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Social accounting in seventeenth century Florence. A Foucauldian analysis of a plague town

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Abstract Informed by Foucault's work on disciplinary power in seventeenth century plague towns, this study investigates the use of social accounting during the epidemic that struck Florence in 1630-1631. Social accounting devices, in the form of reports of visits to the streets of Florence, lists of internees in isolation hospitals and those buried in plague pits, effectively 'froze' the city space and enabled the tracking of each afflicted individual. The paper documents the role of accounting in the exercise of disciplinary power in its original site, thereby venturing beyond investigations of enclosed institutions such as military academies, factories, hospitals, prisons and schools. It demonstrates how accounting tools supported both inclusionary and exclusionary practices that later became a distinctive feature of modern forms of discipline. The study also offers a more nuanced analysis of the functioning of accounting in disciplinary regimes, which seldom displayed the icy perfection characterised by the 'panopticon'. The paper suggests that the plague town represents an important site for examining the interconnections between accounting and disciplinary power.

Keywords: Social accounting; Foucault; discipline; plague; Florence

Introduction

Throughout history, epidemics have posed a recurring threat to populations. Not only do they cause widespread suffering and loss of life, they also tear the social fabric apart. Epidemics fuel individualistic and opportunistic behaviour. They instil a fear of the 'other' who is perceived as a vessel for the transmission of disease. Such is the terror they engender that in Christian tradition epidemics are associated with one of the four horsemen of the apocalypse, whose visitation presages the end of the world (Ellul, 2020). In Medieval culture, the fourth horseman, symbolising death, came to be identified with the plague.

As times of crisis, epidemics are an important site of research in numerous disciplines, including accounting. Studies of the Covid-19 pandemic revealed the mobilisation of accounting by public authorities to count, survey and evaluate social phenomena (Bigoni & Occhipinti, 2024;

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Contrafatto et al., 2024; Ferry et al., 2024; Parisi & Bekier, 2022; Rinaldi, 2023). Investigations showed how accounting was deployed to monitor and track the disease (Ahmad et al., 2021) and revealed the role of accounting in generating trade-offs between 'security and liberty' (Larrinaga & Garcia-Torea, 2022, p. 7). Studies also observed the contribution of accounting to the communication strategy of governments when implementing measures to contain the epidemic (Ahrens & Ferry, 2021; Antonelli et al., 2022; Bui et al., 2022). While accounting helped to mobilise the population in the common purpose of fighting the disease (La Torre et al., 2022), it was also used for biopolitical purposes to emphasise the unprecedented danger posed to the social body and encourage acceptance of a reduction in personal freedoms in order to protect 'bare life' (Antonelli et al., 2022; Funnell et al., 2022).

Historical investigations have begun to demonstrate that the mobilisation of accounting during public health crises is not only a recent phenomenon. Studies have shown how accounting information shaped the conduct of individuals during epidemics in ways consistent with the goals of those in power (Servalli et al., 2024). Accounting was deployed to monitor the effectiveness of measures to protect the population. Its use also served to improve the social standing of medical professionals (Di Cimbrini, Musella, and Corsi, 2024, Di Cimbrini, Musella, and Fosco, 2024). Other historical research has shown how financial and statistical reporting was utilised for legitimation purposes by non-governmental organisations involved in the management of epidemics (Manetti et al., 2017; Pozzoli et al., 2024). Capelo-Bernal and Araújo-Pinzón (2024) demonstrate that accounting highlighted the efforts of civil and religious authorities to care for the sick.

The present investigation attempts to augment this developing literature by examining the role of accounting in the plague that struck the Grand Duchy of Tuscany, and in particular, its capital city, Florence, between 1630 and 1631. The study is distinctive not only in its focus on this episode, but also in its drawing on Foucault's (1995, 2003) work on the plague and disciplinary power. Crucially, for Foucault, the plague towns of the seventeenth century were the originating sites for the emergence of modern forms of disciplinary power. They were the scenes for experimentation with a new knowledge-based form of coercion in which citizens were subjected to penetrating forms of control that enabled those in power to locate individuals in space and time. Urban medicine during the seventeenth century saw a departure from traditional 'exclusionary' methods, whereby the morbidly sick were removed from the city, towards 'inclusionary' techniques that sought to know the population and manage the urban space. According to Foucault these inclusionary techniques, mobilised to tackle disease, would mature to constitute the modern forms of discipline that prevailed during the eighteenth and nineteenth centuries.

Thus, in addition to its contribution to the literature on the role of accounting in the management of epidemics, the paper also seeks to augment understandings of accounting as a mode of disciplinary power – a concept whose impact on interdisciplinary accounting studies is difficult to overstate (Gendron & Baker, 2005). By focusing on a 'plague town', the study responds to Bigoni et al.'s (2024) call for investigations of accounting and disciplinary power in 'less traditional' sites. To date, investigations of accounting and discipline have tended to focus on the military academies, factories, schools, hospitals and prisons alluded to by Foucault. It was in these enclosed institutions that the modern subject was disciplined through incessant training, examination and observation (Bigoni et al., 2020; Carmona et al., 2002; Edwards, 2018; Funnell et al., 2019; Hoskin & Macve, 1986, 1988; Walker, 2010; Walsh & Stewart, 1993). By contrast, the current study focuses on the operation of accounting in the open space of the plague town.

Much recent work on disciplinary power has embraced a functionalist understanding of how accounting contributes to the enactment of discipline (Bigoni et al., 2024). This has resulted in the assumption that the utilisation of accounting for control purposes ensures the compliance of the subject. The possibility of resistance is often overlooked (Baños Sánchez-Matamoros et al., 2016). The current study seeks to demonstrate that even in a disciplinary regime where

comprehensive accounting techniques are deployed, imperfect visibilities and attempts to flout regulations are inevitable. As Foucault (1978, p. 95) observed, 'where there is power, there is resistance'. The plague town and the flows of information within it exemplified the ways in which control and compliance were attempted but imperfectly accomplished.

To achieve its objectives, the research involved the qualitative analysis of extensive primary sources located in two Florentine archives: the State Archive of Florence and the Archive of the Misericordia Brotherhood. Evidence was gathered from reports prepared by various actors involved in the management of the plague. The aim of these reports was to provide those in power with a thorough understanding of the population of Florence during the epidemic – its movement, its needs, and, crucially, its state of health. The reports constituted an essential component of a disciplinary regime designed to 'crystallise' and partition space in the city and fix individuals within it when the plague struck. For contemporaries, this reporting regimen was understood as a form of accounting. Accordingly, in this study, we conceive the practices of counting and analysing the Florentine population during an epidemic as a form of social accounting (Walker, 2019). In doing so, the paper seeks to expand the boundaries of accounting scholarship by going beyond 'attempts to purify accounting in the name of the economic' to consider 'aspects of places and people, their activities and identities' in the pursuit of social control (Vollmer et al., 2024, pp. 448–449; Walker, 2016). By exploring its utilisation to manage an afflicted and at-risk population, the study also responds to the call to explore accounting at its margins – the locales where it is considered to be most interesting (Miller, 1998).

The remainder of the paper is organised as follows. The next section reviews work on the notion of social accounting as a descriptor of modes of non-financial enumeration deployed to manage populations. This is followed by a discussion of the theoretical framework that informs the study, Foucault's work on plague towns. Having explained our methods, the historical case of Florence during the plague of 1630–1631 is introduced. We then present and discuss the findings of the study, organised around the role of social accounting in practices of inclusion and exclusion in the plague town. Some concluding remarks are offered in the final section.

Demography, epidemiology and social accounting

In this study we identify disciplinary processes of enumeration and reporting in relation to the plague as forms of 'social accounting'. We now explain this attribution.

Accounting presences in the enumeration, reporting and analysis of populations have been recognised by a number of commentators (Walker, 2019). For example, in tracking the dissemination of the capitalist mentality in American society during the nineteenth century, Zakim (2018, pp. 160–173) identified the censuses of population as a component of a 'new system of social accountancy' (p. 161). Enumeration, a process akin to accounting for transactions with a view to the production of financial statements, serves to locate and render visible the individual within an abstracted, totalised populace. For commentators such as Zakim (2018, p. 170), the census enumerators who visited households to record information about its residents were effectively compiling a 'ledger of national experience'. Likewise, according to Bisman (2009), the census represents an 'accounting artifact' while Neu (1999) identifies it as a mode of accounting utilised in the governance of indigenous peoples. Most recently, Graham et al. (2023) reveal the deployment of accounting-based technologies and the participation of accountancy professionals in the censal counting of those with disabilities.

Of particular resonance to the temporal focus of the current study is the presence of accounting in the work of 'the founding father of human demography, epidemiology and vital statistics', John Graunt (1620–1674) (Connor, 2024; Glass, 1963; Sutherland, 1963). Graunt's *Natural and*

Political Observations of 1662 constitutes a classic work on political arithmetic. It became 'the 'bible' of early quantitative demography' (McCormick, 2015, p. 564). Graunt's book is often identified as the first quantitative analysis of mortality (Bayatrizi, 2008). His deployment of numerical tables on health and disease was ground breaking (Connor, 2024; Rusnock, 2002, pp. 16–24). Graunt's study was primarily based on the Bills of Mortality for London. These documented burials, the causes of deaths, as well as christenings. The Bills were initially published sporadically by English parishes during the sixteenth century but, with increasing outbreaks of plague, appeared weekly from 1604 (Connor, 2024; Graunt, 1662, p. 4). Indeed, they became an important device for tracking and containing the plague (Bayatrizi, 2008). The publication of statistical summaries derived from the Bills suggests that 'a developing culture of quantification' accompanied epidemics during the seventeenth century (Jenner, 2012, p. 264). Of particular importance to us was Graunt's description of the Bills of Mortality as 'accompts' (accounts).

In comprising a 'curious mixture of bookkeeping and natural science' (Kreager, 1988, p. 134), Graunt's *Natural and Political Observations* has been identified as 'a pioneering study in social accounting' (Archives, 2009, p. 417). Several commentators (Bayatrizi, 2008; Connor, 2024; Kreager, 1988; Rusnock, 2002) have observed that as a merchant and shopkeeper (he was a haberdasher and Freeman of the Drapers' Company) (Glass, 1963; Sutherland, 1963), Graunt applied the principles and techniques of double entry bookkeeping to generate, present and interrogate the tables he produced in his book – what he termed 'the Mathematiques of my shop-Arithmetique' (Graunt, 1662). As evidence of his accounting mentality, historians point not only to Graunt's persistent reference to the Bills of Mortality as 'accompts', but also his focus on balance, imbalance and proportion; his two-sided arrangement of tabular data; and the apparent treatment of births and deaths as debits and credits (Bayatrizi, 2008). He also deployed his bookkeeping skills to critically evaluate the integrity of the 'accompts' (Glass, 1963; Kreager, 1988). Graunt's (1662) book also reveals attention to issues relating to the keeping of accompts, 'errour' in the accompts (p. 35), and the relationship between original entries and abstracted accounting information.

This presence of accounting in early epidemiology and demography was to continue beyond Graunt's influential work. For example, as concern with the plague receded, accounting featured in quantitative investigations into the benefits of inoculation against another major disease, smallpox. Studies during the 1720s that compared the risks of dying from inoculation and mortality from the disease itself, were informed by the mercantile logic of profit and loss (Boylston, 2010; Connor, 2024). Rusnock (2002, p. 2) shows that before the emergence of 'statistics' as a distinctive discipline, political and medical arithmeticians who counted births and deaths during the eighteenth century used words such as 'figures' and 'accounts'. Rusnock (2002, p. 3) also reminds us that 'the first sustained effort at the quantification of things human occurred in Renaissance Italy', the site of the current investigation.

Contemporary understandings of accounting in seventeenth century Florence also informed our identification of 'social accounting' in the context of the plague. These understandings defined accounting not according to the type of information it embraced (that is, financial or non-financial) but according to the purpose it served. Accounting information was understood as a vessel to *rendere conto* or *rendere ragione* (provide an account and an explanation) of someone's actions, especially in the context of the management of resources or the discharge of a specific task. In the Grand Duchy of Tuscany, facilitating stewardship and accountability were important objects to which accounting contributed (Rigobon, 1892). Consistent with this notion, the expressions *rendere conto/rendere ragione* appeared in a variety of contemporary documents, ranging from the financial accounts of merchants (Cantini, 1804, pp. 225–227), to organisations accountable to state hierarchies (Occhipinti et al., 2024), and non-financial reports

compiled to manage the plague (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418; Targioni, 1780 [1631]). In his *Dictionary of Historical and Administrative Italian Language*, Rezasco (1881, p. 949) stated that *rendere conto* involved providing an explanation of one's administrative actions and noted that such accounting could assume diverse forms.

Theoretical framework

In his genealogy of modern forms of power, Foucault (1995, 2007) observed a shift in the way power was exercised from the eighteenth century. Previously, the object of sovereign power had been to defend the monarchical kingdom from those who endangered it (Foucault, 1978). Sovereign power was a 'negative' form of power. It was exercised to demonstrate what was forbidden under the law. It was visible and spectacular, as in the case of public executions. Knowledge of the law and those who broke it, along with their offences, were a sufficient basis for ruling. No understanding of the reasons for committing offences or of the personal circumstances of the offender was sought. The goal of sovereign power was to rule on pain of death as opposed to administering life (Deleuze, 1992). As a result, knowledge of subjects was partial (Foucault, 1995). By contrast, from the end of the eighteenth century, disciplinary power appeared. This did not merely aim to remove from society those who broke the law, but also to transform individuals (Foucault, 1995).

Disciplinary power required the use of 'techniques for producing the right souls and minds by disciplining and training bodies' (Valverde, 2008, p. 209). To achieve this, it intervened in 'all aspects of the individual, his physical training, his aptitude to work, his everyday conduct, his moral attitude, his state of mind' (Foucault, 1995, p. 235). This form of power was based on a thorough knowledge of those who were subjected to it. Its operation required new techniques to ensure the constant surveillance of individuals and this demanded the organisation of their time and space. By means of incessant training, observation and recording, disciplinary power ensured that each individual would internalise and reproduce new habits that would maximise their docility and utility (Durocher & Gendron, 2011). Equally important was the mobilisation of written technologies of notation and computation to record and store information gathered on subjects. In this way individuals were constituted as 'cases', and their progress was tracked and controlled. Accounting has been shown to be a significant technology in this regard (Álvarez-Dardet Espejo et al., 2002; Baños Sánchez-Matamoros & Gutiérrez-Hidalgo, 2012; Bessieux-Ollier et al., 2023; Bigoni et al., 2020; Hoskin & Macve, 1986; Walker, 2010).

Disciplinary power was exercised in institutions such as prisons, schools, military academies, hospitals and factories. In these sites individuals could be regimented and their capacities as living bodies maximised. Children, prisoners, soldiers, patients, and workers became 'the object of individual descriptions and biographical accounts' (Foucault, 1995, p. 192). The proliferation of regimes of surveillance, examination, documentation, and objectification, meant that a ''political anatomy', which was also a 'mechanics of power', was born. This defined how one may have a hold over others' bodies, not only so that they may do what one wishes, but so that they may operate as one wishes, with the techniques, the speed and the efficiency that one determines' (Foucault, 1995, p. 138). Foucault (1995) identified the ideal model of disciplinary power as Bentham's 'panopticon' – a circular prison with a central watchtower from which light would shine. This architectural solution ensured that prisoners were constantly visible to the guards. Thus surveilled, prisoners self-regulated with minimal intervention from those who watched them.

A much less studied aspect of Foucault's analysis of disciplinary power concerns his observations about interventions in plague towns during the seventeenth century (Foucault, 1995, 2003). For Foucault, the plague town was the original locale for the emergence of disciplinary power.

Practices in these centres departed from traditional urban medicine, which had been characterised by exclusionary methods. In the case of leprosy, the city 'purged' its own body by maintaining a strict separation between the ill and the rest of the population, with the former being physically cast out of the city. Lepers were declared as 'dead' and prohibited from returning to society (Foucault, 2003).

Foucault observed that although this model of exclusion did not completely disappear, it was replaced by the 'inclusion' of plague victims during the seventeenth century (Foucault, 1995, 2002a, 2003). The aim of this new model was not to oust the afflicted, but to gain a thorough knowledge of city dwellers, carefully manage the urban space, and enact an 'emergency plan' (Foucault, 2002a). The plague-afflicted city was closed off and the enclosed space was divided into districts, quarters and streets, with responsibility for overseeing each partition allocated to inspecting officials. Inhabitants were not permitted to leave their homes, the only exceptions being the overseers, guards and 'crows' (those tasked with transporting the sick and the dead). Officials were expected to visit their allocated areas regularly and record the names of the occupants of each house and their medical condition, and document any issues or irregularities identified during the visit. Individuals sick with the plague were to be removed and sent to purpose-built plague camps. Vacated houses were then disinfected and sterilised (Foucault, 2002a). The strict regulations effectively imposed a partitioning grid on the plague town, established when individuals could leave, forbade certain types of contact, and required the population to open their households to the inspecting officials (Foucault, 2007).

The system in place to fight the plague involved direct observation and the recording of information in registers with a view to creating compliant individuals. Such intervention created a 'frozen' space where individuals could be identified and located among the living, the sick and the dead (Foucault, 1995). Unlike the case of leprosy, there was no simple division between two indistinct masses that were to be kept separate. Rather, in the plague town there existed:

> a series of fine and constantly observed differences between individuals who are ill and those who are not. It is a question of individualization; the division and subdivision of power extending to the fine grain of individuality … while leprosy calls for distance, the plague implies an always finer approximation of power to individuals, an ever more constant and insistent observation. With the plague there is no longer a sort of grand ritual of purification, as with leprosy, but rather an attempt to maximize the health, life, longevity, and strength of individuals (Foucault, 2003, p. 46).

It was in the plague town that 'positive' technologies of disciplinary power arose. These did not merely aim to prohibit certain behaviours and exclude those who did not conform. Rather, they focused on 'including' individuals and subjecting them to hierarchy, observation and knowledge amassment (Foucault, 1995, 2003). The activation of these positive technologies of power ensured that the plague could be met by an ordered response – dangerous contacts would be severed and confusion and panic avoided. For Foucault, the plague town represented the perfectly governed city (Foucault, 1995).

Although Foucault (1995) perceived the panopticon as the exemplification of a disciplinary regime, the plague town has been identified as the formative model for the functioning of discipline (Elden, 2003; Green, 1999; Herpolsheimer, 2023; Myers & Wilson, 2014; Norris, 2002; Sharpe, 2016). Green (1999) contrasted the institutional surveillance of the panopticon with the disparate carriers of information, imperfect visibilities and potential for resistance in the plague town. Indeed, the latter better captures the strategies of urban surveillance. The panopticon model tends to oversimplify the complexity of social relations and implies the presence of total institutions where the conduct of inmates can be constantly observed and acted upon. Outside enclosed institutions, such as in the plague town, observation was less continuous. Here, the population is only made visible during periodic inspections. As explained by Green (1999, p. 32), the plague town offers a more realistic depiction of surveillance than the panopticon because it is:

> messier, the gaze less pure, information less clear. The architecture allows hidden corners, dark spaces and the fallible supervisors themselves are potential victims of the disease and of 'the gaze'. Instead of there being a single, homogeneous social grouping under one watchful eye, the city is naturally heterogeneous and surveillance is devolved into the hands of recognizable individual agents … Knowledge is scattered and requires active collection, merging and management.

In a plague town, observation is coupled with the individualisation of pathology through bureaucratic codification and decision-making founded on classification and categorisation. Controls represent 'a system of variable geometry the language of which is *numerical*' (Deleuze, 1992, p. 4, *emphasis in original*). All of this is supported by the physical presence of guards at the city gates and militias in the streets (Norris, 2002). However, the combined use of observation and force does not guarantee complete compliance as attempts to flout regulations may still occur (Eckstein, 2021).

In the analysis that follows, we draw on Foucault's work on plague towns to explore the inscriptive technologies used to observe and record information about a city populace (Florence) afflicted by plague in 1630–1631. We identify these technologies as forms of social accounting. First, however, we describe our methods and the case context.

Methods

The research on which the paper is based proceeded as a dialogue between empirical evidence collected from primary and secondary sources and the search for theoretical possibilities. Foucault's texts on disciplinary power in the plague town emerged early in the venture as a potent framework for interpreting and analysing our findings.

Data collection commenced with a review of articles and books on the political, economic and social history of the spatial and temporal site, the Grand Duchy of Tuscany during the seventeenth century (Cipolla, 1986; Diaz, 1976; Henderson, 2019; Lombardi, 1979). These secondary sources provided contextual insights to epidemics, the principal actors involved in their management, and helped crystalise our focus on the plague in Florence of 1630-1631.

The search for primary sources initially centred on locating contemporary chronicles of the plague (De Castro, 1631; Guiducci, 1634; Rondinelli, 1634; Targioni, 1780 [1631]). These works provided a detailed rendition of the evolution and progress of the focal epidemic. They described the response to the crisis by the Grand Duke of Tuscany and his bureaucratic functionaries, the measures implemented to counter the outbreak, and their impacts. These sources also revealed the complexities of epidemic management and pointed to a series of interventions to gather comprehensive data about the population. These measures were implemented by the Sanità, the principal organisational actant during the plague (see below).

Our search for original documents relating to social accounting practices in the plague town led us to the State Archive of Florence (*Archivio di Stato di Firenze* (ASF)). Consistent with historical research practice (Graham et al., 2023), we now describe the archive and acknowledge gaps in available materials. The ASF was founded in 1852 as a central repository of material previously dispersed across numerous small archives. One of the largest collections in Italy, the ASF contains around 80 km of documents on Florentine and Tuscan history (Archivio di Stato di Firenze, 2025). Relevant materials were identified from searches of online catalogues and by seeking the advice of a resident historian with expert knowledge of the archive and the governance of the Grand Duchy of Tuscany during the seventeenth century. It was apparent that a major flood in 1966 resulted in the destruction of a number of documents in the ASF relating to the epidemic of 1630–1631. These included surveys of certain parts of the city and records of a number of trials of those charged with breaking plague regulations. However, as previous historians have reported (Henderson, 2019, p. 229), the surviving material is sufficiently comprehensive

to provide detailed insights into contemporary practices, especially when supplemented by documents containing regulations and descriptions of procedures relating to plague management (ASF, Sanità, 465).

Materials consulted in the ASF included letters and reports exchanged between the Sanità, the Grand Duke of Tuscany and his senior bureaucrats, and between the Sanità and their agents in Florence (ASF, Sanità, 7, 37, 55, 147, 149, 151–154). These sources included social accountings in the form of surveys of the living conditions of Florentine citizens and the needs of families to be provisioned during lockdowns (ASF, Carte Strozziane, 19; ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418; ASF, Sanità, 465; ASF, Torrigiani, Appendice 17.1). Such surveys were ordered by the Sanità and carried out by members of the nobility. They were the principal means through which the powerful sought to understand and control the population during a time of crisis.

Our interpretation of these surveys was informed by authoritative guidance on the use of surveillance reports as historical evidence (Föllmer, 2009). This emphasised the importance of comprehending the institutional contexts in which state agencies pursued observational practices and the responses of those who were subjected to them. The former had been ascertained from the early stages of data collection. In relation to the latter, minutes of the trials of those who were suspected of breaking plague regulations were consulted. These offered insights into the ways in which individuals reacted to the disciplinary regime of the plague town (ASF, Sanità, 7, 149, 151, 152, 154, 155, 167). Legal materials also provided evidence of the fissures that existed in the disciplinary regime.

Although the principal goal of state intervention was to attain knowledge of the residents of the plague town in order to manage their conduct, the presence of a deadly disease meant that practices of exclusion were also imposed by the authorities (Foucault, 1995, 2003). Plague victims were removed from the city to counter the spread of the epidemic. Insights into the practices of exclusion were gained from surviving documents deposited in the ASF and the Archive of the Misericordia Brotherhood in Florence (*Archivio della Venerabile Arciconfraternita della Misericordia di Firenze* (AVAMF)). The Misericordia Brotherhood (hereafter the Misericordia) had assisted the sick since the fifteenth century and was tasked with removing plague victims from their homes and transporting them to places of treatment. The Misericordia was also responsible for burying those who succumbed to the disease. The AVAMF records therefore illuminated the system activated to identify and remove plague victims, and to track their movement from the city to the place of internment (lazarettos) and, should they not survive, to the place of interment (ASF, Sanità, 465; AVAMF, 7.2.1.5, 7.2.3.1, 7.2.3.2, 7.2.3.4).

Managing the plague in Florence

In the Grand Duchy of Tuscany, the principal body entrusted with protecting the population during a public health crisis was the Sanità. The Sanità was responsible for coordinating the response to the emergency, gathering detailed information on the progress of the plague, and regulating the behaviour of citizens. It reported to the Grand Duke and his advisors. The Sanità was made a permanent body of the state in 1527 and its members were elected from among the patriciate (Henderson, 2019). The Sanità comprised 11 magistrates who met twice daily (ASF, Torrigiani, Appendice 17.1, c. 150r). It could act as a tribunal and punish individuals who did not comply with the regulations it issued (ASF, Torrigiani, Appendice 17.1, cc. 150v and 152v). The Sanità relied on the assistance of a number of 'gentiluomini'[1], also drawn from the

[1]The word 'gentiluomo' (gentiluomini in the plural) denoted a man of noble origin.

nobility, who played an essential role in visiting areas of the city to gather information, including on those households where plague victims were located (ASF, Torrigiani, Appendice 17.1, c. l50r).

As the plague descended from northern Italy to Tuscany, the Sanità adopted measures to prevent the disease from reaching the Grand Duchy. When the plague reached Bologna in the summer of 1630, the Sanità established a *cordon sanitaire* along the northern border. Soldiers patrolled routes leading to the Grand Duchy, thereby halting commercial communication and travel to and from Bologna (ASF, Sanità, 55, c. lr). The import of livestock from plague-affected areas was also prohibited (ASF, Sanità, 147, cc. 7r-7v). However, the *cordon sanitaire* did not prevent the progress of the plague, which reached Florence in the summer of 1630 (Lombardi, 1979). In response, the Sanità enlisted the services of another important actor in the struggle against the epidemic, the Compagnia di San Michele Arcangelo (hereafter, the Company). This confraternity had a long history of supporting vulnerable members of the population in their places of residence (Eckstein, 2015). It was also considered an authoritative institution given that its members were drawn from the nobility. The Company's expertise in gathering information about the city's inhabitants informed the Sanità's decision-making in relation to the plague (Lombardi, 1979).

It was believed that the plague arose from 'bad humours' caused by dirt, refuse and offensive odours. According to the contemporary chronicler, Rondinelli (1634, p. 24), 'filth [was] the mother of [bodily] corruption'. Unhealthy living conditions were believed to be a source of bad humours, which ultimately carried the plague. The living conditions of Florentine citizens, especially the poor, were consequently kept under review in order to prevent the spread of the disease. Commercial activities that generated offensive odours or contributed to the contagion, such as butchery, the boiling of silkworms and the sale of second-hand clothes, were restricted or moved outside the city gates (ASF, Sanità, 154, c. 615r; Rondinelli, 1634, p. 58). The Sanità also banned fairs and markets, with the exception of the main food market (Rondinelli, 1634, p. 24). Meetings at barber's shops were also forbidden and gambling dens – a source of 'moral contagion' – were closed (Rondinelli, 1634, pp. 56–57).

In December 1630, in an attempt to control the epidemic, a partial lockdown was ordered whereby women and children under the age of 13 were confined to their houses (ASF, Torrigiani, Appendice 17.1, c. 185r). These groups were targeted as the weakest and most prone to sickness. It was also assumed that men should be free to work and support their families, thus confining the state's responsibility to the relief of unmarried women, widows and the children thereof. As the crisis deepened, in January 1631 a 40-day lockdown was imposed on the whole population (Rondinelli, 1634). Men were permitted to work but were to remain in their workshops for the duration of the regulation (ASF, Sanità, 7, c. 165v).

In the summer of 1630, suspected plague cases were sent to a 'regular' hospital, but it was soon recognised that this contributed to the spread of the disease (Rondinelli, 1634). As a result, a plague hospital was established in Florence (the Messer Bonifazio's Hospital) in August 1630. Further, from September 1630, 14 lazarettos and quarantine centres were created beyond the city walls to separate plague victims from the rest of the population (Targioni, 1780 [1631], p. 311). The dead were interred in purpose-built pits outside the city (Targioni, 1780 [1631], p. 305).

We now proceed to analyse the social accounting regimen instituted in the plague town of Florence. First, we focus on how social accounting enabled the implementation of practices of inclusion. These sought to know and control the population, especially by linking individuals to the spaces they inhabited. Second, we present an analysis of the role of social accounting in practices of exclusion that were activated when plague victims were identified. Third, we reveal the existence of fissures in the disciplinary regime.

Social accounting and discipline in the plague town

Practices of inclusion: partitioning space

A crucial step in the implementation of a new disciplinary regime was the partitioning of the space of the city into small components. This facilitated the application of accounting practices to locate, record and control the population. One contemporary chronicler, Targioni, appears to have perceived this activity as a form of social accounting. When discussing a survey of the population, he explained how the information gathering officials were expected to 'account for those who were in a state of need… so that it would be possible to decide how to help them' (Targioni, 1780 [1631], p. 313). Indeed, the documents consulted for the current study were invariably headed with an instruction to the data-gathering official to 'prepare a report of the visit… and account to the Sanità' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered).

Three main surveys conducted in the mode of censal enumerations enabled those in power to know the population of the city and determine actions. The first survey was carried out in August 1630 (the so-called 'sanitary survey' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418)). Here, the Company was tasked with visiting the streets and households of Florence and reporting their findings to the Sanità and the Grand Duke. This survey focused on capturing the living conditions of Florentine citizens with a view to their amelioration and the consequent containment of the 'bad humours' that carried the plague. A second survey was undertaken before the implementation of the partial lockdown in December 1630 (ASF Sanità, 465). A third was commissioned before the lockdown of the whole population in January 1631 (ASF, Carte Strozziane, 19). The second and third surveys identified the specific needs of families who were to be assisted. In addition to these surveys, frequent inspections were also carried out to monitor houses that were closed because their occupants had contracted the plague (ASF, Torrigiani, Appendice 17.1). As tools of social accounting, these surveys and inspections rendered the citizens of Florence visible. They comprised potent inclusionary technologies that enabled those in power to locate, observe, know and act upon the population. In this way the disease was met by an ordered response (Foucault, 1995, 2003).

A precursor to the application of these technologies was the analysis of space (Foucault, 1995). The Grand Duchy of Tuscany was constituted as an enclosed territory subdivided into cities and villages. These, in turn, were partitioned into quarters and streets. During the plague the partitioning of space was physically administered by the *cordon sanitaire* – armed guards who manned outposts established along the main roads leading to the Grand Duchy. Once a traveller gained entrance to the territory of the state, they were subjected to further checks by the military at the city gates of Florence. Entry to the disciplinary space was dependent on the presentation of a pass signed by a physician attesting to the individual's good health. The 'health pass' was also a means of spatially locating individuals. It contained details relating to its carrier's place of origin, locations visited, and the point of entry to the Grand Duchy (Rondinelli, 1634, p. 23). Such information enabled the establishment of an individual's ontological state along the dyads healthy/sick and low risk/high risk.

Analysing and controlling the open space of Florence was a complex endeavour. The city, particularly its poorer districts, was densely populated. Many streets contained large, multi-storey buildings and interconnected communal spaces linking separate dwellings, thereby providing potential escape routes for individuals seeking to evade detection (see Figure 1).

To operationalise the control of space and those living in it, the city of Florence was divided into six areas, known as Sesti. Each Sesto was placed under the control of a magistrate, who was a member of the Sanità (ASF, Torrigiani, 17.1, c. 150r). These magistrates were also tasked with implementing the decisions of the Sanità in the Sesto under their care. The surveillance of

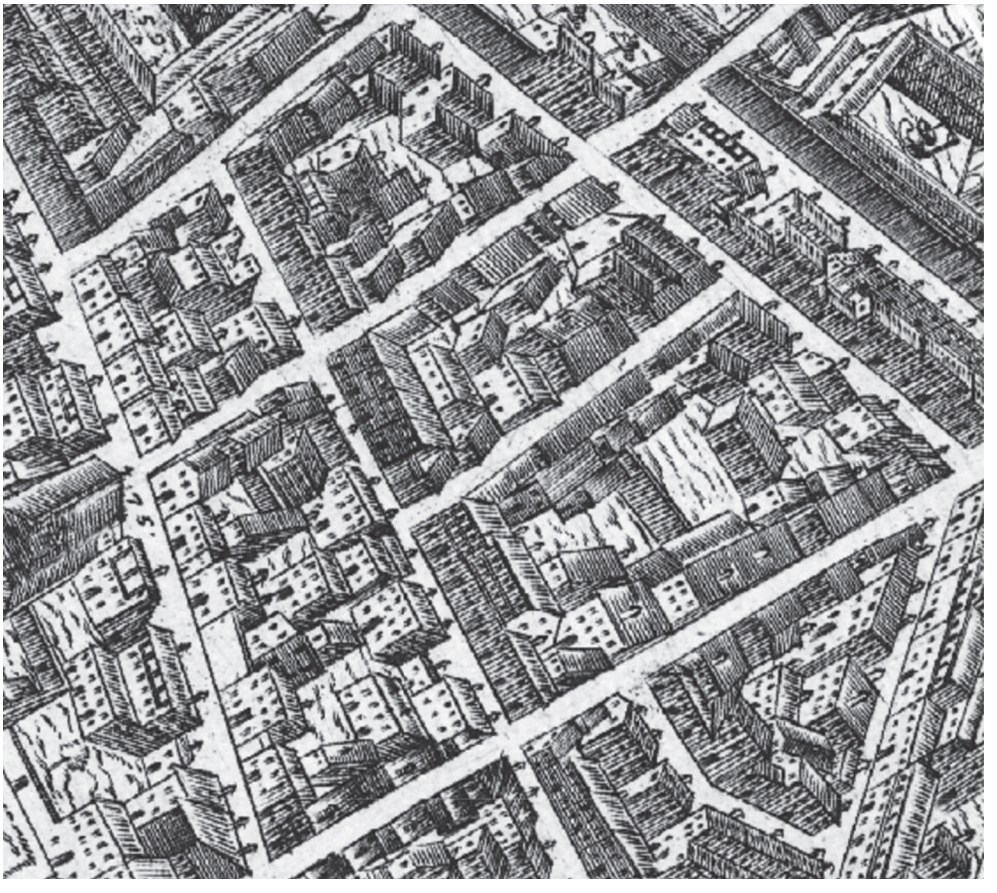


Figure 1. A section of the Sesto of San Giovanni at the end of the sixteenth century. Source: DECIMA – The Digitally Encoded Census Information and Mapping. Reproduced with permission of DECIMA.

individuals was further enabled by the subdivision of each Sesto into its constituent streets. For each Sesto, the Sanità appointed a supervisor (from among the Florentine nobility), and a set of streets within the Sesto was then allocated to other 'gentiluomini' (ASF, Sanità, 37, c. 172r). These 'gentiluomini' were expected to monitor their allocated streets and report to the Sanità. Each 'gentiluomo' was to engage 'delivery boys, shopkeepers, bakers and at least two or three women' to provide verbal reports on occurrences relating to plague victims in each street (ASF, Torrigiani, 17.1, c. l59r). The identification of new cases was of particular interest. Each Sesto was provided with militiamen, a physician, a surgeon and a pharmacist (Henderson, 2019), who could diagnose new cases and ensure swift intervention. Each of the spaces created during the plague was therefore made 'self-sufficient' and fully equipped with the personnel required to enable an 'analysis of the territory into its smallest elements' (Foucault, 2003, p. 45).

The various surveys conducted during the plague followed the partitioning of the territory established by the Sanità. For the purposes of the sanitary survey carried out by the Company in August 1630, the city was divided into Sesti, which were then subdivided into streets. A total of six supervisors and 48 visitors were involved in data gathering (ASF, Sanità, 37, c. 172r). This partitioning of space was replicated in the two surveys that took place in December 1630 and January 1631 preceding the imposition of partial and full lockdowns respectively. Here, the visitors were expected to identify 'the number of households in need and where they are located,

and how many males and females require the charitable subsidy' (ASF Sanità, 465, c. 183r). The same partitioning was adopted in the inspections of households where cases of plague had been detected.

Although they served different purposes, all the surveys allocated spatial partitions to specific enumerators or 'visitors' who were expected to collect detailed information about those living therein. The partitions comprised 'artificial' divisions of territory created for the purposes of efficient enumeration and administrative convenience (Eckstein, 2015, p. 283). Each report began with a description of the space that had been visited. For example, the August 1630 survey for the Sesto of S. Ambrogio was headed as follows:

> Report of the visit carried out by Lorenzo del Turcho, and Ottavio Benedetti in the Sesto of S. Ambrogio, which starts from [the church of] S. Maria del Fiore from Canto del Campanile, and runs along Piazza di S.ta Lisabetta, and [Piazza] delle Pallottole, via dello Studio, and Canto de' Pazzi until via de' Servi, including la Nunziata, and reaches Canto del Lione (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered).

Within this area, each household in each street was identified by its house number, or by its relation to neighbouring properties or landmarks, as in the case of the house 'in via di Candeli next to the vegetable garden' or 'above the Grand Duke's coat of arms' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, pages not numbered). Akin to later processes of census enumeration, once these spaces had been delineated, individuals were identified and linked to them. Surveys recorded the name of the householder in each property, along with the number of children in the family. Should the householder not be resident at the property, her/his location was noted, such as when s/he had been taken to a hospital or sent to a poorhouse.

The surveys therefore fixed citizens in a specific physical space – their households – thereby enabling those in power to know who they were and where they could be found. Those who were absent were also monitored. The scrutiny of, and reporting on, the households that had been closed due to the infection of their inhabitants adopted the same partitioning of the city into Sesti and streets and indicated the names of the 'gentiluomini' responsible for the inspection. For example, one report concerned the 'list of the houses that have been locked up because of the contagious disease [plague] in borgo S. Frediano from via nuova to the Gate and tiratoio dell'uccello and Campaccio under the care of Tomaso Pugliesi and Luigi Buonaparte' (ASF, Torrigiani, Appendice 17.1, c. 121r). Such reports also identified those who had died and those who were required to remain indoors for the duration of the lockdown.

The partitioning of space was a fundamental feature of the Florentine response to the plague. It was essential to enumeration, the technologies of which we now explore.

Practices of inclusion: knowing the population

People living in the enclosed territory of Florence were subjected to a penetrating surveillance during the plague in which inspection and written documentation were central. Social accounting tools in the form of enumerations were mobilised to observe and control the population in an attempt to contain the disease. The results of enumerations were used to exercise discipline by means of pyramidal control comprising the network of inspectors, the 'gentiluomini' responsible to the Sesti of the city, the Sanità and, ultimately, the Grand Duke. A distinctive characteristic of the Florentine response to the seventeenth century plague was the appointment of noblemen to the inspectorate (Eckstein, 2015). Derived from the same social class as the Sanità, they were considered trustworthy and, given the nature of their responsibility, were normally literate and numerate. They also commanded the obedience of the lower orders who were the principal focus of observation given their assumed role in spreading the disease (De Castro, 1631).

The aforementioned sanitary survey of August 1630 involved visitors accessing and inspecting every household in their allocated space as well as interrogating the inhabitants therein. The

Table 1. Extract from the sanitary survey for the Sesto of Santa Croce.

Nr	Name of Head of Household	Sick with fever	Sick with catarrh	In need of bed	Cesspit to be emptied	Clear water well to be emptied	Stinking mattrasses
(rows 1–11 omitted)							
12	Monna Menica di Lorenzo			1			
13	Monica Margherita widow			1			
14	Maddalena di Bastiano			2			
15	Monna Santa widow			1			
16	Monna Caterina di Giovanni			1			
17	Bartolomeo di Antonio and his wife	2		1			
18	M. Clemenza di Ruberto			1			
19	Monna Porzia widow			1			
20	Francesco di Giuliano			1			
21	Monna Maria widow			1			
22	Monna Madalena widow			1			
23	Monna Maria di Giovan Battista			1			
24	Antonio bricklayer					1	
25	Caterina maiden			1			
26	Bastiano di Filippo coachman					1	
(rows 27–86 omitted)							
Total		**9**	**2**	**54**	**8**	**16**	**21**

Source: ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered.

residents of each property and their living conditions were carefully recorded. Particular attention was paid to bedding as filthy mattresses and bedclothes were believed to be vessels for the transmission of the plague. Other sources of filth and bad odours were also identified. For example, in a house in the Sesto of Sant'Ambrogio, it was observed that 'on the ground floor live Monna[2] Maria, Monna Fiammetta and Monna Domenica, who sleeps on a bench, whilst the other two [sleep] on bad mattresses. They must be provided with new mattresses, and the old ones need to be burned for they smell, and the courtyard needs to be cleared as it is full of rubbish' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). Considerable attention was also paid to stagnant water and clogged cesspits. For example, 'at the top of via Nuova, toward via della Pergola, in the house in which lives Monna Francesca, wife to weaver Michele, there is a cellar which is full of water and needs to be emptied as it gives off a foetid smell' whilst in the neighbouring 'house of Monna Margherita di Piero, the overflowing cesspit must be emptied' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The sanitary survey also enabled the visitors to identify any individuals who were unwell, warranting further interventions by physicians appointed by the Sanità.

Information gathered on individual dwellings was abstracted for each Sesto at the end of the report. The table (see Table 1) indicated the interventions required in each household. It identified the households where sick individuals had been found. The information gathered by the survey was then used by the Grand Duke and his bureaucratic apparatus to take action and ameliorate the living conditions of those found in need. To illustrate, one letter from the Sanità to the Company stated that 'the Magistracy of the Sanità has received the report on the visit to the houses of the poor, and was very pleased with the diligence and charity of those who carried it out; an account of the visit will be provided to His Highness to understand what he will command to be done to help the poor' (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The Grand Duke decided to implement the suggestions arising from the survey

[2] 'Monna' was a title before a woman's name. It was commonly used from the late Middle Ages.

Table 2. Extract from the survey preceding full lockdown (January 1631).

From Ponte Vecchio under the Girolami porticoes						
Nr	Name of Head of Household	Mouths	Men	Women	Miserable	Dead
Y 27	Michele di Domenico: three do not work, two would weave	5	2	3		
Y	Antonio di Tommaso worker, two women would weave	4	1	3	1	
	Teodoro, stable hand	3	2	1		
	Francesca maiden, textile worker	1		1		
33	Ottaviano Dei, head of the Grand Duke's stables	5	2	3		
34	House which is used as storage for horse feed					
35	Giorgio detto il Ciaba, coachmen of the Grand Duke	2	1	1		
	Giovanni Borgognoni, coachman as above	4	2	2		
	Michele Tedesco, coachman as above	7	4	3		

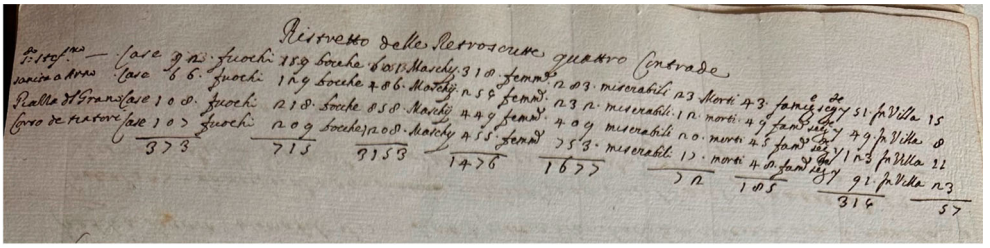
Source: ASF, Carte Strozziane, 19, c. 2r.

and provided new bedding and performed remedial work such as cleaning flooded cellars (ASF, Compagnie Religiose Soppresse da Pietro Leopoldo, 1418, page not numbered). The findings of the sanitary survey informed decision-making beyond its original purpose. The 'mapping' of poor areas by the survey enabled the Grand Duke to order targeted distributions of bread during the plague to relieve the unemployed poor (ASF, Pratica Segreta, 178, c. 187r).

As noted above, a second survey of the citizens of Florence was carried out before the imposition of a partial lockdown in December 1630. At this juncture the enumerators were instructed by the Sanità to evaluate the needs of the families affected by this measure. Families were identified as falling into one of four categories: (1) those who needed to be fully provided with sustenance, with no men in the household; (2) those in work who could partly feed themselves, but contained no resident men; (3) those with men who were jobless; and (4) those that contained men who had an occupation (ASF Sanità, 465, cc. 183r-183v). Those in the first category would receive a full subsidy, those in the second would receive 2/3 of the full subsidy, those in the third were entitled to 1/3 of the full subsidy, whilst families in the fourth, being deemed self-sufficient, would receive nothing.

The reports prepared from the survey were in tabular form and indicated the name of the head of the household, the number of residents in the household and an indication of the number of women and children under the age of 13. The last three columns specified the level of subsidy provided (full, 2/3, 1/3). Totals for each area were then calculated (ASF Sanità, 465). Through these social accountings the indistinct mass of the population was divided into categories of need, inclusion in which depended on the judgment of the nobleman enumerator. The documents crystallised the 'gaze' of these 'gentiluomini' over the population.

With the implementation of a full lockdown in January 1631, the enumerators were requested to carry out a different type of survey. Unlike at the partial lockdown, the poor were forbidden from leaving their place of residence and the subsidy now took the form of the provision of food and fuel. The enumerations (see Table 2) were more detailed than those drawn up for the partial lockdown. While they provided the name of the head of the household, the total number of mouths to feed, and the number of males and females, they also specified the occupation of householders, and, if unemployed but capable of work, the nature of their trade. Also included was the number of individuals in each household who were unable to work (labelled 'miserable'). Families whose members were prepared to work if offered it were indicated by the letter 'Y'. The resultant reports also stated the number of deceased for each household (ASF, Carte Strozziane, 19).



Summary of the four areas in the Sesto

S. Stefano	Houses	92	Hearths	169	Mouths	601	Men	318	Women	283	Miserable	23	Dead	43	Households marked Y	51	In the countryside	15
Sanità a Arno	Houses	66	Hearths	129	Mouths	486	Men	254	Women	232	Miserable	12	Dead	49	Households marked Y	49	In the countryside	8
Piazza del Grano	Houses	108	Hearths	218	Mouths	858	Men	449	Women	409	Miserable	20	Dead	45	Households marked Y	123	In the countryside	11
Canto de' Tintori	Houses	107	Hearths	209	Mouths	1208	Men	455	Women	753	Miserable	17	Dead	48	Households marked Y	91	In the countryside	23
		373		715		3153		1476		1677		72		185		314		57

Figure 2. Summary for the Sesto of Santa Croce, January 1631 (full lockdown). Source: ASF, Carte Strozziane, 19, c. 21v. Reproduced with permission of the Ministero della Cultura/Archivio di Stato di Firenze.

Each report concluded with a statistical summary. For example: 'Houses n. 66. Households n. 129. Mouths n. 486. Males n. 254. Females n. 232. Miserable n. 12. Dead n. 49. Households marked 'Y' n. 49. People in the countryside n. 8 [that is, noble families who were permitted to spend the lockdown in their countryside villas]. Empty houses n. 1' (ASF, Carte Strozziane, 19, c. 9v). The visit also included a check that the measures taken against the contagion had been implemented – the summary noted 'whether the belongings of the sick had been burned or not was noted in the entries n. 1, 8, 10, 32, 34, 53, 57' (ASF, Carte Strozziane, 19, c. 9v). Based on the summaries for each area, a table was drawn up providing totals for the Sesto (See Figure 2).

We now proceed to demonstrate that controlling the population of the plague town also involved the deployment of inscriptive techniques to facilitate exclusion.

Practices of exclusion: removing plague victims

The process of dealing with plague victims was regulated in Florence from August 1630 (ASF, Sanità, 149, cc. 682r-682v). Although it was formally the head of each family who was responsible for contacting the Sanità if a member of their household fell ill, all citizens were expected to report suspected cases in their neighbourhood. The web of informants retained by the 'gentiluomini' in each Sesto and the results of their visits also contributed to knowledge accumulation. The 'processing' of the infected individual was tracked through a number of social accounting records. Each morning, a number of 'tickets' were issued to physicians, each detailing the name and address of those who had been reported as ill. The physician then visited all suspected cases in his allocated district to establish whether the person was sick with the plague or with an 'ordinary disease'. In the event of a confirmed case of plague, the physician prepared a further ticket that identified the name and address of the sick person, the part of the body where swelling was noted, and the number of days they had been unwell. The physician also noted the names and ages of the other residents. These were classified as 'suspects' as a result of having come into contact with the sick person. The information gathered was reported to the Sanità.

The following day each household where a confirmed case of plague had been detected was visited by the 'gentiluomini' responsible for the Sesto. The names supplied by the physician the previous day were checked against those present in the house. The property was then locked and a large notice with the word 'Sanità' was posted on the door, indicating that neighbours should steer clear. Occupants were to remain indoors for 22 days on pain of death and the forfeit

of their property. For the duration of their quarantine, each family was allocated money so that neighbours could buy essentials, which were to be delivered without contact (Rondinelli, 1634, pp. 51–52). The house was also fumigated and the bedding and items of clothing were seized and burned. For this purpose, a notary was present. The notary prepared an account of the items to be seized, which was sent to the Sanità (Rondinelli, 1634, p. 53).

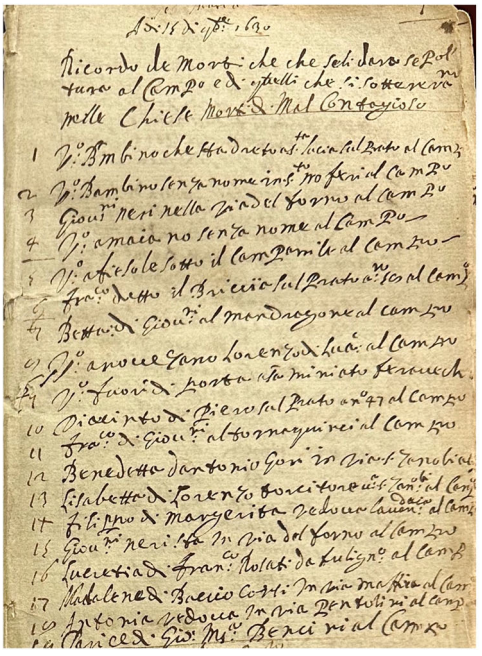
The households where sick individuals had been discovered were then monitored to determine whether the instructions of the Sanità had been followed and to gather further information on the health of co-occupants. The results of these inspections, which were carried out by the responsible 'gentiluomini', were recorded and reported. These reports contained the name of the visitor and identified the area being observed. A brief description of the findings of the inspection of each household was provided. For example, 'in the house of Battista di Giovanni manual labourer his wife Domenica fell sick and was taken to the lazaretto, where she died on 2 October. The things in the house were fumigated' (ASF, Torrigiani, 17.1, c. 124r). In a neighbouring house it was noted how, following the death of several people at n. 24, their possessions remained in the property, so their removal was ordered (ASF, Torrigiani, 17.1, c. 124r). Inspections of the houses of the sick also served to monitor the progress of the plague and the effectiveness of the measures to arrest it: on 17 October 1630 it was noted that 'the sick in the city this week are … one-fifth of those of the previous week, whilst the dead are just around one-tenth. The reason for this is not easy to understand, but it may be due to the separation and isolation of infected households' (ASF, Torrigiani, 17.1, c. 41r). Such monitoring could result in more comprehensive measures. For example, when an unusual increase in plague victims was observed, an entire street might be closed so that none could enter or leave (ASF, Torrigiani, 17.1, c. 41v).

The removal of a plague victim from their home was performed by the Misericordia, which maintained a record of the movements of all patients. Following the visit of a physician to the home of the victim the Misericordia official received a 'special ticket' (*polizza*, AVAMF, 7.2.1.5). This recorded the name and address of the person to be transported to a lazaretto. If, on arrival, the person had already died, the ticket was marked with a cross. Before entering the lazaretto, the patient confessed their sins and received Holy Communion (Rondinelli, 1634, p. 50). Receiving sacraments meant that the plague victim entered a 'suspended' space between life and death.

At the end of each day, the Misericordia provided the Sanità with a list of patients who had been taken to the lazarettos. This identified the name and address of each individual. Also indicated was the name of the lazaretto where the person had been taken (AVAMF, 7.2.3.4). The Misericordia was also tasked with burying (outside the city) those who died of plague. The names and addresses of these individuals were entered in registers (see Figure 3), along with the words 'to the field' – a generic reference to a plague pit (AVAMF, 7.2.3.1; AVAMF, 7.2.3.2). The reports on daily admissions to the lazarettos and burials sometimes included the occupation of the person, or their nickname, to assist with identification. One such case was 'Francesco also known as il Briccia' or 'Francesco Giovanni nurse at the S. Spirito [hospital]' (AVAMF, 7.2.3.2, c. 1r). Those who recovered from the plague were sent to a quarantine centre where they remained for 40 days before returning to their communities (Rondinelli, 1634, p. 50). Unlike lepers, plague victims retained the possibility of readmission to the city.

Fissures in the disciplinary regime

The partitioning of space, the tracking of the population, and the capture of individuals in a thick disciplinary web of gazes and inscriptions enabled by social accounting techniques, may appear as an inescapable machinery of power. However, unlike in the enclosed space of the total institution, disciplinary monitoring in the plague town was not constant. There was scope for individuals to flout and resist the regulations imposed upon them (Calvi, 1984). The minutes of



15 November 1630 Report of the dead who have been buried in the field [plague pit] and in churches. Plague victims	
1	A child who lives behind S. Lucia sul Breto to the field
2	A nameless child from S.to Noferi to the field
3	Giovanni Neri from via del Forno to the field
4	A nameless person from Maiano to the field
5	One from Fiesole under the bell tower to the field
6	Francesco also known as il Briccia from the Prato to the field
7	Betta di Giovanni al Mondragone to the field
8	Lorenzo di Luca from Ravezzano to the field
9	Another from the country to San Miniato [a lazaretto]
10	Diacinto di Piero from the Prato at n.° 47 to the field
11	Francesco di Giovanni al Tornaquinci to the field
12	Benedetta d'Antonio Gori from via S. Zanobi to the field
13	Lisabetta di Lorenzo weaver from S. Zanobi to the field
14	Filippo di Margerita widow launderess to the field
15	Giovanni Neri from via del forno to the field
16	Lucretia di Francesco Rosati from Fuligno to the field
17	Maddalena di Baccio Corti from via massire to the field
18	Antonia widow from via Pentolini to the field
19	Clarice di Giovanni maria Bencini to the field

Figure 3. An extract from the daily report on burials, 15 November 1630. Source: AVAMF, 7.2.3.2, c. 1r. Reproduced with permission of the Archivio della Venerabile Arciconfraternita della Misericordia di Firenze.

the trials of those accused of breaching the rules provide vivid insights to the experiences of those subjected to the disciplinary regime of the plague town. These show that in a number of cases disobeying the regulations was the result of wilful criminality. Examples include looting the vacated properties of those committed to the lazaretto (ASF, Sanità, 152, cc. 24lr-246v) and lazaretto staff stealing bedsheets, food, medicine and the possessions of the dead (ASF, Sanità, 154, cc. 134lr-1341v; ASF, Sanità, 153, c. 1351r).

Weaknesses in the disciplinary system also arose from the imperfect enforcement of the regulations. Inspectors sent by the Sanità found evidence of guards permitting the entrance of their acquaintances without checking their health passes (ASF, Sanità, 149, c. 223r) and of guards drinking and playing games instead of monitoring the entry of travellers (ASF, Sanità, 147, cc. 5lr-52v). Other guards could not read (ASF, Sanità, 149, c. 91r), a major flaw in a system based on written technologies of surveillance. Even the inspectorate could fail in their social accounting responsibilities. One 'gentiluomo' who visited the houses of the sick was charged with accepting a bribe not to report a case of plague (ASF, Sanità, 152, c. 378r). In another case, a physician accepted a bribe to treat a sick individual at home 'without making a report', thereby fracturing the accounting process that resulted in the diagnosed being taken to a lazaretto (ASF, Sanità, 152, c. 2341r). Physicians were also prone to error. There are documented cases of misdiagnosed patients who were sent to lazarettos but were later found to be suffering from a disease other than the plague (Rondinelli, 1634, p. 49; ASF, Sanità, 153, c. 177r). It was accepted that richer individuals could isolate at home in order to spare them the indignity of being committed to a lazaretto populated by commoners (Henderson, 2019).

Beyond cases arising from wilful criminality and incompetence many instances of rule-breaking arose from attempts to assist or protect family, friends or neighbours. In the plague town continual surveillance was infeasible. Consequently, there were opportunities for individuals to leave their homes to meet or support those in need. Despite the threat of severe punishment

some citizens breached the regulations to seek emotional support during a period of crisis. For example, Lucrezia di Francescho Bianchi admitted leaving her place of residence to spend the lockdown at a friend's house for she 'did not know anybody there [in the street where she resided] and did not want to remain alone at home' (ASF, Sanità, 154, cc. 926r). Similarly, four siblings were arrested for having gathered one night 'to pass the time'; having 'dressed up our brother in a mask, we were dancing' (ASF, Sanità, 155, c. 806r). Unfortunately, a passing patrol saw them through a door that had been left open.

Maria di Matteo Porta, a member of staff at a lazaretto, escaped at night through an unlocked gate to be reunited with her two sons, who had been left alone in Florence (ASF, Sanità, 151, c. 660r). Although the exchange of clothes was strictly forbidden, Monna Benedetta d'Antonio explained at her trial how she 'had let down a basket out of my upstairs window, because my son had asked me to mend a pair of trousers … Then a gentiluomo of the Sanità arrived and saw the basket and took me to prison' (ASF, Sanità, 152, c. 376r). Compassionate behaviour could also lead to breaking the rules. One couple was arrested for hosting two children who had lost their parents, even though the children may have been infected with plague (ASF, Sanità, 7, c. 22r).

The need to work and generate income also led to flouting the regulations. Examples include the case of a sex worker who left her locked-up house to visit a client, who was also in a locked-up house (ASF, Sanità, 152, cc. 759r-759v). Providing support to co-workers could also result in rule-breaking. Ludovico Puccetti, who was in charge of disinfecting cloth at the lazaretto of San Miniato, provided rolls of silk for weaving to fellow members of the silk guild, even though the silk had not been fumigated, so that their looms would not remain idle (ASF, Sanità, 167, c. 332r).

The inauguration of harsh measures to manage and control the plague, as well as the exceptional power conferred on the Sanità and their agents, effectively conflicted with local customs and long-established practices. Several of those who carried the dead to plague pits were arrested for taking the clothes of the deceased even though gravediggers had been permitted since the fourteenth century to retain such apparel in payment for the service rendered (Calvi, 1984). On many occasions individuals hid the meagre belongings of dead relatives to ensure that they were not recorded and seized (Calvi, 1984). When such belongings were recorded, the personnel sent by the Sanità to collect them might discover that the potentially infected items were still being used by the family of the deceased (ASF, Torrigiani, Appendice 17.1, c. 135v). Evidently, despite attempts to account for infected individuals and their possessions, some citizens openly resisted the forfeiture of family property.

Discussion

We have observed that the Florentine response to the plague during the seventeenth century encompassed the extensive use of social accounting. In contrast to earlier strategies focused on the physical separation of the healthy from the sick, the response in the plague town centred on attaining an in-depth knowledge of the circumstances of individuals living in the urban space so that measures could be taken to contain the spread of the disease. The threat to human life posed by the plague was met with a multiplication of disciplinary techniques rather than the simple exclusion of the afflicted (Foucault, 2003). The complex space of the city was reconfigured in a way that enabled disciplinary surveillance to maximise compliance with regulations. Foucault (1995, p. 141, *emphasis in original*) observed that discipline requires '*enclosure*, the specification of a place heterogeneous to all others and closed in upon itself. It is the protected place of disciplinary monotony'. Plague-stricken Florence provided an opportunity to create such a 'protected', enclosed space in which the power of the state could be exercised on individuals.

Meticulous partitioning enabled control by dividing the defined space into its micro-level components, and by linking the individuals therein to the spaces they inhabited. Each of those spaces was then allocated to individuals drawn from the Florentine nobility who, by regularly surveying the streets, amassed a comprehensive knowledge of the people living in their allocated area. The goal of such partitioning was to 'establish presences and absences, to know where and how to locate individuals, to set up useful communications … to be able at each moment to supervise the conduct of each individual' (Foucault, 1995, p. 143). To achieve this purpose, mere surveillance of the streets was deemed insufficient. Social accounting tools, in the form of surveys of the households in defined districts of the city, ensured that its individual residents would not only become known, but located in a specific time/space matrix.

Inscriptive technologies effectively froze the space of the city and those living therein, thereby enabling the inspectorate to ascertain whether citizens were abiding by the regulations or had left their place of residence without a valid reason. Unlike the case of sovereign power, where the population was an indistinct object over which the sovereign ruled on pain of death, in the plague town the advent of discipline meant that, for the first time, the goal of those in power was to 'administer life' (Deleuze, 1992, p. 3). This object required new tools to enable 'an exhaustive sectioning (*quadrillage*) of the population by political power, the capillary ramifications of which constantly reach the grain of individuals themselves, their time, habitat, localisation, and bodies' (Foucault, 2003, p. 47, *emphasis in original*). Social accounting provided a means of transforming 'the confused, useless or dangerous multitudes into ordered multiplicities' (Foucault, 1995, p. 148) which were managed in a way that avoided contact with the infected.

Although most of the literature on disciplinary power emphasises its negative consequences for those being observed (Baker, 2016; Carmona et al., 2002; Carmona & Gutiérrez-Hidalgo, 2005), the case explored in this paper suggests that discipline can also have a positive impact on those subjected to observation (Bigoni et al., 2024; Walker, 2014). Although instituted for purposes of plague management, social accounting techniques enabled the construction of classes defined by need and the identification of individuals requiring assistance. This was especially true of the surveys carried out before the imposition of lockdowns. The information contained in enumerations were the foundation for the targeted distribution of essentials that sustained the poor during the epidemic. Likewise, the earlier sanitary survey was a basis for the replacement of filthy mattrasses and emptying of clogged cesspits, at the state's expense. Disciplinary measures thus resulted in the provision of assistance to the poor, even if they did so by subjecting them to surveillance and correction because their lifestyle was perceived as a threat to the community.

Foucault's (2003) interest in the practices of inclusion that characterise disciplinary power meant that he paid less attention to the repressive consequences of practices of exclusion during plagues. However, in his analysis of the rise of discipline, he acknowledged that such practices were not completely supplanted by this new form of power. He suggested that repression retained only 'a lateral or secondary effect' in the context of disciplinary power's 'central, creative, and productive mechanisms' (Foucault, 2003, p. 52). Both inclusion and exclusion thus featured in the machinery of power whose main goal was the creation of knowledge about those over whom it was exercised. In the context of the plague town, the boundary between inclusion and exclusion was represented by mechanisms to sort individuals into those who were healthy and those who were sick. The latter were physically removed from the city before they spread the disease further. An important goal of surveillance was to ensure that each individual was ascribed 'his 'true' name, his 'true' place, his 'true' body, his 'true' disease'' (Foucault, 1995, p. 198). In Florence, social accounting tools were used to monitor the movements of individuals according to the strict regulations introduced to deal with plague cases.

Such social accountings introduced 'criteria for classification and ordering that affected both the living and the dead' (Capelo-Bernal & Araújo-Pinzón, 2024, p. 19). They represented

ordering devices that linked the well-organised, protected territory of the city to the confused space of internment in lazarettos beyond the city walls (Foucault, 1995). Unlike lepers, those affected by the plague were not an indistinct mass to be left to their doom. Rather, the system mobilised methods to individualise those excluded and embraced procedures to inscribe their status (Foucault, 1995, p. 199). Tracking each body, healthy or sick, was essential to the ordered management of the plague. The movement of plague victims from their places of residence, to the lazaretto and, ultimately, to the plague pit, was recorded. The mechanisms introduced in plague-stricken Florence therefore represent an early example of a knowledge-based form of disciplinary power, one that ensured that 'each individual is constantly located, examined and distributed among the living beings, the sick and the dead' (Foucault, 1995, p. 197). Those individuals who survived the plague were recorded as healed and allowed to return to their homes. Exclusionary practices in the plague town were therefore intertwined with inclusionary practices. These anticipated the disciplinary techniques that would later characterise institutions such as prisons, where inmates could return to society having internalised specific norms of behaviour during their incarceration (Foucault, 1995).

Although social accounting facilitated the tracking of individuals, it did not result in a disciplinary regime that was perfect, inescapable or total. Despite the efforts of the authorities, imperfect visibilities and non-compliance were evident. Unlike the case of the panopticon, which rests on external, hidden monitoring, in the plague town technologies of surveillance were applied from outside and within the community. They depended on the interventions of visiting enumerators and inspectors, and on watching by the residents of the districts. Social accounting tools were also selectively deployed, primarily in the spaces inhabited by the poor, while the rich remained in the shadows (Massong, 2024). Further, the agents of disciplinary power in the plague town were visible to those under surveillance as they roamed the streets of Florence and entered households to collect information. Although their visits were unannounced, the enumerators were not hidden.

Officials in Florence operated in a complex urban environment that did not boast the architectural perfection of Bentham's model. Enclosed institutions can be designed to maximise the visibility of those under surveillance and render the movements of individuals efficient (Bigoni et al., 2020; Carmona et al., 2002; Jeacle & Parker, 2013; Labardin, 2014). In both enclosed institutions and in the plague town accounting renders individuals knowable by linking them to the spaces they occupied. Surveillance in the plague town was conditioned by an architecture representing the culmination of centuries of urban development. The existence of dark alleys, adjoining roofs, and connecting staircases facilitated the mixing of people and complicated their surveillance and enumeration. Unlike the perfect visibilities attainable in enclosed institutions, disciplinary space in the plague town was unsealed. Spaces inside and outside Florence exhibited porosity, including the households of the afflicted and the lazarettos. The study thus affirms that the effectiveness of accounting as a disciplinary technology 'is contingent on the compatibility of the spaces and activities that accounting is attempting to capture' (Jubb, 2023, p. 307). The creation of visibilities is intimately linked to the architectural features of space.

As shown by the case of Florence, another major limitation of disciplinary systems emerges from the 'fallibility' of their human element. Instances of officials taking bribes and guards not taking their role seriously constituted flaws in the operation of disciplinary mechanisms. Sometimes these imperfections arose from a desire for empathy and compassion that outweighed the fear of punishment. Authorities were also aware that the population was experiencing a tragic event where the strict enforcement of regulations could fuel discontent, especially when minor infringements generated heavy penalties. In fact, during the focal plague 566 people were arrested for violations of the regulations. 60% were released without punishment (Henderson,

2019, pp. 237–238). Despite the draconian penalties imposed by the law, those found guilty normally suffered a few days in prison or received a fine. Harsh forms of corporal punishment were only imposed in a small number of serious cases. Although a number of infringements were punishable by death, this penalty was imposed only once during the plague of 1630–1631 (ASF, Sanità, 152, cc. 24lr-246v).

Conclusions

This paper has documented the ways in which accounting featured in the activation of a new form of power, disciplinary power, by investigating the original setting in which it emerged, the seventeenth century plague town (Foucault, 1995, 2003). As a deadly plague descended on northern Italy in 1630, authorities in the Grand Duchy of Tuscany responded by implementing an 'emergency plan'. Within the partitioned space of the city, social accounting techniques, in the form of household enumerations, tickets relating to plague cases, and lists of those interned in lazarettos or buried in plague pits, enabled the tracking of the population within the city and outside its walls. Not only did these modes of social accounting render each individual visible, they also enabled those in power to assess the results of their measures by integrating individual data into cumulative forms of representation. However, the system never achieved the perfection of the panopticon as individuals took advantage of imperfect visibilities and leveraged social connections in their attempts to survive the plague.

Indeed, we have observed how the continuous surveillance that characterised the total institution was infeasible in the plague town. Processes of hierarchical observation and enumeration were necessarily periodic and complicated by the architecture of the city space. These logistical constraints, together with the significant number of arrests for violation of plague-time regulations observed in this study, suggest the possibilities for resistance to the bureaucratic operation of social accounting. Although such accounting was embedded in relations of power (Miller et al., 1991) and comprised a mechanism of social control (Walker, 2016), its operation likely offered multiple opportunities for micro-level resistance. These might take the form of physical flight from the observed household, or evading, deceiving and bribing the visiting inspectorate. Thus, in the plague town, as elsewhere, resistance was co-existent with the exercise of disciplinary power (Foucault, 1978, p. 95; Foucault, 2002b, pp. 331–332). Indeed, 'Foucault's genealogy of power is simultaneously and importantly also a genealogy of resistance' (Nealon, 2008, p. 106).

Our findings demonstrate that analysing resistance and the role of accounting within it requires careful attention. Resistance is not always immediately visible, particularly in disciplinary forms of accounting such as those implemented during the Florentine plague. While surveys may have suggested that no one could evade enumeration, evidence from trial records revealed a more complex reality. When examined in isolation, accounting documents can create the impression of a closed and inescapable system; yet a broader evidentiary base may tell a different story. Resistance takes multiple forms. It may be overt, as in instances of democratic agonism (Tregidga & Milne, 2022), or subtle and almost imperceptible, as in practices of 'infrapolitics' (Bigoni & Awais, 2025). As a result, analysing resistance requires expanding the range of sources consulted, particularly in historical research. The interplay between power and resistance, and the potential of accounting both as a technology of domination and as a resource for contestation, must be examined within the wider web of interconnected social relationships.

The study has contributed to the literature on accounting and epidemics by investigating the role of social accounting in knowing and managing a population to be protected against disease. By focusing on a plague town, the study has responded to Bigoni et al.'s (2024) call to focus on

the less studied sites in Foucault's work, beyond the total institutions emerging from the eighteenth century. The plague town has yet to attract a level of attention that is commensurate with its importance in Foucault's analysis of power relations. As we have shown, when the plague struck Florence, 'positive' technologies of power arose that were not limited to prohibiting certain behaviours and creating a caesura between two indistinct groups, namely the sick and the healthy. Responses did not take the form of simply excluding the afflicted. Rather, they were augmented by the creation of a 'frozen' space and the management of the individuals inhabiting it. These positive technologies of power, activated through the observation and recording of information about individuals, aimed at creating compliant subjects so that the disease was met by an ordered response (Foucault, 2003).

The paper extends the work of Foucault on disciplinary power by showing how the plague town, with its inclusionary and exclusionary practices, is not only an early example of discipline, but a more faithful representation of its workings. If, even in today's highly technological societies, 'crimes go unsolved, products unsold, taxes uncollected, welfare benefits fraudulently obtained, people unregistered and unknown' (Green, 1999, p. 33), the achievements of a disciplinary regime, and the contribution of accounting therein, require careful analysis beyond the deterministic assumption that the presence and exchange of accounting information enables discipline and compliant behaviour. Accordingly, the paper has attempted to deepen knowledge of the interrelations between accounting and projects for the management of human life by offering a more nuanced understanding of the functioning of accounting in a disciplinary regime.

The enforcement of strict social control, albeit imperfectly, restricted mortality from the plague of 1630–1631 to 12% of Florentine citizens (Henderson, 2019, p. 24). The study thus complements extant accounting research that demonstrates how disciplinary power can be aligned to the pursuit of the public good (Servalli & Gitto, 2021; Walker, 2014) as opposed to the purely negative and oppressive (Baker, 2016; Bigoni et al., 2020; Carmona & Gutiérrez-Hidalgo, 2005; Edwards, 2018). However, the study also suggests that disciplinary measures enacted to safeguard public health have a significant impact on the lives of individuals and generate questions about their effects on individual freedom (Antonelli et al., 2022; Ferry et al., 2024). Although accounting can be used to justify and communicate measures to manage epidemics, it can also have biopolitical effects in its reduction of the complexity of human life to a set of statistics to be monitored in the pursuit of the public good (Ahmad et al., 2021; Ahrens & Ferry, 2021; Antonelli et al., 2022; Contrafatto et al., 2024). Accounting information is often perceived as a neutral tool, but the production of apparently banal enumerations impacts on the conduct of individuals and serves to distance the accountants who produce it from the objects of their meticulous recording (Graham et al., 2023).

The Florentine response to the plague comprised an early example of a knowledge-based form of power that sought to order the field of intervention and direct the conduct of a population at a time of crisis. Although caution is necessary when drawing parallels with events that took place in a distant time and place, many of the measures inaugurated during the recent Covid-19 pandemic echo those instituted by the Florentine authorities in their fight against the plague. The presence of a powerful public health board that supported policymaking (such as the Civil Protection Department in Italy or the Scientific Advisory Group for Emergencies in the UK), the tracing and isolating of those who came into contact with plague victims, the use of health passes (especially prominent in Italy and France), the creation of ad hoc medical structures to treat victims (such as Covid wards or Nightingale Hospitals in the UK), lockdown measures, and the recording of accounting information to track the spread of the disease, characterised responses to both the Florentine plague and the Covid-19 pandemic. The paper therefore demonstrates how practices that are perceived as quintessentially modern have historical antecedents, especially in early modern Italy (Rosen, 2015).

It is hoped that the current study will inspire further historical research into the role of social accounting in the management of epidemics. In light of our findings, we envisage that more nuanced analyses of accounting in disciplinary regimes might be pursued to develop a finer-grained understanding of such technologies beyond their alleged infallibility and oppressive character. Moreover, the paper has paved the way to further investigations of important issues relevant to accounting that arise from disease management. As the findings indicate, interfaces between accounting and religion, philanthropy, and class surface in the context of plagues. These merit further study. Furthermore, the ways in which the plague was managed during the seventeenth century has been studied in detail in other cities in Italy, such as Milan and Bologna (Massong, 2024; Ripamonti, 1841). These investigations, together with Graunt's (1662) mercantile utilisation of accounting concepts to analyse mortality in seventeenth century London, suggests the potential for comparative analysis of the role of social accounting in managing afflicted populations in sites of different socio-economic, political and cultural complexion.

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