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HIGHER SCHOOL OF ECONOMICS

Elena Korchmina

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INFORMATION ABOUT THE POLL
TAX REVENUES AS AN
INDICATOR OF RUSSIAN EMPIRE
UNDERGOVERNNESS IN THE IN
THE 18TH CENTURY**

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**THE CIRCULATION OF INFORMATION ABOUT THE POLL TAX
REVENUES AS AN INDICATOR OF RUSSIAN EMPIRE UNDERGOVERNNESS
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The article deals with the notion “undergoverness” in the context of the 18th century Russia. It was an attempt to get away from the general discussion based on the number of state officials per capita.

The study is devoted to the analysis of the poll tax collection mechanism. We use the new data about regional variations in the number of officials responsible for the poll tax collection. The poll tax collection chain may be split into two relatively connected procedures: the first – money gathering, distribution and delivery (let’s name it a material layer); the second – making reports on cash inflows and outflows (let it called an informational layer). The same state officialdom – provincial, regional and local clerks – was in charge of appropriate commitment of both procedures. The results at the first level should be recognized as successful (the collection of the poll tax was about 95%). But the activities of government officials, aimed at informing the government, was close to collapse. So the idea of determining the level of undergoverness through the ratio of officials to the population looks doubtful.

It is important to arrange what we mean by the state management: the actual availability of the state to collect and spend money or the knowledge of the state, "St. Petersburg", about what happened to its money?

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¹ Elena Korchmina, National Research University Higher School of Economics (HSE), St. Basmanaia 21/4, 107031, Moscow, Russia. E-mail: ekorchmina@hse.ru

Throughout ages all over the world governments have been facing the need to get the operational and reasonable information on current affairs at all social and political layers. The subject under discussion - how thoroughly the Russian government in the 18th century was informed about the situation in its provinces – has almost been out of the scope of scientific studies. But within last years a concept stating that Russia was “undergoverned” is becoming more and more popular, and many various aspects of the empire’s institutional development are being treated through its prism. “This term (“undergoverning” – K.E.) though neither accepted nor accurately defined in the scientific works, difficult even to be properly interpreted into the Russian, presumes that the government having had monopolized the right of corporal punishment didn’t have enough administrative resource to carry out its policy effectively and reasonably.”² Thus, the number of state officials per capita is assumed to be a key indicator of the Russian empire’s “undergoverning”. S. Velychenko suggested that until 1789 the share of state clerks in relation to civil population in Russia and European countries was close in number. But since the end of the 18th century the proportion started shifting, the number of officials reduced and that caused worsening of informational inflows headed to the Russian government and finally brought the country to the “undergoverned” position. Nevertheless S. Velychenko doesn’t make it clear whether the Russian empire was “well-governed” in the beginning and in the mid of XVIII century, as well as what quantity of state clerks was supposed to be sufficient to let the government “make effective and sound decisions”.

In the present work we focus on a question whether the Russian government in the mid of XVIII century had enough human resources to conduct a sensible financial policy, so if there were enough officials to collect taxes and report on the revenue (in our case poll tax).

We choose a poll tax as an instance because it was the key direct tax in Russia which revenue supplied military forces in peacetime. Introducing the new tax Peter the Great tried to organize it as a tax that was plain and easy to calculate and collect. The taxable base was asserted and stayed constant for decades. Money collection and distribution were decentralized, so the cash flows had never been accumulated in the center; they were directed according to the authorities’ orders right to destination points. That solved the most important problem of the logistics – money delivery to a consumer. The government obtained the information on tax revenues and expenditures only from reports. So the poll tax collection chain may be split into two relatively connected procedures: the first – money gathering, distribution and delivery (let’s name it a material layer); the second – making reports on cash inflows and outflows (let it called

² S. Velychenko, “Chislennost biurokratii i armii v Rossiiskoi imperii v sravnitelnoi perspektive,” in *Rossiiskaia imperiia v zarubezhnoi istoriografii. Raboty poslednikh let* (Moscow: Novoe izdatel’svo, 2005), 86.

an informational layer). The same state officialdom – provincial, regional and local clerks – was in charge of appropriate commitment of both procedures.

Let's scrutinize how provincial civil servants managed to cope with their duties.

1. *Was there a required number of civil servants for tax collection?*

Starting from 1730-s the 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 in the money to a clerk (record keeper, registrar, copyist) who made an entry on a tax payment in one or several accounting books. After that within three days a taxpayer had to receive from a clerk a receipt confirming tax payment. Other officials, enumerators (*schetchik*), under the supervision of a duty officer (*ofitser pri podushnom sbore*) counted the money, packed it in sacks and barrels, sealed them and transported on carts to the destinations escorted by a convoy. Having had handed parcels over to recipients they got delivery receipts and headed back to their offices. Financing of a poll tax system was paid by taxpayers, two kopeks per a ruble, in addition to the main tax. If the individuals failed to meet payments on time and accrued debts a crew of retired soldiers was sent from a local clerical office to the village and stayed there for some period fully at the debtors' expense; such an order was legislated by a special law. In case of long-term indebtedness peasants or landlords might have been imprisoned and detained on their own account (“*na svoem koshte*”)³.

Therefore the amount of officials engaged in capitation tax collection was not so numerous: one or a few clerks received the money and kept records (*podkanceljarist or kopiist*), one or two officials supervised tax collection and signed documents («*u scheta denezhnoj kazny*») (poll tax officer, local commissar, etc.) For instance, in 1741 in Smolesk clerical office there were 46 “*secretaries, clerks, junior clerks and copyists*”. And only three of them were directly involved in the collection of capitation money “*narjad podushnogo zboru i otpravlenie denezhnoj kazny vo asignovannye ot general kriks komisariatskoj kantory mesta, i o tom de zbore u svidetel'stva shhetov, tako zh mostovoe po dorogam ispravlenie*”⁴. The rest forty three persons compiled and distributed other payments, filled in and kept registries. In 1738 the population of Smolensk region contained about 214 000 male listed as poll taxpayers.⁵ If we undermine the correlation between the quantity of civil servants and the regional population (estimated total amounts to 450 000 people) we'll get two numbers: 1:10 465 and 1: 150 000.

³ V. N. Zakharov, U. A. Petrov and M. K. Shatsillo, *Istoria nalogov v Rossii. IX – nachalo XX v.* (Moscow: ROSSPEN, 2006), 97.

⁴ RGADA f. 278, op.1, d. 6692.

⁵ RGADA f. 248, op. 7.

But none of them will be relevant as far as a certain amount of officials was not considered, I mean a detachment of errand soldiers whose tasks were money transportation and debts collection. Below you'll find a chart representing the amount 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 Government (*General Krigs Komissariat*).⁶

	Provinces									total
ranks	Moscow	Sibir'	Novgorod	Arkhangelsk	Belgorod	Smolensk	Kazan	Voronezh	Nizhnii Novgorod	
The first group										
colonel	1									1
half colonel		1	1		1	1	1			5
primer-major	4		1	2	1		4	2	2	16
second-major	3		2	2	1		1	2	1	12
captain	5	1	2			1		1		10
lieutenant	16	2	4	4	7	1	4	6	4	48
ensign	34	6	8	8	11	3	14	9	3	96
Sum	63	10	18	16	21	6	24	20	10	188
The second group										
sergeant	20	3	7	7	12	2	10	9	2	72
kapternamus	37	1	10	6	12	1	12	8	6	93
kapral	53	7	18	15	22	5	23	21	9	173
soldjer	886	96	280	203	290	117	390	279	194	2735
Sum	996	107	315	231	336	125	435	317	211	3073
The third group										
Kantselyrist	24	2	8	5	6	2	11	7	6	71
podkantselyarist	29	4	8	6	11	4	5	5	4	76
kopiist	121	12	34	24	38	12	47	29	31	348
Sum	174	18	50	35	55	18	63	41	41	495
Total	1233	135	383	282	412	149	522	378	262	3756
Male population ⁷	2066020	132918	551290	386234	565487	217303	799352	512354	440226	5671184
The ratio	1675.60	984.58	1439.40	1369.62	1372.54	1458.41	1531.37	1355.43	1680.25	1509.9

The first group of officials from a colonel down to an ensign was in charge of poll tax collection supervision. Alongside governor (*voevoda*) who acted as duty officers (*ofitser pri podushnom sbore*) during tax payments receipt might have had responsibility for control over the whole process if there was a lack of administrative resource in a particular region. That means they had the right to sign all papers issued to fix amounts of tax collected and were responsible for shortfalls if the latter occurred.

⁶ RGADA f. 248, op. 7, d. 412, l. 117 ob.

⁷ V. M. Kabuzan and N. M. Shchepukova, "Tabel' pervoj revizii narodonaselenija Rossii 1718 – 1727 g.," *Istoricheskii arkhiv* 3 (1959): 163-70.

The second group, estimated more than 80% of the whole staff, included errand crews consisted primarily of retired militaries whose duties were of a logistic kind: to convey and delivery money, correspondence, etc.

The third group was about 13%, it undertook the money receipt and bookkeeping.

Now if we compare the clerks' amount with the taxpayers number we'll get an estimation as of 1:1510⁸, which in general corresponds to the one of European countries.⁹ We consider the data used for the estimations presented above as trustworthy due to the fact that in the first half of XVIII century the provincial clerical staff list was defined and approved and the process of equipping it with personnel had just started. And it is important to stress here that in practice a significant amount of provincial clerical positions stayed vacant. Here comes a picture of a typical situation evolved by 1731 in Nizhnii Novgorod regional clerical office. The local clerkdom reported on the reasons why they had failed to follow the Senate's directive in spite of that their office in 1722 – 1723 was staffed with 167 clerks due to the schedule requirements. But the personnel quantity had dramatically changed by 1732. Thirty-seven officials died, sixty-two people were moved to other places, either ran away or got fired, consequently there left only sixty-seven employees among whom old, sick and retarded were wildly presented¹⁰. The report especially notified that Nizhnii Novgorod local authorities had reported on a severe deficiency of civil servants to the government before but neither a resolution nor a mere respond were received back. Thus, within ten years the clerks' amount descended almost by 60%.

Turning to the aspect of civil servants' share in relation to provincial population throughout the Russian empire we notice that three regions topped the list with the highest clerical quantity per capita. Those top regions were Moscow, Kazan and Nizhnii Novgorod. Alongside there were three regions at the bottom of the list possessing the lowest level of that share: Sibir', Belgorod and Voronezh.

Speaking about the costs of maintenance of such state bodies as regional clerical offices the calculations of central authorities proved them to be quite moderate and as it was mentioned above those costs were reimbursed by additional two-kopeks levy which the taxpayers were subjected to. According to General Krigs Komissariat's estimations 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 staff schedule about 50 000 rubles per a year should be spent on clerks wages, other 5 000 rubles were to be spent on

⁸ We take into account only male population because females were not on revision lists, they were not subject to tax payments, at least we haven't met such statements in the sources which were at our disposal. Women didn't participate in money delivery to the local offices, etc. At the same time women along with men produced goods, products and materials which were the taxable base.

⁹ S. Velychenko, "Chislennost biurokratii i armii," 93.

¹⁰ RGADA f. 248, op. 7, d. 391, ll. 236 – 38 ob.

administration expenses; finally the difference of somewhat 20 000 rubles of the two-kopek levy must have stayed left in a budget every year.¹¹

In cases of tax arrears a fine was imposed on the whole local officialdom; moreover, until mid-1730s there was a common and widespread practice of punishing by estate distraint and further confiscation. The fine imposition as well as its disbursement was a sort of an obscure and ineffective process owing to the fact that the search of a guilty clerk or his estate all over the empire took significant time and was burdened by paper red tape. That's why essential sums of fines stayed unpaid for years.

The extent of poll tax payments demonstrates efficiency of state bodies' performance. Our researches prove the level of tax collected was over 90%.¹² So we can safely conclude that the system of capitation tax collection in the Russian empire of XVIII century worked out quite effectively. At the same time we realize that the level of tax acquisitions was dependant of many factors, such as: hardness of a tax burden for taxpayers, the extent of state imposts' compliance with the legislation, etc. As for the contribution of bureaucratic staff it is not easy to extract and assess its influence on the whole process of tax gaining and further distribution, but at least we know that from the very beginning the system was organized in such a way so that to ensure its fruitful operation by the means of the staff at hand with concerns about keeping the population from a total insolvency. That aim was achieved so we may regard the bureaucratic capacities of the Russian empire in that aspect satisfactory for enabling the tax circulation and providing the state governing system with assets necessary for its functioning.

But the next example demonstrates in which cases that non-complex system of the capitation tax collection met insuperable obstacles.

On 15 October, 1736 in the Military college a certain Vasily Stepanov who was delivered to St. Petersburg without a passport faced interrogations. Stepanov testified that in 1722 serving as a junior clerk in a Kostroma governor's office he was sent to Moscow rental office with a treasury coffer containing 7 000 rubles. But there they did not take the money otherwise directed him to an equipment office where the load was accepted partially – only 3 000 rubles. At the equipment office Stepanov got additional 11 000 rubles so the total treasury he was to deliver to St. Petersburg commissariat amounted to 15 000 rubles. And escorted by ensign Kalashnikov he started for the Russian capital. In the commissariat an expense-recorder Akim Poletaev received the money, but in his turn Vasily Stepanov did not get a delivery receipt because had fallen ill. After recovery he could not return to his service in Kostroma office due to the absence of the

¹¹ RGADA f. 248, op. 7, d. 412, l. 117 ob.

¹² E. S. Korchmina and I. I. Fedyukin, "Sobiraemost' podushnoi podati v seredine 18 veka: k voprosu ob effektivnosti gosudarstvennogo apparata v Rossii v istoricheskoi perspective," in *Ekonomicheskaiia istoriia. Ezhegodnik. 2013*, ed. L. I. Borodkin (Moscow: ROSSPEN, 2014), 89-128.

receipt and reasonable apprehensions of possible imprisonment. Until all the circumstances to be elucidated Stepanov was taken into custody.¹³ After scrupulous investigation it was revealed that the revenue register kept by Akim Poletaev did not contain the record on 11 000 received from Vasily Stepanov. But it did have a record dated February 1722 that ensign Kalashnikov together with 6 enumerators including Vasily Stepanov delivered from Moscow equipment office 128 000 rubles. Basing on that evidence it was decided to let Stepanov go back to Kostroma governor's office.

The mentioned above episode proves that the reasons of financial "losses" might have been an offspring of logistic problems (money delivery peculiarities) and a raw system of accounting. Thus, we ascertain, on the one hand, that the financial transactions were posted in ledgers thoroughly enough enabling the outside users to reconstruct the cash flows in detail as of 12 years old period; on the other hand, ordinary life incidents such as illness made it impossible to keep records correctly. In the described situation owing to the fact that neither a written confirmation (receipt) was issued nor the data on the province where the payments had come from was posted in the ledger, 4 000 rubles were reckoned actually as a shortfall of Kostroma governor's office, despite the questionable sum having been collected in Kostroma, sent and delivered to the destination.

Let's explore how often such cash "losses" occurred and where peculiarities of the state official bookkeeping led to.

2. Officials as "*Schreibmaschine*"¹⁴?

An attentive glance at provincial clerical reports catches the phrase which reoccurs in the most of them stating that the poll tax was being collected and sent to the proper destinations in time – due to instructions – but the locals were not able to make and submit financial reports at the same time owing to the lack of clerks.¹⁵ To separate objective reasons from the individual intention to justify oneself we will determine volumes of the financial documentary turnover in a provincial clerical office. It may be divided into two types: internal documentation of the office and statements.

2.1 A documentary turnover in a provincial clerical office

At the level of provincial offices a significant quantity of financial documents must have been issued and kept. Moreover, since the poll tax imposition and till 1736 (the implementation

¹³ RGADA f. 248, op. 7, d. 412, ll. 757 – 57 ob.

¹⁴ Peter Becker, "Kaiser Josephs Schreibmaschine": Ansätze zur Rationalisierung der Verwaltung im aufgeklärten Absolutismus," *Jahrbuch für europäische Verwaltungsgeschichte* 12 (2000): 223–54.

¹⁵ RGADA f. 438, op. 1, d. 24, l. 34.

of an institute of capitation tax collection officers and unification of the reports on tax acquisition and distribution) the territory of a region might have been divided into several districts and each district had issued its own different set of financial papers.

For instance, in January 1731 a governor Dmitry Mikhailovich Novokschenov submitted files of Vladimir district which were kept in Vladimir regional clerical office to captain Terenty Bogdanovich Mozovsky enlisted in Estlyand regiment¹⁶. The set of files included: a leather bound book with alphabetical register sealed by colonel Korobov; list-registers sealed by general-major Chernyshov and colonel Korobov; printed placards, colonel's and commissar's instructions; tables and sample accounting books; poll tax receipts issued in previous years sealed by a commissar; three capitation fee revenue registries as of the current year sealed by the governor (Novokschenov himself); one capitation fee expenditure registry sealed by Novokschenov, as well; printed and written edicts received from senior authorities, orders and pro-memories, inventories and note-books; drawings and dispatches of the headquarters location by commissar Peter Mitkov.

A similar set of documentation was passed to infantry captain of Narvsky regiment¹⁷ Ivan Ivanovich Drozdov in a district clerical office of Vladimir province. In addition it contained the following books: register of forty-kopeck fee revenues as of the current – 1731 – year; register of forty-kopeck fee distribution.

Starting from 1736 the list of books and registries compulsory for keeping in a provincial office was unified, as well as the process of their filling in. But the problems with records keeping did not cease. Annually in local clerical offices they kept on the average seven ledgers where transactions were regularly posted. Here is a typical situation drawn from Oboyan' regional office in Belgorod province as of 1753. There were seven accounting books kept on a permanent basis, and four of them as a rule lay on a clerk's desk.¹⁸

Ledger filling in allegedly was not a sort of a problem, but storing and finding archived files caused much inconvenience whose reasons and outcomes could be followed in the episode described below. It deals with the search for the proper poll tax office allocation in Moscow in 1754.¹⁹ Due to the absence of spare room in Berg- and Manufacture Collegium the poll tax collection was arranged in a basement lodging of a Province office where there was only one window and very little space stuffed with chests and boxes (in total amounted to 30) placed one on another up to the ceiling containing capitation tax accounting revision books and expenditure receipts. As for the civil servants they were supplied with only one desk because there was no

¹⁶ RGADA f. 423, op. 2, d. 136, ll. 10 – 11.

¹⁷ RGADA f. 423, op. 2, d. 136, ll. 12-13 ob.

¹⁸ RGADA f. 304, op. 1, d. 374, 1753 g, l. 13 ob.

¹⁹ RGADA f. 248, kn. 2887, ll. 158 – 59.

room for another and they worked with candles lit even in the summer time as the sunlight didn't reach their basement office. No surprise that under those circumstances it was very hard to identify counterfeit coins. Another concern dealt with the collected money storage. On one day there might have been gathered up to a hundred of sacks and barrels full of coins delivered from different provinces simultaneously, so it was obviously a problem as to where to place and store the money as well as its conveyors who might have amounted to more than 50 people having had arrived at the same time.²⁰ So in such conditions the main complexity was not financial documents preparation which demanded only basic skills of reading, writing and counting, but it was archiving and accessing the stored documentation.

Originally it was planned that all the basic documentation would be revised in the central state offices and on its basis clerks of central collegiums would make final financial statements. But that scheme did not live for a long. Its implementation started with the Peter Great Placard which had introduced a new rule of sending accounting books signed by officers straight to Revision Collegium for being audited and revised annually. But soon – in 1728 to be exact – it was reported to the Senate on the failure of such local financial documents audit. The reason, which led a good-intended idea to fiasco was banal: revision and audit could not have been completed due to the lack of staff who, more than that, was leaving at the time when the offices in charge of tax payments collection had to return to their headquarters at the end of each year²¹. Thus, the plan did not work out. According to new rules edited in 1728 the ones who had to gather the tax money under supervision of governors were land commissars. They were to pass the collected imposts to governors who in their turn sent revenues to the head of provincial authorities. The latter spread the poll tax sums among officers for the money being delivered to the proper destinations as appointed in Military Collegium's edicts. The new rules prescribed as well regimental books and invoices to be revised and audited in a commissariat at first and only afterwards be sent to Revision Collegium where the statements totaling the figures of all Russian regions were prepared. But already the next (1729) year disclosed the weakness of the new arrangements: there were complaints from a commissariat sent to Military Collegium notifying that the commissariat's staff was not made up for revision of invoices, they lacked human resources to fulfill that task, at the same time Revision Collegium partook reluctantly not wishing to take over one else's duties. Obviously the matter of discord was not about basic accounting books audit, but it concerned precisely invoices (annual and semiannual). Eventually starting from that period financial reports completion had begun gradually developing into the

²⁰ Ibid.

²¹ RGADA f. 248, d. 393, ll. 466 – 67.

key occupation provincial clerical offices were engaged in. Therefore local clerks were to keep records in the basic documentations and compose reports, as well.

2.2 *Provincial Clerical Offices' Reports*

A significant amount of various reports should have been made at local clerical offices. Lists of poll tax shortfalls were prepared as per annual, semiannual, monthly or fortnightly periods. The most frequently met are the ones of annual, semiannual and monthly basis. By 1736 the 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 on yearly deficiencies of poll tax payments of three types: seventy-kopecs fee, forty-altyn and forty-kopecs, - since the latest revision, i.e. within 5 – 10 years period afore the current one. In practice the data on shortfalls referring to the same year, e.g. 1736, and the same territory would differ in several lists not only in part of the current (1736) year, but in part of all the previous years, as well. That happened owing to the fact that tax debts as of any previous period might have been disbursed in the current year and no adjustments had been made because it took too much time of a clerk to check all the documents dated later than the last revision each time a debt was paid out.

So we may safely conclude that the process of reports preparation was not easy and flawless. The first problem it stumbled at was shortcomings of basic financial documentation. Originally tables and grids in documents did not have totals. Thus, every time when the reference to a document was needed its sums were recalculated. Moreover, instructions on the reports' format and content changed from time to time, so in accordance with altering requirements cumbersome tax books, registers and other documents should have been audited, recalculated and their structure was to be renovated. The government demanded scrupulous accounting of tax payment receipts and shortfall losses whose high level of detalization obviously put the brakes on the whole system of reporting.

The second problem the report composing faced dealt with the peculiarities of provincial state servants' mode of thinking. Though it's hard to prove, but nevertheless it should be considered. At first glance, the task to fill in a proposed form seems to be very simple, but the comprehensive analysis of local reports reveals a wide variety of ways how the data in report tables was presented. Actually reports which were sent to the central authorities were composed at free hand and drew a lot of complaints and directives from governmental colleges to follow the standards on reports' structure, but all in vain.

In fact a Military Collegium's note to the Senate in 1738 stated that all reports were combined in different ways²².

Officials of central authorities, as well as some historians (e.g., Mr. Kurukin) regarded such a behavior of provincial clerks as sabotage. In 1768 Mr. Privy Counselor of Moscow region received from a Head Office of Commissariat a dispatch that Moscow provincial office was busy with aimless writing.²³

Probably it was an excruciatingly difficult task for officials to compile the data on various imposts payments of different groups of population (according to the first revision the number of population groups amounted to 40 as stated in a list dated 1737) and adjust it to tables' columns, but it is observed not everywhere. On the one hand, in the central part of the Russian empire where the process of main social groups' (landlords, state peasants and merchants) self-distinguishing/self-identification had completed the task to arrange the information on shortfalls in correlation with each group's indebtedness didn't cause any difficulty. But on the other hand, in the outlying regions of the empire that process had only started emerging so the task of over-detailed data presentation led to incorrect allocation of figures in reports. No wonder that all the lists dated the second – third quarters of XVIII century contained very long and elaborative comments which interpreted and often altered the meaning of the data shown in the tables. We may safely assert that the "local material" resisted being easily adapted and inserted into tables and grids whose patterns had been worked out for central state bodies' usage. There remains an unsolved issue as to which way of figures' allocation in lists the local clerks considered the right one. The government's position in that question was determined: the information was to be put in a precise and very detailed manner. Such an approach contributed to the fact that provincial reports' tables were actually prepared arbitrarily.

Two mentioned above problems reflect the statement "in absence of people". The reason of poor information acquirement by the state central authorities was not only due to lack of the clerkdom, but to a low level of qualification of regional office workers which could not satisfy the state's urge for updated, relevant financial data, as well. Unfortunately, for locals, a severe punishment was introduced in order to get the necessary information out of provincial offices: to chain a clerk at his working place until reports would be completed.

Another obstacle in informational inflow to the government was report delivery delays. In cumulative statements' margins we can always find notes put separately and listing provinces which didn't submit financial reports. For instance, the Military College executed a dispatch to the Senate stating that within last years: 735, 736 and 737 . Finally the required reports had not

²² RGVIA f. 21, d. 12, sv. 14, d. 1, ll. 28 – 29 ob.

²³ RGADA f. 400, op. 11, d. 295, l. 100.

been delivered from the following areas: Sviyazsk province of Kazan region, Penza province, Vyatka province; various towns of Voronezh region; Yelets', Tambov, Solikamsk and Bakhmutov provinces.²⁴ In fact the central official bodies' demands for timely fulfilled and delivered 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 (it should be 1737)".²⁵

Consequently the clerks of central colleges faced two contradictory problems: they were burdened with piles of local reports having been filled in improperly which were difficult to summarize and incorporate into cumulative lists; and simultaneously those office workers did not receive any registers at all from so many regions.

Constant deficiency of information in the Russian government

Apparently the governmental bodies in the capital received irregularly hardly comparable information on the state finances²⁶.

Thus, the government had to take decisions under oppressing conditions of constant lack of operative updated information, as described in the following episode.

A direct government regulation of poll tax collection had not been properly executed almost all over the Russian empire until a new law was promulgated which reformed the whole system of the capitation fee garnering. On 16 February, 1731 the new order was put into effect and it proclaimed.²⁷ The story behind the appearance of such a directive was very prosaic. According to the Placard taxpayers were to hand on the fees to specially assigned soldiers - enumerators who took the money on their own responsibility, packed it into sacks, then sealed sacks were put into barrels and a colonel in charge fixed seals to the latter. Apparently the barrels were to be opened only in presence of the enumerator who held the full responsibility for tax payments he'd received. Such a scheme performance results had become evident in a few years and were described in a Military College's dispatch to the Senate in October 1730²⁸. Meantime while solving the problem mentioned above they minded the edict of 1714 claiming that merchants were prohibited to be engaged in various imposts and levies collection, instead, clerks were obliged to carry out that function. Finally in February 1731 a new edict was published

²⁴ RGADA f. 248, op. 7, d. 387, ll. 522 – 23.

²⁵ RGADA f. 248, op. 7, d. 387, l. 454.

²⁶ RGADA f. 248, op. 7, d. 387, l. 1604.

²⁷ PSZ RII. № 5697.

²⁸ RGADA f. 248, op. 7, d. 390, l. 330.

introducing a renovated procedure of tax fees garnering due to which provincial clerical offices had to commence conveying four representatives of their office staff to the appointed regiments for the purpose of poll tax sums counting. The directive was aimed at resolving issues of military forces' financing and in general it was rational. But from the very beginning its implementation was impossible owing to reasons of a principal matter. Moreover, the government had already had the information on incapability of a new order, but either neglected that data or didn't realize its existence.

Almost the same moment the new edict was announced to provincial offices they began sending dispatches directly to the Senate explaining why it was impossible to follow new instructions.

So the report dated 16 March from Vologda provincial office as well as the next one dated 21 July stated that according to the February edict their office was to send to the regiments fourteen people, but the whole office staff amounted to twenty seven clerks among whom: Jakob Sumarokov was very old, Osip Mikhailov was always ill, but kopiists were too young. The governor's conclusion clearly said that fulfillment of that edict would have led to the situation when there would be no clerks at all.²⁹ Consequently, the edict's requirements had been left undone. The same happened in the other provinces (Novgorod³⁰, Archangelsk³¹, Sibir³², etc.) because the situation in those clerical offices was alike.

It is important to specify that dispatches reporting on incapability to perform as the directive demanded were sent repeatedly (for instance, from Belozersk province on 20 May³³ and on 16 July³⁴.)

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 deposed the edict's implementation to be out of their capacities, but on the other hand, the regiments' headquarters where the arrived clerks were supposed to count the collected tax fees found themselves in completely weird circumstances: while there were significant sums of taxes collected at regiments' disposal, there were no enumerators to calculate and pack them. So the troops' authorities in their turn commenced reporting to the center. Thus, Yamburg драгунский regiment's dispatch contained description of the following misfortunes: despite their repetitive urgent demands towards Tambov and Voronezh provincial offices to send clerks to the headquarters, none had arrived. As a result in the second part of the year there were great tax

²⁹ RGADA f. 248, op. 7, d. 391, ll. 209- 12, 239 – 40.

³⁰ RGADA f. 248, op. 7, d. 391, ll. 214 – 15 .

³¹ RGADA f. 248, op. 7, d. 391, ll. 216 – 17.

³² RGADA f. 248, op. 7, d. 391, ll. 228 – 228 ob.

³³ RGADA f. 248, op. 7, d. 391, ll. 218 – 20.

³⁴ RGADA f. 248, op. 7, d. 391, l. 233.

arrears.³⁵ A similar situation occurred in Nizhnii Novgorod regiment where only one clerk remained so there were not enough counters to take money from peasants.³⁶ As for a position the Russian government had chosen to take in that controversy, it comprised regiments support and squeezing out of local clerical offices the last workers to be sent for money receipt.³⁷ In fact implementation of the edict would have inflicted either the local offices routine activities breakdown or compelled stoppage of tax imposts receipt in regiment headquarters. No surprise that the nominal shortfall was posted simply because of the lack of clerical workers who would count and register tax payments. The weak system was reformed within a couple of years and it introduced an institution of poll tax officers. Apparently it did work out as the people were brought from central state bodies to provincial regiments locations and regional clerical offices ceased being deserted for that purpose.

In conclusion we may sum up that the main task provincial clerks shouldered responsibility for which assumed information inflow to the government by the means of reports, statements and other basic documentation was not performed satisfactory due to either lack of local staff or deeper contradictive reasons. That's why we consider the attempts to measure in precise numbers the extent of "undergoverned" position of the Russian empire in XVIII century as beforehand; they obviously do not correspond to the issues how the process of information acquisition was organized.

As a preliminary statement, we'd like to introduce one more idea whose proofs and evidences are out of a scope of the present article, but it comes in tight connection with the content of the latter. As it was mentioned in the beginning we've agreed upon dividing provincial clerks' activities into two levels: informational (keeping records and preparing reports) and material (tax payments collection). In the present work we've proved that Russian local clerkdom succeeded at the second level as poll tax collection had resulted in high revenues; at the same time they failed to perform well at the first stage – making and submitting in time required reports. Basing on the fact that in dispatches and other reports the clerks divided their daily duties the same way as we've proposed we may reckon the office workers regarded these activities as different ones. More than that, they treated the tax collection as more important obligation in comparison with composing reports. But the government's attitude differed from its subordinates' one. Seemingly the role of informational level prevailed because the state budget was decentralized and the whole volume of garnered taxes was never accumulated in the center, it was distributed from provinces right away to the appointed destinations. So the value of trustworthy and update reports for the government was equal to the sums of imposts collected.

³⁵ RGADA f. 248, op. 7, d. 391, ll. 229 – 229 ob.

³⁶ RGADA f. 248, op. 7, d. 391, ll. 242 – 242 ob.

³⁷ RGADA f. 248, op. 7, d. 391, ll. 244 ob.

The urge for that organized and true financial information led to legalizing of such a cruel punishment as a clerk chaining until the work was done. To round up all said above we will note that the Russian government lived in chaos of paperwork and the fact that it did not go bankrupt as a civil body in 18th century owed presumably to decentralization between the capital and the provinces which co-existed “in parallel worlds” to a certain extent.

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Author:

Elena Korchmina,

National Research University Higher School of Economics (Moscow, Russia). Center for History Sources, Senior Research Fellow.

E-mail: ekorchmina@hse.ru

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