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The rich, the poor and the plague.

Accounting for poverty in 17th-century Florence

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Abstract

- **Purpose.** The paper analyses the role of accounting in giving rise to a specific configuration of poverty defined by moral evaluation and behavioural discipline. It does so by focusing on the 17th-century Grand Duchy of Tuscany when it was hit by a deadly plague.
- **Design/methodology/approach.** The study combines the work of Foucault on early forms of governmentality and Simmel's understanding of poverty as a relational phenomenon to investigate the use of charitable aid and accounting practices in tackling poverty at a time of great crisis.
- **Findings.** Interventions enabled by accounting tools sought to stop the spread of the disease whilst using aid to manage the behaviour of the poor. Although they helped the poor to survive, such interventions did not change their circumstances. Whilst ostensibly targeting the poor, charity and related accounting practices served the interests of rich elites and the community at large by helping to maintain the existing social order, which was threatened by the plague.
- **Research implications.** By focusing on an original early modern context, when the first forms of structured aid offered by the State started to develop, the paper documents how accounting can help to shape a new conception of poverty, one where the poor is to be integrated in society and managed in the interest of the latter, consistent with the values of the ruling elites.
- **Originality/value.** Unlike most research that has problematised the relationship between accounting and poverty, the paper does not focus on practices which sought to minimise the cost of aid, stigmatise the poor or ensure a steady flow of revenue for charities. It shows how, despite their altruistic goal, charity and related accounting practices can be a means to align charitable intervention with broader strategies of social regulation.

Keywords: Accounting, Poverty, Simmel, Power, Charity

Introduction

Poverty is a pressing issue in modern society, one which is driven by conditions such as unemployment, social marginalisation and exposure to disasters and disease. The growing inequalities generated by poverty can damage not only economic growth, but also social cohesion (United Nations, 2025). Accounting scholars have been called to engage with economic inequality and discuss its allocative, behavioural and social implications from an interdisciplinary perspective (Andrew *et al.*, 2021; Tweedie and Hazelton, 2019). Attention has been paid to how accounting can serve as a classification tool in the provision of aid (Laguecir and Hudson, 2024; Servalli, 2013). Especially in social contexts where poverty is considered a consequence of the moral defects of an individual, classifications enacted by means of accounting can have stigmatising consequences (Evans and Pierpoint, 2015; Miley and Read, 2018; O'Regan, 2010; Walker, 2004, 2008). Accounting can make the 'failures' of the poor visible, which becomes a means to induce individuals not to seek public help, thereby reducing the need for the State to invest in poverty alleviation (Care, 2011; Walker, 2008). Moreover, accounting practices have been examined for their role in maintaining a distance between the rich and the poor (Graham and Grisard, 2019; Rossi, 2021). Accounting and reporting practices by States and charities often focus more on donors than recipients, thus representing a tool to convince rich donors to donate and improve their social standing (Jackson, 2012; Rahnert, 2024; Capelo-Bernal and Araújo-Pinzón, 2024).

A much less studied aspect of poverty relief is the power effects in engenders, in terms of the relationship between the donor and the giver and the management of poverty by a State. Foucault (1998; 1991; 2007) saw in the 17th century a crucial moment when a new 'art of government' started to develop, one which no longer sought to protect the link between the ruler and the territory they governed, but to form a thorough knowledge of what was to be administered, especially the population of a State. To ensure that a State would be strong and wealthy, the lives of individuals and the population as a whole were to be carefully analysed and optimised. This included managing poverty. Most of existing studies adopt a traditional, 'quantitative' conception of poverty whereby poverty is the equivalent of absence of means, which can be reliably measured by means of accounting. Contrary to this view, Georg Simmel (1971) introduced a sociological view of poverty as a relational phenomenon, according to which the poor are a social category in which individuals are included when they receive assistance. In the view of Simmel (1971), poverty is not a quantifiable state but can be expressed in terms of the social relationship that is established between the poor person and those who provide assistance. The poor become a social problem when society considers them as an organic component of the community which deserves assistance because such component is needed for the well-being of the entire community (Simmel, 1971). By combining Foucault's work on power relations and Simmel's sociological understanding of poverty, the paper aims to contribute to investigations into accounting and poverty by engaging with the role of accounting in giving rise to a specific configuration of poverty and in managing it consistent with the dominant values in a society.

To achieve its goals, the study investigates accounting practices in the enactment of charitable interventions in the 17th-century Grand Duchy of Tuscany. The early modern Grand Duchy sought to move away from traditional medieval forms of charity, which were a prerogative of the Church (Henderson, 2019; Jütte, 1994). This contributed to shaping the modern conception of the poor not as an outcast or an individual who needs to be helped to save one's soul in the afterlife, but as an integral part of society and a key element for the proper functioning of a country's economic system (Graham and Grisard, 2019; Skilling and Tregidga, 2019).

Interventions to alleviate poverty became particularly evident during the plague epidemic which hit the country between 1630 and 1631, the focus of this paper. It was at this time that poverty became both a medical and a social problem. The unhealthy living conditions of the poor were closely linked to the spread of the plague. Moreover, the plague had the potential both to exacerbate poverty and affect economic activity, thereby threatening the existing social and economic order. The need to manage the interrelated issues of poverty and disease was particularly pressing in Florence, the largest city in the Grand Duchy (Cipolla, 1986; Henderson, 2019; Lombardi, 1979). Amidst this turmoil, accounting practices were enlisted by Grand Duke Ferdinando II and the rich Florentine elites to identify citizens in need and intervene.

The study is based on an analysis of primary sources located at the State Archive of Florence (hereafter ASF). It adopts a broad conception of accounting as the production of financial and non-financial information in numerical form which informs decision making (Funnell, 1998; Miller, 1998). Accounting therefore encompasses a variety of calculative practices that vary across space and time, which include qualitative and quantitative techniques. These practices serve to describe and act upon social relations in terms that are not only economic, but also social and moral (Appiah *et al.*, 2026; Carnegie *et al.*, 2021; Chapman *et al.*, 2009). Accounting intervenes in social and moral phenomena “by establishing distinctions between things or states of the world, and by imagining and estimating courses of action associated with those things or with those states as well as their consequences” (Callon and Muniesa, 2005, p. 1231). Through calculation, accounting delineates distinctions between objects, activities or states of affairs, which are made visible, intelligible and can then be acted upon. In this sense, accounting spans a wide array of practices, ranging from relatively simple tools, such as rankings, comparisons or ratings of individuals, to highly formalised and comprehensive reporting systems that integrate financial and non-financial information (see Appiah *et al.*, 2026; Atkins *et al.*, 2023; Bigoni *et al.*, 2025; Mazzola *et al.*, 2025; McBride, 2026). Consistently, in this study accounting reports in the form of surveys of the living conditions in Florence and of the families to be fed during the lockdown imposed on the city between 1630 and 1631 are considered accounting tools.

The paper offers a novel perspective on accounting and poverty by going beyond a view of accounting as a tool that is used to minimise investment in poverty alleviation, has stigmatising effects or promotes fundraising for charitable interventions (Evans and Pierpoint, 2015; Funnell, 2001; Miley and Read, 2016, 2018; O’Regan, 2010; Walker, 2004, 2008). It shows how accounting was part of a machinery of power designed to preserve the social status of the noble elite and safeguard their economic and political influence, whilst regulating poverty according to the values and interests of those in authority. It also explores a pivotal period in the evolution of poverty relief, characterised by a transition from Church-centred charity to the earliest manifestations of organised State intervention. These initiatives formed part of an early welfare programme which sought to centralise and augment the power of the State. Accounting played a key role in this transformation by making poverty visible and manageable. Moreover, the paper provides new insights on the relationship between the poor and the rich in the provision of charitable aid (Graham and Grisard, 2019; Rahnert, 2024; Rossi, 2021), whereby the rich were not seeking to distance themselves from the poor but rather to include them into their moral universe. Lastly, the study answers Servalli’s (2013) call to develop more studies of the interface of charity and power in ancient regime contexts in the under-researched setting of a non-Anglo-Saxon country (Care, 2011; Funnell, 2001; Holden *et al.*, 2009; Killian, 2015; Maltby, 2012; Maltby and Rutterford, 2016; O’Regan, 2010; Walker, 2004, 2008).

The remainder of the paper is as follows. The next section reviews the literature on accounting and poverty, followed by the theoretical framework informing the study. The paper then introduces the ‘poor’ in the Grand Duchy of Tuscany and the interventions enacted by the State when the plague struck Florence, before examining the role of accounting in poverty alleviation during the 1630–1631 plague. The findings are then discussed, followed by concluding remarks.

Accounting and poverty

Traditionally, poor relief has been understood as a selfless practice aimed at assisting those in need and fostering a more equitable society. Accounting has been seen as a tool that can be used to justify the provision of aid on compassionate grounds (Holden *et al.*, 2009). However, this interpretation has been challenged by a growing body of literature examining how accounting has served multiple purposes within poverty alleviation systems. Crucially, accounting practices and their effects are highly contextual, depending on the values of the socio-historical setting in which aid is provided (Cordery *et al.*, 2016; Ó hÓgartaigh *et al.*, 2012).

Several studies have explored how accounting was used to minimise the financial burden of poor relief on the State. As shown by Walker (2004, 2008), in 19th-century England and Wales the success of the poor relief system came to be evaluated primarily in terms of cost containment rather than its social impact on the needy (Walker, 2004). Poverty was framed as the result of idleness and vice rather than structural economic and social inequalities. A new accounting regime was introduced to render the perceived failings of the poor publicly visible, thereby encouraging individuals to seek means of support other than State relief in order to avoid shame and social blame (Walker, 2008). To ensure the effectiveness of this system, responsibility for poor relief was removed from parishes and centralised, promoting uniformity and conformity in the application of accounting tools (Care, 2011). Similar dynamics emerged during the Irish Famine (Funnell, 2001; O’Regan, 2010), where financial considerations were placed centre stage. The relief system imposed by the English administration introduced new calculative practices that reshaped understandings of poverty and enabled central government to justify policies driven by cost efficiency rather than humanitarian concern (O’Regan, 2010). Likewise, in the provision of housing for the poor in Victorian Britain, charitable organisations developed techniques to assess the ‘risk and return’ associated with individual beneficiaries, excluding those deemed unlikely to generate positive outcomes in the form of regular rent payments (Maltby and Rutterford, 2016).

Other studies have examined the relationship between accounting practices and the stigmatisation of poverty. As noted above, from the early modern period onwards, poverty was frequently associated with moral deficiency and illiteracy (Jeacle, 2016; Walker, 2008), and accounting practices contributed to this stigmatisation by making visible those who received assistance. Even the absence of accounting records can have stigmatising effects. Miley and Read (2018) show how the lack of government documentation prevented Indigenous workers in Queensland, Australia, from proving that their wages had been misappropriated between 1897 and 1972, thereby reinforcing negative stereotypes about Indigenous populations. At the same time, accounting could be mobilised to counter the stigma of poverty. At the 18th-century London Foundling Hospital, detailed records were maintained to document children’s moral and behavioural transformation, from assumed corruption at birth to the development of disciplined, productive individuals capable of contributing to society (Miley and Read, 2016).

Similarly, narratives in the annual reports of the 19th-century Edinburgh Magdalen Asylum sought to demonstrate the institution's social and economic utility by portraying its success in reforming 'fallen women' into respectable servants, wives, and mothers (Evans and Pierpoint, 2015). Jeacle's (2016) study of the nutrition crisis in 1930s Britain further illustrates how accounting reshaped understandings of poverty: while malnutrition was initially attributed to the ignorance of poor housewives, household budget surveys revealed that many families simply lacked the financial means to afford a healthy diet.

Accounting has also been analysed as a practice that does little to bridge existing inequalities between the rich and the poor (Rossi, 2021). In charitable contexts, accounting and reporting often prioritise donors rather than beneficiaries, functioning as tools to both solicit donations and enhance donors' social standing (Jackson, 2012; Rahnert, 2024). Graham and Grisard (2019) demonstrate how accounting can enable the wealthy to accrue social prestige from charitable giving while remaining socially distant from the poor. Similarly, in their study of four Catholic charitable organisations, Capelo-Bernal and Araújo-Pinzón (2024) show how accounting practices reinforced social distinctions between the rich and the poor, affirming a divinely ordained social hierarchy.

Lastly, a smaller body of literature has examined accounting as a means of intervening directly in the conduct of the poor. Charitable organisations often played a central role in distinguishing between the 'deserving' and 'undeserving' poor based on conformity to socially sanctioned norms of behaviour (Servalli, 2013). Private institutions were also implicated in these processes. Savings banks in 19th-century Britain were enlisted in efforts to morally reform the working classes by encouraging thrift. They became a means to teach the less well-off the benefits of saving for one's future and prevent social unrest by giving the poor a stake in society (Maltby, 2012).

The literature on accounting and poverty has predominantly examined how accounting practices prioritised financial considerations in the allocation of relief, contributed to the production and management of stigma, and enabled wealthy elites to maintain or enhance their social standing through visible acts of generosity. These studies have largely treated accounting either as a mechanism of cost control or as a representational device shaping perceptions of poverty. Much less attention has been paid to how accounting operated as a technology of social engineering, one that not only regulated the conduct of the poor but also structured the relational dynamics between rich and poor by embedding dominant moral norms within practices of aid provision. The paper pursues such a goal by mobilising the work of Foucault on early forms of governmentality and Simmel's sociological conception of poverty.

Theoretical framework

Poverty management within a new art of government

The roots of Foucault's (1991, 2007) well-known concept of governmentality can be traced to his analysis of 17th and 18th century treatises on government, which provide a new understanding of the goals and means of exercising power. Foucault observed that, with the rise of mercantilism and cameralism, the 'administrative State' started to develop. The ultimate goal of the administrative State was to increase its internal forces so that it would become stronger, wealthier and able to compete in the endless struggle with other States (Foucault, 2007). This goal required the deployment of a new art of government, *raison d'État*, which

involved “the right disposition of things, arranged so as to lead to a convenient end” (Foucault, 1991, p. 93). Among these ‘things’, the population was particularly important as it provided manpower for the army and was essential to the economy: as a result, the population needed to be provided with sustenance and enabled to multiply (Foucault, 2007). Achieving this goal meant that the State had to look after its people, to which purpose it had to develop a new bureaucratic apparatus that enabled the construction of a new *savoir* of government. This involved the accumulation of knowledge on the population, so that the abilities of individuals could be channelled toward the reinforcement of the State and their weaknesses acted upon. If in the medieval ‘State of justice’ knowledge of the population was episodic and irregular, with *raison d’État* new tools needed to be deployed to know the population. These tools made it possible to quantify the specific phenomena of the population, such as “epidemics, endemic levels of mortality, ascending spirals of labour and wealth” (Foucault, 1991, p. 99), and inscribe them into political calculus. Foucault (2007, p. 141) notes that knowledge must be accumulated both on individuals and the population as a whole:

interest as the consciousness of each of the individuals making up the population, and interest as the interest of the population, whatever the individual interests and aspirations may be of those who comprise the population, will be the ambiguous fundamental target and instrument of the government of populations.

This new technology of government therefore addressed individuals in their singularity while simultaneously managing the population as a totality. From the 17th century onward, the State has been constituted through this dual movement of individualisation and totalisation (Foucault, 2007), acting on individual conduct while governing life at the level of the population.

Among the phenomena that characterise the population, the distribution of wealth is important. In the 17th and 18th centuries poverty came to be seen as a problem of government that required active management (Foucault, 1988). Not only had poverty the potential to threaten the existing social order by causing unrest, it also deprived the economy of much needed workforce. Poverty was seen as the result of idleness and vice, hence the poor were to be ‘reformed’ by inducing them to become productive members of society. It was believed that improvement could be achieved through work, which was seen as a means of enabling individuals to contribute to the State’s economy while also pursuing moral reform and self-care. As a result, poverty became a variable to be managed, not a condition to be abolished. This means that interventions to tackle poverty did not pursue equality, but optimisation of the population in terms of health, productivity and security, with work central to the idea of order (Foucault, 1988). Consistent with the rationality of *raison d’État*, from the early modern period, poverty became something to be observed and regulated, and the poor were transformed into a category of knowledge.

Foucault (2008, p. 205) argued that poverty is a relative concept shaped by each society. However, his focus on the analysis of power led him to prioritise examining how poverty is governed, rather than how individuals come to be classified as poor. To this end, the adoption of a relational conception of poverty can be useful, to which now we turn.

Identifying the poor: Simmel’s relational understanding of poverty

Simmel (1971) explained that poverty is not simply the equivalent of low income, rather it has a relative meaning. Being poor means lacking the means to pursue one’s ends. This implies

that there is no absolute threshold below which an individual can be considered as poor. An individual may have more means than a person in a lower class, but whenever they feel they are not able to achieve the goals set by themselves within their class, they will feel psychologically poor. Poverty refers to the relationship between “the status-related ends of the individual” and a “social *a priori* which varies from status to status” (Simmel, 1971, p. 173, emphasis in original). Only when a person asks for external assistance to tackle their circumstances will their poverty cease to be ‘invisible’ individual suffering and become social poverty. From a sociological point of view, poverty does not come first and then assistance follows, rather someone is defined as poor when they receive assistance. The category of the poor is extremely heterogenous and is not kept together by common characteristics, but merely by the attitude that the rest of society has towards them (Fothergill, 2003). As a result, the poor come to be identified not because of what they are, but because of what is done to them. The poor come to occupy “a specific organic position within the whole; but this position is not determined by this fate and condition, but rather by the fact that others - individuals, associations, communities - attempt to correct this condition” (Simmel, 1971, p. 178). The act of receiving assistance causes a private problem to become a social problem.

Sellerberg (1975) explains that there are two main motives for the provision of assistance to the needy, namely ‘relationship’ and ‘goal’ motives. Relationship motives are grounded in the relationships between individuals who are part of the same community. As noted by Simmel (1971), the State, a municipality, a parish maintain a variety of relations with their members, which include the obligation to support them in time of need. When assistance is based on such religious or kinship relations the rights of the poor are more emphasised. However, modern impersonal approaches to charity have dampened the emotional awareness of the conditions of the poor and turned the relationship between them and the collective into a bureaucratic one (Sellerberg, 1975). With goal motives, the key element in the act of giving is the objective that the giver wishes to obtain. An example was represented by medieval almsgiving. Through this act, the giver fulfilled their Christian duty to help the poor, thereby ensuring the salvation of their soul. Almsgiving is inspired by a subjectivistic motive for the act of ‘giving one’s riches to the poor’ has as its focus the soul of the giver, not the individual circumstances of the poor (Simmel, 1971). There is no relationship between individuals and no bonds between them; the poor themselves are rendered invisible, reduced to an ‘alms box’ into which money is tossed.

Modern charity has moved away from almsgiving, but goal motives have not disappeared. The motivation for the provision of aid no longer focuses on the giver but the welfare of society, which requires the poor to be assisted so that they become productive members of society and do not engage in criminal behaviour. The focus of the act of giving has shifted without turning to the recipient. With modern forms of charity, the egoistic motive of almsgiving is overcome not for the good of the poor, but for that of society, with the poor excluded from the teleological process of the donor (Simmel, 1971). Simmel (1971) noted that the aim of charity was never to remove the social differences between individuals who belong to different classes, even if welfare systems ostensibly seek to transfer resources from the rich to the poor. If the key objective of assistance were the pursuit of full equality, there would be no limit to the transmission of wealth from the rich to the poor. In contrast, aid is based exactly on the social structure of the society which provides it. Since the end of assistance is protecting society, poor people will be aided no more than is needed to maintain the existing social status quo (Simmel, 1971).

The provision of assistance has consequences for those who receive it. Members of society are given the right to privacy and protection of their personal affairs from public scrutiny.

However, those in receipt of assistance are denied this right. Those in need are expected to open their lives to investigation if they are to be socially recognised as poor. Investigations often extend to their private dwellings, so the less well-off do not have the opportunity to keep their private affairs away from the public eye, which can be a humiliating experience (Coser, 1965). Aid can be offered in forms other than money to produce changes in the environment of the recipients whilst overcoming the risk of ‘foolish’ expenditure (Sellerberg, 1975). Although the presence of altruistic motives cannot be denied, even when aid is provided with altruism, the institutional effects of assistance do not change (Simmel, 1971). Another important consequence of aid is the creation of an asymmetrical power relation for those who receive help feel an obligation to meet the donor’s expectations to secure enduring support (Blau, 1964; Simmel, 1971).

This study mobilises the work of Foucault and Simmel in interpreting the use of accounting in the management of poverty in the Grand Duchy of Tuscany, especially during the 1630-1631 plague. Foucault (1988; 1991; 2007) inscribed poverty into a larger machinery of power which, starting from the 17th century, sought to manage the life of individuals consistent with the goals of those in power rather than seeing poverty as an unavoidable phenomenon which requires redistribution of wealth, compassion and care. Interventions on the poor are to be seen, in Foucault’s view, as a means to reinforce and protect States. This required forming a detailed knowledge of the poor. Building on such premises, the paper mobilises Simmel’s (1971) relational understanding of poverty to investigate how the poor were identified and became an object of knowledge in the Grand Duchy of Tuscany. In line with Simmel’s sociological conception of poverty, only those who received assistance were included in the social category of the poor, to which purpose accounting documents provided important contributions. Such an inclusion depended on the interaction between different social groups and engendered power effects. Ultimately, as both Foucault (1988) and Simmel (1971) observed, the provision of aid became a tool for social engineering which did not seek to remove poverty but rather promoting socially desirable behaviour and keeping poverty within tolerable limits so that it did not endanger social order. Combining the work of Foucault and Simmel helps to show how governmental rationalities operate through relational processes, transforming individuals into governable subjects by positioning them within particular networks of dependency and obligation.

Sources and method

This research is based on a qualitative analysis of both primary and secondary sources. The focus on the Grand Duchy of Tuscany is motivated by its recognition as one of the first early modern States to develop public programmes aimed at assisting the poor, thereby entering a domain traditionally dominated by the Church (Jütte, 1994). These interventions intensified as the plague spread across the Italian peninsula. While other States, such as the Duchy of Milan, the Republic of Venice and the Papal States, were also severely affected, measures to support the poor and contain the disease appear to have been comparatively more effective in the Grand Duchy. In Florence, approximately 12% of a population of around 75,000 died during the outbreak, the vast majority of whom were poor (Henderson, 2019, p. 42). Despite this significant loss of life, mortality rates remained considerably lower than in other major cities: Milan lost around 46% of its population, whilst in Verona and Parma mortality reached approximately 61% (Henderson, 2019, p. 24). Against this backdrop, the Tuscan case provides a particularly compelling setting for examining the interplay between poor relief measures and efforts to preserve life during a period of profound social and economic disruption.

The work began with an analysis of secondary sources on the history of the Grand Duchy of Tuscany, especially when the country was hit by the plague, to understand the political, social and economic situation of 17th-century Tuscany (see Cipolla, 1986; Diaz, 1976; Garbellotti, 2013; Henderson, 2019; Lombardi, 1979, 1988). The work then focused on the collection of primary sources, starting with 16th and 17th century laws that had an impact on the poor. These were found in a 19th century collection of laws edited by Lorenzo Cantini (Cantini, 1800, 1801, 1802, 1803a, 1803b, 1804a, 1804b, 1805). These sources were sought to comprehend the legal framework through which the Grand Dukes identified the poor of the time and took action. The analysis of the memoirs of notables of the period, such as Francesco Rondinelli (Rondinelli, 1634) and Luca Targioni (Targioni, 1780 [1631]), provided first-hand accounts of the unravelling of events and State interventions during the plague. These memoirs also helped with framing the views of the wealthy elite on the poor, their role in society, and how poverty became a pressing social problem during the epidemic.

The management of the plague and the poor was investigated through original documents found at the State Archive of Florence (ASF). The search for sources was supported by a historian with expert knowledge of the archive and the Grand Duchy under the domination of the Medici family. The Sanità bundle was particularly important. It includes the reports, decisions and regulations issued by the Ufficiali di Sanità (henceforth Sanità), a magistracy which had been set up in 1527 to oversee responses to epidemics. This organisation played a pivotal role during the plague of 1630–1631, seeking to counter its spread and safeguard the population. Also important were exchanges of letters between the Sanità and the ruling body of the Grand Duchy, the Pratica Segreta (Diaz, 1976), which supported the sovereign in making decisions. The Pratica Segreta bundle also includes regulations on poverty and the plague issued by such body. The Monte di Pietà bundle assisted the analysis of the financial cost to the State of fighting the disease and supporting the poorer members of society. The reports drawn up by various actors, from noblemen appointed by the Sanità to lay confraternities, were also analysed. This enabled an understanding of the information gathered by public powers, especially the Sanità, to assist decision-making. Particularly important were the reports prepared by nobles tasked with inspecting the poor quarters of Florence. These reports aimed at accounting for the state of poverty in the city and enabling the Grand Duke to decide on the most appropriate forms of aid. These reports were found in the Carte Stroziane, Torrigiani and Sanità bundles.

The analysis of events in the distant past inevitably involves engagement with incomplete sources, as historical records may have been lost over time. This limitation is particularly salient in the case of the State Archive of Florence, which suffered damage during a flood in 1966, raising the possibility that some documents relevant to this study did not survive. To mitigate the effects of archival incompleteness, this study adopts a triangulation strategy that integrates accounting records with regulatory documents issued by State authorities and narrative accounts produced by contemporaries who witnessed the events under investigation. This approach enabled the reconstruction of key historical developments and supported our analysis of the role of accounting in the management of poverty, thereby providing a sufficiently comprehensive understanding of the information collected during the plague. An example of this approach relates to missing surveys of certain areas of the city during the lockdown enforced between late 1630 and early 1631. This limitation was addressed by comparing the surviving surveys across different areas of the city and by examining the formal regulations that specified both the procedures and the content of these surveys. The consistency observed across the extant reports, together with the presence of detailed and standardised

regulatory instructions (ASF, Sanità, 465), indicates that comparable information was collected throughout the city. Finally, existing historical scholarship on the plague in Florence has highlighted the high level of detail preserved in the surviving records, supporting a reliable reconstruction of how State intervention unfolded during the 1630–1631 crisis (Henderson, 2019; Lombardi, 1979).

A qualitative analysis and interpretation of primary sources was carried out (Golden-Biddle and Locke, 2007; Silverman, 2001). The authors of this study are native speakers of Italian and possess demonstrated experience in the reading and interpretation of 17th-century documents. To ensure contextually informed engagement with the historical sources, the historian who supported the authors in the development of the research was consulted during the interpretative process whenever ambiguities or uncertainties arose. In seeking to understand poor relief initiatives in place in the Grand Duchy, the authors first focused on the ‘how’ and then the ‘why’ of such initiatives (Silverman, 2001). In the first stage of analysis, the documents were read separately by all the authors. Discussions then ensued which aimed at identifying the system of poor relief in the Grand Duchy before and during the plague. The authors then focused on how this system was informed by the use of accounting reports, especially during the plague when poverty became an even more pressing issue. In these phases, whenever an agreement could not be reached, a more targeted reading of relevant documents was carried out to inform a new set of discussions, until a shared interpretation was achieved. As indicated by Golden-Biddle and Locke, (2007, p. 6), theoretical discussions are needed to answer ‘why’ questions and “generate possible claims concerning what might have happened”. Consistently, in the last stage of the investigation, the documents were analysed in light of the chosen theoretical framework to provide an explanation of the rationale behind interventions to support the poor and their goals.

Extracts from the original documents which are included in the paper were translated by an author who has advanced, professional-level competence in English, developed through academic work in an English-speaking country. Particular care was taken to ensure “the survival of the original meaning and sense of what has been said in the source language” (Feldermann and Hiebl, 2020, p. 251), so that the translations retained the original texts’ contextual sensitivity whilst making them intelligible for contemporary international readers (Feldermann and Hiebl, 2020). Rather than adhering to a strictly literal, word-for-word approach, the translation process prioritised the faithful rendering of the core message and underlying meaning of each quotation, while nonetheless maintaining close attention to the stylistic nuances present in the original language.

The poor in the Grand Duchy of Tuscany

Poor relief in early modern States saw a departure from the medieval model whereby assistance to the poor was often a prerogative of the Church and organisations inspired by Christian values, or was offered by guilds to their vulnerable members (Jütte, 1994). Transformative processes in rural society, together with the gradual growth of cities, generated levels of hardship unknown in earlier periods, to which States sought to respond by inaugurating new forms of social policy (Geremek, 2021). Such reforms were often at odds with the Christian obligation to help all those in need, which had characterised charity in the past. The new attitude toward poverty was reflected in a growing number of treatises which focused on how civil authorities should engage with the poor. Among the first and most influential of these treatises (Geremek, 2021) was Vives’s (1532) *De subventionem pauperum*. Vives (1532) believed that

poverty was socially dangerous as it spread disease and crime, hence its rational management by the State was essential for the ordered and harmonious development of the entire community. Social reform should especially tackle idleness and promote an industrious life. As a result, not all those who were in a state of need should necessarily be in receipt of aid.

In line with these principles, public authorities in the Grand Duchy assumed a more proactive role in addressing poverty (Diaz, 1976). At the time, poverty was understood in broad and socially embedded terms, closely tied to an individual's social status. Poverty did not refer solely to the inability to meet basic subsistence needs, but it also encompassed the failure to sustain a standard of living deemed appropriate to one's social position (Leoncilli, 1649). This expansive and ambiguous definition greatly widened the pool of individuals eligible for public assistance. As Leoncilli (1649) noted, the poor included not only hospitalised invalids, orphans, and individuals with mental illnesses, but also artisans and others whose labour constituted their sole means of support. Eligibility for relief, however, was not automatic: it required a formal application by the individual concerned, accompanied by a declaration endorsed by the local priest and prominent community figures from the applicant's place of residence (Cantini, 1803a, p. 32). Nevertheless, despite this initially inclusive approach, the category of those entitled to receive aid was progressively narrowed.

Between the 16th and 17th centuries the combination of poor harvests, the spread of epidemics and the decline of the textile industry caused a marked increase in unemployment and poverty (Lombardi, 1979). This brought a revised approach to charity, which was inspired by the cultural values of the leading elite, the nobility, especially ordered society and work ethic (Garbellotti, 2013). It was unconceivable that an able-bodied person who was prepared to work could not have the means to survive (Garbellotti, 2013; Geremek, 2021). Ruling elites believed that beggars chose to live as they did for they lacked the moral fibre to work for the good of their families and their city. Such beliefs were well exemplified by Cantini (1805, p. 92) who, on commenting on 16th century Grand Ducal interventions on poverty stated that: "the Man who does not have any physical defect preventing him from working, must do so... He who, by despising hard work, finds himself begging does not deserve compassion, and public power must punish his sloth".

Reflecting such beliefs, on 21 July 1590 a ban was issued against foreign "vagrants, rogues, charlatans, storytellers and the like" (Cantini, 1804a, p. 162). This intervention was due to the "several issues, robberies, assassinations and scandals caused by foreigners who had come to beg, to the prejudice of the beggars of the city [of Florence] who cannot work". Initially, local beggars were tolerated, and it was understood that "charity and alms in the said city [Florence] are for the poor of the State [the Grand Duchy]". Foreigners who lived idly were expected to leave Florence and its dominions within three days. Only foreigners who had a job were excluded from the ban. This intervention created a first caesura in the indistinct mass of the poor by separating local people in need, who deserved the help of the State as they were part of the community, and idle externals, who were to be ousted.

In the first decades of the 17th century, the deepening of the economic crisis affecting the Grand Duchy brought widespread poverty and unemployment, which meant that available State resources were not enough to tackle the rising tide of poverty. As a result, the State responded by restricting assistance to those considered capable of 'giving back' to society, thereby further aligning aid with prevailing norms of productivity and social worth. It was therefore ordered that "none in whichever state or condition shall dare or presume they can beg or plead for alms in any part of the city of Florence" (Cantini, 1804b, p. 204). Beggars were to be removed from

public places and taken to the Beggars' Hospital, which had been established outside the city gates (ASF, Pratica Segreta, 182, c. 21v). Those who were taken to the hospital were given food, shelter and clothes but were not allowed to leave the premises. To ensure that as many beggars as possible were removed from the city, militiamen received an extra payment for every vagrant they forcibly took to the Hospital (ASF, Sanità, 37, c. 725r). Willingness to work became the only criterion used in identifying those who deserved aid.

State support for the needy included several measures. The funding of hospitals was crucial: many of these facilities offered both medical care and hospitality to those who did not have a place to stay (Cipolla, 1986). Hospitals were such a crucial component of poor relief in the Grand Duchy that on 26 August 1575 a law was issued that prescribed they be regularly visited and their accounts audited by officials appointed by the State to ensure that they carried out their activity properly (Cantini, 1803b, p. 231). Moreover, a fund to provide destitute women with a dowry was established (Garbellotti, 2013), whilst the poor was granted free legal counsel (Cantini, 1801, p. 52). Other measures included those that sought to avoid increases in the cost of wheat, which would disproportionately affect the poor, by providing instructions on how bread should have been made (Cantini, 1804a, pp. 175 and 221). Wheat stockpiling was forbidden, and harsh punishment awaited those who "blinded by the pursuit of gain, thirst for the blood of the poor" (Cantini, 1802, p. 56). This was not only a matter of social justice, as the rising price of bread could have led to civil unrest. To "increase the food available for poor people", it was forbidden to feed animals vegetables that were suitable for human consumption (Cantini, 1804a, p. 167). The law also sought to shape citizens' habits to prevent them from falling into poverty. Excessive expenditure on clothing and ornaments was to be avoided, with limits imposed according to social class. In this way, the Grand Duke sought to teach "reason to the rich, and necessity to the poor" (Cantini, 1800, p. 318).

With the arrival of the plague in the summer of 1630, new measures were adopted that aimed at helping the poor whilst supporting a fragile economy. Grand Duke Ferdinando II sought to give employment to as many people as possible by ordering new public works (ASF, Pratica Segreta, 178, cc. 144r and 186r; Targioni, 1780 [1631], p. 312). The Grand Duke also supported the main Florentine industries, which provided work for many of its vulnerable citizens. Following a report prepared by six Senators "on the ways in which the poor can be helped", he ordered a large loan of 150,000 scudi to be issued by the Mount of Piety to support the silk and wool industries (ASF, Pratica Segreta, 178, cc. 4r-9v). To ensure a steady flow of raw materials, another 12,000 scudi were lent to shepherds who provided wool for the textile industry (ASF, Pratica Segreta, 178, c. 264r). In 1630, a law was issued that required "gentlemen, merchants, shop owners ... and other wealthy citizens" to subscribe to a public appeal for raising "a significant and certain stream of money that is needed to fund alms, support the poor, and the city" (Cantini, 1805, p. 92). Support took the form of donations of bread for the provision of money to heads of households would result in "lower or no benefits for their families" (ASF, Pratica Segreta, 178, c. 185v).

Although the ostensible goal of such measures was supporting "a significant number of poor people in this City, Countryside and State, who are in a well-known state of need" (ASF, Pratica Segreta, 178, c. 4r), it is clear how the ruling elites were concerned by the overall state of the Grand Duchy's economy. First, idleness was socially dangerous. It was essential that people "do not remain idle but work and do something, so that they can feed, at least in part, themselves and their families"; at the same time, it was important to ensure that "[people] do not have to beg and are not supported through alms as this would be the worst way to keep them from skulduggery" (ASF, Pratica Segreta, 178, c. 185r). Moreover, impoverished workers

who lost their jobs would unavoidably seek alternative employment, to the detriment of the main city industries. This state of necessity would “take them away from their craft, for which they had been trained, which both harms them and the [silk and wool] business” (ASF, Pratica Segreta, 178, c. 4r). Even worse would be the emigration of the workforce, which would bring their expertise to other States. Some categories of workers, such as goldsmiths and their helpers, were therefore forbidden from leaving the Grand Duchy (ASF, Pratica Segreta, 178, c. 168r). In this situation, accounting was enlisted in the fight against poverty and, ultimately, against the disease, by enabling support to be provided to the poor.

Accounting for poverty during the plague

Surveys of the living conditions in the city

By August 1630, the plague had become a dramatic concern for the city of Florence and, in this context, poverty became a social problem (Lombardi, 1979). The link between poverty, living conditions and disease had been an established belief among the intellectuals and physicians of the time at least since the second half of the 16th century (Baldini, 1586); such link is clear in Rondinelli’s words (1634, p. 24), according to whom “filth [was] the mother of [bodily] corruption”. Disease was believed to be caused by bad air generated by sources such as unburied bodies, stagnant water, and even earthquakes (De Castro, 1631). This bad air was thought to carry the ‘seeds of contagion’, which humans could absorb through inhalation or physical contact. The poor were considered particularly susceptible to absorbing and transmitting these seeds because of poor nutrition and frequent exposure to offensive odours (Henderson, 2019). Living in cramped and unhealthy accommodation, often shared with many others, further increased their exposure to contagion, especially when a family member fell ill. They were also considered too ignorant to understand the importance of steering clear of infected individuals or enacting preventative measures, such as burning aromatic herbs, which were believed to cleanse the air (De Castro, 1631).

From the earliest stages of the plague, the Grand Duke used accounting tools to form a thorough understanding of the state of poverty of his citizens and intervene to alleviate it. The main body responsible for coordinating the State response to the disease was the Sanità, which was made up of 11 magistrates, all from the nobility (ASF, Torrigiani, Appendice 17.1, cc. 150r-152v). In the summer of 1630, the Sanità entrusted a lay confraternity, the Compagnia di San Michele Arcangelo (hereafter the Company), whose members were noble and trustworthy citizens (ASF, Pratica Segreta, 178, c. 187r), with the duty to carry out a sanitary survey of the poorest sestis of Florence¹. The survey consisted of a detailed house-to-house investigation aiming to check and improve the living conditions of poor citizens, which would have benefitted their health (Henderson, 2019). For each sesto, the Company prepared a written report addressed to the Sanità. The report listed the streets visited in each sesto, and for each street the dwellings inspected were identified. The report thereby provided a detailed mapping of the places inspected and a clear identification of the poor families living therein. The report numbered and described each house and detailed the hygienic conditions of the house itself and the street in which it was located (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418). The Company was particularly insistent on identifying all leaking cesspits and unhealthy bedding, whether dwellings were kept tidy, the name of the householder, the number of individuals living in each house, and whether drinking water was available nearby. The members of the

¹ In 1343, the city of Florence had been divided into six parts (‘sesti’), each named after a historical place of worship in their territory.

Company did not limit themselves to a description of the hygienic conditions found but reported on the actions needed to mitigate such problems. For example, the report for the Sesto di Sant'Ambrogio showed the presence of overflowing cesspits that needed to be emptied as they gave off unhealthy odours (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered):

Between Via Nuova and Pinti:

In the house of Monna Margherita di Piero have the choked cesspit emptied. In the same street, clear out the storeroom where the cesspit is located, because it stinks, and it can be accessed from the 4th door in Via Nuova.

Sometimes poverty was so extreme that people kept animal carcasses and bones in their cellars, which were then sold to local craft shops. This was a dangerous practice as corpses were believed to be carriers of bad odours and, hence, disease (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered):

At the Leoni sul Canto there is a cellar in which, on top of being full of filth, a dog died which carries the plague. It must be immediately emptied, the entrance is from the stables, and all bones which are kept for the rosary makers need to be removed as the stench can be smelled all around the place and many people are complaining.

Inspections were insistent on checking bedding for breathing in the bad smell coming from dirty mattresses at night was seen as one of the causes of the plague (Guiducci, 1634). This belief was confirmed by a member of the Company who, on finding a stinking bed exclaimed that it “would put the plague where it is not, so it must be burned and re-made” (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The number of beds and mattresses to be burned was recorded for each house. This gave the occupants the right to receive new mattresses, provided by the Sanità for free. Also reported was the number of families living in a house for overcrowded dwellings were an indication of unhealthy living conditions. For example, the cleanliness of each floor of the three-storey house belonging to the Battilani Company was checked and reported, along with the number of people living therein (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered):

In the house of the Compagnia de'Battilani on the first floor monna Gostanza di Francesco is to burn the bed and remake it because it stinks. The second floor is clean. On the third floor replace the mattress sack and throw away the soggy straw; in this house there are 4 families, 19 people overall, all very poor.

Reported details extended to the number of people sleeping in the same room. Particular attention was paid to female poverty. In a Catholic country such as the Grand Duchy, alleviating female poverty would have meant not only fighting the plague, but also the risk of spreading the unholy practice of prostitution, hence women deserved special support from the State (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered):

In the house of mastro Lorenzo Buzzichelli live monna Lisabetta di Domenico, monna Lucrezia di Iacopo, monna Sonia di Giuliano, and monna Lisabetta di Giorgio they all sleep on the floor with no mattresses, and they are very poor and deserve to be helped.

The Company was also interested in checking if people had access to drinking water. If water wells were polluted, the Company demanded that they be emptied (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The report for each sesto ended with an overall count of the goods to be provided to poor households, such as mattresses and bed linen, and the interventions needed, such as cesspits and cellars to be emptied. In the Sesto di Sant'Ambrogio (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered) the requirements were as follows: “mattress sacks no. 40, mattresses no. 25, sheets no. 8 pairs, blankets no. 4, cesspits to be emptied no. 6, cellars [to be emptied] no 5, bad water wells no. 3”. The final summary for the Sesto di Santa Croce (Figure 1) took the form of a table entitled “Distributions to all persons found needy”, which also included information on people who were unwell. In this table, the names of householders in need of help were listed, with columns indicating whether they were “sick with fever”, “sick with catarrh”, “in need of straw mattresses”, if their “cesspit” or “white water well” needed to be emptied and if their “beds [were] found stinking”. The totals for each column were then calculated (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered).

Insert Figure 1 here

The reports prepared by the Company were forwarded to the Sanità, which engaged with the Grand Duke to identify how aid was to be provided. The level of detail in these reports allowed a clear accounting of the extent of the subsidies and interventions needed. The reports informed targeted measures such as the cleaning of houses, distributions of new mattresses and donations of bread. For example, based on the number of mattresses required by the Company, Florentine mattress makers were instructed to make 1,000 mattresses “to be distributed to those houses where the greatest need has been recognised” (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The mattresses intended for the poor were marked with the emblem of the Sanità: selling and purchasing mattresses carrying such emblem was forbidden. The reports also informed the operationalisation of donations of bread in favour of the poorest families identified in the report. In light of the detailed knowledge developed through the survey, the Company was also entrusted with distributing bread (ASF, Pratica Segreta, 178, c. 187r).

Accounting and the lockdown

In the winter of 1630, the plague reached its climax, and the authorities decided to impose a very restrictive measure, a 40-day lockdown (Lombardi, 1979). The lockdown involved a remarkable financial commitment by State “to feed all those who are locked in their houses” (ASF, Torrigiani, Appendice 17.1, 185r) as urban activities came almost to a halt. In issuing and enforcing the quarantine measures, the economic and social conditions of the members of the population were considered (Henderson, 2019). In December 1630, in an attempt to mediate between health and economic issues, the lockdown was initially restricted to women and children under the age of 13, as they were considered less economically productive and more prone to getting sick. This type of quarantine would have reduced the number of families to be fed as the men would have provided for their own families through their work (ASF, Torrigiani, Appendice 17.1, 185r). Another reason for a partial lockdown was preserving social roles, namely avoiding that “the plebs [...] having seen they were provided for, would get lazy and, having tasted the sweet fruit of living without toil, would neglect their usual duties” (Rondinelli, 1634, p. 68). Then, from January 1631, even if the quarantine was extended to the entire resident population, the restrictive measures were harsher for the poorer than for wealthy families and those who played an active role in the city’s productive system. Anyone with a

villa in the countryside received permission to leave Florence (Rondinelli, 1634, p. 62). Workers in certain professions were allowed to go to work, especially those in the textile and food industries. However, they were not allowed to return to their homes and had to live in their workshops (ASF, Sanità, 7, c. 165v).

Accounting tools were used to estimate the level of subsidies that the State would need to provide during the partial and total lockdowns (Targioni, 1780 [1631], p. 313). This consisted of a forecast of the financial commitment that the State would have to bear to distribute food free of charge to those locked in their houses (Lombardi, 1979). For each quarter of each sesto, three citizens amongst the patricians were appointed to visit the houses in the area and estimate the necessary subsidies. Before the beginning of the partial lockdown in December 1630, precise guidelines provided by the Sanità required the appointed ‘gentlemen’ to prepare for each sesto a detailed report of the houses visited, which included the names of the heads of households, an indication of their occupation, the number of women, the number of children under 13 years of age and the amount of the estimated subsidy. Families in need were included in three categories, on the basis of their estimated needs. Those who were deemed to be the poorest by the visitor received a full subsidy, whilst those in the other two categories received two-thirds or one-third of the subsidy. The report was in tabular form and provided the totals for each quarter. The noble visitors clearly identified the area investigated and collected information about houses visited in each quarter. An example from report about the Sesto di Santo Spirito is in Table 1:

Insert Table 1 here

The houses visited were included in the first column of the report, each identified by a sequential number. For each house, the occupation of the head of the house was often listed, e.g. woodman, mattress maker, tailor, butcher. The exact number of men, women and children under 13 years of age was also indicated. The last columns reported the amount of subsidy the family was entitled to receiving, based on the assessment of their state of need by the visitor. Consistent with the Sanità’s guidelines, the subsidy was allocated in full in case of families where one of the members had been locked in their home by the Sanità for suspected plague contagion, as in the case of house n. 11 in Piazza Santo Spirito (ASF, Sanità, 465, page not numbered, see Table 1). Even during the partial lockdown, anyone who had come into contact with someone with the plague, along with all their family members, was not allowed to leave their house (ASF, Sanità, 465, page not numbered).

As with the partial lockdown of December 1630, the total lockdown of January 1631 was preceded by an accounting of the subsidies to be provided by the State during the enforced quarantine. The number of people the State was to feed during the lockdown was reported. Similar to the reports prepared for the partial lockdown, these new reports for each sesto were presented in tabular form, but differed from the previous ones in that they were more insistent on recording the occupation of family members. The ‘gentlemen’ were asked to identify those who were able to work but did not have a job and those who were in a ‘miserable’ situation because they were unable to work due to debilitating sickness or disability. The aim of the report was to identify poor families who deserved assistance in the form of food subsidies or, alternatively, families whose members were able to work and could therefore be given a special licence to avoid the restrictive measures and go to work (although they were then to remain in their workshop for the entire duration of the lockdown). This would have avoided freezing all economic activities in the city, thus reducing the economic commitment to the State. In addition to this information, the surveys included details of the number of deaths and their cause, the

total number of people to be fed, with men and women kept in separate columns, and other annotations, such as the number of people who had fled to the countryside (ASF, Carte Stroziane, 19, c. 1r). Crucially, the report offered detailed information on whether family members were able to work and, if yes, which was their trade. A ‘Y’ sign was placed next to the household identification number if in such household were individuals who were able to work but currently were not in employment; hence, if “they will be provided with work, consistent with the trade they have declared, they will sustain themselves with their toil. If they will not be provided with work, they will have to be fed” (ASF, Carte Stroziane, 19, c. 5v). An extract from the report of the houses visited in the Santo Stefano quarter is presented in Table 2.

Insert Table 2 here

At the end of the report, the visitors compiled a summary of their visit for their designated quarter. This indicated the total number of houses visited, households (hearths) and individuals (mouths), divided by gender. It also reported the total number of ‘miserable’ individuals and those who had died, as well as the number of households marked with the letter ‘Y’. Lastly, the number of people who had fled to the countryside was added (ASF, Carte Stroziane, 19, cc. 5v, 9v, 15v and 21r). A final table was created using the information presented in the summaries for each quarter. This table showed the totals for the entire sesto.

The subsidies provided by the State consisted of food, drink and firewood, which were provided daily to the poor families identified in the reports (Rondinelli, 1634). In line with the recommendations of Dr Antonio Pellicini, one of the Sanità’s medical advisers, food was distributed to families in the form of a very nutritious diet aimed at strengthening people’s bodies and preventing them from becoming carriers of the plague (Pellicini, 1630). From 20th January 1631 to 4th March 1631, 32,452 rations were distributed daily (Rondinelli, 1634, pp. 64-65). Overall, the cost of the lockdown to the State was 189,708 scudi, 4 lire and 6 soldi (ASF, Monte di Pietà, 642, c. 78b), an amount equal to 25% of all revenues received by the State in 1630 (ASF, Miscellanea Medicea, 264, ins. 29). The Grand Duke’s substantial investment of resources, together with the nobles’ selfless assistance, which took the form of donations and even personal exposure to contagion during the visits to poor households, was expected to make the poor grateful to the elites who had saved their lives. Such expectation was evident in Rondinelli’s words (1634, pp. 7-8): “whoever receives assistance, and is overcome by its greatness, has no choice but returning the favour by loving the benefactor”.

Discussion

The arrival of the plague in the city of Florence caused an intensification of the measures enacted by the State to help those in need. The plague made poverty management an extremely pressing need as the presence of a deadly disease caused loss of life and damaged economic activity. Early modern medicine had identified the relationship between unsanitary living conditions, poor nutrition and disease (Baldini, 1586). This meant that the educated elites saw the poor as closely associated with both moral and physical illness, which they carried with them and could transmit to others, with the State having the duty to ‘purge’ its own ‘body’ of such disease (Rondinelli, 1634). Poverty had also to be managed to protect the existing social order. This involved making the poor visible and moulding their behaviour consistent with dominant social norms.

Making the ‘useful’ poor visible

Although altruistic motives and the genuine concern of the Grand Duke for his vulnerable citizens cannot be denied, poverty relief can be considered as part of a larger machinery of power which sought to safeguard order and protect social elites and their economic and political primacy. The activation of this machinery of power required the accumulation of knowledge on the poor living in the city, so that action could be taken accordingly. In turn, the accumulation of knowledge, as in the rationality of *raison d’État*, required the development of an apparatus which involved the Sanità as its central body and a number of noble visitors who were expected to visit the streets of the city and gather information on the Florentine poor. This new bureaucratic apparatus was not simply an “agent for executing the sovereign’s orders [...] but one that at the same time would be an apparatus of knowledge ... as an essential dimension of the exercise of power” (Foucault, 2007, p. 355). Accounting information represented a fundamental tool which enabled the Grand Duke’s bureaucratic apparatus to function and turn the poor into a category of knowledge that could be observed and regulated (Foucault, 1991, 2007).

Accounting reports created a new field of visibility around the phenomenon of poverty and helped to turn the indistinct mass of the poor into an aggregate that could be known and acted upon. It helped those in power to understand “[w]ho constitute the number of the nation’s Poor” (Dean, 1992, p. 220). Before the development of plague-related surveys, the poor were rarely made visible to those in power. This may have occurred when individuals petitioned local tribunals to receive free legal counsel, to which purpose they were expected to provide evidence of their state of need as certified by local notables. However, this did not enable a true understanding of the reach and effects of poverty. The surveys considered the entire poor population of Florence and identified the names of the head of the household, along with people’s ‘strengths’ in the form of work abilities, and needs. Only those whose details were captured in the accounting reports were entitled to State help. The values of the elites emerge in the interventions to tackle poverty: the origin of poverty was not scarcity of commodities, rather “the weakening of discipline and the relaxation of morals” (Foucault, 1988, p. 59). As a result, fighting poverty required the promotion of industriousness and self-care, whilst those who remained stubbornly idle were seen as “vermin that troops about the city, disturbing public order, assaulting carriages, demanding alms with loud cries at the doors of churches and private houses” (Foucault, 1988, p. 50). Consistently, beggars and the homeless were to be removed from the city and locked up in purpose-built hospitals. ‘Goal’ motives inspired action in the Grand Duchy as support was limited to those who were able to work and willing to do so (Sellerberg, 1975; Simmel, 1971).

Unlike other settings in which accounting information was deployed to persuade potential donors of the social and economic usefulness of the poor (Evans and Pierpoint, 2015; Miley and Read, 2016), in the Grand Duchy economic usefulness functioned as a prerequisite for governmental visibility and, consequently, for inclusion within the accounting reports. Inclusion in the accounts was thus conditional upon the capacity to be rendered productive. Importantly, the identification of the poor, although ostensibly directed at those with limited means of subsistence, was not based solely on measurable financial deprivation. Rather, it relied on an assessment of utility: individuals were recorded insofar as they could secure minimal accommodation, however degraded, and were deemed capable of labour. By contrast, those who fell outside this frame of utility, such as vagrants, were excluded from the reports and thereby rendered invisible to the State. This exclusion effectively placed them beyond the reach of governmental intervention and left them to their own devices. Classified as ‘useless’

due to their inability to contribute to the social and economic order, these individuals were constructed as residual populations, for whom the available options were expulsion from the city or disciplinary segregation within the Beggars' Hospital (Foucault, 1988). In this context, life itself was not valued intrinsically but only insofar as it could be mobilised in support of the economic and political rationalities of the State (Bigoni *et al.*, 2024). Accounting, operating as a technology of classification and differentiation (Servalli, 2013; Walker, 2008), thus produced a fundamental caesura within the urban poor. This division was not grounded in an essential definition of poverty, but in the variable ways in which individuals were rendered legible to the State and subjected to differentiated forms of intervention. Poverty and aid, therefore, were constituted through accounting practices: in making visible those who were eligible for assistance, accounting simultaneously obscured those who were not, thereby delineating the boundaries of the poor as a governable population (Foucault, 2007; Miller and Rose, 1990).

Measures to alleviate poverty were implemented to safeguard the lives of those among the poor who were considered 'useful' and, in doing so, to preserve social order. This entailed minimising the risks to the wider community associated with the living conditions and behaviours of the poor, whilst also ensuring their committed and continued contribution to the local economy.

Poor relief and the maintenance of social order

Detailed visits to the poorer *sesti* of Florence carried out by the Company provided a thorough account of the living conditions in the city. Despite such survey having been promoted to "help those poor people" (ASF, Compagnie Religiose Soppressa da Pietro Leopoldo, 1418, page not numbered) and the overwhelming evidence provided by the accounts of the state of need of so many individuals, no other actions were implemented than those needed to tackle foul odours which were believed to carry the plague. Accounting provided a wealth of information that could have enabled the State to intervene more decisively, for instance by requiring owners of accommodation rented to the poor to maintain their properties properly. Yet this information was used only partially, and mainly to address the immediate emergency. Although State interventions were important in improving the living conditions of the poor, they did little to address the state of need of people living in such inadequate residences. Tackling the spread of disease more than helping the poor to improve their life standards was the main goal of the visits and related interventions by the State. State measures had as their focus the "social whole", hence there was "no reason to aid the person more than [was] required by the maintenance of the social status quo" (Simmel, 1971, p. 154). Even after the interventions on dwellings, accounting information provided by the survey was used merely to sustain the poor. This aid took the form of distributions of bread funded by the State and the nobility. State charity informed by means of accounting, once again, sought to provide a minimum level of support to merely ensure the survival of the poor as opposed to modifying their state of need. As noted by Simmel (1971, p. 168), charity is often weary of giving the poor too much, especially in the form of cash, "which leads to laziness, uses the available means in an economically unproductive way, and arbitrarily favors some at the expense of others".

An even more detailed picture of the Florentine poor was provided by the report which preceded the implementation of the lockdown. The accounts were not limited to identifying the number of individuals who required the provision of essentials. Importantly, the 'expertise' of the dwellers in the form of their past occupation was recorded, along with their willingness to work in the same profession in the future. This information helped the State to form an understanding of the number of individuals that needed to be fed during the lockdown, which

in turn enabled the ruler and his bureaucrats to budget for the related expenditure (Bisman, 2012). Significant resources were invested in providing the poor with a diet which was much richer than they would be able to afford. Again, this was not simply a matter of compassion, but a means to prevent the poor from getting sick and spreading the disease for healthier, well-fed bodies were believed to be less prone to sickness. As noted by Simmel (1971, p. 155, emphasis in original) “assistance to the poor ... is focused in its concrete activity on the individual and his situation. And indeed this individual ... is the *final* action but in no way the *final purpose*, which consists solely in the protection and furtherance of the community”.

Accounting also helped crystallising the social relationship between the nobility, who funded the charitable interventions and provided door to door help, and those who needed support to satisfy their needs (Graham and Grisard, 2019). It was the noble elite who had the power to identify the poor and grant them help. The inclusion in the social category of the poor was therefore made by the non-poor, that is individuals “who are engaged in discussions *about* poverty rather than currently *experiencing* poverty” (Simpson Reeves *et al.*, 2020, p. 444). In performing their duties, nobles also had the power to access the dwellings of the poor, which made their abject living conditions visible to the rich and instilled in the residents a feeling of inferiority. Accessing aid meant that the poor had to renounce their privacy and expose themselves to the moral blame of the upper classes (Coser, 1965; Walker, 2004). This situation contributed to the reproduction of a power relation as the dependence of the poor on the noble elite was reinforced. The possibility itself to selectively collect and include information in written reports reflects an asymmetrical power relationship between the person drawing up the account and the person accounted for (Walker, 2008).

Inclusion in the accounting reports, and the consequent access to support, was conditional upon the internalisation by individuals in need of behavioural norms aligned with the moral expectations of the wealthy. The poor were thus required to behave in accordance with prescribed codes of conduct, notably by “avoid[ing] idleness, which is the mother of all evils, and accustom[ing] themselves to honest toil and to earning some part of their sustenance” (Foucault, 1988, p. 53). Within a society that privileged discipline, order and industriousness, idleness was problematised as a form of deviance and moral insubordination, whereas labour was constituted as the primary technique through which poverty could be addressed and individuals morally reformed. As Foucault (1988, p. 55) observes, labour was framed as a universal remedy, “a general solution, an infallible panacea, a remedy to all forms of poverty”, endowed with a power that derived not only from its productive capacity, but also from its ability to act as a moral force of transformation. Through labour, individuals were expected not only to cease being a burden upon the State, but also to be reshaped as responsible subjects, inculcating habits of self-care and contribution to the social body. Those in need who demonstrated a willingness to work were therefore deemed deserving of assistance, as they were understood to have “again subscribed to the great ethical pact of human existence” (Foucault, 1988, p. 59). Poor relief thus functioned as a mechanism for the regulation of conduct (Simmel, 1971), through which the behaviour of the less well-off was aligned with dominant moral and economic norms. In this process, accounting operated as a “technology for person production” (Walker, 2008, p. 456) as the poor came to be identified in the reports just with the information on their living conditions or their ability to work, with no regard for the individual circumstances which led them to poverty. In this sense, poverty did not exist as an absolute or objective condition, but emerged as a relational category (Simmel, 1971), constituted through judgements exercised by those in positions of social and moral authority. What mattered was not whether individuals perceived themselves to be in need, nor the causes of their deprivation, but the evaluation of their conduct by their ‘social betters’.

Lastly, from the perspective of the individual noble person, helping the poor enabled them to show they were worthy of their higher social status (Graham and Grisard, 2019), which came with privileges but also obligations, a phenomenon that is “summarized in the principle of noblesse oblige” (Simmel, 1971, p. 202). In an echo of medieval forms of charity, caring for the poor would have helped the noble to achieve the salvation of their soul. As a result, the pursuit of goals which did not corner on the recipient of help but rather on the giver, to which accounting provided important contributions, meant that the former disappeared as the legitimate subject and central focus of the interests involved (Simmel, 1971, p. 153).

Conclusion

The study engaged with an analysis of the contributions of accounting to the enactment of charitable interventions in the Grand Duchy of Tuscany, especially Florence, at a time of great crisis. The paper has combined insights from Foucault’s (1998; 1991; 2007) work on early forms of governmentality and Simmel’s (1971) understanding of poverty as a relational phenomenon to show how charitable interventions created a certain configuration of ‘the poor’. It showed how accounting practices simultaneously rendered poverty governable and constituted the poor as a distinct social category defined by moral evaluation and behavioural discipline. In doing so, the paper advances existing scholarship by moving beyond interpretations of accounting as a passive tool of administration, and instead demonstrates how accounting actively shaped both subjectivities and social relations in the governance of poverty.

Accounting reports in the form of detailed surveys of the people living in Florence’s deprived districts were employed to assess the conditions of the poor and guide targeted interventions. Through such practices, accounting constructed a new field of visibility around poverty by identifying individuals who, despite lacking resources, were willing to work and support themselves (Foucault, 1998). Only those who conformed to these socially sanctioned behaviours were deemed eligible for State assistance. Charitable interventions enacted through accounting mechanisms pursued a dual governmental objective: containing the perceived threat to social order posed by growing poverty during the plague, and inculcating in the poor a sense of discipline and moral indebtedness toward the nobility. While the poor were the direct targets of charitable action and related accounting practices, the interests primarily served were those of the elites and of the community as a whole (Simmel, 1971).

The study contributed to the accounting literature by focusing on the use of accounting within charitable interventions which did not aim at stigmatising the poor and minimising the cost of aid (Funnell, 2001; Miley and Read, 2018; O’Regan, 2010; Walker, 2004, 2008), or ensuring a steady flow of revenue for charitable organisations (Evans and Pierpoint, 2015; Holden *et al.*, 2009; Miley and Read, 2016; Rahnert, 2024), the main concerns of much research on accounting for poverty. Charity, and related accounting practices, became a means to reinforce an asymmetrical power relationship by making the poor indebted to the rich, who could decide whether an individual was worthy of help. As a result, accounting records can help with maintaining current social arrangements even in the presence of obvious inequalities (Skilling and Tregidga, 2019). Moreover, they were used to instil new habits in the poor, making them a functioning part of the community, to which they would contribute through their work.

This paper has examined a pivotal period in the evolution of poverty alleviation, marking the transition from predominantly Church-based charity to the emergence of the first structured

forms of State intervention (Geremek, 2021; Servalli, 2013). During this period, poverty was re-problematised and a new conception of the poor emerged, one in which they were no longer merely objects of moral concern but populations to be administered in the interest of society. Accounting played a central role in this shift by transforming the abstract phenomenon of poverty into a calculable and governable object, shaped in accordance with the values of the ruling elites. It assisted with aligning charitable intervention with broader strategies of social regulation. The paper has showed how accounting practices, even in the implementation of ostensibly benign practices, can have a significant impact on human life (Antonelli *et al.*, 2022; Bigoni *et al.*, 2024). Unlike other works which have engaged with the relationship between the poor and the rich in the provision of charitable aid (Graham and Grisard, 2019; Rahnert, 2024; Rossi, 2021), in 17th century Tuscany accounting was not used by the elites to distance themselves from the poor. Not only did the nobility provide resources to help the poor, they also risked their lives to assist the latter by visiting their houses, which were believed to be the epicentre of the plague. Despite their generally negative view of the poor, the wealthy elite did not seem concerned about being associated with them. At the same time, the reports gave ample visibility to the poor, not to the rich, in an attempt to fight the disease and safeguard social order. Even in this setting, charity helped the upper class to demonstrate their moral status (Graham and Grisard, 2019), and, in a society in which Christian beliefs were still very important, to save their souls.

Lastly, the study provided new understandings on the relationship between accounting and charity from an under-researched context. It answered Servalli's (2013) call to develop more studies of the interface of charity and power in ancient regime contexts, and the related role of accounting. Despite the presence of notable exceptions (Capelo-Bernal and Araújo-Pinzón, 2024; Rahnert, 2024; Servalli, 2013), most of extant research focuses on Anglo-Saxon contexts (Care, 2011; Funnell, 2001; Holden *et al.*, 2009; Killian, 2015; Maltby, 2012; Maltby and Rutterford, 2016; O'Regan, 2010; Walker, 2004, 2008). Therefore, the paper has showed how accounting was used to manage poverty and reinforce power relations in a context where workhouses and the threat they carried for the poor did not exist, and in which individualism, utilitarianism and a focus on cost-effectiveness were not a priority.

Future research could deepen our understanding of the interrelation between accounting and charity and the social effects it generates. This study has considered two sets of actors, the State and the noble elite on the one hand, and the poor on the other. Especially in contemporary settings, poor relief requires the intervention of different individuals and organisations, including not for profit, private and public sector entities. The role and effects of uses of accounting, accountability and auditing practices in mediating the relationships between these actors, along with their effects on the recipients of aid, deserve attention. Comparative analyses of poor relief measures in different countries could help to explain differences in the conception of, and approach to, poverty and charity, which may lead to different uses of accounting tools. Beyond charity, the work of Foucault and Simmel can inform further work on how accounting constructs and stabilises relations of dependency between individuals, social classes or even organisations. Future research could explore the kinds of relationships that accounting make possible, and how the construction and maintenance of such relationships require the use of certain types of accounting information. Moreover, the paper has shown how the use of accounting generated specific forms of governable subjects. Research could explore accounting practices that redistribute dependency (such as participatory budgeting or dialogic accounting) and assess whether and how they enable different forms of subjectivity.

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Table 1. An extract from the Sesto di Santo Spirito report during the partial lockdown.

Houses	<i>Heads of the Houses</i>	<i>N° of persons in these Houses</i>	<i>Women and boys aged 13 and under</i>	<i>Full subsidy (lire)</i>	<i>Two-thirds subsidy (lire)</i>	<i>One-third subsidy (lire)</i>
S. Spirito Square						
2	Camillo Merlini	n.° 7	n.° 4, n.° 1	Lire —	Lire —	Lire —.16.8
3	Cosimo Dieciaiutino	n.° 14	n.° 9, n.° 1	Lire —	Lire —	Lire —.3.4.
...						
9	Lorenzo woodman	n.° 8	n.° 3 n.° 3	Lire 3.—	Lire —	Lire —
10	Francesco Nardi	n.° 9	n.° 6 n.° —	Lire —	Lire 1.—	Lire —
11	Bartolomeo mattress maker locked in by the Sanità	n.° 9	n.° 6 n.° 2	Lire 4.10.—	Lire —	Lire —
14	Lorenzo Spinetti locked in by the Sanità	n.° 3	n.° 3 n.° —	Lire 1.10.—	Lire —	Lire —
...						
de' Preti Street						
26	Giovanni cook locked in by the Sanità	n.° 9	n.° 4 n.° —	Lire 3.—	Lire —	Lire —
Total		N.° 182	N° 96 N.° 25	Lire 15.10.—	Lire 1.—	Lire 1.6.8

Source: ASF, Sanità, 465, page not numbered.

Table 2. An extract from the Santo Stefano quarter report during the total lockdown.

From Ponte Vecchio to the Uffizi

N.°		Mouths	Men	Women	Miserable	Deaths	
Y 3	Lisabetta di Mariotto, three women, silk weavers; if they have work they will live, as all these people who work silk in any way	4	1	3			
Y 4	Francesco di Girolamo works at the Chapel. Woman will weave	2	1	1			
Y 5	Marietta widow would weave and live. After the death of a relative retreated to a convent	2	1	1		1	ordinary illness
...							
18	Fabio Cantucci. They are all in the countryside	7	3	4			
Y20	Benedetto Vecchio, would work as a bricklayer and the woman would work as a weaver.	2	1	1			

From Ponte Vecchio to Via de' Girolami

Y 25	Maddalena three girls one crippled. They would weave (2)	3		3	1		
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Source: ASF, Carte Stroziane, 19, cc. 1v-2r.

[illegible]

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