

ACCOUNTS AND ACCOUNTABILITY  
IN LATE MEDIEVAL EUROPE

UTRECHT STUDIES IN MEDIEVAL LITERACY

# UTRECHT STUDIES IN MEDIEVAL LITERACY

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ACCOUNTS AND  
ACCOUNTABILITY IN LATE  
MEDIEVAL EUROPE:  
RECORDS, PROCEDURES, AND  
SOCIO-POLITICAL IMPACT

Edited by

Ionuț Epurescu-Pascovici



BREPOLS

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# Accountability in Building Projects in Piedmont under Philip of Savoy-Achaëa: Administrative Experimentation and Political Consolidation

VITTORIA BUFANIO

The construction of public buildings has been a favourite subject of research across a range of fields. Among medievalists, castles in particular have attracted a great deal of attention. Scholars have investigated the relationship between power and architecture,<sup>1</sup> by highlighting how the construction of castles and public buildings answered not only defensive imperatives,<sup>2</sup> but also the needs of princes to strengthen their territorial presence.<sup>3</sup>

<sup>1</sup> Among many works that could be cited, see P. BOUCHERON, *Le pouvoir de bâtir: Urbanisme et politique édilitaire à Milan (XIV<sup>e</sup>-XV<sup>e</sup> siècles)* (Rome, 1998); *Pouvoir et édilité: Les grands chantiers dans l'Italie communale et seigneuriale*, ed. É. CROUZET-PAVAN (Rome, 2003).

<sup>2</sup> D. DE RAEMY, *Châteaux, donjons et grandes tours dans les États de Savoie (1230-1330)*, 2 vols. (Lausanne, 2004); A. KERSUZAN, *Défendre la Bresse et le Bugey: Les châteaux savoyards dans la guerre contre le Dauphiné (1282-1355)* (Lyon, 2005).

<sup>3</sup> A.A. SETTIA, *Proteggere e dominare: Fortificazioni e popolamento nell'Italia medievale* (Rome, 1999), pp. 162-163.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 73-89.

With the exception of a few essays,<sup>4</sup> however, medievalists have focussed more rarely on a precise analysis of the descriptive documentation produced in connection with the management of these important architectural works. The accounting records produced for the financial management of public works afford an excellent entry-point into this topic, in addition to archaeological sources and architectural evidence.

This paper aims to investigate the link between the development of the management of building sites and the evolution of the accounts produced for this purpose, by examining the case of Piedmont in the first half of the fourteenth century. This period is of particular interest because, as Paolo Grillo remarked, it was “an age of transition ... between the autonomy of cities and their inclusion in a supra-municipal or ‘regional’ domain”.<sup>5</sup> This was the time when a number of Piedmontese communities found themselves under the control of a cadet branch of the Savoyard dynasty, whose first ruler was Philip of Savoy-Achaëa.<sup>6</sup>

As frequently pointed out in the historiography, the beginning of the fourteenth century, and especially its first two decades, was a time of political, financial, judicial, and territorial consolidation of the appanage of Savoy-Achaëa.<sup>7</sup> The attempts at consolidation by the dynasty of Savoy-Achaëa fo-

<sup>4</sup> Most recent contributions: Ph. BERNARDI, “L’enregistrement des dépenses pontificales: Calculs et pratiques à Avignon au XIV<sup>e</sup> siècle”, *Comptabilités* 7 (2015), <<http://journals.openedition.org/comptabilites/1705>>, consulted 20 April 2019; V. THEIS, “Décrire le chantier ou écrire le chantier? Titres et offices dans les comptes de construction pontificaux de la première moitié du XIV<sup>e</sup> siècle”, in: *Offices, écrit et papauté (XIII<sup>e</sup>-XVII<sup>e</sup> siècles)*, ed. A. JAMME and O. PONCET (Rome, 2007), pp. 643-666; S. VICTOR, ‘Quantifier, compter, se tromper: Le quotidien comptable des fabriques en Catalogne à la fin du Moyen Âge’, *Comptabilités* 7 (2015), <<http://journals.openedition.org/comptabilites/1720>>, consulted 20 April 2019.

<sup>5</sup> “Un’età di transizione [...] fra l’autonomia municipale e l’inclusione in un dominio sovraccittadino o ‘regionale’”; P. GRILLO, “Un nuovo principe, una nuova disciplina: L’ordine pubblico nel Piemonte di Filippo d’Acaia (1300-1334)”, in: *L’ordine della città: Controllo del territorio e repressione del crimine nell’Italia comunale (secoli XIII-XIV)*, ed. P. GRILLO (Rome, 2017), pp. 107-118, at p. 108. For a general overview of the balance of power in Italy, see *L’organizzazione del territorio in Italia e in Germania: secoli XIII-XIV*, ed. G. CHITTOLINI and D. WILLOWEIT (Bologna, 1984).

<sup>6</sup> The homonymous principality was created in 1294. On the Achaëa, see F. GABOTTO, *Storia del Piemonte nella prima metà del sec. XIV (1292-1349)* (Turin, 1894); P.L. DATTA, *Storia dei principi di Savoia del ramo d’Acaia, signori del Piemonte, dal MCCXCIV al MCCCXVIII*, 2 vols. (Turin, 1832), and most recently A. BARBERO, “The feudal principalities: The west (Monferrato, Saluzzo, Savoy and Savoy-Acaia)”, in: *The Italian Renaissance State*, ed. A. GAMBERINI and I. LAZZARINI (Cambridge, 2012), pp. 177-196.

<sup>7</sup> *Storia di Fossano e del suo territorio*, ed. R. COMBA, 4 vols. (Turin, 2009-12), 2, *Il secolo*



cussed on the crystallisation of internal hierarchical structures and the stabilisation of relations with the local elites. This process also included what we might call the ‘monumental politics’ undertaken by Philip I from the second decade of the fourteenth century. Philip of Savoy was afforded the opportunity to invest significantly in the construction sector because of several circumstances, notably the end of the military conflict with Robert of Anjou (1313) and the improvement of his finances.<sup>8</sup> With the construction of castles and palaces the dynasty would achieve two objectives in one stroke, gaining both an effective means of enforcing its control over the territory and a visible representation of its power. This strategy sought to consolidate the dynasty’s legitimacy as rulers of Piedmont.

An increase in building sites occurred between 1314 and 1334, when several works were undertaken, both for the maintenance of existing buildings and the construction of new edifices. The present study will specifically focus on the construction of the Palatine Chapel in the castle of Pinerolo, the reconstruction of the castle of Turin, the fortifications of Moretta, Fossano, and Moncalieri, and, finally, the construction of the covered market of Bricherasio. Although these projects were initiated in succession, the chronology of work on these sites overlapped at times.<sup>9</sup> These intensive and continuous endeavours entailed a huge financial, economic, and technical effort.<sup>10</sup> Philip’s administration elaborated *ad hoc* accounts for this type of extraordinary expenses,<sup>11</sup> which evolved along with changes in the building site management system. This paper will explore the political-administrative consolidation processes as they emerge from the accounting sources concerning buildings. The analysis of the evolution of the administrative tools through which a building project was

*degli Acaia* (2010) (in particular the essays by P. Grillo and R. Rao); R. COMBA, “Rifondazioni di villaggi e borghi nuovi nel Piemonte sabaudo: Le villenove di Filippo d’Acaia”, in: *Piemonte medievale: Forme del potere e della società: Studi per Giovanni Tabacco* (Turin, 1985), pp. 123-141 (reprinted in ID., *Contadini, signori e mercanti nel Piemonte medievale* (Rome, 1989), pp. 40-50).

<sup>8</sup> *Gli Angiò nell’Italia nord-occidentale (1259-1382)*, ed. R. COMBA (Milan, 2006).

<sup>9</sup> A. LONGHI, “Contabilità e gestione del cantiere nel Trecento sabaudo”, in: *Il cantiere storico: Organizzazione, mestieri, tecniche costruttive*, ed. M. Volpiano (Savigliano, 2012), pp. 105-123.

<sup>10</sup> R. COMBA, “Il costo della difesa: Investimenti nella costruzione e manutenzione di castelli nel territorio di Fossano fra il 1315 e il 1335”, in: *Castelli: storia e archeologia*, ed. R. COMBA and A.A. SETTIA (Turin, 1984), pp. 229-239; B. DEL BO, *Il valore di un castello: Il controllo del territorio in Valle d’Aosta fra XIII e XV secolo* (Milan, 2016), pp. 153-172.

<sup>11</sup> P. BUFFO, *La documentazione dei principi di Savoia-Acaia: Prassi e fisionomia di una burocrazia notarile in costruzione* (Turin, 2017), pp. 275-279.

planned and developed opens a fresh perspective in the study of the impact of social factors on writing and accounting practices. Equally, it affords a micro-historical, ‘from the grassroots’ point of view on Philip’s political strategies.

### *Registers and Rolls for Managing the Building Sites*

This paper cannot deal with the entire administrative documentation produced by the principality of Piedmont;<sup>12</sup> rather, to explore the production of accounting records it will focus on the specific documentation concerning building works.<sup>13</sup> Ordinary maintenance interventions on princely castles were recorded in the general account rolls concerning the income and the expenditure incurred in the management of each castellany.<sup>14</sup> This accounting is in the form of rolls composed of several membranes of parchment sewn together and rolled up. It is characterised by a *mise en page* divided into three parts: a central section containing the reason for expenditures and two side margins. The amounts paid were noted on the right margin, while the left margin listed the categories into which the auditor of accounts divided the expenses.<sup>15</sup> The building expenses were listed, in the form of a rather synthetic summary, in one of these categories, frequently called *opera castr*i (castle works). This section is

<sup>12</sup> See BUFFO, *La documentazione dei principi di Savoia-Acaia*; P. BUFFO, “Prassi documentarie e gestione delle finanze nei comuni del principato di Savoia-Acaia (Moncalieri, Pinerolo, Torino, fine secolo XIII-prima metà secolo XIV)”, *Scrineum Rivista* 11 (2014), pp. 217-259.

<sup>13</sup> For the Piedmont, see LONGHI, “Contabilità e gestione del cantiere”.

<sup>14</sup> Archivio di Stato di Torino, Sezioni Riunite, *Camera dei Conti di Piemonte, Conti delle castellanie* (hereafter ASTO, SR, CC), art. 1-85.

<sup>15</sup> This reflected standard Savoyard practice, on which see G. CASTELNUOVO and Ch. GUILLERÉ, “Les finances et l’administration de la maison de Savoie au XIII<sup>e</sup> siècle”, in: *Pierre II de Savoie ‘le petit Charlemagne’ († 1268)*, ed. B. ANDENMATTEN, A. PARAVICINI BAGLIANI, and E. PIBIRI (Lausanne, 2000), pp. 33-125; J.-L. GAULIN and Ch. GUILLERÉ, “Des rouleaux et des hommes: Premières recherches sur les comptes de châtelainies savoyards”, *Etudes Savoyennes* 1 (1992), pp. 51-108. In the oldest rolls there was only a left margin for the *tituli* (‘subheadings’); there was no right margin and the central column of text extended all the way to the right. The division into three parts was the result of a documentary evolution that took place during the fourteenth century in several European areas; O. MATTÉONI, “Discipline du chiffre et fabrique d’une norme comptable à la fin du Moyen Âge: Introduction”, in: *Classer, dire, compter. Discipline du chiffre et fabrique d’une norme comptable à la fin du Moyen Âge* (Paris, 2015), pp. 9-27; E. ANHEIM, “La normalisation des procédures d’enregistrement comptable sous Jean XXII et Benoît XII (1316-1342)”, *Mélanges de l’École française de Rome - Moyen Âge* 118.2 (2006), pp. 183-201.

the only evidence that we have of ordinary maintenance works; however, it appears to be only the last step in the registration of the most significant expenses, which usually concerned major renovations of architectural elements or *ex novo* constructions. So, what were the previous accounting steps?

The first drafting of the expenses incurred was made in special books, held and drafted by the administrative manager of the building site, who appears in the sources under the name of *massarius operis*. These ‘building books’ represent an accurate record of daily expenses. They were the result of an attentive transcription of contracts and payments written on single papers (known as *cedule*) which have generally been lost. The only extant example of building books for the area concerns Turin castle.<sup>16</sup> The construction book of the Turin castle site is structured into many sections, the so-called *tituli expensae* (‘expenditures titles’), which relate to the various activities and follow a chronological order. Evidence of these first registrations of expenditures for other building sites can be identified in accountancy that frequently refers to expenditures recorded *in particulis* or *in libris et papiris* (‘books and papers’) of buildings managers. Once the building was completed, these financial records were brought to Pinerolo, the capital of the principality, where a specific roll was produced, audited, and approved by an official (*clericus*) of the prince. These extraordinary accounts – in the sense that they were not common because of the exceptionality of the works in relation to which they were drafted – followed the structure of the castellany accounts produced for ordinary expenses. They consisted of a list of the sums allocated for the works, followed by the expenditures. These ‘building rolls’ represented summaries – which could be more or less detailed – of the ‘building books’ and had a more organised and rational structure. The expenses were reported in a more systematic, albeit not chronological, way in the ‘building rolls’, thus revealing a preference for accounting functionality to the detriment of the real picture of the site’s evolution.<sup>17</sup> To use Philippe Bernardi’s words: “For the accountants, the value of the

<sup>16</sup> Archivio storico del comune di Pinerolo (hereafter ASCPi), cat. 49, f. 3, n. 1, edited in F. MONETTI and F. RESSA, *La costruzione del castello di Torino: Oggi palazzo Madama* (Turin, 1982). On Turin castle see: SETTIA, *Proteggere e dominare*, Chapter 2, pp. 169-194.

<sup>17</sup> Three steps of registration were common in the building sites accountancy of the late Middle Ages; for examples focussing on Italy and England respectively, see THEIS, *Décrire le chantier ou écrire le chantier?*; BOUCHERON, *Le pouvoir de bâtir*, pp. 289-333; VICTOR, *Quantifier, compter, se tromper*; D. KNOOP and G. P. JONES, *The Medieval Masons: An economic history of English stone building in the later middle ages and early modern times* (Manchester, 1933), pp. 15-27.

building was a matter of *ratio*; any construction followed the same financial rules, any work was evaluated on a *pro rata* basis depending on the dimension of the surface built”.<sup>18</sup> However, investigating the different internal structures and understanding the reasons for the diversity of these sources can yield new insights into the social relations which played out in the context of building sites, as well as into the evolution of the written documentation which developed in connection to them.

### *Who Manages the Accounts? Techniques and Bonds of Trust*

On the subject of political-administrative management, it must be kept in mind that the castellan always acted with the support of a number of officials, especially the *clavarius*, who was in charge of keeping both the general accounts as well as those concerning construction works.<sup>19</sup>

The construction of the Palatine Chapel in Pinerolo, begun in 1314, is believed to be the earliest projelibrisct in which Philip was involved; the related building roll is the earliest surviving document of its kind for the region.<sup>20</sup> The administrative manager of the site was the *clavarius* Ardicionus de Albrieto (also *massarius operis* for the construction). He was required to appear before the prince’s clerks in charge of auditing accounts equipped with the “*libri et papiri*” he had produced while overseeing the financial aspects of the construction sites. The surviving roll was drawn up by the officer Simondus de Casalis, who later approved it along with his colleague Johannes Rubeus.<sup>21</sup> Unlike the general preference in construction site rolls for a thematic organisation of the material, the Palatine Chapel roll reveals a chronological order, which allows us to investigate closely Ardicionus’s role in the management of the site.

<sup>18</sup> “*Pour le comptables, la valeur du bâtir est affaire de ratio, toute construction répondant aux mêmes règles financières, toute réalisations s’évaluant au pro rata des surfaces de maçonnerie exécutée*”; Ph. BERNARDI, “Le maître des œuvres du Pape: officier ou entrepreneur?”, in *Offices, écrit et papauté (XIII<sup>e</sup> - XVII<sup>e</sup> siècles)*, ed. A. JAMME and O. PONCET (Rome, 2007), pp. 407-419 (p. 419).

<sup>19</sup> A. BARBERO, *Il ducato di Savoia: Amministrazione e corte di uno stato franco-italiano* (Rome-Bari, 2002), pp. 3-47.

<sup>20</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1 (January 1314 - December 1315).

<sup>21</sup> “*Receptis apud Pinayroli in presentia domini per Symondus et Rubeus clericos ipsius de mandato et voluntate eisdem principis*”, ASTO, SR, CC, Pinerolo, art. 60, par.2, roll 1, f. a.

An analysis of this document shows that his brief did not exclusively concern administrative and accounting matters, but also included tasks more closely related to the organisation of the construction yard. For example, we know that Ardicionus went to the mountains of Pinerolo and nearby Luserna San Giovanni “*ad perquirendum bonam petram ad faciendum calcinam*”<sup>22</sup> (“to find stones suitable for making lime”), and that he negotiated workers’ remuneration, ensuring supplies and procuring carts and carriers for transport.<sup>23</sup> In other words, his role was not strictly financial but also logistical. Ardicionus was required to be familiar with the territory, as well as with some dynamics strictly related to his activity in construction. It was on the basis of this knowledge that he fixed the daily wages for workers, negotiated the price of specific architectural elements and evaluated the quantity, quality, and price of raw materials. The sources provide evidence of his direct engagement with other social actors, such as trustworthy masters. In Pinerolo’s case, the *massarius* acted not only as an extension of the accountancy but as a real *maître d’œuvre*.<sup>24</sup> Later Pinerolo sites were no longer managed by Ardicionus. The growing responsibilities with which he was invested in the following years led him to delegate construction work to others. During those years he also began to be recognised as a princely clerk, tasked with verifying and approving the accounts of other castellans.<sup>25</sup> This indicates that there was no hard and fast distinction between central and local officers; it also points to the evolution of Achaean record-keeping practices, recently highlighted by Paolo Buffo.<sup>26</sup>

The historiography has shed light on the fourteenth century as a moment of progressive specialisation and ‘quantification’ in Savoyard administrative practices,<sup>27</sup> and this is confirmed by the study of the evolution of the manage-

<sup>22</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. o.

<sup>23</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. p.

<sup>24</sup> On the castellan’s role on building sites, see J.-M. POISSON, “La maîtrise d’œuvre dans les chantiers de construction des châteaux de comté de Savoie au XIV<sup>e</sup> siècle”, in *Du projet au chantier: Maîtres d’ouvrage et maître d’œuvre aux XIV<sup>e</sup>-XVI<sup>e</sup> siècles*, ed. O. CHAPELOT (Paris, 2001), pp. 163-175; M. CORTELLAZZO, “Dinamiche di cantiere, tecniche costruttive e possesso territoriale nell’edificazione delle torri valdostane tra XI e XIII secolo”, in *Tecniche murarie e cantieri del romanico nell’Italia settentrionale*, Archeologia dell’Architettura 17, ed. G. P. BROGIOLO and G. GENTILINI (Firenze, 2012), pp. 9-31 (p. 29).

<sup>25</sup> ASTO, SR, CC, Torino, art. 75, par. 1, roll 4 (June 1313- June 1318); Fossano, art. 38, par. 1, roll 4 (June 1322 - April 1328), Moretta, art. 51, par.1, roll 4 (December 1323-December 1324).

<sup>26</sup> BUFFO, *La documentazione dei principi di Savoia-Acaia*.

<sup>27</sup> The arguments for the birth of a modern bureaucracy are discussed in G. CASTELNUOVO, *Ufficiali e gentiluomini: la società politica sabauda nel tardo medioevo* (Milano, 1994).

ment of building sites. A telling example of this trend is represented by later construction sites in Pinerolo, which were assigned to other officials, already part of the princely entourage. From 1318 to 1319, the works on Pinerolo castle were entrusted to Obertus de Ruata, who was described as *cappellanus domini*.<sup>28</sup> The account he produced is substantially different from that of previous years, in particular in that it did not follow a daily and accurate record of the activities surrounding the castle. The expenditures are recorded in a very descriptive and vague manner – for example, “*De aliis expensis que facte fuerunt occasione dicte calcene capiende*” (“others expenditures made for the supply of lime”)<sup>29</sup> – resulting in the roll being more systematic and much shorter. On the one hand, this visible change was due to the fact that building activities had been decreasing after the first major initiatives; on the other hand, it probably also reflected a process of rationalisation, if not at the level of management, at least in terms of accounting practice. For example, although the *massarius* Obertus still supervised every phase of the work, personnel in charge of running workshops for the supply of raw materials (*nunci*) and other forms of specialisation began to emerge.

The employment of specialists in certain operational tasks was also characteristic of the contemporary Fossano site, which began in 1324.<sup>30</sup> On this occasion, the assessment of the dimensions of architectural elements was a task entrusted to experienced *agrimensori* (‘land surveyors’) as well as to some of the most preeminent local families. In 1331, Bartolomeo di Santa Giulia and Giovannino Marengo supervised the work of *mensurator* Marcello Grasso from Fossano, who was in charge of checking the quality of the walls built on site.<sup>31</sup> The Santa Giulia and Marengo families were particularly known for their close relations with the prince.<sup>32</sup> Both were involved in commerce and had been creditors of the prince for a long time. The Marencos’ business “probably relied on a strong economic basis resulting from a genuine commercial attitude, in particular in the building sector”.<sup>33</sup> More specifically, sources reveal that

<sup>28</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 2 (April 1318-December 1319).

<sup>29</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 2.

<sup>30</sup> ASTO, SR, CC, Fossano, art. 38, par. 2, edited in: G. FALCO, *Sulla costruzione del castello di Fossano (1324-1332)* (Torino, 1936).

<sup>31</sup> FALCO, *Sulla costruzione*, pp. 89, 110.

<sup>32</sup> B. DEL BO, *La spada e la grazia: Vite di aristocratici nel Trecento subalpino* (Torino, 2011), pp. 60-98; B. DEL BO, “Il principe, i Marengo, i Santa Giulia: stili di vita e percorsi di affermazione familiare nella Fossano degli Acaia”, in *Storia di Fossano*, pp. 205-238.

<sup>33</sup> “*poggiava su solide basi economiche derivanti, con tutta probabilità, da una schietta vocazione commerciale, in particolare rivolta al settore dell’edilizia*”; DEL BO, *La spada e la*

Giovannino Marengo provided several supplies of lime and wood for the works of the Fossano castle.<sup>34</sup> However, it should be added that the employment of Bartolomeo di Santa Giulia and Giovannino Marengo as site supervisors was probably not only political, as has been emphasised in previous studies.<sup>35</sup> The purpose of architectural inspections was to ensure that master bricklayers had built the walls as agreed in the contract, that is, to verify that the payments already made to masters corresponded to the work that was actually carried out.<sup>36</sup> It is therefore not surprising that two families who were familiar with trade, mathematical and accounting practices were employed to accomplish such a task.

The prince and his direct collaborators began to develop a more complex administrative and supervising expertise. These skills were only in the process of being developed at the first Pinerolo building site, where measurement operations were carried out by unskilled labourers (*manovales*) on behalf of Ardicionus.<sup>37</sup> These newly developed skills were also linked to the ability to employ the appropriate people in the correct position. The already mentioned Obertus is attested to have given advice in the context of works on the castle of Moretta in 1324-1327,<sup>38</sup> as well as in support of the work for the new market of Bricherasio later in 1327, when he went “*diversis vicibus apud Lucernam circa incidendi et emendi assides et alia fusta necessaria*” (“several times to Luserna to cut and buy wooden planks and other necessary timber”).<sup>39</sup> The selection and training of specialised agents who were qualified in certain specific phases of construction works allowed the prince to delegate more of his responsibilities. This process is also reflected in the shortness of surviving accounts and in their increasingly descriptive rather than chronological organisation, elements which allow us to investigate the process of castle building better.

*grazia*, p. 64.

<sup>34</sup> FALCO, *Sulla costruzione*, pp. 106-108.

<sup>35</sup> LONGHI, “Contabilità e gestione del cantiere”, p. 113.

<sup>36</sup> BERNARDI, “Le maître des œuvres du Pape”, pp. 409-415.

<sup>37</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. o (1315).

<sup>38</sup> ASTO, SR, CC, Moretta, art. 51, par. 2 (March 1324, February 1325).

<sup>39</sup> ASTO, SR, CC, Bricherasio, art. 12, par. 2 (July 1327 - April 1330).

*Towards a Distinction between Administrative and Technical Functions*

The previous section has examined how administrative practices evolved and impacted the style of compiling construction site accounts, by linking them to the emergence of experts in the execution of specific and crucial tasks. However, these transformations were also the result of an evolution in the way work was organised at the building sites, a process which led to an increasingly marked distinction between technical and administrative roles.

The chronological structure of the building accounts (referred to in the previous section of this article) provides detailed information about the daily remuneration of skilled and unskilled workers, as well as their roles and specialisations. In other words, it gives us the possibility to follow day after day the activities at the site, but also outside, at the quarries, the production centres, and all the locations whence raw materials were supplied. The chronological structure was also due to the chosen form of contract: almost all workers, both skilled and unskilled, were employed through contracts that envisaged daily remuneration. This was the reflection of an extremely centralised management through which the prince ensured his control on all phases of construction works. The *massarius* Ardicionus had a direct relationship with all the workers, whom he would personally recruit and remunerate. Also, he could certainly rely on the technical skills of some specialised workers who directed the work of small teams. However, both the master masons and their subordinates received a daily wage directly paid by the *massarius*, the amount of which appeared in the princely accounts as a single item of expenditure. The most important technical roles were played by Boninus and Albertus, master masons, the carpenter Ruffinus, and *magister* Jacometus. “*Omnia opera necessaria*” (“all works needed”) were contracted out to master Boninus and the carpenter Ruffinus. Master Boninus was put in charge of completing the construction of the chapel and subsequently other works, including the kitchen and porticoes of the palace, whereas Ruffinus was entrusted with the execution of all wooden elements of the roof in November 1314. Master Jacometus managed several masonry works between April 1314 and September 1314. Compared to the others, these contracts testify to the attempt to delegate some tasks to third parties. In practice, the amount paid to the masters corresponded only to the cost of their labour. In other words, the masters were neither required to anticipate the cost of raw materials nor to secure supplies or the workforce. This implies that there was not a technical director from an organisational and plan-



ning point of view. The above-mentioned Ardicionus, the prince's *massarius*, was in charge of both administrative and technical-logistical aspects.

The first developments in terms of workforce management occurred on the site of Turin castle, which was active from 1317 to 1319, and for which we have an extant account, written by the *massarius* Panissera, as noted above. Panissera's account ('building book') is divided into *tituli expensae* and furthermore presents more specific sections, such as: "*Titulus expense ferri pro balconis dicti castr*", "*Expense lignaminis et solariorum turrium novarum*", "*Titulus expense sabloni*", "*Titulus expense carrorum et bovom domini abatis Case Nove*".<sup>40</sup> Many blank and removed sheets suggest that the register first had been divided into sections that were subsequently filled in. This produced an orderly and systematic report which followed a chronological order within each section. The account was probably drawn up during the activities rather than at a later stage. It was probably used as a tool for facilitating the management of finances rather than exclusively for systematising the accounts. To implement this accounting practice, the officer responsible for the account had to plan the administrative project which he would have to undertake and familiarise himself with the management of the construction works.

Estimating the various items of expenditure was also facilitated by entrusting almost all the organisational tasks at the site to a single master mason, thus allowing the 'customer' to have to organise only the supply of raw materials. This division of tasks was clearly established by the '*Capitulatio*'-agreement signed by master Germanus from Casale Monferrato (70 kilometres east of Turin, in the marquisate of Monferrato) with Prince Philip in January 1317:

*[...] Primo quidem dictus magister Germanus promittit dicto domino principi quod ipse faciet et murabit omnes muros utiles et necessarios, et eciam voluntarios, quos ipse dominus princeps ibi facere fieri voluerit a fundo.[...] Dictus vero dominus princeps debet ac promittit dicto magistro dare et solvere pro laborerio seu opere predicto faciendo pro quolibet trabuco dictorum murorum dicte grossitudinis silicet trabuco mesure Montis Calerii vel Cherii sol. 60 asten. parvorum monete currentis sive usualis. [...] Item debet ipse dominus princeps facere apportari ibi prope ubi melius et comodus esse et poni poterit in dicto castro vel prope totum arraytum necessarium, silicet lapides grossos et parvos, lateres seu maonos, calcem coctam et sablonum. [...] Item debet ipse dominus princeps dare dicto magistro lib. 10 vian. in auxilio emptionis lignaminis et aliorum opportunorum dicto magistro pro pontibus et aliis in predictis. [...] Item debet ipse dominus princeps*

<sup>40</sup> MONETTI and RESSA, *La costruzione*, pp. 183-184.

*facere et curare quod dictus magister habeat aquam, que discurrit per Portam Fibellonam, ita quod sibi numquam defficere possit nec auferri qui semper ibi sit in lecto per quem discurrit satis pro dicto opere.*<sup>41</sup>

The agreement, detailed in the construction account, described the obligations of both partners and set out the reference measures. Germanus was obliged to work exclusively at the Turin site for the entire duration of the construction site; he was also required to build all the necessary walls envisaged by the prince. The prince, on the other hand, promised to bring to the castle, in the best and most convenient place possible for the master, everything he needed, namely large and small stones, bricks, already cooked lime, and sand. Other passages concerned the precise dimensions of the walls and the remuneration for the master mason. The latter was calculated on the basis of the volume of the wall built. Each *trabucco* (unit of measurement), which was calculated on the basis of the standards of measurement of Moncalieri (2.96 metres) and Chieri (2.94 metres), would be worth a fee of 60 *sous* of Asti, a figure which could be increased if the wall built was thicker.

At the building yard, master Germanus from Casale managed a large group of masters and labourers from Casale as well as other workers from different origins and fields of specialisation. He mediated between these workers and the *massarius* Panissera, processing the payment of compensations and dealing with exceptional requests for clothing, food, and tools. For this reason, most of the on-site works were described in the building book's section which reported the weekly payments made to the master and which was titled "*Titulus solucionum magistri Germani*" ("The heading of payments to master Germanus").<sup>42</sup> Most of the expenditure recorded was therefore addressed to a single person, Germanus, and this contributed to streamlining the account and the information therein provided, for instance:

*Item die dominico secundo mensis setembris dedi magistro Germano in solutione manualium et magister Germanus retinuit a quolibet unum fortem solidum a quolibet; Item dicta die solvi dicto magistro Germano in solutione muratorum de tempore preterito.*

<sup>41</sup> *Ibid.*, pp. 59-61 (c. 11r-12r).

<sup>42</sup> *Ibid.*, pp. 139-145 (c. 109r-113v).

Sunday, 2 September, I gave master Germanus for the remuneration of the labourers, and master Germanus deducted one *sous fort* from each labourer. On the same day I paid master Germanus for the remuneration of the masons for the work they had done.<sup>43</sup>

These historical sources allow us to qualify Germanus from Casale as a master mason; however, his heterogeneous roles go beyond the mere function of construction specialist. Germanus was in fact able to find economic solutions to technical problems, as well as to evaluate the quantities of building material needed and assess workers' skills. At times of extraordinary necessity, he was directly involved in the recovery of raw materials and the reparation of equipment. On the one hand, he had direct responsibilities for recruiting the workers, assigning them tasks and paying their salaries. On the other hand, he was an active participant in the construction process. Although his contract exempted him from "*facere aliquam taglam maonorum vel lapidum vel aliquam aliam dicto opere*" ("making any cuts to bricks, stones or anything else"), he was often employed in such tasks.<sup>44</sup> He had the technical knowledge and the managerial authority; more than a general supervisor, he was a real site manager.

In the following construction sites, the use of contracts that required a major delegation of responsibilities, i.e. piecework and procurement, was increasingly frequent. The terms of the contracts also reveal a clearer idea of the project and show a strong tendency to delegate tasks to the masters. The construction of Fossano castle kept the prince assiduously busy from May 1324 until December 1327 and represents the most significant work he undertook.<sup>45</sup> The account regarding this specific construction site reaches the year 1332, when works began to slow down noticeably. Unlike the account regarding the first year of the Pinerolo building site, the Fossano building roll is not organised in chronological order. Additionally, even though the internal structure of the Fossano account appears to be similar to that of the Turin account, the sections of the Fossano *computus* have a more logical structure. Except for the first phases of construction, for which the daily remuneration of many unskilled workers is reported, the other sections took the form of brief summaries of particular expenses. For example, payments for buying bricks are reported from 25 June 1324 to 19 November 1327, while the purchase of deliveries from furnaces and of the materials sourced from the demolition of houses are

<sup>43</sup> *Ibid.*, p. 142 (c. 111v), p. 139 (c. 109v).

<sup>44</sup> *Ibid.*, p. 60 (c. 11v).

<sup>45</sup> See FALCO, *Sulla costruzione del castello di Fossano*.

recorded from 26 May 1324 to 10 December 1326. The last part of this document presents the *ad taschiam*-contract of *magister* Bonardinus de Savilliano,<sup>46</sup> who was the technical referent for the first two years of the construction site. His contract amounted to 4,904 *livres*, a very large salary, which, however, also included compensation for the workers employed by him, who had no relationship with the prince or his officers.<sup>47</sup> In other words, Bonardinus, in his capacity of master mason, was the only official in charge of, and responsible for, the development of the building site.

On the construction sites of Philip of Achaëa, towards the third decade of the fourteenth century some master masons turned from mere technical experts into real building site supervisors, much closer to the modern idea of the architect and engineer.<sup>48</sup> As has been seen from the cases of Germanus of Casale and Bonardinus of Savignano, master masons were entrusted with the management of significant sums of money, which they could administer with a certain degree of autonomy. The key condition for this development lies in the relationship of trust which the master masons developed with the prince. This dynamic eventually resulted in the presence of architects among the prince's close entourage of officers:<sup>49</sup> a most notable example of such transformation is Jean de Liège, called "*architector Sabaudiae*".<sup>50</sup> This tendency intensified during construction works in Bricherasio. The prince's decision to build a market in Bricherasio in 1327 prompted the production of a specific accounting report, commissioned to the site supervisor Nicoletus Signore by two clerks of the prince, Ardizzonus and Rubeus.<sup>51</sup> The account is quite succinct, with the *recepte* ('incomes') and *librate* ('expenditures') consisting of only four sheets of parchment covering three years of work. We should bear in mind that the

<sup>46</sup> The contracts called in the Piedmontese sources "ad taschiam" "in taschiis" "in taschia" foresaw a fixed and all-inclusive fee for the work to be performed; DEL BO, *Il valore di un castello*, p. 109. They could also be called "a forfait" or "a rischio" in other areas of Italy; G. PINTO, "L'organizzazione del lavoro nei cantieri edili (Italia centro-settentrionale, secoli XIII-XV)", in ID., *Il lavoro, la povertà, l'assistenza* (Roma, 2008), pp. 31-60 (p. 47).

<sup>47</sup> FALCO, *Sulla costruzione*, pp. 89-90.

<sup>48</sup> BOUCHERON, *Le pouvoir de bâtir*, p. 315. On the development of the master mason in building site manager, see O. CHAPELOT (ed.), *Du projet au chantier: Maîtres d'ouvrage et maître d'œuvre aux XIV<sup>e</sup>-XVI<sup>e</sup> siècles* (Paris, 2001).

<sup>49</sup> M. WARNKE, *The court artist. On the ancestry of modern artist* (1985) (trad. Cambridge, 1993), pp. 175-188.

<sup>50</sup> D. DE RAEMY, "Aymonet Corniaux, maître des œuvres de la Maison de Savoie, son activité en Pays de Vaud et en Chablais", in *Amédée VIII-Félix V, premier duc de Savoie et pape (1383-1451)*, ed. B. ANDENMATTEN, A. PARAVICINI BAGLIANI (Lausanne, 1992), pp. 327-335.

<sup>51</sup> ASTO, SR, CC, Bricherasio, art. 12, par. 2 (July 1327-April 1330).

Bricherasio market building is not comparable to the Turin and Fossano sites, not only in terms of dimensions but also because in the case of Bricherasio total payments amounted only to 357 *livres*. This is also the reason why the management of the building site, as it emerges from the account report, was relatively simple. For example, with regard to the composition of the workforce, construction works relied heavily on the employment of locals. Despite the limited dimensions of the Bricherasio site, it is useful to note, for the purpose of comparative analysis, that the remuneration of the master mason, Iohannes de Bergondia, amounted to 30% of total payments, and that he managed all the phases of the work.<sup>52</sup>

### Conclusion

The evolution of administrative and accounting practices concerning the management of Philip of Achaea's construction sites must be contextualised within the process of the political consolidation of the Savoyard dynasty in Piedmont, described in the opening pages of this article. Castles and public buildings in general were an essential part of Philip's political project. However, what allowed the prince to undertake new investments in construction was precisely the consolidation of his authority and the creation of new networks of trust. The development of more systematic tax collection under Philip, as well as a more rigorous and heavy-handed enforcement of justice, were instrumental in financing building projects from 1314 onwards.<sup>53</sup> The accounts of each castellany contained a section on the *banna*, which recorded the fines for crimes committed within the castellan's jurisdiction. The sums reported under this category increased substantially with the start of the construction activities. Specific studies for the area are still needed; however, from the examination of some cases,<sup>54</sup> it seems clear that the need for liquidity due

<sup>52</sup> A similar scenario characterises works on the Moretta building site, managed by the carpenter Iohannes de Arpeasco and the mason Jacobus. The prince required Iohannes "*ut veniret pro operibus dicti palacii faciendis*" ("to come and do the work in the castle"). The related construction roll is composed by only seven parchments and there are a lot of integrations in ordinary account, obviously in the section *opera castri*; ASTO, SR, CC, Moretta, art. 51, par.2 (March 1324-February 1325). On Moretta building site, see A. LONGHI, "Il cantiere sabauda del castello di Moretta (1295-1335)", *Bollettino della società di studi storici, archeologici ed artistici della provincia di Cuneo* 137 (2007), pp. 7-23.

<sup>53</sup> GRILLO, "Un nuovo principe", pp. 117-118.

<sup>54</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 1, roll 4 (May 1309-November 1314); Torino, art. 75,

to the exceptional financial effort that these projects required also contributed to a more strict enforcement of law and order (on which see the chapters by Aude Wirth-Jaillard and Roberto Biolzi in this volume). The heavy fiscal burden meant it was the local communities that mostly funded construction works.<sup>55</sup> Unfortunately, due to the lack of municipal sources for the period, it is impossible to study this dynamic closely. However, later sources reveal how this practice, if not already underway, started to take shape in the first half of the fourteenth century. For example, in a document dating from 1379, we find a reference to the promulgation by the Pinerolo castellan of an extraordinary tax that was imposed on the citizens, the *habitatores* ('recent immigrants'), and owners of property, explicitly "*pro fortalicis faciendis*" ("to build the fortifications").<sup>56</sup> This mention is important because it makes the case for a comparative approach to the study of building sites, notwithstanding the fact that each site often represents a microhistory in its own right.<sup>57</sup> This perspective is also useful to understand the extent to which social factors impacted those forms of written production which concerned construction sites.

Thus, the present analysis of the accounts produced for Philip of Achaea's building sites has evinced a shift in management methods. Thanks to the experience accumulated during the years of the Pinerolo site, Philip was able to delegate to his agents management and supervision tasks that would otherwise have fallen on him. In particular, this development led to an increasing division between strictly administrative, technical, and management tasks at the construction site, a process which included the production and application of technical and administrative forms of knowledge.<sup>58</sup> The delegation of responsibilities to a skilled workforce was also made possible by the development of a trustworthy and increasingly specialised administration, whose officers were willing to offer their expertise in the context of various building sites. Overall, construction site management moved from centralised control to an increasing level of specialisation, therefore allowing for the delegation of responsibilities

par. 1 roll 4 (June 1313 - June 1318).

<sup>55</sup> A more strict enforcement of law and a heavier fiscal burden in order to finance construction works can also be found in some areas of central Italy; A. LUONGO, *Gubbio nel Trecento. Il comune popolare e la mutazione signorile (1300-1404)* (Roma, 2016), pp. 53-54.

<sup>56</sup> ASCPI, cat. 29, fasc. 9, n.1.

<sup>57</sup> C. TOSCO, 'Gli architetti e le maestranze', in *Arti e storia nel Medioevo*, II. *Del costruire: tecniche, artisti, artigiani, committenti*, ed. E. CASTELNUOVO and G. SERGI (Torino, 2003), pp. 43-68 (p. 64).

<sup>58</sup> LONGHI, "Contabilità e gestione del cantiere", p.123.

to different agents. This dynamic also led to a change in the format of the accounts produced, which sacrificed detail in favour of better systematisation and description.

Evidence of Philip's involvement can be found on the Pinerolo construction site which, although managed by the princely officer Ardicionus, was also the object of frequent princely visits and inspections. The difficulty in delegating is also found in the type of contracts used to engage the workforce. The preponderance of the daily remuneration implied that the workers had a direct labour relationship with the prince, and that the accounts were more substantial and less systematic. The case of *magister* Germanus, employed at the Turin building site, is particularly significant because it was the first attempt to entrust the management of the whole site. However, sources also suggest that Germanus's tasks were broken down into well-defined schemes and employment relations, an aspect which would hint at a process of increasing specialisation. The clear sections in which Fossano's roll was divided were the result of a consolidated practice, and it is from then onwards that the rolls became more simplified. Fossano was by far the biggest building site (both in economic and managerial terms) which Philip undertook. Nonetheless, the way expenses were recorded was clear and effective; furthermore, significant tasks were entrusted to the construction site's workforce and procurement contracts – which had been only rarely used before then – began to become more common. The ability to quantify labour and estimate costs thus became an essential factor in the development of, and activities carried out at, building sites, as well as in their administrative supervision.

In sum, the development of more efficient financial records by the central administration paralleled the prince's reorientation in the management of building sites from the centralised organisation that characterised the early years to an outsourcing system. It is furthermore important to underline that these changes in the organisation and accountancy of public works took place at the same time as the structuring of the political space of the Savoy-Achaëa principality in Piedmont. As such, this study draws attention to the hitherto neglected role played by travelling engineers, architects, and other professionals, such as Ardicionus de Albrieto and Obertus de Ruata, in consolidating Philip of Savoy's political position as ruler of Piedmont.





Part Two

The Tools of Governance:  
Auditing, Information Management,  
and Budgeting

