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**FINANCIAL INSTITUTIONS OF THE RUSSIAN EMPIRE IN DNIEPER  
UKRAINE IN THE LAST QUARTER OF THE 18th – EARLY 20th CENTURY  
IN MODERN HISTORIOGRAPHICAL DISCOURSE**

**Abstract.** *The purpose of the research is to attempt a historiographical analysis and systematization of scientific research of modern Ukrainian researchers on the history of creation and operation of financial institutions of the Russian Empire in Dnieper Ukraine in the last quarter of the 18th – early 20th centuries, to find out the state of research of the problem and to determine the prospects of further scientific research. The methodology is based on the principles of historicism and objectivity, along with the integrated use of general scientific methods – analysis, synthesis, abstraction; historiographical – concrete-historiographical analysis and synthesis; and historical – comparative-historical, typological and chronological methods. The scientific novelty is due to the lack of special historiographical works on the problem within the specified chronological limits. The article for the first time systematizes and generalizes the scientific achievements of modern domestic scholars on the study of the history and activities of financial institutions of the Russian Empire in the Ukrainian lands in the last quarter of*

the 18th – early 20th century. **The Conclusions** Thus, the research degree analysis of the history of the Russian autocracy's financial bodies in Dnieper Ukraine in modern Ukrainian science showed the lack of generalizing work on this issue. At the same time, the modern historiography accumulated a lot of research on the history of the creation, evolution and activities of imperial financial institutions in Ukraine. The analysis of modern scientific achievements allows us to assert the formation of scientific schools on the history of economic and financial policy – Kyiv Historical School of the Corresponding Member of the NAS of Ukraine O. Reient; Kharkiv Historical and Legal School of prof. O. Holovko; Kropyvnytskyi School of Economic History of prof. V. Orlyk.

Among the promising aspects of the problem for further research, in our opinion, there are: the daily life of local financial officials, their participation and role in social and cultural processes in Ukraine, relations between society and financial institutions, study of history and activities of financial authorities in the context of institutions, the use of the anthropological approach to the study of bureaucracy by the scientists.

**Key words:** historiography, financial policy, financial institutions, Russian Empire, Dnieper Ukraine.

## ФІНАНСОВІ УСТАНОВИ РОСІЙСЬКОЇ ІМПЕРІЇ У НАДДНІПРЯНСЬКІЙ УКРАЇНІ В ОСТАННІЙ ЧВЕРТІ XVIII – НА ПОЧАТКУ XX СТ. У СУЧАСНОМУ ІСТОРІОГРАФІЧНОМУ ДИСКУРСІ

**Анотація.** *Мета дослідження* полягає у спробі здійснити історіографічний аналіз і систематизацію наукового доробку сучасних українських дослідників з історії створення та діяльності фінансових установ Російської імперії в Наддніпрянській Україні в останній чверті XVIII – на початку XX ст., з'ясувати стан дослідженості проблеми та визначити перспективи подальших наукових пошуків. **Методологія** ґрунтується на принципах історизму та об'єктивності поряд із комплексним використанням загальнонаукових методів – аналізу, синтезу, абстрагування; історіографічних – конкретно-історіографічного аналізу й синтезу та історичних – порівняльно-історичного, типологічного, хронологічного. **Наукова новизна** зумовлена відсутністю спеціальних історіографічних праць з порушеної проблеми у вказаних хронологічних межах. У статті вперше систематизовано й узагальнено науковий доробок сучасних вітчизняних науковців щодо дослідження історії та діяльності фінансових установ Російської імперії на українських землях в останній чверті XVIII – на початку XX. **Висновки.** Отже, аналіз ступеня дослідженості історії фінансових органів російського самодержавства в Наддніпрянській Україні в сучасній українській науці засвідчив відсутність узагальнювальної праці з цієї проблеми. Водночас в сучасній історіографії накопичено немало досліджень з історії створення, еволюції та діяльності імперських фінансових установ на українських теренах. Аналіз сучасного наукового доробку дає підстави стверджувати про формування наукових шкіл з історії економічної та фінансової політики – Київської історичної школи члена-кореспондента НАН України О. Реєнта, Харківської історико-правової школи проф. О. Головка і Кропивницької школи економічної історії проф. В. Орлика. Серед перспективних для подальшого дослідження аспектів проблеми, на нашу думку, такі: повсякдення чиновників місцевих фінансових органів, їхня участь та роль у суспільних і культурних процесах в Україні, взаємини суспільства та фінансових інституцій, дослідження історії й діяльності фінансових органів у контексті розгляду всієї системи губернських інституцій, використання ученими антропологічного підходу стосовно дослідження чиновництва.

**Ключові слова:** історіографія, фінансова політика, фінансові установи, Російська імперія, Наддніпрянська Україна.

**The Problem Statement.** Among the wide range of problems developed by modern Ukrainian historical science, a considerable place is occupied by research on the history of Ukraine in the imperial era. Comprehension of the history of Russian tsarist politics in Dnieper Ukraine is one of the directions of such scientific studies. An important component of this imperial policy was financial one, because Ukrainian finance was incorporated into the Russian financial system in the second half of the 18th century (Orlyk V. Orlyk S., 2019a, pp. 5–27). In recent decades, a whole body of works appeared, which deals with various issues in the history

of financial policy in Ukraine, including the period of the imperial era. One of the scientific problems addressed not only by historians but also by specialists in other fields of knowledge, in particular, lawyers and economists, is the formation and operation of financial institutions of the Russian Empire in the Ukrainian lands in the last quarter of the 18th – early 20th century.

**The Analysis of Recent Researches and Publications.** There was not created a purely historiographical complex work in which the modern scientific achievements on the history of local financial bodies, their role and place in economic and social development were analyzed. However, it should be noted that in a number of works the subject of the study is the historiographical analysis of publications, which directly or indirectly consider the history and activities of individual imperial local financial institutions of different time limits in the Dnieper region.

Perhaps the first special historiographical work published in 2004 was the article by Ukrainian historian V. Orlyk *Problems of the history of tax policy of the Russian Empire in the Ukrainian countryside of the late 18th – early 20th centuries in “agrarian” historiography* (Orlyk, 2004, pp. 224–239). In the next two years, the scholar published two more articles on the historiography of the tax authorities of the Russian Empire in Ukraine (Orlyk, 2005, pp. 190–199) and the historiography of the financial policy of the Russian Empire in the Ukrainian provinces in the 19th century (Orlyk, 2006, pp. 85–95). The first of them directly relates to the topic of our research. V. Orlyk analyzed the publications of authors of the predominantly imperial era, emphasizing that “the historiographical array covers mostly the scientific heritage of contemporaries of that era: theoreticians and practitioners of the Ministry of Finance of the Russian Empire, in which prevails formal and legal coverage of the topic quite characteristic of the studies of the second half of the 19th – early 20th century” (Orlyk, 2005, p. 196). Among the works of modern authors, the scientist analyzed a thorough monograph by V. Zhvaliuk, positively evaluating it and at the same time pointing to insufficient historiographical analysis of the researched problem and non-use of works of Ukrainian and Russian scientists published in the late 90’s of the 20th century, in particular the monograph of V. Shandra (Orlyk, 2005, p. 194).

A review of the literature on the spread and evolution of imperial power institutions in the Right Bank of Ukraine was carried out by M. Barmak (Barmak, 2007, pp. 185–193). Analysis of scientific publications over a period of more than two centuries allowed the scientist to conclude that the subject of research of jurists, historians and political scientists were the legal framework for the formation and operation of the autocratic apparatus, its structure, specifics and tools for implementing Russian policy on the ground, a developed methodology for studying government agencies and bureaucracy (Barmak, 2007, p. 190). The author noted that the study of local government was dominated by two approaches: the first approach – the study of local government structures, the second one – the consideration of bureaucracy and the definition of its socio-cultural characteristics (Barmak, 2007, p. 185).

L. Hodunova considered the modern historiography of the formation and functioning of the institute of tax inspectors as an important component of imperial financial bodies in the Dnieper region in the late 19th – early 20th centuries, emphasizing that there were no special historiographical studies on that problem in Ukrainian historical science (Hodunova, 2014, pp. 182–188). The researcher noted that although the problem was the subject of research, it needed further study, “especially on the problems of socialization of taxpayers, their political preferences, ethnicity, and especially the activities of Russian fiscal institutions in Ukraine during the First World War” (Hodunova, 2014, p. 185).

A. Istomina analyzed historiographical studies on the problems of conducting financial policy by the Russian autocracy in Ukraine in the post-reform period (Istomina, 2019, pp. 69–83). The scientific works of those modern scientists who made the greatest contribution to the study of financial policy – A. Berestovyi, L. Hodunova, V. Zhvaliuk, V. Zhelizniak, O. Morozov, V. Orlyk, S. Orlyk and others were the object of historiographical analysis of the researcher. Positive, in our opinion, is that A. Istomina not only comprehensively analyzed historiographical works, pointing out certain inconsistencies in some publications, but also clarified a number of current issues of financial policy, which were waiting for further research (Istomina, 2019, p. 75). The next step in the study of imperial financial policy in Ukraine in historiography was the preparation and defense of A. Istomina's PhD thesis (Istomina, 2020, p. 22). Having chosen the main trends, content and features of scientific understanding of the problem of financial policy of the Russian Empire in Ukraine in the second half of the 19th – early 20th centuries, the scholar paid some attention to research in modern Ukrainian science of local financial institutions. Working on a set of historiographical sources concerning the history and activities of local imperial financial bodies, primarily tax and customs ones, allowed the researcher to conclude that there was no generalized fundamental work on that issue in Ukraine that day (Istomina, 2020, p. 15).

Imperial historiography of financial activity of city self-government institutions of the South of Ukraine in the pre-reform period was analyzed by O. Bondarenko, noting that the activity of city public administration in the financial and economic sphere was insufficiently covered (Bondarenko, 2010, p. 81).

A set of sources on the financial policy of the tsar and the history and activities of state chambers in the Ukrainian lands was analyzed by O. Shportun (Shportun, 2019, pp. 198–207; Shportun, 2018, pp. 71–77). In them, the author considered scientific works, which considered certain aspects of the activities of state chambers, as key bodies of financial management of the Russian Empire in Ukraine.

**The Purpose of the Article.** Based on the analysis of publications of modern domestic scientists concerning the history of formation and activity of Russian financial institutions in Dnieper Ukraine during the last quarter of the 18th – early 20th centuries, to determine the study degree of the problem, to identify little-studied aspects and directions of further research.

**The Statement of the Basic Material.** The whole array of scientific works devoted to the study of local financial institutions of the tsar in the Ukrainian provinces in the last quarter of the 18th – early 20th century, it is advisable, in our opinion, to divide into the following groups: 1) historical research on the introduction of the administrative, in particular the financial state apparatus of the tsardom in the Dnieper region; 2) scientific works, which examine the history of creation and operation of financial bodies, especially treasury chambers and treasuries, financial control bodies, customs institutions, urban and rural self-government institutions, on which the state directly entrusted financial functions.

The problems of the first group of works concern historical and historical-legal researches on introduction of administrative, in particular financial institutions of the Russian autocracy on the Ukrainian lands. Modern domestic scholars repeatedly addressed this problem, considering the history of the formation, functioning, evolution, powers of imperial local government institutions. Among the authors, whose works directly or indirectly consider the problems of distribution of administrative and financial bodies in Dnieper Ukraine in the last quarter of the 18th – early 20th centuries, we single out M. Barmak, O. Holovko, V. Hrytsak, V. Hrukach, I. Savchenko, V. Shandra, etc.

V. Hrytsak was one of the first to raise this issue, analyzing the relationship between Kharkiv governors and local authorities of Russian central institutions – the State Chamber, the Chamber of State Property, the Chamber of State Control, the Excise Administration, the bodies of city and zemstvo self-government during the second half of the 19th century (Hrytsak, 1999, 21 p.). The author concluded that because the treasury was subordinate to the Senate and the Ministry of Finance, relations with the governor were limited to the annual submission by the chairman of the treasury of information on unresolved cases. In addition, in the matter of tax collection and collection of arrears, the legislation did not provide for control or concerted actions of the State Chamber with the governor (Hrytsak, 1999, p. 14).

V. Shandra made a significant contribution to the study of Russian administrative institutions on Ukrainian lands. In 2005, her thorough monograph *Governor-General in Ukraine: 19th – early 20th century* was published (Shandra, 2005, 427 p.). In this and other publications (Shandra, 1998, 75 p.; 2001, 355 p.; 2009, 544 p.), the author considered the powers of governors-general, clarified their role in integrating the Right Bank of Ukraine into the empire, highlighted the powers of local government institutions to implement management, supervision and control of the annexed lands. Analyzing the structure and functions of local government bodies, the researcher emphasizes that their activities were carried out under the strict control of the central government and were obliged to perform tasks: tax collection, conscription and justice (Shandra, 2009, p. 281). In addition, the functions of local government included the management of industries that were subordinated to the ministries, primarily – financial, excise, accounting and control ones (Shandra, 2009, pp. 296–297, 298). However, the author did not separately study the powers and activities of local financial institutions.

Considering the place and powers of the governor in the system of state local government of Volyn province in the late 18th – early 20th centuries, and in particular public finances, V. Zhelizniak noted that “the only institution over which the governor had no influence was the Chamber of Control”, which was subject to state control (Zhelizniak, 2013, p. 14). This statement contradicts the position of other authors, who emphasize the independence from the governor and the state chambers, which were directly subordinated to the Ministry of Finance.

The second group includes scientific works, the authors of which chose the history of the imperial local financial institutions in Dnieper Ukraine as the object of research. It is noteworthy that in modern domestic historiography, the first works on the study of financial institutions belong to researchers-lawyers. It should be noted, however, that their works were usually based on an analysis of legal acts and a limited range of archival documents.

V. Zhvaliuk, a representative of Kharkiv Historical and Legal Scientific School, was perhaps the first to address the study of local tax authorities, conducting an analytical and generalizing review of their various activities (Zhvaliuk, 2000, 20 p.). His monograph, prepared on the basis of a dissertation, became the first special work in domestic historiography devoted to this issue (Zhvaliuk, 2001, p. 176). The author considered the functions of state chambers and the powers and activities of tax inspectors, pointing to the “vagueness and “comprehensiveness” of the competence of state chambers” in the pre-reform period (Zhvaliuk, 2001, p. 95). In addition, the researcher analyzed the organizational structure, staffing, financial support of heads and officials of state chambers and tax inspectors with assistants, paying attention to the educational selection criteria and professional training of employees. Despite the positive assessment of V. Zhvaliuk’s contribution to the study of local tax authorities, we agree with L. Hodunova, who notes that not all statements of the author

are perceived as indisputable, although they are based on deep knowledge of the subject and supported by relevant factual material (Hodunova, 2014, p. 183). In addition, the scientist's assessment of the tax collectors of that time as ascetics and as an example of "representatives of the pre-revolutionary intelligentsia to serve their people" (Zhvaliuk, 2001, p. 101) was not confirmed in later studies.

Another representative of Kharkiv School of History and Law, O. Holovko, traced the history of local financial institutions in the Dnieper region (Holovko, 2003, pp. 218–224; 2005, 449 p.; 2005, pp. 286–293; 2006, 40 p.). The scientist analyzed the functions and competence of state chambers, county treasuries, chambers of state property, tax inspectors, etc. The treasury chambers, in his opinion, "were a real center of the entire local financial administration". The author emphasized the lack of a system of local special financial control bodies, emphasizing that "in fact, the state chambers checked themselves" (Holovko, 2003, p. 220). In our opinion, O. Holovko rightly noted that the apparatus of imperial public finance management used Ukrainian lands as a "testing ground" for innovations in the structure and regulation of public finance management bodies (Holovko, 2006, pp. 29–32).

A significant milestone in the domestic historiography of the problem was the publication of a fundamental monograph by V. Orlyk (Orlyk, 2007, 631 p.), which is characterized by the depth of analysis of the financial system of the Russian autocracy, introduced in Dnieper Ukraine. The researcher studied the fiscal component of the incorporation processes of the tsar, characterized the subjects and objects of imperial tax policy, comprehensively analyzed the principles and legal framework of taxation of the Ukrainian population, differentiated taxes by religion and ethnicity. The researcher was the first in Ukrainian historical science to trace in detail the structure and powers of local financial institutions – treasury chambers, county treasuries, chambers of state property and other fiscal institutions. V. Orlyk drew attention to an important feature of imperial public administration. According to the researcher, it was manifested in the absence of a clearly defined competence of the vast majority of institutions, which were usually responsible for various management issues, sometimes not even related to each other. (Orlyk, 2003, p. 67).

The scientific direction of studying the activities of the State Chambers was continued by other researchers. Thus, in particular, B. Shevchuk considered the powers, structure, staff of Volyn State Chamber, its activities in relation to the implementation of the tsarist policy in the field of fiscal policy (Shevchuk, 2018, 270 p.). And O. Shportun, V. Orlyk's student, conducts a comprehensive study of the activities of this power institution on the Ukrainian lands (Shportun, 2020, pp. 187–197).

A number of researchers drew attention to the financial powers of zemstvo, city and village government institutions. Thus, in particular, in one of her articles, S. Orlyk traced the implementation of the fiscal policy of the Russian autocracy by the zemstvo self-governing institutions of the Ukrainian provinces (Orlyk, 2012, pp. 5–13). N. Petrovska, considering the legal basis and activities of peasant self-government bodies on the lands of the Left Bank of Ukraine in the post-reform period, stressed that they, among other things, performed economic and financial functions, including tax collection and providing measures to eliminate existing debts, fundraising and distribution on worldly expenses (Petrovska, 2009, 21 p.). According to the researcher, the legal framework of peasant public self-government bodies did not fully meet the needs of rural residents, which was manifested, firstly, in the entrustment of public self-government functions of public administration, which did not meet self-governing principles, and secondly, the current imperial legislation competencies of central and local governments in the field of control over rural self-government bodies (Petrovska, 2009, pp. 16.). The tax policy

of the Russian autocracy in the Ukrainian countryside in the post-reform period was studied by A. Berestovyi (Berestovyi, 2011, p. 20; 2012, pp. 93–97). The author emphasizes that tax inspectors, having a wide range of responsibilities, primarily monitored the collection of direct taxes and supervised the public and state bodies that were directly involved in their collection. Tax inspectors were obliged to report all violations to the state chambers.

The customs authorities were an important component of Russian financial institutions on the Ukrainian lands. According to O. Morozov, the scientific literature on the history of the creation and operation of customs authorities in the Ukrainian provinces of the Russian Empire is presented quite modestly, in contrast to the historiography of customs and trade policy. Recently, according to the scholar, a new vector is being formed in the study of the history of customs and politics in Ukraine – the preparation of historical and historical-journalistic essays on the history of individual Ukrainian customs (Morozov, 2012, p. 33; 2009, pp. 11–17).

An article by Yu. Holovko is devoted to the history of organizational and legal formation of imperial customs in the Dnieper region (Holovko, 2007, pp. 38–44).

A thorough study of the financial policy of the tsar in the occupied territories of Galicia and Bukovina during the First World War was carried out by S. Orlyk (Orlyk, 2018, 806 p.; 2018, 716 p.). The scholar considered the powers of the occupying power to implement the financial policy of the Russian tsar and the creation of financial authorities in Western Ukraine (Orlyk S., Orlyk V., 2019b, pp. 85–93).

**The Conclusions.** Thus, the analysis of the state of the history study of the Russian Empire financial institutions in Dnieper Ukraine in the last quarter of the 18th – early 20th centuries in modern domestic science testified to the lack of generalizing work on the problem. At the same time, we can say that modern historiography accumulated a lot of research on various aspects of the history of formation, evolution and activities of imperial local authorities in Ukraine, especially the state chambers, tax inspection, county treasuries. In addition, the analysis of modern historiography allows us to conclude on the formation of scientific schools on the history of financial policy. It is possible to state with full confidence the fact of existence of Kyiv Historical School of the Corresponding Member of the NAS of Ukraine O. Reient, Kharkiv Historical and Legal School of prof. O. Holovko and Kropyvnytskyi School of Economic History of prof. V. Orlyk.

The peculiarity of research on the history of formation and operation of financial institutions is that modern scholars, especially representatives of historical and legal science, usually give priority to the study of their organizational structure and competencies. It is necessary to emphasize another characteristic feature of modern historiography on the problem – exaggerated attention to the accumulation of historical facts instead of their theoretical generalization and understanding of the trends of the processes being studied. Among the least developed issues in Ukrainian historiography, therefore, in our opinion, promising for further study there are: the daily life of officials of financial institutions, their role in social and cultural processes in the Dnieper region, the history and activity of financial institutions in the context of studying the whole system of provincial state institutions, use of anthropological approach by scholars to study the bureaucracy of financial institutions, the relationship between society and financial institutions.

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