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To cite this article: Daniela Pianezzi, Lino Cinquini, Giuseppe Grossi & Massimo Sargiacomo (2021): Migration and the neoliberal state: accounting ethics in the Italian response to the refugee crisis, Accounting Forum, DOI: [10.1080/01559982.2021.1927606](https://doi.org/10.1080/01559982.2021.1927606)

To link to this article: <https://doi.org/10.1080/01559982.2021.1927606>



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Published online: 23 Aug 2021.



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Migration and the neoliberal state: accounting ethics in the Italian response to the refugee crisis

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ABSTRACT

This research adds to sparse accounting literature on immigration by problematizing the intertwined relationship between accounting and ethics in the neoliberal era. It explains ethical paradoxes inherent in the neoliberal project and how these unfold in the accounting practices deployed by the Italian state to handle the ongoing refugee crisis. Our analysis shows how the State's proclaimed conviction to the human right cause turned out to be neoliberal in nature. On the one hand, the use of accounting was indeed partially dictated by the State's mission of constructing the neoliberal citizen. On the other hand, accounting practices mainly prioritized efficiency over care and reflected the unwillingness of the State to enact responsibility for immigrants' human rights. We conclude that the use of accounting epitomizes complementary rather than opposing forms of neoliberalism and ultimately unveils the inability of the State to offer a humanitarian response to the immigration crisis.

ARTICLE HISTORY

Received 21 April 2020
Accepted 5 May 2021

KEYWORDS

Migration; accounting; ethics; neoliberalism; Italy

ACCEPTED BY

Charles H. Cho

1. Introduction

The ongoing “refugee crisis” has posed a major challenge to countries in Europe, which have had to deal with the arrival and sometimes relocation of a substantial number of people from several countries in the Middle East and northern Africa. Among the European states, Italy has witnessed a deepening humanitarian crisis and has been one of the most affected due to its role as Europe's gatekeeper. In response to this crisis, immigration has been framed by some as an unbearable cost for the financially vulnerable Italian economy and a potential threat to the social fabric of the national state (Di Ronco & Lavorgna, 2018). This discourse has become widespread and influential in the country as confirmed by the recent adoption of a problematic “Closed Ports” Policy which denies access to Italian ports to NGOs' ships that rescue immigrants in the Mediterranean Sea. The Italian case thus confirms a more general trend towards immigration: while welcoming incoming flows of money and commodities, national

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states have called for a tighter regulation of migration inflows accompanied by a rebirth of nationalism and authoritarian patterns of governance (Castles, 2000, 2004).

Confronted with the challenge of protecting the “national interest” while complying with international human rights norms, national states have established an administrative apparatus and related accounting mechanisms aimed at governing irregular immigration. Commenting on this apparatus, previous accounting studies on immigration have criticized the neoliberal character of States’ immigration policies and practices (Annisette & Trivedi, 2013; Lehman et al., 2016; McPhail et al., 2016). They have shown how accounting has been used to responsabilise non-governmental actors (McPhail et al., 2016) and the immigrants themselves (Lehman et al., 2016) according to ideals of economic efficiency and competitiveness. An “accounting logic” (Agyemang, 2016) – they have argued – has ultimately transformed the refugee crisis into a mere economic issue, thus downplaying its humanitarian face.

Drawing from Weberian work (2009/1919a, 1978), this study advances the existing debate by problematizing the intertwined relationship between accounting, ethics, and neoliberalism vis-à-vis irregular immigration in the Italian case. The political realist approach outlined by Weber (2009/1919a, 1978) helps us to better appreciate the moral complexity of immigration management and explain the role of accounting with a view to this complexity. Realists such as Weber have often been accused of denying the role of ethics and normativity in social life (Enderle, 2007; MacIntyre, 1981). In opposition to this interpretation, we argue that Weberian realism helps us to better appreciate the moral complexity of social action (Bell, 2010; Du Gay, 2008) and how this unfolds in accounting. Far from denying the role of morality, Weber argues that political action is better understood as a struggle wherein state actors are tragically confronted with the challenge of reconciling competing value spheres (Weber, 2009/1919a). Weber thus invites us to consider State’s actions as “tragic” in nature (Bell, 2010), i.e. characterized by moral dilemmas, and outlines an ethos of politics that goes beyond both void idealism and cynic realism (Cherniss, 2016).

Whilst previous Weberian accounting studies have unveiled the tension between the value-rational use of accounting and its instrumental rationality (Colignon & Covaleski, 1991; Uddin, 2009; Uddin & Choudhury, 2008), no previous accounting studies have problematized this tension from an ethical perspective. Similarly, the few accounting studies that have addressed the role of accounting in migration under the lenses of neoliberalism (Annisette & Trivedi, 2013; Lehman et al., 2016; McPhail et al., 2016), while able to unveil the “accounting logic” underpinning immigration policies and practices as “a way of thinking that reduces decisions and decision-making to the financial” (Agyemang, 2016, p. 2), have mainly seen this logic as disconnected from ethics.

Our study thus advances these debates by showing how the neoliberalization of immigration aid has consisted in a transformation of the role of the State into a moral actor increasingly confronted with ethical paradoxes inherent in the neoliberal project. Accordingly, accounting practices adopted to deal with the refugee crisis mirror the paradoxes arising from a tension between competing yet complementary ethical orientations, such as the moral commitments to human rights, nationalism, and economic logic.

The analysis specifically focuses on the Italian case covering the period from 2013, when the refugee crisis began, to its most recent developments. It draws from a comprehensive and diverse list of primary and secondary sources along with several interviews of

key-actors at macro and micro levels - ranging from European Parliament members to third sector organizations' presidents, managers, and auditors. In developing this analysis, the study accepts the challenge advanced by Chiapello (2017) to provide a detailed exploration of "the varied, mixed achievements of neoliberalism depending on policy type, location, actor configurations, levels of analysis" (p. 60).

The next sections are organized as follows. The following sections analyse previous studies that have investigated the link between neoliberalism, accounting, and migration and introduce the theoretical lenses adopted in the study. We then provide a portrayal of the methodological approach and explain the methods used for the analysis of data. The final sections explain the Italian case, followed by a discussion of the main findings and conclusions.

2. Neoliberalism, accounting, and migration

Neoliberalism can be better understood as an expanding ideology that has its roots in modern liberalism (Ronca, 2019). Weber (2009/1919a; 1978) described the original development of this ideology in terms of rationalization, i.e. the historical trend towards a society wherein "one can, in principle, master all things by calculation" (Weber, 2009/1919b, 139). This ideology characterized the birth of capitalism and the diffusion of capital accounting as a means to increase efficiency and rationalise the process of value creation (Colignon & Covaleski, 1991). In the neoliberal era, as foresaw by Weber (2009/1919a; 1978), this process of rationalization extends well beyond the economic sphere. As the most advanced stage of the modern ideology, neoliberalism calls for an extension of market mechanisms to all the spheres of social life (Alawattage & Wickramasinghe, 2018; Bujaki et al., 2017). As a result, socio-moral concerns are ultimately framed within the instrumental rationality of capitalist markets leading to an "economization of the social" (Shamir, 2008, p. 2). This new "spirit of capitalism" (Boltanski & Chiapello, 2007; Du Gay & Morgan, 2013) has thus seen a progressive marketization and rationalization of the State as well as the individual, as discussed in the following sections.

2.1. Neoliberalism, accounting and the rationalization of the state

The "hegemonic discourse" (Chiapello, 2017, p. 52) of neoliberalism calls for efficiency, deregulation, and market freedom. The underlining idea of neoliberalism is that market-mechanisms are optimal solutions as they allow capital accumulation according to criteria of merit (Harvey, 2007; Piketty, 2013). Accordingly, neoliberalism has been associated with the preference for a "minimal state" (Larner, 2000) with markets depicted as the best way of organising, and providing government services through privatization, public tenders, contracting out, internal markets, etc. (Pollitt, 2001).

The neoliberal transformation of the State has indeed been driven by a belief that efficiency and the "rational calculation of economic action" (Colignon & Covaleski, 1991, p. 142) through accounting characterizing the modern enterprise better serve the public wellbeing. The neoliberal project thus promotes the transferring of power from democratically elected governments with the responsibility to ensure public services in a universal and equal way to entrepreneurial models with private or mixed

ownership. This project frames the civil society as a political space in opposition to the state (Harvey, 2007) wherein new actors, such as NGOs, come to play the role that was previously performed by the State and are expected to be accountable for their social impact – a process that has been described as “the moralization of markets” (Shamir, 2008, p. 2).

This transformation has become visible also in the public governance of immigration. The last decades have indeed witnessed the rise of a migration industry with private actors and NGOs more and more involved in managing migration inflows in place of the state (Campomori & Caponio, 2017; Gammeltoft-Hansen & Sorensen, 2013). In this emerging governance, control over non-state actors is attained through accounting systems designed to monitor, measure, and calculate their performance (McPhail et al., 2016). Accounting offers indeed the techniques to attain a financial and moral “responsibilization” (Lehman et al., 2016) of these actors. At the same time, McPhail et al. (2016) show how the neoliberal drift in the migration policy implementation provided a way for the Australian government to escape human rights accountability. The complex network of nongovernmental organizations (NGOs), governments, and companies involved in migration management indeed created ambiguity around who is responsible, thus producing a breakdown in accountability. In particular, it created tension between control accountability for value for money and financial resources, responsive accountability concerning border control, and responsibility for human rights. While “governing at a distance” through “responsibilization” (Lehman et al., 2016), the Australian government thus escaped human rights responsibility.

2.2. Neoliberalism, accounting and the rationalization of the individual

The neoliberal “rationalization” concerns not only the State but also individuals themselves who, as “neoliberal subjects” (Chiapello, 2017), are responsible for the cultivation and accumulation of their human capital to increase their competitiveness in the labour market (Alawattage & Wickramasinghe, 2018; Foucault, 2008, p. 226; Larner, 2000). The utopian project of neoliberalism indeed promotes freedom and competition as the main values of social life and transforms individuals into “entrepreneurs of themselves” (Munro, 2012). Accordingly, accounting has been mobilized by national states to shape immigrants’ identities according to economic criteria of profit maximization and entrepreneurialism. As a consequence, in the “global competition for talent” (Brown & Tannock, 2009) that characterizes the neoliberal era, the immigration of highly skilled individuals is seen as a benefit and that of less skilled “vagabonds” as a cost (Bauman, 1998). Accounting technologies are therefore deployed to “identify who is considered an idealized acceptable citizen” (Lehman et al., 2016, p. 67), thus creating identities by quantification and audit practices (Bujaki et al., 2017). Accounting numbers make migrants governable by “creat[ing] and constrain[ing] subjectivity” (Lehman et al., 2016, p. 47).

Examples of this neoliberalization of immigrants’ identities can be found in the experiences of three national states, i.e. the UK, the US, and Canada (Lehman et al., 2016). In these countries, points-based systems have been introduced to assess the potential contribution of immigrants to the national economy, thus reinforcing the predominance of a

market moral order (Annisette & Trivedi, 2013; Lehman et al., 2016). In particular, the phenomenon of migration has been reduced to a set of classifying statistics and categories (e.g. “voluntary migrants”, “forced migrants”, “political migrants”, “economic migrants”, “highly skilled economic migrants”, “low skilled migrants”, etc.), which simplify and blur reality (Agyemang & Lehman, 2013), and the rhetoric of accounting as merely an objective technique is re-affirmed by these categories.

3. The ethical paradoxes of neoliberalism

The above-described process of rationalization has been often described as value-neutral and the diffusion of instrumental rationality characterizing (neo)liberalism as a synonym of an amoral economy (Ray & Sayer, 1999). Accordingly, neoliberalism has been typically seen as an economic theory that falls beyond the realm of ethics. Opposing this tradition, we draw from Weberian theory (2009/1919a, p. 1919; 1978) to argue that neoliberalism would be better understood as a multi-faceted phenomenon that produces important ethical tensions.

Weber explains that the rationalization of the modern world has been accompanied by the appearance of a variety of value spheres, each governed by distinctive laws and values (Weber, 2009/1919a). In his view, an inherent moral tension exists between these value spheres, and state actors are inevitably confronted with it. Accordingly, we argue that the economic rationalization of society, State, and individuals that is at the core of neoliberalism has been accompanied by the paradoxical co-existence of competing yet complementary ethical orientations. This is especially the case in migration management, which is one of the public domains wherein neoliberalism has acquired its more radical and controversial manifestation (Lehman et al., 2016).

In such a context, neoliberalism has indeed been accompanied by the rise of nationalism and the competing human rights discourse. On the one hand, nationalism rests on the idea of “a community that (successfully) claims the monopoly of the legitimate use of physical force within a given territory” (Weber, 2009/1919a, p. 78). As such, nationalism is characterized by an implicit striving for power, the exercise of legitimate force, the ambition to protect the supreme value of national interest (Bruun, 2019). This political sphere ascribes a privileged legal and moral status to the members of this community and, for example, establishes the state’s right to control immigration and deport unauthorized immigrants (Carens, 2013). On the other hand, the normative discourse of human rights belongs to the value sphere of international law which appeals to a different set of values that reject violence and constructs individuals as equal. Within this value sphere, States are called to protect individuals’ life no matter the consequences.

Several ethical paradoxes arise as a result of the coexistence of these competing value spheres, as described by Kaul (2019):

citizens must feel pride in the nation, but not nationalize their industries; the systems must work on neoliberal tenets derived from neoclassical economic theory where equilibrium requires the free movement of the factors of production, but labor cannot be allowed to move freely across the borders of nation-states; all internationally recognized nation-states are in theory equal legal persons, but, in practice, some are more equal than others (pp. 11-12).

Whilst obeying the neoliberal precepts of the “minimal state”, the State is also called to regulate and control immigration to protect the “national interest” and the country’s economy. While in principle embracing the human rights project, the State is confronted with the moral foundations of nationalism which privileges citizens over noncitizens, and the economic imperative of acting rationally.

Drawing from Weber (Weber, 2009/1919a), we argue that these ethical paradoxes are a facet rather than an unintended outcome of neoliberalism. In other words, the ethical tension between the nationalist discourse of exclusion (Mulvey & Davidson, 2019) and the normative human rights discourse originates from the core of economic neoliberalism.

Firstly, in this emerging scenario of neoliberal rationalization, the role of the State has been far from minimal. The success of neoliberalism indeed requires States to constantly intervene to build and sustain the markets (Kaul, 2019). This state intervention has been more or less visible. On the one hand, we have witnessed a proliferation of international institutions such as the International Monetary Fund and the World Trade Organization whose public accountability is controversial and whose role is to preserve the freedom of the market and intervene whenever this market fails (Harvey, 2007). On the other hand, this governance of experts has been combined at the national level with the visible intervention of a repressive and authoritarian state. National states have themselves become “neoliberal subjects” called to compete at the international level with all the means at their disposal (Annisette & Trivedi, 2013). In this global competitive environment, the mobilization of a nationalist discourse has therefore played an important role. “The neoliberal state needs nationalism of a certain sort to survive” (Harvey, 2007, p. 85). Rather than being a by-product of neoliberalism, the rising of nationalism thus appears as the political aisle of economic neoliberalism (Kaul, 2019).

Secondly, it should be noted that the construction of the neoliberal individual has been facilitated rather than hampered by the diffusion of the human rights’ normative discourse which has been serving as a historical companion of neoliberalism (Nash, 2019). Neoliberalism and human rights not only followed a similar historical trajectory but also both originated from the liberal utopia of freeing the individual from the oppressive State (Moyn, 2010). Individualist and anti-statist, the human rights discourse “conceives of social rights as a matter of individual entitlements rather than a collective project of welfare” (Nash, 2019, p. 491). Thus, this discourse complements rather than challenges the neoliberal project by diverting attention from exploding economic inequality (Moyn, 2018).

These different forms of neoliberalism and related value spheres are at the centre of our analysis of the role of accounting in migration management. Rather than placing neoliberal rationality outside the realm of ethics, the Weberian theory invites us to investigate political action and its neoliberal rationalization in terms of a balancing of conflicting yet complementary normative demands. Adopting this perspective will allow us to show that accounting logic is not monolithic, but rather intertwined with a variety of neoliberal ethical approaches that reflect the tragic nature of the State as a moral actor in the current neoliberal era. Before discussing the case, the next section provides an overview of our data collection and analysis.

4. Methodology and methods

The methodology¹ of this study, i.e. how we investigate and obtain knowledge about the social world (Burrell & Morgan, 1979), draws from previous accounting studies that have adopted Weberian lenses for their analysis (Colignon & Covaleski, 1991; Uddin, 2009; Uddin & Choudhury, 2008). The Weberian methodology involves two layers of analysis: the analysis of the structural and historical context (external layers) and the analysis of organizational contexts and related accounting practices (internal layers).

Accordingly, the analysis aimed at investigating the response of the Italian government to the ongoing refugee crisis with a focus on the array of policies, processes, and agents in place and on the design, implementation and implications of the accounting systems therein. To shed light on these aspects, the study used a variety of sources: a mix of interviews in tandem with a wide range of secondary and primary sources.

To analyse the structural and historical context, we collected and analysed legislative texts, reports, and guidelines defining the overarching framework and providing a broad understanding of the Italian case. Thereby we approached neoliberalism as a complex process of transformation of the public domain whose drivers and impact should be investigated in context. Administrative records and policy documents on the topic of migration have been included in the analysis as the use of multiple data sources “often provides opportunities to account explicitly for different components of a governance regime that a single data source does not allow” (Lynn et al., 2000, p. 258). Government policy documents and laws covering the period 2013–2020 were analysed with a view to the governance system implemented, i.e. the actors, resources, and mechanisms of control adopted. These documents were then triangulated with relevant reports on the phenomenon issued by European institutions.

The analysis of the internal layers consisted of the identification of the reception system deployed by the Italian government in response to the refugee crisis. The analysis of policy and legislative documents was combined with an analysis of statistics of migration and media documents commenting on the management of the refugee crisis by governmental and non-governmental actors. The focus of our analysis then centred specifically on the measure adopted by the Department for civil liberties and immigration of the Ministry of Interior, the main public actor involved in handling the crises. This analysis allowed us to identify the main practices adopted to deal with the crisis, especially the two accounting systems characterizing the official system for reception of refugees and asylum-seekers (SIPRAMI, ex-SPRAR) and the governmental and emergency reception centres (CASs).

The understanding of this system was deepened through the collection of 21 semi-structured interviews with relevant actors involved in the management of this reception system set up by the government over the years. The collection of the interviews started at the beginning of the refugee crisis in 2013 and was concluded in 2018 following the most recent “Salvini decree”. The interviews involved a variety of actors that, given their different roles in the governance of migration, could offer different perspectives on the issue (Appendix A). Furthermore, documentary evidence of reporting, i.e.

¹A second paper derived from this research project describes the methodological challenges and approaches followed while conducting the research project.

invoices and auditing reports (Appendix B), was collected on the occasion of the interviews to develop an understanding of the accounting practices in place and assess whether and how accounting was participating in the neoliberalization of migration aid (Chiapello, 2017).

A moderation guide of the interviews was sent to the interviewees and focused on four main issues: the reception process, the allocation and distribution of migrants, the allocation and distribution of funding and related financial reporting requirements, the benefits and limitations of the reception system, and its implications for the wellbeing of irregular immigrants. Furthermore, the interviewees were invited to reflect on their role in addressing the refugee crisis, on what does it mean for the organization to which they belong to be accountable, and on the challenges that they face in fulfilling this accountability. The triangulation of these data coming from different sources ultimately allowed us to tease out the practices and policies that have characterized the Italian response to the immigration phenomenon.

The secondary documents and interviews collected to examine more closely the organization of immigration reception were then analysed with a view to the values underpinning the accounting mechanisms characterizing the two typologies of reception systems identified. We thus compared the design, implementation and effects of the two accounting systems with also a view to their normative aspirations. This helped us to unveil the moral agency of accounting in the two systems and how it related to the broader discourse of neoliberalism. In the final stage, we moved back and forth from the theory to the empirical material discussing different interpretations before reaching a consensus.

5. Case analysis

5.1. Context and background: coexisting value-spheres

Italy has historically been an emigration country (Migration Policy Institute, 2017). Changed economic dynamics attracted immigration inflows only starting from the 1970s. However, the first attempt to deal with the phenomenon dates back to 1986 when the first immigration law was introduced by a large pro-European and centrist coalition. For the first time, this law legalised the conditions of 118,000 irregular immigrants, most of them employed in the “underground economy” (Abbondanza, 2017). This and similar laws were implemented by the Italian government in the following years with a view to the values and principles underpinning the newly formed European Union (EU), such as “values of respect for human dignity, freedom, democracy, equality, the rule of law and respect for human rights” (Agyemang, 2016, p. 13). In line with these values, non-Europeans were also given the possibility to apply for refugee status in Italy, thus giving universal coverage to the Geneva Convention.

This proclaimed commitment to the human rights’ cause was however combined with a neoliberal rationalization of the State’s approach to immigration both in terms of border control and national economy. The formation of the EU indeed transformed Italy into a gatekeeper. This was reflected in the enforcement of new immigration rules aimed at establishing the sovereignty of the newly formed political actor over the European territory. For instance, the Schengen Agreement of 1997 led to the abolishment

of the internal borders within the EU and required Italy to open up to the European market while strengthening the control of its external borders and introducing an annual entry quota based on the needs of the national economy. In the same year, the Dublin Convention was also implemented forcing irregular immigrants willing to reach other European countries to present their asylum applications in Italy, being the first country of arrival.

Partially as a result of this changed scenario, Italy received the largest immigration flows among the members of the Organisation for Economic Cooperation and Development (OECD) since 2000, both as a percentage of the total population and in absolute levels (OECD, 2014). Thus, the Italian government had to face several “immigration crises”, such as the “Albanian emergency” of 1991 (Campani, 1992), the “Kosovo crisis” of 1999, and the “North-Africa emergency” of 2011, crises that in turn led to a proliferation of immigration laws and control measures. These measures soon turned out to be insufficient in the face of the most recent unprecedented crisis. In 2013, following a boat disaster, over 300 immigrants lost their lives just a few meters off the coast of Lampedusa. This event was followed by unprecedented migration inflows soon described by the press as “Europe’s migrant crisis” (The Guardian, 10 August 2015). Italy alone indeed registered the arrivals of respectively 170,000 (2014), 153,842 (2015), and 181,436 (2016) irregular immigrants in the following years.

The poorly equipped Italian economy made a considerable economic effort to address this latest crisis. Since 2014 each year the costs for the refugee crisis have exceeded 4 billion euros (0.25 percent of GDP), net of EU contributions (Ministry of Finance and Economics, 2018). Over 50% of the total expenditure has been associated with reception facilities (Ministry of Finance and Economics, 2016). The most evident result of this and previous crises has indeed been the creation of spaces of “reception” aimed at “hosting” irregular immigrants pending the outcome of the application for international protection. Immigrants reaching the Italian coasts without legal permission are held in reception centres for the time necessary to local commissions for the right of asylum for the evaluation of asylum applications. This waiting time was approx. of 18 months in 2017 and more than 60% of the cases led to a rejection of the application – a rate increased to 80% in 2019 (Openpolis & ActionAid, 2019). Irregular immigrants whose application is rejected are sent to detention facilities, called Centres for Repatriations (9 centres in total), and then forced to leave the country (Ministry of Interior Website). However, since the beginning of the crisis, only 20% of rejected asylum applicants have been repatriated, thus condemning these applicants to live illegally in the country, easy prey for criminal organizations.

Whilst established before the refugee crisis, the reception system for irregular immigrants was put under pressure during this last emergency insofar as the number of immigrants hosted in the reception centres increased from 66,000 in 2014–193,000 in 2017 and 160,000 in 2018 (Ministry of Finance and Economics, 2018; Openpolis & ActionAid, 2018). The reception process was thus also reconfigured into three stages: “early reception”, “first reception” and a “second reception”. The “early reception” refers to “hotspots” corresponding to the main harbours of arrivals on the south coasts of the country for the temporary stay of irregular immigrants for identification, registration, and fingerprinting. The “first reception” refers to big governmental centres where irregular immigrants are expected to spend a maximum of 30 days, the time necessary to fill an application for

Table 1. Comparison between the two main reception systems. Source: authors' own elaboration.

	SIPROIMI (ex-SPRAR) system	CASs and governmental centres
Beneficiaries	From 2002 to 2018, asylum-seekers and refugees. Since 2018, only unaccompanied minors and refugees.	All irregular immigrants and also refugees whenever there is no place in the SIPROIMI.
Project-holders	Municipalities together with non-governmental organizations	Non-governmental organizations
Services	Services aimed at "integration", such as professional and language training, job assistance.	Services aimed at fulfilling basic needs, such as food and accommodation.
Accounting and accountability systems	Sophisticated system of reporting, auditing and budgeting.	Minimal auditing and reporting requirements. Allocation of a <i>per diem</i> quota <i>per capita</i>

asylum, i.e. C3 form. The "second reception" originally referred to the system mainly designed for the reception of both asylum seekers and refugees (SPRAR) but has been recently exclusively destined to unaccompanied minors and refugees thus becoming the "Secondary Reception System for holders of international protection and unaccompanied children" - SIPROIMI (Decree n. 113/2018). In 2015, the government also introduced new emergency reception centres called CAS centres, i.e. centres for the extra-ordinary reception of asylum seekers and refugees (legislative decree 142/2015, art. 11). The following sections describe two types of accounting systems adopted respectively in the SIPROIMI (ex-SPRAR) and governmental and CAS's centres (see Table 1).

5.2. The SIPROIMI (ex-SPRAR) system: Neoliberalising the immigrant

The origins of the SIPROIMI (ex-SPRAR) system date back to the immigration crisis triggered by the Kosovo conflict. In reaction to the immigration inflows, spontaneous initiatives were undertaken by municipalities and local organizations aimed at offering reception to asylum seekers. These actors started to cooperate under the so-called "National Programme for Asylum", born in 2001 as a *Memorandum of Understanding* between the Ministry of Interior, the National Association of Italian Municipalities (ANCI) and the United Nations High Commissioner for Refugees (UNHCR). One year later, in 2002, the Bossi-Fini law developed an institutional framework to regulate these initiatives. The law *de facto* institutionalised this bottom-up and networked approach to the immigration phenomenon by establishing the first official national system for the reception of asylum seekers and refugees, the so-called SPRAR. The Ministry of the Interior established a Central Service for the coordination of these initiatives and entrusted the management of the Central Service to the National Association of Italian Municipalities (ANCI).

The accounting mechanisms that regulated this system reflected *prima facie* the local governments' spontaneous commitment to protect immigrants' human rights, the willingness to devise rational solutions and to bear the responsibility of immigrants' well-being. However, we will argue that the mechanisms adopted ultimately reflected a sophisticated program of progressive neoliberalization of the "immigrant" serving the State rather than enacting a genuine commitment to the human rights' cause. The funding, budgeting, reporting, and auditing processes in place are described in the following paragraphs.

To begin with, the system was financed by the *National Fund for Asylum Policies and Services* (FNPSA), established by the Ministry of Interior in 2002. The fund increased from approx. 18 million euros in 2015 to more than 500 million euros in 2018. The fund financed projects for the reception and integration of asylum seekers and refugees submitted by the municipalities who, voluntarily, decided to join the SPRAR network. The municipalities could elaborate on a project usually in collaboration with local non-governmental organizations and submit this proposal for funding to the Central Service. Only 5 percent of the project cost was covered by the project holders, while the Ministry of Interior covered the remaining 95 percent of the cost (Legislative decree 10 august 2016).

To access the funding, the municipality needed to prepare a detailed budget demonstrating that the project was offering an “integrated reception”. The latter referred to the complex and different services that the project was expected to cover, mainly professional training, cultural mediation, legal and job assistance, Italian language courses, and orientation to local services. The reception centres belonging to the SPRAR were indeed designed to offer these services “*with the broader objective of facilitating social inclusion and job placement*” (SIPROIMI/SPRAR Director). The overall aim of these projects was to ensure the “inclusion” of the beneficiaries in the community and foster their autonomy:

everything that is done for and with the beneficiary is done to make sure that, at the end of the project, the beneficiary will be autonomous or if (s)he does not have a job already at least will be equipped with the needed tools and information to navigate the society (SIPROIMI/SPRAR director)

Similarly, since the aim of this “integrated reception” was to foster immigrants’ autonomy with a view to their future “integration” in the Italian society, these projects were characterized by the so-called “diffused reception” (Ministry of Interior, 2015a). The SPRAR system indeed envisaged small reception structures diffused in the territory where asylum seekers and refugees were expected to organize their everyday life thus already showing a certain degree of autonomy.

In the implementation of this “integration” process, the municipalities, as project owners, were playing a central role. Whilst in most of the cases they outsourced the management of the centres/projects to one or more non-governmental organizations, they were directly involved in the design and delivery of the project. Not only they prepared the financial plan to be submitted for the funding, but they were also expected to monitor the projects and obtain evidence of expenditure from the non-governmental organizations and, in turn, report to the SPRAR Central Service (President of a no-profit organization). Furthermore, it was the municipality that first met the potential beneficiaries, listened to their story, did the first assessment of their situation and then sent them to the non-governmental organizations (President of a no-profit organization). Municipalities also helped non-governmental organizations to design and implement a process of integration in the local community, as explained in the following quote:

[On behalf of the municipality] it is not just a matter of controlling the managing body, but also of supporting the management body in building a network. If you have to build a network you need to relate with other institutions or other departments of government, with the prefecture, the health authority, the employment services, and the registry office.

It is hard for a third-sector organization to do these things; if there is a local authority that supports you it is easier ... (SPRAR auditor).

The nature of the collaboration between the municipalities and the non-governmental organizations was such that there was an on-going consultation on specific problems that may arise during the project. The municipalities had the relevant expertise which allowed them to jointly take over the project: *once per month, there is a meeting with the Social Services Office of the city council to discuss the beneficiaries' cases, to share information, and design services tailored to the needs of the beneficiaries. The city council assists in difficult moments* (SPRAR auditor).

The project holders were also granted certain flexibility in the definition of the budget and, more importantly, they could revise the budget and include some unforeseen expenses incurred during the duration of the project. An ad-hoc manual of financial reporting specifies the kind of expenditures that could be accounted for and, wherever the expenditure incurred was not included in the manual, the Central Service offered clarifications and support (SPRAR auditor II). For instance, an organization wanted to organize a cooking workshop and a party in which the beneficiaries could cook for the local community (SPRAR auditor II). The project holders could then discuss this idea with the Central Service that would approve the expenditure but only “*after evaluating the utility of that expenditure for the overall project*” (SPRAR auditor II). This was appreciated by the non-governmental organizations that saw in this flexibility and support a main difference from the CAS system, as clarified in the following:

Within the SPRAR system, it is possible to account for several expenses. For instance, expenses for the maintenance of the centres where we host the beneficiaries ... if something gets broken in the apartment, I can account for the expenses needed to fix it. This is possible in the SPRAR system but not in the CASs (President of a no-profit organization)

In line with this approach, there was not a ceiling of expenditure for the proposal submitted to the Central Service that was mainly evaluated based on the quality of the services offered. This attention to quality over costs emerged also in the auditing process. The SPRAR auditors visited the centres to ensure that the project delivered the expected “outcomes”. However, the assessment of the performance of each project was rarely driven by quantitative indicators but rather focused on the experience of the beneficiaries and the quality of the services offered. Commenting on the lack of quantitative indicators, one of the auditors interviewed explained:

From the point of view of those who make the controls, it would be easier, for example, to have fewer questions or a set of goals ... numerical targets, for example, “how many placements are you going to activate?” On one hand, this is true. On the other hand, however, [it is difficult] when you have a project like this that depends much on the outside, from the characteristics of the people who are sent to you [...] because maybe you present a project for young singles and then you receive people with serious diseases or families [...] (President of a no-profit organization).

For instance, according to the official guidelines that regulated the SPRAR system, each project should have delivered at least 10 h of Italian language per week. However, whenever this target was not met, the auditors discussed with the municipalities and the non-governmental organizations to assess whether the funding had been used for alternative activities considered more in line with the actual situation of the beneficiaries.

In the auditing process, the dialogue with the beneficiaries was key for the evaluation of the project. During each visit, the auditors met the beneficiaries to understand to what extent the project was actually helping them to find their “place” in the local community. They checked whether they were using the services being offered, whether they had received the legal support and what was their experience as beneficiaries of the project (SPRAR auditor II). None of the workers of the non-governmental organization were involved in these meetings to ensure that the beneficiaries could open up and express freely their opinion. The auditors then met the project team to discuss the criticalities of the projects and understand “*which are the activities of the project, how do they work and what are their areas of intervention*” (SPRAR auditor II). These meetings often saw also the involvement of the municipalities, as a sign of the willingness of the public actors to get involved and not only monitoring the project. In this respect, the aim of the audits was also to provide support and facilitate the partnership between municipalities and non-governmental organizations (SPRAR auditor).

Finally, the auditing process foresaw the preparation of official audit reports that were then shared by the Central Service also with the municipality and the Ministry of Interior. These “follow-up reports” focused on four areas: the adequacy of the reception centres, the experience and competence of the operators, the quality of the services, and the role and support of the city council. Each area was evaluated with a view to the initial proposal and the measures that had been implemented, i.e. did the professional profile of the operators correspond to what has been declared in the project proposal? These reports also indicated actions that the project-holders were expected to take to improve their services (SPRAR auditor I, II). The improvements were then monitored as part of an ongoing dialogue between all the parties involved.

The above analysis of this reception system shows how the Italian State’s proclaimed commitment to the human rights’ cause only partially informed the design and implementation of this system. The State’s conviction actually resulted in the elaboration of a sophisticated accounting system ultimately aimed at transforming the very few irregular immigrants who are granted the status of refugees into neoliberal citizens. This is reflected in how the SIPROIMI (ex-SPRAR) reports its successful projects mainly in terms of number of immigrants able to find their place in the national labour market: “*in 2017 alone, over 25,000 beneficiaries have attended an Italian language course; 15,976 have attended vocational training courses and subsequent apprenticeships; 4,426 have found employment*” (SIPROIMI, 2018).

Furthermore, the impact of this reception system increasingly appears limited in scope. The very few SPRAR’s beneficiaries have the right to stay within the system only until 6 months after receiving the answer from the local commissions. Following this period, they are on their own, deprived of the help and support they were receiving in the project. One of our interviewees explained that, in most of the cases, the project holders lose track of the beneficiaries so that it becomes impossible to understand to what extent the measures adopted in the projects have actually contributed to the beneficiaries’ social “integration”: “*it would be useful to have a follow up to understand the living conditions of the beneficiaries after 2–3 years because this would allow us to assess to what extent the service of reception offered has been actually useful*” (Project Manager of a no-profit organization). The absence of long-term projects of integration has indeed been mentioned in an OECD report as one of the main weaknesses of the

Italian reception system, in addition to a poorly developed anti-discrimination framework, the inadequacy of language training, and the complexity of the integration system that generates costly overlap of tasks and responsibilities (OECD, 2014)

Finally, whilst the places in the system have increased from 10,000 in 2013–35,881 in 2018 (SIPROIMI, 2018), this reception system has always been an exception to the rule, hosting only approx. 40,000 beneficiaries in 2018 and involving 1,850 out of 7,914 municipalities. Moreover, starting from 2018 with the transformation of the SPRAR into SIPROMI, this system has become the preserve of unaccompanied minors and refugees, which are not even a fraction of the irregular immigrants reaching the Italian coasts. Most of the irregular immigrants become “beneficiaries” of an alternative reception system whose accounting mechanisms reflect another form of neoliberalism, discussed in the following section.

5.3. The parallel system of CASs and governmental centres: Neoliberalising the state

Most of the irregular immigrants are hosted in big governmental centres or in extraordinary centres called CASs after spending some time in hotspots. Rather than being an extra-ordinary solution, these centres soon became the ordinary reception centres hosting the 70%- 80% of the irregular immigrants present in the reception system (Openpolis & ActionAid, 2018). Since the beginning of the crisis, hotspots that constitute the so-called “early reception” (four in the country) have been heavily criticised by the civil society as it emerges in the following:

Arbitrary rejections; forced detention, without any judicial control, for periods longer than 48 h provided by law; denial of access to the asylum procedure and use of force to identify arriving people: these are just some of the fundamental human rights violations found so far in the hotspots for the registration of migrants who land in Italy. (La Repubblica, 1 March 2016).

Similarly, governmental centres have not been offering better living conditions. These centres, 9 distributed in 7 Regions, are usually centres with a large capacity located in faraway areas. During the years of the crisis, these centres were hosting approx. 10,000 irregular immigrants (Ministry of Finance and Economics, 2018). Several of them have been closed by the government following criticisms about human rights violations and corruption scandals. A case in point was the Mineo’s CARA in Sicily, Europe’s largest reception centre for migrants hosting over 2,000 irregular immigrants and closed in 2019 following a corruption scandal (Pianezzi & Grossi, 2018). Despite they are called “governmental centres”, the management of these big centres is usually outsourced to non-governmental organizations through tender and with accounting mechanisms analogous to those that regulate the so-called CAS system described below.

Rather than scaling up the SPRAR system in response to the crisis, the government established emergency reception centres called CASs that gradually became the ordinary solution to the crisis. We argue here that the accounting mechanisms underpinning this type of reception were informed by an economic rationalization of immigration aid that did “not ask for consequences” (Weber, 2009/1919a, p. 120) and ultimately reflected the choice of the State to divert responsibility. This will be discussed in the following paragraphs that explain the funding, budgeting, reporting and auditing processes characterizing this system and their implications for immigrants’ wellbeing.

Whereas governmental centres were usually managed by public local entities and consortia of municipalities that in turn outsourced the reception to specialized public or private organizations, the CAS system usually saw the involvement of only two actors: non-governmental organizations and the prefectures, i.e. the territorial offices of the Ministry of Interior. The municipalities were on the contrary excluded from this reception system. The management of CASs centres was outsourced by the Prefecture to non-governmental organizations (Ministry of Interior, 2015a). Each prefecture issued a call for bids with characteristics that may largely vary (President no-profit organization). In identifying the contractors, the prefectures could indeed choose from a variety of procedures, ranging from “open procedures” to directly awarding the contract without opening a “fair and open competition” between a variety of economic operators. According to the law, the latter is however allowed only in exceptional cases. Nevertheless, in the year 2013, the direct award of these contracts appeared as the most diffused choice among the prefectures, especially among those in the Southern part of Italy where the need of finding a place where to “host” the immigrants was more compelling. The open procedure was adopted only in 27% of the cases in 2013 to increase to 62% in 2017 (ActionAid & Openpolis, 2018). Overall, in the years 2012-2017, the prefectures across the Italian territory issued more than 10,000 contracts of a total value of approx. 7 billion euros (Ivi). Each call had a benchmark of 35 euros, as the latter was the average cost per beneficiary in the SPRAR projects.

The allocation of funding, including pocket money (i.e. a small economic contribution that hosts must give to each migrant), was exclusively based on the numbers of migrants that the third-sector organizations daily accounted for in a platform (see art. 1, Ordinance no. 33, 28 December 2012, Civil Protection; Interview with the Refugee and Asylum Seekers’ Manager of a third sector organization – see also Appendix B). Furthermore, a formal financial reporting and auditing system was not in place, as argued by one of our interviewees: *I believe that the problem is structural because, even in non-emergency situations, transparency, an accounting system, and a precise and efficient financial reporting system have failed* (Member of the European Parliament I, Committee on Budgets). This approach created a state of exception wherein the application of accounting rules became also an exception (Sargiacomo, 2015; Sargiacomo et al., 2014)

This logic at the base of funds allocation, with money being allocated exclusively on the base of headcount, incentivized some contractors to privilege cost reduction over the quality of the services offered with little or no attention to the actual needs of the beneficiaries:

Contractors maintain the highest quota for the longest period. If you are the manager of a hotel and you know you can keep 100 people in 100 places as soon as their asylum requests take a long time to be processed, what interest do you have to complete their asylum practices? Your interest is that when one migrant leaves another is coming, that you keep the quota to the maximum so that the reimbursement that you receive from the Ministry of *Interior* will always be the highest (Member of the European Parliament III, LIBE Committee).

The same approach emerged vis-à-vis the mechanisms and rules that applied to immigrants classified as unaccompanied minors. Unaccompanied minors are considered a vulnerable category and are entitled to particular protection under international and EU law. In 2016, around 26,000 crossed the Mediterranean, 9 out of 10 unaccompanied

(UNICEF, 2017). These numbers are difficult to process. Indeed, in most cases, irregular immigrants arrive on the Italian coasts with no identity documents. Thus, the age determination process is a complex one that has been traditionally carried out with medical examination alone, generally an x-ray of the wrist and hand bones. This examination has repeatedly been proved to be misleading and takes time. A social worker specialized in the reception of unaccompanied minors explained:

The most difficult problem is to identify the exact chronological age of immigrants. They arrive in Italy and declare an age, which will be marked in the identity record. But very often, some guys were given the age of an adult, to realize after a few months that these guys were minors and therefore had to be sent to a centre for unaccompanied minors (Social worker of a no-profit organization).

Yet, age determination not only entailed the entitlement to specific rights and protection, but it also represented an important criterion in the allocation of funding. The allocated quota for foreign unaccompanied minors was indeed higher than that for adults because of a larger variety of legal services that unaccompanied minors are entitled to (Ministry of Interior, ministerial circular n. 861, 20.1.2016). However, the uncertainty and the occasional arbitrariness of this identification process represented an opportunity for rent-seekers of CAS centres. In some cases, contractors reported adult migrants as unaccompanied minors which, being a vulnerable category, entitled them to receive a higher quota:

The first thing (contractors) do is to register young migrants as unaccompanied minors, which give the right to 60–70 euro per day rather than the usual amount of 35 euro per day. [...] The managers of these centres welcome these people and then 60–70% of these people do not want to stay in Italy, and the managers let them escape and then announce the disappearance 5–6 days later so that they can still receive the reimbursement of five days (Member of the European Parliament I, LIBE).

Because of the lack of an accountability system in place, this reception system not only provided a fertile breeding ground for corruption (Pianezzi & Ashraf, 2020) but also failed in addressing the humanitarian crisis lying behind. One of the main problems was the standardization of the quota per capita, which failed to consider the different needs of migrants, thus confirming “the limitations of accounting in restoring a sense of justice and balance” (Oakes & Young, 2010). In the words of one of our interviewees:

Some people do not adhere to the project, they choose not to use all the services offered, for these people a bed, a normal place would be fine. Once a decent place to live and a hot pot are guaranteed, 35 euro per day is more than enough for them. In contrast, if you have a psychiatric patient who cannot even seek treatment and therefore needs a lot of care and accompaniment, the money is not enough (Manager of a no-profit organization).

Along the same lines, another manager of a third sector organization explained during the interview:

We have repeatedly asked for cognitive evaluations. There have been people who did not have psychic discomfort, but mental retardation. Obtaining a psych report to find out if there is a cognitive retardation costs around 720 euros. Nevertheless, this report is important to understand what kind of guest you have in front of you, to activate the invalidity, a path of integration, etc. In the CAS system, are you going to spend this money knowing that you

receive the money for the only fact that the guest stays in the reception centre and as soon as (s)he leaves the centre you will not receive the money anymore? I believe no (Manager of a no-profit organization).

Another reason why CAS centres were being unable to provide an adequate response to the humanitarian crisis was the lack of expertise of their managing bodies. The governmental response to the crisis had the effect of producing a new market for non-governmental actors, both non-profit and for-profit organizations, that saw the reception as a new business opportunity. As a result, organizations operating in other businesses suddenly became new players in the migration arena: *You should go and check the list of CAS's managing bodies. There are managing bodies that until the other day were producing cosmetics or were removal agencies and, suddenly, they became organizations working with asylum seekers* (Manager of a no-profit organization).

Moreover, if the predefined quota had the effect of disincentivising the contractors from providing tailored services, the lack of reporting requirements silenced many aspects of the reception services that are of primary importance for immigrants' well-being, such as the quality and quantity of the food provided, the conditions of the structure in which they were being hosted, etc. One of the participants commented as follows:

We only have to account for the migrants' presence and the pocket money to the prefecture. All the other services, as they are provided, in what way, do not emerge from the reporting. If I invoice you exclusively for the presence, I am not telling you anything about how much I am spending on the staff, the structure, the food, the accommodation, the training courses and so on. (Manager of a no-profit organization)

Similarly, the auditing undertaken by the prefectures appeared deficient in many ways. One of our interviewees said that these audits hardly saw the involvement of the beneficiaries whose voice remained unheard (Director of a no-profit organization). Furthermore, the prefectures lacked the human resources and the expertise to understand the difficulties that non-governmental organizations could face in the delivery of the services. Their assessment did not indeed cover relevant aspects related to the quality of the services.

The pitfalls and limitations of these accounting mechanisms underpinning this reception system were later brought to the attention of the Anti-Corruption Authority and the Court of Auditors that called for a revision of the procurement contracts and related accounting rules. In 2017, the Minniti-Orlando immigration decree-law established new measures to strengthen the accountability of the system, such as the division of tenders into lots, a tighter control by the prefectures on the quality of the services provided and the obligation for the contractors to provide an account of all the expenses. Similarly, the procurement criteria were revised and standardized in 2018 with the latest decree-law on "Immigration and Security" of 2018. This decree established different average daily cost per capita for the contracts based on the reception centres' size: 21,35 euros for housing units, 26,35 euros for centres of up to 50 places, 25,25 euros for centres from 51 to 300 places.

These revised costs reflected a reduction rather than an improvement of the types of services provided in these centres. While in the past the contracts for these centres specified a variety of services analogous to those offered in the SIPROMI system, the new law transformed these reception centres into centres offering only basic services, such as daily room and board. Consequently, there was also a reduction in the type

and number of professional figures employed in the centres, such as psychologists, teachers, lawyers, and cultural mediators.

As a result of these new measures, the expenditure for the CAS reception was reduced by 125 million euros in 2018. At the same time, these measures had the effect of further opening the “migration market” to new and big operators with no experience in the reception of irregular immigrants but with the possibility to do economies of scale (ActionAid & Openpolis, 2019). The contracts awarded by the prefectures of Milan and Rome following the law, as compared to the previous years, offer a snapshot of this emerging trend. In Rome, only 10 out of 17 operators are still operating in 2019 as management bodies of reception centres. Similarly, in Milan, 11 of the previous 31 operators have not taken part in the latest calls for tenders. In both cases, the organizations that exited the market are small non-governmental organizations, whereas new and remaining organizations are mainly big operators. In the case of Rome, for instance, 63% of the reception is managed by a single company which operates also in other regions and has been awarded contracts by the prefecture of a value of 20 million euros (Openpolis & ActionAid, 2019). Commenting on the decision to not take part in the latest tender, the manager of a non-governmental organization explained:

We refused to accept the reduction in [immigrants’] rights required by the recent law. What prompted us to not take part in the tender was the absolute distortion of the operator’s function. Professional figures who accompanied immigrants on a path of autonomy, such as that of the educator, are not required anymore. Instead, there has been a huge imbalance in guard services. There has been such a distortion of our social work that it has become unsustainable. (ActionAid & Openpolis, 2019, p. 20)

The allocation and use of resources, reporting, and auditing underpinning this system thus show how the government delegated responsibility to non-governmental organizations with no or little interest in how the funding was being used and the extent to which these resources were actually fulfilling the needs of beneficiaries and offering them concrete possibilities of integration.

In 2017, following a historical pattern, both the EU and the Italian government “solved” the crisis by privileging the protection of “national interest and economy” over their commitment to human rights protection. Both indeed resorted to collaboration with non-EU states to prevent immigrants from coming to Europe. While in the East boundaries the EU signed a controversial refugee agreement with Turkey to lower the influx of migrants, in February 2017, the Italian government signed a Memorandum of Understanding with the UN-backed Libyan Government of National Accord. The agreement established a cooperation with the Libyan Coast Guard to prevent irregular immigrants from reaching the Italian coasts. Furthermore, in 2018, a new law decree also imposed fines of up to 1 million euros for NGOs rescuing immigrants at sea. As a result of these measures, the number of irregular immigrants reaching Italy decreased from 119,369 in 2017–23,370 in 2018, and to approx. 12,000 in 2019 and 2020.

6. Discussion and conclusions

Seeking to complement and extend prior literature on accounting, neoliberalism, and migration (Annisette & Trivedi, 2013; Chiappello, 2017; Lehman et al., 2016; McPhail

et al., 2016), this paper empirically investigated the Italian response to the recent refugee crisis with a view to the intertwined relationship between neoliberalism, ethics and accounting as reflected in the immigration reception system.

Drawing from Weber's theory (1919, 1978), our analysis argues that when confronted with an issue such as irregular immigration, national states face important ethical paradoxes that are at the core of the very neoliberal project. The foundation of the European Union was predicated on a human rights discourse promoting values of "human dignity, freedom, democracy, and equality" for all (Agyemang, 2016, p. 13). This discourse offered a normative framework of liberal democratic values that were expected to orient and enforce the EU's immigration policies. Within this value-sphere, no matter the nationality, individuals as human beings should be granted general human rights, such as the right to a fair trial; even when they violate the State's law by crossing its borders without authorization (Carens, 2013). This liberal moral imperative has been also translated into the State's duty to protect those who face threats to their freedom or life in their own country by granting them the status of refugee.

However, as explained in the previous sections, the human rights discourse has been developing within a neoliberal ideology that has transformed individuals and States into calculable, rational and profit-generating subjects (Alawattage & Wickramasinghe, 2018; Munro, 2012; Nash, 2019). The human rights discourse served as a fig-leaf to conceal increasing structural economic inequality and rampant nationalism that are at the origins of the "immigration problem". As a result, the neoliberal state is thus confronted with a tension between value-spheres originating from the foundations of the neoliberal project: nationalism, with its implicit threat of violence, the liberal-democratic legislative framework of human rights with its international and humanitarian vocation, and the economic dictate of making instrumentally rational choices that make efficient use of resources into account. Our analysis shows how the deployment of accounting mechanisms to control immigration reflects the tension between these different forms of neoliberal ethics.

The analysis explains how the Italian reception system and related accounting mechanisms have been in principle designed and implemented following the EU's commitment to the human rights' "cause". The allocation of economic and human resources seems *prima facie* to materialize this conviction as it aims to ensure a dignified reception to irregular immigrants seeking international protection while enforcing a set of rights, such as the right to receive legal advice, medical assistance, cultural mediation, etc. The commitment to this cause is for instance reflected in the decision to allocate more resources for unaccompanied and vulnerable immigrants as they need more social assistance. However, this proclaimed ethical conviction played out differently in two different accounting systems analysed reflecting, on the one hand, the use of accounting to neoliberalise the individual and, on the other hand, the increasing neoliberalisation of the State.

The funding, budgeting, reporting, and auditing processes that characterize the SPRAR- SIPROMI system reflect a short-sighted and neoliberal approach. Firstly, the system serves a limited number of privileged irregular immigrants that end up, sometimes by chance, in the system. Only very few irregular immigrants are actually given concrete possibilities of integration and the State takes no liability for the consequences that this system produces in the long term. Moreover, this reception system reflects the complementarity of the human rights discourse with the construction of the "neoliberal subject". The ultimate aim of these projects is indeed "integration". Immigrants are

expected to become the “ideal citizens” of the neoliberal State, i.e. skillful labour able to meet the demand of the internal labour market. Those immigrants who are unable to cultivate their human capital in the given short time frame are ultimately left on their own with little or no support for “integration”. There is little or no awareness of structural socio-economic conditions that prevent the social integration of immigrants, e.g. discriminatory hiring and compensation practices, degrading working conditions etc. Immigrants are simply expected to become “autonomous”, “independent”, a resourceful workforce for the national economy, in the shortest time possible.

As compared to this SPRAR- SIPROMI system, accounting in the parallel system of emergency reception centres and governmental centres is mainly used to rationalise the immigration aid with a focus on “national interest and economy”. The rationalization of the State to compete in the international arena has consisted in the increasing marketization of immigration management and the diffusion of a complementary nationalist discourse. It is especially when looking at the funding, budgeting, reporting, and auditing mechanisms of this system that the neoliberal character of the State becomes more evident. Whilst the Italian state allocated substantial resources for this reception system to show a genuine commitment to the human right cause, the administration of this complex apparatus did not coincide with a moral “responsibilization” through accounting techniques neither of state actors nor non-governmental actors (Lehman et al., 2016; Shamir, 2008). Accounting mechanisms have not been devised with a view to their foreseeable consequences and have led to a downplaying of care in favour of an economization of the social.

Non-governmental organizations were not expected to provide relevant information about the well-being of those immigrants being hosted in their centers. Moreover, the quota per capita reflected and produced a “standardization” of the migration aid, which prevented these organizations from offering the much-needed help to immigrants with different needs. From vulnerable individuals entitled to the protection of their human rights in a liberal and democratic country, immigrants became inputs to be processed at the lowest cost. This approach has been exacerbated by recent legislation that has radically transformed the nature of the reception service from the provision of care to security in the hands of big operators with little or no experience in immigration aid.

Thus, the need to handle the competing normative expectations inherent in the neoliberal project ultimately resulted in the inability of the Italian state to offer the much-needed humanitarian response to the immigration crisis. In the case under consideration, the State lost control over the effects and consequences of its political actions by refusing to take responsibility for the consequences of such actions. The lack of an accountability system in the outsourcing of migration management to non-governmental actors attested to the changing identity of the State as a moral and political actor caught in the neoliberal trap.

On the contrary, in Weber’s view, a genuine political actor confronted with tensions between value-spheres should take full responsibility for the consequences of actions guided by principled conviction (Weber, 2009/1919a). In other words, human rights can be turned into substantial freedoms and capabilities (Nussbaum, 2003) only if institutional actors not only commit to the cause but also take responsibility for the long-term consequences of accounting decisions. National states must genuinely and passionately

commit to the promise of recognizing human beings beyond their citizenship and devise rational solutions to enact this conviction in the challenging context of politics. Weber's original work (2009/1919a, 1978) suggests that instrumental rationality can be a means at the disposal of political actors for the rational and responsible reconciliation of values. In the Italian case, the SPRAR-SIPROMI system certainly offers a starting point towards this direction but to be effective it should have a long-term orientation, be more inclusive, and design systems of integration that go beyond the neoliberal idea of creating neoliberal individuals.

Our paper builds on the nascent accounting literature on immigration (Agyemang, 2016; Agyemang & Lehman, 2013; Annisette & Trivedi, 2013; Lehman et al., 2016; McPhail et al., 2016) and the existing debate on accounting, neoliberalism and immigration (Annisette & Trivedi, 2013; Chiapello, 2017; Lehman et al., 2016; McPhail et al., 2016) to explain how accounting is at the centre of a struggle between multiple value-spheres of neoliberalism. Extending these previous studies, we have unveiled neoliberalism as a multifaceted phenomenon reflected in multiple and paradoxical uses of accounting.

This research project has been mainly focused on the Italian case. Notably, migration concerns mobility and, as such, does not have strict geographical boundaries. Hence, future studies might develop an analysis of the phenomenon at a European or international level. The European emphasis on security over international protection of human rights threatens the moral foundations of the EU's project (Agyemang, 2016, p. 21) and calls for further reflection. Overall, the challenge of migration and the current humanitarian emergency deserve worldwide attention and a common effort by practitioners, policymakers, and researchers alike. We are confident that the above research opportunities will deserve more attention from the accounting community in the near future.

Acknowledgements

We thank the journal editors and anonymous reviewers for their comments.

Disclosure statement

No potential conflict of interest was reported by the author(s).

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Appendices

Appendix A

Interviewee	Day	Duration	
1. Member of the European Parliament, LIBE Committee	24/08/15	1 h.	Face to face
2. Member of the European Parliament, Committee on Budgets	17/09/15	1 h.	Skype
3. Member of the European Parliament, Committee on Budgets II	02/09/15	1 h.	Skype
4. Consultant for immigration - Municipality	13/11/15	1 h.	Face to face
5. Cultural mediator – No profit organization	03/11/15	1 h.	Face to face
6. Social worker – No profit organization	19/08/15	1 h.	Face to face
7. President – No profit organization	11/12/15	1 h.	Face to face
8. Project Manager Refugee and Asylum Seeking – No profit organization	21/03/16	1 h.	Face to face
9. SPRAR Director	18/11/15	1 h.	Face to face
10. SPRAR Auditor	09/12/15	1 h.	Face to face
11. SPRAR Auditor II	15/12/15	1 h.	Face to face
12. Prefecture - Territorial Office of the Ministry of Interior	02/12/15	1 h.	Face to face
13. Chief of Immigration Office - Municipality	11/02/16	1 h.	Face to face
14. Prefecture - Financial Accounting Manager	16/02/17	1 h.	Phone
15. Refugee and Asylum-Seeking director – No profit organization	17/02/17	1 h.	Face to face
16. Refugee and Asylum-Seeking director – No profit organization	22/10/18	1 h.	Face to face
17. Project Manager Refugee and Asylum Seeking – No profit organization	22/10/18	1 h.	Face to face
18. Project Manager Refugee and Asylum Seeking – No profit organization	22/10/18	1 h.	Face to face
19. Asylum seeker hosted in the reception system	22/10/18	1 h.	Face to face
20. Asylum seeker hosted in the reception system	15/04/18		Informal conversation
21. Asylum seeker hosted in the reception system	15/04/18		Informal conversation

Appendix B

Accounting inscriptions of pocket money delivery – CAS. Source: Third sector organization. Translated in English by the authors.

Report of presences for pocket money delivery - CAS.

Invoice sent to the prefecture- CAS.

Report of presences for pocket money delivery - CAS.

Name of the Third Sector Organization		Report of presences of March 2017																																		
PR= Present, AS= Absent, PA= Present, coming from another reception centre, TR= Present, but transferred to another reception centre etc.																																				
ID	suriname_name	10	1/3	2/3	3/3	4/3	5/3	6/3	7/3	8/3	9/3	10/3	11/3	12/3	13/3	14/3	15/3	16/3	17/3	18/3	19/3	20/3	21/3	22/3	23/3	24/3	25/3	26/3	27/3	28/3	29/3	30/3	31/3	TOT		
1	#####	1044	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	11	
2	#####	1050	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	26
3	#####	2427	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
4	#####	1299	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
5	#####	1295	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
6	#####	3506	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
7	#####	2430	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
8	#####	2055	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
9	#####	2051	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
10	#####	3135	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
11	#####	1301	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
12	#####	1295	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
13	#####	2298	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
14	#####	1291	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
15	#####	2298	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
16	#####	2300	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
17	#####	2056	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
18	#####	2429	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
19	#####	1292	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
20	#####	1087	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	PR	31
																														Total presences	615					
																														Total pocket money	615					

Invoice sent to the prefecture- CAS.

		Dear Prefecture	
		Prefecture Address	
Client Code	0000000		
Payment	Bank Transfer		
IBAN	Name of the bank		
CUSTOMER INVOICE NR.	40	DATE	28/02/2017
COD.	DESCRIPTION	QUANTITY	UNIT AMOUNT VAT
AB	RECEPTION OF FOREIGN CITIZENS	#####	#####
AB	Pocket money allowance	#####	#####
AB	Prior pocket money allowance	#####	#####
		SUBTOTAL	
		#####	
		VAT TOTAL	
		#####	
		TOTAL	
		#####	