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# **Ancestors of Governmentality: Accounting and Pastoral Power in the 15<sup>th</sup> Century**

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## **Abstract**

Foucault identified the roots of governmentality in religious beliefs and religious history with its genealogical core the equivalent of pastoral power, the art of governing people by relying on a dualistic logic; individualization and totalization. This technology of power arose and matured within the Roman Catholic Church and provided a model for many states in the achievement and exercise of power. Informed by the work of Foucault on pastoral power the present work examines the genealogical core of governmentality in the context of the Roman Catholic Church at a time of great crisis in the 15<sup>th</sup> century when the Roman Catholic Church was undergoing reform instituted by Pope Eugenius IV (1431-1447). The contributions of accounting to pastoral power are shown in this study to have been pivotal in restoring the Church's standing and influence. Accounting was one of the technologies that allowed the bishops to control both the diocese as a whole and each priest, to subjugate the priests to the bishops' authority and, thereby, to govern the diocese through a never-ending extraction of truth.

# **Ancestors of Governmentality: Accounting and Pastoral Power in the 15<sup>th</sup> Century**

## **Introduction**

In the late 1970s a shift in the study of accounting history took place, with many authors refusing the vision of accounting as a neutral technique (Drury, 1988) in the pursuit of economic rationality (Littleton, 1966; Watts and Zimmerman, 1986) and constant improvement through time (Johnson, 1983). After Hopwood (1983) called for accounting to be studied in its social, economic and institutional context (also Burchell *et al.*, 1980) the “new accounting history” answered the call, seeing accounting as a historically contingent and socially constructed practice (Miller *et al.*, 1991; Napier, 2006; Burchell *et al.*, 1985). A significant, enduring influence on this field of study has been the work of French philosopher and sociologist Michel Foucault, whose importance for accounting literature is still significant and continues to inform accounting research (Napier, 2006; McKinlay *et al.*, 2010; Chiapello and Baker, 2011).

Foucault-based anti-positivist genealogies refuse to see the past as a continuous evolution but seek instead to problematize the “taken for granted” (Dean, 1992, p. 216), breaking the “smooth passage of regimes of truth” (Smart, 1983, p. 135) produced by power, giving voice to hidden “local, discontinuous knowledge” (Kearins and Hoper, 2002, p. 735). Instead of looking for a single event in history from which our beliefs originated, their emergence must be “viewed rather by reference to a complex of dispersed events” (Miller and O’Leary, 1987, p. 237). Accounting ceases to be understood as a product of industrialization and the rise of modern capitalism, the continuous evolution of which is fuelled by the need for reliable information for improving efficiency. Instead, it is studied in tight connection with its specific context

(Stewart, 1992). Moreover, works based on Foucault go further and show how accounting is not just the product of a specific environment but influences the very environment itself (Loft, 1986), being both “reflective” and “constitutive” (Napier, 2006).

The two main themes of Foucault’s thought that have particularly attracted accounting scholars are disciplinary power and governmentality, with the latter representing the rationality that underlies modern states (Lai *et al.*, 2012) and pervades every political debate to the present day (McKinlay *et al.*, 2010; Burchell *et al.*, 1985; Hoskin and Macve, 1986, 1988, 1994, 2000; Loft, 1986; Knights and Collinson, 1987; Miller and O’Leary, 1987; Fúnez, 2005; Walker, 2010). Although disciplinary power and governmentality have been given the greatest emphasis by accounting scholars, there are also works focusing on less studied aspects of Foucault’s thought, for example Kosmala and McKernan’s (2011) paper concerned with the implications of Foucault’s work on our understanding of ethical behaviour. Particularly important for this study, the roots of governmentality are to be found in Christianity, when this religious community institutionalized itself as a church (Foucault, 2007, pp. 115-16). Studies have emphasised the religious dimension to governmentality by referring to modern politics as a “political theology” (Domenicali, 2008, p. 180) with its genealogical core the equivalent of pastoral power, the art of governing people by relying on a dualistic logic; individualization and totalization (Foucault, 2007, p. 103). Accordingly, understanding pastoral power as the genealogical core of governmentality requires an understanding of the Western Church, that is the Roman Catholic Church (hereafter the Church), the institution where this technology of power arose and matured and which provided a model for many states in the achievement and exercise of power (Grey, 1994).

Informed by the work of Foucault on pastoral power and relating this to an under-researched period and a non-Anglo-Saxon context (Carmona, 2004; Carnegie and Rodrigues, 2007; Williams and Wines, 2006; Antonelli and D'Alessio, 2011), the present work examines the genealogical core of governmentality in the context of the Church at a time of great crisis in the 15<sup>th</sup> century when the Roman Catholic Church was undergoing reform instituted by Pope Eugenius IV (1431-1447). Eugenius IV sought to address the rise of what Foucault (2007, p. 151) refers to as counter-conducts in the Church, that is behaviours and attitudes which contradicted Church teachings and, thereby, threatened the pastoral role of the Church.

Foucault recognizes five typologies of counter-conducts: asceticism, communities, mysticism, Scriptures and eschatological belief. These counter-conducts confront the view of salvation, law and truth imposed by pastoral power (Foucault, 2007, pp. 154-62). Asceticism implies a spiritual exercise of the self on the self, aiming at reaching a state of indifference to mundane temptations (*apatheia*) without the interference of any person, even the pastor who is God's spiritual representative on earth. Communities tackled the rigid ecclesiastic hierarchy and promoted equality among the members of a Church, thereby jeopardizing the authority of the pastor. The counter-conduct mysticism arises when the believer does not recognise the right of someone, the master, to decide the truth of the believer's commitment to God or to direct his/her conscience because this creates a relationship with God that is always mediated by the master. Mysticism encourages a direct dialogue between the self and God. To ensure that this is possible, the Scriptures, which should be the cornerstone of the Catholic religion, must be fully accessible to every believer with the pastor illustrating unclear concepts but never abusing his power to prevent the believer from reading the Holy Book. Eschatological belief seeks to disqualify the role of the pastor

by affirming that the time has come for the return of the real pastor, God, who is going to retake the lead of his flock.

A previous study of reform in the 15<sup>th</sup> century in the Diocese of Ferrara, today situated in the Region of Emilia-Romagna, 50 kilometres north-east of the regional capital, Bologna, focussed on the relevance of the concept of a sacred-secular dichotomy which has been a dominating theme in accounting studies of the relationship between the Church and society (Bigoni *et al.*, 2013). The present study broadens the compass of the earlier study by applying Foucault's conception of governmentality and his associated, but much overlooked, concept of pastoral power. It establishes that accounting was regarded by the reformers as a crucial component in exercising a form of power which relied on methods which, consistent with Foucault's notion of pastoral power, were meant to induce in less obvious ways an individualised and totalizing form of control. This study identifies how the technologies employed by pastoral power operated to target people in order to achieve control and direction of "*omnes et singulatim*" (all and each, Foucault, 2001, p. 114; 2007, p. 103), fuelling the development of the rationality that characterizes governmentality. In the study of these technologies, the role of accounting as a means to reinforce the exercise of power assumes a particularly prominent role. Accordingly, for the purpose of this study, accounting is conceived as a social practice which involves both financial and non-financial information which is shaped by its context and which in turn influences it, and is not just a neutral technique in the service of economic rationality (Burchell *et al.*, 1980; Miller and Napier, 1993; Napier, 2006).

The reform initiated by Eugenius IV was a notable attempt to reinstate the Church's pastoral role which had been weakened by the moral laxity of many clerics and the subsequent disaffection of the believers which fuelled counter-conducts. This

period of reform provides a compelling opportunity to study pastoral power for it is at times of crisis and renewal that the functioning of the Church's power and the technologies upon which it relied are more visible and pronounced. Jones (2010, p. 85) reminds us that the Church was the "main source of power in Europe in the Middle Ages", reinforcing the power of the state and giving it moral authority. The Diocese of Ferrara at the time was ruled by two bishops, both appointed by Eugenius IV, firstly Giovanni Tavelli da Tossignano (1431-1446) and then Francesco Dal Legname (1446-1457), who were among the first senior clergy in Italy to welcome the reform of Eugenius IV. They were determined to see the reforms successfully implemented in their diocese and, thereby, to restore the Church's much diminished pastoral power (Ferraresi, 1969a; Peverada, 1982a). To accomplish this they relied upon a revision of the "regime of truth"<sup>1</sup>, the so-called *Constitutiones Synodaliium*, which was meant to inform and guide the actions of each priest in the diocese. Adherence to the *Constitutiones* was assessed by the extensive use of pastoral visits by the bishops during which accounting tools, such as taking inventory of the Church's assets and income and expenses books, played a central role.

The study draws upon the original 15<sup>th</sup> century Latin documents found in the Historical Archive of the Diocese of Ferrara<sup>2</sup> and an 18<sup>th</sup> century transcription of a 15<sup>th</sup> century account book, the "*entrate e spese della Sacristia*", by historian Giuseppe

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<sup>1</sup> Foucault notes that "Each society has its regime of truth, its 'general politics' of truth; that is, the types of discourses which it accepts and makes function as true; the mechanisms and instances which enables one to distinguish true and false statements, the means by which each is sanctioned; the techniques and procedures accorded value in the acquisition of truth; the status of those who are charged with saying what counts as true" (Foucault, 2000, pp. 72-73).

<sup>2</sup> The Historical Archive of the Diocese of Ferrara, which is not computerized, was created in the 10<sup>th</sup> century and contains over 7000 records, ranging from the 10<sup>th</sup> to the 20<sup>th</sup> century. It is made up of four sections: Curia Arcivescovile, Mensa Vescovile, Capitolo della Cattedrale and Residui Ecclesiastici. For the present study the Curia Arcivescovile section has been particularly important. It contains the four Latin books which presents the results of the visits of Giovanni Tavelli da Tossignano and Francesco Dal Legname. In the Archive was also found a transcription of the XIV century *Constitutiones Synodaliium*.

Antenore Scalabrini, which show how accounting was not merely a technique for improving financial decisions but rather a technology of power which was pivotal in reinstating the Church's pastoral power. Accounting was interwoven in all the key aspects of the Christian pastorate; *salvation*, observance of ecclesiastical *law* and the pursuit of *truth*, functioning as one of the technologies that allowed the bishops to control both the diocese as a whole and each priest, to subjugate the priests to the bishops' authority and, thereby, to govern the diocese through a never-ending extraction of truth.

The paper firstly introduces the key aspects of Foucault's thought which have been most influential with accounting scholars, after which the notion of pastoral power is examined and its links with Foucault's concept of governmentality. Subsequent sections describe the reform promoted by Eugenius IV, its application in the Diocese of Ferrara and the bishops' attempts to reinstate pastoral power, highlighting the role of accounting as a technology fuelling this process and reinforcing the Church's power through the regimes of salvation, law and truth. The final section contains some concluding remarks.

## **Accounting and Foucault**

Foucault (1976, pp. 79-112) argued that from the 18<sup>th</sup> century power no longer acted violently to repress behaviour which was condemned as unacceptable to those in power but instead intervened subtly and even unseen through sets of practices to influence people's actions to force them to unconsciously cooperate in their subjection to power itself (Hoskin and Macve, 1986). They became their own disciplinarian. This process was strengthened by the emergence of human sciences such as medicine and psychology (Foucault, 1976, pp. 244) which determined expected, acceptable norms of



behaviour for their human targets, thereby creating a relationship between them and the practitioners of these sciences characterized by an asymmetry of power (“power-knowledge”) (Armstrong, 1994) whereby those who controlled the understanding of power were provided with the means to control people. The cornerstone of these disciplinary regimes was continuous hierarchical observation, with the observer and the means used to exercise their power hidden from the person observed. In the case of the medical profession this relied upon understandings which prescribed what constitutes abnormal and normal behaviour. This normalizing judgement sought to correct behaviour which contradicted that which was approved and sanctioned and relied upon the examination in which the previous two mechanisms of disciplinary power are combined, allowing each person to become a documented case (Foucault, 1976, p. 209). Foucault demonstrated the way in which disciplinary power pervades not only institutions of the state such as prisons but many other social institutions, including schools and factories. The common aim is to increase both the docility and utility of all the elements of the social system (Sorrentino, 2008, p. 104).

Numerous studies have established how accounting itself becomes a disciplinary power, an integral part of a complex web of power-knowledge structures (Stewart, 1992) which helps to make people knowable and calculable, transforming them into “docile bodies” (Burchell *et al.*, 1985; Hoskin and Macve, 1986, 1988, 1994, 2000; Loft, 1986; Knights and Collinson, 1987; Miller and O’Leary, 1987; Fúnez, 2005; Walker, 2010). For authors embracing Foucault’s concept of disciplinary power, accounting cannot be seen simply as a neutral tool aiming at economic rationality but instead is profoundly implicated in power relations produced in social life (Miller and O’Leary, 1987; Napier, 2006).

Foucault's concept of governmentality has also proved to be a rich source of insights for accounting scholars. He traces this technology of power to the 18<sup>th</sup> century when governments had to face large increases in population and related expenditures. This caused a shift from the traditional form of sovereign power where authority was based upon long established custom, social class and patronage to a regime ruled by techniques of government (Foucault, 1991, p. 101). The main constituent of the state was no longer its territory but its population which became the object of government. This new priority has required that those who govern have greater knowledge of those whom they seek to dominate and rule (Dean, 1999). Population is not simply a sum of individuals but a complex phenomenon with a life of its own which has to be mastered according to specific knowledge and through the use of apparatuses of security (Golder, 2007, p. 164; Foucault, 2007, pp. 61-62). Thus, governmentality is

the ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power, which has as its target population, as its principal form of knowledge political economy, and as its essential technical means apparatuses of security (Foucault, 1991, p. 102).

The functioning of the technology of power requires, according to Foucault, a broad set of techniques which can be grouped into two typologies (McKinlay and Pezet, 2010, p. 487; Domenicali, 2008, p. 180): those that individualise by targeting the body, which he refers to as disciplinary power, and those which regulate behaviours by targeting the whole population, the apparatuses of totalization. The connection between individualization and totalization is closely associated with Foucault's concept of "biopower", power exercised on life. Biopower is the core of the exercise of power in modern society. It is conceived as a technology which targets the body as an organism with its abilities and the body as part of broader biological processes (Foucault, 2003, pp. 242-43; Sorrentino, 2008, p. 100). To achieve effective power the state has to

intervene on *omnes et singulatim*, directing the behaviour of every individual and of the whole population at the same time. The state, since the 17<sup>th</sup> century, has been both individualizing and totalizing (Foucault, 2001, p. 145)<sup>3</sup>. It intervened in the attitudes of every individual to induce them to behave in a way which was consistent with the aims of the state, and at the same time acted on him as part of the population as a whole, which the state sought to master according to the rules of political economy. The basic principle of modern politics, which characterizes modern liberal states, is this constant correlation between individualization and totalization (Marzocca, 2001, p. 15) that informs the “governmentalized” state (Foucault, 1991, p. 103). The roots of this action on all and each are to be found in pastoral power.

In the accounting literature the connection between governmentality and disciplinary power has been found in Latour’s (1987) concept of “action at a distance” (Sargiacomo, 2009). Accounting represents a powerful tool for getting detailed information about distant places and people, maintaining the separation from individuals but at the same time allowing the centre to master them (Miller and Rose, 1990). Governmentality, which is not limited to the sphere of the state but pervades many institutions and practices (Boyce and Davids, 2004), and the concept of action at a distance have been widely employed by the accounting literature (Stacchezzini, 2012) not only to study the power relations between people and the state (Neu, 2000; Baños *et al.*, 2005; Neu and Graham, 2006) but also to analyse power relations in firms (Dean, 1999; Stein, 2008) and to investigate the role of experts in fostering governmental policies (Chua, 1995; Rahaman *et al.*, 2007). Given the relevance of governmentality both for its political and sociological implications in the modern state and its impact on

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<sup>3</sup> In this process Foucault underlines the importance of “police”, which fully developed in the 17<sup>th</sup> century. Referring to authors such as DeLamare, Turquet and von Justi, he contends that the object of “police” is life, in that it seeks to develop the constituents of the life of individuals (their “happiness”), reinforcing the power of the state at the same time (Foucault, 2001, p. 142).

the accounting literature, it is important to understand the roots of this peculiar technology of power in pastoral power (Golder, 2007).

## **Governmentality and Pastoral Power**

Foucault finds the roots of governmentality in a technology of power, namely pastoral power, the birth of which is connected with the rise of Christianity when a religious community established itself as an institution aiming at the salvation, and control, of mankind (Foucault, 2007, pp. 215-16). In his analysis of pastoral power, Foucault draws from religious texts such as the Bible, Saint Cyprian's letters or Gregorius Magnus' *Liber Pastoralis*. He uses the words "flock" and "sheep" to refer to a religious community and the individual believers. Thus, for example, he states that every action of the pastor must be addressed "to the whole flock and every sheep" (Foucault, 2007, p. 103). Foucault's examination of the Christian or, as Foucault describes it, the Western pastorate, from the 1<sup>st</sup> century to the 16<sup>th</sup> century showed that it developed some features of the "Eastern pastorate" introduced by Judaism. Power is exercised by a "pastor" on a moving "flock" instead of on a territory; people, or the sheep as they are referred to by Foucault, are its target. The ostensible aim is the exercise of power for the salvation of the flock. It is portrayed as a beneficent form of power in that the pastor must watch over the members of his church and care for them to the point of sacrifice of himself, if this is necessary. Pastoral power reveals itself for its zeal, not for its splendour or brute force. It is both totalizing and individualizing because the pastor has to care for the whole flock and for each sheep at the same time (*omnes et singulatim*). He can direct, nurture and discipline his people only if he can control each of them as individuals (Foucault, 2007, p. 101).

Unlike Judaism, where only God is the pastor, within the Christian world this title can be conferred to human beings. Jesus was the first human pastor, followed by his Apostles. In the Western pastorate not only is the Pope a pastor but also so are senior members of the Church, the abbots and bishops (Foucault, 2007, p. 119), each of whom is entrusted with the duty of directing their flocks. For the Pope this is the whole of Christianity. Pastoral power implies an interference of the pastor in the everyday life of his charges, revealing itself as a worldly form of power, notwithstanding its spiritual aim of salvation. Foucault recognizes historical “intersections” between political and pastoral power but he notes that these two kinds of power worked in different ways until the 18<sup>th</sup> century even when the same person held them both (Foucault, 2007, p. 121). In highlighting the specific features of the Christian pastorate, Foucault states that it is related to three elements: *salvation*, *law* and *truth* (Foucault, 2007, p. 126).

The pastor is responsible for the *salvation* of the entire membership of his church and of each member; none must be left untouched by his direction for this could threaten not only the individual concerned but also by a process of contagion of all members of the Church. This paradoxically implies that the pastor must be ready to sacrifice a sheep when it might corrupt the flock. The irremediably dissolute sheep must be removed in order to prevent it from leading astray the rest of the flock. At the same time, the pastor must be ready to temporarily abandon the flock to recover a lost sheep because its salvation is as important as that of the whole group. The pastor must be also ready to sacrifice himself for the salvation of his flock. The search for salvation which binds together the pastor and his flock requires that the pastor first has to account for the behaviour of each individual and know all their good aspects and their weaknesses. He is also aware that diligence and devotion in his dealings with a recalcitrant flock will increase his standing in the eyes of God. Foucault refers to these specific features of the

Western pastorate as “analytical responsibility”, “exhaustive and instantaneous transfer”, “sacrificial reversal” and “alternate correspondence” (Foucault, 2007, pp. 128-31). Thus, the pastor has to manage constantly the “economy of merits and demerits” (Foucault, 2007, p. 131), knowing in detail the actions of his sheep which are of critical importance for their (and the pastor’s) salvation.

Foucault notes that Christianity is not a religion of the *law* but instead it is a religion of the will of God. The pastor does not act as a judge who treats all men and women the same way, but as a physician who takes care of everyone in a specific way. (Foucault, 2007, p. 132). The pastor has to let his sheep know the will of God, which everyone has to respect, but his action is always individualized. This implies that the relationship between a member of the Church and his/her pastor is that of total dependence (Foucault, 2007, p. 133). It is an individual relationship of subjection of one man or woman to another, with each constantly obeying the orders of the pastor, denying his/her self-will. Obedience is not a means but an end. To achieve salvation of those under his care, the pastor’s main task is teaching *truth* which is interwoven with the exercise of power (Foucault, 2007, p. 137), they sustain one another. The pastor has to teach truth by setting an example of virtue. The teaching of the pastor must be directed at the individual, uninterrupted and exercised through continuous observations; “the pastor must really take charge of and observe daily life in order to form a never-ending knowledge of the behaviour and conduct of the members of the flock he supervises” (Foucault, 2007, p. 138).

The teaching of the truth must develop the thoughts and actions of the individual in a “spiritual direction” (Golder, 2007). This was not to be voluntary but a necessity for everyone for if the pastor does not seek to direct the soul it unavoidably loses itself. Spiritual direction and the achievement of truth is strengthened by the “spiritual

examination”, which in the Christian tradition takes the form of the confession (Sorrentino, 2008, p. 132). Through the confession the pastor can comprehend in depth the conscience of each individual, their feelings, vices, thoughts and heal their soul through minute and individualised spiritual direction. Most importantly for the achievement and exercise of power, the spiritual examination reinforces the subjection of the sheep to the pastor for it provides the means for the pastor to extract from the former “its truth” and thereby to be able to direct its behaviour (Foucault, 2007, p. 140). Pastoral power works through the *responsibility* of the pastor who has to account for the actions of the whole flock and of each sheep, which are bound to him by an individual relationship of complete *obedience* (Foucault, 2001, pp. 122-127). The pastor must have a thorough individualizing *knowledge* of the actions and the feelings of each sheep, which is achieved through the spiritual examination which in turn reinforces the spiritual direction and power of the master. These techniques achieve as a result the *mortification* of the sheep, the annihilation of its will and the rebirth of the self as a governable object (Sorrentino, 2008, p. 147).

It is important to note that the originality of the Christian pastorate does not simply rely on *saving* the sheep’s souls, prescribing God’s *law* or teaching the *truth*, but on the interrelationship between salvation, law and truth. This interrelationship creates a form of power based on the analytic identification of merits and demerits, on the uninterrupted and individualized action of the master on every person which ends in the subjection of a man or woman to another, on the subjectification which relies on the extraction of a hidden truth (Foucault, 2007, p. 141). Pastoral power anticipates governmentality by the complex interrelation of *salvation*, *law* and *truth*. It creates a form of power which has as its target people and which is both totalizing and individualizing, implying a detailed knowledge of the whole population and of each

person at the same time. It also helps to shape the modern subject by submitting them to a never-ending web of obedience and by extracting the truth from them (Foucault, 2007, p. 141). By classifying individuals and creating their identity, pastoral power turned “individuals” into “subjects”<sup>4</sup> (Foucault, 1983, p. 212). In particular, confession becomes a powerful means for imposing the pastor’s truth on people through spiritual direction, reinforcing the primacy of the master. Confession, in the various forms that it might take, is a fundamental technology for the construction of the modern self and is the basis of the rise of modern human sciences such as medicine, psychiatry and pedagogy (Sorrentino, 2008). From pastoral power arose the process which started in the 16<sup>th</sup> century with the transformation of the feudal state into the administrative state which grew and matured during the 18<sup>th</sup> century into the governmental state, the functioning of which informs modern European liberal states (Foucault, 1991, p. 102). The process was unavoidably dependent upon the continued pastoral power of the Church which at various times had been threatened, especially in Italy, resulting in the 15<sup>th</sup> century in a period of extended, intense reform.

### **Reform within the 15<sup>th</sup> century Roman Catholic Church**

The 15<sup>th</sup> century was a period of brutal conflict within the Roman Catholic Church, with a struggle for power within the Roman Curia which caused the Western Schism and led to the election of two Popes, after the Roman Catholic Church had already separated from the Orthodox Catholic Church in 1054. This new schism significantly weakened the Church’s authority and its universalistic propensity until the election of Pope Martinus V by the Council of Constance (1414-1419) when the Western Church was again united. This struggle for the leadership of the Church can be

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<sup>4</sup> Foucault used “subject” to mean both “subject to someone else” and “subject to his own identity by a conscience or self-knowledge”. It implies a form of power that subjugates and makes subject to.



regarded as a typical conflict for the pastorate which, according to Foucault, characterizes the entire history of pastoral power, with on-going disputes over the role of pastor (Foucault, 2007, pp. 116-17). During this period, the Church was also affected by many spiritual disagreements and besieged by counter-conducts, fuelled by an evident dimorphism between lay and ordained people (Foucault, 2007, p. 152).

In the 15<sup>th</sup> century a moral decay affected all the levels of the Church hierarchy. The members of the Roman Curia were accused of being more concerned with accumulating wealth and power than with saving souls. Similarly, many parish priests took their vows to secure the benefices associated with their role without any vocation or ability to spread the word of God (Schoupe, 2008; Spinelli, 1992). The moral decay of the clergy caused an increasing disaffection with the Church by the believers. The disaffection fostered counter-conducts, which challenged the pastoral authority of the Church. This was particularly obvious with the birth of new religious “communities” and the rediscovery of the Scriptures independent of spiritual interpretations which depended upon the authority of the Church. The undeserved wealth and the dissoluteness of the clergy which fuelled the Hussite movement<sup>5</sup>, whose leader, the Czech theologian Jan Hus, died at the stake during the Council of Constance in 1415, prompted disobedience to the Church’s pastor if he betrayed his spiritual responsibilities and sinned. Moreover, the presence of incompetent priests gave prominence to movements willing to rediscover the Scriptures without the mediating intervention of the pastor. This left the believer free to access the Book of God. During the Middle Ages there also flourished groups who believed that “the individual should take care of his own salvation independently of the ecclesial institution and of the ecclesial pastorate” (Foucault, 1989b, p. 251). This allowed the reclamation of the independence

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<sup>5</sup> The prominence and the diffusion of the Hussite movement led Pope Martinus V to proclaim a crusade against them: the war lasted from 1420 to 1434.

of the self from the continuous direction of the pastor and the unyielding authority of the Church. Many of these were features of the movement of the greatest counter-conduct, the Protestant Reformation (Foucault, 2007, p. 146).

These events weakened the traditional pastoral power of the Church which Martinus V's successor, Eugenius IV (who became Pope in 1431), sought to address. The Papal reform programme aimed at tackling the vices which affected the Church, such as corruption, nepotism and moral dissoluteness, and at training a new generation of clerics who could effectively answer the needs of the believers. These aims, as will be shown by the notable case of the Diocese of Ferrara, had to be achieved by requiring the members of the clergy to know at least the basic principles of Christianity. It also depended upon a reinforcement of accountability requirements, the ultimate aim of which was salvation of the priest and those for whose spiritual well-being he was responsible. By improving the image of the Church in the eyes of the believer the Pope sought to tackle the causes of the counter-conducts, allowing the Church hierarchy to regain its dignity and the Church its pastoral role. Eugenius IV's reform, which took place more than 100 years before the best known attempt to tackle counter-conducts, the Council of Trent (1545-1563), can be regarded as a notable example of the Church's determination to enhance its pastoral power in the Middle Ages which was not a period of a "triumphant pastorate". Counter-conducts and the transformation of feudal society had further weakened the Church's pastoral power and made control more difficult, with the Church always trying to reinstate its pastoral role (Foucault, 2001, p. 128).

Not surprisingly, the Pope's programme to reform the Church "*in capite et in membris*" (from the head to the limbs) encountered many difficulties. Echoes of the schism had not been totally placated and the struggle within the Roman Curia was still on-going. Indeed, the reform was hampered by many clerics at all levels of the Church

hierarchy who were unwilling to lose their privileges. In addition, the Pope soon had to face the opposition of the Council of Basel, convoked by Martinus V in 1431, which tried to depose him. With this on-going opposition Eugenius IV realised that for his reforms to be successful they would need to be implemented firstly where he was sure of support. Ferrara was one of the first cities to welcome the Pope's proposal and in particular two of its bishops, Giovanni Tavelli da Tossignano and Francesco Dal Legname, were highly committed to restoring the Church's pastoral authority (Ferraresi, 1969a). Thus, in 1437 Eugenius IV transferred the Council of Basel to the loyal city of Ferrara, where he commenced his reform to restore the "pastoral rigour" within the clergy (Foucault, 2001, p. 128). Consistent with the demands of Eugenius IV, the main target of the reform within the Diocese of Ferrara was local priests whose misbehaviour was the most obvious cause of the disaffection of the believers and of the rise of counter-conducts. The local clergy was heterogeneous, with clerics having different levels of education and coming from different cities and even European states. In the city the situation was better, with many well educated clerics who could rely on enough financial means to sustain themselves (Peeverada, 1982b). In marked contrast, the country parishes had many very poor priests who entered the clergy in order to find the means to live well (Ferraresi, 1969a).

The reforming action of the Giovanni Tavelli da Tossignano and Francesco Dal Legname required affirmation of the central role of the bishopric and, subsequently, reinstating the primacy of the bishop's authority over clerics in the diocese. The reform process within the diocese had already started with the Papal bull through which Giovanni Tavelli da Tossignano was appointed bishop of Ferrara. In it Eugenio IV clearly presented him to the local clerics as "father and pastor of their souls" to whom they had to pay "respectful and devotional obedience" (Ferraresi, 1969a, p. 125). The

pivotal role of the bishop was then underlined also by Francesco Dal Legname. At a 1451 synod when addressing the local clergy he reasserted the primacy of the cathedral, the seat of the bishop, as *caput, magistram et matricem* (head, master and origin) of the diocese (Peverada, 1982a). The regime of truth itself reinforced the subjugation of the priests, confirming their subordinate role and their dependence on the directing will of the bishops. They had to recognize the primacy of the cathedral, to attend synods when summoned by the bishops and to leave them to make all the decisions on the most serious problems in the parish. The priest also had to ask the bishop's permission for many decisions linked to the discharge of their duty in the parish, such as for disposing of the properties of the parish, leaving for long periods or even giving hospitality to women. All these interventions had the common aim of forcing the priest to surrender to the bishop, denying the priest his own will and obeying the bishop without any doubts or reservations. The bishops were to be recognized as good examples by the priests, as the repositories of the new regime of truth. Giovanni Tavelli da Tossignano clearly stated in a letter to the Marquee of Este that he did not "admonish anyone for something he did not previously correct in himself" (Ferraresi, 1969a, p. 41).

### **The New Regime of Truth: The Constitutiones and the Pastoral Visit**

In implementing the Pope's reforms the bishops relied upon the authority of the *Constitutiones Synodaliūm* (hereafter *Constitutiones*), which originally contained 58 principles which imposed the rules for the conduct for each member of Ferrara's clergy (see Appendix 1). The *Constitutiones*, which were based on the Bible, were written by bishop Guido da Baisio in the 14<sup>th</sup> century. They were issued "to keep the Church and

its members in good health”<sup>6</sup> (*Constitutiones*, Prologue). Thus, they clearly aim at depicting the expected behaviour for every cleric in Ferrara, explaining to them how to live in accordance with the principles of the Catholic religion, how to set an example of virtue for the believers, both in deeds and thoughts, and how to effectively spread the Word of God. Every cleric had to know in detail and respect these principles, and accordingly bishop Guido da Baisio ordered them to be spread in every parish of the diocese, so “none could plead ignorance [of the rules] if he broke them or one of them because of recklessness or arrogance” (*Constitutiones*, Prologue). To reinforce this principle *Constitutio* LVI prescribed that every cleric had to read the *Constitutiones* in front of his people twice a year. To tamper with them was not only seen as morally wrong, but also led to severe penalties, which ranged from fines to dismissal from office and even excommunication. The *Constitutiones* represented the cornerstone of the regime of truth of the diocese, they clearly highlighted what was to be considered as true by every cleric. The *Constitutiones* fuelled the regime of truth by showing the clerics how to behave morally and successfully discharge their sacred role, while believing to act freely they could just choose from a set of predetermined behaviours. The presence of moral clerics in turn improved the standing of the Church in the eyes of the believers. In this context, the *Constitutiones* had pivotal importance in prescribing homogeneous behaviour for all the members of the Ferrara’s clergy, avoiding deviance from desired conduct and thus making them controllable by those in power, namely the bishops. The *Constitutiones* as the cornerstone of the regime of truth of the diocese played a key role in shaping the priests as subjects (Yayla 2011). As it will be shown, part of the “proper” conduct for the clerics was recognising the primacy of the bishop, this further reinforcing the authority of the master and the subjection of the sheep.

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<sup>6</sup> This quotation from the *Constitutiones* and all those that follow have been translated from Latin by the authors.

Notwithstanding the key role played by the *Constitutiones* and the prescription contained in the prologue which suggested to correct them “if the times call for it”, they remained the same for more than 100 years (Balboni, 1958). Giovanni Tavelli da Tossignano and Francesco Dal Legname were the first bishops to amend the *Constitutiones*, this in order to render them consistent with the principles of the reform (Peverada, 1982a). Soon after his appointment, Giovanni Tavelli da Tossignano convoked a diocesan synod in 1432 which can be regarded as the starting point of his reforming action. The synod focused on the *Constitutiones* (Balboni, 1958), with the bishop aiming at ensuring their central role as a spiritual code of behaviour after many of his predecessors did not care for verifying their observance by local clergy, thereby fuelling moral laxity. The 14<sup>th</sup> century *Constitutiones* offered a clear picture of those qualities and characteristics which constituted a “moral” cleric. Thus, putting the *Constitutiones* in the spotlight again was a clear signal of the need for every priest to rethink his behaviour and to pay deep attention to his role and how this was to be fulfilled. However, the *Constitutiones* needed to be updated to be more consistent with the goals of the new bishops. In particular, as already mentioned, the canons of the *Constitutiones*, while depicting the proper behaviour for each member of Ferrara’s clergy, imposed heavy penalties for those who failed to comply with them. Giovanni Tavelli da Tossignano did not aim at imposing the reform through the use of compulsion or penalties, but rather by highlighting each cleric’s shortcomings, re-educating him, thereby inducing him to self-regulate in the future. Moreover, it was believed that taking the 14<sup>th</sup> century *Constitutiones* literally would have led to a devastating outcome, given the widespread moral laxity, with many priests removed from their offices or even expelled from the clergy.

Bishop Tavelli da Tossignano amended some canons of the *Constitutiones*, especially to soften the penalties, while some *Constitutiones* were suspended by the bishop because they were clearly anachronistic<sup>7</sup>. He updated some other *Constitutiones*, which addressed the use of the assets of the Church to render them consistent with Pope Bonifacius IX's decision to allow lay people to benefit from goods which were part of an ecclesiastic benefice. It was to be understood, however, that these goods remained under the control of the Church. This process of softening penalties, suspending anachronistic canons and correcting others aimed at keeping the *Constitutiones* appropriate to the times to reinforce their authority. Updating the *Constitutiones* was also a main concern of Francesco Dal Legname who added new canons aiming at securing the use of the assets of the Church solely for religious purposes. In particular, he ordered the rectories of each parish to be rented out just to clerics, while the other buildings were not to be used for unethical ends, such as turning them into taverns.

Revising the *Constitutiones* was the first and most fundamental step taken to engender pastoral power in the 15<sup>th</sup> century Diocese of Ferrara. By amending the *Constitutiones* the bishops intended to act on the regime of truth that informed the functioning of the diocese (Beresford, 2003). Thus, the latter was renewed in two ways. First of all, reinstating the pivotal role of the *Constitutiones* after many years when they lost their prominence. Second, by correcting the principles of the *Constitutiones* to render them consistent with the principles of the reform, especially with the bishop's duty to educate his sheep rather than simply punishing them for their faults. The

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<sup>7</sup> For example *Constitutio* XVIII, which prevented the clerics from benefitting from more than one benefice, was suspended because, especially in the poorer areas, sometimes accumulating benefices was necessary to provide the priest with the means to survive. Also suspended was *Constitutio* LVIII, which punished the priest who left his church without the permission of the bishop for more than 15 days with the expulsion from the parish, an excessive penalty. This did not imply that the priest could leave the church whenever he wanted, as *Constitutio* XIX required him to regularly dwell in his parish. He could leave it for long periods only with the permission of the bishop.

bishop's action on the *Constitutiones* as the cornerstone of the regime of truth of the diocese confirmed the complex interrelationship between power and production of truth highlighted by Foucault (1976, p. 31), the power producing the legitimizing truth of the reforming discourse (Armstrong, 1994). It was the increasing power of the bishops that shaped what was to be regarded as “true” in the diocese while the new truth that was being generated was consistent with the governance of the priests. In turn, the new truth legitimized and reinforced the power of the bishop, making his reforming discourse indisputable.

The principles of the *Constitutiones* determined the three components which were meant to depict the expected behaviour for every cleric of the diocese: their ability to discharge their spiritual role, their morality and their use of the Church's assets (Bigoni *et al.*, 2013). Thus, the moral cleric was required not to engage in violent behaviour (*Constitutio XXXVI*), nor be addicted to gambling or wine (*Constitutio XXXVIII*) and he was not to have affairs with women (*Constitutio XXXI*, and *Constitutio XXXIX*). Clerics must not “go through the city of Ferrara or suburbs by night, with weapons or without weapons, without our [the bishop's] permission”, as this could let people think they are engaged in illegal trafficking or affairs (*Constitutio XXXV*). Being a moral cleric also required them to recognise the primacy of the bishop. In fact many penitential cases were to be left to the decision of the bishop and “the cleric who listens to a confession about these cases shall not interfere in them and shall not delay their communication to the bishop” (*Constitutio VIII*). Moreover, every cleric had to recognise the importance of the cathedral as “mother” of all the churches of the diocese (*Constitutio IX*) and come to the Synod when summoned by the bishop (*Constitutio X*).



The teaching of the bishops was particularly insistent with regard to the foundations of Catholic worship, in which the priest had to be proficient and dedicated if his spiritual obligations were to be fulfilled. The inability of many priests to carry out these responsibilities because of ignorance meant that one of the first things that the bishop had to determine was whether the priest was able to read and write, was well-versed in the basics of the Christian religion, such as the Ten Commandments, understood what were mortal sins and knew the formulas to administer sacraments: the priest of San Marco di Francolino was compelled to “memorize within six months the mortal sins and the articles of Faith and to discern them with some intelligence” (Record of the visit to the parish of Francolino, 5<sup>th</sup> May 1434; another example is the visit to the parish of San Sisto di Runco, 2<sup>nd</sup> August 1448). Great attention was paid to explaining how to correct any shortcomings in celebrating the rituals of worship, in administering sacraments and in preaching in front of the believers (Record of the visit to the parish of San Michele di Occhiobello, 19<sup>th</sup> April 1434, to the parish of San Martino di Contrapò, 3<sup>rd</sup> June 1434 and to the parish of San Lorenzo di Ducentola, 3<sup>rd</sup> September 1448). The bishops also prescribed the learning of ritual formulas or the keeping of a written copy of them during celebrations<sup>8</sup>. This was fully consistent with the provisions of the *Constitutiones*, which compelled the cleric to pray regularly, “celebrate Mass humbly and honestly” (*Constitutio* I and *Constitutio* IV), and the sacraments (*Constitutio* VI and

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<sup>8</sup> This is the case of the parish of Focomorto, where Giovanni Tavelli da Tossignano orders the priest to “write neatly the ritual formulas to administer sacraments on a board to be kept on the altar during celebrations” (Record of the visit to the parish of Santi Cosima e Damiano di Focomorto, 14<sup>th</sup> May 1434). Sometimes the bishops compelled the priest to come to the bishop’s palace in Ferrara after a few days for a further examination, which aimed at assessing if he learned the formulas he did not know (Record of the visit to the parish of Santa Sofia di Canaro, 21<sup>th</sup> April 1434 and to the parish of San Giorgio di Gambulaga, 2<sup>nd</sup> September 1448).

*Constitutio VII*)<sup>9</sup>, and also to “preach and announce to his people the Word of God” (*Constitutio XXII*). The priest was required to “constantly live in the parish” (*Constitutio XIX*), where just one rector can be appointed, as “the Church of God, as a legitimate bride, must have just one man and not many” (*Constitutio XXI*).

In Ferrara’s *Constitutiones* particular emphasis was put on penance, the sacrament that appears to have interested the bishops the most. This taught the priest how to conduct properly a confession, “interrogating and investigating” sins and bad thoughts and not just “simply listening and giving absolution” (Record of the visit to the parish of San Giovanni Battista di Boara, 6<sup>th</sup> May 1434 and to the parish of San Martino di Ruina, 15<sup>th</sup> May 1436). This stressed the role of confession as a technology of power in reinstating pastoral power. The knowledge the bishop needed of his priests and the priests of their parishioners had to be achieved through both confession and a visit to the parish, the pastoral visit, which had to be conducted at least once a year (*Constitutio XXIII*). Not only the bishop had to visit his diocese, but also the priests had to visit their parishes:

We order that priests once a year visit their parishes and people, bringing with him two horsemen and four persons, dismissing all extraneous people. No cleric shall dare to fine his people, and within one month of the visit which discovered things to be redressed, he has to inform us or our Vicar so we can take action<sup>10</sup> (*Constitutio XXIII*).

The pastoral visit was to serve the purpose of bringing back the errant flock to the fold of the Church, thus fully returning to the Church the priest and bishops’ pastoral power.

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<sup>9</sup> For example, they are called to “administer baptism to children and anointing to the sick in proper place and time”. It was to be understood that they must not “extort money or presents” for administering sacraments (*Constitutio VI*).

<sup>10</sup> The priest who found scandalous situations (e.g. public blasphemers) cannot impose penalties, but has to report to the bishop, who will decide how to intervene. This is consistent with *Constitutio VIII*, reinforcing the idea of the bishop as the leader of the diocese, who is the only one who has the power and the wisdom to manage every complex problem.

Several rules were issued to secure a proper use of the Church's assets by the priests. *Constitutio* II required that the priest use the Church's assets only for the work of the Church, with the selling of these assets without the bishop's permission or using them for personal benefit strictly forbidden (*Constitutio* XXVI, *Constitutio* XXIX, *Constitutio* XXVIII). The assets of the Church were to be treated with respect, in order to give a positive image to the believers:

We order every Church to have altars, which are to be kept clean and adorned, and that in each Church a silver chalice [is kept]; Vestments, cloths for the altars, proper and correct holy books, and tools for cult administrations [which are to be kept] clean so it is possible to notice the dignity of the house of God (*Constitutio* II).

The financial management of the parish was also important, with the priest required not to incur debts (*Constitutio* XXVII) and to keep an income and expenses book (which had to be compiled by a layman, *Constitutio* XXV).

Reinstating pastoral power through the pursuit of every individual's *salvation* and reaffirmation of the *law*, namely the will of God, required the bishop to spread the new *truth* crystalized in the *Constitutiones*. This could have been achieved only through a deep knowledge of every sheep and individualized teaching, which was to be attained through the pastoral visit of the bishop to his diocese. The pastoral visit as a means of monitoring the dedication of priests had been introduced by the Council of Tarragona in 516 but its use spread slowly and only after the Council of Trent (Ferraresi 1969a, p. 235). During the 15<sup>th</sup> century there are traces of its diffusion in many Italian cities (Peverada, 1982a). However, the importance given to it by Giovanni Tavelli da Tossignano and Francesco Dal Legname, who visited the diocese several times<sup>11</sup>, was

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<sup>11</sup> Giovanni Tavelli da Tossignano visited the diocese from 1432 to 1446. Only in 1439 were there no visits because the bishop was in Florence to take part in a Council. He visited the churches in the city four times and those in rural areas twice. Francesco Dal Legname visited the diocese between 1447 and 1450. For the following years documents are fragmentary, but

unique for the time. This importance is testified to also by the presence of a notary who accompanied the bishops to draw up the minutes of the visit to ensure that its results could be recorded and stored.

The pastoral visit, focusing on the cleric's morality and ability in discharging his role as well as on the use of the assets of the Church, was a powerful means to restore the bishops' power, to reinforce the three constituents of the Christian pastorate; *salvation, truth and law*. If "*salus animarum*" (souls' salvation) is the end of the Church, its achievement was especially critical in the 15<sup>th</sup> century. Saving immoral or failing clerics was also a means to tackle the counter-conducts which threatened the Church, weakening its very foundations. Achievement of the spiritual mission had worldly implications, in that while reaffirming its spirituality and regaining believers' trust the Church also strengthened its political role, its domination of the people both individually and as a collective. The visit allowed the bishops to know every cleric of the diocese, his capacities and his faults, his strengths and his weaknesses, permitting an individualized intervention for everyone. This enabled the bishop to develop a deep knowledge of the diocese and of every cleric, as well as being useful in verifying if someone had failed to comply with the orders for improvement given in a previous visit to a parish: for example, during the visit to the parish of Settepolesini it was noted that "regarding the orders given in another visit, made on 1<sup>st</sup> May 1434, the aforementioned Don Pietro did nothing to comply with them" (Record of the visit to the parish of Santa Maria di Settepolesini, 16<sup>th</sup> April 1436). This knowledge was further deepened by the involvement of laymen who were interviewed by the bishop to understand the general situation of the parish and the behaviour of the local priest.

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there is evidence of visits which took place in 1451, 1452, 1456 and 1457 when he had to leave Ferrara after a conflict with Marquee Leonello of Este, who ruled the city at the time.

Confession, covered by *Constitutio* VII, was particularly important with the expectation that the priest would ensure that at least once a year every parishioner who was at least fourteen years old confessed to the priest his/her sins<sup>12</sup>. Everyone in the parish, priest and parishioner, had to confess their sins and receive absolution. Given the importance of confession, the priest was required to know the formulas to administer it, and if he did not know it, the bishop ordered him to write and learn it: “the Bishop ordered the above-mentioned Don Pietro<sup>13</sup> to write or to have it written in a parchment within the next six months the formula for administering confession, following the form prescribed by Magister Michele Carmelite, which shall be kept in the church for the instruction of the priest and of his successors” (Record of the visit to the parish of San Sisto di Runco, 9<sup>th</sup> June 1434). Francesco Dal Legname, who was particularly concerned with the diffusion of penance, urged many priests to keep a register to record the names of all the parishioners who did not receive the sacrament (Record of the visit to the parish of San Giacomo di Fossadalbero, 11<sup>th</sup> October 1450). The priest had also to visit those who did not undergo confession and send the bishop the names of those who did not improve their behaviour, notwithstanding the admonishment by the priest. It was the interview of a priest, however, which took the form of a confession, which was the heart of the pastoral visit. It allowed the bishops to form “a never-ending knowledge of the behaviour and conduct” of the priests (Foucault, 2007, p. 138).

The interview between the priest and the bishop was carried out using a formulary of 26 questions, linked to the *Constitutiones*. Thus, the bishop had to investigate the morality of the cleric, asking if he “went to taverns”, “played dice or other immoral games” and even if he “had a concubine”. The ability of the priest in

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<sup>12</sup> The *Constitutio* recalls the resolution of the IV Lateran Council, which in 1215 commanded every believer to confess his sins at least once a year.

<sup>13</sup> This Don Pietro is not the same person found by Bishop da Tavelli da Tossignano in the parish of Santa Maria di Settepolesini. The two priests had the same name.

discharging his role was also analysed, with the bishop asking if he was “zealous in celebrating the Mass” and “diligent in administering sacraments”. The bishop had also to understand how the assets of the Church were treated and used, thus he had to ask if the church “had vestments, a Cross, a silver chalice and other tools for cult administration” or “if the church and the altars were clean”, but also if the priest “had an inventory of the properties of the parish”, if “the lands of the parish were tilled”, “how he used his income” and if the parish “incurred debts and how much is their amount”. The interview was not a simple monologue of the priest, but a dramatic interrogation with the bishops actively engaged with questioning him in order to force him to reveal all the hidden areas of his soul, all his faults in deeds and even in thoughts. The confession represented a pivotal technology of power, aiming at further reinforcing the subjugation of the priest to the bishop, and at extracting from the priest his hidden truth. After taking an oath before the bishop, the priest had to report on his life and the way in which he discharged his duty. The interview, in the form of a confession, aimed at assessing if the priest lived in a morally acceptable way according to the teaching of the Church and if he was capable of spreading the Word of God. After listening to the confession of the priest, the bishop could carefully teach him how to improve his morality or his ability in discharging his role. The effectiveness of this teaching stemmed from the possibility of directing the priest’s conscience in an individualized way, which was fully consistent with and calibrated to his strengths and weaknesses. Confession and the subsequent direction of conscience did not mainly aim at punishing the priest’s faults but at bringing about improvement in order to force him to transform himself (Aho, 2005).

The bishops also questioned some local parishioners, who were under oath like the priest. Through interviews the bishops were able to understand the general situation

of the parish and the real needs of the believers and to verify the priest's account of his work in the parish. Members of the church were questioned about how the priest lived, his ability to discharge his duty to his church and how the priest used the income of the parish. Crucial to the success of the process was the appointment by the bishop of the "massari", who were laymen in charge of helping the priest in all his activities, especially in managing the Church's assets. They also had to report to the bishop on the behaviour of the priest, on his ability to fulfil his spiritual role and his compliance with implementing any improvements identified during previous pastoral visits. The visit ended with the bishop issuing orders for change where necessary, including how the priest was to improve the way in which he fulfilled his duties and administered the assets of the church to ensure that they were used only to pursue the success of the spiritual mission of the Church.

### **Accounting and the Regime of Truth**

The interview with the priest, which was very demanding, penetrating all aspects of his life and vocation, was followed by a careful inspection of the properties of the Church in order to verify their physical condition and how they were used. Often the bishops ordered to remove from the church building items that had no bearing on the Church's spiritual mission: in San Maurelio di Sariano Giovanni Tavelli da Tossignano ordered the local priest to "remove the bed and the tools from the church building", (Record of the visit to the parish of San Maurelio di Sariano, 11<sup>th</sup> April 1434), while in Santa Maria della Lombarda he ordered the removal of the casks of wine which "were everywhere and reached the altar" (Record of the visit to the parish of Santa Maria della Lombarda, 14<sup>th</sup> May 1434). When buildings were damaged, the bishops promptly imposed restoration works, exhorting the *massari* to contribute financially (Record of

the visit to the parish of San Marco di Francolino, 5<sup>th</sup> May 1434, to the parish of Sant'Apollinare di Tresigallo, 12<sup>th</sup> May 1434 and to the parish of San Leo di Voghenza, 4<sup>th</sup> September 1448<sup>14</sup>). The bishops reinforced with the priests that the buildings must be used only for religious ends and kept in a way consistent with this expectation, in order to give a positive picture to the believers.

Particularly important were the rules to secure the proper use of money for the work of the Church (*Constitutio XXV*). The priest had to appoint a trustworthy person, called the *camerario*, who would personally collect income from the parish and pay its expenses as instructed by the priest. The *camerario* was also in charge of keeping a record of all income and expenses in an account book, with the priest prevented from handling money or personally keeping accounts<sup>15</sup>. Also, there were specific accountability requirements which insisted that the *camerario* “every two months shall through a book fully account for all income and expenses to the priest, in the presence of his brothers”. This was to allow understanding of the financial state of the parish and to prevent frauds. In turn, the priest was to show the income and expense book to the bishop when requested to let him know how the Church’s financial resources were used in the parish. *Constitutio XXV* was also concerned with the use of money by the priests, who were to refrain from “illicit donations of the goods of the Church and detrimental expenses”. *Constitutio XXV*, which defines the minimal requirements every parish had to meet in keeping accounts, is particularly relevant for the aim of the present study. If the salvation of souls required the pastor to have a deep knowledge of the whole flock

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<sup>14</sup> For example, in the parish of San Leo di Voghenza Francesco Dal Legname ordered the *massari* to “take action for having the bell tower repaired and a rectory built and for all that was necessary for the church, contributing with their money and imposing a collection [on the people who lived in the parish]”.

<sup>15</sup> The *camerario* had to “collect in his hand all income and money of the Church, and the *camerario* himself shall write diligently all money and income of the Church that come to his hand; and moreover, according to the prudence and advice of his priest [...] shall use loyally the wealth of the Church” (*Constitutio XXV*). It was to be understood that “no priest shall collect or spend money in person” (*Constitutio XXV*).



and of every sheep at the same time, accounting was to be a powerful tool which would help to fulfil this need which was critical to the success of the reforms.

At the upper levels of the Church's hierarchy the bishopric relied on four fundamental documents (Bigoni *et al.*, 2013): the "*entrate e spese della Sacristia*" and the "*libro della fabbrica*", along with the inventory of all the belongings of the bishopric and the *Catastri*. The "*entrate e spese della Sacristia*" book (income and expenses of the Rectory) was used to record income, expenses, debts and amounts owing which were related to the everyday affairs of the bishopric. It is a single-entry book in which entries were recorded in chronological order, without grouping them as income or expenses or calculating their totals at the end of the year. Another similar tool was the "*libro della fabbrica*" (book of the factory) which followed the same scheme of the "*entrate e spese della Sacristia*" but recorded all income and expenses related to the construction and maintenance of the cathedral.

The entries in the income and expenses books were very detailed and were presented in a narrative form. An example taken from the "*entrate e spese della Sacristia*" book clarifies the way accounts should have been kept in the diocese:

Moreover, the same day (14<sup>th</sup> January 1439) I spent, at the presence of the competent cleric, for buying a parchment which had to be used for writing the articles (of the papal bull) which I gave to the competent cleric who gave it to Dominus Anselmo who made the draft of the bull, 2 lire, 3 soldi and 0 denari.<sup>16</sup>

It is clear that being consistent in format was not a priority for the accounts. Instead, what was of crucial importance was the ability to justify the expense. Every entry had to give detailed information of the transaction, not just presenting the date and the amount of money involved, but also showing the entire process which any purchases or other payments had to go through and the people who took part in it. In the same

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<sup>16</sup> The quoted expense is related to the preparation of the papal bull which moved the council from Ferrara to Firenze in 1439. The translation from Latin is by the authors.

way, the entry had to justify why a given product or service had been purchased or income collected. Thus, in the case of services:

The same day 10<sup>th</sup> April (1442) I spent to enlighten the Big Breviary in the High Sacristy, paying by instalments to Dominus Nicolò Tedeschi at the presence of our Archpriest, 3 lire, 16 soldi and 0 denari.<sup>17</sup>

The same day 29<sup>th</sup> April 1443 I spent what was necessary to pay master craftsman Paolo Zoia Marangoni because he made four wooden boards used to put on them the [year 1443] calendar, the Easter calendar and a table with the Ten Commandments, 0 lire, 16 soldi and 0 denari<sup>18</sup>.

Quoted records show that it was important not only to demonstrate the correctness of the transaction but also to identify who witnessed it and who eventually could have been responsible if there had been a bad final outcome. The transactions recorded in income and expenses books, both at the level of the cathedral and the parish, included the seven key elements<sup>19</sup> which inform Pacioli's double entry bookkeeping, who made every entry take the form of a confession (Aho, 2005). It is important to remember that the income and expenses book had to be compiled by a *camerario* and not directly by the cleric. This was in part to reduce the possibilities of frauds and making this form of "Confession" more reliable to reinforce the bishop's "disciplinary gaze" (Foucault, 1976, p. 187). The homogeneity of the entries clearly shows that this "confessional" format was the one that had to be followed.

Besides these tools which focus on the financial aspects of the life of the bishopric, other forms of account were used, namely the inventory and the *Catastri*. The inventory was used to record all the movable and immovable assets belonging to the

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<sup>17</sup> The quoted expense is related to the restoration of one of the ancient books for cult administration kept in the Sacristy by Nicolò Tedeschi, who renewed ("enlightened") the letters of the book. The translation from Latin is by the authors.

<sup>18</sup> This expense is part of a larger transaction which had already been approved by the bishop in person, thus here we do not find the presence of a witness.

<sup>19</sup> These elements are: who, what, where, when, how much, in whose presence and how. In our transactions only "where" is missing, probably because the fact they took place in Ferrara was taken for granted.

bishopric with every item described in detail in order to confirm its condition, the material of which it was made and even the quality of the workmanship. This description, which does not include the value of the item, aimed at highlighting how every asset of the Church was treated and that it was used as required solely for religious purposes. Great attention was paid to religious books and canonicals used for religious administration. The function of the inventory was reinforced by the *Catastri*, registers used to record all the lands and buildings belonging to the bishopric, along with rights attached to them. They allowed the bishop to have a reliable picture of the most important and valuable assets of the bishopric, with information on their use. With the records of income and expenses the bishop was able to understand the financial state of the bishopric. The inventories and the *Catastri* allowed the bishop to verify if all the physical assets of the Church were being used for religious purposes and if valuable properties were being used in such a way which ensured that they yielded the benefits which should be expected, for example in the form of rents.

At the local level, the accounting systems of the parishes were similar to those expected of the bishopric, although simpler in that they often relied only on two tools. Like the bishopric, according to *Constitutio XXV* every parish had to keep an income and expense book, the “*liber introituum et expensarum*” (book of income and expenses)<sup>20</sup>. In a manner similar to the *entrate e spese della Sacristia*, the *liber introituum et expensarum* was used to record income and expenses related to the everyday activity of the parish, also following the rules of single-entry bookkeeping and presenting data in chronological order. Even though inventories are not mentioned in *Constitutio XXV*, the bishops appeared to interpret in a broad way the concept of

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<sup>20</sup> Although no examples of this book appear to have survived, it is possible to note from its name and from the rules imposed by *Constitutio XXV* that it was to be used to record income and expenses related to the activity of the parish, having the same purpose of the *entrate e spese della Sacristia* book used by the bishopric.

“*rationem reddere*”, or giving accounts, imposed by *Constitutio XXV*. Giovanni Tavelli da Tossignano and Francesco Dal Legname required that the priests in the Diocese of Ferrara made an inventory of the properties of the parish as a primary means to understand if they used the assets of the Church for religious purposes and if they treated them with the respect that was required, integrating this with financial information given by the *liber introituum et expensarum*.

Inventories, as for the bishopric, were extremely detailed documents which aimed at highlighting all the movable and immovable assets of the parish. Examples included the “New, or almost new, Missal, according to Roman Curia’s custom, with pictures of blessed Virgin Mary and Angel announcing her pregnancy, painted in gold” (Record of the visit to the parish of San Giovanni di Tamara, 9<sup>th</sup> May 1434) or the “red and green silken chasuble, adorned with pictures of little birds, to be used for celebrations” (Record of the visit to the parish of San Marco di Fossanova, 25<sup>th</sup> May 1434). Although the value of the items was never reported, the bishops urged the priest to identify the presence of precious objects, along with the name of the person who gave it to the Church in case of donations. These objects included the “consecrated portable little altar, made of porphyry and inlaid with ivory and white, black and green wood, very beautiful and valuable” which has been donated by “Adra Costabili, who has a receipt with the signature of Don Bartolomeo [the rector of the Chapel]”<sup>21</sup> (Record of the visit to the Chapel of San Cristoforo, 22<sup>th</sup> June 1434). Also immovable assets were recorded, especially the lands on which tithes were to be collected, such as “a piece of land where vines are farmed, with 150 vines, situated in the territory of Povellario, which borders on the church of Santa Margherita, the common road, and [the lands

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<sup>21</sup> The translation from Latin is by the authors, text in brackets added.

belonging to] Francesco Gallo and Ziglio Verato” (Record of the visit to the parish of Santa Margherita di Povellario, 14<sup>th</sup> May 1434).

Inventories were very useful, especially at the local level, in dealing with the theft of Church property, in that the bishop could easily determine if any item was missing when he came back to visit the parish for the next time, while the detailed description prevented the cleric from trying to substitute precious goods with cheap ones. Similarly the inventory could show the condition and use of each item, highlighting if the priest paid enough attention to the assets of the Church and avoided using them for his personal benefit. Inventories were useful tools to educate the cleric and compel him to abide by the new regime of truth imposed by the bishop, which required an improved morality and ability in discharging one’s duty. Moreover, its narrative form was a means to urge the priest to constantly tell the truth about himself and his work in the parish, giving detailed information to the bishop in order to fully disclose his soul to him.

Recognising the very obvious differences in tools used by the bishopric and parishes to carry out their spiritual mission, *Constitutio XXV* underlines the importance given to accounting and financial matters for the success of Giovanni Tavelli da Tossignano and Francesco Dal Legname’s reforms. These were so important that they became a pillar of the bishops’ reforms which did not merely serve the purpose of providing information on the financial state of the parish, the bishopric or the whole diocese, but was a fundamental part of strengthening pastoral power. The inventory and account books allowed the previous assertions of the priest when questioned, especially about the use of the Church’s assets, to be verified by the results of the financial management of the parish.

Inventories and income and expenses books were conceived as a detailed confession which allowed the bishop to have a clearer and more reliable view of the priest's conduct. Thus, accounting facilitated the translation into practice of the "new truth" (Yayla 2011, p. 18) that had been imposed by the bishops with their reforming discourse.

### **Accounting and the Restoration of Pastoral Power**

The analysis of inventories and the income and expenses book was a fundamental part of the examination of the priest, the aim of which was to extract truth from him and force him to constantly tell the truth about himself. The importance attached by the bishops to the use of accounting tools is clear for they ordered that priests were to keep an income and expense book, consistent with *Constitutio XXV* (Record of the visit to the parish of Santa Maria di Pontelagoscuro, 4<sup>th</sup> May 1434, to the parish of San Bartolomeo di Ospital Monacale, 4<sup>th</sup> June 1436 and to the monastery of San Vito, 5<sup>th</sup> February 1438). Similarly, the bishop ordered the notary who accompanied him during the visit to make an inventory of movable and immovable assets of the parish if the local parish did not have one (Record of the visit to the church of San Pietro, 18<sup>th</sup> January 1434 and to the parish of San Donato di Tassarolo, 20<sup>th</sup> April 1434).

Accounting tools were a means to reinforce the three cornerstones of pastoral power: *salvation*, *law* and *truth*. Achieving the ultimate end of *salvation* required the pastor to gather information on both the whole flock and every sheep (Foucault, 2007, pp. 102-103). Accounting effectively served this purpose. Analysis of account books allowed the bishop to have a picture of the general situation of the diocese in terms of the most important sources of income and expenses. Through inventories the bishop could understand if his diocese was equipped with all the essential buildings and tools

for cult administration and their state of preservation, this highlighting the most serious problems he had to address<sup>22</sup>. At the same time, accounting was a means to pinpoint and improve the financial situation of each parish and to judge the behaviour of every cleric by the means of the results of his actions. Thus, the priest of San Tommaso di Gualdo was compelled to get, with the help of the *massari*, “all that was useful and necessary for that parish, to collect all and every revenue of that parish and, once all necessary expenses were paid, repair the church building” (Record of the visit to the parish of San Tommaso di Gualdo, 2<sup>nd</sup> June 1436). Accounting records allowed individual priests to be singled out and separated (Graham, 2010) from other clerics to render them visible and accountable (Miller and O’Leary, 1987). This allowed them to be targeted with an individualized intervention by the bishop. The ability of the priest to respect all the assets of the parish and to use them for religious ends as well as the ways he used his benefice were objectified through accounts, which assumed a moral identity and function, allowing the bishop to know the moral depth of the cleric and his commitment to fulfilling his sacred duty. Accounting represented a pivotal technology of power to get information on the whole diocese and on each priest. By providing information on both the local clergy as a collective and individually, accounting helped the bishops to carry on their *omnes et singulatim* action, forming the deep knowledge which is essential for the exercise of pastoral power. This did not mean that “action at a distance” was either the aim or achieved (Latour, 1987). Rather, obtaining information required the bishops to visit every single parish while the priests were not compelled to send

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<sup>22</sup> The most serious problems were the state of neglect of many churches. The bishops found many ramshackle buildings (see, among the many, the visit to the parish of Sant’Apollinare di Tresigallo, 12<sup>th</sup> May 1434, where the church was left “like a disavowed bride”, and to the parish of San Giacomo di Marrara, 10<sup>th</sup> September 1448). Another main problem is the absence of tools for cult administration (Record of the visit to the parish of Ducentola e Gualdo, 3<sup>rd</sup> September 1448 and to the parish of San Pietro di Copparo, 10<sup>th</sup> May 1434).

their inventories or account books to the bishopric<sup>23</sup>. The action of the bishops was both totalizing and individualizing, with them exercising an *omnes et singulatim* form of power, as in the tradition of pastoral power.

With Christianity not being a religion of the *law*, but instead of the will of God, reinstating pastoral power required the total subjugation of the sheep to the will of the pastor. The sheep had to surrender to the pastor's will and put themselves under his care (Foucault, 2007, p. 135). Accounting played a pivotal role in the subjugation of the priest to the bishop. After many years when the sheep had been left without a guide, the careful analysis of accounting tools by the bishops during the pastoral visit was an important means to show the priests the return of the authority of the pastor. Clerics were no longer free to use their money and the goods belonging to the Church as they liked, but they were to use them consistently with the will of the pastor, which was crystalized in the *Constitutiones*. Requiring the cleric to make an inventory of all the assets of the parish and to regularly register all its income and expenses was a clear display of the power of the master, to which the priests were to surrender. The accounting documents represented a means to bolster the authority of the pastor, who reaffirmed his right to gather information on every aspect of the lives of those under his care. The income and expenses books allowed the bishop to assess the income of the parish, comparing it with that declared by the priest, or even learn how he used his benefice by analysing his expenses. The priest of San Michele di Pescara was harshly admonished by Giovanni Tavelli da Tossignano as he, in the bishop's opinion, wasted his benefice (Record of the visit to the parish of San Michele di Pescara, 14<sup>th</sup> May 1436). The use of written techniques such as accounting objectified the life of the cleric,

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<sup>23</sup> Some clerics were asked to bring their inventories to the bishop's palace a few days after the visit. However, it was not a general requirement but a specific order for achieving further control of some people.



transforming each into a “case” (Sorrentino, 2008), and enhanced the bishops’ act of government (Miller and Rose, 1990). As noted by Foucault, even if the pastor had to spread the law of God and the decisions of the Church which concern the whole flock, he had to intervene individually with each sheep (Foucault, 2007, p. 133), who had to recognize the authority of the pastor. Accounting was a powerful means to achieve this target. As a result of the use of these accounting tools, the priest became even more aware of the monitoring by his master and of the duty to account to him (Hoskin and Macve, 1986). Thus, the regime of truth imposed by the bishops underlined the importance of accounting which was also conceived as a means to impose the primacy of the master and to force the cleric to submit to him.

The teaching of the new *truth* imposed by the bishops was a fundamental part of their action aiming at restoring pastoral power. This had to be achieved, consistently with the Christian tradition, with a preliminary extraction of the priest’s truth, in order to target him with a subsequent individualized teaching which aimed at correcting his shortcomings and at forcing him to self-regulate in the future. Accordingly, accounting tools served the purpose of fully disclosing the priest’s conscience to the bishop, allowing the latter to obtain knowledge of the priest that went beyond his words. During the interrogation the priest could have hidden some of his faults from the bishop in order to avoid his judgment and penalties. Accounting became another tool that allowed the bishop to verify the cleric’s assertions which was facilitated by the form of the documents and the information recorded. Accounting documents in the form of a confession not only testify to the importance of the confession itself as a means to extract the sheep’s truth, as noted by Foucault (2007, pp. 139-140), but also were a means to force the priest to open their conscience to the bishop. This allowed him to know their actions in detail. The analysis of inventories was useful to understand the

morality of the priests in that it was possible to highlight the theft of some items: for example in the priory of Sant'Antonino “many books described in the inventory taken in a previous visit were not found” (Record of the visit to the priory of Sant'Antonino, 3<sup>rd</sup> September 1448), while in the parish of Sant'Agnese di Gaibanella many items were missing, such as “a white and blue silken bag, decorated in gold”, but also “two pots and a pan” (Record of the visit to the parish of Sant'Agnese di Gaibanella, 6<sup>th</sup> June 1436). It identified the commitment of the priest in discharging his role, which was confirmed by the condition of the buildings of the parish and the holy ornaments<sup>24</sup>. Income and expenses books were useful to assess how the priest used his benefice and, thus, once again, his commitment to his office. Thus, information retrieved from accounting books form the deep knowledge which was essential for the bishop to teach the priest how to mend his faults and how to improve his behaviour, inducing him to self-regulate in the future. The regularity of the visits, and thus the continuous analysis of accounting documents by the pastor, forced the priest to follow the former's teaching.

The restoring of pastoral power required a set of specific techniques that heavily influenced the life of the priest, with accounting playing a pivotal role, not simply to punish him, but to direct and force him to self-correct. Even if the ultimate aim of the action of the bishops was spiritual, its achievement involved strong intervention in the life of the priests with all the means available, but notably the secular practices of accounting. The power of the bishop was spiritual in its aim, but worldly in the techniques it used and required the total subjection of the sheep to the will of the pastor. The priest was the target of different technologies of power the common aim of which

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<sup>24</sup> For example, in the parish of San Giorgio di Quartesana corporals were “extremely dirty” (Record of the visit to the parish of San Giorgio di Quartesana, 4<sup>th</sup> June 1434), while in the parish of San Biagio di Villanova the breviary was “without initial and final sections” and had “puppets” drawn on it (Record of the visit to the parish of San Biagio di Villanova, 31<sup>th</sup> May 1434), this testifying to the little attention paid by the priest to the goods of the church.

was to force him to tell the truth about himself<sup>25</sup> and to extract his truth, providing the means for subsequent spiritual direction that could rely on an individualized teaching. The presence of several highly detailed tools revealed the will of the pastor to force the priest to account for his use of money and assets of the Church, which was essential to the spreading of the Word of God as prescribed by the *Constitutiones*.

## Conclusion

This study of the religious reform of Ferrara has shown the critical contributions of accounting as a technology of power for achieving control and direction of the clerics in the 15<sup>th</sup> century Diocese of Ferrara, when bishops Giovanni Tavelli da Tossignano and Francesco Dal Legname sought to implement the reform demanded by Pope Eugenius IV to tackle counter-conducts and reinstate the authority of the Church. Evidence from 15<sup>th</sup> century Latin documents shows how the reforming discourse of the bishops sought to impact on the three cornerstones of the Christian pastorate: *salvation*, *law* and *truth*. Through pastoral visits, after amending the “regime of truth” of the diocese based on the *Constitutiones* to make it consistent with the principles of the reform, the bishops were able to regain control of *omnes et singulatim*, aiming at the *salvation* of the whole diocese and of every cleric. Moreover, they sought to impose ecclesiastical *law*, which required a total subjugation of the priest to the bishop, with the former acknowledging the primacy of the master and denying the priest his will. The extraction of *truth* from the priest through an outright confession of his morality, ability in discharging his duty and use of the Church’s assets was a fundamental means for an individualized “spiritual direction”, the aim of which was the fulfilment of the bishops’ truth.

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<sup>25</sup> Some of the principles imposed by the *Constitutiones* were fully consistent with this aim, preventing the cleric from lying (especially *Constitutio* XLII and XLIV).

The extraction of truth and subsequent direction of a priest's conscience were the cornerstones of the reforming action of Giovanni Tavelli da Tossignano and Francesco Dal Legname, who clearly aimed at reinstating the Church's pastoral power in the 15<sup>th</sup> century Diocese of Ferrara. The exercise of power through this process of "probing, investigation, questioning and request for explanation" (Loft 1986, p. 140) increased the docility of the cleric, inducing him to self-regulate consistently with the truth imposed by the bishops. In their attempt to restore the Church's pastoral power the bishops, through an examination of the priest which involved the use of accounting tools, reinforced the exercise of their power and the obedience of their parishioners as a result of a never-ending extraction of truth by the latter, allowing *their* truth to be fulfilled. Their action took the form of a "government through truth" (Domenicali 2008, p. 169). This process of production of the truth and spiritual direction was further reinforced by the presence of a witness, the notary, who carefully wrote down all the results, thereby underlining the prominence of "written techniques for the act of governing" (Miller and Rose, 1990, p. 5). The strengths and weaknesses of the cleric and the teachings of the bishops were clearly documented and, therefore, unquestionable, this further reinforcing the primacy of the bishop and compelling the priest to correct his behaviour in the future. Through the visits and all the technologies they involved, each cleric was objectified, individualized in his abilities and sins as a result of the truth that had been extracted from him. This process ended with the priest being compelled to renounce his will and put his life in the pastor's care, inducing him to self-regulate consistently with the new regime of truth imposed by the bishops. In this process, accounting in the 15<sup>th</sup> century Diocese of Ferrara did not mainly serve the purpose of highlighting the value of the Church's assets, securing a better collection of money or even assessing cash outflows and inflows in order to inform financial

decisions, but was a powerful technology shaped by power, the goal of which was to “mould the behaviour” (Baños *et al.*, 2005, p. 207) of the priests, making it consistent with the ends of the bishops’ reform and, thus, to the revival of pastoral power.

Accounting was a pivotal technology of power in the reforming discourse of the bishop in that it reinforced the three constituents of the Christian pastorate. Inventories and income and expenses books provided the bishops with essential information for the *salvation* of souls, on both the whole diocese (most common sources of income or expense, general state of the assets of the Church) and each parish, individualizing each cleric and allowing a judgement about him by the means of his actions. Accounting was also a means to reinstate the primacy of the pastor to impose his *law*, by enhancing the bishops’ act of government (Miller and Rose, 1990) and making clerics aware of this monitoring (Hoskin and Macve, 1986). Accounting was a tool for an accurate extraction of *truth* from the priest, verifying his previous assertions and indirectly assessing his morality, his ability in discharging his role through his use of the Church’s assets and of his benefice. Highly detailed inventories and account books in narrative form were powerful technologies to force the priest to constantly tell the truth about himself, an integral part of the confession which the priest had to undergo to produce his truth and allowing the bishop to direct the priest’s soul in an individualized way.

The priest was the target of different technologies of power, the goal of which was to recognise the primacy of the bishop, allowing control of all and each in the parish and through the extraction of his truth compelling the priest to self-regulate. Accounting, far from being a neutral tool for enhancing economic rationality, was an integral part of the bishop’s plan to reinstate pastoral power, shaped by power itself and aiming at moulding the priest’s conduct, giving visibility to each cleric and objectifying abstract phenomena (Stewart, 1992) such as his morality and his respect for his role and

for the assets of the Church, making them thinkable and, thus, controllable (Robson, 1992; Álvarez-Dardet *et al.*, 2002). The focus on people rather than on a territory, the complex interplay of *salvation*, *law* and *truth*, in which accounting played a key role, with the master exercising a totalizing and individualizing control on people who had to pay him unconditional obedience and whose truth was constantly extracted from them through confession demonstrates how pastoral power anticipated governmentality, providing the means for the creation of the modern subject.

This work could be extended by analysing the role of accounting within the Diocese of Ferrara in the 16<sup>th</sup> century, and in particular during the Counter-Reformation, to verify if and how it supported the attempt to reinstate the pastoral role of the Roman Catholic Church when it had to face the rise of the Protestant movement. The dramatic changes within the government of the Church but also of the state (Foucault, 2007, p. 167) in an epoch in which pastoral power far from being defeated started to pervade aspects of people's everyday life other than the religious, might have altered the role of accounting in the diocese.

## Appendix

### *The Constitutiones Synodaliū.*

Those amended by Giovanni Tavelli da Tossignano (XIV, XV, XVII, XVIII, XXIV, XXVI, XXIX, XXX and LVIII) or added by Francesco Dal Legname (LIX, LX and LXI) are presented in italics.

| N.    | Latin Title  | English Title  |
|-------|--|--|
| I     | De Officio Divino  | The Divine Duty  |
| II    | De munditia Ecclesia, Paramentis et Vasis  | Church, Vestments and Pots cleanliness   |
| III   | De Aqua Sancta   | Holy Water   |
| IV    | De Missa et Sacerdotibus novis   | Mass and new Priests   |
| V     | De Corpore Christi   | Sacramental Bread  |
| VI    | De sacramentis Baptisimi, Extrema unctionis et Confirmationis  | Baptism, Anointing of the sick, Confirmation   |
| VII   | De Poenitentia, et Confessione,  | Penance  |
| VIII  | De casibus Poenitentialibus Episcopo reservatis  | Penitential cases reserved to the Bishop   |
| IX    | De prerogativa Majoris Ecclesiae   | Primacy of the Cathedral   |
| X     | De Processionibus et quod annuatim veniatur ad Synodum   | Procession and yearly Synod  |
| XI    | De volentibus ad ordines promoveri, et eorum ordinatione,  | People willing to be ordained and their ordination                                     |
| XII   | De Tonsura et habitu clericali   | Tonsure and clerical attitude  |
| XIII  | De Conversis et habitu eorum   | Converts and their attitude  |
| XIV   | <i>De Canonica Institutione</i>  | <i>Canonical Appointment</i>   |
| XV    | <i>De Monachis, vel Canonicis, vel Clericis non recipiendis et non instituendis absque licentia Episcopi</i> | <i>Ordaining Monks, Canons or Clerics without the Bishop's permission is forbidden</i> |
| XVI   | De Clericis assumendis secundum facultates Ecclesiarum   | Clerics must be hired in accordance with the financial capacity of the Church          |
| XVII  | <i>De Ecclesiis spectantibus ad collationem Episcopi</i>   | <i>Churches appertaining to the Bishop</i>   |
| XVIII | <i>De Plurimis beneficiis Ecclesiasticis non recipiendis</i>   | <i>Holding more than a benefice is forbidden</i>                                       |
| XIX   | De morte vel absentia clericorum   | Cleric's death or absence  |
| XX    | De aetate et qualitate assumendorum ad regimen   | Age and skills of people to be appointed as rector of a Parish                         |
| XXI   | De uno Prelato eligendo et habendo in qualibet Ecclesia  | In every Church there must be only one Rector  |
| XXII  | De Predicatione verbi Dei  | Preaching the Word of God  |
| XXIII | De visitatione facienda per Prelatos   | Clerics' visits  |
| XXIV  | <i>De Sacerdotibus extraneis et cura Populi Parochiae eis non committenda</i>                                | <i>Parishes cannot be ruled by foreign Priests</i>                                     |

|         |   |   |
|---------|---|---|
| XXV     | De officialibus instituendis in Ecclesiis per Prelatos  | Church officials  |
| XXVI    | <i>De possessionibus, et bonis Ecclesiarum non alienandis, nec obligandis</i>                   | <i>Possessions and goods of the Church must not be sold or bound</i>    |
| XXVII   | De debitis non contahendis in Ecclesiis   | Debts must be avoided   |
| XXVIII  | De possessionibus Ecclesiae per Clericos non admittendis  | Church's possessions must not be used for Clerics' personal benefit     |
| XXIX    | <i>De Bonis alicujus Ecclesiae iniuste habitis, vel occupatis, aut habendis, vel occupandis</i> | <i>The assets of any church must not be unjustly occupied</i>           |
| XXX     | <i>De Decimis</i>   | <i>Tithes</i>   |
| XXXI    | De honestate et continentia Clericorum  | Clerics' probity and continence   |
| XXXII   | De Clericis Usurariis   | Clerics exercising Usury  |
| XXXIII  | De acsationibus, testificationibus et juramentis Clericorum in Curia seculari                   | Clerics' accusations, depositions and oaths in secular courts           |
| XXXIV   | De Ecclesiasticis non trahendis ad curiam Secularem   | Clerics cannot be summoned to appear before secular courts              |
| XXXV    | De Clericis euntibus de nocte   | Clerics going out at night  |
| XXXVI   | De Clericis percussoribus   | Clerics hitting people  |
| XXXVII  | De Clericis arma portantibus  | Clerics taking weapons  |
| XXXVIII | De tabernis, choreis et ludo taxillorum vitandis  | Drinking, singing, dancing and gambling must be avoided                 |
| XXXIX   | De Clericis contrahentibus matrimonium de facto   | Clerics practically married   |
| XL      | De vitando accessu ad Monasteria  | Accessing Monasteries is forbidden                                      |
| XLI     | De acquisitis et comparatis per clericos et forma instrumentorum                                | How Clerics should make purchases                                       |
| XLII    | De instrumentis fictitiis et simulatis  | Fictitious and fake legal documents                                     |
| XLIII   | De sortilegiis  | Sorceries   |
| XLIV    | De Falsario and falso Testimonio  | Forger and false witness  |
| XLV     | De Incendiariis   | Pyromaniacs   |
| XLVI    | De Usurariis  | Usurers   |
| XLVII   | De Excommunicatis   | Excommunicated people   |
| XLVIII  | De Appellationibus  | Appeals   |
| XLIX    | De Commissariis et Heredibus Defunctorum  | Commissioners and heirs   |
| L       | De testamentis et ultimis voluntatibus  | Last will and testament   |
| LI      | De exceptionibus dilatoriis   | Dilatory pleas  |
| LII     | De Statutis et Ordinamentis contra libertatem Ecclesia  | Statutes and Laws against Church's freedom                              |
| LIII    | De munitioibus non faciendis contra Episcopum vel ejus familiam                                 | It is forbidden to create barriers against the Bishop or his assistants |
| LIV     | De Bannitis Communis Ferraria   | People banned from the Commune of Ferrara                               |



|       |  |  |
|-------|--|--|
| LV    | De Notariis extraneis  | Foreign notaries   |
| LVI   | De Constitutionibus duabus vicibus in anno legendis  | Constitutiones must be read twice a year   |
| LVII  | De abrogatione veterum constitutionum  | Abrogation of old constitutiones   |
| LVIII | <i>Quod absentes se ab Ecclesiis ultra quindecim dies sine licentia Episcopi sint ipso facto private Ecclesiis</i> | <i>Clerics leaving their Church without permission for more than 15 days are to be deprived of the Church itself</i> |
| LIX   | <i>De domibus pauperum non concedentis nisi per quinquennium</i>   | <i>The houses for poor people cannot be rented out for more than 5 years</i>   |
| LX    | <i>De domibus in canonica existentibus non locandis nisi presbiteris</i>   | <i>Rectories can be rented out only to Clerics</i>   |
| LXI   | <i>De domibus beneficiorum non deputandis pro taberna bel alio usu inhonesto</i>                                   | <i>Houses which are part of the benefice cannot be rented out to be used as taverns or for other unethical use</i>   |

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