

Russian Monastery's Accounting and Auditing in the 16th –17th Centuries (*)

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Abstract

This paper reviews a history of accounting and auditing practice in 16th-17th centuries at the most known monastery of Russia – Solovetsky. This monastery was established in the first half of 15th c. For the first time the earliest of the preserved accounting documents of the monastery - saint hegumen Philip's "memory" of donations and expense to the cloister building (1547/48) is introduced. The evolution of accounting system and basic principles of the income-expenditure books' composition in different cloister services are investigated on the archive's documentary base. In the monastery existed a universal system of the money and other means accounting. All officials, even common monks and servants, who carried out temporary commissions or trips, had to fix their incomes and expenditures, and reported before the management of the monastery.

The special commissions headed by "eklisiarkh" were established in the 17th c. They conducted testing ("schet") of all cloister services and compiled auditing paper ("schetny spisok"). Such records of 1628, 1645, 1649, 1656 and others have been considered. Similar tests since 1631 were converted into the unique audit. Those auditing not only studied the correctness of the income-expenditure books composition (i. e. their balance - equality of income with the expenditure and the remainder), but also the state of entire service. In this year on the initiative, it is

(*) *Bu Arařtırma, 19-22 Haziran 2013 tarihinde İstanbul'da yapılan 3rd International Conference on Luca Pacioli in Accounting History'de ve 3rd Balkans and Middle East Countries Conference on Accounting and Accounting History (3 BMAC) Konferansı'nda bildiri olarak sunulmuřtur.*

probable, of a new head of monastic economy (“kelar”) Varfolomey was introduced the required composition of rejection (“otvodnaja”) books. They were created with each change of stewards. In them it was fixed all production equipment (except buildings), inventory, cattle, food and other reserves, which were in every service. So not only data of the income and expenditure books were considered, but also was compared state, it is possible to say, the fixed capital of service at the beginning and in the end of every term. The economic effectiveness of the work of each service, each steward was evaluated.

Key words: Bookkeeping Audit 16-17 Centuries Russia Solovetsky Monastery History.

Jel Classification: M41, M42

1. Introduction

Solovetsky monastery is located on the island in the White Sea. It was established in the first half of 16th c. According to the Solovetsky chronicle there were several fires in the monastery: one of them occurred in the Great Lent of 1485, another – on May 1, 1538 when it was burnt down “to the ground” [NB “Tavrika”, l. 4-5;]. Apparently, the oldest of the cloister archives perished in these fires. However, among a few preserved official records there is an earliest description of an entire Solovetsky monastery dated January 11, 1514 [RGADA, f. 1201, op. 7. d. 1]. The topic of this article is the study of establishment and development of accounting and auditing in the Solovetsky monastery.

2. Hegumen Philip and the Origin of the Money Accounting

Judging from the information in the preserved sources, the initial period of accounting in Solovetsky monastery is connected with the name of hegumen Philip (Kolychev). He was a head of the monastery between 1546 –1566 [Stroev, 2007, p. 816]. Father Superior Philip introduced many different innovations. The Solovetsky chronicle, in particular, describes the establishment of masonry in the monastery; 1552 marks building of the

Church of the Assumption of Holiest Mother of God with a refectory. The earliest known document of money accounting – hegumen Philip’s memory (“pamjat”) of the donations, obtained for this construction which began in 1547/48 [MK ORPGF, No. Ruk-1204] The “memory” is a 10 leaves’ scroll. The enumeration of monetary contributions comprises a majority of its content. Besides money, other things were accepted in donations, particularly silver (spoons) and materials (“German” iron), as well as hiring of workers for the specific period or for fulfillment the specific tasks. The bulk of donors included the monks of the monastery, including superior himself, manager of the monastery economy (cellarer) and treasurer, priests and clergymen of the adjacent parishes, the inhabitants of coastal cities (Kargopol, Turchasov, Dvina, coast of the White Sea). There are also names of the celebrities: the prince Dmitrey Ivanovich Kurlyatev (Shkurlyatev) boyar, participant of Tzar Ivan The Terrible’s Selected Council (“Izbrannaja Rada”), who was a commander-in-chief in Livony during winter 1558–1559; Nikita Funikov (Kurtzov), clerk (“djak”), state treasurer; Ivan Petrovich Fedorov (Chelyadnin) – the “konyushiy” boyar and governor; Ivan (Osipov?) Polev, governor; Vasilii Mashutkin (Medveditsa), governor, Novgorod steward.

Total sum of these notes is 163.49 roubles. Its expendible part is represented by brief summary record. Remainder was 54.94 roubles. There is inscription dated 1565/66 about auditing and communication about further expense of this money written by cellarer Misail and treasurer Innocent on the back of the scroll. The Dormiton of Virgin (“Uspensky”) tempel’s money remained 50 roubles. It was sent to Novgorod for the acquisition of glass and iron for windows. This memory was comprised during a period of almost twenty years. Records do not have dates, but reference among the depositors, for example, of several treasurers of the Solovetsky monastery (monks Sabellius, Joseph, Innocent) [MK ORPGF, No. Ruk-1204, ll. 2-3, 10 ob.] confirms that the memory was filled up for a long time. Calculation was produced, possibly, in connection with the end of building of The Transfiguration Christ (“Preobrazhensky”) cathedral (it was consecrated on August 6, 1566) [Lobakova, p. 212] or with Suzdal bishop Pafnut’s detection of criminals (“sysk”) in September 1567 [NB “Tavrika”, l. 10 ob.].

One of the most interesting early evidence of bookkeeping is the income-expenditure “memory” notes of the hegumen Philip’s trip to Novgorod the Great in 1556/57 [MK ORPGF, No. Ruk-1205]. It is divided into the income and expenditure parts. In each of them fixed not only the money, but also things, different goods. As a result are given separately sum of money and enumeration of the objects, which were transferred to the treasury. In the structure of these notes there is no strict sequence.

Major portion of the income composed contributions and donations, pay for remembrance of the dead in prayer (record into the book “Senanik”). Many contributions were given by things (icon, icon setting, altar veil, pearls, wax, incense and other). Furthermore from cloister servants (“tiun”) and stewards came different peasants’ quitrents, bondage debts. On the total record in the income is named the sum of 511.29 roubles, although at the very beginning of this “memory” it is indicated that the hegumen and elders took 530 roubles from the monastery.

In the expendable part of this “memory” they are clearly allotted notes of the expenditures of the different persons: “memories” of elderly monk Paisius, Benjamin, priest Hilarion; the enumeration of Kuzma Rosolov’s purchases; the trip of the elder monk Isaias to Moscow; the trip of elderly monk Benjamin to Pskov. In all in the expenditure be registered 550.645 roubles, i.e., almost 40 roubles more than it was in the income. In addition to it the rest of the money was 60.66 roubles “without a denga” (1 rouble = 20 dengaes). But further it communicates about the entering 150 roubles “without 20 altyns” (1 roubles = 33 altyns and 2 dengaes), obtained by the hegumen and elders on the way back, in Virma. In the total record 210.06 rub be registered “without a denga”, transmitted into the treasury. On the turnover of the scroll there are still entry about the tsar Ivan the Terrible’s benefaction of 1000 roubles for building the Transfiguration of Christ’s church, from which 300 roubles were spent on bell, and 700 roubles left for Novgorod merchant F. Syrkov [Skrynnikov, pp. 90-92]. The text of this income and expenditure notes clearly multilayer, was formed, judging by everything, sufficiently continuance. There are no records about testing the correctness of money and material values in this source.

One more “memory” of Solovetsky hegumen Philip 1562/63 is preserved [MK ORPGF, No. Ruk-1209]. It consists records of donations for the rock Transfiguration of Christ cathedral building (it was consecrated on August 6, 1566.) [RNB OR, OLDP Q 49, 18]. This accounting paper does not have a sum, but there is a record (on the back) about auditing, which is sufficiently strange, signed by cellarer Misail Maximov.

The study of documents named above shows that in the Solovetsky cloister the account of cash resources (donations and contributions) began to be conducted, most probable, only in the end of the 1540's. In being hegumen of sacred later Philip. The rules of accounting were not detailed, and the structure of income and expenditure notes did not have a precision.

3. Income-Expenditure Books of 16th Century

Inventory of monastery archives made in 1639 mentions monetary income-expenditure books of treasurer Joseph (1558-1560). These books were probably the first income-expenditure books of the treasurer, and their compilation was most likely connected to the trip that hegumen Philip made to Novgorod in 1556/57 (see above). Books themselves, unfortunately, did not survive, so details of accounting in them are unknown. The books for the next ten years (1562–1570) were missing from monastery archives as early as 17th century. Judging by the inventory of monastery archives in 17th century, treasurer's ledgers were the only ones available before 1578. Starting from 1578/79, archives contain books of Vologodsky service; from 1581/82 – of Moscow service; from 1595/96 – Kureisky(Kholmogorsky) service. During the 1590's ledgers for three salt mines are added to the archives: Vladichesky – from 1592/93, Kolezhemsky – from 1593/94, and Njuhotskogo – from 1596/97. There are also ledgers of Kemsy fishing enterprise from 1598/99 [RGADA, f. 1201, op. 1, d. 37, ll. 5 ob., 7, 9, 11, 12-12ob.]. We have about 20 surviving income-expenditure book of 16th century now [Fratuzova, pp. 43-44]. Thus, by the beginning of 17th century, Solovetsky monastery created permanent system of accounting and income-expenditure books were created regularly for eight services as well as for long distance trips.

The earliest surviving treasurer's income-expenditure ledgers is a book of elder Arkhip for the years between 1571-1575 [RGADA, f. 1201, op. 1, d. 207]. Its contents have much in common with "memory" of hegumen Philip (1556/57), both were created based on data from different services and monastic servicemen. It differs from it, however, by having a more defined structure. Ledger of treasurer Arkhip is divided into two parts: receipts and expenses. Entries in each part are separated by years. At the end of each year totals for income and expenditures are made separately. In September of 1574, by the blessing of hegumen Varlam, cellarer Gerontey and four conciliar elders checked (counted) treasurer Arkhip in incomes and expenditures based on his official books for three and a half years of service. His income matched his expenditures and after all expenses there were 101.6 roubles left which were given to him for further use [RGADA, f. 1201, op. 1, d. 207, l. 222 ob.]. A year later, in November of 1575, Hegumen, cellarer and five conciliar officials again checked a treasurer. Verification showed that income exceeded expenses by 190 roubles "without 5 altyn" [RGADA, f. 1201, op. 1, d. 207, l. 160 ob.]. Quite possible that from this point accounting review of the Solovetsky monastery treasurer became a yearly affair.

4. Income-Expenditure Books and Rules of Accounting in 17th Century

In 17th century acted already the complex system of bookkeeping in the monastery. On the inventory 1639 of the cloister archive the income and expenditure books of 36 cloister centers there were stored. During the period from 1641 until 1645 the monastery archive entered 62 income-expenditure books of 26 different cloister services: treasurer; Moscow service; Sumsky administrative; Vologodsky commercial; Kholmogorsk (Kureysky) distributive; 16 of salt-works; 3 of fishery; Keretsky mill service; Pertemsky agricultural [Ivanov, 2005, p. 20].

Detailed examination of income-expenditure book of treasurer Sava 1641/42 shows that during that year the treasurer transferred money to and from 46 permanent services, as well as 11 business and 7 trade expeditions.

Since receiving even small amounts of money required a detailed expense report from all service men, it can be calculated that archives received no less than 64 income-expenditure books or reports (“memories”). Also, it should be noted that number of services that existed during that time are not mentioned in treasurer’s ledger [Ivanov, 2005, pp. 20-21].

Inventory in 1677-1679 shows that monastic archives contained 1082 income-expenditure books from 49 services. In addition of income-expenditure books, archive contained a large number (336 units) of “otvodny” books [RGADA, f. 1201, op. 1, d. 570, ll. 57ob. – 88 ob.]. “Otvodny” book is an inventory of the whole monastery or, more often, its distinct part which was compiled during the change of leadership of the monastery or that service. It includes, as a rule, an inventory of buildings, icons, books, furniture, supplies, money, peonages, documents, and other property. Inventory of entire Solovetsky monastery was made at least eight times in 16th century and just as many times in the 17th century [Opisi, p. 301]. “Otvodny” books for specific services did not become a requirement until 1630’s. In an inventory of monastic archives of 1639 they are mentioned only twice: among books of Sumsky countermen (quantity and date is omitted) and among books of Gridinsky salt enterprise - written one book of counterman Feofil (probably 1627/28) [RGADA, f. 1201, op. 1, d. 37, ll. 9, 13ob.].

The forms of accounting and rules of compiling income-expenditure books in 17th century appear to be a result of a prolonged evolution. Already at the beginning of 17th century, treasurer of Solovetsky monastery oversaw only the money part of the treasury. Very rarely in his books we encounter records of incoming valuables such as precious stones, jewelry, and expensive utensils. Often, financial book incorporated excerpts from other sources. These sources include books of “purchase elders”, stewards of central monastic management services, special books of worker employment in the monastery, or books of feudal rent collection. Money lending activities are also widely reflected in treasury books. Expenditure section of the book sometimes contains detailed lists of money paid in exchange for kabala (agreement exacting obligation of labour for creditor in case of non-payment of debt) or for pawn. During the 1680’s, due to the expanding trade activity, treasurer began to keep separate

book for sales of goods. Summaries from that book then were transferred to the main income-expenditure book.

Books of trade management service, as well as the ones of the treasurer, did not contain a natural division. However, being responsible for sales of salt and purchase of supplies for monastery, vologodskiy stewards were forced to divulge the amounts of salt given away free to management services, spent “in honor”, as well as to record in financial expenditure books in addition to purchases the receipt of natural supplies from agricultural management services. Besides the income-expenditure books, Vologodsky management service also kept contributions books. That is why there is no mention of contributions and donations in the general books of vologodsky stewards, in contrast to income-expenditure books of treasurers.

In administrative and distributive services, salt-mines, majority of fisheries, and all agricultural management services, books consisted of two parts: income-expenditure of money and income-expenditure of grain supplies. Formally, these parts can be considered as separate books (each of them has its own title and total), however, many items in them are interconnected. For example, if the monetary part of the book contains a record of income from the sale of grain, then the natural part will also contain a corresponding expenditure of grain [Ivanov, 2008. pp. 1122-1123].

Books of salt-production stewards, in majority of instances, consist of three parts: income, expenditure, and a list of salt, money, and supplies sent to the monastery. By their composition, income and expenditure types of books are similar to ordinary monetary ones. Often, they called the same names. However, the analysis of their content shows that besides registering incoming sums of money, whether obtained from sales or from a monastery, they also contained receipts of different types of grain, valuable metals, etc. All of those receipts were assigned a monetary value and included in a grand total. Income part of the book clearly shows a distinction between cash and appraised goods, however, an expenditure part does not make this distinction despite the fact that all items, be it a purchase or a hire, contain an amount of expenditure. By comparing the total cash income, not counting the cash

value of acquired supplies, with expenditures, it is immediately evident that expenditures far exceed cash assets received by a steward. This fact leads to a conclusion that steward paid for part of his expenditures with merchandise instead of cash as it's written in a book.

Accounting books of salt production enterprises do not contain records of lending of money or supplies to peasants. Based only on data from income-expenditure books, it could be concluded that stewards did not engage in this type of activity. However, inventory of management service's assets contain evidence of widespread and constant practice of usury. Money reform of 1654 - 1663 (coinage of copper money and its fast devaluation) led to popular uprising in Moscow in 1662 known as the "copper rebellion". Liabilities on Letneretskiy enterprises increased tenfold from 1656 to 1665 and reached 1913.3 roubles, half of all assets [Ivanov, 2008. pp. 1123].

5. System and Principles of Intra-Cloister Audit in 17th Century

We can evaluate the system of checking the income and expenditure books by the preserved auditing papers ("schetny spisok"). They are a record of checking the activity of cloister stewards, primarily of their income and expenditure books. The auditing itself, called "schet", was carried out by the management of monastery or by special commission. In the latter case its results were reported to the monastic council in the presence of a hegumen, cellarer, and treasurer. Progress of the audit was recorded in "schetny spisok", and a corresponding notation was made in income-expenditure books of stewards.

The earliest discovered auditing records are dated between 1628 and 1638. It is a copy of 17th c. authentic record (without conclusion) [RGADA, f. 1201, op. 1, d. 30]. In the inventory of the cloister archive of 1642-1645 years there is a record that it once contained a list of unaccounted money of salt-trade stewards between 1628 and 1641 [RGADA, f. 1201, op. 1, d. 454, l. 49ob.]. The inventory of archive in 1677 contained no less than 6 such auditing records. In the contemporary archives seven auditing records were discovered: 1628-1638, 1645-1647, 1656-1658, 1676, 1679-1680, 1682-1683

and 1683-1685 (three of them are comprised after 1677) [RGADA, f. 1201, op. 1, d. 30; op. 7, d. 57; op. 1, d. 243; op. 5, dd. 125, 93, 116; op. 2, dd. 537, 538]. In all there were not less than nine auditing records in the Solovetsky monastery during 17th century.

Between 1628 and 1630 14 cloister stewards of different salt trades were checked. Auditing was based on the data of “usolsky” (salt-works) and “kolmogorsky” books. These books contained information about supplies distributed to different services. It turned out that six of the stewards finished the period of their service with the general loss, which exceeded enormous for that time amount of 900 roubles [RGADA, f. 1201, op. 1, d. 30, ll. 1-5].

From September 21, 1630 until January 14, 1631 hegumen Makarius, cellarer Bartholomew, treasurer Protasius and all council elderly monks counted the books of eight salt-mines stewards. At the end of the auditing records it is indicated that in spite of the prohibition of salt sale, stewards having gotten all necessary goods from the monastery every year still sold salt on the side.

The following numbers are given: Unezhemsky stewards sold salt in the amount of 1202.34 roubles, Viremsky – 908.635 roubles, Purnemsky – more than 250 roubles. Also it is noted that other stewards sold it as well, and that salt money into the monastery they did not transfer, so the monastery suffered “great” losses [RGADA, f. 1201, op. 1, d. 30, l. 7]. The income and expenditure books of these stewards were not preserved; therefore it is unknown, whether the given information was recorded in them or cloister administration obtained it from some other sources.

It is important to note that with auditing stewards in 1628-1631 cloister management relied, primarily, on the data of the summary salt-mines (“usolsky”) book and book of distributive Kholmogorsk service. The income and expenditure books of stewards themselves are not mentioned in the auditing records, just as the rejection (“otvodnaja”) books.

The new method of auditing was introduced with the audit of 1631-1633. It differed in the fact that to the sum of the supplies and money (“imka”) obtained from the monastery, it added “otvod” – the cost of equipment, tools,

different reserves, money and servitudes (bills), which were being located in the service and obtained by new steward from previous.

The objects of religious cult and buildings were not evaluated separately and were not taken in account. Furthermore, the stewards were taxed with quitrent for the use of the trade. Its origin is connected with the state quitrent, which monastery paid into Novgorod fourth (“chetvert”) for its salt-mines and trade. In first half of 17th c. quitrent from the stewards frequently was called “for the Moscow payment”.

“Payment” of a cloister steward started to include “otvod” (cost of money, servitudes, reserves and equipment), which he transferred to the following steward, and sum of salt, reserves, and money sent to the monastery. Sometimes, it included his expenditures for construction or losses as a result of the natural disasters, or unforeseen expenditures, etc.

In spring 1635 four stewards were audited by new father superior Raphael and a council elderly monks. Turned out that they all owed to the monastery anywhere from 96 to 263 roubles [RGADA, f. 1201, op. 1, d. 30, ll. 19-23]. Stewards at the audit gave different explanations (“skaski” and “memories”), in which they indicated the expenditures, which they did not enter into expense books. Thus, to Pilskogubskomu steward Mikhail “on his words” they counted as paid 1620 poods (1pood=16 kg) of salt, which for the unknown reason were not included in his inventory (“otvod”); two ships (“lodja”); transportation of bread to the salt-mine; two fallen horses; 14 kabalas and “bezkabalnykh” debts, obtained from the previous stewards. He recalled also that he spent on 10.25 roubles more for hay mowing, than it was recorded in the books. These expenses were acknowledged as legitimate (totalling to 193.66 roubles) and they were recorded as his expenditures. Nevertheless, his remaining debt to the monastery was more than 263 roubles [RGADA, f. 1201, op. 1, d. 30, ll. 20-21ob.].

The results of this audit, quite possibly, became known in Moscow. In tsar Mikhail Fedorovich’s charter to the hegumen of the Solovetsky monastery dated March 10, 1636, the weakening of discipline in the monastery and disturbances of cloister regulations were discussed. It is indicated that it is

necessary to check income and expenditure of money in elderly monks and servants, who are located in the different cloister services and the cities. Their income-expense books and auditing records must be stored in the cloister treasury with the signatures of hegumen, cellarer, council elders and monks [SPbII RAN, coll. 2, d. 150, ll. 282-284].

6. An Audit (“Schet”) of 1676-1677 and its Consequences

An audit of 1676-1677 contains a truly unique information . In contrast to previous ones, it was carried out not by cloister administration, but by state commission under the management of prince Vladimir Andreevich Volkonskiy and clerk Almaz Chistogo. It was done to compile inventory of entire monastery after the suppression of Solovetsky uprising in 1668-1676. The special feature of this audit is the fact that it checked the stewards not only of the salt-works, but also of many other services. Furthermore, and this is most important, it was achieved unexpectedly for the stewards and very thoroughly. First, clerk, conciliar monk Ignatius, was audited by them. During the uprising he was actually the leader of cloister economy. In the income, according to his accounting books, was registered 6948.555 roubles, while in the expenditure – 6572.905 roubles, i.e., 375.95 roubles he could not account for. Then it was explained that he was owed a debt of 330 roubles Thus, the sum total of lack exceeded 700 roubles Three roubles in cash and 9 kabals (promissory notes) for the sum of 336.37 roubles – that is all, that he could return into the treasury [RGADA, f. 1201, op. 1, d. 93, ll. 2-7]. Remaining funds were, obviously, spent, but they were unsupported by any documents.

Most detailed and largest in the volume (more than 70 leaves) is an audit of Kureysky steward (distributive service) monk Isaias (1669-1677). According to his money income and expenditure books he had discrepancy of only 10 roubles But in the commodity books many inaccuracies were noted. In the majority of the cases income had more goods, than the expenditure part, sometimes the other way around. There are cases when expenditure registered goods, which were never incoming. Isaias explained this confusion in different ways. If something was missing, he said that the missing reserves were used

for the nourishment and the clothing of monks, lay-brothers, and working people. The surplus of some bread reserves were justified by a difference in the measurements. Grain, for example, he received in the “vologodsky” large measures (15 “chetvert”), and distributed to services by smaller “kureysky” (it came out 29 “chetvert”) [RGADA, f. 1201, op. 1, d. 93, ll. 2-7]. This is yet another evidence of the imperfection of the system of accounting and disorganization of control system over the activity of stewards in the period of Solovetsky uprising.

It was discovered that ten of eleven stewards of salt-works, according to their books, had expenditures exceeding their income. Sometimes this divergence reached the enormous sizes: Unezhemsky stewards Isykhus obtained from the monastery money and reserves in the amount of 834.395 roubles ; sales of salt totalled 1162.53 roubles The sum total of income thus will be equal to 1996.925 roubles We are surprised to learn that his expenditure is almost 1139 roubles more than incoming! [RGADA, f. 1201, op. 1, d. 93, ll. 128-132]. This fact, naturally, surprised his auditors; thus we learn the explanations of steward himself. According to him, this “excess” money was obtained “from resellers and in receiving goods and in the bread reserves”, which he gave to salt-workers, woodcutters, and to any working people with addition before the receiving cost. The income of that money he did not write down “for simplicity sake” [RGADA, f. 1201, op. 1, d. 93, ll. 132ob.]. Purnemsky steward Ivan outdid everybody in the resale of goods. His expenditure exceeded income by 1721.25 roubles [RGADA, f. 1201, op. 1, d. 93, ll. 151-161].

From this auditing record it becomes obvious, that the income and expenditure books only partially reflect the economic activity of cloister stewards. Examples of straight forgery are encountered. So Keretsky steward embezzled 177 roubles, allegedly, sending it to the Suma stoked town, a Lutsky steward Nicodemius did not record an income of 78 roubles, given to him by the monastery [RGADA, f. 1201, op. 1, d. 93, ll. 103, 176]. The resale of goods was widely spread among the cloister stewards and as profitable as saltmaking.

The immediate consequence of the audit 1676 – 1677 is the appearance of a number of council sentences, which were attempted to limit the possibilities of stewards profiting from resale of goods. In the sentence dated April 3, 1680 it is indicated that bread and other reserves and goods which stewards must give to woodcutters on “standard cloister price”, and clothing and foot-wear – “with a small addition on the examination” [RGADA, f. 1201, op. 1, d. 30, ll. 1-2]. This decree was ordered to be read before all working people. This shows that the sentence was directed, first and foremost, against the speculative enterprise of stewards.

This system of the audit of different services in Solovetsky monastery remained, apparently, to the end of 17th c. Without examining in detail the results of other audits, let us note an interesting peculiarity. If at the beginning of audit record 1679, it is indicated that income-expenditure books assured by compiler (“zaruchnye”) were checked, then in 1682 – 1685 there are no references to accounting books of stewards. Return to the old principles of audit already occurred during the checking 1679 [RGADA, f. 1201, op. 1, d. 116]. Again, evaluation of the work of steward began according to the eventual results; via the comparison of the cost of the means, obtained by steward from the monastery, with the amount returned by him to the monastery in money, products of his trade, and goods. Two stewards during the audit of 1679, and all stewards since were checked exactly this way [RGADA, f. 1201, op. 1, d. 116, ll. 68ob.- 72ob.].

7. Conclusion

Origin of accounting in Solovetzky monastery dates back to the middle of 16th century. The earliest documents of bookkeeping, judging by everything, were the records of the collection of donations and expenditures for the building of rock churches. For a long time all of bookkeeping there was reflected in a single income-expenditure book of a treasurer. By the beginning of 17th century, income-expenditure books were kept not less, than in eight monastic (two administrative and management, two trade and distribution, three salt production, and one fishery) management services. In the first half

of 17th c. a quantity of services accounting books, which were comprised yearly, increases repeatedly.

Very progressive accounting system existed in Solovetsky monastery's salt-mining business. It accounted for not only supplies, but also all other transferable property which had a stated value assigned to it and was included in a total balance. Solovetsky monastery used system of accounting that primarily focused on determining the economic effectiveness of clerks and their final performance. However, such income-expenditure books didn't completely reflect movement of money and supplies.

Cloister authorities in 1620's moved from checking of accounting books' correctness to the system of the centralized auditing. For this purpose they began to compile the summary books of the centralised supply of salt-works and other trades by different supplies and recording of produced output and incomes from it. Each clerk, in addition to the income and expenditure books, had to have two inventory books, in which the state of service before beginning and after the completion of his work was recorded. On the basis of these auditing books each cloister stewards was evaluated for effectiveness of his activity and the general state of service. This system of accounting and audit remained until the end of 17th century.

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