of conclusions after the described action had been implemented or if government authorization was required. However, registration had to take place within the semester since it required the subscription of the governors in office.

In the register of *declaratorie* (statement) were reported the PMM annual financial statements, accompanied by the governors' statement to explain to the associates the items reported, as illustrated in Images 9 and 10.

Image 9. PMM, *Declaratorie*, introduction to balance sheet (1602)



Introductory relation to the balance sheet by the governor of patrimony

Source: ASPMM, *Declaratorie*, Vol. 1 (1604-1622), conclusion of April 30th, 1602

Image 10. PMM, *Declaratorie*, balance sheet (1602)

Folio 6

Cassa Ricorda in Restione del Signore
Cesare Piscicella.

Ingresso.

Capitali ritornati dalli anni scorsi e pagati	50
Dalla cassa della facciata di Vico	200
Dalla cassa di Palma	200
Dalla cassa di S. Andrea	50
Dalla cassa di S. Maria	200
Dalla cassa di S. Felice	100
Totale	550
Contra cassa del Nostro Signore	965
Elementi dare libere da alcuni	592
Elementi per Affari, Tributi, e Imposte, sotto nome di Doni, Verghe, e altri simili	1037
Totale	1037
Nel modo che segue.	
Dalla cassa fatta per la Casa a questo anno	295
Dalla cassa fatta nell' Ospedale	299
Totale	1037
Elementi dare per poveri Infermi	222
Nella maniera infra scritta	
Per potere in ordine alcuni ho perduto	156
Per comprare debiti per darli a infermi	22
Per cibare e vestire infermi	282
Per l'ordine della fabbrica della pedale di casa	260
Totale	222
Somma ch'è entrata	4116
Comprodi annuali per la casa di N. S. per capitale di	1400
In due parte ch'è stata	
1) di resti boni annuali per capitale di	1000
2) di resti boni annuali per capitale di	400
Totale	1400
Presidenti di ditte pagate	25
Spese di questo anno del Nostro Signore per l'ordinamento in fare amministrare la cassa del Nostro Signore	312
Per darli a' mangiarli ad Affari, darli a' Verghe, darli a' usure, darli a' usure, darli a' usure, darli a' usure	695
In suffragio di alcuni donazioni	59
Nel modo che segue.	
In fare alcuni usure in alcuni anni per l'ordine del Nostro Signore	22
Nell' ordine fare a' particolari del nostro Signore quando che si è fatto	15
Totale	59
Per darli a' poveri Infermi di casa	1216
Nel modo infra scritto	
In darli a' poveri Infermi all' ammalati del nostro Signore ogni anno	250
In comprare debiti per darli a' infermi	680
In pagare in ordine con la persona di alcuni di casa	186
Totale	1216
Somma ch'è uscita	1372
Per darli a' poveri Infermi di casa del Nostro Signore per l'ordine del Nostro Signore	295
Totale	4116

Source: ASPMM, *Declaratorie*, Vol. 1 (1604-1622), conclusion of April 30th, 1602

Table 2. PMM, *Declaratorie*, balance sheet (1602) transcription



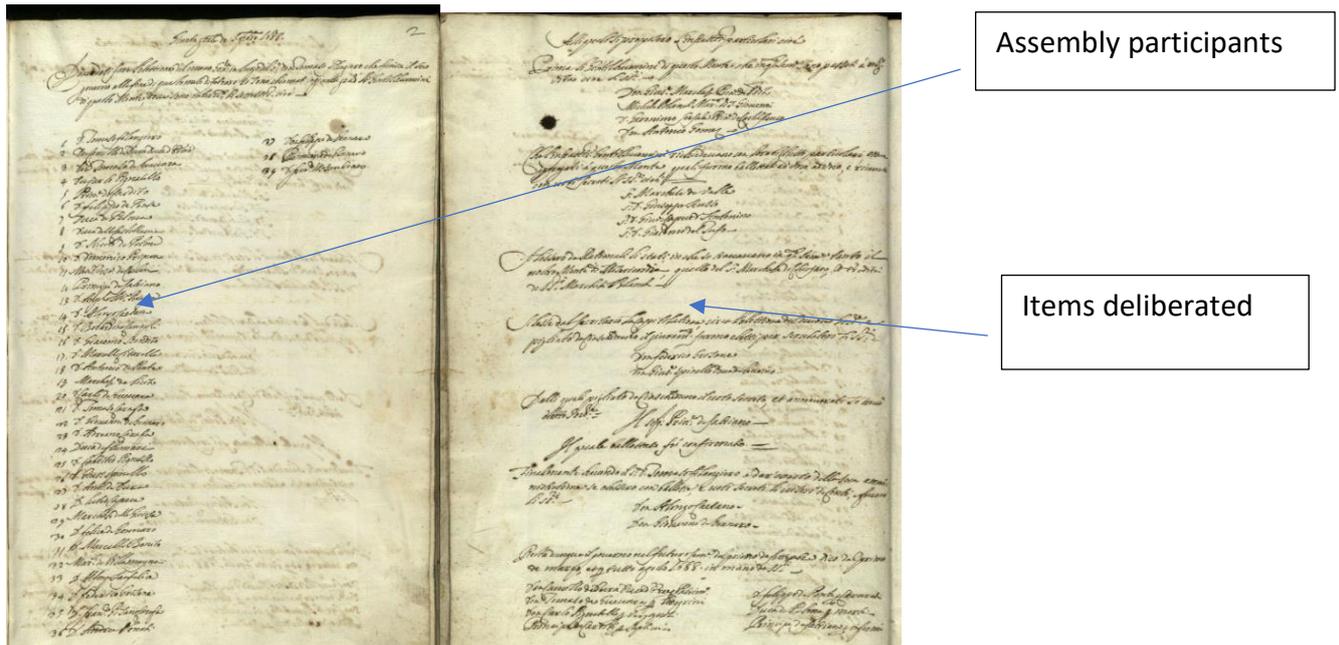
Accounts by Cesare Piscicello (Governor of Patrimony)							
Assets				Liabilities			
	Capitals by the following	amount			Purchase of City of Naples bonds		
	Carlo Caracciolo di Vivo	200			Bonds at 7%	1000	
	Ferrante di Palma	200			Bonds at 2%	400	
	Scipione Minutolo	50		Partial amount			1400
	Mario Albertino	200			Salaries		35
	Fabrizio Beltrano	100			PMM buildings maintenance		312.3.18
Partial amount			750		Assistance to the shameful poor		697
	Incomes by the PMM		965.0.1/2		Expenses for the work of dead		59.4.16
	Free Alms		591.3.11		Assistance to the sick		
	Alms for shameful poor		1037.1.7		For food	350	
	Alms for poor and sick				Bed linen	680	
	for new beds	186.2.18			Bed maintenance	186.2.18	1216.2.18
	For bed linen	72.2.10					
	Food for the sick	263.3.5					
	For hospital buildings maintenance	250					
Partial amount			772.3.1/3		Total liabilities		3721.1.9
					Earnings		395.2.18
Total			4116.4.7				4116.4.7

The balance sheet (*ristretto*) was presented to the general assembly of the associates (*Giunta*) that approved it and its introductory relation by the governor of patrimony. As we can see from one of the first balance sheets of the PMM, the main expenses were for the purchase of Naples city bonds, which constituted an ensured annual income, for assistance

to the sick (food, bed linen, building maintenance) and, finally, for the shameful poor. On the side of income, it is interesting to note the direct contribution of different noble people, although it is likely that the amounts entered in the balance sheet were repayments of previous loans. It is surprising to see the alms collected for the specific purpose of assistance to the shameful poor.

The secretary recorded the work of the general assembly of associates that had to meet twice a year to appoint a new governor in place of an outgoing one in the register, as seen in Image 11.

Image 11. PMM, *Giunte*, meeting of February 5th, 1688.



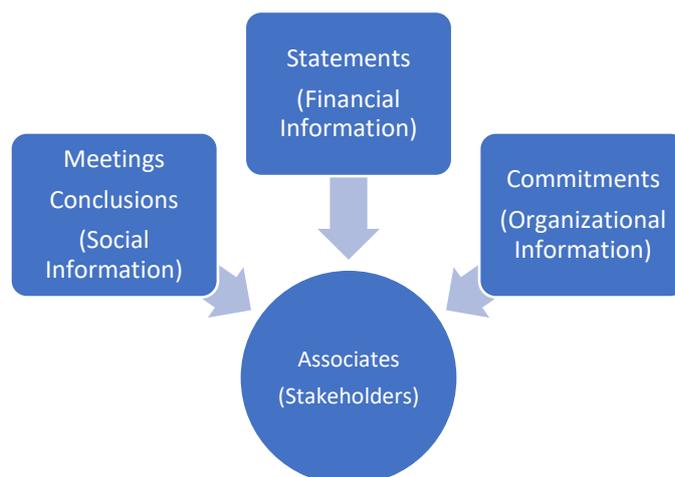
Assembly participants

Items deliberated

Source: ASPMM, *Giunte*, vol. III, meeting of February 5th, 1688)

All the documents were available for consultation by the associates, but the statements and conclusions had a further formal passage since they were read in the general assembly and approved (Venuto, 1777). The only document that could not be consulted by the associates, but only by the governors in office, was the list of the shameful poor, to protect the privacy of the beneficiaries. This list had to be kept by the secretary, and often the names of the beneficiaries, especially if belonging to more prominent families, were replaced by an encrypted code, usually consisted of initial letters of saints. A stigma classification, recording, communication and identity construction system ultimately allowed associates information of three different species, as seen in Figure 4, which allowed a vision of the PMM’s activity (Walker, 2008).

Figure 5. PMM information flow



Source: Elaboration by author

Conclusions

The present research aims to contribute to the accounting literature in two ways, referring to the historical and the contemporary accounting debate. The historical accounting history debate is explored through an often-neglected field (the stigma), within an already explored topic (broadly the government of poverty), not basing the research on the government technology but rather on the relationship between the poor and the rich. Furthermore, such a relationship is set in a world (the *Ancien Régime*) in which social stability was a key factor for the stability. With this paper we aim to contribute to the accounting history literature, studying a period (early modern) and a space (the city of Naples) not often studied, since most studies concern cases relating to the Anglo-Saxon area. We also try to offer some input within the contemporary accounting debate dealing with poverty issues. The reference is on the importance of the “gift” and its role in the social reconnaissance of such an act.

This research has tried to illustrate the social character of accounting in institutions, underlining how the processes of registration, classification and communication are elements with a direct impact on individuals and groups. The process of identifying and building the spoiled identity (shameful poor) in the case of PMM is clearly based on the use of accounting and accounting itself has a pivotal role in the organization and functioning of the charity.

Contrary to much historiography on charities, we did not want to investigate the role of these institutions within a control system, but as a mediation body between rich nobles and the shameful poor. The research moved within the theoretical context outlined by Georg Simmel and his definition of the poor as a constituent part of society and not as an alien body to be removed or rehabilitated. In this sense, the role of accounting is not to create a technology for governing the poor, but to classify it and make its existence public; in this way a separation is made between rich and poor, albeit within the same society. The separation allows the rich not to be touched by the stigma of the poor but, at the same time, it creates a relationship between the two through a membrane.

The PMM represents quite clearly the element of mediation within a homogeneous whole (the nobility), which is in turn part of a further whole represented by the urban

society of Naples between the 17th and 18th centuries. Thanks to the PMM the rich noble can exercise his action of donation and assistance to the shameful poor, remaining part of that society to which the shameful poor also belongs, thanks to the interrelated role exercised by accounting. However, the same accounting allows for the maintenance of a sort of barrier between the two social categories to prevent the stigma of poverty from falling on the rich noble, thus contributing to the maintenance of order and social stability. At the same time, accounting allows the wealthy donor to derive the social benefit from his action, since accounting makes the relationship between the parties visible.

The need for a “conservation” of the society has usually led to the development of poverty control models to preserve the social order, establishing the range of action of the charity, often as an “arm” of political power (Rossi, 2018; Servalli, 2013). In the case presented, the situation is extremely different. In this case, the need for control is supplanted by the need for conservation. Intervening in favour of that fallen nobility or in any case those unable to sustain their social status was functional to preserve the stability of the society of the *Ancien Régime*. The present study tried also to highlight the bottom-up action of the PMM as a derivation of the same nobility and not as an agent of public power or the sovereign.

This paper does not exhaust the possible research on relationships between donors and the poor. Charities still have a fundamental role in our contemporary world, especially in this period afflicted by the COVID-19 pandemic. History gives us a wider perspective on such relationships and on their institutionalization and on the “economy of gift”. Possible further research studies could include the comparison of different institutions, the concept of poverty in different geographic areas or different historic periods. Meanwhile, it could be interesting to analyse the role of accounting in categorizing and communicating the spoiled identities at different levels, keeping in mind the theoretical path drawn by Georg Simmel and its concept of poverty. In this way, accounting could demonstrate its intrinsically social character and its concern with economic events that have social consequences and influence social relationships (Walker, 2008).

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Historical Archive of Pio Monte della Misericordia (ASPMM)

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Giunte: Vol. III (1688)

Disposizione a poveri vergognosi: Book 108 (1640–1642)

Opera dei Cattivi: Book Ld vol. 38. (1734–1740)

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