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War or the business of God
Sacred mission, accounting and Spanish military hospitals in the 18th century

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Abstract
Purpose – The purpose of this paper is to establish the importance of accounting in the management of Spanish military hospitals by the St John’s Order (SJO) of the Roman Catholic Church in the eighteenth century, a time of crisis between the Church and the State. The sacred mission of the Order required that they had a significant role outside the Roman Catholic Church in the care and treatment of the sick and infirm which required them to establish hospitals throughout Spain and across the lands that it had conquered. The study establishes that accounting played a key role in ensuring the success of the unconventional commercial relationship between the SJO and the government and the military.

Design/methodology/approach – Niebuhr’s typology is used to help understand how accounting practices were consistent, indeed essential, expectations of the sacred mission of the SJO and not something which represented a denial of the Order’s religious beliefs. The paper relies primarily on documents and other material located in Spanish archives.

Findings – The SJO accepted that secular accounting and accountability processes were relevant to their search for God’s love and to showing this love to others. The need for the Order to be accountable to the State was not regarded as profane and antithetical to their religious beliefs. Adopting Niebuhr’s typology of religion and society, this study concludes that the Order was an extraordinary example of Christ the transformer of the culture.

Originality/value – This study recognises the need to deepen the understanding of the way in which accounting practices have often played a critical role in the activities of religious organisations by examining an extraordinary example of one organisation which was engaged in an unusual, ongoing, highly complex commercial relationship with the Spanish State.

Keywords Accounting, Niebuhr, Spanish military hospitals, St John’s Order

Paper type Research paper

Introduction
The relationship between accounting and religion has attracted a rapidly growing body of research covering a wide diversity of locations, beliefs and circumstances. (Kuasirikun and Constable, 2010; Bigoni et al., 2013; Dobie, 2008a, b, 2011). The role of accounting and accountability practices conducted within religious communities, for the purposes of those communities rather than in secular pursuits external to them, has particularly attracted a growing number of studies (Carmona and Ezzamel, 2006; Kuasirikun and Constable, 2010; Parker, 2002; Booth, 1995; Cordery, 2006; Laughlin, 1988; Hardy and Ballis, 2005; Jacobs, 2005; Irvine, 2005; Quattrone, 2004; Jacobs and Walker, 2004; Irvine, 2002; Abdul-Raham and Goddard, 1998; Alvarez-Dardet et al., 2006; McPheal et al., 2006). In these studies prominence has been given to an alleged “sacred-secular divide” paradigm identified by Laughlin (1988) and later confirmed by
Booth (1993, 1995). Laughlin and Booth argue that inevitably in religious organisations, especially the major churches, there is a clash between religious (sacred) values and profane practices such as accounting, with the latter being tolerated only if it does not interfere with the sacred mission of the Church (Jayasinghe and Soobaroyen, 2009).

The concept of a sacred-secular divide is increasingly being challenged, most notably in non-Anglophone and non-Christian states (see Quattrone, 2004). Studies of the Moslem religion have confirmed that accounting can be part of the sacred sphere of life, being considered as sacred to the whole life (Abdul-Rahman and Goddard, 1998). Christian organisations such as the Iona community have also recognised accounting as part of, indeed essential to, their sacred life (Jacobs and Walker, 2004) while studies of the United Church of Australia by Lightbody (2003) established how accounting can play a central role in the management of a religious organisation. Indeed, accountability systems and accounting practices have been shown to play a main role in most religious traditions, including Judeo-Christian beliefs (Jayasinghe and Soobaroyen, 2009). A recent study by Bigoni et al. (2013) of major reform by Pope Eugenius IV of the Roman Catholic Church (hereafter the Church) in the fifteenth century, in an attempt to arrest the moral decay of the clergy and reinstate the Church’s authority, revealed that secular accounting and accountability practices were not seen as antithetical to sacred religious values but were essential to the success of the reforms, assuming a role which was complementary to the Church’s religious mission. Quattrone’s (2004) study of the Jesuits in the sixteenth and seventeenth centuries confirmed the importance of accounting, however, not primarily as a tool for managing economic resources but in “the co-ordination of the Jesuit Houses through a unitary and hierarchical structure of the Order” (Quattrone, 2004, p. 649).

Studies have embraced a new perspective which sees that the processes of accountability can be diversely conceptualised depending on the teachings and beliefs of a particular religion. It is argued that when religious values permeate society there are many possible agents who have the ability to introduce unexpected nuances and expectations in accountability processes (see Irvine, 2005). For this reason, a more nuanced and sophisticated understanding of the relationship between religion and accounting cannot be isolated from the wider context in which this relationship is made possible. Any understanding must be immersed in dynamic processes instead of static positions given that “religious attitudes are always conditioned by the historical society in which they are held […]” (Macquarrie, 1963, quoted in Hardy and Ballis, 2005, p. 246).

Accordingly:

[...] diverse – and sometimes more complex – understandings emerge from the people themselves, whether they represent the clergy, church management or lay followers – more so when the theology is not necessarily the preserve of an ecclesiastical elite and is actively being re-interpreted and diversely practiced in the “real world” […] (Jayasinghe and Soobaroyen, 2009, p. 1002; see also Gallhofer and Haslam, 2004).

Studies which have questioned the absolutist prescriptions of Laughlin (1988) and Booth (1993) have led to calls for “a deeper and perhaps more positive engagement between spirituality and accounting […]” (Jayasinghe and Soobaroyen, 2009, p. 1000) which “can be ‘best’ achieved through theological analysis, rather than being articulated predominantly from a secular and sociological standpoint […]” (Jayasinghe and Soobaroyen, 2009, p. 1000; see also Kreander et al., 2004). Researchers are encouraged to study the links between religion and accounting in which the influence of religious values can shape the accountability processes in the religious organisations (Lightbody, 2003; Gallhofer and Haslam, 2004; Irvine, 2005).
The writings of H. Richard Niebuhr[1], found mainly in his book Christ and Culture, have been particularly influential in understanding the relationship between the sacred and the secular, especially in the history of Christianity (Hardy and Ballis, 2005). For Niebuhr the relationship between the sacred and the secular does not have to be limited to extreme positions, such as those preferred by Laughlin and Booth, but instead there can be various possible interpretations of this relationship (see Hardy and Ballis, 2005; Jacobs, 2005; Studstill, 2000). The usefulness of this framework for accounting analysis has been emphasised mainly by Hardy and Ballis (2005) who highlight the ability of it to engage Christian thinking and lifestyle with the wider social context. Although they note that “Niebuhr is no stranger to the accounting and accountability academic community” (2005, p. 245), the importance of Niebuhr’s typology has not yet developed a substantial presence in the accounting literature with only a few studies drawing upon it to understand the moral imperative in accounting (Hardy and Ballis, 2005; Arrington and Francis, 1993; Schweiker, 1993). This has been particularly noticeable in the debates involving accounting and religious organisations. Those which have used Niebuhr’s insights have mostly not been linked to religion but to the broader issue of the moral values inherent to accounting (Arrington and Francis, 1993; Schweiker, 1993) and have been limited both temporally and by location, with particular emphasis on religious organisations in Anglophone countries. Quattrone (2004, p. 648) has observed that:

 […] (d)espite the growing interest, little is known about the ways in which research on religious entities may shed new light on the nature of accounting and accountability. Even less is known about the ways in which these organisations can contribute to an understanding of the relations between the emergence of these practices and the development of certain organisational forms such as hierarchies, which have proliferated in modern times […].

This study recognises the need to deepen our understanding of the way in which accounting practices have often played a critical role in the activities of religious organisations by examining one which was engaged in an unusual, ongoing, highly complex commercial relationship with the Spanish State at a time when the Church’s standing and influence in Spain and many countries in Europe had been significantly diminished. In eighteenth century Spain the management of many military hospitals was contracted to the St John’s Order (hereafter SJO or the Order), an order of the Church which was founded in Spain in the sixteenth century. At this time the military had embarked on a period of major reform, following the Enlightenment paradigms (Terrón, 1997) which was reflected in the Instruction for the Military Hospitals issued in 1739 that sought to simplify and enhance the management of military hospitals.

Duffy (1987, p. 124) has observed that throughout Europe the relationship between the Church and the military “differed markedly from one army to the next” with the army chaplain, if they continued to exist, being least well regarded in France and Austria where they were regarded as figures of fun or worse as “drunkards and sodomites”. Unlike France, which was to experience most profoundly the impact of the Enlightenment both in the rejection of absolutism and a determination to ensure that the State was not an appendage to the Church, in Prussia and Russia the army chaplain continued to held in high regard, to be “vigorous and brave” (Duffy, 1987, p. 124; see also Starkey, 2003, pp. 7-8). Outside Spain in times of war a purely religious role for the Church was essentially the extent of any formal relationship between the Church and the State in the eighteenth century but even then the presence of the Church was often barely tolerated. Whenever the Church did play a role in military affairs this was
almost exclusively limited to a pastoral role with the provision of army chaplains. Chaplains provided religious comfort, very often assisting with the dying and the injured in this pastoral role. Outside the military, Quattrone’s (2004) study of the very lucrative economic activities of the Jesuits which supported their Sicilian Colleges in the eighteenth century did not involve the State. In a manner similar to the Jesuits, members of the SJO were required to make four vows: poverty, chastity, obedience and, in particular, service to the most vulnerable members of society (Santos, 1715; Gómez, 1963; Quattrone, 2004). To honour these vows the SJO believed that they had a significant role to fulfil outside the domain of the Church in the care and treatment of the sick and infirm which required them to establish hospitals throughout Spain and across the lands that it had conquered. It was this experience, reputation and the ability of the SJO to provide low cost hospitals that led to them gaining responsibility for providing hospital care to the Spanish army, a massive undertaking given the extent of Spain’s empire at the time.

The ability of the SJO to provide relatively low cost essential care for injured soldiers was the major factor in overcoming the opposition of the governing classes to the Church’s influence in secular matters. In the eighteenth century as the influence of Enlightenment ideas grew with Spain’s ruling elite, most especially during the reign of Carlos III (1759-1788) who saw himself as an enlightened despot (Sarrailh, 1992), they became determined to diminish the power and authority of the Church as their competitor (Pita, 1985). This movement was similar to other European countries such as Prussia, Austria, France and Portugal (López-Cordón and Martinez, 1978). The new pre-eminence of the State at the expense of the Church meant that in the case of the SJO, and seemingly contrary to their Constitution and professed belief in their accountability only directly to God and the Holy See, it was required to render accounts to the Spanish army and to the government through a strict and rational system of accountability which was developed by the government in 1739 (Baños, 2014). Yet, the commercial activities in which the SJO was engaged were of themselves a contradiction for religious organisations and which makes the SJO especially significant for understanding the relationship between accounting and the beliefs and mission of religious organisations. Amidst the vigorous debates about the role of accounting in fulfilling the beliefs and mission of religious organisations the possibility that they might engage in significant commercial activities has not been given any prominence in the accounting literature. This study provides the opportunity to elicit further exploration of possible commercial relationships between States in Europe and elsewhere and the Church throughout its history.

To understand the role played by accounting in the unusual relationships between the SJO, the government and the military, Niebuhr’s typology is used to identify these as a consistent, essential expectation of the mission of the SJO and not something which represents a denial of the Order’s religious beliefs. The three actors in this case, the SJO, the army and the Spanish government, can be located in the five categories of Niebuhr’s interrelated typology. At the same time accounting emerges as a way to maintain and enhance relationships between the actors, independent of the way the actors considered religion. The contributions of accounting were independent of any supreme authority while accounting reports were manifestations of the authority of the State over any of its constituent elements, most especially the Church. This study of the SJO also aims to explore the attitude of the government and the army towards the need to cut costs in public finances. Finally, the study will contribute to the literature by explaining the detailed accountability system developed inside the Order to ensure that their resources allowed them to achieve their spiritual mission.
The study relies primarily on documents and other material located in the Archivo General de Simancas (General Archive of Simancas (AGS)), located in Simancas, Spain and the Archivo de la Diputación de Jaén (Historical Archive of the Diputación de Jaén (ADJ)), located in Jaén, Spain. The Archivo General de Simancas contains, mainly, the agreements and reports from and to military hospitals, at the Section Secretaría de Hacienda (Royal Treasury Secretary). The ADJ contains accounting records and reports from the Hospital of the SJO at Jaén during the eighteenth century. The AGS is one of the biggest archives in Spain and contains documents from the fifteenth century until 1834 which deal with the administration and accounting records of central governmental bodies in Spain. It contains 13 kilometres of information related to the history of the Modern Age in Europe. The ADJ is a small archive which was created after the seizure of clerical property in 1833. It contains many of the records of religious organisations until that date, as well as the documentation produced in the provincial government of Jaen from 1835 until today.

After introducing Niebuhr’s typology, the following sections of the paper provide a history of the SJO as a religious order with a particular emphasis on its relationship with the Spanish State and how its religious beliefs provided a highly developed, formal system of financial accountability in the management of the hospitals which it provided from its earliest days in the sixteenth century for civilians and the military. The final section identifies how Niebuh’s typology provides the means to reconcile the spiritual mission of the Order with the demands for highly developed systems of accountability in which financial matters and the need to account for financial performance assumed a priority.

Christ and culture
Niebuhr (2001) recognises that non-religious activities can play an essential role in the fulfilment of religious mission and, therefore, that religious activities are conducted not in isolation from other human endeavours outside the physical domain of the Church but are formed by social interactions. Hardy and Ballis (2005, p. 246) note that for Niebuhr “the story of God’s action in history cannot be separated from the stories of individuals and communities […].” Niebuhr emphasises the links between abstract theologies, which are essential to the foundation of Christian beliefs, and how such theologies are transferred to the experience of the everyday life of the Christian (Hardy and Ballis, 2005).

In order to explain Christianity as a social phenomenon, Niebuhr believed that it was firstly necessary to understand the links between revelation and reason (Hardy and Ballis, 2005), “the relationship between community convictions about God and the community’s role and action in society […]” (Hardy and Ballis, 2005, p. 247). Consequently, for Niebuhr, far from there being the secular-sacred divide emphasised by Laughlin (1988) and Booth (1993), religious beliefs could not be separated from the social context in which they evolved and which for centuries they have been the main influence in shaping. Society and religious institutions have always had a reflexive relationship. To understand these relationships, Niebuhr developed a typology of relationships between Christian beliefs and society, or “ways of resolving the enduring tension between religion and society […]” (Hardy and Ballis, 2005, p. 247). This typology encompasses five possibilities:

1. Christ against culture, or the rejection of the world;
2. Christ of culture, where each are two aspects of the same thing;
(3) Christ above the culture, where there is a search for harmony between religion and society;

(4) Christ and culture in paradox, promoting a dualism distinguishing between the spiritual and the temporal; and

(5) Christ the transformer of culture, “that seeks to promote religion that responds to the needs of the society [...]” (Hardy and Ballis, 2005, p. 247).

With “Christ against culture”, Christians are considered as “a new people with a new law [...]” (Niebuhr, 2001, p. xlv). Therefore, every aspect of life, down to the most intimate and trivial, came under the influence of the Church (Niebuhr, 2001). One of the most impressive examples of this kind of Christian can be found in the monastic life as it appears in the medieval times (Niebuhr, 2001), or in sectarian organisations. In spite of their aims of living apart from the world, most reclusive religious sects still needed to interact with their context to some extent. There needed to be “something more than the counsel to sell all and give to the poor [...]”, since men had to eat and be clothed and sheltered even in poverty. Hence, ways and means of acquiring and distributing goods were devised, and a new economic culture was established [...] (Niebuhr, 2001, p. 73). For this reason, and the need for internal order, all organisations which rejected worldly concerns still had some need for accounting practices (Prieto et al., 2006). In spite of this, Booth (1995) considers these organisations as atypical, to be marginalised religious minorities.

Religious institutions which could be characterised as the second of Niebuhr’s typology, “Christ of culture”, tend to resolve the antagonism of society and religion by embracing social values and reinterpreting Christian beliefs according to these values (Hardy and Ballis, 2005). “With this response society is sacralised and religion is secularised [...]” (Hardy and Ballis, 2005, p. 248). These organisations, which started in medieval times with the Gnostics, became significant from the eighteenth century. Their attempts to reconcile philosophy with religion were especially important in the development of religion by European enlightened elites who felt that “Jesus Christ is the great enlightener, the great teacher, the one who directs all men in culture to the attainment of wisdom, moral perfection and peace [...]” (Niebuhr, 2001, p. 92). For these groups, accounting and management techniques would be understood to be a means to improve society and religion. The enlightened saw no reason for the dualism of the Church and cultural community, for these to be regarded as separate worlds. Therefore they criticised pietistic and monastic entities (Niebuhr, 2001).

The third approach to understanding the relationship between Christ and society, referred to by Niebuhr as ‘Christ above culture’, identifies a more conciliatory stance by religious organisations towards society but without surrendering intensity of religious belief. The Church seeks to raise society not destroy or condemn. Christian values would inhabit and inform social behaviour and institutions. In Christ above culture, Christ is the Logos and the Lord, in the way that he managed this world and the following one (Niebuhr, 2001). For Niebuhr, Thomas Aquinas is probably one of the best examples of this category: “He is a monk, faithful to the vows of poverty, celibacy and obedience. With the radical Christians, he has rejected the secular world. But he is a monk in the Roman Catholic Church which has become the guardian of culture, the fosterer of learning, the judge of nations, the protector of the family, the governor of social religion [...]” (Niebuhr, 2001, p. 129). This category implies the leading of the Catholic Church in many areas, including management and accounting. Thus, a
significant figure in accounting within this typology could be Luca Pacioli (Hardy and Ballis, 2005).

For “Christ and culture” a paradox appears in a dualistic perspective of man. The dualist lives “in a permanent paradox given that he belongs to a world culture that looks for a God world […]” (Niebuhr, 2001, pp. 156-157). For this reason, man is understood in the context of an imperfect world but at the same time protected by God’s grace. Reason and rationalism belong to such a context, given that the dualist sees reason as never separable from its egoistic, godless perversion (Niebuhr, 2001). In this category, the Christian wants to be the forgiver of sins, the lover of men, secure in his own possession of the true religion rather than “dependent on a Lord who possesses us, chooses us, forgives us” (Niebuhr, 2001, p. 155). In all different political sites, in all the social and economical classes, and from the Church hierarchy “the hand of power is never wholly disguised by its soft glove of reason” (Niebuhr, 2001, p. 156). Dualists see reason as never separable from egoistic, godless perversion (Niebuhr, 2001). Accounting is also part of this context. Following Niebuhr (2001), for dualists it “is not what people do that matters, but the spirit in which they to it” (Hardy and Ballis, 2005, p. 250). In Lightbody’s analysis of the Uniting Church she “came across the accountants that viewed themselves as performing their accounting practices as tools ‘for mission’ […]” (Hardy and Ballis, 2005). Thus, the dualist lives in a permanent paradox given that he belongs to a world culture spite looking for a God world (Niebuhr, 2001).

Niebuhr’s final typology is “Christ the transformer of culture”. Unlike the previous category, the problem of culture here is a problem of its conversion. Religious organisations do not seek to create a new culture but to bring about the rebirth of the existing one that is the transformation of the culture into a form which is more consistent with religious beliefs (Niebuhr, 2001). Thus, St Augustine became a leader of that great historical movement whereby the society of the Roman Empire was converted from a Caesar-centred community into medieval Christendom. Niebuhr emphasises that St Augustine did not condemn culture and society but instead believed that there is “room within the Augustinian theory for the thought that mathematics, logic, and natural science, the fine arts and technology, may all become both the beneficiaries of the conversion of man’s love and the instruments of that new love of God […]” (Niebuhr, 2001, p. 215). Thus, Christ is not to condemn mankind and culture but to restore it and re-establish it, given that it is corrupted by sin (Niebuhr, 2001). The Iona Community exemplified this conversionist approach to linking the religious and the social, in such a way that the sacred and secular were indistinguishable with accounting as an important tool for managing and creating order in the community (Jacobs and Walker, 2000; see also Hardy and Ballis, 2005).

Niebuhr’s categories are neither static nor deterministic, given that he considered the history of the relationships between religion and culture as unfinished and open to question at any moment. In this way, “the types are by no means wholly exclusive of each other, and […] there are possibilities of reconciliation at many points among the various positions […]” (Niebuhr, 2001, p. 231). In the present work the concern is with three organisations or actors who, in spite of a shared context, had very different perceptions about their relationship with religious beliefs and society. The enlightened government of Carlos III and their ideas of a “pure” religion which flowed from Erasmus, reflects the depiction of Christ of culture whereas the military were immersed in a rationalisation process to achieve efficient use and control of its resources without reference to religious beliefs, although prepared to take advantage of the experience
Religion and the enlightened state

Enlightenment thinkers in the modern era have often striven to separate the State from the influence of the Church, achieving this in varying ways in many European countries, including France, Portugal, Germany, Spain and England in the eighteenth century. The Enlightened thinkers sought to change the world by examining religious beliefs “in the light of reason and morality” (Brumfitt, 1972, p. 17). In England the Enlightenment came from below whereas in Spain it was imposed from above after Carlos III came to the throne in 1759. The relationship of the Catholic Church with the Spanish governments of the eighteenth century, the focus of the present study, was shaped by the War of Spanish Succession (1701-1714) at the time of the change of dynasty in Spain from the Habsburgs to the Bourbons and the impact of the Enlightenment (Rodriguez, 1999). The support of the Church for the Habsburg Archduke Charles of Austria during the War of Succession embittered the relationship of his rival Philip, later Philip V of Spain, with the Holy See (Rodriguez, 1999). As a consequence, Spain was ruled by an elite who saw their identity defined not by religious beliefs but by their knowledge of the world. Their suspicion of the motives of the Church and the abuses which had been perpetrated for centuries under the protection of the Church led the governing classes to be highly critical, even hostile, opponents of the Church (Sarrailh, 1992). At the same time in the period 1738-1744, to halt a long period of decline and decay the SJO had embarked upon a process of reform under the leadership of Fr Ortega, the General (the highest authority of the Order, 1737-1771), who demanded that the monks honour the expectations of their calling, most importantly to serve others (Gómez, 1963).

The pre-eminent political institution of the Spanish State in the eighteenth century was the Consejo de Castilla (Council of Castile) which could take part in any “important affair” in connection with the State (De Castro, 1996). One of the key positions on the Council was that of Fiscal (attorney) who could inform and advise on any subject but could not take decisions. However, through their power to give advice they were able to influence decisions of the Council. At this time, Pedro Rodríguez de Campomanes was the most prominent attorney of the Council and an adherent of the Enlightenment (De Castro, 1996). As a consequence, most of the Council’s members in the eighteenth century sought to implement new ideas influenced by the spirit of the Enlightenment, especially those related to the relationship between the Church and the State (De Castro, 1996). To do this they needed absolute and unconcealed power, but “that power belonged to the King” (Maravall, 1991, p. 455). To gain the power that they needed to complete the hazardous task of overthrowing the Ancient Regime, which had always relied upon the Church to maintain its influence, the reformers used their expertise and knowledge to become advisers to the King, opening the way for them to make (royal) decisions. They legitimated their decisions with claims such as “the royal aim is devoted to the best ways […]” or “the King cannot do harm […]” (Lluch, 2000, p. 715).

Thus, the despotic character and intent of the Enlightenment resembled earlier attitudes and regimes of power, only with aims that were different, trying to change old
institutions through enlightened means. Ideas of order and economic rationality informed all the enlightened government's activities and, thus, the need for accounting reports and accountability practices (Miller, 1990; Carmona et al., 1997, 2002; Álvarez-Dardet et al., 2002, 2006; Baños et al., 2005).

A main aim of the enlightened despotism in Europe was to increase the power of the State relative to that of the Church, the effects of which were felt throughout Europe where “Prussia, Austria, France, Portugal […] started a set of reforms with the aim of making stronger the kingdom […] The Church is put down and the armies are organized, philosophers are protected […]” (López-Cordon and Martínez, 1978, p. 169). Frankel (1969, p. 11) notes that the Enlightenment “was a movement which transcended national boundaries; it fostered and was in turn sustained by European culture”, allowing for many variations. Whereas in Germany the Enlightenment was “largely formal and academic” in France and Spain it was more a “political weapon” (Frankel, 1969, pp. 11-12). For Catholic countries, such as Spain, the main problem was identifying the legitimate sphere of influence of the State. In a socio-political context in which religion pervaded daily life the division between the religious and the civil fields was unclear.

Throughout the eighteenth century the Church “failed to stem the tide of secularisation", with the result that much of human activity was taken from its control (Behrens, 1985, p. 150) "The Pope was […] the visible head of the Church. Therefore, he was supported in his authority over the spiritual order and, so, he could intervene in civil affairs […]" (De Castro, 1996, p. 217). Confronted with this assumed papal authority, the enlightened attempted to separate the civil power from the religious, avoiding the influence of the latter. This enlightened perspective of religion was far removed from that of the general population. The enlightened’s aim was “to avoid the fantasy of this simple people that believe in all that comes from Rome […] as an essential feature of our faith […]”. They were opposed to the baroque religion that relied on the imagination, as well as to “the excess of cult images […] and popular fanaticism […]” (De Castro, 1996, p. 223). The Enlightenment for Campomanes fulfilled the description of “Christ of culture” in Niebuhr’s typology. He believed in a need to come back to the origins of the Church (Niebuhr, 2001).

The enlightened believed that all the privileges of the ecclesiastical hierarchy should be taken from them but, at the same time, knew that the Church had a significant influence over the population. Campomanes (in Sarraillh, 1992) pointed out that the clerics were citizens, members of the State, and so subject to the authority of the king in those matters that are not part of the spirit. Clerics were not to be allowed to challenge the authority of the State. The State “cannot be maintained if the ecclesiastical hierarchy unsettles the government, because these are issues far from their knowledge and fields; and because the ignorant masses are becoming more concerned […]” (Campomanes, quoted in De Castro, 1996, p. 228). For these reasons, the enlightened Spanish government expelled the Jesuits from Spain in 1767 and confiscated all their possessions and properties, a time considered as the beginning of educational policy reform when the Jesuits held a vital place in the Spanish educational system (Defourneaux, 1990). Indeed, the reduction of the influence of religious orders in education was one of the main aims of reform. Thus, on 24 August 1768 a Royal Schedule abolished Jesuit Schools, religious universities were closed and from 1771 the awarding of degrees by religious colleges, seminaries and monasteries was illegal (Álvarez, 1985). Amidst the iconoclastic onslaught against the Church, the SJO was able to not only preserve its religious integrity and independence but to be recognised by the State as a critical player in its plans.
The SJO
The SJO emerged in the sixteenth century from the work of its founder, Saint Juan de Dios with the first Constituciones (Rules) of the Order sanctioned by the Pope in 1571 (Parra, 1757; Santos, 1751). The SJO believed that they were not to be under the control of the ordinary clergy to whom the Trent Council in the sixteenth century required all religious organisations to be accountable (Alvarez-Dardet et al., 2006; Quattrone, 2004). It finally achieved this in the middle of the seventeenth century when it was recognised as a religious order, who were required to render an account of their lives and work only to God and the Holy See. The SJO's spiritual mission was to alleviate suffering by caring for the sick in hospitals which they established and operated. These hospitals initially were primarily to meet the needs of the general population. However, throughout the history of the SJO it maintained a special, very unlikely relationship with the Spanish army, caring for injured military personnel at the most famous battles of the Spanish army during the Hapsburg dynasty in the sixteenth and seventeenth centuries (Gómez, 1963). The Order's long association with the Spanish army suffered a decline in the first years of the Bourbon dynasty in the early eighteenth century (Felipe V) with the change of royal dynasty, from the Hapsburgs to the Bourbons.

The relationship of the SJO with the army was later reconfirmed in the middle of the eighteenth century during the reign of Carlos III (Gómez, 1963; see also Santos, 1715) when, despite ongoing concerted efforts to reduce the influence of the Church (De Castro, 2004), the SJO was contracted to provide hospital care for the military in the south of Spain. This involved either allocating a proportion of the beds for the military within existing hospitals operated by the SJO in towns and villages, or the provision of hospitals dedicated to the military on the battlefield, along with making the provision for the necessary resources and staff. Therefore, two structures of accountability were present in the SJO's hospitals: one to the leader of the Order, the General, and one to the Spanish State. The extent, importance and financial complexity of its work with the sick can be appreciated with reference to a typical year such as 1715 when the SJO attended to 96,365 patients in 256 hospitals, with 7,694 beds managed by 2,399 monks in 18 different countries across three continents (Santos, 1715).

The SJO's rules were based on St Augustine's teachings which, not unexpectedly, gave pre-eminence to redeeming the world, to lead the mistaken souls to God (Niebuhr, 2001). St Augustine believed, as the SJO, that religious organisations were needed to ensure that society was more consistent with religious beliefs (Niebuhr, 2001). Thus, rather than the "Christ of culture" category, the SJO could be characterised as "Christ the transformer of culture", given their ability to improve the conditions of those in need and their preparedness to relate to the rest of the world, a very different stance from other religious orders.

After a report in 1733 claimed that the SJO was mismanaged, without order and under threat of disappearing, in 1738 the General Meeting of the Order decided to restore strict enforcement of its Rules to improve control over the activities of the members of the Order and established a reorganised SJO, eventually leading to the Constituciones of 1741 (Gómez, 1963). These new Constituciones were, as the previous ones, based on St Augustine's teachings (Constituciones, 1741). The new organisation of the Order, as Figure 1 shows, had the General as the highest authority of the Order, with appointment for one period of six years (Constituciones, 1741) after which in the following General Meeting all the members were to elect a new General. His authority allowed him to choose the delegates for the hospitals which the Order provided and managed in the Spanish colonies in Central and South America as well as the election of
other members known as the *definidores* (definers), that is, his advisory staff. The *General* was also to visit twice in his term all the hospitals of the Order in Spain for the purpose of auditing their operations (*Constituciones*, 1741).

The *Provinciales* who managed the work of the hospitals in their jurisdiction had to make two visits over a six-year period to all their hospitals in their provinces (*Constituciones*, 1741), and were elected for a period of six years in a similar manner to the *General*. Inside a hospital, the Prior was the highest authority, elected by the monks of the hospital, with the *Consiliario* (Adviser) as the second in the hierarchy. Other posts inside a hospital were the *Sacristan* (Sexton), nurses, a cook and, in the second half of the eighteenth century, doctors and surgeons who were members of the Order.

The *Constituciones* also provided clear instructions regarding the activity and daily life inside a hospital provided by the Order, most especially a highly formalised regime of accountability for hospital staff and officials to senior members of the Order. It stipulated the way in which the monks were to dress (*Constituciones*, 1741, pp. 13-15), their behaviour inside the dining room (p. 26), what the monks were allowed to read and conversations between the members of the Order during meals (pp. 134 and 209), the timetable for visiting the sick (p. 127), punishments in case of lying, theft and bribery (p. 71) or behaviours not in accordance with the vows made by the monks (pp. 76, 171 and 179). Accountability procedures in the hospitals were very detailed, insistant and an essential component of the monks’ commitment to their vocation and to the Order. A substantial part of the *Constituciones* of 1741 was devoted to the bookkeeping and other record keeping processes required for each part of the hospital.

The reform of the SJO according to the *Constituciones* and its determination that its hospitals would be efficiently managed with the incorporation of strong lines of accountability, both for the resources used and for the behaviour of the monks, meant that the Order was well positioned when the Spanish army introduced major reforms in the operation of its hospitals.
Spanish military hospitals

In 1739 the Spanish army issued the Instruction for Military Hospitals (hereafter the Instruction) which represented for the military and the State a major break with the previous management of these hospitals and attempts to reform them (Arcarazo and Loren, 2008). The Bankruptcy Decree of the Spanish Royal Treasure in 1739 which had pre-empted the Instruction meant that there was a need, as far as possible, to revise and cut the expenses of all parts of government, including the army which was the greatest cost to the Royal Treasure (Fernández, 1977). The long experience and proven lower costs of the SJO in providing hospital services convinced the government in 1777 to contract with the SJO to service the hospital needs of the army (for the agreement between the army and the SJO see AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777).

The agreements with the SJO, which after 1777 were made every five years, specified the number of beds allocated to the army in the SJO’s hospitals and rules about clothing, medicines and food to be provided to patients and standards of cleanliness. To assure the government that the SJO would be able to meet its obligations, the Order was required by the Agreement of 1777 to pledge its goods and wealth in favour of the Royal Treasure, including the need to refund to the Royal Treasure if the services agreed were not delivered (AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777, p. 12). As an impressive example of Niebuhr’s description of Christ and culture, whereby there is an interchange between social culture and religion and acceptance of the need for religious organisations to be accountable to outside bodies such as the state, the SJO also agreed to provide their hospital services to the military according to the Instruction for Military Hospitals, including complying with the reporting requirements to the army and the Royal Treasure (AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777, pp. 3-4). Thus, in spite of its characterisation as “Christ, the transformer of culture”, the SJO accepted the need to be accountable to the State if it was to fulfil its sacred mission.

The Instruction under which the SJO was required to provide hospital care for the military, which was related to the requirements of the SJO’s own Constituciones (Riera, 1992; Raquejo, 1992), “consists of a collection of dispositions that, for the first time, regulates in an exclusive and systematic way, the running of this Service […]” (Corpas Rojo, 2005, p. 185). The control over the resources that the Instruction sought to introduce was driven by one main idea; to define and standardise the activity in a hospital in such a way that it would allow the government to exercise exhaustive control over the care provided in the hospitals and the cost of this care (Riera, 1992; Corpas Rojo, 2005). In this respect the SJO demonstrated Niebuhr’s conception of Christ and culture whereby rational, accountable management while part of a godless world was also essential for the SJO to accept it to be able to influence that world, irrespective of the tension that may exist between the sacred and the secular.

The Instruction consisted of a book of 186 pages divided into three Treatises and four Regulations (Corpas Rojo, 2006). The Treatises dealt with the management of a hospital located in a town (which comprises 137 articles in 46 pages), also called quartered, the management of a hospital in the battlefield (which comprises 165 articles in 56 pages), also called a campaign hospital, and a third Treatise on the different reports required on the operations of the hospitals. Instructions for hospitals on the battlefield required the most information and detail, thereby recognising the many uncontrollable variables that can appear in a conflict and that the field hospitals were,
usually, far from the troops located in a defined area or town. The reports required by the Instruction were to be signed by the War Commissioners who were appointed as inspectors at the hospitals and they were to be approved by the government official appointed to act as Controller of the hospital. The last Treatise includes a description about how to construct the required reports and a template for each one. The new Instruction, which encompassed all the posts at a military hospital, required a definition of the responsibilities of each of the posts in the hospitals and an organisational structure, as depicted in Figure 2, which had not been required in previous regulations for military hospitals (Riera, 1992).

The Intendant of the Army was the highest authority of the military hospitals who was given the authority to decide on the terms of the agreements that the hospitals had with other parties (The Instruction, Reglamento y Ordenanza que deben observar los Ministros y Empleados en los Hospitales para el Ejército (Instruction for Military Hospitals), 1739, p. 186). An Intendant was appointed as a War Commissioner for each area to inspect the activity of hospitals in their area (The Instruction, Reglamento y Ordenanza que deben observar los Ministros y Empleados en los Hospitales para el Ejército (Instruction for Military Hospitals), 1739, p. 186). In each hospital the Royal Treasure Accounting Office appointed a Controller as the highest official responsible for oversight of the operations and management of a hospital and to whom the SJO was accountable (Articles I-XXII, First Treatise; see Figure 2). There were thus two, fundamentally compatible, structures of accountability in hospitals which provided care for the military: within the religious community of the SJO and between the SJO and the State through the Controller. This clearly identified that the relationship between the SJO and Spanish society had been transformed according to Niebuhr’s conception of Christ and culture where the social is not rejected because it is seen as godless.

Source: Based upon the Instructions of Military Hospitals, 1739

Figure 2. Organisational chart of a military hospital following the instruction for military hospitals, 1739
The location of the Controller at the higher levels of the organisational structure of the hospitals had also been a feature of the Bourbon dynasty which had a persistent interest in good government (see Carmona et al., 1997; Sarrailh, 1992). Under the Controller the activity of the hospital was divided in two main areas: the medical staff which covered doctors, surgeons and chemists (Article XLVI, First Treatise, or Article VIII, Second Treatise), and personnel associated with the stores and the kitchen of the hospital which were managed by a member of the SJO, the Director, and who was accountable to the Controller (The Instruction, Reglamento y Ordenanza que deben observar los Ministros y Empleados en los Hospitales para el Ejército (Instruction for Military Hospitals), 1739, p. 104; see Figure 2; Corpas Rojo, 2005, p. 187). Other named officials were a Doorkeeper (Articles XXIII-XXV, First Treatise) for the control of the admission and discharge of patients, and a Priest (Articles XXVI-XXXVI, First Treatise). As an example of the level of detail sought in the control of the hospitals, Article VI of the First Treatise, describing the activity of the Controller, explained how:

[...] at two o’clock he will be back at the Hospital in order to observe if there were any problems to resolve, and he will do the same in the morning, regarding inspection of the Kitchen, checking at the Warehouse, verifying the right weight of the food rations for dinner, with the same rules which applied for the lunch, for the best assistance to ill people [...] 

The Instruction was also concerned with the appointment and training of new doctors, surgeons and chemists. For example, Article LIV of the First Treatise required that every day all the assistant doctors should meet to discuss for at least an hour all the cases in their departments, explaining their actions to help improve their knowledge and skills. The Instruction was also very specific in providing detailed requirements about appropriate medical practices, including the number of visits which patients were to receive, how and when to prescribe the medicines, the forms to be completed (First Treatise, Articles XXXVII-XLI) and rules for giving food rations (First Treatise, Article XLII; see also The Regulation for food distribution, Third Treatise). With regard to the issue of medicines, Article XLV of the First Treatise explained that:

[the Doctor] will [...] watch over the Pharmacy, and verify if the delivered medicines are the same as those prescribed, in order to observe if the Chemist is delivering some medicines instead of others, given that these practices must not be done without the approval [of the Doctor] and they [the Chemists] must report on those [medicines] not available, and so he [the Doctor] will not prescribe such medicines until the Pharmacy is supplied with them [...] 

The detailed prescription of the responsibilities of all officials in the hospitals according to the Instruction allowed the hospitals to standardise activities, accounting and, thereby, improve control over resources and costs of the hospital. Regulation of information flows in military hospitals was described by the Instruction in the First Treatise according to the descriptions of posts at the hospital. Items to be controlled can be classified in four areas: control over the resources; control over medical activity; control over patients and control over employees (Baños, 2014). For ultimate control over hospital resources the Controller was the main receiver and sender of information. Thus, for example, warehouses operated by the SJO to supply medical and other needs to hospitals were expected to send a daily report to the Controller with the amount of food rations distributed to patients in the hospital (Article CXIV, First Treatise). Also, the chemist sent to the Controller a report on medicines needed that were to be purchased by the hospital operated by the SJO (Article LXXVIII, First Treatise). Similarly, the surgeon had to settle with the warehouse on a monthly basis the charge...
for the resources used to treat patients (Article LV, First Treatise). The Controller was
required to make available to the SJO’s doctors and surgeons any regulations about
food rations, which explained the amount and types of food to be given to patients at
each meal (Article LXII, First Treatise). Daily the doctors and surgeons dispensed and
recorded the food and medicines for the sick, sending requests to the cook and chemist
respectively (Article LXII, First Treatise). The chemist was to prepare the ointments
and balms prescribed by the surgeons (Article LV, First Treatise).

The Controller received daily information from the SJO’s doctors about the location
and number of patients who had not yet recovered from their injuries or illness (art.
LXII, First Treatise) from which the Controller had to keep accounts of the number of
patients, the room in which they were located, their military post and the section of the
army to which they belonged (Article I, First Treatise). This information was updated
daily with details of visits to the patients communicated to the Controller by the
Doorkeeper of the hospital. Each month the Controller had to send to the Accounting
Office of the Royal Treasure and the War Commissioner a report containing all the
information about the patients (see Plate I). The Controller, not the SJO, approved
the discharge of the soldiers who had recovered (Article XIX, First Treatise) and was
ultimately responsible for hiring or dismissing employees, excepting the members of
the SJO. Accordingly, anything related to the behaviour and work of the surgeons,
doctors, nurses, or chemists was to be reported to the Controller (Article XVII, First
Treatise). The central role performed on behalf of the State by the Controller in the
management of the hospital meant that he was “the head of all the services [at
the hospital] as far as this word can go: doctors, surgeons, assistants, nurses, chemists,
[...] all of them are under his inspection and his authority and influence [...]” (Teijeiro,
2002, p. 263). For members of the SJO, this accountability to the Controller co-existed
with their accountability to the Order, in the case of the latter for both their spiritual
devotion and their application to their duties in the hospital.

Hospital accounting by the SJO
The revision of the SJO’s Constituciones provided the means to meet the new
accountability demands of the Instruction by requiring the comprehensive collection of
many diverse pieces of information, both financial and operational. Inside each
hospital, records were kept by the SJO and sent to the General (Constituciones, 1741,
p. 207) which recorded any movements of the monks from one hospital to another and
those who had died (Constituciones, 174, pp. 33 and 82). Although generally doctors
were members of the SJO, detailed records were also kept of doctors and surgeons hired
from outside the hospital and the amounts that they were paid (Constituciones, 1741,
p. 29). Accounts of the sick treated in the hospital recorded their room and the number
of the bed which they occupied, the date of admittance and the date of discharge or
death (Constituciones, 1741, p. 136). This was supplemented by a daily book in which
new admittances had to be entered, in addition to daily mortality for the purpose of
managing food supply (Constituciones, 1741, p. 127). New patients could be received
only if approved by the Prior of the hospital (Constituciones, 1741, p. 129).

Control of a hospital’s finances was given particular prominence in the Constituciones,
an aspect of the operations of the SJO which would seem to clearly contradict Niebuhr’s
description of Christ against culture and support the view that the SJO was an example of
“Christ the transformer of culture”. As noted previously, the influence of St Augustine
on the practices of the SJO influenced in a significant manner the way in which the Order
welcomed accounting and accountability processes, but only ultimate accountability to
the Order or the Holy See. Niebuhr (2001) reminds us how St Augustine believed that the arts and science could be accepted as instruments for the love of God. The SJO accepted the processes of accounting and accountability for the same reason. Thus, the General was expected to ensure that an account book was maintained for each hospital which recorded the resources available to the hospital and the money spent, mainly to achieve a balance between those hospitals in deficit and those which had a surplus of funds (Constituciones, 1741, p. 51). These records were to support a general accounting book for the entire Order (Constituciones, 1741, p. 51). There was also an accounting book for the money received from different hospitals for the maintenance of the General, his staff and

"Resume of the officers and soldiers that have been admitted as hurt and ill in this royal hospital from n. At the end of the month N to whom I have supplied the Food Rations and Diets, composed each one with the food disposed by the Ordinances of the food"

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Plate 1. Monthly reports on officers and soldiers and food rations distributed

Source: Instruction for the Military Hospitals, Reglamento y Ordenanza que deben observar los Ministros y Empleados en los Hospitales para el Ejército, p. 132
the Attorney at Rome (Constituciones, 1741, p. 50). All monies received by the SJO were to be used only for the work of the Order. Nor were the monks allowed to retain any money or goods that they may have owned before entering the Order, all of which had to be carefully recorded when surrendered to the Order (Constituciones, 1741, p. 78). Only when the Prior agreed could a monk retain a small amount of funds for his personal use (Constituciones, 1741, p. 79).

Inside the hospital there was a Box that was filled with the alms collected in different appeals made by the monks. The Adviser, the Prior and the collectors of the money were to attend when the money was removed from the Box and recorded in a book (Constituciones, 1741, p. 165). The Sexton was required to maintain a book in which was registered the money collected every Friday in every mass which was taken out of the Box, with the assistance of the Adviser (Constituciones, 1741, p. 122), and the date and signature of the priests conducting the masses (Constituciones, 1741, p. 142). The Adviser had to maintain a book for registering all the alms received and all the money spent, “with a clear distinction of ordinary and extraordinary expenses, such as construction, new medicines and so on […]” (Constituciones, 1741, p. 166). Accounts were to be kept by the monks making different purchases for the hospital which had to be approved by other monks authorised to do so (Constituciones, 1741, p. 166).

The Prior could not use large amounts of money from the Box unless he had the express permission of the Provincial or the General, after providing a clear description of the reasons for requesting the funds (Constituciones, 1741, p. 169). The Prior of the hospital was expected not to leave any debts when he left a hospital (Constituciones, 1741, p. 166) nor could he sell any property of the hospital, except with the permission of the General and with the responsibility to reinvest the money obtained (Constituciones, 1741, pp. 161-162). It was forbidden to take beds from the hospital (Constituciones, 1741, p. 101), especially given that the rents of the hospital determined the number of beds (Constituciones, 1741, p. 102). Finally, there was a book for the registration of the properties of the hospital (Constituciones, 1741, p. 163) and a book which recorded the wills of patients (Constituciones, 1741, p. 135).

The detailed processes established by the Order for the control of its finances and other resources indicate that the SJO regarded this as crucial for the effective management of the hospitals and exemplified Niebuhr’s description of Christ the transformer of culture where reason is associated with, and essential to, a God context. The attention to the detailed operation of the hospitals is also evidenced in the meetings of the various committees used to run the hospitals. General Meetings of the Order were held every six years with mid-term meetings held every three years, at which every hospital was to render its accounts:

[…] in such a way that everybody must be understood in their context; and the attendees] must take care that every Prior who developed his tasks, improving the Hospitals or making changes for the blessing of the poor and the Religious, should be rewarded in accordance with their efforts in order to promote them to a higher work; in contrast to those who did not improve their management of the hospitals or whose accounts were inadequate, had incurred debts not authorised by the General […] (Constituciones, 1741, p. 40).

Although a fundamental belief of the SJO was that they were accountable only to God, they did not consider that their sacred mission prevented them from being accountable to the government as required by the Instruction which demanded very detailed, comprehensive financial and operational controls, notably accounting reports. These set of expectations confirm that the SJO's acceptance and use of the new requirements
could be conceived as an example of Niebuhr’s Christ and culture, a necessary instrument in the achievement of the SJO’s mission whereby the sacred and the secular become indistinguishable. The Constituciones of the Order ensured that it was well prepared for the contract with the army in meeting reporting requirements. The Agreement of 1777 noted that “the Minister from the Royal Treasure [Controller] should intervene in everything […]” (AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777, p. 5). Thus, the SJO had to report every month to the Royal Treasure the number of soldiers admitted and the duration of their treatment, which was verified by the representative of the Royal Treasure, the Controller (AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777, pp. 3-4). Also, every six months a general statement of the accounts of the hospitals was provided by the SJO to the Royal Treasure, verified by the Controller and the War Commissioner, to settle the debts of the Royal Treasure with the SJO. This general statement was checked against the monthly reports sent previously by the SJO (AGS, Secretaría y Superintendencia de Hacienda, box 681, Asiento de la Orden de San Juan de Dios, 1777, p. 10) which were based upon the agreement between the army and the SJO that stipulated a set price for the daily stay of a soldier, depending on their rank (Pita, 1985). These charges in other hospitals operated for the Spanish government by other contractors:

[...] were always more expensive than those of the St. John’s Order; thus, for example, in 1799, in the Royal Navy Hospital at Cadiz, the daily stay was priced in nine reales, while a daily stay in the St John Hospital of Ronda the price was just a half of this: 4.5 reales. The difference was due to higher expenses that a military hospital had to pay, while in those of St John’s Order, the members of the Order conducted such activities [...] (Pita, 1985, p. 354).

At the local level, every hospital and its accounts were inspected by the Provincial and General of the SJO during their mandatory visits at least four times every six years, two times by the General and another two by the Provincial (Constituciones, 1741, pp. 65 and 73). The inspection process by the General and the Provincial, a further prominent confirmation of the SJO as an example of Niebuhr’s Christ the transformer of culture, was very detailed and exacting, with the results recorded in a specified book, a requirement which had been added to the Constituciones of 1741. The visit sought to determine:

If the Law of God is preserved, and our Rules; how the work is conducted with the poor, if they receive all that is available and if they are treated with the required care; if the Doctors and Surgeons attend at the established hours, if the medicines are delivered [...] if the Monks fulfil the need to Pray and give the Holy Host; how the Monks keep up their oath of poverty, fasting and abstinence; [...] if the account books are updated daily; and finally, if the Monks are a good example on the street [...] (Constituciones, 1741, p. 75).

For those hospitals in the colonies, the Constituciones (p. 73) stipulated that a meeting of the definidores with the General should appoint three Commissioners to oversee the operations of the hospitals and to put in place procedures and practices which would address any problems and improve performance. This meeting also had responsibility for overseeing the spiritual wellbeing of the monks and their religious work related to teaching and delivering a mass (Constituciones, p. 119). In addition, the Constituciones required that every month there should be a meeting inside the hospital to render accounts to every member of the hospital. The meetings should:

[...] consider every matter related to the improvement of the Hospital, and to inquire if everybody fulfilled their tasks, and the other issues related to the management of the Hospital,
and its money flows, given that for such information, these meetings are essential as they are in the Palaces and Great Houses of Noble People [...] those that have more meetings, the better is their management [...] (Constituciones, p. 24).

Most of the information produced was used to make the official reports required by the Instruction. Thus, the Controller verified and approved the information that the hospital was to provide on matters such as purchases of goods, food, medicines, equipments, clothes, goods and food in bad condition, goods delivered to other hospitals and monthly reports of food rations for soldiers and officers (see Plate 1), all of which was encompassed by the SJO’s accounting reports.

All the payments made to the SJO for the daily stay of soldiers had to be approved before payment by the Controller, who also decided the amount to be paid. Plate 2 shows how the Order registered the stays of the ill and injured soldiers and the money received to pay for their treatment. It can be seen that the level of care provided by the SJO reflected the soldier’s rank and their regiment in the army. Also recorded were the day the soldier was admitted to the hospital and the day they left, or died. These reports were provided to the Royal Treasure. Over the years the report would change towards a mere description of the monthly total number of stays (ADJ, Orden de San Juan de Dios, book B-56).

Agreements with contractors providing hospital services were renewed only after reports from the Intendants of the army were considered. Thus, in August 1787, a report was provided by the Intendant of the Army of Andalucía to decide if the hospitals managed by the SJO were in accordance with the new Agreement (Report of Mr Abalos to the Royal Treasure Minister, 18 August 1787, AGS, Secretaría y Superintendencia de Hacienda, box 681). The report included a comprehensive list of the SJO’s hospitals, explaining the number of beds in each and considered other possible providers of hospital services if the SJO did not apply for the next Agreement. However, the SJO was able to consistently guarantee to provide hospital services at the lowest cost to the army (Report of Mr Abalos to the Royal Treasure Minister, 18 August 1787, AGS, Secretaría y Superintendencia de Hacienda, box 681).

Conclusion

This study has examined the role played by accounting in the eighteenth century in the relationship between the Spanish government, the army and the SJO in the management of military hospitals. This relationship has provided the opportunity to apply Niebuhr’s typology as a means to understand the relationship between accounting and religion in a setting which has not attracted significant attention from accounting scholars, namely a commercial relationship with the State (Jayasinghe and Soobaroyen, 2009).

The enlightened Spanish government of the second half of the eighteenth century closely aligns with Niebuhr’s Christ of culture category in his typology (Niebuhr, 2001) where there is the inclusion of religion in the culture and of culture in religion. In Spain, despite being ruled by an absolute monarchy, the influence of Enlightenment beliefs saw the retreat of the influence of the Church with the separation of matters of Church and State (Campomanes in De Castro, 1996). This resulted in the government expelling the Jesuits from Spain in 1767 (Defourneaux, 1990). At the heart of the Enlightenment movement was a determination to replace the suffocating influence of the Catholic Church, as well as the influence of the Church over the government, with a form of Christian humanism following Erasmus and, thereby, to reconcile religion and philosophy (De Castro, 1996). This exemplified Niebuhr’s conception of Christ and culture where there
is an interchange between culture and religion and the moulding of religion in accordance with cultural values (Hardy and Ballis, 2005). In this scheme, the accountability of religious organisations to the government can be considered a consistent expectation (Álvarez-Dardet et al., 2006), although not all Spanish clergy were able to conform to the government’s expectations. While there were many enlightened priests and bishops who considered the need to return to a purer form of religion, as desired by the enlightened in the government, there were also other members of the clergy who steadfastly considered popular religiosity as an essential
feature for the religious leading of the people (Álvarez-Dardet et al., 2006). As stated earlier, Niebuhr (2001) considered the eighteenth century as an example of the reconciliation of culture and Christ, by moving Christ into the culture and culturising Christ. This required the enlightened to seek the epitome of Christ by trying to avoid excesses made in the name of religion.

The military were also influenced by the Enlightenment in the way that they sought to carry out their work more efficiently and with an insistent need to manage their resources better, with a higher degree of rationality (Bertraud, 1995). The Instruction of 1739 was a response to this need and reflected the experiences leading to the Bankruptcy Decree in 1739 (Fernández, 1977). The detailed processes explained by the Instruction make it an essential document to be able to understand the management of military hospitals in the eighteenth century in Spain (Riera, 1992; Corpas Rojo, 2005). Improved control required by the Instruction over the resources spent at the hospitals allowed for the instalment of the Controller, as the representative of the State, inside any hospital (Batros, 2014). The Controller as “the head of all the services [at the hospital]” (Teijeiro, 2002, p. 263) verified the money spent inside a hospital and was responsible for reporting its performance. Irrespective of whether hospital services were provided by outside parties on contract, such as the SJO, or whether they belonged to the army, the Controller, a public servant, controlled every aspect of activities within a hospital.

As a religious organisation the SJO at a time of great crisis in the relationship of the Church with the Spanish State could have been expected to conform to Niebuhr’s description of Christ against culture. However, both the relationship of the Order with the world in its provision of military hospitals as part of a complex, demanding commercial arrangement with the Spanish Government, and the importance given to the Constituciones of 1741, based on St Augustine’s writings, suggest instead that the SJO was an extraordinary example of Christ the transformer of the culture (Niebuhr, 2001). In the same way as St Augustine, the SJO did not reject in its entirety the world’s culture. The movement of the Constituciones of 1741 towards a marked improvement in accountability processes, the prominent and essential role of precise bookkeeping for the activities of the hospitals to meet for both the purposes of the Order and the information requirements of the State, the penalties for not rendering accounts by the Priors of the hospitals at the General Meeting, all confirm that accounting was not condemned as contrary to the beliefs of the Order but welcomed as a necessary part of its mission to serve God (Niebuhr, 2001). Following Niebuhr (2001, p. 215), in the SJO there was “room […] for the thought that mathematics, logic […] and technology, may all become both the beneficiaries of the conversion of man’s love and the instruments of that new love of God […]”. In the same way as the Iona Community, accounting was a main tool for the management and achievement of the mission of the SJO (Jacobs and Walker, 2000; see also Hardy and Ballis, 2005).

Given their vow to care for those in need, and the long history of support for injured soldiers, it was entirely consistent with the beliefs of the SJO that they should provide the military hospitals. However, in view of the opposition of enlightened Spanish governments towards religious orders (Álvarez-Dardet et al., 2006), and the search for independence from the ordinary clergy (Gómez, 1963), the decision by the State to enter into an agreement with the SJO and for the SJO to accept the need to be accountable to the State would seem to contradict the aims of both those who governed and also the Order. However, on economic grounds contracting with the SJO was highly attractive.
to the government when the SJO was consistently able to provide hospitals for the lowest cost (Pita, 1985) as a result mainly of not having to pay the monks. The Order accepted the government’s contract on the same terms as private businessmen, including the presence inside the hospitals of the Controller who was there to protect the interests of the State. The need for the Order to be accountable to the Controller, to render accounts both to the Controller and to the Order as a means to impose order and good management was accepted by the Order; accounting was not regarded as profane and antithetical to the religious beliefs of the Order. Instead, they accepted that accounting and accountability processes were relevant to their search for God’s love and to showing this love to others, including with economic enterprises (Niebuhr, 2001; Quattrone, 2004; Hardy and Ballis, 2005).

Niebuhr’s typology provides a persuasive means to understand the role played by the different agents in the outsourcing of a public service when the agents are linked to religious beliefs and values. Moreover, as Niebuhr (2001) explained, these categories are not isolated in time and space but they are interrelated, with accounting providing a way for these relationships to operate. The example of the SJO has shown how the belief system of a religious order could lead in some cases to greater sophistication in the use and acceptance of the accounting and accountability processes, even beyond those of private business given the deeper and more positive engagement between spirituality and accounting (Jayasinghe and Soobaroyen, 2009; Quattrone, 2004). Future research could pursue further the Spanish government’s determination to clearly separate the Roman Catholic Church and the State which led to the seizure of Church properties as well as those of the religious orders, in the first third of the nineteenth century.

The commercial relationship between the Spanish State and the SJO in the eighteenth century which has been the focus of this study was not a unique response to the medical needs of the military in the eighteenth century. Subsequently, in various forms, the SJO has been contracted by the State to provide hospital and associated medical services to the general population. Thus, regional governments in Spain have entered into long standing agreements with the SJO to operate public hospitals. Most recently of particular note is the SJO Hospital in the province of Seville which is one of the leading medical centres in Europe. This hospital, which is part of the Spanish National Health System, is managed by a council which emerged from an agreement between the SJO and the Junta de Andalucía on the 1 December 2003 (Order of the Junta de Andalucía, BOJA 50 de 12 March 2004). Other examples of agreements with the SJO to provide health care are the Hospital San Joan de Déu, in collaboration with the Universitat de Barcelona, one of the biggest hospitals in Spain, and the Hospital de San Rafael, in Granada, which is operated under an agreement with the University of Granada. The SJO provides medical services in over 50 countries, employing more than 40,000 professionals (www.hsjdbcn.org). The reputation and ongoing commercial success of the SJO recognise that the religious values which were embedded in the SJO’s social mission in the eighteenth century continue to embrace the contributions of accounting and financial management practices to maintain such relationships, most especially their accountability to the State for the provision of the contracted services.

Note

1. In this study it is the work of H. Richard Niebuhr which is relied upon and not that of his theologian brother Reinhold Niebuhr, who also wrote extensively on matters of religion.
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