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Information and Empire | Simon Franklin, Katherine Bowers

9. What Could the Empress Know About Her Money? Russian Poll Tax Revenues in the

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Given the inadequate size and training of Russia's provincial bureaucracy, one might ask how it managed to govern so many people and so much territory. The simple answer is that for the most part it could not and did not govern them.²

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2 Some information does exist about the size of Russian officialdom at the end of the seventeenth and the beginning of eighteenth centuries. Calculations by Ludmila Pisarkova show that in 1698 the ratio between officialdom and the general population was 1:2250, and in 1726 it was 1:3400.⁶ Velychenko has suggested that, until 1795, the proportion of state clerks in relation to the civil population in Russia and European countries (Austria, Britain and Prussia) was close in number (1:1375 and 1:1833, on average, respectively).⁷ Nevertheless Velychenko does not make it clear whether the Russian Empire was “well-governed” in the beginning and middle of the eighteenth century,⁸ or what number of state clerks was supposed to be sufficient to let the government make so-called effective and sound decisions. Most historians agree that Russia was undergoverned in the nineteenth century.⁹ The present chapter focuses on the question of whether the Russian government in the middle of the eighteenth century had enough informational resources to conduct a sensible financial policy, and whether there were enough officials to collect taxes and report on the revenue (in this case, the poll tax): that is, whether or not Russia was undergoverned.

3 I chose the poll tax as a case study because it was a key direct tax in Russia, the revenue of which supplied military forces in peacetime. When Peter the Great introduced the new tax, he tried to organise it for ease of calculation and collection. The taxable base did not change for decades. Money collection and distribution were decentralised, so the cash flows never accumulated in the centre; instead they were directed according to the authorities’ orders right to their destination points. This configuration solved the most important logistical problem: money delivery to the consumer. The government obtained information on tax

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Was There a Required Number of Civil Servants for Tax Collection?

- 4 Starting from the 1730s, poll tax collection was undertaken in provincial clerical offices where the taxpayers (landlords, countermen, delegated representatives, etc.) arrived twice a year (originally three times a year) and handed cash to a clerk (e.g. a copyist) who made an entry on the tax payment in one or several accounting books; within three days a taxpayer had to receive a receipt from the clerk confirming his payment. Other officials, enumerators (*shchetchiki*), under the supervision of a poll tax officer (*ofitser pri podushnom sbore*) counted the money, packed it into sacks and barrels, sealed them, and transported them on carts to their destinations, escorted by a convoy. Upon handing the money over to the recipients they were given delivery receipts and returned to their offices. In addition to the main tax, taxpayers paid a service tax of two kopeks per ruble for clerks' salaries (*zhalovanie*) and transportation costs. If the individuals failed to meet payments on time and accrued arrears, a crew of retired soldiers was sent from the local provincial office to the village and stayed there for some time fully at the debtors' expense; such an order was legislated.¹¹ In cases of long-term indebtedness, peasants or even landlords might be imprisoned and detained on their own account (*na svoem koshte*).¹²
- 5 The number of officials engaged in poll tax collection was not large: one or a few clerks (*podkantseliarist* or *kopiist*) received the money and kept records, and one or two officials (the poll tax officer, the local commissar, etc.) supervised tax collection and signed documents (*u shcheta denezhnoi kazny*). For instance, in 1741 the Smolensk clerical office included forty-six "secretaries, clerks, junior clerks and convicts" only three of whom were directly

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population, two ratios come to light: 1:4652 (the correlation between the total number of regional officials and the adult male population), and 1:71,000 (the ratio of dedicated poll tax officials to the adult male population). Neither of these is relevant, however, as a certain number of officials were not considered: the detachment of soldiers tasked with money transportation and debt collection. Table 1 represents the number of civil servants in different Russian regions in 1739.

Table 1. Required Staff for poll tax collection in the Russian Empire in 1739 estimated by the General War Commissariat (*General-kriegs-komissariat*).¹⁵

Rank	Provinces (<i>gubernii</i>)								
	Moscow	Siberia	Novgorod	Arkhangelsk	Belgorod	Smolensk	Kazan	Voronezh	Nizhniy
The first group									
colonel	1								
lieutenant colonel (<i>podpolkovnik</i>)		1	1		1	1	1		
major (<i>premier-majior</i>)	4		1	2	1		4	2	2
second major	3		2	2	1		1	2	1
captain	5	1	2			1		1	
lieutenant (<i>poruchik</i>)	16	2	4	4	7	1	4	6	4
ensign (<i>praporshchik</i>)	34	6	8	8	11	3	14	9	3
subtotal	63	10	18	16	21	6	24	20	10
The second group									
sergeant	20	3	7	7	12	2	10	9	2
quartermaster (<i>kaptienarmus</i>)	37	1	10	6	12	1	12	8	6
corporal	53	7	18	15	22	5	23	21	9
soldier	886	96	280	203	290	117	390	279	194
subtotal	996	107	315	231	336	125	435	317	211
The third group									
clerk (<i>kantseliarist</i>)	24	2	8	5	6	2	11	7	6
junior office clerk (<i>podkantseliarist</i>)	29	4	8	6	11	4	5	5	4
copying clerk (<i>kopiist</i>)	121	12	34	24	38	12	47	29	31
subtotal	174	18	50	35	55	18	63	41	41

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i revizii naseleniia Rossii, 1646–1858, vols 2–3, ed. by L. G. Beskrovnyi, Ia. Ie. Vodarskii, V.M. Kabuzan (Moscow: Institut istorii AN SSSR, 1972).

Table 2. The number of officials per 1000 men in Russia, by region, in 1738.

Officials	Moscow	Siberia	Novgorod	Arkhangelsk	Belgorod	Smolensk	Kazan	Voronezh	Nizhniy	Total
The 1st group	0.03	0.08	0.03	0.04	0.04	0.03	0.03	0.04	0.02	0.03
the 2nd group	0.48	0.81	0.57	0.60	0.59	0.58	0.54	0.62	0.48	0.54
The 3rd group	0.08	0.14	0.09	0.09	0.10	0.08	0.08	0.08	0.09	0.09
All	0.60	1.02	0.70	0.73	0.73	0.69	0.65	0.74	0.60	0.66

- 6 The first group of officials—from a colonel down to an ensign—was in charge of poll tax collection supervision. Alongside them, governors (*voevody*), who acted as poll tax officers during the receipt of tax payments, might have had responsibility for control over the whole process if administrative resources were insufficient in a particular region. As such, governors had the right to sign all papers issued to record the amount of tax collected, and were responsible for shortfalls. The second group, estimated to be more than 80% of the whole, included errand crews consisting primarily of retired enlisted soldiers whose duties were logistical: to convey and deliver money, correspondence, etc. This group of clerks was responsible for the *material layer* of tax collection. The third group, about 13%, undertook the receipt of money and bookkeeping. This group of clerks was responsible for the *information layer* of tax collection.
- 7 Comparing the number of taxpayers with the number of clerks gives an estimate of 1:1509¹⁶ (or 0.66, Table 2),¹⁷ which in general corresponds to the ratio in European countries (Austria, Britain and Prussia).¹⁸ But the ratios of officials belonging to the various groups differ greatly. More bureaucrats of the second group were in charge of money transportation, but the officials of the third group, whose

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of equipping all the provincial offices with personnel had just begun. It is important to stress here that in practice a significant number of provincial clerical positions remained vacant. The following is an example of a typical situation. In 1731 the local clerkdom in the Nizhnii provincial office reported on the reasons why they had failed to follow the Senate's directive, even though their office in 1722–23 was staffed with 167 clerks as per the schedule requirements. By 1732 the number of their personnel had dramatically changed. According to the clerks' report, thirty-seven officials had died and sixty-two either were transferred to other places, had run away or had been fined; consequently there were only sixty-seven employees left, several of whom were old, sick, or mentally ill.¹⁹ The report especially noted that Nizhnii local authorities had previously reported to the government about the severe deficiency of their civil servants, but neither a resolution nor even a response had been received. Within ten years the number of clerks had decreased by almost 60%.

- 9 The calculations of the central authorities, concerning the costs of maintaining such state bodies as regional clerical offices, proved to be quite moderate, and, as mentioned above, these costs were reimbursed by an additional two-kopek levy to which taxpayers were subjected. According to the General War Commissariat's estimates, civil servants' allowances and additional expenses should have been covered by the amount of the levy, presumably 75,000 rubles, gathered from 5.5 million male taxpayers. According to the staff schedule, about 50,000 rubles per a year were spent on clerks' wages, another 5,000 rubles were to be spent on administration expenses, and finally the difference of 20,000 rubles should have stayed in the budget every year.²⁰

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burdened by red tape. For this reason, huge sums of fines remained unpaid for years.

11 The extent of poll tax payments demonstrates the efficiency of state bodies' performance. Researchers have proven that the level of tax collected was over 90%.²¹ We can therefore safely conclude that the system of poll tax collection in the Russian Empire of the eighteenth century proved to be quite effective. At the same time, the level of tax acquisitions was dependent on many factors, such as the severity of the tax burden on taxpayers and the extent of state tax claims' compliance with the legislation. As for the contribution of bureaucratic staff it is not easy to extract and assess their influence on the whole process of tax gathering and distribution, but at least, from the beginning, the system was organised in such a way as to ensure its fruitful operation, using the staff at hand to keep the population from total insolvency. That aim was achieved, so we may regard the bureaucratic capacities of the Russian Empire in that aspect as satisfactory for enabling tax circulation and providing the state governing system with the assets necessary for its functioning.²²

12 The next example demonstrates a case in which the straightforward system of poll tax collection met insuperable obstacles. On 15 October 1736 in the Military College, a man called Stepanov faced interrogation. Stepanov testified that, in 1722, while serving as a junior clerk in the Kostroma provincial office, he was sent to the Moscow Treasury Office with a coffer containing 7,000 rubles. In the Moscow Treasury Office, local clerks did not take the money but directed him to an equipment office (*mundirnaia kantora*) where only part of the load was accepted—3,000 rubles. At the equipment office Stepanov received an additional 11,000 rubles, so the total sum that he was to deliver to the St

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possible imprisonment. Until all the circumstances were elucidated, Stepanov was taken into custody.²³ After a scrupulous investigation it was revealed that the revenue register kept by Poletaev did not contain a record of the 11,000 rubles received from Stepanov, but it did have a record dated February 1722 that Kalashnikov together with six enumerators (including Stepanov) delivered 128,000 rubles from the Moscow equipment office. Based on that evidence it was decided to let Stepanov return to the Kostroma provincial office.

- 13 This episode demonstrates that the reasons for financial “losses” could have been logistical problems and a crude system of accounting. Thus, on the one hand, the financial transactions were posted in ledgers thoroughly enough to enable outside users to reconstruct the cash flows in detail twelve years later; but, on the other hand, ordinary life incidents such as illness made it impossible to keep records correctly. In this situation, since a written confirmation (receipt) was never issued, and the province from which the payments had come was not posted in the ledger, 4,000 rubles were actually calculated as a shortfall from the Kostroma provincial office, despite the sum in question having been collected in Kostroma, sent, and delivered to its destination.

Officials as “*Schreibmaschine*”?²⁴

- 14 A study of provincial clerical reports reveals a phrase which reoccurs in most of them stating that the poll tax was being collected and sent to the proper destinations on time—in accordance with instructions—but that the locals were not able to make and submit financial reports at the same time owing to the lack of clerks.²⁵ “According to the report of the Zaisk provincial office the accounts about poll tax and the

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office. They may be divided into two types: internal documentation of the office and external reporting.

Documentary Turnover in a Provincial Clerical Office

- 15 At the level of provincial offices, a significant number of financial documents must have been issued and kept. Moreover, from the imposition of the poll tax until 1736 (when an institute of poll tax collection officers and a unification of the reports on tax acquisition and distribution was implemented) the territory of a region might have been divided into several districts, and each district would have issued its own set of financial papers.
- 16 For instance, in January 1731 a governor, Dmitrii Mikhailovich Novokshchenov, delivered files from the Vladimir office to Captain Terentii Bogdanovich Mozovskii of the Estliandskii regiment.²⁷ The set of files included: a leather-bound alphabetical register sealed by Colonel Korobov; list registers sealed by Major General Chernyshov and Colonel Korobov; printed bills; the colonel's and the commissar's instructions; tables and sample accounting books; poll tax receipts issued in previous years sealed by a commissar; three capitation fee revenue registries from the current year sealed by the governor; one capitation fee expenditure registry also sealed by Novokshchenov; printed and written edicts received from senior authorities; orders and memos; inventories and notebooks; and finally, drawings and dispatches of the location of the headquarters by commissar Petr Mitkov.
- 17 A similar set of documentation was passed to an infantry captain of the Narvskii regiment,²⁸ Ivan Ivanovich Drozdov, in a district clerical office of Vladimir province. In addition it contained the following books: a register of forty-konek fee

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offices on average seven ledgers were kept in which transactions were regularly posted, as we see in a typical situation drawn from the Oboian regional office in Belgorod province in 1753: there were seven accounting books kept on a permanent basis, and four of them as a rule lay on a clerk's desk.²⁹

- 19 Ledger completion was allegedly not a problem in itself, but storing and finding archived files caused much inconvenience, as we see in the following episode which deals with the search for the proper poll tax office allocation in Moscow in 1754.³⁰ Due to the absence of a spare room in the Metal Mining and Manufacturing College, the poll tax collection was arranged in the basement of a provincial office where there was only one window and very little space, and which was stuffed with chests and boxes (in total amounting to thirty), placed on top of one another up to the ceiling, containing poll tax accounting audit books and expenditure receipts. The civil servants were supplied with only one desk because there was no room for another, and they worked with candles lit even in the summer, as the sunlight did not reach their basement office. It is no surprise that under those circumstances it was difficult for them to identify counterfeit coins. Another concern dealt with the storage of the collected money. On any given day up to a hundred sacks and barrels full of coins might have been delivered from different provinces simultaneously, so it was obviously difficult to find places to store this money and to find room for its conveyors. This last group might have amounted to more than fifty people who would have arrived at the same time. Officials frequently worried that documents might rot or be eaten by mice.³¹ In such conditions, the main complexity was not in preparing financial documents, which demanded only the basic skills

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which introduced a new rule of sending accounting books signed by staff- (*shtab*) and chief- (*ober*) officers directly to the Auditing Office for an annual audit and inspection. But soon, in 1728, it was reported to the Senate that the local financial document audit had failed. The reason, which transformed a well-intended idea into a fiasco, was banal: the audit could not be completed due to a lack of staff.³² According to new rules introduced in 1728 the people who had to gather the tax money under the supervision of governors were *zemskii* commissars. They were to pass the collected imposts to governors who in turn sent revenues to the heads of the provincial authorities. The latter spread the poll tax that had been collected among staff officers to be delivered to the proper destinations as appointed in the Military College's edicts. The new rules also prescribed that regimental books and invoices should be inspected and audited in a commissariat first, and only afterwards sent to the Auditing Office where the reports totaling the figures for all Russian regions were prepared. But the very next year (1729) disclosed the weakness of the new arrangements: there were complaints sent to the Military College from a commissariat notifying them that the commissariat's staff was not sufficient for the audit of invoices, that they lacked the human resources to fulfill that task, and that at the same time the Auditing Office was reluctant to help, not wishing to take over someone else's duties. Obviously the point at issue was not the basic accounting books audit, but the precise invoices (annual and half-yearly). From that period onwards the completion of financial reports gradually developed into the main occupation of provincial clerical offices. Local clerks were to keep records of the basic documentation and compose reports.

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format and the structure of compulsory financial statements had been established and passed down to the local offices, where provincial executives were in charge of filling in the necessary forms and sending them back to the higher authorities. The lists were arranged as handwritten tables presenting the information about the yearly arrears of poll tax payments of three types—seventy-kopek fees, forty-altyn fees, and forty-kopek fees—since the latest audit, i. e. within the five-to ten-year period before the current one. In practice the data on shortfalls referring to the same year, i. e. 1736, and the same territory, would differ in several lists, not only for the current year (1736), but for all the previous years as well. This difference occurred due to the fact that tax debts for any previous period might have been disbursed in the current year without adjustments being made; it took too much of a clerk's time to check all the documents dated later than the last audit each time a debt was paid out.

- 22 The process of report preparation was neither easy nor flawless. The first problem was the shortcomings of basic financial documentation. Originally, the tables in the documents did not have totals. Thus, I suggest that every time a reference to a document was needed its sums were recalculated. Moreover, instructions about the reports' format and content changed from time to time, so, in accordance with altering requirements, cumbersome tax books, registers and other documents had to be audited, recalculated, and their structure renovated. The government demanded scrupulous accounting of tax payment receipts and shortfall; the high level of detail required obviously slowed the whole system of reporting considerably. Simon Dixon notes that Ivan Pososhkov was critical of "unnecessarily complex accounts" as early as 1724 in his *Book of Poverty and Wealth*, one of the first Russian

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free hand and their comprehensive analysis reveals a wide variety of ways in which the data in report tables were presented. Governmental offices sent many complaints and directives to follow the standards for report structures, but all in vain.

- 24 In fact a note from the Military College to the Senate in 1738 stated that: “[...] accounts from the counting board (*shchetnaia kantora*) do not accord with the regulations of the Auditing Office; as a result there will be only pointless obstacles and correspondence, but we cannot audit the accounts [...]”.³⁴
- 25 Officials of the central authorities, as well as some historians, regarded such behaviour by provincial clerks as sabotage. In 1768 Privy Counsellor Ivan Ivanovich Iushkov, governor of the Moscow province, received this dispatch from a Commissariat Head Office: “The Moscow provincial office did not do their best to compose and send accounts, and spent the whole time in useless writing”.³⁵
- 26 It was probably an excruciatingly difficult task for bureaucrats to compile the data on the various impost payments for different segments of the population. According to the first audit, the number of population groups amounted to forty, as stated in a list dated 1737 and adjusted to the tables’ columns, but this was not observed everywhere. On the one hand, in the central part of the Russian Empire, where the process of the main social groups’ (landlords, state and court peasants and merchants) self-identification had been almost completed, the task of arranging the information on shortfalls in correlation with each group’s indebtedness did not cause much difficulty. On the other hand, in the outlying regions of the empire, that process had only just begun, so the task of over-detailed data presentation led to the incorrect allocation of figures in

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of interpreting the local clerks' chosen method of allocating figures in lists. The government's position on that question was clear: information was to be presented in a precise and very detailed manner. Such an approach paradoxically contributed to the fact that provincial reports' tables were actually prepared arbitrarily.

27 The first two problems—the shortcomings of basic financial documentation and the peculiarities of provincial state servants' modes of thinking—could be summarised as follows: provincial officials genuinely wanted to fulfill their tasks, but were simply prevented from doing so. A third possible problem is, like the previous one, difficult to prove, but should not be disregarded: provincial officials may not have wanted to obey the wasteful requirements of the authorities.³⁶ The local clerks collected and distributed money in a proper manner, so their task was fulfilled completely, but they could have considered the government's desire to have scrupulous reports as just a whim. This was not sabotage in its direct meaning, but their knowledge of financial flows gave them a (false) sense of authority.

28 The three problems I have delineated reflect the statement that the bureaucratic processes were stalled “for want of people”.³⁷ However, the reason for poor information acquisition by the state's central authorities was not only a lack of clerks, but also the fact that regional office workers were underqualified and could not satisfy the state's desire for updated, relevant financial data. Unfortunately for locals, a severe punishment was introduced in order to extract the necessary information from provincial offices: clerks were chained to their working places until the reports were completed.³⁸

29 A further obstacle that inhibited the flow of information to

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(*rassyl'shchiki*). The required reports had not been delivered from the following areas, however: the Sviazhsk province of the Kazan region, Penza province, Viatka province, various towns of the Voronezh region, Eletsk, Tambov, Solikamsk, and Bakhmut provinces.³⁹ In fact the central official bodies' demands for timely fulfillment and delivery of local reports were numerous: "the first ones—on 2 December, 1735; the second—on 10 February, 1736; the third—on 24 February, 1736; the fourth—on 15 March, 1736; the fifth—on 20 April, 1736; the sixth—on 4 May, 1736; the seventh—on 13 May, 1736; the eighth—9 June, 1736; the ninth—on 14 September, 1736; the tenth—on 15 October, 1736; the eleventh—on 31 November, 1736; the twelfth—on 21 December, 1736; the thirteenth—on 11 January, 1736 [*sic*]"⁴⁰

30 Consequently, the clerks of the central offices faced two contradictory problems: they were burdened with piles of local reports that had been filled in improperly, which were difficult to summarise and incorporate into cumulative lists, and simultaneously those office workers did not receive any registers at all from many regions. As Dixon observes, "[...] growing sophistication in bookkeeping methods was more often a barrier than an aid to understanding".⁴¹

The Constant Deficiency of Information in the Russian Government

31 Clearly the governmental bodies in the capital received irregular and hardly comparable information on the state's finances.⁴² Thus, the government had to make decisions under the oppressive conditions of a constant lack of operable updated information, as described in the following episode.

32 Direct government regulation of poll tax collection had not

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The story behind the appearance of such a directive was prosaic.⁴⁴ According to the *Plakat*, taxpayers were to give the fees to specially assigned soldiers, enumerators, who took the money under their own responsibility and packed it into sacks; the sealed sacks were then put into barrels and a colonel in charge fixed seals to the latter. Apparently the barrels were to be opened only in the presence of the enumerator, who held full responsibility for tax payments he had accepted. The performance and results of this scheme became evident within a few years and were described in a dispatch from the Military College to the Senate in October 1730 as follows: “[...] the work of the enumerators (*shchetchiki*) included a number of shortcomings so enumerators were condemned to the galleys [...]”.⁴⁵ In the meantime, while engaged in solving the problem mentioned above, state authorities bore in mind the edict of 1714, which stated that merchants were prohibited from engaging in the collection of imposts and levies, and that, instead, clerks were obliged to carry out that function. Finally, in February 1731, a new edict was published introducing a revised procedure for the gathering of tax fees, according to which provincial clerical offices had to begin conveying four representatives of their office staff to the appointed regiments for the purpose of counting the poll tax revenues. The directive was aimed at resolving the issue of the military forces’ financing, and in general it was rational, but from the very beginning its implementation was impossible for basic logistical reasons. Moreover, the government had already been informed about the impossibility of the new order, but either neglected that data or did not realise its existence.

33 At almost the same moment that the new edict was announced to provincial offices, people began sending dispatches directly to the Senate explaining why it was

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consciousness [...] *zemskii* scribe (*pisar'*) Ivan Goriachichnikov was not counted yet [...] junior office clerks (*podkantseliaristy*) Vasilii Savin, Vasilii Fedorov, Aleksei Galaktionov had been set fines [...] Stepan Stepanov was a decrepit old man, Ivan Sumorokov was in decline and deaf [...] young copyists could not be trusted because of their youth".⁴⁶ The governor's conclusion clearly stated that fulfillment of that edict would have led to all operations in the provincial office ceasing. Consequently, the edict's requirements had been left unfulfilled. The same happened in other provinces (Novgorod,⁴⁷ Archangelsk,⁴⁸ Simbirsk,⁴⁹ etc.) because the same situation existed in those clerical offices. In the Tver office, after sending a *zemskii* scribe, a *podiachii*, and two young clerks to the Koposr regiment, there remained only ten clerks, and among them three were drunkards.⁵⁰

34 It is important to specify that dispatches reporting on an inability to perform as the directive demanded were sent repeatedly (for instance, from the Belozersk province on 20 May⁵¹ and on 16 July⁵²). In the Pereslavl Zaleskii local office's report it was stressed that they had already sent reports that they did not have enough clerks: twice to the Board of Revenue (*Kamer Kollegiia*) and three times to the Moscow provincial office.⁵³

35 Obviously in the Russian Empire's provinces a controversial situation had been growing into a serious conflict. On the one hand, the local clerical offices proclaimed the edict's implementation to be beyond their capacities, but on the other hand, the regiments' headquarters, where the clerks who arrived were supposed to count the collected tax fees, found themselves in bizarre circumstances: while there were significant sums of taxes collected at the regiments' disposal, there were no enumerators to calculate and pack them. So

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the Nizhegorodskii regiment where an enumerator did not have time to take money from taxpayers.⁵⁵ As for the Russian government, it supported the regiments.⁵⁶ In fact the implementation of the edict would have inflicted either a breakdown in the local offices' routine activities or a compelled stoppage of the receipt of tax imposts in the regiments' headquarters. It is therefore no surprise that the nominal shortfall was posted simply because of the lack of clerical workers to count and register tax payments. The weak system was reformed within a couple of years and an institution of poll tax officers was introduced. Apparently this solution was successful, as clerical workers were moved from central state bodies out to provincial regiments' locations and regional clerical offices, instead of the local clerks shifting from local offices to central ones.

- 36 In sum, for most of this period, the main task of provincial clerks, to ensure that information flowed to the government by means of reports, statements, and other basic documentation, was not performed satisfactorily, either due to a lack of local staff or for deeper reasons. I want to stress that the local staff may have been the only people who were aware of the state of financial affairs at the provincial level.

What Could the “Higher Spheres” Really Know?

- 37 The short answer to this complicated question is “almost nothing”. The difficulties mentioned above greatly impeded the government's ability to manage its finances—unless, of course, we agree with Dixon's statement that “the Russian old regime's problem was not that it governed harshly but that it scarcely governed at all”.⁵⁷ The Russian government wanted to rule and it desperately needed information to do so

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money than the Board of Expenditure, and neither Senate nor Supreme Privy Council could bring them into accord”.⁵⁸

- 39 The budgeting was almost blocked. There were too many reports. In the 1760s the Board of Expenditure complained that every year it received about 20,000 different reports, and most of the reports had been unsupervised for decades. It was impossible to match accounts from different provinces, because other central and provincial offices did not put their primary reports into a total account as they ought to have done according to the law; instead they sent the basic documentation to the main state financial offices.⁵⁹
- 40 Top bureaucrats of the central government did not know the state of the empire’s finances, so it is not surprising that the monarch also did not know how much money she had. Catherine II wrote that, after her accession to the throne, the Senate gave her a general account of empire revenues. Their total number reached 16 million rubles. After two years, she put Prince Aleksandr Viazemskii and Aleksei Melgunov, the president of the Board of Revenues, in charge of recalculating the revenues. It took them several years and they had to write to each provincial governor at least seven times. Finally they found an additional 28 million rubles,⁶⁰ but it remains unclear whether they discovered all the revenues.
- 41 Contemporary scholars knew very well that no available statistics could demonstrably be proved to be true. In the 1820s a famous statistician, Karl German, told the students of Petersburg University that “the government does not know even the most basic items. I do not know exactly even the number of cities in Russia. Nowhere is there indicated a reliable number [...] The official statistical data, published by the Government, leave a great deal to be desired”.⁶¹
- 42 Modern historians are unanimous in their opinion that the

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almost impossible to make sense of Russian financial records”.⁶³ Peter Waldron states, “The Russian state did not have the bureaucratic capacity to maintain accurate records of its finances during this period and the budget-making process was still rudimentary”.⁶⁴ As a result, as Dixon argues, “economic policy long relied more heavily on *a priori* social assumptions than on economic data, despite a dawning recognition that carefully digested information was a prerequisite of successful policy-making”.⁶⁵

43 Finally, I would like to introduce a further suggestion, the proof and evidence for which is beyond the scope of the present chapter, but which is closely linked with its content. As I mentioned earlier, provincial clerks’ activities can be divided into two levels: material (tax payment collection and distribution to the consumers) and informational (keeping records and preparing reports). In the present chapter, I have demonstrated that Russian local clerkdom succeeded at the first level, as poll tax collection resulted in high revenues; at the same time they failed to perform well at the second level—making and submitting the required reports in time. In dispatches and other reports the clerks divided their daily duties as I explained, and thus we may surmise that the office workers regarded these activities as different ones. Moreover, they treated tax collection as a more important obligation than composing reports. The government’s attitude, however, differed from that of its subordinates. Seemingly the role of information collection was more important because the state budget was decentralised and the entire volume of gathered taxes was never accumulated in the centre, but instead was distributed from provinces directly to its appointed destinations. For the government, trustworthy and updated reports were therefore as valuable as the sums of the imposts collected.⁶⁶ The urge for

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decentralisation of the relationship between the capital and the provinces, which co-existed, to a certain extent, in parallel worlds. Now, we, as historians who have access to archives and, more importantly, to modern technologies, can calculate the level of tax collection in eighteenth-century Russia, but clerks from that period could not, because of internal problems of information flow. The task set them by the Russian government was beyond their means. The question remains: does this imply that Russian clerks were not effective?

Notes

2. Robert E. Jones, *Provincial Development in Russia: Catherine II and Jacob Sievers* (New Brunswick: Rutgers University Press, 1984), p. 14.
3. John P. Le Donne, *Absolutism and Ruling Class. The Formation of the Russian Political Order, 1700–1825* (Oxford: Oxford University Press, 1991), p. 239.
4. Jones, *Provincial Development*, p. 13, Stephen Velychenko, 'The Size of the Imperial Russian Bureaucracy and Army in Comparative Perspective', *Jahrbücher für Geschichte Osteuropas*, Neue Folge, 49.3 (2001), 346–62 (p. 347), Boris N. Mironov, *Rossiiskaia imperiia: ot traditsii k modern*, vol. 2 (St Petersburg: Dmitrii Bulanin, 2014).
5. Velychenko, pp. 347–48.
6. Ludmila F. Pissar'kova, 'Rossiiskaia biurokratiia v epokhu Petra I', *Otechestvennaia istoriia*, 1 (2004), 18–41.
7. Velychenko, p. 352.
8. "Great Russia did not seem to have been undergoverned relative to its western neighbors": Velychenko, p. 357.
9. Peter Gatrell, 'Economic Culture, Economic Policy and Economic Growth in Russia, 1861–1914', *Cahiers du Monde Russe*, 1 (1995), 37–52 (p. 42); The review of the latest historiography appears in Sergei V. Lyubichankovski, 'The State of Power in the Late Russian Empire: The English-American Historiography of the Second Half of the XXth-early XXIst centuries', *Proceedings of the Samara Scientific Center of the*

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for long both unable and unwilling to supply, and because it threatened to expose the fraudulent practices that everyone had an interest in concealing”.

11. *Polnoe sobranie zakonov Rossiiskoi imperii*, Series 1 (1649–1825) (hereafter *PSZ* 1), no. 6674.

12. V. N. Zakharov, Y. A. Petrov, M. K. Shatsillo, *Istoriia nalogov v Rossii. IX– nachalo XX v.* (Moscow: ROSSPEN, 2006), p. 97.

13. RGADA, coll. 278, descr. 1, file 6692.

14. RGADA, coll. 248, descr. 7.

15. RGADA, coll. 248, descr. 7. file 412, fol. 117v. This document’s origin lies in the trend of sorting out questions of regional management. See *Oblastnye praviteli Rossii, 1719–1739*, ed. by I. Babich and M. Babich (Moscow: ROSSPEN, 2008), pp. 8–12.

16. This study takes into account only the male population because women were not on audit lists and were not subject to tax payments, or, at least, I have not found statements to the contrary in the sources at my disposal. Women did not participate in the delivery of money to the local offices, etc. At the same time, women along with men produced the goods, products, and materials which formed the taxable base.

17. But our estimation is almost three times higher than Mironov’s; this discrepancy could be caused by the problems of defining a “bureaucrat” in the Russian context. These figures are derived from the primary source. See Mironov, *Rossiiskaia imperiia: ot traditsii k modernu*, vol. 2, p. 435, Table 8.2.

18. Velychenko, ‘The Size’, p. 93.

19. RGADA, coll. 248, descr. 7, file 391, fol. 236–38v. NB: these are the figures cited in the document; the mathematical discrepancy is present in the source.

20. RGADA, coll. 248, descr. 7, file 412, fol. 117v.

21. See, for example: E. V. Anisimov, *Podatnaia reforma Petra I* (Leningrad: Nauka, 1982), p. 267; Arcadius Kahan, *The Plow, the Hammer and the Knout: An Economic History of Eighteenth-Century Russia* (Chicago: University of Chicago Press, 1985), p. 321; N. N. Petrukhintsev, ‘Tsarstvovanie Anny Ioannovny: problemy formirovaniia vnutripoliticheskogo kursa (1730–1740)’ (Dokt. dissertation, Moskovskii

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see Mikhail Kiselev, 'State Metallurgy Factories and Direct Taxes in the Urals, 1700–50: Paths to State Building in Early Modern Russia', *Kritika: Explorations in Russian and Eurasian History*, 16.1 (Winter 2015), 7–36.

23. RGADA, coll. 248, descr. 7, file 412, fol. 757–757v.

24. I use this term metaphorically; for more on this metaphor, see Peter Becker, "Kaiser Josephs Schreibmaschine": Ansätze zur Rationalisierung der Verwaltung im aufgeklärten Absolutismus', *Jahrbuch für europäische Verwaltungsgeschichte*, 12 (2000), 223–54.

25. M. Bogoslovskii, *Oblastnaia reforma Petra Velikago. Provintsiia 1719–27 gg* (Moscow: Universitetskaia tipografiia, 1902), p. 273.

26. RGADA, coll. 438, descr. 1, file 24, fol. 34.

27. RGADA, coll. 423, descr. 2, file 136, fol. 10–11.

28. RGADA, coll. 423, descr. 2, file 136, fol. 12–13v.

29. RGADA, coll. 304, descr. 1, file 374, fol. 13v.

30. RGADA, coll. 248, bk. 2887, fol. 158–59.

31. *Ibid.*

32. RGADA, coll. 248, file 393, fol. 466–67.

33. Simon Dixon, *The Modernisation of Russia, 1676–1825* (Cambridge: Cambridge University press, 1999), p. 67.

34. Rossiiskii gosudarstvennyi voenno-istoricheskii arkhiv, coll. 21, d. 12, sv. 14, d. 1, fol. 28–29v.

35. RGADA, coll. 400, descr. 11, file 295, fol. 100.

36. I would like to thank Andrei Zorin for this suggestion.

37. RGADA, coll. 248, descr. 7, file 393, fol. 81.

38. See e.g. Petrukhintsev, 'Tsarstvovanie Anny Ioannovny', p. 461.

39. RGADA, coll. 248, descr. 7, file 387, fol. 522–23.

40. See, for example, RGADA, coll. 248, descr. 7, file 387, fol. 454.

41. Dixon, *The Modernisation of Russia, 1676–1825*, p. 67.

42. RGADA, coll. 248, descr. 7, file 387, fol. 1604.

43. *PSZ* 1, no. 5697.

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50. RGADA, coll. 248, descr. 7, file 391, fol. 213–213v.
51. RGADA, coll. 248, descr. 7, file 391, fol. 218–20.
52. RGADA, coll. 248, descr. 7, file 391, fol. 233.
53. RGADA, coll. 248, descr. 7, file 391, fol. 225–225v.
54. RGADA, coll. 248, descr. 7, file 391, fol. 229–229v.
55. RGADA, coll. 248, descr. 7, file 391, fol. 242–242v.
56. RGADA, coll. 248, descr. 7, file 391, fol. 244v.
57. Dixon, *The Modernisation of Russia*, p. 139.
58. N. D. Chechulin, *Ocherki po istorii russkikh finansov v tsarstvovanie Ekateriny II* (St Petersburg: Senatskaia tipografiia 1906), p. 23.
59. Chechulin, *Ocherki po istorii russkikh finansov*, pp. 39, 38.
60. A. N. Kulomzin, 'Finansovye dokumenty tsarstvovaniia Imperatritsy Ekateriny II', *Sbornik Rossiiskogo Imperatorskogo Obshchestva*, vol. 28 (St Petersburg: tip. V. Bezobrazova i Komp., 1880), p. 22.
61. Mironov, 'Rossiiskaia imperiia: ot traditsii k modernu', vol. 2, p. 437.
62. Le Donne, *Absolutism and Ruling Class*, p. 243.
63. Janet Hartley, *Russia, 1762-1825: Military Power, the State and the People* (Westport: Praeger, 2008), p. 69.
64. Peter Waldron, 'State Finances', in *The Cambridge History of Russia*, vol. 2 (Cambridge: Cambridge University Press, 2008), p. 484.
65. Dixon, *The Modernisation of Russia, 1676–1825*, p. 227.
66. It was even more noticeable at the end the eighteenth century and in the nineteenth century. See Galina Orlova, 'Biurokraticheskaia real'nost', *Obshchestvennyye nauki i sovremennost'*, 6 (1999), 96–106.

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ne davat'...": kak "pochest" stanovitsia "vziatkoi" v postpetrovskoi Rossii' [... don' t give bribes in honour...': how gifts became bribes in Post-Petrine Russia'] (no. 2, 2015). Her most recent publication is the chapter 'The Practice of Personal Finance and the Problem of Debt Among the Noble Elite in Eighteenth Century Russia', in *The Europeanized Elite in Russia, 1762–1825. Public Role and Subjective Self*, A. Schönle, A. Zorin, A. Evstratov, eds. (2016). Her research interests are in the economic history of eighteenth- and nineteenth-century Russia and in the history of the Russian nobility and noble self-government.

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