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**La contabilità pubblica e privata
in Europa
tra età moderna e contemporanea**



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**ACCOUNTING, TAX SYSTEM, AND GOVERNANCE IN SOUTHERN ITALY
IN THE MODERN AGE: THE DOGANA OF FOGGIA (1447-1806)**

Paola Nardone, Dario Dell'Osa ()*

Abstract: The Dogana of Foggia was a tax institution of the Kingdom of Naples established around the mid-fifteenth century, through which the governing authorities administered wide grazing lands in Northern Apulia. Since its foundation and for over three hundred fifty years, this institution was at the centre of the Kingdom's events, continuously mediating between the opposing economic interests that occurred in the Tavoliere area. Using the Foucauldian governmentality framework this paper wants to study how the accounting was used in the Dogana administration to ensure the government of territory and population, as well as a correct tax collection. Basing on an information system characterised by elementary but very effective surveys in monitoring the many variables influencing the local economy, the Dogana has carried out its activity bearing important repercussions on the economy of the whole Kingdom.

La Dogana di Foggia è stata un'istituzione fiscale del Mezzogiorno costituita intorno alla metà del XV secolo, attraverso cui le autorità di governo del Regno di Napoli amministravano ampi territori adibiti a pascolo nel nord della Puglia. A partire dalla sua fondazione la Dogana è stata al centro delle vicende del Regno per oltre 350 anni, svolgendo con continuità la sua opera di mediazione tra gli interessi economici contrapposti che insistevano sull'area del Tavoliere. Utilizzando il governmentality framework di Michael Foucault, questo lavoro intende studiare come la contabilità sia stata impiegata nell'amministrazione di questa istituzione per garantire il governo del territorio e della popolazione, e la corretta riscossione delle imposte. Basandosi su un sistema informativo caratterizzato da rilevazioni elementari ma molto efficaci nel monitoraggio delle molteplici variabili che influenzavano l'economia locale, la Dogana ha svolto la propria attività generando importanti effetti sull'economia dell'intero Regno.

Sommario: 1. *Introduction.* – 2. *The use of the governmentality framework in accounting history and the study of the Dogana of Foggia.* – 3. *The function of accounting practices in the Dogana.* – 4. *The history of the Dogana.* – 4.1. *Flock owners' forms of accounting and self-government.* – 4.2. *The administration of the Dogana.* – 5. *Conclusions.*

1. *Introduction*

Since the 1980s, the international literature on accounting has been inspired by Michel Foucault's work to study the value of accounting as a governance tool for guiding the conduct of individuals in organisational and social contexts (Burchell et al. 1980 and 1985). Starting from the renowned work by Hoskin and Macve (1986) and by Anne Loft (1986), the governmentality framework (1) has widely affected literature, fuelling a rich strand of studies that includes contributions focusing on the analysis of the functioning of private businesses (2) and the public sector alike (3). In the latter matter, particular relevance lies in the contribution by Rose and Miller (1992), where governmentality appears as a power technique subjected to the problem of the liberal government of ensuring wealth, health and happiness to people (4).

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(1) The term governmentality was used by Michel Foucault in his lectures at the Collège de France between 1978 and 1979 (Foucault, *Governmentality*, 87-104, but the authorship of this neologism is commonly attributed by literature to Roland Barthes (Bröckling, Krasmann and Lemke, *Governmentality*; Walters, *Governmentality*; Lemke, "An indigestible meal?", 43-64) who coined it in the 1950s referring to "the Government presented by the national press as the Essence of efficacy" (Barthes, *Mythologies*, 129). Foucault therefore resumed the use of this term attributing the meaning of "rationalization of governmental practice in the exercise of political sovereignty" (Foucault, *Naissance de la biopolitique*).

(2) For further studies on the concept of governmentality applied to companies, see the works of Jeacle and Walsh (Jeacle and Walsh, "From moral evaluation"); Neu et al., "Informing' technologies"; Dean, *Governmentality*; McKinlay, Carter, and Pezet, "Governmentality, power and organization"; McKinlay et al., "Using Foucault to make strategy"; Spence and Rinaldi, "Governmentality in accounting and accountability".

(3) For some examples related to the application of the governmentality concept to the public sector, see Miller, "On the interrelations"; Miller and O'Leary, "Accounting, 'economic citizenship'"; Id., "Accounting and the construction"; Napier, "Accounts of change".

(4) Rose and Miller, in other contributions, had already focused on the concept of governmentality applied to the reality of the State: Miller and Rose, "Governing economic life"; Miller, "Accounting innovation beyond the enterprise"; Rose, "Governing by numbers"; Miller and O'Leary, "Accounting expertise and the politics"; Id., "Accounting, 'economic citizenship'".

The role of accounting was thus outlined as an instrument of power capable of favouring a disciplinary action by a controlling subject towards a controlled subject, or as an element capable of inducing self-government practices in the economic field in persons enjoying the degrees of freedom granted by the organisational and social context of reference (Miller 2001). Accounting thus becomes an instrument of power bearing political and administrative traits (Mennicken and Miller 2012), utilised by government bodies to regulate people's social and economic dimension (Rose and Miller 1992), and calculation technologies become instrumental to the governance of the population economic conduct (Miller 1991). In this context the State in the Contemporary Age, as it appears in the 20th century, constitutes an indispensable point of reference in the application of the governmentality framework. It may exercise control on the relations of power in order to verify the institutions' good functioning, in the ultimate goal of ensuring better living conditions to the population, and such control may be both direct and indirect. Actually, according to Miller and Rose (1990), a democratic State may also delegate the exercise of population orientation activities to other minor organisations, other than the State itself, which may operate to facilitate the achievement of the government's goals (Stacchezzini 2012, 91).

The relevance of governmentality is evident for the sociological implications that such an interpretative model has had in the study of power relations in contemporary States, as well as for its political aspects and for its impact on the literature on accounting. Nevertheless, it is important to observe how such a theory has been widely used also in studying the forms of exercising power in the Renaissance and more in general in the Modern Age, with particular regards to the problems related to remote government, theorised by Latour (1987). This study on the *Regia Dogana della mena delle Pecore* of Foggia (from now on more briefly: the Dogana) can be traced back to this area of research. The Dogana was an institution used by the governing authorities of the Kingdom of Naples between the 15th and the 18th century for the regulation of sheep farming in some areas of Southern Italy, as well as for an efficient process of collecting tax resources (5).

2. The use of the governmentality framework in accounting history and the study of the Dogana of Foggia

The Dogana of Foggia was a major tax institution of the Kingdom of Naples established around the mid-fifteenth century, through which the governing authorities administered wide grazing lands in Northern Apulia, and which, for over three centuries, managed to ensure to the State a volume of tax revenues higher than other individual finance revenue assets of the Kingdom. Such an institution relied on a well-structured organisation headed by a governor, it controlled a very wide, as well as geographically well-defined territory, on which it had the exclusive administration of justice.

Although enjoying a certain degree of autonomy, the Dogana had to comply with the rules clearly defined by the central government and periodically had to account for its work to the Royal Chamber of *Sommaria*, the highest accounting office of the Kingdom of Naples located in the capital, and in the last resort to the King. Calculation statements and financial statements – essentially accounting inscriptions (Robson 1991 and 1992) – were sent to the *Sommaria* on a weekly basis; through them, the central government verified that the territory was governed according to the directives issued. The main reason for sending accounting documents from Foggia to Naples, similarly to the case described by Sargiacomo (2008 and 2017), was to exert an “action at a distance” (Latour 1987, 219) on the territories subjected to the government of the Dogana, in the aim of ensuring good governance to the population, of maximising State tax revenues and of curbing on fraud.

Applying the governmentality framework to the accounting study of the Dogana shows some important peculiarities. First of all, it must be observed how this model of analysis was frequently employed in accounting history works for study cases referring to the 17th and the 18th century. Sargiacomo (2008, 2009 and 2017) applied the model also to the 16th century when, according to Foucault (1991, 87), the “explosion” of the government problem was witnessed, due to the transition from a feudal to a modern State and to the affirmation of the “Prince” model (Machiavelli 1532), whereas Bigoni et al. (2015) applied the model to a fifteenth-century case study to investigate issues related to religious practices.

Also the activity of the Dogana of Foggia began in the mid-fifteenth century; however, although this institution was established in the last end of the low Middle Ages, the concept of feudal State in the territories it controlled was overcome by the specific legal and juridical framework that legitimised its work and that placed it at an intermediate level between central government authorities and the population, giving it the power to impose itself on flock owners, but also on feudal lords, who also had to submit to its authority.

The Kingdom of Naples' exercise of government prerogatives on the Tavoliere territories and in some areas of Abruzzo did not occur directly (as in other cases described in the literature, among others: Sargiacomo 2008 and 2017; Gomes et al. 2014, Bigoni et al. 2015), but indirectly through an intermediate organisation – the Dogana, precisely – which operated within a well-defined space of spatial and regulatory autonomy and through powers conferred by the sovereign. This organisation was able to watch over the economic activities of the population through a surveillance system which contemplated prizes and punishments for those who used pastures (Foucault 1975; Loft

(5) The Dogana guaranteed a share between a minimum of 5% and a maximum of 13% of the total annual revenue of the Neapolitan State (Calabria, *The cost of Empire*, 70).

1986). The Dogana activity also induced self-governing accounting mechanisms (Miller 2001) among shepherds, intervening to ensure the pursuit of economic policy purposes by mediating between opposing interests (Hopper and Powell 1985).

From a more strictly economic and historical point of view, this study is inspired by a question formulated by John Antony Marino himself in his ponderous work on the Dogana (Marino 1988). While analysing the operating mechanisms of this institution, he wondered how it had been possible to conciliate, over a 350-year time span, the activities and goals of the various interest groups that interacted with the work of this institution – and which we will see in further detail later – to operate for the benefit of each of them, ensuring an extraordinary longevity to this organisation. Marino gave the credit of shaping the structure of the Dogana to the law, that acted as a counterweight to external pressure (Marino 1992, 19). In our opinion, instead, the answer to this question is linked to the role of accounting as an element able to provide the tools needed for the remote control and government of those quantities conditioning the life of the people involved. Actually, both the law and government directives were shaped on the basis of the data coming from the territory and the population; therefore, it is ultimately thanks to data creation and to the possibility of transferring and processing data remotely that the effective achievement of government objectives could be pursued. Basically, the purpose of the Dogana was to operate according to an economic logic pivoted on a stabilising synthesis, where cooperation among parties attenuated economic and social inequalities and kept the system in balance by leveraging the parties' overlapping and intertwined interests. In this context, the real "soul" of the Dogana laid in its accounting books and in its detection techniques, which were based on logical mechanisms characterised by great transparency and linearity, and for this very reason capable of generating data easily used at all levels of governance.

3. *The function of accounting practices in the Dogana*

The Dogana of Foggia appeared as an important administrative, tax, juridical and commercial institution in the Kingdom of Naples (Marino 1992, 13), whose major aim was to administer the grazing lands located along the Tavoliere (6) and other less extended areas of Puglia and initially also of Abruzzo (7), whose revenues were mostly based on the imposition of a tax on the livestock involved in seasonal migration (8). The operation of the Dogana, therefore, was related to the important phenomenon of vertical transhumance, that is the winter movement of flocks from mountain areas to the plains of the Kingdom of Naples, a phenomenon which had interested the regions of Southern Italy since ancient times (9). The wool obtained from the flocks took on a great importance in the economy of the European States of the Renaissance and Modern Age, since it constituted the fundamental core of pre-industrial urban production, as well as the central element of the maritime trade that developed over long distances (10).

In this sector, the Dogana had to provide the State with tax-originated revenues paid by shepherds for the use of grazing lands. Collecting these taxes was concentrated over a specific period of the year, between the months of May and July, and of course shepherds could pay them only if the demand for sheep-farming products, wool in particular, settled at appreciable levels. For this reason, as well as to facilitate the marketing of the wool produced in the Tavoliere, the Dogana also set up a large fair in the city of Foggia that attracted buyers from all over the Peninsula (Rossi 2007, 193). Besides administering pastures, the Dogana was also entrusted with another important task in the Kingdom's economy, that of regulating grain production in the Tavoliere, the most fertile cereal-devoted farming area in Southern Italy (Guenzi and Rossi 2014, 8). Out of a surface of 15,645 carri (1 "carro" equals approximately 1.23 hectares) managed by the Dogana administration, about 59% was devoted to pastures, whereas 41% was destined to crops (Marino 1992, 94). Moreover, in addition to a basic core of crop-devoted land, the Dogana could provide for the cultivation of further plots of land otherwise destined to pasture, thus favouring an increase in cereal production

(6) The Dogana was established by Alfonso I of Aragon in 1447 starting from the operating rules already widely tested by the Spanish *Mesta*, the pasture organization system existing in the Iberian Peninsula since the thirteenth century. On the characteristics and functioning of the Dogana, see the works of Gaudiani, *Notizie per il buon governo*; Di Stefano, *La ragion pastorale*; Grana, *Istituzione delle leggi*; De Dominicis, *Lo stato politico ed economico*; Granata, *Economia*.

(7) Since 1532 was established in the provinces of Abruzzo the Doganella, a little office under the supervision of the Dogana. Another area subject to the Dogana was established in Terra d'Otranto (Granata, *Economia rustica*, 62). The Doganella of Abruzzo became autonomous from the Dogana in 1590 (Pierucci, *Pastorizia e fiscalità in Abruzzo*).

(8) On the importance of the Dogana in the Kingdom tax system, see Bianchini, *Della storia delle finanze*, 135; on the history of the Dogana of Foggia, and on the allocation of the Tavoliere lands, see the works of Musto (Musto, *Regia Dogana della Mena*) and Di Cicco (Di Cicco, "Censuazione ed affrancazione", 32); for further studies on the pastoral economy of the Kingdom of Naples, see the works of Marino (Marino, *Pastoral Economics*; Id., *L' economia pastorale*); on the wool market in the Kingdom of Naples in the 17th century see Rossi, *Lana nel Regno di Napoli*.

(9) Before the reform of Alfonso of Aragon, the State limited itself to collecting a fee for onward passage for flocks and shepherds, without the purchase of herbs and their forced sale (Colapietra, *La Dogana di Foggia*).

(10) The importance of wool in European economic history is highlighted in the contributions in the book edited by Fontana and Gayot (Fontana and Gayot, *Wool*).

and, as a consequence, the food supply system of the Kingdom and its capital according to an operating model which was studied analytically by Guenzi and Rossi (2014, 15) (11).

The Dogana, therefore, can be said to be fundamentally interested in the production of two among the most important goods of the European society in the Renaissance and Modern Age: wool and wheat. With this in mind and considering the various capacities of the people involved in the production of these two major goods, it can be understood how the Dogana's activity thoroughly pivoted on the need to mediate in the never-ending conflict that developed at various levels of Southern society, by implementing a process of composition of interests belonging to different stakeholders (Hopper and Powell 1985; Ribeiro and Scapens 2006), namely: a) between wool and wheat production; b) between international wool and grain markets on one hand, and the subsistence economy of Adriatic provinces on the other; c) between flock owners and land farmers (in other words, between shepherds and peasants); d) between large cattle and land owners on one side, and small hands engaged in sheep-farming and field cultivation on the other (therefore, in short, between the rich and the poor); e) and last, among three different levels of the Neapolitan bureaucracy: the customs officers residing in Foggia, the Royal Chamber of *Sommaria*, that exercised control over the work of the Dogana, and the Neapolitan court, that issued government directives (Marino 1992, 16-17; Russo and Salvemini 2007, 103). And it is in the very "distance" among these leading characters of the Neapolitan bureaucracy, considered not only from a geographical point of view, but also from a "conceptual and cultural" point of view in the interpretation of Neu and Graham (2006, 50), that surfaces the importance of the practices of accounting and communication in the Dogana's activity.

In this context, characterised by endless tensions generated by opposing interests, the State intervention can be understood only by resorting to Foucault's concept of governmentality, meant as that set of institutions, procedures, analyses and reflections, calculations and tactics that allow government authorities to exercise a specific and complex form of power whose main target is the population, whose political economy is the privileged form of knowledge, and whose safety devices are its major technical tool (Foucault 2005, 88). The State intervention in the Tavoliere appeared as an indirect intervention thanks to the activity of the Dogana, that operated on the basis of the central government's directives through a naturally slimmer and more efficient organisation than the State apparatus, and that dealt with the full control of the territory and the population, acting within the limits of freedom circumscribed by the rules of the law (12). Actually, if laws and regulations provided the Dogana and its officers with the guidelines to direct their activity towards "good governance", it is only thanks to the application of accounting good practices that the system was able to apply a balanced management, opposing the strong environmental pressures to which it was subjected.

Analysing in detail the peculiarities of the accounting practices carried out within this institution, the problems that customs officers had to face over the centuries can be observed. First of all, it must be considered that decisions about the activities carried out in the Tavoliere were made centrally by the Kingdom's governing authorities; a first important problem existed, that was related to the government at a distance, as defined by Latour (1987, 219). Reshaping what previously theorised by the latter (Latour 1987, 223) in similar cases, Robson (1991 and 1992) had detected a possible solution in inscriptions. These ensure a measure of power to the subject that, by using them, can move away from the place where the actions that he wishes to govern are manifested. In the case of the Tavoliere, inscriptions were created within an intermediate organisation, namely the Dogana, which interposed between governing authorities and the population, and were mainly constituted by the accounting system implemented within this institution. According to Robson inscriptions had to contain the characteristics of Mobility, Stability and Combinability (Robson 1992, 692-700). Mobility is meant as the possibility for them to move from the site where the action takes place to the site where the governing subject exercises his directive power and vice versa. At this regard, it ought to be remembered that on a monthly or fortnightly basis, depending on the period of the year taken as a reference, the Dogana officers autonomously and independently sent financial statements to the Royal Chamber of *Sommaria* which crossed the data in its possession to verify the officers' correct activity. In addition, periodical financial statements accounted for revenues and expenditures of the Dogana administration, thus enabling the *Sommaria* to verify its cash availability at any time. Last, the main Dogana registers had to be provided in several copies, one of which had to be submitted to the *Sommaria*, if necessary, and in any case had to be filed at the very same institution for the appropriate checks at the end of the year. By Stability of inscriptions, instead, is meant the fact that inscriptions are made using rules and habits that relate them to their context of reference. With regards to this aspect, it must be considered that the *Sommaria* periodically guaranteed the drawing of accounting and operating regulations which defined the

(11) In the event of a famine or an increased demand for cereals from the capital, the customs officer detached some plots of land from the extension of the pastures that were destined for cereal growing. These lands took the name of "terre salde a coltura" (temporarily cultivated lands) to distinguish them from the "terre a coltura" (cultivated lands) already existing at the time of Alfonso I.

(12) A similar context could also be associated with a more "organizational" perspective of investigation, in the direction traced by Hopwood (Hopwood, "Towards an organizational perspective"), which does not presuppose the use of governmentality. Since, however, our investigation is oriented to the study of the government objectives achieved by the Dogana and above all to the investigation on the consistency between the government objectives achieved, the organizational model of this institution and the use of accounting tools to support the choices carried out by the central government, we believe that it can be traced back to the theories formulated by Miller ("Accounting innovation beyond the enterprise") in the field of governmentality framework.

functioning of the Dogana and established the procedures, competences and duties of the officers who worked there. Last, the concept of Combinability refers to the fact that the data contained in inscriptions can be compared, added and recombined with one another, which occurred with the information provided by the officers.

Within such a context, the Dogana appeared as an intermediate institution between the government work and local economy; by effect of its operations, whereas the central State's importance kept on growing, tax revenues remained at appreciable levels, although with remarkable fluctuations due to the economic situation, generating a process which, from time to time, was capable of ensuring the land maximum exploitation and the preservation of the *status quo* (Marino 1992, 24-25). It was only at the beginning of the 19th century, when market demand shifted sharply from the interest in the pastoral economy products to agricultural products, particularly cereals, that the general balance of the Dogana got into an irretrievable crisis, which led quickly to the suppression of this institution.

4. *The history of the Dogana*

Historiography on the Dogana had already developed during its operating time, and the interests revolving around the activity of this institution favoured further study and analysis processes at later times. At the time of its foundation, which took place in 1447, the Dogana was entrusted with the lands of the Tavoliere, which already belonged to State property, whereas the first Dogana officers acquired a prohibitive right on another large portion of the territory at the hands of universities, feudal lords, and private citizens of the Kingdom. On the basis of this agreement, legitimate owners agreed not to use their land from September, 29th to May, 8th of the following year, and transferred the use of the land to the Dogana against the payment of a rent, although they could continue to use their land freely in the summer. Thus, the surface subjected to the Dogana's government could be further expanded (13): this operation allowed tax authorities to increase tax revenues and gave the population greater security and protection for sheep-farming-related activities (De Dominicis 1781, I, 3). Simultaneously, the State endeavoured to guarantee users for the Dogana's pastures: that was why transhumance for the flocks of the Kingdom that numbered more than 20 sheep was made mandatory by law and the possibility to exploit the Dogana's territories was also extended to the subjects of the Papal State (Musto 1964, 17). Among the revenues of the Dogana's yearly budget, next to the sums paid by shepherds there were also the fees paid by farmers on the lands subjected to the authority of this institution but devoted to crops over a surface that varied annually according to the Kingdom's food supply system needs. Disagreements between shepherds and local peasants occurred since the very start, as the latter fraudulently wished to subtract land from pastures to use it for cultivation (Russo 2016); because of this, it was necessary to reintegrate the land used for pasture, first in 1483, and again in 1553 (Musto 1964, 22 and 35; Russo and Salvemini 2007, 110).

The money paid to the Dogana by flock owners went by the name of "fida" and basically represented a tax paid by taxpayers to be entitled to benefit from the pastures of the "Tavoliere di Puglia" or from other smaller areas such as the area of Barletta and "Terra d'Otranto". Since the flocks coming from the Kingdom's most Northern and mountainous areas were forced by law to migrate to the Tavoliere, every year a significant flow of flocks was recorded, that flowed into Puglia along "tratturi", grassy tracks endowed with larger side areas, called "riposi", which allowed the flocks to stop and graze during their journey. It was therefore necessary to proceed with a rigorous organisation of this flow of animals, imposing rules to regulate the coexistence of thousands of animals in a circumscribed, although very large area. The areas used for pasture were thus divided into portions known as "locazioni", which were in turn divided into more or less extensive parcels of land called "poste", which were assigned to flock owners, who were called "locati" and paid the Dogana an annual rent actually corresponding to the "fida" (14). The allocation of land was made to each flock owner on the basis of the quantity and quality of the grazing grass that each site could produce, and of course there could be more "locati" for each "posta", depending on the number of animals owned by each and on the accommodation capacity of the grazing land, estimated on the basis of special calculations.

The most important element of the rental process was not so much the size of the land to use for grazing, nor the actual availability of grass, but the so-called "possedibile" that was the number of sheep that the pasture was estimated to contain. For each land, such an estimation was fixed and invariable. Once the number of sheep of each owner had been quantified, the grazing area allocation was made personally by the customs officer, who assigned to the flock the adequate "posta" in a certain "locazione", taking note of it for the collection of the relative rental in the following month of May. At the end of this phase, each flock owner was assigned papers legitimising the takeover of each pasture area. Flocks lingered in the assigned land till about the second decade of March, when shepherds led the animals to graze freely to other areas: this arrangement was intended to encourage the inflow of flocks and shepherds to Foggia at the beginning of May, on the occasion of the ancient fair of wool, cheese and animals. Here each shepherd would be able to sell sheep-farming products to obtain the necessary resources to pay the rents.

(13) According to De Dominicis (*Lo stato politico ed economico*, I, 106), the extension of territory subject to the Dogana in the Tavoliere lands was equal to 15,495 carra, of which 9,139 assigned for grazing (capable of hosting 900,000 sheep) and 6,356 cultivated (Musto, *Regia Dogana della Mena*, 33). Marino assumes that the maximum ecological limit of the sheep that could be fed from the pastures of the Tavoliere was 2 million and 500 thousand sheep (Marino, *L'economia pastorale*, 62).

(14) The amount of the rent had initially been fixed in 8 Venetian ducats (8.8 Neapolitan ducats) for 100 sheep, then in 1556 it was increased to 12 Venetian ducats for 100 sheep (13.2 Neapolitan ducats) equal to 132 ducats of the currency of Naples per 1,000 sheep (De Dominicis, *Lo stato politico ed economico*, I, 287).

The Dogana's operational phase closed on 8th May, coinciding with the opening of the fair; however, the grazing tax collection could be made from that date until the following 22nd July. Once such deadline had expired unsuccessfully, flock owners could pay their debt until the end of the year, with a 3% interest. At the end of the period of the rents collection, the coffer containing the money was sealed and brought to Naples under the escort of all its officers (15).

4.1. Flock owners' forms of accounting and self-government

One of the peculiar elements of the governmentality framework consists in investigating the disciplinary and self-governance processes that accounting systems induce while performing governance activities. In this sense, government activity from the point of view of governmentality is aimed at shaping or influencing the behaviour of the governed subjects (Dean 1999). It appears as a calculated and rational activity, also conducted through intermediate institutions which employ a variety of techniques and forms of knowledge that seek to shape the conduct of individuals by working on the wishes, aspirations, interests and convictions of various actors, for defined although changeable purposes and with a diversified set of relatively unpredictable effects (Gordon 1991). Consequently, the accounting systems, meant as a part of a larger frame of governance activities, are power instruments capable of influencing and orientating the individuals' "conduct". The potential of accounting systems is not limited to the organisational context in which accounting practices are carried out, but also extends to those institutions and to those individuals that in various capacities come into touch with such an organisation (Miller 1994 and 2001).

With regards to the specific case of the Dogana, for instance, these elements can be easily detected in the different methods used to define the number of animals for which the grazing tax was paid. Since the founding of the Dogana until 1553, the system used was that of actual numbering of livestock. Animal counting was carried out by the Dogana's officers at the beginning of the season and recorded in a register. The actual numbering system, however, besides causing delays in sorting flocks and encouraging corruption among guards and controllers, had the disadvantage of not allowing for a tax revenue forecast for following years, because it obviously varied from one year to the next. In the attempt to norm and increase tax revenues, and to plan the money flows deriving from taxation, some changes were made to the system of cattle recording and, in 1553, a voluntary declaration was adopted, that is a free statement made by shepherds (16). Contrarily to what one might imagine, however, this did not lead to a reduction, but rather to an increase in the number of the cattle recorded. Since the size of the grazing area was determined on the basis of the number of flocks, shepherds only had to report a higher number of sheep than they actually had in order to obtain a larger grazing area, even though they had to pay a higher rent for it (17). Such an operation was economically viable as it allowed to rely on a larger area of grazing land at a slightly higher cost than would otherwise be obtained by stating the truth. Moreover, it should be considered that grass lands could normally accommodate a smaller number of cattle than what stated in the land surveyors' estimates, hence a larger area would have been more adequate to the flocks' real needs. Finally, as far as the rent rate is concerned, it must be noted that when pastures were all formally assigned, sheep (whether they were real or fictitious) that exceeded estimate number for each land had to be sent to mountain pastures; for them, shepherds would pay a reduced rental equal to about a quarter of the normal amount. Due to the inconveniences and drawbacks connected with the principle of actual numbering, shepherds welcomed the practice of voluntary declaration. Such a statement occurred secretly in the presence of a customs officer at the Northern border of the Tavoliere at the end of October each year (De Dominicis 1781, I, 123). A registrar would record the name of the pasture assigned to each flock owner, the owner's name and the total number of animals reported. In this context, other reward and punishment mechanisms were also in place, aimed at smoothing up the operations carried out by customs officers. For example, for shepherds who did not make the statement, an officer would automatically act *ex officio*, inflicting on the offenders a penalty linked to the loss of the allocation of salt used for sheep feeding.

The period of the greatest development of sheep-farming in the Tavoliere was recorded at the end of the 16th and during the first decade of the 17th century, a time also coinciding with a massive demographic increase in the whole Kingdom. However, this period of growth was interrupted in the tragic winter astride the years 1611 and 1612, when freezing temperatures and the spread of a sheep epizootic disease caused the death of about one million three hundred thousand animals, equal to 69% of the total sheep on the Tavoliere (Marino 1992, 70; Russo and Salvemini 2007, 112). The collapse in tax revenues led the government to quickly redefine the procedure for paying the grazing tax. Thus, in 1615, the chief officer of the Dogana managed to make an agreement according to which all shepherds were

(15) Starting from 1570 the sending of the money to Naples took place on a monthly basis for all the months except April and May, in which the sending took place fortnightly (De Dominicis, *Lo stato politico ed economico*, III, 379).

(16) Gaudiani (*Notizie per il buon governo*, 225) focused on the topic of voluntary declaration. For further information see the essay by Marino (1982, 12) and the work of Calabria (*The cost of Empire*, 72).

(17) The system of voluntary declaration immediately met with strong criticism from the main contemporary economists, among these we remember Silla who observed that those who declared a greater number of sheep took resources from those who declared less of them (Silla, *La pastorizia difesa*, 165). Patini argued that the system of the profession produced illusory advantages for the State as well as injustices and unrest for pasture users (Patini, *Saggio sopra il sistema*, 91).

assigned all the pastures in return for a total fixed annual payment negotiated year by year and paid by all together. This system of fixed settlement was agreed to last five years (De Dominicis 1781, II, 227). Also in this case, in order to avoid new and more vexatious ways of collecting the rentals, shepherds preferred to opt for forms of self-government and agreed with the State that acted through the officers of the Dogana. Once paid the amount of the fixed settlement that was established periodically, shepherds could share pastures as they wished.

In 1661, after years in which transaction contracts had had an annual duration, the transaction system was abolished and the Dogana resumed working through the system of the voluntary declaration. Despite these measures – fixed transaction first and the return to voluntary declaration later – the Dogana's income shrank considerably. The situation did not change until 1734 when, once the autonomy of the Kingdom was restored after the Austrian temporary domination, the reorganisation and revision of tax revenues were carried out. The work aimed at improving the Dogana administration was undertaken the following year, and many changes were made to current rules, to such an extent that the proceeds of general rental showed a gradual increase and shepherds enjoyed a period of relative peace.

Meanwhile, a slow revolution was taking place in land management in Capitanata, favoured by reformist ideas based on more advanced State models. In 1771, the areas of Saccione, Murge and Monte S. Angelo were surveyed and definitely allocated to farmers, whereas in the following decade Filangieri expressed a favourable opinion on the experiment of six-year lease, considered not as a solution to the problem but rather as a first step towards land census (Filangieri 1788). In 1789, the first six-year lease for grazing and crop land was established, and in 1793, the King decided to lease all the crop land in his possession. Six-year lease contracts were renewed twice until 1806, at the beginning of the Napoleonic decade, when Giuseppe Bonaparte issued a law by which the Tavoliere land was freed from any constraint. State-owned land was thus surveyed and allocated to farmers (Musto 1964, 68).

4.2. *The administration of the Dogana*

From an administrative point of view, the task of the chief officer and his subordinates was to watch over the proper implementation of the commitments entered by the Royal Court with regards to shepherds and to the rental collection. The Dogana officers also took care of the allocation of pastures to flock owners through a procedure that, until 1734, took place through the intervention of some special officers named “credenzieri” and a few scribes. These “credenzieri” were entrusted with the collection of tax revenues derived from grazing land income and from land lease. Their duty was to draw a registry, called “squarciafogli”, where all assigned pastures were recorded, as well as the size of the pasture, the name of the flock owners, the number of cattle for each of the latter. The book of “squarciafoglietti”, also drawn by the same officers, recorded the name of the grassland and the quantity of the pasture allocated to each flock owner. It was a registry that more succinctly reported the contents of the “squarciafogli” book. An officer named “credenziere” was also entrusted with the drawing of the “registro delle passate” (tracking registry) and, in the beginning, also of the “libro di esazione” (collection registry) – later assigned to the care of another officer named “percettore” –, where payments received by the Dogana had to be carefully recorded day by day.

Tax collectors, who were in charge of the whole accounting organisation of the Dogana and of the money it managed, had to draw their accounting books in three copies: one for themselves, one to hand to the chief officer, and the third to send to the Royal Chamber of *Sommaria* for its check activity.

Starting in 1734, under the kingdom of Carlo III, the functions of the two “credenzieri” were assigned to the “percettore”, a figure already contemplated in the Alphonsine legal system (Coda 1666, 97), and to the “avvocato fiscale” (tax attorney). The “percettore” was entrusted with the task of keeping a collection registry where the revenues paid by the tenants, that were the flock owners, were recorded. It was a modest-size registry where the amount of payments and the date on which they were made were recorded alongside the names of debtors. In the collection registry, debts and credits are reported in columns one after the other, the Debit column contains the debt of the flock owner, while Credit column refers to the amount of money that the Dogana had already collected from the taxpayer. The positive difference between debts and credits showed how much the tenant still had to pay: this sum was called “residuo” (residue). At the time each tenant was registered at the Dogana, the “percettore” had to assess past debts still pending, in order to ensure the collection of the old residues first and the acquisition of the annual rents due later. At the end of each solar year, all the residues of the Dogana had to converge into a special register of residues, indicating the names of debtors, the cause of insolvency and the amount already collected. The “percettore” was also entrusted with the task of keeping a journal, where all the sums paid by tenants and recorded on payment slips were reported, as well as of keeping salt logs, where the quantities of salt needed to feed the sheep were recorded.

To understand the characteristics of the Dogana's information system, it ought to be noted that an accounting system based on a double order of parallel surveys had been implemented within this institution. Actually, whereas “credenzieri” (and after 1734, an officer named “percettore”) had to take into account all the payments received and disbursed, another officer, called “libromaggiore”, had to record all the cash flows concerning the Dogana on a special registry named, indeed, “Libro Maggiore” (a ledger). It was this officer's care to record on the ledger the list of debtors drawn by tax controllers with the amounts due, and provide each debtor with the payment slip which one of the controllers would sign as a receipt for the actual payment, once the debt had been settled. The same receipt was then handed over again to the “libromaggiore” who, by recording the sum paid by the debtor next to the debtor's name, freed him from any outstanding debt towards the tax authorities, thus allowing him to return to his homeland. The

same accounting operations were recorded twice, on the ledger and on the collection registry, which had to contain the very same information. The comparison of these two registries would provide the basis for the controlling activity carried out by Royal Chamber of *Sommaria* which, naturally, demanded from these two officers the full concordance of their writings.

In particular, “credenzieri” first and “percettori” later had to send a monthly financial statement (which became weekly after 1760) to the Royal Chamber of *Sommaria*; the same operation had to be performed by the “libromaggiore” who, on the basis of the results of his records, sent financial statements to the *Sommaria* with the same periodicity. Officers of the Royal Chamber only had to check if the accounting records made by both showed a perfect match.

Among the other registries compiled by customs officers, it is necessary to remember the book of pasture allocation, on which the collector would write down the name of the flock owners authorised to rent those pastures called “straordinari insoliti” (extraordinary unusual pastures), for which the Dogana would be paid a right to dispensation equal to 32 ducats per thousand sheep, while the remaining amount of the rental would then be paid directly to private persons.

A “mastrodatti” (chancellor) also worked within the Dogana, who was also known as a customs secretary, and was in charge of drawing all the administrative deeds necessary for the good operation of the customs institution and for the fair distribution of pastures to flock owners. The chancellor was supported by the “scrivano delle terre salde” and by the “scrivano delle passate”. The former was entrusted with recording the size and the rent amounts of the arable lands that the Royal Court granted to the field farmers who requested them (Grana 1770, 18); the latter’s duty, on the other hand, was to verify that each tenant had settled his debts before being granted the authorisation to leave the Tavoliere.

Twelve “pesatori di lane” (wool weighers) also worked at the service of the Dogana. As tenants were obliged to deposit the spring shearing wools at the royal storehouses of the city of Foggia, wool weighers had the task of recording the quantity and quality of the wool deposited and, of course, the owner’s name. The wool deposited constituted a guarantee on the payment of the rental at the end of the season.

The staff of the Dogana also included “regi compassatori”, land surveyors, who had to check the territories of grass and sheeptracks that were always threatened with being usurped by farmers (Grana 1770, 21; Russo and Salvemini 2007, 124). At the end of the 18th century, a position of archivist was introduced within the Dogana for the preservation of the records relating to the royal assets and to the tenant-related processes. Last, “cavallari” (horse guards) also had the task of assisting, defending, and guaranteeing the safety of flocks and shepherds and of avoiding disorders within the pasture (Gaudiani 1715, 349-350).

5. Conclusions

Since its foundation and for over three hundred fifty years, the Dogana was at the centre of the Kingdom’s events, continuously mediating between the opposing economic interests that occurred in the Tavoliere area. Although being endowed with a self-sufficient structure, this institution was periodically monitored by the governing bodies which established the conduct it had to follow. The government of the territory and of the population, as well as a correct tax collection were the focus of the activity of this administration, which could carry out its task only through an information system characterised by elementary but very effective surveys in monitoring the many variables influencing the local economy and bearing important repercussions on the economy of the whole Kingdom. Resorting to expert administrators during the establishment phase of the Dogana and, later, during its more mature phase of activity, allowed this institution to tackle successfully the impulses coming from the external environment. The use of the instrument of special jurisdiction and the strenuous defence of the interests of flock owners against any interference in their economic activity contributed to ensure the longevity of this institution, which was able to operate efficiently until, at the beginning of the 19th century, market conditions and demographic pressure led to its suppression.

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