

Accounting and the social role of *Hospital S. Marcos da Santa Casa da Misericórdia de Braga* (Portugal, 1910-1920)

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Abstract

Firmly set in the archive, this study aims at understanding the accounting and social role of the Hospital of *S. Marcos da Misericórdia* in Braga. This study is intended to answer the following question: how does the accounting of the Hospital of *S. Marcos da Misericórdia* in Braga reflect the social, economic and political changes observed during the second decade of the 20th century.

Different archives have been analysed, focusing on the records from the Braga District and from the *Santa Casa da Misericórdia* in Braga. This study allows an understanding of how changes in the management and accounting of the *Misericórdia* and Hospital of S. Marcos determine and are determined by the environment.

This study demonstrates that the *Misericórdia* and the S. Marcos Hospital played a significant social role and were able to adapt to times of crisis, helping to understand how these charities and not-for profit organisations adjust over time in the achievement of their mission.

Keywords: Portugal, Accounting, Social Role, Hospital, Charity, Not-for Profit Organisations

1 Introduction

Charity institutions like the *Santa Casa da Misericórdia de Braga*, highly dependent on donations at least in certain periods of their existence, have typically faced challenges and aroused interest of researchers in what concerns the way accounts were rendered, and how they reflected social responsibility in the community they lived. Since its inception by the Archbishop D. Diogo de Sousa in 1508 (Franqueira, 2001), the Hospital of S. Marcos was a reference in healthcare at the district level. With over 500 years of existence, it assumed a role of great relevance not only in health issues but also in poverty relief.

This study aims at understanding the role of accounting in the Hospital of S. Marcos, in a social, economic and political context characterized by severe difficulties, namely in public health. The study aims at answering the following question: how does the accounting of the Hospital S. Marcos reflect the social, economic and political change in the second decade of the 20th Century?¹

The period studied in this paper was one of challenging times in Portugal: political instability and crisis marked by the inception of the Republic in 1910, the country's involvement in the First World War and the resulting difficulties, the shortness of means of subsistence, and the high number of deaths caused by epidemics such as smallpox, typhus and pneumonic.² All these issues marked the Portuguese society in general, but especially charity institutions such as the *Misericórdia de Braga* and its hospital.

Prior studies have focused on charity and not-for profit organisations in different locations and time frames. The pneumonic has also been the subject of prior studies, namely in the Portuguese context, although such studies have missed the economic and accounting aspects. In a recent study, Abreu & Serrão (2018) asserted that certain topics have simply been neglected or are worthy of a more profound and systematic analysis. Such is the case, for example, of the specific economic impact of pneumonic (including the costs of fighting the disease, as well as

¹ This study is the result of the work developed by the first author in the preparation of the master dissertation in accounting history. This version of the paper is still at an early stage of development and the authors are working to improve the paper. The main limitations of the study are in the literature review and theoretical framework and in use of the archival sources, which are the focus of attention of the authors to improve the paper and its contributions.

² The 1918 influenza pandemic (January 1918-December 1920, colloquially known as Spanish flu) was an unusually deadly influenza pandemic, the first of the two pandemics involving H1N1 influenza virus. It infected 500 million people around the world, including people on remote Pacific islands and in the Arctic, and resulted in deaths of 50 to 100 million (three to five percent of the world's population), making it one of the deadliest natural disasters in human history.

its disruptive effects over the work force and the business activity) the role played by the Church and other institutions of the “civil society” in fighting the disease and in the relief/support of the population, supplementing research which has probably been too much focused in the actions of the public powers.

The study focuses in an under-studied epoch and context (Portugal, 1910-1920) and topic (accounting and its social role in charities). Therefore, this study contributes to a better understanding of the social role of accounting in a period of time when Portugal was facing political transformations, moving from a monarchy to a republican state, with serious social problems increased by the First World War. In addition, this study contributes to the accounting history literature by analysing the role of accounting in times of crisis (Sargiacomo, 2014; Sargiacomo, Ianni, & Everett, 2014). During a period of serious public health issues, non-for-profit organisations play a social role and accounting is involved in that process.

The paper is structured as follows: next section presents an overview of the literature that underpins the study, and outlines the main sources used. This is followed by a description of the context and the institution under study, focusing first on political and economic aspects, and then social and health issues. The *Santa Casa da Misericórdia de Braga*, and in particular its hospital, are analysed, first presenting a brief description of their story, following with the study of the accounting and management practices as revealed by the archival sources. Discussion of the findings and concluding comments are presented in the final section.

2 Literature Review, Theoretical Framework and Method

This section provides a literature review of the main studies underpinning this paper, primarily focusing on previous studies on accounting in charity organisations and accounting in calamity situations. This is followed by a brief description of the method and archival sources used.

2.1 Literature review

Since the seminal study on accounting and accountability practices in the Society of Jesus (Quattrone, 2004), religious organisations have increasingly attracted attention from researchers. Leardini and Rossi (2013) analysed the relation between accounting and power in

religious institutions, by focusing on the case of the Santa Maria della Scala monastery in Verona (Italy) during the Middle Ages. The analysis of primary and secondary sources confirmed that accounting played a key role in reinforcing both hierarchical and horizontal power relations among friars.

Prieto, Maté and Tua (2006: 222) presented the sophisticated bookkeeping system used by the Benedictine monks of the Monastery of Silos (Spain) during the eighteenth century, the procedures for which were set down in the Constitutions of 1701 of the Congregation of Saint Benedict of Valladolid. The study provides evidence on the contributions, attributes and functions of the accounting procedures in use at the time, as well as on the role of this institution as an economic and social agent with an interest in preserving the privileges and assets it had acquired while continuing to intervene in economic affairs.

Riccaboni, Giovannoni, Giorgi and Moscadelli (2006:41) examined a fourteenth-century case, the Opera della Metropolitana di Siena, an institution in charge of the construction and maintenance of the cathedral of the city of Siena, Italy, to explore the potential role played by accounting systems in influencing power relations. By analysing institutional and organizational change as well as the evolution of accounting practices within the Opera, the study shows the role played by accounting data, not only in recording operational activities but also in managing power relationships.

Maran and Vagnoni (2011) sought to uncover the symbolic significance between the exercise of the Lord's power and its relationship with both the Corte's organizational structure and its accounting system, through analysis of original documents contained in historical archives of the Estense Corte of Ferrara and its physiognomy from 1385 to 1471.

Sánchez-Matamoros, López-Manjón, Carrasco-Fenech and Funnell (2013: 491) extended the research on the contributions of accounting to discourses of domination and repression to early twentieth-century Spain by establishing how accounting provided the means to enhance the position of powerful groups of individuals, known as *caciques* or chiefs, who dominated rural village life. The study focuses on the relationship between *caciques* and a charitable organisation which operated during the period 1909–20 in the village of Villalba del Alcor, situated in the province of Huelva, southwest Spain, and demonstrated the way in which accounting practices became essential weapons in the political struggle between competing

caciques to dominate a field by resorting to the symbolic capital by which accounting practices are characterized.

Several prior studies have focused on charity and not-for profit organisations in different locations and time frames, providing evidence on the many roles accounting and associated records can perform. Indeed, “research has shown that organizations historically have used accounting and financial reporting to gain needed legitimacy for their actions and existence” (Normand & Wootton, 2010: 93). Considering their dependence upon external contributions to survive, this legitimacy is even more critical in non-profit organisations. In this context, Normand and Wootton (2010:93) explore “how the newly-formed Chicago-based philanthropic Northwestern Sanitary Commission used its financial reports to legitimize its operations as well as to respond to rumors concerning its stewardship of donated funds and supplies from 1861 to 1865 during the US Civil War”.

Drawing on material from State and private archives, including the original sixteenth-century accounting books, statutes and organization manuals, Bracci, Maran and Vagnoni (2010) provided insights into organizational and accounting changes at Saint Anna’s Hospital in Ferrara (Italy). The study reveals how a wider environmental change which occurred in 1598 when the Dukedom of Ferrara was devolved to the Papal State, drove such changes, demonstrating how institutional and political shifts affected the overall society and its main institutions, including the hospital.

In an attempt to contradict the conventional view on the uses of annual reports, Jackson (2012:47) analysed “the ways in which the managers of the Edinburgh Royal Infirmary (ERI), an elite voluntary hospital, utilised the disclosure of the names of charitable givers in its annual reports to encourage philanthropic behaviour during the nineteenth century”. The study demonstrated that “the annual report has the potential to project accountability onto the self in multi-directional ways, not merely into the interior of the organisation, but also into those exterior social spaces surrounding it” (Jackson, 2012:47).

Focusing on the case of the London Foundling Hospital, “a charitable institution established to turn children of the poor into virtuous and industrious members of society”, Miley and Read (2016: 184) examined “the role of accounting in supporting the hospital’s efforts to (re)create stigmatized identities”. Additionally the study also demonstrates that accounting records “were both mechanisms of surveillance and control and evidence of the hospital’s

successful efforts in moulding the foundlings into virtuous and industrious members of society” providing insights into the role accounting can play in supporting the work of charitable institutions seeking to create social acceptability for stigmatized groups”.

Langton and West (2016: 185) revealed how the Australian Red Cross, one of Australia’s oldest and most important humanitarian organizations, used accounting and related information in the discharge of accountability. The study spans the organization’s beginning in 1914 through to the present day, examining its annual reporting practices, “with particular focus on the *emotive disclosures* contained in the reports”. The study demonstrates how the annual reports were “responsive to the changing institutional, social, economic and political environment and evidence the organization’s reliance upon emotive disclosures to discharge a broad scope accountability and build public trust and approbation”.

Servalli (2013: 1306) focused on the role of charities in the administration of poor in local government, exploring how accounting operates in such a context. Using both financial and non-financial information from MIA, an Italian charity, investigated during the sixteenth-seventeenth centuries, the study demonstrates the constitutive role of accounting as a technology of “government of poverty”, representing a social practice able to allow the preservation of the social equilibrium.

Sargiacomo, Ianni and Everett (2014: 652) examined “the role of accounting and other calculative practices in the context of a natural disaster and subsequent emergency-relief effort”, namely observing “when, how, and with what effects accounting and other associated practices were mobilized in the follow-up to an earthquake that occurred in the Abruzzo region of central Italy in 2009”. The study “helps bridge the gap between ethics and critical accounting research” by showing how accounting actors simultaneously serve multiple ethical masters, and how one of these can come to dominate accounting’s ‘moral economy’”.

Focusing on the effects of Hurricane Katrina which struck the Gulf Coast of the United States in 2005, Baker (2014: 620) examined “breakdowns in accountability during and after the storm” which resulted in failures in helping the victims of this calamity. Following McKernan’s (2012:259) argument, the study reinforces the need to go beyond a “calculative accountability” toward “the potential of accountability to enhance levels of responsibility for the other”. Asserting that “previous accounting studies of disasters have demonstrated how accounts play a pivotal role in defining questions of justice and accountability”, Perkiss and Moerman (2018),

in turn, apply the sociology of worth to “conceptualize the ‘common good’ in complex social situations or disputes”, focusing on the case of Hurricane Katrina, the most destructive natural disaster in US history.

Lai, Leoni and Stacchezzini (2014: 579) investigated the social aspects of the accounting system used by authorities in charge of the recovery from the devastating Italian flood of November 2010. The authors found that accounting procedures activated after this disaster not only gave visibility to flood damages and recovery actions, but also favored a sense of interdependency between all of the players involved. Thus, the study provides “evidence of the socializing effects of accounting in natural disaster contexts, thereby opening up an interesting area for further research in the streams of critical accounting”.

Taylor, Tharapos and Sidaway (2014: 633) provide “evidence on the nature and extent of downward accountability rendered by key government agencies and non-governmental organizations (NGOs) to victims during the extended period of recovery from Australia’s 2009 ‘Black Saturday’ bushfires disaster”.

2.2 Method and archival sources

Firmly set in the archive, this study aims at understanding the accounting and social role of the Hospital of *S. Marcos da Misericordia* [Mercy] in Braga. This study is intended to answer the following question: how does the accounting of the Hospital of *S. Marcos da Misericordia* in Braga reflect the social, economic and political changes observed during the second decade of the 20th century. As such, this study aims to assist in enhancing an understanding of accounting as a social practice (see, e.g. Hopwood, 1983; Hopwood and Miller, 1994; Miller, 1994; Carnegie and Napier, 1996, 2012; Gomes, 2008; Gomes et al., 2011). Therefore, this study applies an interpretive framework for analysis purposes, positioning itself within the literature of accounting in charity organisations, and accounting in calamity situations, while firmly set in the archive.

This interpretative study is based in primary sources available at different archives located in Braga, Portugal³. The study seeks objectivity through the combination/triangulation of primary and secondary sources. The handwritten primary sources which are central to this study

³ A list of the archival sources is provided in the references.

are the books of minutes from the meetings of the *Santa Casa da Misericórdia de Braga*, available at the *Arquivo Distrital de Braga* [Braga District Archive] (ADB). Also used were sources available in the archive of the *Santa Casa da Misericórdia de Braga* (ASCMB), the archive of the *Câmara Municipal de Braga* [City Council] and the Biblioteca Pública de Braga [Braga Public Library] (BPB).

For this study it was conducted an analysis of the existing books of minutes from meetings available in the ADB and ASCMB corresponding to the 1910-1920 period. It was also analysed a specific minute of 1921, since it mentioned the rendering of accounts for the year 1920.

Of the existing collection of the *Santa Casa da Misericórdia de Braga* in ADB, four books of minutes were analysed, including part of the period under study, until the year 1919, and the remaining period was analysed in the book available in the ASCMB, totalling an analysis of 211 minutes and a longitudinal analysis of 10 years of local intervention of the *Misericórdia* and Hospital of S. Marcos.

At ASCMB, apart from the book of minutes, it was analysed the book of Income and Expense of the *Misericórdia* and Hospital of S. Marcos. The data found in that book concerned only the period 1910 to 1916, thus not including the whole period of analysis (given the absence of the following book). However, this book is central to this study, and plays a central role in the analysis conducted in this study.

At BPB, the analysis consisted of two coeval newspapers: the *Commercio do Minho* (CM) and the *Echos do Minho* (EM). This analysis allowed complementing the sources gathered in other archives, and to understand and contextualise social, political, economic and public health aspects of the northern region of the country, and especially with more detail the city of Braga. In the archive of the *Câmara Municipal de Braga* it was conducted an analysis of the minutes of the council meetings of 1918-1920 and books of accounts of 1917 and 1918.

As mentioned above, the triangulation/combination of primary and secondary sources was crucial to an understanding of the national concerns of the time, which were also a reality at the local level, namely in Braga.

3 Portugal and the Hospital of São Marcos

This section starts by analysing the context and the institution under study, focusing first on political and economic aspects, and then social and health issues.

3.1 Political, Economic and Social Context: Portugal in the first two decades of the 20th Century

Political, Economic and Social Context

For the first two decades of the 20th Century, Portugal was in turmoil. In a predominantly monarchic and conservative Europe, the new Portuguese republican regime established on 5 October 1910, would face several difficulties and dangers (Marques, 1995). The implementation of the republican regime was associated with the ambition of a modernization project, in a country essentially rural, illiterate and non-industrialized (Samara, 2016). Although there was some urban development, the country was for the most part rural, with 80% of the population involved in agriculture, despite the existence of some industrial and craft units (Sobral, Sousa, Lima & Castro, 2009).

The precarious state of the country had given a powerful impulse to propaganda against monarchy. Thus, the relationship between republicans and the workers' movement was one of the pillars for the republicans – a relationship built with common expectations for better life conditions, socially fair, and with better conditions for the working classes (Samara, 2016). However, the management of this relationship after republicans came to power was often controversial, with growing social tensions (Samara, 2016).

After the start of World War I (WWI), the Portuguese government, although in a neutral position, assumed the role of allied of England, while refusing to antagonize Germany (Samara, 2016). Despite criticisms from several Portuguese factions which believed that Portugal should take an active role in the conflict, the Portuguese government understood that Portugal would enter the conflict only if and when England required (Marques, 1995). Although being a peripheral country, Portugal possessed a vast colonial empire which was the target of interest from the major European powers (Samara, 2016). Invoking the need to protect the colonial empire, since Angola and Mozambique shared borders with German and British colonies, was the flag of the Republican Party for the Portuguese participation in WWI alongside the allies (Sobral et al., 2009).

In the Summer of 1914 the effects of the war were already felt in Lisbon. On the 2nd of August of that year, the people panicked, there was a general rise in the price of groceries, the silver coin disappeared from circulation, and there was a general run to the banks to withdraw deposits (Ramos, 2001).

On 9 March 1916, almost two years after the beginning of WWI, war was declared on Portugal (Samara, 2016). All factions of the Portuguese society questioned whether Portugal was ready to fight a modern war, with high demands on the financial, organisational and human level. The rising number of troops leaving the country for battle frightened a small country and increased people's discontent, unable for their most part to fully understand the reasons for such participation. In essence, and despite the different views from the several political factions, it was consensual that the war increased a deep economic crisis (Samara, 2016), essentially characterised by shortness of resources, especially foodstuffs, and the general increase on prices, accompanied by the devaluation of salaries. As expected, the crisis increased the discontent towards the political views on the country's participation in the war, raising higher opposition to the republican governments (Samara, 2016). It also fuelled the propagation of diseases, such as pneumonic; indeed, while European empires fought the Great War, another grave danger fell on humanity in the Spring of 1918 (Sequeira, 2001). Indeed, looking at the Portuguese reality in the first decade of the 20th Century, a trilogy resembling medieval times can be identified: hunger, plague and war (Esteves, 2014).

Analysing the population, there was an effective decrease on inhabitants in the period under study. According to the Census of 1920 there was a population deficit of 387.349 inhabitants (Direção Geral de Estatística, 1923), resulting from a migration surge felt after the proclamation of Republic, as well as the pneumonic, which caused in 1917-1918 a considerable number of deaths (Serrão, 2001). Another factor was the participation in WWI (DRE, 1923). In the specific case of Braga, there was an effective reduction of 1.6% in the population (DGE, 1923).

Public Health

The war effort and the international situation triggered disastrous internal consequences (Marques, 1995). Although the country made efforts to minimise the impact of its participation in WWI, the consequences appeared in a devastating way, provoking shortness of goods, in

some cases leading to extreme cases of hunger in the urban lower classes (Marques, 1995). As a consequence of the deterioration of the life conditions of the population, bad sanitary conditions were a more common reality in day-to-day life (Sobral et al., 2009)⁴.

In Portugal, despite the existence of laws that identified the main sanitary problems, in practice the State's intervention was ineffective, except in moments when the appearance of epidemics dictated the adoption of exceptional measures (Alves & Carneiro, 2014). This ineffectiveness was due to the fact that the execution of sanitary regulations was managed by individuals (called health delegates) who in theory should possess some sort of specialisation/qualification in Sanitary Medicine; in practice this did not happen, for such measure could take decades to be implemented (Sobral et al., 2009). In reality, it was not expected that they had any knowledge of medicine, except for some rare exceptions, for these health delegates were civil governors, council administrators and aldermen (Alves & Carneiro, 2014).

It is perceivable a growing concern with checking actions in the field of preventive medicine. However, this was a long road to be taken, as this form of action directed to prevention was misinterpreted by the common individual. These hygiene and preventive measures did not reflect their immediate efficacy, but instead put individuals in discomforting situations for their disciplinary actions imposed by authorities (Alves & Carneiro, 2014). Preventive measures such as interdiction of public waters, imposition of cleaning measures, isolation of individuals with infectious diseases, disinfection of spaces and people, identification of groups of population as focus of disease propagation, were not accepted by the majority of the population, and their efficacy was not perceptible in the short run (Alves & Carneiro, 2014).

In this context, the concern becomes improving public health at home, giving more emphasis to the prevention of more infectious-contagious diseases, improving public sanitation, the provision of drinking water, providing better medical care and implementing vaccination programs (Garnel, 2010).

⁴ Speaking of public health in this period immediately brings to mind the name of Ricardo Jorge. A doctor renowned for his struggles for public health and charity, appealing to the State for the implementation of strategic medical measures according to the modern social hygiene movement. As General Inspector of Public Health, he created the Central Institute for Hygiene in 1899 (Alves, 2008), highly contributing for the subsequent legislation in this area (Garnel, 2010). He promoted the reform of sanitary services, applying scientific knowledge, leading to the publication of the General Ordinance of the Health Services and Public Charity of 1901, which would only be replaced in 1927 (Garnel, 2010).

A good ally of these measures was the general press (Almeida, 2015). This happened in periods of serious sanitary crisis such as the ones of 1855 (cholera), 1899 (bubonic plague) and 1918 (epidemic typhus and pneumonic), especially in the northern part of the country, namely in Porto, where the percentage of deadly victims was higher. The images published in the press allow an understanding of the state of medical and pharmaceutical scientific knowledge in Portugal in the second half of the 19th Century and early 20th Century (Almeida, 2014). In moments of crisis the press was a useful way of transmitting information to the population, regarding not only the emerging concerns, but also the solutions presented by doctors and sanitary authorities (Almeida, 2014).

In Braga, a temporary hospital called *Collégio do Espírito Santo* was created to receive people infected with typhus, working in articulation with other hospitals, namely the Hospital of S. Marcos which sent patients to this hospital in case of diagnosis of this infectious disease. The local press mentioned the entries of patients with typhus in the *Collégio do Espírito Santo*, as well as cases of legal trials of individuals who did not follow the sanitary laws.

In sum, analysing the context is crucial to understand the role of the Misericórdia and Hospital S. Marcos in this period under study. Next section presents a brief history of the *Santa Casa da Misericórdia* of Braga and its Hospital of S. Marcos, its administration and intervention based on the archival sources analysed.

3.2 The Santa Casa da Misericórdia of Braga and the Hospital of S. Marcos

This section analyses the role of accounting at the Hospital S. Marcos in a context characterised by serious public health issues. It analyses the changes in power in the administration of the Misericórdia and Hospital, the more relevant changes of the period under study, and the way accounts were rendered. For this analysis, as mentioned in Subsection 2.2, a combination of handwritten archival sources and secondary sources was used.

The Santa Casa da Misericórdia of Braga after 400 years of activity

The *Santa Casa da Misericórdia* of Braga was founded in 1513 by Archbishop D. Diogo de Sousa (1505-1532), with subsequent privileges being granted by King D. Manuel I (1495-1521). Since its inception it always had a close relationship with the Archbishops, especially in

the Modern Age. In fact, in the 18th Century the Archbishop D. Rodrigo de Moura Teles (1704-1728) was the *provedor* (Superintendent of the Board) of the Santa Casa (1709-1712), having been the only prelate to occupy this position.

When the construction of its headquarters was underway, the Misericórdia started managing the Hospital of S. Marcos, by decree of 19 October 1559, inaugurating a control over the hospital services in Braga which would only terminate in 1974, with the granting of the administration of the hospital to the State (Lopes, 2002). However, as mentioned before, the hospital had been created in 1508 by D. Diogo de Sousa. It is useful to remind that at the end of the 15th Century bad hospital management led the Portuguese Crown to undertake reforms aiming, on the one hand, to preserve the assets of the existing institutions and, on the other, the concentration of the more traditional and smaller spaces of assistance in bigger hospitals, congregating the assets of the smaller units, so as to increase their economic autonomy (Sá, 1996; see also Abreu, 2002). It was in this context of reform that the Hospital was created. Given the need to concentrate the traditional assistance spaces, small and with few revenues⁵, into bigger units, more adapted to the urban centres and to a more effective assistance to the growing poverty (Sá, 2001), D. Diogo de Sousa suppressed them and annexed their income to the new Hospital, by “letter of institution and ordinance” in 1508.

Its administration was then given to the Local Council. In 1559 the administration was granted to the *Santa Casa da Misericórdia* of Braga, but the assets pertaining to the Hospital kept on being managed by the Local Council, as from 1508, with the issues pertaining to the hospital unit being registered in separate books. However, the archive of the Hospital should be placed in the Santa Casa in an ark, locked with three keys, one of which would remain in possession of the Local Council Clerk (*Escrivão*), so as to permit the access to the necessary documentation (Capela & Araújo, 2013)⁶.

In the beginning, the brotherhood helped mostly prisoners and “the embarrassed poor”. With the annexation of the Hospital, the income was increased and so did its acting spectre, now assisting not only the sick but also pilgrims, poor women, especially orphans and widows, and also granting alms to release captives (Araújo, 2015). Assisting the souls was also a priority, praying for the living and the dead.

⁵ ASCMB, Copy of the institution of the Hospital of S. Marcos, fls. 1-2v.

⁶ The Misericórdia would only administer the Hospital assets from 1719, by order of the Archbishop D. Rodrigo de Moura Teles, with the local council civil servants obliged to deliver to the Misericórdia all papers and books associated with terms, contracts and leases.

During the Modern Age, the Misericórdia of Braga and other similar institutions became receptacles of numerous legacies. Worried about the salvation of their souls, diverse individuals left property and monetary assets so that these brotherhoods would celebrate masses and divine prayers, which could be perpetual. In fact, in the 18th Century the Misericórdia of Braga felt some difficulties in celebrating all the masses to which it had been committed to, leaving them in delay (Ferraz, 2015).

In 1713 the Hospital was granted the privilege of being the recipient of all the unfulfilled legacies, established by will, which would be destined for healing patients (Ferraz, 2015). In the 19th Century the end of the power of the Archbishops brought by Liberalism, brought tougher control to the institution by the state powers, leading to the adoption of new procedures, and some instability (Capela & Araujo, 2013). The French Invasions of the beginning of the 19th Century and the liberal wars led a lot of military patients to the Hospital, demonstrating its support to the national cause and the fulfilment of the Decree of 18 October 1806.⁷ During the liberal wars the affluence of military patients was such that forced the *Santa Casa da Misericórdia* to create another treatment unit in the *Pópulo* Convent (Capela & Araújo, 2013).

In this period the Hospital of S. Marcos consolidates and keeps its leading position as clinical unit in the treatment of patients of the city, leading to the acquisition of the adjacent building, the *Casa do Raio*, in the second half of the 19th Century, increasing the space of the hospital (Machado, 2015). In the decade of 1890 the economic crisis of 1891 moves the institution closer to the central powers, starting to receive subventions from the state (Capela & Araujo, 2013). Since its foundation the *Santa Casa da Misericórdia* had kept close relationships with the crown, benefiting from the legal status granted by the Council of Trent (1545-1563). With the advent of the Republic in 1910 it became closer to the central powers, receiving several subventions to fund its activity. However, right after the advent of the Republican regime, its *Mesa Administrativa* [Administrative Board] was replaced by an Administrative Committee. The places of hospital chaplain and church hospital sacristan, as well as the choir chaplains, were abolished and the hospital cult was regulated (Araújo, 2015).

The *Definitório*, one of the most important managing structures, ended in 1911, the same year when the nuns were replaced by nurses (Capela & Araujo, 2013). The name of the institution was changed to “Misericórdia e Hospital de S. Marcos” in 1914, and in that same

⁷ This decree contained several instructions regulating the governance of the *Misericórdias*, determining that every *Misericórdia* and Hospital of the kingdom should be regulated by the ordinance of the *Misericórdia* of Lisbon.

year the Nursing School was created, and started to be projected the construction of a new hospital, which ended up not becoming a reality. It is exactly in this period that this study is focused, a period of great changes in the country, the political regime, and the society – changes which would also take place in the *Misericórdia*.

The administration of the Santa Casa da Misericórdia and Hospital of S. Marcos, 1910-1920

The analysis of the primary sources demonstrate that the *Santa Casa da Misericórdia* of Braga was a well-defined and cohesive structure, which exercised its activity according to its regiment, composed of 9 chapters and 78 articles (ASCMB, Regiment of the *Santa Casa da Misericórdia* and Hospital of S. Marcos of Braga, Chapter 1, fl. 20).

The intervention of the *Misericórdia* and Hospital in the community is evident in the minutes analysed and is aligned with its statutes, being its primary concern to “practise actions of social assistance and public charity compatible with its income, namely caring for patients coming to the infirmaries established in the Hospital of S. Marcos, and managing the exposed legacies” (ASCMB, Regiment of the *Santa Casa da Misericórdia* and Hospital of S. Marcos of Braga, Chapter 1, fl. 3). It also committed to, as soon as possible, expand the sphere of intervention, creating in the city an economic kitchen and a crèche for the most needed. Another concern of the brotherhood was to ensure the fulfilment of the legacies and the associated duties imposed by its benefactors (ASCMB, Regiment of the *Santa Casa da Misericórdia* and Hospital of S. Marcos of Braga, Chapter 1, fl. 3)

The administration of the *Santa Casa da Misericórdia* and Hospital of S. Marcos was directed by its statutes, assuming the form of a vertical administration, in which the Administrative Board was the managing body, elected every three years, and composed of a *provedor* (superintendent), a *vice-provedor*, a secretary, a vice-secretary and seven vowels (*vogais*). The statutes were very clear as to the fact that these functions should be delivered on a voluntary basis, defining that the managing roles were compulsory and gratuitous (ASCMB, Regiment of the *Santa Casa da Misericórdia* and Hospital of S. Marcos of Braga, Chapter 2, fl. 4).

The statutes highlight the roles attributed to each member of the administrative committee/board evidenced in chapters 5 and 6. Hierarchies were defined and centres of power and decision were assumed, defining clear tasks to each member within the organisation. The

minutes identified the member of each position, and it is visible a concern for accountability of members in regard to the roles attributed, specifically detailed.

From reading the minutes relationships between peers become clear, namely in what concerns the practice of article 52 of the statutes of the brotherhood, existing rigour and zeal of the director and the treasurer of the hospital in the exercise of their duties and in the way by which they would inform the board of what happened in the hospital. Also visible in these minutes are the changes in the internal statutes of the hospital, introduced overtime to observe the needs which were felt, and as an attempt to improve the services and the way the activity of the hospital was controlled, thus ensuring a way of legitimising its action (see for example ADB, Fundo SCMB, Book of Minutes no. 40, fls. 103v-108v, 24 March 1919).

Although the names occupying the managing positions changed overtime more frequently than was expected, due to political and social instability, every person acted according to what the statutes prescribed. Visible is also the proposal of changes that these people sometimes did, in order to ensure the best fulfilment of their duties and mission. It is clear that the changes in the environment led not only to alterations in the statutes, but also to changes in the way the *Misericórdia* and Hospital intervened.

During the period under study it is clear a great determination from the first Administrative Board to fight the epidemics and building a new hospital. It is also clear that for the most part every member of the Board voted in favour of the interests of the organisation.

During this period, a leading figure was Alfredo Vieira Gomes, Treasurer of the House, elected *Provedor* in 1915, and performing several different duties overtime. It was during his presidency that statistical maps related with the hospital intervention started to be transcribed into the minutes of the meetings, as a way of highlighting the activity in a more transparent way, legitimising its action, and also as a way of attracting external financial support, not only from the Government but also from the general community. This concern in showing the actions performed and identify the hospital's needs with facts was a practice used since the period of the Administrative Board where he was a treasurer. In this turbulent period, the several changes of power in the *Misericórdia* and Hospital caused effects, which will now be analysed.

The Santa Casa da Misericórdia and Hospital of S. Marcos and the changes of power

The hardest and most controversial change of power took place in the first year of this study (15 December 1910). The transition of power was not pacific because it was associated with political instability, imposed by the new regime. Also at the beginning of the exercise of its duties, although with less impact, the Administrative Committee abolished the choir, alleging that its expense would be better used in the benefit of poverty management. This decision was taken by majority of votes, with the opposition of two members, one of them stating that such an abolishment seemed contrary to the statutes and the spirit of the institution (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 43v, 04-01-1911), a view not shared by the other members.

The services of the nuns who on that date were at the hospital as nurses (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 46, 18-01-1911) had a provisional character until the creation of a body of nurses. The creation of a course of nursing proposed by the Director of the Hospital, and after duly justified its need, was approved by the Administrative Board (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 46, 18-01-1911). In August of that same year it was announced the

... opening of candidatures, for thirty days, for the nursing school, that can be frequented by candidates of one and the other sex, demanding as condition for frequency that they know how to read and write, subject to evidence, that will be provided to the ones presenting an exam certificate, being of good nature, and older than 21 and younger than 40 years of age, subjecting to a medical examination before being admitted (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 87, 05-08-1911).

The opening of this course led to the creation of a Regiment of the Nursing School, which made it clear in its first article that from 1 October 1912 it would be compulsory to obtain this course in order to perform nursing services in the hospital, as follows.

Article 1 – It is instituted in the Hospital of S. Marcos of the city of Braga a nursing school, destined to deliver professional instruction not only to its nursing staff, but also to the individuals of one and the other sex, strange to the hospital service, that wish to obtain it. This course will be requested to all nursing staff of this hospital from 1 October 1912, with the positions left vacant by the ones not having that professional qualification fulfilled by the ones presenting the respective certificate (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 92, 21-08-1911).

By the end of 1912 the Director of the Hospital informed that all the nuns had retreated from service (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 33, 30-12-1912). If on the one hand the Board ended a longstanding service by the nuns in the hospital, on the other committed to innovate and improve the services of the hospital, making it more specialised, as a way of facing the difficulties that the hospital felt, given its importance in the community.

Besides the nursing course, it approved the creation of a crematory, authorising the Director of the Hospital to acquire or build it, “destined to the objects used as bandages and other materials that should be destroyed” (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 44, 04-11-1911).

Still in 1911 it manifested the need to create a radiology and bacteriology department, and a laboratory for clinical analysis, whose creation was considered to be unpostponable for being indispensable to the hospital service (ADB, Fundo SCMB, Book of Minutes no. 37, 20-12-1911). In 1912 these services started operating, partially with the support from the Electricity Company:

Mr. Alfredo Gomes also declared that the Electricity Company had installed the electricity in the Radiology Office of the Hospital, only charging the materials used, thus dispensing the Hospital from paying the work, for which it was proposed thanking for the benefit received” (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 8, 24-04-1912).

This example demonstrates that the community understood the role of the institution and supported the fulfilment of its objectives. It also evidences that the Hospital was an open institution of recognised value by the context in which it operated.

The Board also saw its first supplementary budget for the economic year of 1912-1913 approved, to allow the acquisition of an ice machine, which was an extremely needed tool for the good functioning of the Hospital, as well as the acquisition of a lightning rod for the mansion (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 51v, 16-04-1913). Modernising the hospital materials was already a reality since it assumed the administration of the *Misericórdia* and Hospital, having acquired in the first year of its mandate surgical materials in Paris by the sum of 300 Francs (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 101, 13-10-1911).

This strong conviction in improving and creating new hospital services led to structural changes in what concerned to changes in the statutes (see for example minutes of 03-07-1911, 09-10-1914 and 01-12-1915), creation of regulations as was the above mentioned regulation of the nursing school (see minute of 21-08-1911) and changes in the already existing hospital regulations (see minutes of 30-06-1912, 11-11-1912 and 02-10-1913). It is clear that the minutes with more pages are the ones mentioning or relating to changes in regulations, thus denoting the concern in registering the whole process and what was expected from a new regulation. It also demonstrates that the Board was always trying to adapt the services to the emerging needs and create a regulatory framework for those.

The hospital activity was during the mandate of this committee one of the priorities; the concern with bad hospital conditions as well as a response to outbreaks (epidemics) such as tuberculosis and the calamity in times of war were always visible in the minutes and in the decisions taken for the *Misericórdia* and Hospital. Governing in times of crisis was a harder task, but it is certain that efforts were gathered to support those in need.

The Administrative Committee saw its mandate end in July 1915. However, the Administrative Board elected on 30 July of that year (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 28v) pursued the efforts to undertake work already developed concerning the creation of a new hospital, to allow an improvement of the hygiene conditions and the admission of more patients. During this mandate, also marked by financial difficulties, the Administrative Board was presided by Alfredo Vieira Gomes. He exercised multiple duties in the *Misericórdia* and Hospital in the 1910-1920 period - Treasurer, Administrator and Director of the Hospital, *Provedor* of the *Misericórdia*, seeing his mandate renewed in 1918 (Capela & Araújo, 2013, p. 236) – and committed his efforts to continue the work already begun by the former administration.

The creation of a new hospital, with special concern with the construction of new pavilions for infectious-contagious diseases, demonstrates that epidemics were truly a major problem to be fought. Despite the support granted by the National Assistance for Tuberculosis and the District Committee of Assistance (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 37v, 01-09-1915), these were not enough to face neither the high expenditure with these patients, nor the necessary adaptations in the hospital to receive them.

During this mandate, from the analysis of the minutes it is visible that the longer ones concerned the edification of a new hospital and changes to the hospital regulations (see for example ADB, Fundo SCMB, Book of Minutes no. 39, fls. 78v-87, 16-02-1916). It was a public interest work and, as such, efforts were gathered to allow its execution. From the State the subsidies came, for a work that was generally recognised by everyone at the Republican governments: the Minister of Public Works, the President of the Republic, and the Minister of Public Instruction and Colonies (Capela & Araujo, 2013, p. 236).

In a report inserted in a minute dated from 15-12-1915, the Clinical Director of the Hospital, Henrique Teles da Silva Menezes, exposed the reality lived in the hospital, detailing its fragilities, as well as the hospital activity which had been developed in the last years,

presenting statistical maps to demonstrate the assertions. These maps are very useful to understand the way the activity was performed and evolved over the periods of crisis.

Table 1: Number of people assisted in the hospital clinic, 1908-1915

Year	Number of appointments	Number of curatives
1908	1 534	11 027
1909	1 134	13 724
1910	1 658	15 205
1911	2 546	13 444
1912	2 815	12 614
1913	2 497	14 902
1914	2 801	16 155
1915	3 212	16 655

Source: ADB, Fundo SCMB, Book of Minutes no. 39, fl. 60v, 15-12-1915

As seen in Table 1, the activity in the clinic increased steadily, except for a slight reduction in curatives in 1911-1912. However, and despite the growing difficulties in a period marked by the war effort, in 1915 occurred the highest number of both appointments and curatives.

Also visible in the report is the number and type of surgeries performed in the clinic in 1912 (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 60v, 15-12-1915) – a total of 57, ranging from the extraction of small tumours (12) to amputations (1). The report also mentioned that:

... the modifications introduced in the surgery services were of capital importance. Of the two female surgery infirmaries (*S. Lázaro* and *S. António*), the first being the only reasonable, despite being badly situated and very cold in Winter, was destined to gynaecology and aseptic surgery, and the second reserved to septic cases. Next to the *S. Lázaro* infirmary it was built a room exclusively destined to abdominal surgeries, with the conditions that its function demands. This room communicates with the operating room, thus making the transport of patients fast and easy. One other division was reserved to patients subjected to non-abdominal surgeries. The hospital has two relatively modern operating rooms, the largest in the *Casa do Raio*, and the other contiguous to the male surgery infirmary (*S. Braz*). The first of these rooms destined to female surgery and installed in a former conservatory facing south, had very serious inconveniences. In Winter its temperature ranged between averages of four to six degrees and in Summer it was so high that made it impossible performing any surgery. In addition, the dangerous transport of patients through a maze of corridors and stairs, following surgeries not unfrequently long and serious, the amazing quantity of flies motivated by the proximity of a stable, demonstrates how urgent was its removal for a more convenient location. To remedy all this, even more serious for the fast development that hospital surgery was taking, a new operating room was built destined to great surgical interventions in women, contiguous to the *S. Lázaro* infirmary, and in

direct communication with the operating room. This is much smaller than the older one, faces northeast and is illuminated in one side by glass, thus converging an intense light over the operating table. The existing material was reused complementing it with what the former room did not possess. The new operating room heated in Winter by a gas stove, has several showcases containing the complicated surgical instruments needed to the several interventions that are practised daily and the more modern equipments to administer the different anaesthetic agents used. It is illuminated by a powerful electrical light bulb that permits surgeries at night and avoids what happened to a hospital surgeon who, needing to operate during the night and urgently a patient in serious condition, was forced to work with the light of two acetylene lamps that were in fact bought on that occasion. Today at any time of day or night it is possible to operate and avoid what happened, and in urgent cases any surgery can be performed immediately on admission of the patient in the hospital, which happens not unfrequently. For that it was installed in each surgical infirmary an autoclave to sterilise clothing and bandages, a Poupinel incubator for surgical instruments, special containers for sterilisation by boiling of suture threads, drains, etc., and permanently exist in the operating rooms boxes of irons, bandages and clothes properly sterilised and sealed. In the *Santo Antonio* infirmary destined to septic cases, the worst in the hospital and almost insusceptible of sanitation, something has however been done to improve as far as possible its detestable conditions. Its walls were whitewashed, its furniture was replaced by washable iron furniture, and a small operating room destined to septic surgical interventions was installed. And this was a lot for an infirmary that only by the force of water, lime and white paint, managed to attenuate a little the sordid appearance that whomever there entries receives. Of the two male surgery infirmaries (S. Braz and S. Bento), the best in the hospital, the first was reserved to aseptic cases and the second to septic cases. The material of these infirmaries was almost completely renovated, and the long dated dark colours were replaced by washable white colours (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 61-62, 15-12-1915).

The report also mentioned that “to judge of the importance of the changes made in the surgical services of the hospital, it is enough to check the comparative table of the surgical hospital activity relating to the years 1905 to 1915” (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 62, 15-12-1915). Of that table great emphasis must be placed in the surgeries that started to be performed from 1912. It is visible a diversity of surgeries that were not performed until then, showing once again an effective attempt in specialising the hospital activity. The number of new types of surgeries performed from 1912 presents 185 surgeries performed between 1912 and 1915 in a total of 799. The most representative in this period were full abdominal hysterectomy and radical cure of inguinal hernia, to name just a few. Comparing the number of surgeries for 1912-1915 with 1905-1911 it is visible a steady increase in every type of surgery performed.

The said clinical director also manifested the importance of the creation of two auxiliary services: the office of bacteriology and clinical analyses, and the office of electrotherapy and radiology, as follows:

It is perceptible the importance of this service, in a hospital of 350 patients where for lack of materials and technicians never had been performed a sputum analysis and the urine analyses were limited to a little rigorous search of albumin and sugar made by the hospital doctors or by the pharmaceutical, having occurred 1820 analyses made since its creation (August 1912) (ADB, Fundo SCMB, Book of Minutes no. 39, fls. 62-62v, 15-12-1915).

Also registered in the minutes is the activity of the electrotherapy and radiology office since its creation (May 1912) until December 1915. It is visible not only the number and type of exams performed (radioscopy, radiotherapy, diathermy, faradization, epilation, to name just a few) but also the respective beneficiaries: indigents and inmates. It is mentioned a total of 1627 exams performed in indigents and 805 in inmates (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 63v, 15-12-1915).

Still at the end of 1915, the *Provedor* Alfredo Vieira Gomes, introduced tables containing the number of patients admitted, including private patients, the monthly average of admissions excluding private patients for the period 1910 to 1915, as well as the cost for each patient in the respective economic years (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 71v, 30-12-1915). Analysis of these numbers makes it clear that private patients represent a minority of the patients admitted in the Hospital S. Marcos. Analysing the monthly average of admissions, excluding private patients, is visible a steady increase in the number of patients seeking the services of the hospital, for the whole period analysed.

The difficulties in bearing the increase in the number of admissions forced the Board to be more rigorous in the admission and to worry about the effective costs per each patient. It presented the weekly cost per patient, the yearly cost per patient, as well as a table with the expense made with patients in the economic years of 1910 to 1915, after deducting the income with private patients and pharmacy (ADB, Fundo SCMB, Book of Minutes no. 39, fl.71v, 30-12-1915).

From the analysis of the information available in the minutes it is clear that in the economic year of 1912-1913 the weekly cost per patient and the yearly cost per patient reached its peak, slightly decreasing in the subsequent economic year. It is also visible that in the economic year of 1912-1913 occurred the lowest admission of patients in the hospital. However, the total costs were higher than in previous years, leading to higher costs per patient.

The concern to admit the highest possible number of patients, without needing to refuse the admission of patients from the Braga district was a reality. However, if on the one hand this was the will of the Board, on the other the financial situation of the *Misericórdia* and Hospital

would only allow to continue to support the sick if supported financially, and for that reason requested the General Board of the District:

Considering, however, that it would be inhuman to refuse the entry for treatment of the poor patients of the district, who do not find treatment in those other hospitals, being however a fact verified by thousands of patients that in the Hospital of S. Marcos the admission of those patients has not been refused, despite only being forced to admit the syphilitic, as long as exists the remittance of legacies from the diverse councils for costing of the said patients and there exists availability in the appropriate infirmaries, legacies for the most part already lost and the others about to expire; -considering also that being just and humane that this institution delivers this relief to the patients of its district, every time they do not find appropriate treatment to their sufferings in the hospitals of the councils where they reside, it is also just and needed that the same district comes to the rescue of this institution, securing to those in need of hospital help that benefit and because that help can only be kept and delivered by this institution, as long as it is aided (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 51v, 06-11-1915).

The *Misericórdia* and Hospital always had the infirmaries crowded and with poor conditions, making it imperative to introduce improvements. During this mandate the statistical maps were largely used in order to legitimise the actions taken, and to attract financial support from the State and from private benefactors. From 1915-1916 until 1918-1919 several maps were presented showing the movement of patients admitted, divided by gender, map of activity of the clinic and medicines. Although these maps were presented with different structures over the years, it was always present the need to justify hospital activity, adding the number of healed and deceased patients. Tables 2, 3 and 4 present the movement of patients, by gender, for the years 1915-1916, 1916-1917 and 1918-1919, respectively.

Table 2: Map of movement of patients, 1915-1916

	Men	Women
Existing patients on 30 June 1915	175	175
Admissions during the year	1885	1915
Left Cured and Improved	1680	1733
In same condition	127	100
Deceased	122	101
Existing patients on 30 June 1916	131	156

Source: ADB, Fundo SCMB, Book of Minutes no. 39, fl. 118v-119, 11-08-1916

Table 3: Map of movement of patients, 1916-1917

	Men	Women
Existing patients on 30 June 1916	131	156
Admissions during the year	1767	1989
Left Cured and Improved	1541	1809
In same condition	88	95
Deceased	122	122
Existing patients on 30 June 1917	147	119

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 46, 25-10-1917

Table 4: Map of movement of patients, 1918-1919

	Men	Women
Existing patients on 30 June 1918	114	102
Admissions during the year	1414	1358
Left Cured and Improved	1152	1098
In same condition	71	67
Deceased	170	185
Existing patients on 30 June 1919	135	110

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 145v-146, 20-01-1920

Analysing the above tables it is clear that the number of patients in the respective years is slightly below the numbers for 1910-1915. It is however clear that most patients left the hospital cured. Although for 1918-1919 there were less admitted patients, it was registered the highest number of deaths, a number justified by the epidemics of the time, being the pneumonic one of the major responsible for the high number of deaths in those years.⁸

⁸ A memorial plaque (José Eduardo Reis ©, property of *Santa Casa da Misericórdia de Braga*) authorized by the Board in session of 24 March 1919 is still placed in the cloisters of the former Hospital, honouring the nursing staff who died victims of pneumonic and typhus in 1918-1919. The 12 names, 8 female and 4 male, are said to “have died in the rigorous fulfilment of their professional duties” (see Appendix 1). Another similar plaque authorised in the same session honours the memory of Doctor Antonio Casimiro da Cruz Teixeira, “victim of infectious typhus, contracted in the exercise of his noble profession. Scrupulous doctor of the poor classes and tireless worker. Let his example fructify”.

Table 5: Activity of the hospital clinic, 1916-1917

	Men	Women	Gender unrecorded
Appointments	731	1 342	
Curatives	7 819	8 998	
Medicines given to poor external patients			4 370
Medicines given to charity establishments			1 604
Medicines dispatched for internal service of the Hospital			16 868

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 46, 25-10-1917

Table 6: Activity of the hospital clinic, 1918-1919

	Men	Women	Unspecified
Appointments	644	894	
Curatives	8 640	6 796	
Medicines given to poor external patients			4 852
Medicines given to charity establishments			2 385
Medicines dispatched for internal service of the Hospital			11 788

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 145v, 30-01-1920

Analysing tables 5 and 6 above, it is clear that the total patients decreased slightly, as well as the number of admitted patients. However, as it happened in 1910-1915 it is still higher the number of patients admitted for curatives. The activity related with medicines for 1916-1919 shows a decrease in the general activity; however, the medicines given to poor external patients increased in 1918-1919, as well as the number of medicines given to charity establishments which reveals a steady increase over the three economic years. On the opposite, the medicines dispatched for internal service of the Hospital show a significant decrease.

The difficulties felt by the *Misericórdia* and Hospital were many and forced to reduce the admission of patients in this period and to request, once again, support from the central State, to be able to face the economic crisis felt in the country and in the institution, as revealed by the following excerpt:

His Excellency the *Provedor* informed that having written to Lisbon to His Excellency Mr. Joaquim d'Oliveira [Minister of the Interior], requesting that by occasion of the discussion of the General Budget of the State and by the Chapter of Assistance this institution be helped with some subsidy to bear the expenses of next economic year, had received the reply that nothing can be obtained due to the law opposing to that, thus forcing this Board in the preparation of the future budget to limit solely to its own resources, thus making it necessary in view of the current circumstances, unfortunately, to reduce the admission of patients (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 24v, 14-06-1917).

The war efforts were also felt in the *Misericórdia* and Hospital and limited its activity, as revealed by the following excerpt:

His Excellency the *Provedor* presented the Board the draft ordinary budget of income and expense for the next economic year of 1918-1919, demonstrating, with precision, the embarrassing situation in which this holy house is, due to the extraordinary increase of prices of all goods that are indispensable to the economic administration of the Hospital, for being insufficient its income to be able to continue to receive and treat the same number of patients as up until now, being absolutely necessary that the State comes to its rescue, so that the Hospital can admit all the patients seeking its assistance; if not the administration will have to employ its own strengths [resources] and in this case will be forced to limit the admission of patients to half and to dismiss part of the staff. I believe, His Excellency the *Provedor* continued, that Public Assistance will not abandon us and that will come to the rescue of the poor sick as I trustily expect, and in this just supposition the budget was organised, as usual, only averagely provisioned the amounts for food, drugs and medicines, fuel, etc. and with a small amount of 15% to 20% of the salaries to subvention the staff, in view of attenuating its unflattering situation, arising from the state of war, resulting still a difference of 19.929,66 *Escudos*⁹ between income and expense, which is described in Article 10 of Income under the epigraph Subsidy to receive from the State in view of the excessive shortness of foodstuff and others, and as a likely extraordinary income (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 73v, 16-05-1918).

Given this scenario, during the last economic years of the period under study is visible a great commitment of the Administrative Board in registering the maximum information that would verify the needs and demonstrate the real situation of the *Misericórdia* and Hospital. Apart from the above mentioned, in the meetings of the Board were registered and presented several other maps such as the map of collection of unfulfilled legacies, the map of patients coming from other councils and the costs associated with these admissions, evidencing maximum control and rigor in hospital management. It is visible higher concern in registering these data in the minutes, adding also detailed information on the cost per patient, patients from the district and from other locations (Tables 7 and 8), number of patients treated, number of patients admitted, number of private patients and average of invalid patients.

⁹ *Escudo* was the Portuguese currency prior to the introduction of Euro on 1 January 1999 and its removal from circulation on 28 February 2002. The *Escudo* was subdivided into 100 *centavos* (cents).

Table 7: Number of patients admitted during economic year of 1916-1917 by origin

Alijó	3
Amares	158
Arcos	7
Barcelos	11
Bragança	1
Cabeceiras	61
Caminha	5
Celorico	12
Chaves	1
Esposende	1
Fafe	11
Famalicão	23
Guimarães	10
Melgaço	2
Mirandela	5
Mondim de Basto	2
Monsul	12
Montalegre	6
Paredes de Coura	1
Ponte da Barca	4
Ponte de Lima	10
Porto	2
Póvoa de Lanhoso	223
Póvoa de Varzim	2
Terras de Bouro	75
Viana do Castelo	5
Vieira	119
Vila do Conde	6
Vila Verde	365
Vila Nova de Cerveira	4
Total	1 147

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 46v, 25-10-1917

Table 8: Number of patients admitted during economic year of 1918-1919 by origin

Amarante	7
Amares	71
Arcos de Valdevez	5
Barcelos	7
Boticas	3
Bragança	1
Cabeceiras	23
Celorico de Basto	26

Esposende	1
Fafe	5
Famalicão	15
Felgueiras	1
Guimarães	7
Melgaço	3
Mirandela	10
Mondim de Basto	1
Monção	2
Montalegre	2
Ponte da Barca	2
Porto	1
Póvoa de Lanhoso	33
Póvoa de Varzim	5
Ribeira de Pena	1
Terras de Bouro	22
Vieira	53
Vila do Conde	6
Vila Verde	157
Vila Nova de Gaia	1
Vinhais	1
Total	472

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fl. 145v, 30-01-1920

The above tables 7 and 8 demonstrate a decrease in the number of patients coming from other councils, reflecting the difficulties felt by the *Misericórdia* and Hospital in their admission. Over the years, the councils with more admitted patients were Vila Verde, Amares and Vieira do Minho. The minutes also detailed and compared the number of patients from and outside the district, and the numbers confirm that the economic year of 1918-1919 was extremely difficult for the *Misericórdia* and Hospital, with a strong decrease in the number of admitted patients, as a result of the high costs of the period after the war and of the control of epidemics. As such, there was the need to present the costs associated with the admission of patients from the district and from other locations, as well as the associated deficit (Table 9).

Table 9: Costs of admission of patients from and outside the district, 1915-1919

	1915-1916	1916-1917	1918-1919
Total patients from councils of the district, except Braga	1 145	1069	420
Total cost of patients from councils of the district, except Braga	13 167,50	16 206,04	12 238,80
Total received from the councils	1 525,00	1 189,84	851,57
Deficit	11 642,50	15 016,20	11 387,23
Total patients from outside the district	139	78	52
Cost per patient	11,50	15,15	29,14
Received from the councils	449,18	43,12	132,06
Total cost of patients	1 598,50	1 181,70	1 515,28
Deficit	1 149,32	1 138,58	1 383,22

Source: ADB, Fundo SCMB, Book of Minutes no. 39, fl. 118v; Book of Minutes no. 40, fls. 46v and 145v

From Table 9 is visible once again the decrease in the number of patients, an increase in the cost per patient, and the increase on the deficit, even reducing the number of patients. Further information demonstrates the daily average cost per patient (1915-1919), the weekly average cost per patient (1915-1919), the annual average cost per patient (1915-1919) and the total expense for 1915-1919 . In essence, the information recorded in the minutes by the Board demonstrated the degradation of its economic situation, with the reduction in the number of patients and the increase in the expenses, this resulting in an extremely high average cost per patient. The assertions made in its requests for support in terms of shortness of means was demonstrated with this detail in recorded information. The lack of support from other councils, the lack of desired support from the central government is reflected in the information provided by the Administrative Board. From the analysis conducted for this study, it is clear that the minutes had the same structure. It is also clear that the Administrative Board proved to be an open structure, concerned in informing about the activity of the institution. This information is very important as it helps centres of power in decision making, disclosing information demonstrates how resources were used, thus acting both as a management tool and as a means of raising funds. This information was provided to several authorities, either by initiative of the Administrative Board or by request of the Central Government, in order to justify the receipt of donations/subsidies, or to demonstrate their need.

This rigour, transparency and dedication to the public wellbeing led this Administrative Board to be elected to another mandate for the period 1918-1921. As demonstrated, the years of rigorous management were marked by shortness of goods and high price of foodstuffs, drugs and medicines, difficulties in obtaining the materials for the new hospital, and the impact of

WWI. But the period 1918-1921 was even more marked by the most devastating epidemics of the time: the pneumonic. The Hospital was granted a small help, as demonstrated by the following excerpt:

His Excellency the *Provedor* informed that His Excellency the Civil Governor of this district granted the Hospital the sum of one thousand *Escudos* to support the expenses made with patients suffering from pneumonic epidemics, and that such donation was cordially thanked by official correspondence duly addressed to His Excellency (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 88, 02-11-1918).

Also to face the high cost of treatment of patients with infectious-contagious diseases, the Health Delegation of Braga, conscious of the difficulties felt, gathered efforts in the Civil Government so that the Hospital be granted a partial contribution of the cost by each infected patient treated, and a full contribution for the patients treated from 29 October 1918 to 31 March 1919, as the following transcription demonstrates:

... as a result of a conference occurred in the Civil Government, in which it was agreed that the Hospital would receive the daily amount of 80 *centavos* per patient that in the same hospital was treated of an infectious-contagious disease, the amount of 2.756 *Escudos*, arising from the treatment of the said patients, admitted since 29 October 1918 until the last 31 March... (ADB, Fundo SCMB, Book of Minutes no. 40, fls. 114-114v, 23-05-1919)

However, these supports were insufficient, and as the concern of the *Provedor* was increasing, it was vividly manifested and clearly exposed to the Central Government the precarious situation. In a meeting the Administrative Board was informed of a telegraph sent to the Minister of Work reporting on the consequences of the short resources and the help that was very slow in arriving:

Your Excellency, the Minister of Work – Lisbon – the *Misericórdia* and Hospital of S. Marcos of Braga requests Your Excellency immediate remittance of outstanding duodecimals of the promised subsidy relating to the months of February, March, April, May and June of the current year, totalling 10.000 *Escudos*, to solve extremely precarious and delicate situation in which this institution is, being forced to owe end of the month [salary] nursing staff, doctors and unpostponable expenses and will force this institution to being unable to admit patients except for a very limited number and to dismiss part of the staff, which will represent disorganisation and another calamity for this city and its district. I hereby present these facts to Your Excellency to urgently arrange. [Signed] The *Provedor*, Alfredo Vieira Gomes to His Excellency the Minister of Work – Lisbon – If these requests should not be immediately attended the *Misericórdia* and Hospital of S. Marcos, Braga, will be forced to close the most part of its infirmaries. [Signed] The *Provedor*, Alfredo Vieira Gomes (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 132v, 17-10-1919)

The *Misericórdia* and Hospital was becoming, in the health department, the leading institution in Braga, replacing the State in its task of public health protection to those in need.

However, seeing that its requests were not taken in consideration, the *Misericórdia* was forced by its *Provedor* to inform that the subsidy received from the State for the construction of the new hospital would have to be destined to other, more pressing, expenses of the institution:

Once again His Excellency the *Provedor* exposed the precarious situation in which this institution is, for not having resources to pay its creditors and that, Mister Domingos Pereira having obtained 50.000 *Escudos* from the State to continue the works in the new hospital, lately had been decided to spend half of that subsidy in the expenses of the House, but that such sum, in spite of the diligences that have been adopted, was by no means up until today received any amount from His Excellency the Minister of Work, becoming, each time, more embarrassing and difficult the administration of this charity house. The Board regrets that the Public Powers have not come to its rescue (ADB, Fundo SCMB, Book of Minutes no. 40, 14-11-1919).

Not having the Public Powers come to the rescue of the *Misericórdia* and Hospital, the situation was deteriorating even further. There was a concern to register these facts in the minutes, as well as repeatedly asking for the necessary help, with the Administrative Board deciding that both the *Provedor* and the *Vice-Provedor* should return to Lisbon to reclaim from the Government the yearned support (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 145, 30-01-1920). The decision of the Administrative Board results from the following exposition:

Their Excellencies the *Provedor* and the Director of the Hospital presented once again to the Administrative Board the ever present difficulties in the economic situation of the Hospital, declaring to be materially impossible, if continuing the increase in the prices of the supplies, as up until now, its administration with the usual number of patients, being absolutely indispensable its reduction. They proposed, therefore, to once again write to the administrators of the neighbouring councils imperatively declaring that, when the patients arrive for admission bring a certificate issued by the council administration, by which the respective authority takes charge of the cost of the treatment, without which the patients will be refused, except the ones of utmost gravity, which was approved; as well as that the admission of accompanying servants or family members who have means, can only be admitted if paying the minimum rate of the boarder's rate (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 145, 30-01-1920).

Given the above exposition, the Administrative Board also decided that, because the price of foodstuffs had not decreased, a fifth grade of boarders be created, in order to mitigate the effort due to the weight that foodstuffs represented in the expenses of the *Misericórdia* and Hospital, paying “only 80 Cents, that the fourth grade be raised to 1 *Escudo*, the third grade to 2 *Escudos*, the second grade to 2,50 *Escudos*, and the first grade to 3 *Escudos*, which was unanimously approved” (ADB, Fund SCMB, Book of Minutes no. 40, fl. 146v, 30-01-1920).

The Administrative Board centred its action in hospital activity. Its strategy was well delineated and well documented. It was able to register essential information to prove the importance of the *Misericórdia* and Hospital as charity institution and in the hospital sector.

The community and the public authorities recognised the work developed, although they did not come to its rescue on time. All the efforts taken to support the demands of the needy were documented. It proved to be a cohesive structure that, despite the difficulties, kept united and firm in the decisions taken. It evidenced not only a concern in solving eminent problems, but also in ensuring the best conditions in health, with the manifested will to build a new hospital, recognising the great importance that this assumed not only in the district but also in the surrounding area.

Besides this notorious work (and of recognised value to the *Misericórdia*) during this mandate, this Administrative Board softened the hostile atmosphere with the Church, by replacing the position of chaplain which had been abolished by the Administrative Committee (see above). However, this only happened due to a legacy that the Administrative Board decided to accept:

An official letter from the Administrator of this council was read, informing of the passing on the last 17 of June of Mrs. Emilia de Jesus Braga, and of her having bequeathed to the Hospital the amount of 3.000 *Escudos*, as mentioned in an appendix to the same letter, extracted from her will, as having bequeathed the said amount, with the obligation of by its earnings restore the place of chaplain in the public chapel of the same hospital, in charge of whom the management of the religious service of the said chapel will be, and the obligation to deliver all the spiritual assistance to the patients and internal staff of the said Hospital, professing the catholic religion and reclaiming it [spiritual assistance] (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 38v, 30-07-1915).

The accounts and financial activities of Santa Casa da Misericórdia and Hospital of S. Marcos

This subsection is devoted to the analysis of the only book found at ASCMB relating to income and expenses of the Misericórdia and Hospital in the period under study. The book is named “General Account of Income and Expenses of the Misericórdia and Hospital of S. Marcos” and is organised by economic year. The records found in this book do not cover all the period under study, referring only to the economic years from 1911 to 1916. The income and expenses arise from different categories, and therefore should be analysed separately.

Income

The income recorded in the accounts had different provenances, and in the first years under analysis was subdivided in four different categories: *ordinary income*, *casual income*, *special*

income and *pensions*. The *ordinary income* was mostly composed of interest, bank dividends, grants, legacies and debts. The *casual income* included income of different sorts such as income from legacies, income from the pharmacy, the radiology and bacteriology office, income from private patients, surgeries, curatives, ice selling, and the fees resulting from issuing nursing school diplomas. The *special income* included income resulting from bequests.

Analysing the records for the years 1911 to 1916 it is visible what income was the most representative: for every observed year interest was the category with the highest value. It is also visible the emergence and a steady increase in the income arising from hospital activity, as a result of the efforts of the administration of the *Misericórdia* and Hospital in improving the services delivered by the hospital, as well as the creation of new services. For the economic year 1914-1915 there was a special income related with the construction of the new hospital.

Expenses

In what concerns the expenses the *Misericórdia* and Hospital always had a heavy structure, with expenses directly associated with hospital activity and always exceeding income. As happened with income, in the first years the expenses were also categorised as *ordinary expense*, *extraordinary expense*, and *balance for the next economic year*.

The so called *ordinary expense* contained mostly the following items: salaries, foodstuffs, pharmacy, surgical instruments, clothing and alms. In spite of the difficulties, the *Misericórdia* kept the traditional alms of 23 December, as demonstrated by the following excerpt: “next the following was decided: First, that it should be distributed to the poor of the parish of *Frades* the alms established by Felix Antonio Gonçalves and that equally be distributed in the Christmas ante-eve the old alms in the usual way” (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 137, 08-12-1916). Also “it was decided to distribute by the poor on the 23rd of the current month the usual alms in fulfilment of the “Pedro Lomba” legacy, and that the remaining of that sum voted in the budget for that purpose, the amount of one Escudo be granted to each poor brother” (ADB, Fundo SCMB, Book of Minutes no. 38, fls. 86v-87, 15-12-1913). It also kept the subsidies for baths and alms for pilgrims, as demonstrated by the following:

By proposal of the treasurer, it was decided to grant the usual subsidy for thermal baths in the Vizela Thermal Unit to the hospital patients and to the poor who request them by presenting medical and poverty certificates, limiting those subsidies to fifty during the

current economic year, so as to not exceed the budgeted amount (ADB, Fundo SMB, Book of Minutes no. 37, fls. 57v-58, 26-04-1911)

Another expense associated with alms was the one with “taking poor cadavers to the cemetery”, a concern also expressed in the minutes by the administration of the Misericórdia and Hospital (see for examples ADB, Fundo SCMB, Book of Minutes no. 37, fl. 119v, 15-01-1912). The analysis of the expenses for the years 1911 to 1916 demonstrates not only the most significant items, as mentioned above, but also their steady increase, and the resulting subsistence crisis. For the economic year of 1914-1915, along with the above mentioned increase in the income, the rise of the expense was due to the building of the new hospital. Analysing the category named *extraordinary expenses*, the most expressive are bequests, grants, and expenses associated with the activity of each economic year, such as the ones associated with the “installation of the bacteriology office”, “pharmacy renovation”, purchase of the ice machine, and installation of the lightning rod.

Comparing income and expense for the years 1911 to 1916 a deficit is almost always visible; indeed, there were only surpluses for 1913-1914 (390.460 *Escudos*) and 1915-1916 (6.524.020 *Escudos*). The highest deficit was registered for 1910-1911 (7.770.751 *Escudos*).

Rendering accounts

Rendering accounts was something ever present over the period under study. If on the one hand the administration of the *Misericórdia* and Hospital was forced to send its accounts for the competent entities, thus existing a compulsory condition, on the other from the analysis of the minutes it is visible the voluntary disclosure of information deemed relevant for the management of the institution.

The disclosure of information by these charity institutions, now referred to as not-for-profit organisations, is a vital condition in the transparency process and for maintaining public trust (Carvalho, 2016). Over the period under study, the rendering of accounts by the *Misericórdia* and Hospital can be considered as a means to clarify its actions and evidence the global activity of the institution, as seen in the above examples.

Over this decade several regulations were created: the Treasury Regulation (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 87, 05-08-1911), the Regulation of the Nursing School (ADB, Fundo SCMB, Book of Minutes no. 37, fls. 91-91v, 21-08-1911), and a new

Hospital Regulation (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 2v, 30-06-1912). This last one suffered several alterations, as a result of the difficulties that were progressively being felt by the *Misericórdia* and Hospital and also as a response to the emerging needs and the search for new services.

This concern of the administration in regulating the more important activities demonstrates a growing concern with transparency and with the quality of rendering accounts, which was in constant transformation. They were not static activities, in fact they were evolving over time, being created more mechanisms for better controlling the activities and assessing the performance of the different intervening agents in distinct areas (see for example the above mentioned data on the activity of the electrotherapy and radiology office or the evolution on the number of surgeries (ADB, Fundo SCMB, Book of Minutes no. 39, 15-12-1915).

Cross-cutting the whole period, even before the takeover of the Committee, was the careful way by which the acquisition of foodstuffs and pharmacy ingredients needed for the activity of the *Misericórdia* and Hospital was granted. As a norm, in May each year was announced the opening of the period for presenting proposals for supplying those goods. In June the received proposals were opened and the most suitable for the goods to be purchased and consumed in the subsequent economic year were selected. As stated in the minutes: “Finally, were presented fifteen proposals of the same number of candidates to the supply of several goods that must be consumed from 1 July 1911 to 30 June 1912, of which some being opened before some of the candidates...” (ADB, Fundo SCMB, Book of Minutes no. 37, fl. 68, 07-06-1911). However, the war efforts were also felt in Braga and consequently in the *Misericórdia* and Hospital, conditioning this procedure. In difficult years like the war and after war years, when epidemics were also raging, the managers asked permission for direct adjudication of the goods, given their shortness and high price:

The high and irregular prices of foodstuffs and groceries and of all the other articles not permitting the public auction of their supply, for the consumption of the next economic year, was decided to request to His Excellency the Civil Governor the necessary authorisation to exempt the Administrative Board of the rules of article 329 of the Administrative Code, since from its enforcement currently results loss for this institution (ADB, Fundo SMB, Book of Minutes no. 39, fl. 105v, 24-05-1916).

This scenario also led to the presentation of supplementary budgets, unlike the usual ordinary annual budget. In what concerns the presentation of the budget for the next economic year, the usual procedure was its presentation by the *Provedor*; after being discussed, it was approved and the following was written:

By His Excellency the *Provedor*, was presented to the administrative board the general budget of income and expense of the Misericordia and Hospital of S. Marcos for the economic year of 1912 to 1913 which, after being read and judiciously discussed, was unanimously approved, being determined to put in reclamation, its copy in duplicate and dispatch to His Excellency the Civil Governor for approval (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 6, 24-07-1912).

After being approved by the Civil Governor, in subsequent meeting of the administrative board was transcribed into the minutes: “was duly approved by His Excellency the Civil Governor, the budget of income and expense for the current year of 1912-1913” (ADB, Fundo SMB, Book of Minutes no. 38, fl. 9, 14-08-1912).

Reflecting the economic difficulties of the Misericordia and Hospital, felt in a period of economic instability in the country resulting from the above mentioned factors, there was the need to approve supplementary budgets:

His Excellency the *Provedor* presented the projected second and third supplementary budgets for the current economic year, the first organised with the purpose to reinforce some funds for the most part relating to foodstuffs and pharmacy, and the second destined to apply in the construction of the new hospital the remaining nine duodecimals of the subsidy of 150.000 *Escudos* granted by the State. Having been read, studied and discussed, they were unanimously approved, sent for reclamation to be next sent to the competent authorities for approval (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 142, 03-02-1915).

The shortness of foodstuffs and their high prices imposed great difficulties in the preparation of the ordinary budgets for the following years, this being frequently evidenced in the minutes, which recorded those concerns:

His Excellency the *Provedor* presented to the administrative board the projected ordinary budget of income and expense for the current economic year, which after being read and thoroughly explained by the same *Provedor*, confronted with the previous year, demonstrating having been considerably augmented the sum for foodstuffs in view of the their shortness (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 34, 18-08-1915).

The accounting used by the *Misericórdia* and Hospital, with a charge and discharge method, record of income and expense, allowed an understanding of the position of the institution in terms of the demands to ensure the completion of its mission. It also allowed an understanding of their limitations and budget constraints.

The accounts rendered for each economic year also clearly evidence the difficulties felt. The accounts, just like the budgets, were presented by the *Provedor*, and after being read, discussed and voted were sent to the competent tribunal for reclamation: “presented the accounts of the economic year of 1912-1913 which, being read and analysed, were approved and signed, being determined to put them in reclamation according to the law and sent to the

competent tribunal” (ADB, Fundo SCMB, Book of Minutes no. 38, fl. 78v, 02-10-1913). Later, in view of what happened in the country and in Braga, it was added:

His Excellency the *Provedor* presented to the administrative board the accounts of this institution for the last economic year of 1915-1916 which, after being read and analysed, were approved and sent in the usual manner, having been decided to give the utmost publicity to the statistical maps and to the quantity of consumed foodstuffs (ADB, Fundo SCMB, Book of Minutes no. 39, fl. 127, 13-10-1916).

The impact of war, the economic difficulties of the country, the lack of means to fight the epidemics and help their victims, was a harsh reality at the *Misericórdia* and Hospital, and several records demonstrate these facts:

Considering that the prices of foodstuffs and others are increasingly higher, being tremendous their shortness, His Excellency the *Provedor* proposed requesting His Excellency the Civil Governor the necessary authorisation so that this hospital can acquire them independently of auction during the next year of 1917-1918 (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 20, 24-05-1917).

The Civil Governor, aware of the state of calamity, in this controversial period would attend the requests of the *Misericórdia* and Hospital, trusted the Administrative Board and recognised the effort it did in helping the needy, by approving those requests:

His Excellency the *Provedor* informed that it had already been approved by His Excellency the Civil Governor the deliberation taken in the previous meeting, concerning the power of the Hospital to acquire foodstuffs and any others in the next economic year independently of auction (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 25, 28-06-1917).

There were a lot of requests, as the situation deteriorated even further to the *Misericórdia* and Hospital, even leading it to once again address the Civil Governor asking him to intercede on behalf of the *Misericórdia* and Hospital:

His Excellency the *Provedor* informed that, progressively increasing the price of every article indispensable to life, becoming ever more critical the situation of this house, had applied, once again, to the Government through His Excellency the Civil Governor, addressing His Excellency the Minister of Interior the following request: Your Excellency the Minister of Interior, The Administrative Board of the *Misericórdia* and Hospital of S. Marcos respectfully informs Your Excellency that the extraordinary increase that, day by day, are suffering the prices of foodstuffs, drugs, pharmaceutical products and all, absolutely all, items necessary to the upkeep of this hospital, forced the petitioner on the occasion of preparing its budget for the current economic year to adopt some measures deemed sufficient to attenuate in some way the alarming crisis that was progressing. Eventually, however, recognised its insufficient effectiveness and had to adopt more vigorous measures, although sadder and heartbreaking. It hampered and refused the admission of patients! And being its assets of 1.184.177,18 *Escudos*, most of which nominal, which produces the likely income of 40.242,23 *Escudos*, with which it has to bear the already high budgeted expense of 55.608,90 *Escudos*, this institution cannot feed and treat the high number of patients who daily enter its

infirmaries, being in the painful situation of limiting the number of admissions and refuse the admission of a lot of patients, which is regrettably sad! To diminish this situation the petitioner addresses Your Excellency so that, of the amount destined to public assistance, created by the Decree no. 3422, may be granted the support that the Government should give to this institution. Health and Fraternity, Braga, 12 November 1917, Signed The *Provedor* Alfredo Vieira Gomes. Which was likewise approved by the Administrative Board (ADB, Fundo SCMB, Book of Minutes no. 40, fls. 48-48v, 08-11-1917).

It is recognisable the transparency in the management of the Administrative Board, as a way of legitimising its action and, as such, gather efforts, both public and private, to face the difficulties which were presented.

In what concerns the accounts rendered, every year a balance sheet reported to 30 June was presented, and in some cases an inventory. Also, on the arrival of a new administrative board the respective minute would detail every asset on the respective date. As an example, below is presented the “Comparative map of values received by the Administrative Committee of the Misericórdia on 21 December 1910 and existing values on 31 December 1917” (Table 10).

Table 10: Movement of the Safe since 21 December 1910 to 31 December 1917 (Escudos)

Amounts received	
Existing balance on 21 December 1910	17 773,80
Distracted Capitals	228 914,24
Product of legacies and alms	54 170,06
Amortization and replacement of credit papers	16 237,36
Capitalization of income	4 298,77
Brothers' dues	2 673,50
Extinction of loans and debts	6 242,86
Subrogation of pious legacies	310,00
Grants for the New Hospital	153 000,00
Sale of land	1 050,00
Amortization of advances to contractors	3 549,80
Results of sale of wood	3 648,95
Product of sale of demolished building materials	421,80
Interest on Treasury Bills	16 796,82
Total	509 087,96
Amounts spent	
Mutual funds	63 886,00
Capital converted into registrations	25 491,37
in Bonds of 4 ½%	48 620,37
in Bonds of the City Hall	49 948,00
in Certificates of the Companhia de Crédito Predial	346,50
in 2/3 of <i>Companhia das Docas's</i> Shares	30,00

in Buildings	8 085,00
in Obligations of the National Loan (Angola)	1 000,00
in works in the New Hospital	115 696,13
Balance	195 984,59
Total	509 087,96

Source: ADB, Fundo SCMB, Book of Minutes no. 40, fls. 54v-55v, 24-01-1918

In most of the minutes there was also the concern to mention the presentation of maps of income and expense, as well as the trial balance sheet of the month, indicating the balance for the next month, as well as the cash to be deposited, as for example in the following situation: “were presented and archived the map of income and expense of the month of March and the cash trial balance sheet of the same month, presenting the balance of 3.907,75 *Escudos*, which was transferred for the current month, of which being deposited in the *Caixa Económica* [bank] the amount of 1.998,17 *Escudos*” (ADB, Fundo SCMB, Book of Minutes no. 40, fl. 14, 12-04-1917). This procedure started, according to the several minutes analysed, in July 1912, although it was normal not to present the trial balance sheet referring to June considering that it was instead presented the balance sheet as of 30 June. However, in 1919 this procedure was not followed, indicating that instability and difficulties that were felt could also interfere with some of the routines of the Administrative Board. Furthermore, based on the numbers available in the several minutes analysed, it is possible to verify a steady decrease in the available money over the period under study.

In sum, over the years the information presented, and today available and verifiable in the minutes, was not only quantitative but also qualitative. Bearing in mind the dependence from external funds that this institution experienced, there is an evident concern with transparency in the process of rendering accounts, and an increase in the quantity and quality of information disclosed by the management over the whole decade under study. This seems to be essential in engaging the community in the institution’s mission. The community can participate by donating goods, money or even voluntary labour, which actually happened in periods of crisis such as the one the institution experienced namely in the period when the pneumonic was raging.

In a scenario of shortage of financial means, the survival strategy of charity institutions needs to be reconsidered, and the *Misericórdia* and Hospital adopted other practices in the process of rendering accounts, such as publicity of its activities, and the way resources were used. And while this could be understood as a public acknowledgement of the resources

received from the community, it could also result in an increase in future donations and subsidies to be received.

4 Conclusion

The main objective of this study was to analyze the role played by accounting in the Hospital S. Marcos da Misericórdia de Braga in a social, economic and political context that Portugal went through, in which public health problems took on particular importance. The study sought to address the following research question: how does the accounting of the Hospital of S. Marcos da Misericórdia in Braga reflect the social, economic and political changes observed during the second decade of the 20th century?

The study of *Misericórdia* and Hospital de S. Marcos made it possible to reinforce the premise that accounting emerges as a social practice capable of controlling persons and resources and reveals its constitutive role, showing its contribution to local equilibrium. Non-profit charities such as *Misericórdia* and S. Marcos Hospital see in accounting a way of understanding their organizational functions, assuming that decision-making processes, structuring of organizational activities, and delimitation of organizational intervention are not independent of accounting information.

In this study evidence was found that administration and accounting were shaped and shaped the surrounding environment in such a troubled period of history. It was evidenced that accounting practices allowed to record and document past events, thus delineating the history of the entity, and its members, acting as carriers of organizational knowledge through time and space (Riccaboni et al., 2006). This study corroborates that accounting practices serve not only to provide quantitative information but also to portray the economic, social and institutional context in which they occurred (Riccaboni et al., 2006).

The study showed the power relations existing in the *Misericórdia* e Hospital of S. Marcos. The study also highlighted peer relations, both internally, locally and centrally. This study shows how accounting can be used as a resource in the exercise of power in the management of the organization, assuming a fundamental role in the process of accountability and legitimation. (Bracci et al., 2010).

During the period of the study, it was possible to observe greater care in the preparation and presentation of the information, financial and non-financial. There has been an increase in the complexity of accounting processes, both in terms of language and quantity and quality of information, becoming more detailed and more transparent in the information provided. The study reinforces the premise that accountability and accounting cannot be conceived solely on the basis of a unitary logic of whatever nature. (Quattrone, 2004), and showed that the management accounting practiced at *Misericórdia* and Hospital S. Marcos during the study period is also the result of the environment where it operates. Thus, there was a need to improve cost accounting, given the concern to get help to the neediest even though resources were scarce. The study has shown that accounting has played a pivotal role in supporting solidarity between those involved in the aid process, from victims to those taking decisions on the use of the institution's funds (Bracci et al., 2014).

The detail in the information presented from 1915 was useful to legitimize the actions of the Administrative Board and to highlight the importance of the action of *Misericórdia* and Hospital S. Marcos in the community. There was a concern to justify, through transparency of information, the lack of means and the reason why the *Misericórdia* refused to admit patients, limiting the fulfillment of its Mission. The use of "accounting for the other" has been verified (Sargiacomo et al., 2014), in which financial information incorporates concepts of suffering, well-being and emotion. It was evidenced that, with greater detail of the information, the administration of *Misericórdia* and Hospital S. Marcos exercised greater power over the competent entities and community to allocate support / subsidies, resulting in a greater allocation of support / subsidies in a greater number of admitted patients.

The study emphasizes the importance of the role of accounting in the local balance, insofar as it assumes itself as a social mechanism, assisting in helping the poor and the institution in contexts of financial crisis or in situations of calamity (Servalli, 2013). The study highlights the important role that charitable institutions, such as *Misericórdia* and Hospital S. Marcos, assume in society, functioning as state allies, or even assuming state responsibilities in situations of calamity (Servalli, 2013), assisting those in greatest need beyond their structural capabilities.

In summary, this study demonstrated that the *Misericórdia* and Hospital S. Marcos adapted to a moment of crisis, contributing to a better understanding on how these

organizations adapt over time in the fulfillment of their mission. The development of accounting practices in *Misericórdia* and Hospital S. Marcos has played a key role in the achievement of the vision and fulfillment of the organization's mission. Accounting has not been reduced to an economic argument per se, evidence shows that accounting practices have arisen and developed to respond to multifaceted interests and to seek balance in the exercise of power (Bracci et al., 2010).

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- Commercio do Minho, “Medida Sanitária” 21 fev. 1918, Anno 46.º N.º6:668
- Commercio do Minho, “O Typho” 24 fev. 1918, Anno 46.º N.º6:669
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- Echos do Minho, “Vigilancia” 18 abr.1918, M.1557
- Echos do Minho, “Pedindo Providencias” 16 mai.1918, M.1579
- Echos do Minho, “Reuniões” 19 de mai.1918, M.1582
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Arquivo Santa Casa da Misericórdia de Braga (SCMB)

- Livro de Atas da Mesa da Irmandade da Misericórdia, n.º 39.
- Livro de Registo das Contas da Santa Casa da Misericórdia e Hospital de S. Marcos
- Estatuto da Santa Casa da Misericórdia e Hospital de São Marcos de Braga, aprovado por alvarás do Governo Civil aos 18 de Julho de 1911, 22 de Outubro de 1914 e 22 de Dezembro de 2015. Braga-1952
- Cópia da Instituição do Hospital de São Marcos

Legislation

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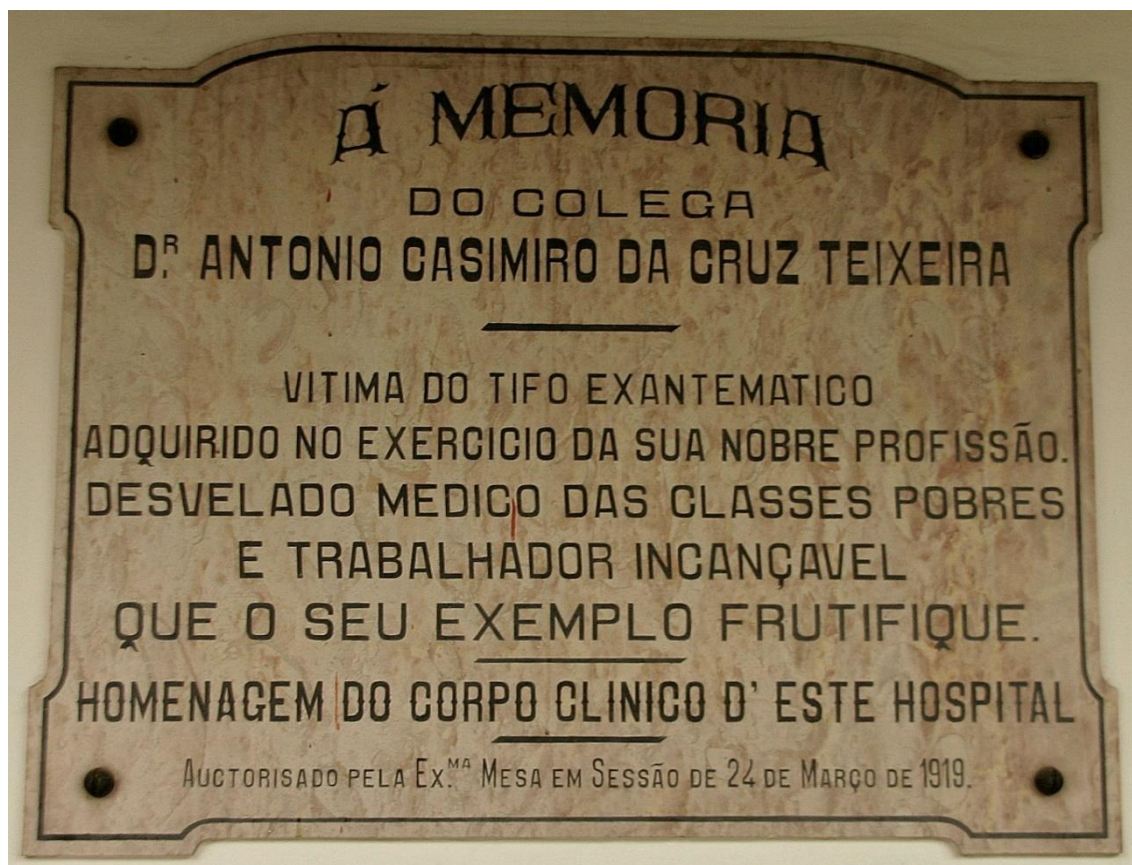
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Appendix 1: Memorials located in the cloisters of *Hospital de S. Marcos*





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