ACCOUNTING AND THE MANAGEMENT OF POWER:

NAPOLEON'S OCCUPATION OF THE COMMUNE OF

FERRARA (1796-1799)

Introduction

Napoleon's rise to power in Europe in the late 18th century signalled the move from the *Ancien Régime* to the modern State, a time when public administration rose to an unprecedented prominence in government discourses and practices (Peters, 2008). The role of the Napoleonic government and its structures centred around a modified relationship between the State and its citizens, where the State, legitimized through a social contract with its citizens, becomes the overarching source of power instead of social elites or the Church (Foucault, 1991; Lyons, 1994; Riall, 2008). The result was invasive hierarchical systems of accounting and control by the State (Poddighe and Coronella, 2009; Torres, 2004, Guyomarch, 1999; Rutgers, 1997). These basic principles of the Napoleonic vision for governmental administrative practices and structures are still recognised as the basis of contemporary public administration (Ongaro, 2008; Ongaro and Vallotti, 2008; Rouban 2008 and Spanou, 2008).

This study engages with a range of calls to expand understandings of the historical importance of the modern State in shaping Western societies (Barkey and Parikh, 1991) and to give a greater presence in the literature to municipal, that is local, government in non-Anglophone countries (see Wanna, 2005). Of particular relevance to the present paper there are few studies of the history of the management and organization of the Italian State prior to the 19th century written in the English language (see Lusiani and Zan, 2011; Maielli, 2007; Pozzi, 2012; Rippin and Fleming, 2006; Sargiacomo, 2008, Bracci et al., 2010). Platonova (2009: 438) suggests that there are many aspects of accounting history which deserve "to be more deeply investigated, especially in the public sector", with the need to highlight further that "accounting, besides being perceived as a technical practice, is also a social practice, with implications for organizational and social functioning" (Sargiacomo and Gomes, 2011:

253; see also Miller et al., 1991; Napier, 2006; Burchell et al., 1985; Vollmer, 2003 and Carnegie, 2014). In response, this study adopts the Foucauldian theoretical framework of 'governmentality' (see Lai et al., 2012) and the conceptualization of the State[1] and government as developed by Miller and Rose (1990) and Rose and Miller (1992) to analyse the practices of the State by unmasking the thoughts and actions underlying attempts to know, govern and control populations. This study sees the State as a way "in which the problem of government is discursively codified ... and a way in which certain technologies of government are given a temporary institutional durability and brought into particular kinds of relations with one another" (Rose and Miller, 1992: 177). Essential to this is an understanding of the relationship between the discourses of the State and their operationalization through the technologies of government. The study applies the concept of power relationships (Foucault, 1982) to a context in which different levels of government are introduced, thereby mediating the original relationship between the State and its citizens. The Napoleonic innovations which are reflected in the modern State confirm that we continue to live in a 'history of the present' founded on the archaeology of the past (Foucault, 1972).

The principal contribution of this study is the identification of the nature of the relationships between rationalities or programmes of government and the technologies of government used to implement Napoleonic programmes between 1796 and 1799 during the first Napoleonic occupation of the Commune of Ferrara in Northern Italy, one of the most important strategic areas of the apostolic legation of the Papal State (Sani, 2001). It is during this first period of occupation that the programmes and technologies of government introduced by the occupiers are especially pronounced and discernable. It was the time when Napoleon introduced his

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[1] Following Foucault (1991) and Rose and Miller (1992: 174), the analysis re-locates 'the State' within an investigation of the problematics of government.

main government reforms as he sought to move government in the areas conquered from an absolute feudal monarchy, in this case the Papal State, to a modern State where power was meant to be linked to the management of 'free' individuals requiring new techniques to regulate behaviours and actions of society as a whole (McKinlay and Pezet, 2010). Drawing on Foucault (1997) and Rose (1999) the concept of governmentality is primarily applied to individual freedom and to the problematics of government. According to McKinlay (2006: 88), the "Enlightenment which discovered the liberties also invented the disciplines ... . The interplay of discipline and liberty lies at the heart of our institutions". Despite being the touchstone and foundation of liberal politics, freedom is also interpreted by Rose (1999: 73) as a space of "well-regulated liberty" which underpins the conception of "how we should be ruled, how our practices of everyday life should be organized, how we should understand ourselves and our predicaments" (Rose 1999: 61).

In the 18th century, the idea of individual freedom promoted by the Enlightenment philosophers, notably Rousseau, Voltaire, Montesquieu and Locke, was meant to be the guiding principle of the French Revolution (O'Leary, 2006). The French Revolution was to put an end to traditional monarchic power, providing in a very turbulent social context the opportunity to experiment (Malsh and Gendron, 2013) with ways to establish new relationships between the State and citizens. Immediately after the French Revolution the ways in which individuals and society would be controlled were neither clear nor agreed. France entered a prolonged and menacing period of political uncertainty and experimentation in which the freedom of the individual, the very impetus for the Revolution, was betrayed. The demise of absolutism had created an unprecedented set of challenges for governing a nation and the opportunity for rival forms of government to assert their dominance, whatever the cost to others. Napoleon represented a new institutional order which involved a high

degree of experimentation and unpredictability, where institutions, including the State, were undermined or strengthened through improvisation and pragmatism instead of adherence to a fixed or linear path (see Malsh and Gendron, 2013). The expectation was that after this period of unprecedented turbulence that all impediments and threats to liberty and equality would have been removed.

In Northern Italy the early period of French occupation was the time of greatest change and challenge for the French, a period of conflict and unrelenting uncertainty (Sani, 2001). Accordingly, in the early stages of conquest it was crucial to gain control and stability as quickly as possible and, hence, the urgency and determination with which Napoleon introduced his reforms. For the historian the early periods of great change and duress, such as that experienced by Northern Italy in the late 18th century, provide the opportunity to more clearly identify the confronting nature, methods and motivations of these changes which were in stark contrast to the government that they replaced (Roveri, 1981; Tulard, 1987; Sani, 2001). During the remaining brief and very turbulent period of Napoleonic rule in Europe (1799-1814), which is not the concern of this paper, Napoleon's most pressing concern was the prosecution of war rather than administrative reform.

The other significant contribution of this study is broadening the application of the Foucauldian perspective on accounting history to different eras and locations and, thereby, recognize the need to redress criticisms of the limited or 'niche' impact of Foucauldian insights (McKinlay, 2006). Macintosh (2009), in an incisive critique of accounting history research, has encouraged accounting researchers to adopt "genealogical, effective history" using insights from Foucault, and others, as a means to expose and challenge the accepted, to "mobilize critiques". McKinlay (2006) argues that despite the theoretical openness of

business historians, their attention remains focused on *Discipline and Punish* (1977) and their questions mainly revolve around the 'why' of power. In contrast, the present study is concerned with the 'how' of Napoleonic power and its translation through the micro-architecture of administrative practices, thereby extending the analysis of the technologies of government to both accounting systems and task allocation. Accordingly, emphasis is given to language and practices: "the basic infrastructure of a specific deployment of power/knowledge" (McKinlay, 2006: 88).

According to Foucault (1991), the 18th century in Europe was characterized by the emergence of a growing population and its associated wealth which challenged the foundations of the 'sovereignty principle', upon which mainly absolute monarchies at the time claimed the right to rule, and the 'art of government' (see also Bigoni and Funnell 2014). Until the 18th century the search for transcendental rules or philosophical and moral ideals to provide the basic principles and justification for the operation of States ensured that the sovereignty problem remained at the center of theoretical and political debate "to the benefit of a monarchical administration that functioned according to the form of sovereignty" (Foucault, 1991). In the 18th century 'managing the population' identified new principles of rationality and 'governmentality' in the specific reality of the State (see Armstrong 2015).

To achieve its aims, the study examines the manner in which Napoleon's political discourse was formally enacted with programmes and technologies of government, such as regulations, the distribution of tasks and powers and accounting practices, to effect administrative and managerial change at the municipal government level in the Commune of Ferrara. The discursive dimension of governmentality has two components: the 'high political discourse' constituted by political rationalities, which provide the overarching principles of

governmentality, and the 'operational political discourse', the programmes by which the new forms of government would be operationalised. Following Bröckling et al. (2010: 12-13), this analysis of how Napoleon governed Ferrara identifies the systematic ties between forms of discourses and technologies of government to highlight the links and disjuncture between the high political discourse and the operational political discourse.

The following two sections frame the governmentality concepts after which a brief history is provided of the Napoleonic domination of Italy. Subsequent sections highlight the political discourses enacted at the time of the Napoleonic rule of Northern Italy and how these were implemented with the distribution of tasks and power at the different levels of public administration introduced by Napoleon, and the accounting technologies adopted to coordinate and control revenues (taxes) and expenditures. Attention is focussed on the implications of regulations enacted at the municipal level, in particular understanding the way in which the technical aspects of government deepened the distribution of tasks and power and the use of accounting technologies. The discussion section brings together the main findings of the study. The conclusion provides further comments and implications related to this study, with an emphasis on how the work contributes to our understanding of the interplay between political discourse and administrative and accounting practices in the context of a modern-type State administration.

The Interpretative Framework

The term 'governmentality', as proposed by Foucault (1982), can be applied in unmasking the thoughts and actions underlying attempts to know, govern and control populations, that is "the ensemble formed by the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of

power, which has as its target the population …" (Foucault, 1991: 102). Governmentality is characterised by a discursive dimension aimed at conceptualizing and explaining political rationalities and programmes of government through language (Miller and Rose, 1990). Political rationalities, hereafter high political discourse (see Figure 1), "deal with general ideals", present general representations of the world and are accepted as widely held norms (Radcliffe, 1998: 380). Programmes of government "are concerned with the detail of how political rationalities might be accomplished" (Radcliffe, 1998: 380) and provide the intellectual machinery for the implementation of the political rationalities (Miller and Rose, 1990). Programmes, hereafter operational political discourse (see Figure 1), are frameworks for action, plans, proposals, schemes, and objectives that address more specific problems. Language is critical in the translation and legitimation of regulatory intervention, an important source of State power (Mann, 2006). Miller and Rose (1990: 6) stressed that "language here serves as a translation mechanism between the general and the particular, establishing a kind of mutuality between political rationalities and regulatory aspirations".

Foucault (1982) portrays the State as a mythical abstraction, rather than a verifiable reality and, hence, encourages researchers to focus on the ways in which issues of management by government are codified in order to divide the 'political' from the 'non-political' sphere as the State seeks to embed particular ideas and activities in the operations of government. To achieve this Miller and Rose (1990: 4) argue that an analysis of modern government needs to pay particular attention to the 'discursive character of governmentality' and to the "role accorded to indirect mechanisms for aligning economic, social and personal conduct with socio-political objectives". This means that "to analyse the conceptualizations, explanations and calculations that inhabit the governmental field requires an attention to language", and also technologies of government (Miller and Rose, 1990: 4).

In a later work, Rose and Miller (1992) included in the discursive dimension of analysis not only language but also discourses and rhetoric, which represented modes through which the State defined and communicated its goals and principles, making them amenable to political deliberation and approval. The State needs to reinforce, consolidate and implement relations of power using the "production, accumulation, circulation and functioning of a discourse" (Foucault, 1982: 93). Accordingly, the State might attempt to introduce innovations through the problematisation of some conducts (Dean, 1999; Rose and Miller, 1992). Thus, discourses, rhetoric and language are the means through which ideology, or political rationalities, is communicated and diffused by the State through programmes, giving a moral authority and power to the State (Jones, 2010; Mann, 2006), and to a revolutionary State in particular (Hirschman, 1991). Essential to this process are the technologies used by government, the second dimension of governmentality. To understand the technologies of government, Miller and Rose (1990: 8) suggested:

> a particular approach to the analysis of the activity of ruling, one which pays great attention to the actual mechanism through which authorities of various sorts have sought to shape, normalize and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable.

The approach advocated by Miller and Rose requires identification and exposure of the microphysics of power, that is "the complex of relays and interdependencies which enables programmes of government to act upon and intervene upon those places, persons and populations which are their concern" (Miller and Rose, 1990: 8). According to Dean (1999: 19), 'technologies of government' canvassed the "development of the bureaucratic and the administrative apparatus of the State" in the implementation of political discourses. Thus, a detailed examination of the distribution of tasks and power among public authorities, that is the articulation of the interdependencies, is a key element of this study. Another explicit

'technology of government' is represented by the use of accounting control systems as a means of intervention in social life "with aspirations for the shaping of conduct in the hope of producing certain desired effects" (Rose, 1999: 52). In particular, accounting control systems allow knowledge of distant sites to be mobilized and brought home to centres of calculation (Miller and Rose, 1990: 9; see also Vollmer, 2003). Moreover, as articulated by Preston (2006: 560), "accounting documents have the features of mobility, stability and combinability" which are the key elements of allowing 'action at a distance' to occur. Whereas previous studies have focussed mainly on accounting as the main technology of government, the present paper seeks to widen the perspectives used for analysis of the discursive dimension of governmentality and technologies of government and their relation to the political rationales.

In the conceptualisation of the relationship between the two dimensions of governmentality, a discursive dimension, which is inclusive of political rationalities and programmes of government, and technologies of government, as summarized by Figure 1, there is a presumption of linearity, of a synergistic accommodation of political and administrative intent which differs from the emphasis originally given by Foucault (Castel, 1994). It is suggested that administrative practices and priorities will follow in a predictable or consistent manner from political imperatives (Radcliffe, 1998; Miller and Rose, 1990). It is also suggested that technologies of government harness and seek to translate rationalities and programmes into the domain of reality. However, Lemke (2002 and 2007) questioned this presumed linearity, stressing that the literature which adopted the Foucauldian framework had often overlooked both the possibility of resistance in power strategies and the systematic linkage between supposedly rational and irrational moments of government (see also Bröckling et al., 2010). This was confirmed by Sanchez-Matamoros et al.'s (2005) study of

two Spanish examples at the court of Carlos III during the Enlightenment period which showed how accounting worked independently from the political discourses. Similarly, Alvarez-Dardet et al. (2002) highlighted the role of accounting in the control of a Spanish colonial project and the emergence of resistance as calling the concept of governmentality into question. These studies addressed the 'rationalization problem' of the phenomenon of dissent, disobedience or denial (Derrida, 1998), recognising Lemke's (2007) concern about the supposed linearity between 'political rationalities' and 'technologies of government' whereby the methods used to implement and enforce political aims are proposed to be entirely consistent with these aims. Instead, dissent or resistance will result in dissonance and disjuncture between political rationalities and technologies of government. There will not be a direct, uncomplicated correspondence between the aims of political elites and the way in which these will be implemented. While the possibility of resistance can be recognised, the concern of the present study is with the possible linkages between technologies and the discursive dimension of governmentality.

Figure 1. Map of the theoretical framework for the analysis with reference to Miller and Rose (1990), Rose and Miller (1992) and Radcliffe (1998).
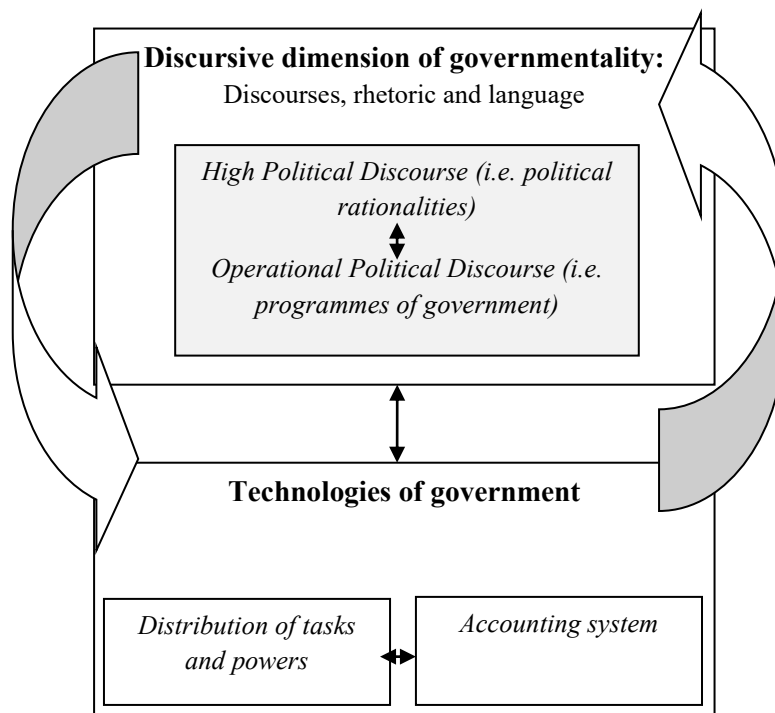
Keys:

↔ Assumed linearity

⟳ Learning loop

There are several ways by which 'political rationalities' and 'technologies of government' are executed and can be evaluated, including analysis of formal regulations, to shed light on the praxis that influences socio-political discourses (see Rebora 1999: 70 and Verma, 2015 on imperial influences in accounting professionalization). Jones (2002: 27) maintains that there is a

> relationship between theories of regulation and governmentality, showing how a synthesis of the two approaches may be used in the analysis of central-local relations (where) ... the regulation of local by central government is argued to lie in the linking of increasingly selective imperium and dominium controls with 'responsibilization' strategies involving techniques of accounting, audit, and contracting.

In light of these latter considerations, the present research highlights the need to expand the governmentality framework, depicted in Figure 1, and identifies its explanatory capacity with a deeper involvement in both the analysis of the linearity driver and the impact of a new government structure, in terms of discourses, institutions and technologies (see Duval et al., 2015 on poetics, politics and the power of representation). The time-frame selected falls with the 18th century which is considered by Foucault to be the period in which the governmentalized State was introduced and where the concept of governmentality has particular force and explanatory value.

Method and Motives: Identifying Discourses

The main sources used for examining the first Napoleonic occupation of Ferrara are the original laws, orders and other normative documents for the period 1796 to 1799 which constitute the 'Raccolta di tutti i Bandi ed Editti venuti fuori sotto la Repubblica Francese' ('Collection of all the announcements and laws issued during the domination of the French Republic', hereafter the 'Collection'), stored in the Municipal Historical Archives of Ferrara. Documents in the Collection which were analysed for the years 1796 to 1799, with an average of 279 documents examined for each of these years, encompassed at the level of central government numerous edicts, official notifications and public notices while operational matters were associated with departmental or district and Commune levels of government. One part of the Collection called the Financial Series has various accounting books from 1797 to 1801 (Archive envelopes numbered 233 to 261), including: accounts of the authorized expenditure for ordinary and extraordinary purposes of every commune in the Department of Lower Po river (the main Commune of the Department of Lower Po river, see Figure 2); details of supplies such as groceries, salt, tobacco and clothing; and the number and salaries of physicians, nurses, midwives, teachers, and other public officers involved in

the administration of justice, local police and administration in general for 1797 to early 1798.

At the first reading of the documents by the authors they discussed and agreed on the topics which the documents were believed to be addressing before the subsequent detailed examination of the documents. In the analysis of the documents the possible distracting intrusion of the personal priorities of the authors was minimized by ensuring that the documents were classified using the *ouverture formulae* or incipit of each document. The incipits of the Constitution of the new republic created by the French in Northern Italy, laws and decrees establish the values and principles that should inform political and governmental action. Notifications, edicts, public notices and regulations are secondary sources of law which are meant to operationalize the primary sources. The incipits of the latter refer to the Constitution, laws and decrees that they are applying in a specific matter. A further hierarchy of the sources of law is related to the level of government: central, intermediate (district/department) and local/municipal (Commune). If the incipit of a document indicated that the document was about providing board and room for the army or compulsory military service it was classified under the topic of military. If the incipit indicated that the document was about the calculation of taxes then the document was classified under a topic related to fiscal management. Throughout the examination of the documents the frequency with which topics appeared was charted to identify the relevance of those topics in each year of occupation by the French and, thereby, the emphasis of the French administrators.

To identify the specific distribution of tasks and power among the different levels of public administration related to the topics previously identified, all the documents examined were

coded according to two criteria. The first of the criteria was the level of administrative body/authority which was the concern of a document, whether central administration, the district/departmental level, that is intermediate level, or the local level of government, the Commune. This was followed by a detailed analysis of the vocabulary used in the documents (see Chomsky, 1993), especially verbs, the frequency and distribution of which were recorded in excel spread sheets. The focus on verbs, whereby reference was made to the meaning conveyed by the verbs both logically and grammatically in the context of each document, recognized that these indicate communication of an action required and responses to directions. In the case of the present study these were the actions required of officials to achieve the aims of the conqueror[2]. This exercise allowed the further grouping of the verbs into functional and mutually exclusive categories, which are defined *a-posteriori* according to the main message driven through the verbs. For example, the verbs such as inform, spread, communicate, publish, anticipate, list, announce, notify, are grouped as 'informative verbs'. Those verbs pertaining to decisions to be made by public offices or things to do, such as order, establish, work out, assign, deliberate, decree, command, act, are identified as 'decisional verbs'. Verbs implying an invitation or suggestions related to public conduct, for example invite, dislike, solicit, swear, remind, offer, stimulate, are related to the category of 'political rhetoric'.

The Historical Site

The Napoleonic Empire expanded in Italy between 1796 to 1815, a period characterised by continuous wars between the Empire and opposing coalitions sparked by the French Revolution of 1789 (Tulard, 1987). After the Battle of Lodi, in May 1796, Napoleon

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[2] In contrast to verbs, nouns identify an object, place or person. They do not communicate an action required.

proceeded to organize two states in Italy, one to the south of the Po River, the Cispadane Republic, and one to the north, the Transpadane Republic. After the Treaty of Tolentino (19 February 1797), the Cispadane Republic decided to form a government with the unofficial support of Napoleon and, on 9 July 1797, the Cispadane and Transpadane Republics were merged into the Cisalpine Republic. Consistent with the requirements of the French Government and the Constitution of the new (Cisalpine) republic, to administer the new republic the French authorised the Department of Po which was composed of the Department of Higher Po on the northern side, with Cremona as the capital, and the Department of Lower Po, or Department of Ferrara, on the southern side of the river (Poddighe and Coronella, 2009). Ferrara's location at the centre of some key communication routes and location on the northern boundary of the Pope's State (see Figure 2) meant that it was of particular strategic importance to Napoleon.

Figure 2. Northern Italy in 1796 (for the Napoleonic campaigns of 1796-1805), and Northern Italy in 1811 (as a part of the Napoleonic Empire, according to the Law 3 November 1797)

Ferrara within the Papal State

Ferrara within the Department of Lower Po
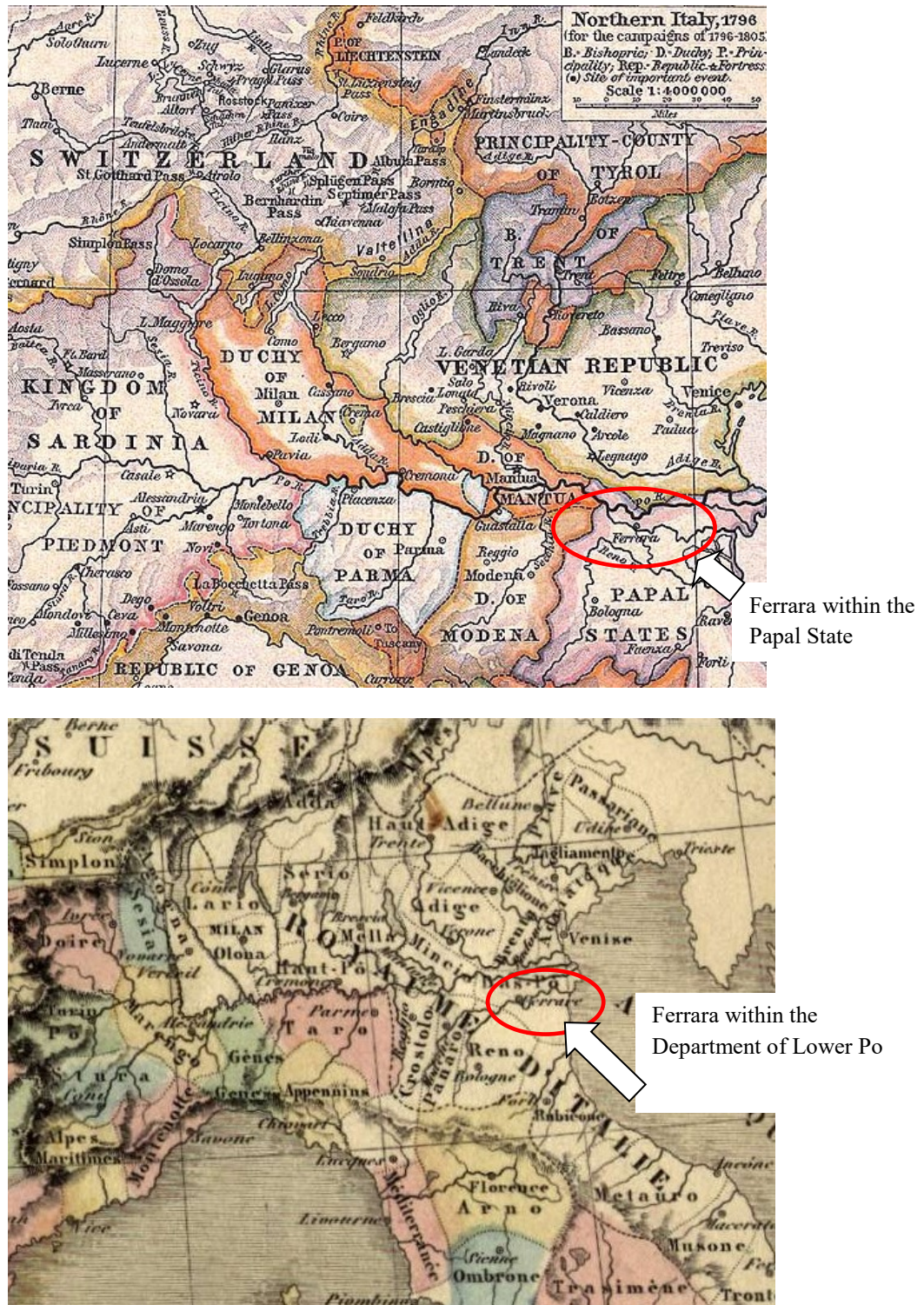
Source: Sheperd, R. (1926) *Historical Atlas* and Drioux and Leroy (1866) *Les Départements français sous l'Empire*

Ferrara's population welcomed the Napoleonic occupation which was seen as a solution to the chaos and financial difficulties of the Papal political and civil administration (Franceschini, 1970; Roveri, 1981; Sani, 2001). These difficulties were accentuated by the privileges and abuses of the local nobles and clergy, hindering the rise of the middle class who saw the new Napoleonic regime as an opportunity to win back local autonomy that had been debased by the centralistic policy of the Papal State (Sani, 2001). The general population, who had experienced frequent conquest and change, were not significantly affected until later during the occupation when the invaders appropriated food, land and farms for military purposes and taxes were increased to finance Napoleon's ambitions. Consequently, irrespective of the changes introduced, during the first occupation there was little evidence of overt resistance by the general population.

Napoleonic expansion in Europe and Italy marked a period of immense political and administrative change which depended upon the centralization of government and the reform of local government organizations throughout the conquered territory (Milward and Saul, 1973). Governmentality was exerted through "the institutions, procedures, analyses and reflections, the calculations and tactics that allow the exercise of this very specific albeit complex form of power" (Foucault, 1991: 102). In March 1799, after the Second Coalition and the Russian and Austrian armies defeated the French, a series of violent rebellions drove out the French and their republican allies from some Italian departments, including Ferrara. However, following Napoleon's victory at Marengo, in 1801, Ferrara was brought back into the Cisalpine Republic where it remained until 1814 (Sani, 2001).

To give the new Cisalpine Republic created in 1797 the moral authority that it required to survive as a government imposed by a conquering power, the new regime communicated its

ideology, principles and values through discourses and language, which constituted the 'high political discourse', and an 'operational political discourse'. As stressed by Hirschman (1991), the analysis of the rhetoric of the urgency of changes is relevant to understanding the dynamics of the revolutionary action in society.

Napoleonic Governmentality: Discourses, Rhetoric and Language

High Political Discourse

The high political discourse, that is political rationalities, was promulgated and promoted by the conquerors across all parts of Italian society. It was meant to create the overarching set of principles or beliefs which would direct and characterise rule by the French rather than how the new form of government and its priorities would be operationalised. The intention was to create a positive discourse of mutuality and the belief in a better life under the rule of the French to supplant the potentially alienating effect of the subjugation of Italy by Napoleon. The 'high political discourse' revealed by the documents is especially obvious in the *ouverture formulae* (incipit) of the laws and orders in the Collection which were the means of promulgating the principles and values of the newly created Cisalpine Republic which encompassed Ferrara. Particularly important in identifying the 'high political discourse' are four letters sent by the French Ambassador in Italy to the Cisalpine Republic between 1796 to 1799 and the 1797 Constitution of the Cisalpine Republic (hereafter the Constitution). In his letters the French Ambassador adopted several metaphors to refer to the main principles and values of the 'high political discourse'[3]:

- Friendship. The French Republic is said to be the 'friend' of the Cisalpine Republic, giving itself selflessly in the interest of the Cisalpine Republic. For example, "The French Republic gives you laws as a guarantee of its friendship, because it is

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[3] In this study all translations from the French and Italian are by the authors.

interested in your prosperity" (second letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 12);

- Happiness. The search for happiness which is said to be natural and intrinsic to human beings, is coupled with liberty and equality. An example is "the French Republic has suffered from despotism and lost good Citizens every day, like you; however it (the French Republic) found sufficient strength to free you from the tyranny. Therefore, after the 18th Fruttidor, you can enjoy a wise liberty, which is a boundless source of happiness" (second letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 11);

- Social contract. The legitimization of the State and its apparatuses derives from the will of free people to invest the State apparatuses with their own sovereignty. "You (Citizens) should ask for laws and We (representatives of the State) surrender to your votes" (second letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 12);

- Moral divide of 'good vs. evil'. The enemies of the French Republic are described in the ambassador's letters as "horrible, voracious, unsteady, envious, vindictive, blind, wild, violent and fatal" while the stewardship of the French Republic is identified as "beneficial, reinvigorating (as a new birth), flourishing, strong, firm, clear, chaste, wise and happy". In one example reference was made to "The anarchy … already extending its devastating arms on your country. This is a fatal situation and it is urgent to identify a remedy to this evil" (first letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 9);

- Suit of armour. This was meant to represent the intrinsic strength and security guaranteed by a constitutional apparatus. It is also used to stress that the apparatus has to be commensurate with the size (and age or consciousness) of the warrior, in this

case the newly formed Cisalpine Republic. In one example, in an attempt to portray the implementation of the new structures and practices of government as reasonable and appropriate, it is stated that "The French Constitution directly applied to the Cisalpine Republic would be disproportionate in size, such as the suit of armour of an adult over a child: it risks crushing the young body instead of protecting it" (first letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 8);

-   Tree of liberty. The tree has branches representing the different public services that guarantee national prosperity. This metaphor is used to stress the role of the administration and the need for correct proportions between the 'tree's' roots (the taxes) and the extent of its foliage, the services provided, if it is to maintain its strength. "The tree of liberty cannot feed one branch overabundant, otherwise this uses up all the lymph and the other branches dry out" (first letter of the French Ambassador Trouvé to the legislative committees of the Cisalpine Republic, p. 9).

The 'Introduction' to the Constitution clarified the meaning of the Republic principles which applied to liberty, equality and good administration. Liberty was intended to be "the power to do anything without damaging any other people". Equality was interpreted as the "absence of diversification in front of the law, abolition of any birth privileges or hereditary power". The law was defined as "the general will, expressed through the majority of citizens' representatives". The identification of these concepts at the very beginning of the Constitution, before the actual articulation of the Republic, stressed freedom as an indispensable instrument of the liberal art of government. "In this sense the subject's freedom does not stand opposed to liberal government but forms its necessary reference; it is no natural resource but an effect of governmental praxis" (Bröckling et al., 2010: 5). Also

emphasised was the social contract as the new constituent of the State's legitimacy in terms of 'management of population'. In the *The Social Contract,* observes Foucault (1991: 101), Rousseau "poses the problem of how it is possible, using concepts like nature, contract and the general principle of government to allow room for both a juridical principle of sovereignty and for the elements through which an art of government can be defined and characterized". In the Constitution, the civil status of a citizen implied also contribution to the State's expenses, counterbalanced with the right to benefit from liberty, equality and a good public administration. This introduced another important element of governmentality, "homo economicus, the man of interest, of pleasures and pains, functions here not just as the abstract, elusive atom of market economics, but as a theme for political inventiveness" (Gordon, 1991: 24).

These constitutional principles were repeated and specified through the *ouverture formulae* of laws and orders, for example in the following extract from the *overture* of the first orders published for the Cisalpine Republic ('Collection', 1797: 628) when a call was directed to the population: "Citizens, it is essential...". The term 'citizens' is used without any social, economic or political differentiation and in the document the reference to 'citizens' is used to emphasize democracy. The equality of the citizens and the importance of their opinion was to redefine the role of public administration in the new governmental regime. In the *overture* of a later order published for the Cisalpine Republic ('Collection', 1798: 930) it is further stated that:

> In the past the people were unaware of the use of public resources and the worthless expenditure were kept hidden from this view …. Those times, as the previous governments were not interested in society, will never come back again, thanks to the effort of the French Nation.

It was clear that there was the attempt to legitimate the introduction of a new set of government rationalities related to matters of finance which were permeating the decision and monitoring processes of the State. Achieving legitimacy for public administration was reliant upon the principle of 'public accountability' of the State apparatus to society. An example of the rhetoric related to accountability which occurred frequently in the documents analysed is found in the *overture* of a later order published for the Cisalpine Republic ('Collection', 1798: 930) where it is stated that:

> it is fair that the population is informed about how the public funds are administrated, thus the population can trust these public officials and have an experience (not just an opinion) of objectivity of their activity. Moreover, citizens' qualms (about that activity or the financial burden of the public administration) can be addressed through formal observations and the public officials will certainly listen to them.

This clearly establishes that the emergence of a discourse around public administration implied an economic aspect. In the relationship between citizens and the State, the public administration was to act, at its different levels, as an accountable and neutral provider of services for the citizens. As the citizens had to control and monitor the activity of public administrators, the use of public funding became the main point of reference and accountability was interpreted as the 'guarantee of transparency and efficiency'. The efficiency of public administration appeared to be a continuous concern in the Cisalpine Republic, especially in the letters from the French Ambassador in which it was stated that administrative efficiency had to be interpreted as 'ordered organization' and the 'number of administrators well-proportioned to the size of population in the territory' to avoid excessive expenses (and excessive taxation) for the benefit of the whole governing apparatus. This rhetoric was related to efforts to justify and legitimate the priority of the 'happiness' of the population. The role of the Commune was to contribute and reinforce these priorities. To ensure that administrators would be able to be held accountable, the incipit of the 'Discourse

to the Commune of Ferrara' ('Collection', 1798: 972) stated that "Citizens, it is fundamental that the first and most important priority of this Commune is the maximum care and speed in completing the administrative accounts".

Operational Political Discourse

The 'operational political discourse', which was contained in 1,115 documents (edicts, notifications, public notices, regulations and other sources of law) collected at the municipal level of the Commune of Ferrara, revealed a constant attention to a number of topics which included: administrative matters, the economy, democratic rhetoric, finance, justice, commercial activities, maintenance of the public roads, prices of goods, taxation, public education, religious activities and leisure activities such as theatres and public events and healthcare. Emphasis was also given to local police and administration of justice at the Commune level and to the maintenance of the army, including agreements related to food, clothing and weapons for the troops and soldiers' salaries. Table 1 provides a summary of the distribution of topics during the Napoleonic domination between 1796 and 1799.

Table 1. Topic distribution by year: 1796-1799.

Topics	Year				
	1796	1797	1798	1799	Average
Administrative organization	2%	**27%**	**33%**	13%	21%
Economy	20%	15%	9%	14%	14%
Taxation	11%	10%	15%	**20%**	13%
Military	**28%**	7%	5%	8%	12%
Democratic rhetoric	12%	11%	10%	11%	11%
Public services	11%	14%	7%	13%	11%
Security	7%	9%	6%	7%	7%
Financing	6%	3%	9%	5%	6%
Justice	3%	5%	6%	9%	5%
Total (N: 1,115)	**100%**	**100%**	**100%**	**100%**	**100%**

The distribution of topics and emphases identified in the Collection highlighted that, in contrast to the emphases of the official rhetoric of the high political discourse, the Napoleonic domination showed a number of patterns. In 1796, at the beginning of the occupation, military concerns dominated (28%), followed by economic concerns (20%). Reflecting the urgent need by the French to stabilise governance at all levels of government in the Cisalpine Republic, in 1797 and 1798 there was a prevalent interest in administrative organization at the Commune level (27% in 1797 and 33% in 1798), then by an emphasis on economy (15% in 1797) and taxation (15% in 1798). In 1799, at the end of the first occupation by the French, taxation became the main topic (20%), followed by the economy (14%). Of particular note, the importance given to the military topic in 1796 was not consistent with the high political discourse where the topic of the army covers only one brief section of 16 Articles of the Constitution and it is never cited in the introduction to the laws or in the letters of the French Ambassador. Instead, the Constitution's high political discourse sought to create a clear division between the three political powers, the legislature, executive and judiciary, and to emphasise State functions, primarily treasury, foreign relations, education and taxation. At the same time the *ouverture formulae* of laws stressed the importance of happiness for

citizens. This was reflected in the letters of the French Ambassador which supported the rhetoric of the Republic and were concerned with the role of the administrative apparatus.

Table 1 confirms that in 1796 the army and not the rhetoric of equality and liberty represented the first, and foremost, basis of power for the Napoleonic occupation (Mann, 2006). Although in the documents examined the importance of the subject of the military decreased in 1797 and 1798 it regained temporary prominence in 1799 when it was noted in a new Convention or agreement that "The Cisalpine Republic is responsible for the provision of the room and board to the French army within its territory. The Government (Cisalpine Republic) supports the ordinary and extraordinary expenses of this army" ('Convention between the French and Cisalpine governments for all the matters pertaining the French army and the Cisalpine Republic', 'Collection', 1799: 1113). It is significant that this encouragement is not found in a primary source of law but rather in an 'operational' document or secondary source of law, the Convention. This demonstrated the pervasiveness and scale of the economic discourse related to the army, beyond the principles declared in the Constitution where taxation, the army and economic matters in general were not cited.

From secondary sources it is clear that the organization and functioning of administration was central to enhancing the efficient flows of funds coming from taxation of the controlled territories which were overwhelmingly for military purposes (see Poddighe and Coronella, 2009). However, some discrepancies started to appear between the high political discourse and the operational political discourse. For example, the topic of public services was present in the official documents at the municipal level, but does not have as great a presence as expected according to the high political discourse. Details of public services which were provided reveal that they were mainly connected with solving emergencies, such as
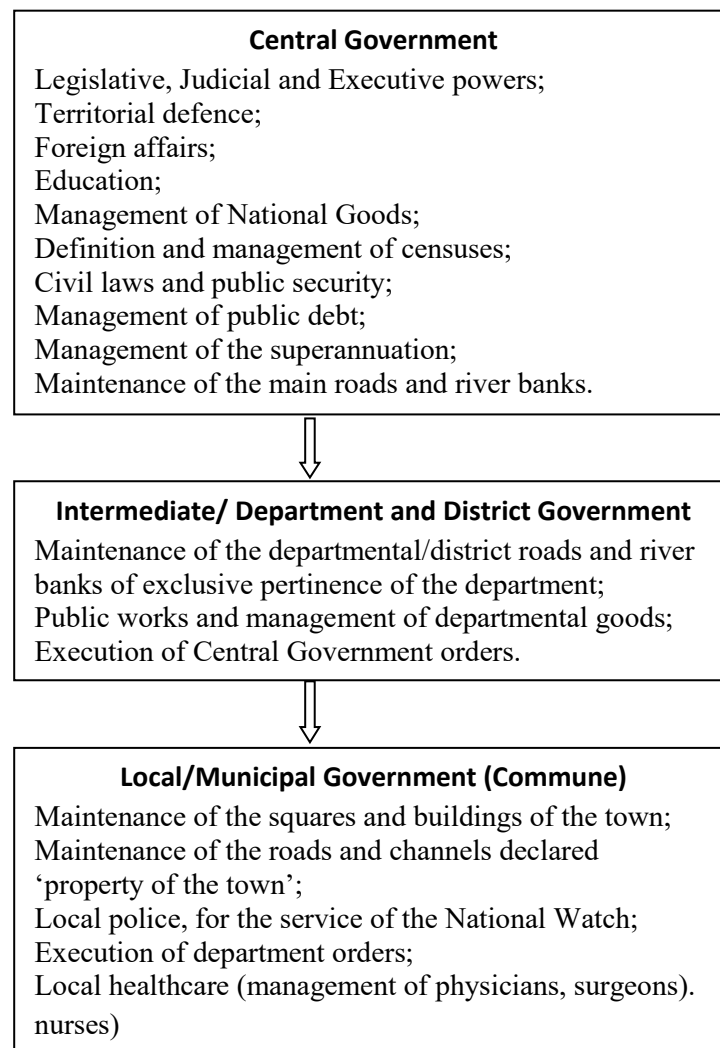
prevention of the cattle flu or maintenance of the river banks against a high risk of floods. Again, addressing these emergencies was not an expression of concern for the population's welfare but mainly because of the army's need for accommodation and sustenance. Therefore, a form of military and taxation driven control and surveillance prevailed in the operational political discourse at the municipal level whereas there was increasing emphasis on social welfare which characterized the high political discourse (Foucault, 1982 and 1991). This recognizes that Napoleon's real purpose was to create an efficient system of government for military purposes at the central level of government financing. For a short time this worked effectively as a mechanism to extend Napoleon's dominance in Europe but was not successful in the achievement of the high political discourse, providing the stimulus for the anti-Napoleonic rebellions in 1798. As stressed by Milward and Saul (1973), in the Italian territory as well as in most of the conquered territories the Napoleonic policy which was meant to institute the high political discourse did not achieve the revolutionary principles of freedom and prosperity.

Distribution of Tasks and Power Among Authorities

The territories which were annexed to the Napoleonic Empire were moulded according to the French model of territorial division into departments and districts, which was often referred to as the intermediate level of government, and Communes at the local level (see Leroux, 2015, and Certomà, 2015, on the spatial techniques involved in imperial map-making). The central government of the Cisalpine Republic was located in Milan and the boundaries of the new Communes were formed on the basis of the number of inhabitants. As observed by Bergeron (1975), who associated these three main levels of government with specific functions, the historical analysis provided in Figures 3 and 4 confirms that whilst the central government was responsible for some general functions such as defence, security and the

high juridical court, at departmental and district levels responsibility was for executing central government orders. The Commune was in charge of the delivery of some public services, on behalf of the central government, for example health care, municipal police, and had delegated responsibility from the departmental/district levels, which included the maintenance of municipal roads.

Figure 3. Administrative structure and functions in the Cisalpine Republic.

Central Government
Legislative, Judicial and Executive powers;
Territorial defence;
Foreign affairs;
Education;
Management of National Goods;
Definition and management of censuses;
Civil laws and public security;
Management of public debt;
Management of the superannuation;
Maintenance of the main roads and river banks.

⇓

Intermediate/ Department and District Government
Maintenance of the departmental/district roads and river banks of exclusive pertinence of the department;
Public works and management of departmental goods;
Execution of Central Government orders.

⇓

Local/Municipal Government (Commune)
Maintenance of the squares and buildings of the town;
Maintenance of the roads and channels declared 'property of the town';
Local police, for the service of the National Watch;
Execution of department orders;
Local healthcare (management of physicians, surgeons). nurses)

Source: Elaboration from the Constitution of the Cisalpine Republic, 1797, 'Raccolta di tutti i Bandi ed Editti venuti fuori sotto la Repubblica Francese, 1796-1799' ('Collection of all the announcements and laws issued during the domination of the French Republic, 1796-1799'), and secondary sources (Franceschini, 1970; Zaghi, 1992).

The analysis of the Collection disclosed that the three levels of government and administration were linked through clear hierarchical ties with limited autonomy at the departmental/district levels and at the Commune level. The Constitution of the Cisalpine Republic (1797: 34) stated clearly that:

> the Commune is subordinate to the intermediate government and the latter to the Ministry (Central government). The Ministry, as a consequence, can modify or repeal the intermediate governments' decisions, and the latter those of the Commune.

It was also clear that the involvement of the three levels of government and public authorities, such as the military, in issuing edicts, public notices, notifications and conventions was different. Articles 35 and 36 of the Constitution describe in detail when the central power could intervene in the decisions taken by the intermediate (or departmental) and local levels of government. However, Figure 4 shows that the intermediate government seemed to have an increasing role within the administration between 1796 and 1798, issuing more than 50% of all published documents, which meant that the intermediate level of government was increasingly assuming a mediating function between the central government and the Commune, with the local level progressively deprived of authority. Indeed, the centralization of government, with a reduction of autonomy for the local government, was one of the main characteristics of the French model (Milward and Saul, 1973). This changed between 1798 and 1799 when the intermediate level of government was losing its former relevance, which was overtaken by central government and the Commune. This trend was exemplified by problems experienced at Ferrara with the emergence of some anti-Napoleonic rebellions in the Department of the Lower Po in 1799 (Sani, 2001) after the engagement of Napoleon in the Egypt campaign.

Figure 4. Distribution of documents by level of issuing administration or authority, 1796-1799.
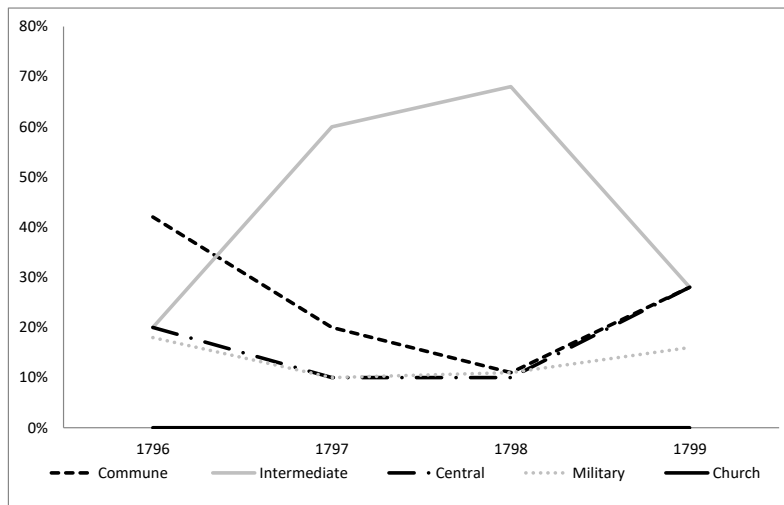
Note: The Church issued only two letters in 1796 (0.7% of the 1796 documents) and one letter in 1797 (0.3% of the 1797 documents). In relation to the consistency of the Archives analysed, 295 documents were issued by the institutions in 1796; 379 in 1797; 354 in 1798 and 87 in 1799.

The trend between 1796 and 1799 identified in Figure 4 is strongly supported with analysis of the verbs most frequently used in the documents (see Table 2 below). As stated earlier, the verbs were grouped in three categories in relation to their purpose: decisional, informative or rhetorical[4]. It is clear from Table 2 that during this period intermediate government increasingly played an informative role, rather than a decisional one with most of the documents issued at the department level used to transmit decisions taken at the central level. Limited autonomy was also given to the Commune which was heavily involved in the diffusion of the democratic rhetoric around public conduct such as civic participation or respect of public institutions. The limited autonomy of the Commune was confirmed by the following passage from the Constitution of the Cisalpine Republic (1797: 99): "Every order must be signed by a Chancellor, but it is forbidden to any Communes and Deputations

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[4] All documents fit neatly into just one of these three classifications. The logical and grammatical meaning of the verbs in the context of each documents' incipit, their frequency and distribution into the classifications were clearly differentiated with no juxtapositions.

(departments and districts) to send forth some orders for causes different from the pre-defined ones". Details about the role of the Church were confined to three letters. The contents and limited number of documents attributable to the Church indicate tacit if not obvious support for the new administrative apparatuses. The identification in Table 2 of the more subtle mechanisms of rule, that is who decides, who informs and who supports the rhetoric, sheds light on what was implied in governing a territory and a population with "inherent processes and forces" (Miller and Rose, 1990: 9).

Table 2. Distribution of documents by purpose (type of recurrent verbs), 1796-1799.

Body issuing the document (doc)	Decisional	%	Informative	%	Rhetorical	%	Total docs with verbs in their incipit	Docs with no verbs in their incipit*	Total docs analysed
Central government	52	15%	101	17%	5	14%	158	0	158
Intermediate government (Department and/or District)	132	38%	326	53%	9	25%	467	81	548
Commune	115	33%	133	22%	15	42%	263	0	263
Military	53	15%	52	8%	4	11%	109	34	143
Church	0	0%	0	0%	3	8%	3	0	3
Total	352		612		36		1,000	115	1,115

Note: * Documents with no verbs in the incipit present statistics, censuses, salaries, roles in the army, amounts of taxes or cattle, etc.

The Napoleonic homogenization of the conquered regions also meant a multiplication of the administrative apparatus and, therefore, lower level officials, especially at the Commune level. In Figure 5 can be seen a significant increase in municipal administration salaries from 1797 to 1799, most especially in 1799, resulting from both an increased number of employees and an increase in individual salaries.

Figure 5. Historical series of the salaries of public officers in the Commune of Ferrara, 1797-1799 (and trend to 1800)[5].
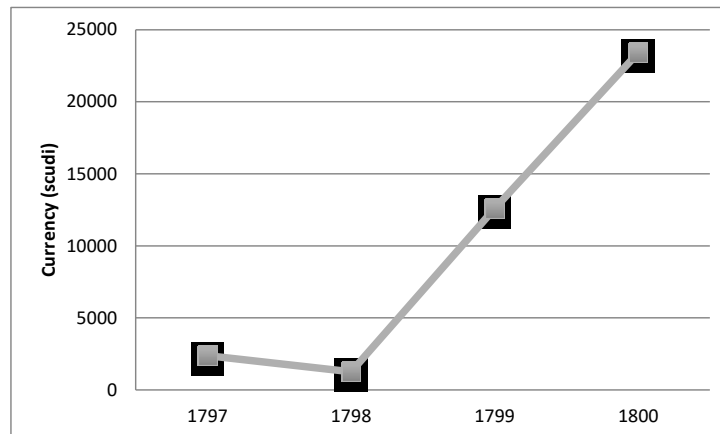
Source: Elaboration from 'Registro dei mandati della pubblica cassa corrente 1797 a tutto il 1798 e 1799-1801' ('Book of mandates about the current cash flows of the public administration, from 1797 to 1798 and from 1799 to 1801') contained in the 'Financial series 1797-1801'.

This rapid increase in administrative salaries can be seen to be a result of a multiplication of technologies of government through which the central government attempted to exercise a form of intellectual mastery for controlling institutions and individuals at a distance (Miller and Rose, 1990). Indeed, from 1797 to 1799 the administrative roles at the municipal level were progressively specified and detailed. For example, in 1797 the only distinction among public employees was those with tenure, the *salariati*, and those in not-tenured positions, the *provvigionati*. In 1799 a higher level of detail in tasks and salaries of the not-tenured positions was introduced, distinguishing the role of *giubilati*, ushers, guardians of the clock and the ice-house and healthcare secretaries. This re-organization of the municipal administrative apparatus could be interpreted as a need to enhance localised centres of calculation in the conquered territories, to allow the central Napoleonic administrative system to maintain 'control at a distance'[6] (Miller and Rose, 1990).

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[5] The currency unit (scudi) was worth 5 lire in silver weight: 25 grams. Lira is the Italian version of the French currency (franc), having the same value.

[6] The provision by municipal governments of a much greater variety of detailed, reliable information allowed the French to monitor behaviour without having a strong armed or administrative presence in each area which they controlled.

Analysis of the accounting records identifies both the quality and quantity of the expenditure of the administrative apparatus which provides the means to understand which interests it served: meeting the expenses of the army or citizens' needs. As the administrative apparatus widened, accounting records became ever more crucial in identifying the boundaries of each role and ensuring their accountability. According to Hopwood (1992), this could be regarded as an example of how the economic importance of the new officers highlighted the visibility of the municipal administration, especially in the last year of domination (1799), even if under the control and surveillance of the intermediate and central levels of government. The professional administrative apparatus imposed by Napoleon appeared to support attention to "the complex of relays and interdependencies which enable programmes of government to act and intervene upon those places, persons and populations which are their concern" (Miller and Rose, 1990: 8).

The Accounting Technologies of Government During the Napoleonic Domination

Miller and Rose (1990: 8) refer to accounting technologies as techniques "of notation, computation, calculations; the procedures of examination and assessment, the invention of devices such as surveys and presentational forms such as tables …". In the case of Napoleon's control over the areas conquered in Italy, innovations in accounting systems established what was to be regarded as important and provided legitimation and visibility to the interdependencies among the administrative actors (see also Hopwood, 1992 and Miller, 1990). The importance given by central government to the accounts of the Commune can be seen in one letter from the central government to the Commune where it was noted that:

> It is indispensable, Citizen, that your primary occupation is to take the accounts of the Commune carefully and timely and send them back to the upper level, to

allow you a new starting period of accounting for your administration (Letter from the Central Government to the Commune, 1799).

The intention was to create a strict accounting control over the receipts and expenditures of local government. In case of disobedience the consequences were serious as the following confirms:

If you are not adopting the new practices to conform to the new regulation, we will suspend any requested payment till the date of complete implementation of the new practices (Letter from the Central Government to the Commune, 1799).

Zaghi (1992) has highlighted that well before the Napoleonic invasion of Northern Italy the finances of the region which was later to be part of the Cisalpine Republic had for some time represented one of the principal causes of institutional and political clashes. This was tied to two chronic conditions of the pre-Napoleonic era: the difficulty of the Papal State in containing expenditures and the complexity of the administrative apparatuses used to collect taxes (Coronella et al., 2013; Bonney, 1999 and Reinerman, 1970). A priority of the new regime was to address the abuses and inefficiencies of the former system of government. To achieve these objectives, accounting became a fundamental technology of reform.

The Constitution of the Cisalpine Republic in 1797 explained the need to implement a bookkeeping system which was to be aligned with the 'distribution of tasks and power', especially at the Commune level. Both the Constitution (Articles 11 and 12), and accounting regulations, including the extracts of the 'Financial Series' between 1797 and 1799, required that a system of authorization of expenditures be introduced throughout the Cisalpine Republic. Article 211, No. 1, of the Constitution stated: "The central administration are obliged to monitor the municipal administrations (Communes) through the Departments in order to prevent or correct shortfalls". Moreover, from a central government order preserved

in the 'Collection' (p. 99) it is proclaimed that: "The Town Hall (Commune) can ask the Departmental Administration for higher amounts than the budgeted ones, in order to cover extraordinary and unexpected expenses. The Departmental Administration decides if some available sums can be transferred to the Town Hall, depending on the circumstances". Thus, with the new financing system there was little autonomy at the departmental/district and Commune levels. According to Article 209, "The central or municipal (Commune) administration cannot modify the acts of the legislative committees or the executive directorate" while Article 214 stipulated that "The municipal administrations are subordinate to the central ones and the latter to the ministries". To reinforce these lines of authority, and ultimately accountability, Article 219 required that "Each administration should account yearly for its operations and the accounts … are printed". In addition, Article 323 demanded that "The executive directorate manages and monitors the bookkeeping and payment from the contributions" and Article 324 required that "The account of all the contributions and irredeemable debentures and the general account of the public expenses are to be printed each year".

At the local level of government, the accounting system of the Commune had to conform to that of the rest of the Republic. According to Article 208 No. 7, "Finally, each municipal administration (Commune) should account each year to the central bodies for its administration", ensuring, as required by Article 325, that "The accounts of these contributions, irredeemable debentures and public expenses are to be recorded by type: they express the amounts received and expended each year through the whole public administration". Also clearly evidenced is the basic principle of taxation as safeguarding the citizen from inappropriate requests for funding from taxation at the departmental or municipal levels. Departments/districts and Communes could raise taxes only through laws

authorized at the central level (Constitution, Article 326). Between 1797 and 1799 accounts became homogeneous at all the administrative levels, starting from the first year of the Cisalpine Republic, so as to facilitate the management and the consolidation of accounts at the central level of the administration. For example, in the case of the Department of the Lower Po river ('Financial Series', 1799: 90):

> the calculation of the administrative expenditure of the Commune has to be consistent with tables 1 and 2 here attached (these tables list the number and role of administrative offices and the amount to be paid) as already stated in the Article 9 of the Law.

Articles 8 to 221 and 320 to 338 of the Constitution, as summarised in Table 3, detailed the specific roles and authority of the three levels of government in the raising of revenues and how these could be spent.

Table 3. Classification of revenues and expenses by level of government.

	Type of expenditure	Type of revenues
Central Government	All those pertaining to the Legislative, Judicial and Executive Powers; War; Diplomatic relationships; Public education; Management of the National Goods; Censuses; Maintenance and management of penitentiaries; Management of public debt; Management of superannuation; Maintenance of the main roads and rivers banks.	Direct taxes; Indirect taxes (e.g. customs and duties); Incomes from selling National Goods; Any further tax established by the law.
Department/ District Government	Honorary salaries of the members of departmental boards and their offices; Maintenance of the departmental/district roads; Public works and maintenance of the river banks of exclusive pertinence of the department.	In case of insufficient incomes, the departmental expenses are financed through an additional estate tax to be approved every year (by the central government).
Commune	Honorary salaries of the public employees involved in the administration of the Commune; Maintenance of the squares and buildings of the town; Maintenance of the roads and channels declared 'property of the town'; Salaries of the local police, the National Watch; Healthcare prevention; Salaries of physicians, surgeons, midwives, nurses of the Commune.	In case of insufficient incomes, the Commune will apply for an additional tax, according to the town council decision and depending on the approval of the competent (departmental and district) authorities.

Source: Elaboration from the Constitution of the Cisalpine Republic, 1797, 'Raccolta di tutti i Bandi ed Editti venuti fuori sotto la Repubblica Francese, 1796-1799' ('Collection of all the announcements and laws issued during the domination of the French Republic, 1796-1799').

The need to ensure effective, well specified structures and procedures to 'control at a distance' is further evident from the efforts made to complete demographic census and expenditure estimates at the different levels of administration, but especially at the Commune level. The relationship between the State and the citizen appeared to be always mediated by the regulation of the lower levels of the administration, not only to prevent abuses but, and above all, to have specific 'knowledge' of the administered population. In the following

extract from the documents in the Financial Series of the Collection this intention is clearly

the priority:

> Following the Reform …, the accountant of the Commune of Ferrara is required
> to keep records of future expenditures in the Book of Accounts. Future
> expenditures have to be budgeted in two categories: ordinary and extraordinary.
> To budget the ordinary expenditure, the Accountant has to take into account last
> year's expenditures and the average expenditures of the last decade, till July
> 1797. The budget should be based on the number of citizens in this Commune at
> Easter 1787. A new census must be taken every ten years (Financial laws of
> Cisalpine Republic, 1797: 80).

Creating a detailed record of the population in the conquered areas represented an objective

and meaningful measure to allocate the prospective expenses to the different Communes on a

per-capita basis. This supports Rose (1991 and 1999) and Rose et al.'s (2006) findings about

the relationship between notions of the quantification of citizens and the calculative and

political power it gives to government (see also Bisman, 2012). This is evident in Figure 6

which shows that the system of taxation was strictly centralized, whereas the expenditures

defined the roles and boundaries of the different levels of the administration. However,

Figure 6 does not help to clarify the discrepancies between the high political discourse and

the operational political discourse, specifically the purposes that accounting served. Around

80% of the documents contained in the 'Financial Series' were used for the purpose of

systematizing the hierarchical distribution of tax collection from the centre to the other levels

of government. The remaining 20% of the documents accounted for the needs of the army,

such as the value of cattle to feed the army and lodging seized for the army.

Figure 6. Division of the receipts from taxation through departments and districts (1798).
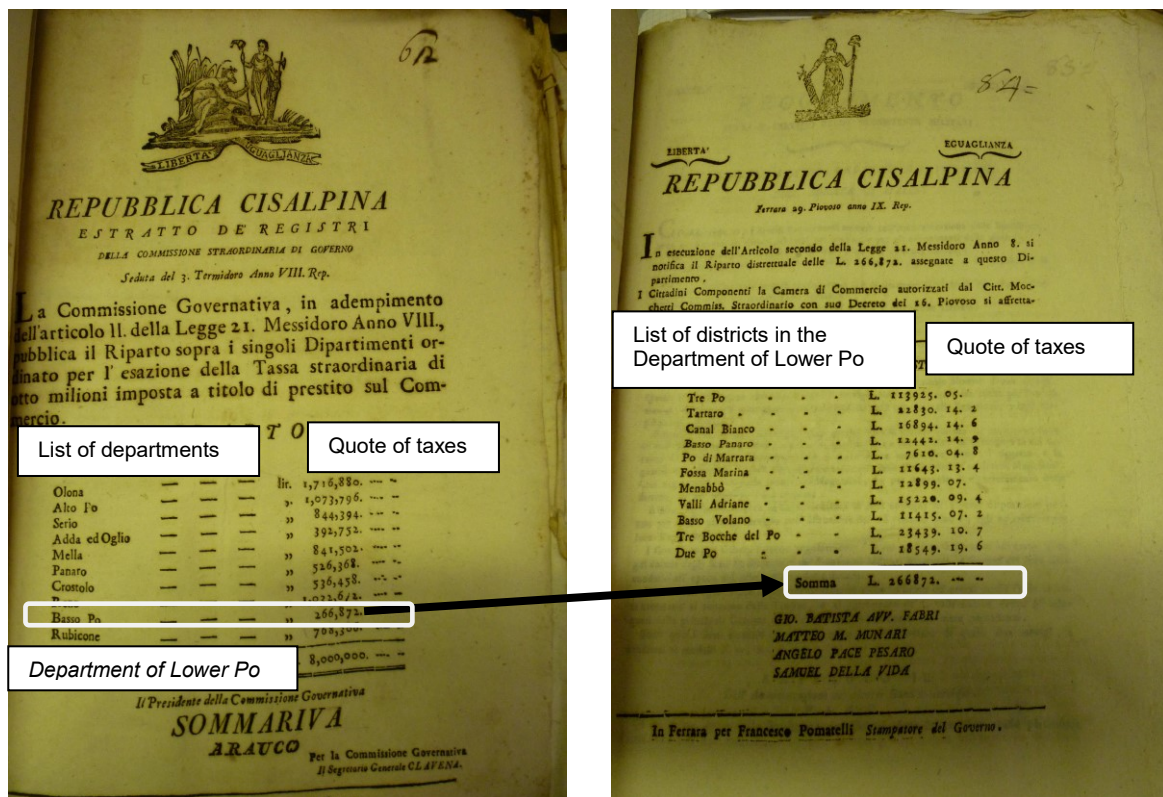
Source: Extract from the financial laws of the Cisalpine Republic 1798-1799, voll. I and II, series 'Provvedimenti legislativi e amministrativi' (series 'By laws - legislative and administrative matters'), 'Financial Series, 1797-1801', reproduced with permission of the Municipal Historical Archives of Ferrara, on 24/04/2009.

The recurrence of documents such as those provided in Figure 6 shows how accounting became a functional element for efficient management by the State through the enhancement of the hierarchical administrative structure. It also emphasises how taxation was the foremost concern of the administration and the scope of the new accounting structure, although not for the provision of public services as emphasised in the high political discourse. Instead, as highlighted by the 'Financial Series', the priority was financing the French army/wars as the following extract confirms:

> Citizens of the Commune of Ferrara, the accounting object is certainly one of the most important for any public administration, and it is the responsibility of the Communes the important role to provide to the army the necessary livelihood (Series, 1797-1801', Vol. 'Financial laws of Cisalpine Republic', 1799: 280).
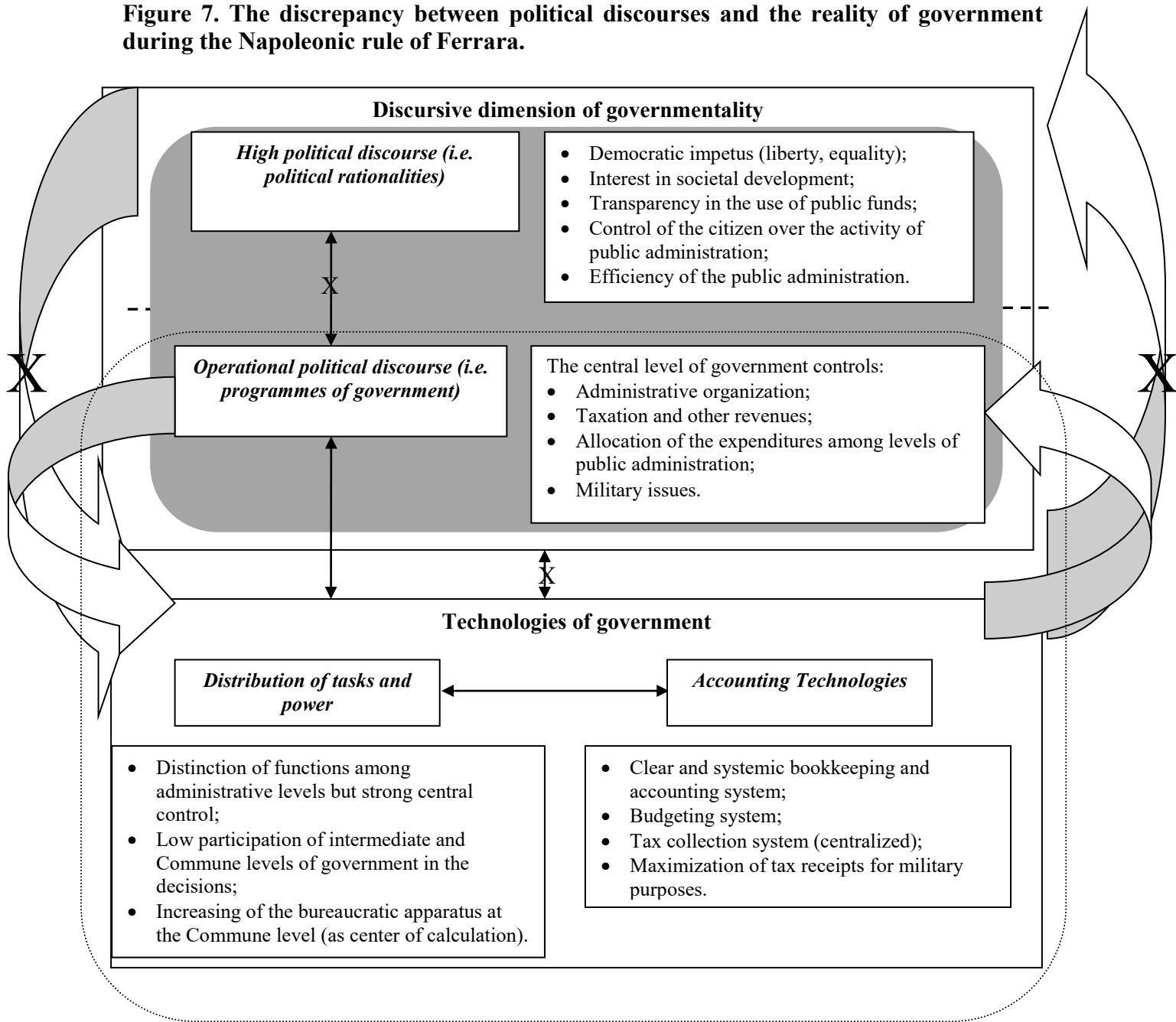
Contrary to the assurances of the high political discourse, the extract establishes that the well-being of the citizens and the interests of the Commune were directly affected by the overriding priority of the central government to support the French army. The central government is shown to be taking back the freedom of the citizens and, meanwhile, it made visible roles, tasks and accounting records for war purposes (Bentham, 1791). In 1799, on a budget of approximately 50 million lire, the military expenses absorbed 22 million lire (or some 44%), while the contribution to Paris, that is to the central French government, from the conquered territories was 23 million lire. Little remained, just 5 million lire, to support the public services for the citizens in conquered Italian locations, with the consequence that a structural deficit and a public debt of the conquered Communes rose to around 170 million lire in the same year (Zaghi, 1992)

Beyond seeking to drive efficiency, accounting innovations confirmed the contention that conquered territories essentially acted as basins for the collection of revenues to cover the increasing expenses of the Napoleonic State as it sought to extend and consolidate its empire. A clear definition of both administrative levels of government and accounting practices was critical to this purpose. The information about the population was necessary for the government to exercise a "form of intellectual mastery made possible by those at a centre having information about persons and events distant from there" (Miller and Rose, 1990: 9).

Discussion

The analysis has shown a decoupling between a part of the political discourses, rhetoric and language, that is the discursive dimension of governmentality (Radcliffe, 1998 and Miller and Rose, 1990) introduced by the first Napoleonic occupation in Italy (1796-1799), and the use of technologies of government (see also Certomà, 2015 on the need to shift attention from formal to real planning rationality). The rhetorical element of the high political discourse was never operationalized into programmes of government. Instead, the analysis of the archives clearly establishes that the operationalization of power was intended to exploit the conquered territory in the quickest and most efficient manner to provide for the maintenance and ultimate victory of the French military forces. This supports the non-linearity argument of Alvarez-Dardet et al. (2002) and Sanchez-Matamoros et al. (2005) and helps to explain some historical facts such as the low participation of the Ferrara population in the Republic's democratic institutions from 1796 to 1799, before the defeat of the French by the Austrian army (Sani, 2001). The evidence showed that a possible explanation of this non-linearity could be found in a discontinuity within the 'political discourses, rhetoric and language' (Miller and Rose, 1990). This study has identified a high political discourse, or the political rationalities (see Radcliffe, 1998 and Miller and Rose, 1990), which was concerned with principles and values of governing the newly established Cisalpine Republic, but especially liberty, equality, happiness, administration efficiency. It has also identified an operational political discourse which related to the programmes of government (see Radcliffe, 1998 and Miller and Rose, 1990) and the specific spheres of interest and activities that the French State wanted to influence, mainly military, administrative organization, taxation and the economy. The comparison between these two discourses, as shown in Figure 7, exposed a contrasting reality where the operational political discourse appeared far removed from the high political discourse of the Napoleonic government.

Figure 7. The discrepancy between political discourses and the reality of government during the Napoleonic rule of Ferrara.

Discursive dimension of governmentality

High political discourse (i.e. political rationalities)

- Democratic impetus (liberty, equality);
- Interest in societal development;
- Transparency in the use of public funds;
- Control of the citizen over the activity of public administration;
- Efficiency of the public administration.

X

Operational political discourse (i.e. programmes of government)

The central level of government controls:
- Administrative organization;
- Taxation and other revenues;
- Allocation of the expenditures among levels of public administration;
- Military issues.

X

X   X

X

Technologies of government

Distribution of tasks and power   *Accounting Technologies*

- Distinction of functions among administrative levels but strong central control;
- Low participation of intermediate and Commune levels of government in the decisions;
- Increasing of the bureaucratic apparatus at the Commune level (as center of calculation).

- Clear and systemic bookkeeping and accounting system;
- Budgeting system;
- Tax collection system (centralized);
- Maximization of tax receipts for military purposes.

Keys:

— — — — Line of detachment between concepts of governmentality
.... Area of alignment between dimensions of governmentality
� Discursive dimension of governmentality (Discourses, rhetoric and language), according to Miller and Rose (1990)
X Discontinuity

Learning loop

Democratic principles were used in the 'high political discourse' to promote the political participation of the population, but eventually their 'operational' translation meant that the 'good citizen' was the one who contributed to the Republic's financial needs, paying taxes and duties to fund the Napoleonic wars (1796-1799) and the maintenance of the French State, without receiving the promised 'happiness'. The high political discourse professed the pre-eminence of the principles of freedom, wealth and security which were expected to be translated into practical interventions in favour of the citizens. However, the operational political discourse was always called upon to justify the need to support the French army or the central government. Therefore, this study argues that the way in which the 'subject to power relationship', that is citizens versus the State, is set up could potentially subvert the idea of democracy.

The Foucauldian framework (Foucault, 1977, 1982, 1991) was used to encompass an explicit consideration of the administrative apparatuses which mediated the relationship between the State and citizens. Accordingly, the analysis of the 'distribution of tasks and powers' and the 'accounting technologies' appeared aligned with the 'operational political discourse' (see Figure 7) instead of the 'high political discourse'. The actual practices of individual subjugation were transmitted through a network of highly regulated institutions, actors (hierarchical administrative apparatuses) and accounting practices which included rigorous bookkeeping, precise allocation of revenues and expenditures at different administrative levels and the use of censuses (Miller and Rose, 1990; Rose and Miller, 1992; Rose, 1991, 1999). During the Napoleonic domination, the hierarchical principle guaranteed a strict control by the central government over the intermediate (departmental/district) and municipal levels, resulting in a high level of centralization. This meant that the tasks and accountability relationships (Hopwood, 1990 and 1992) resulted in a precise chain of command which acted

as an outrigger for the whole administrative apparatus and was functionalized to a logic of war. Therefore, as stressed by Mildward and Saul (1973), one of the economic and societal pillars of the French Revolution was missing in Italy, as well as in other conquered territory.

Conclusion

This work has embraced the invitation of Sargiacomo and Gomes (2011) and Platonova (2009) to contribute to the problematization of the role of State, which is recognized as a topical issue in modern debates (see, for example, Broadbent and Laughlin, 2003). The analysis of primary sources directly related to the Napoleonic occupation of the Commune of Ferrara in the late 18th century was based upon Rose and Miller's (1992) notions of the State, drawing on Foucault's (1982) concept of governmentality. While identifying the nature and implications of the re-organization of the conquered territory, the study has identified the drivers (rationalities or high political discourses, and programmes of government or operational political discourses) and technologies of the new regime. The main contribution of the study, based on the content analysis of an extensive set of laws, edicts and regulations enacted in the Commune of Ferrara by the government of Napoleon, showed how an extraordinary efficient policy of centralization was greatly enhanced by identification of administrative tasks as the means to exercise power and a homogeneous development of accounting practices within public administration. These innovations were only invoked by numerous other European Empires later in the 19th century (Milward and Saul, 1973).

The analysis of the first period of Napoleonic conquest in the Commune of Ferrara (1796-1799) contributes to the further enrichment of the debate around the Foucauldian framework of governmentality in two different ways. Firstly proposed was the possibility of non-linearity between the 'high political discourse' on one hand and the 'operational political

discourse', that is the 'distribution of tasks and power', and 'accounting technologies', on the other hand. Also the analysis identified the specific role of administrative apparatuses as intermediaries in the relationship between the State and citizens. The results have further enhanced understanding of the translation of politics, rhetoric and power (Hirschman, 1991) into a set of administrative tasks and calculative practices (Hopwood, 1990 and 1992). These findings are consistent with the Foucauldian idea that it is important to study power where it is exercised over individuals. The case of the Napoleonic conquest and occupation of Ferrara represents a setting in which the revolutionary rhetoric of freedom and wealth clashed with the exercise of power by the central government. The study of the governing of Ferrara has identified the basis and form of administration during the first period of Napoleonic occupation, most especially the importance of budgeting and reporting homogenization and their submission to a hierarchical ordering of the State between central, department/district and local governments, as in modern public administration (Nitikin, 2001).

In conclusion, "Foucault argues that the emergence of the human sciences in the 18th century, subjecting human beings to the scientific gaze, coincided with the growth of systems of disciplinary control. By understanding how these have developed, we can resist the image conferred upon us by the controlling order and so forge new ways of living" (Law 1986, 342). As a consequence, the most expansive findings to be drawn from this study concern the ongoing effects and implications of Napoleonic innovations, as applied in modern public sector settings almost globally today (Foucault 1972). Contrary to the neo-liberal prescriptions for the modern State which demand a much diminished role and presence for the government in the lives of its citizens, societies, organizations and their management are tending to be more and more concerned with surveillance and the inspecting gaze, made operable through power (Miller, 2000; Haggerty and Ericson, 2000; Brivot and Gendron,

2011), discipline and the organization of the State. Britain has been referred to as the 'surveillance State' because of an extravagent proliferation of closed circuit televisions (CCTVs). With the paper mainly examining historical documents from the Commune of Ferrara (Cisalpine Republic), it would be of interest to extend the analysis to the conquered Communes in countries other than Italy and to compare these with the French (not-conquered) Communes. Further research can deepen the line of demarcation between 'high' and 'operational' political discourses to highlight potential eventual contradictions between the political discourse and the use of governmental technologies. This is also recommended for contemporary contexts when actions by governments, such as the management of the austerity policy, require more complex and 'liquid' forms of surveillance in managing people (Bauman and Lyon, 2013).

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