

**INFORMATION POTENTIAL OF THE DOCUMENTS
OF THE STATE ARCHIVE INSTITUTIONS OF UKRAINE REGARDING
THE RESEARCH ON FINANCIAL AND ECONOMIC POLICY
OF THE RUSSIAN OCCUPATION REGIME IN EASTERN HALYCHYNA
AND NORTHERN BUKOVYNA DURING WORLD WAR I**

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Abstract

The objectives of the research. To carry out a comprehensive analysis of the documents of the funds of the state archival institutions of Ukraine in the aspect of the perspective of determining the peculiarities of the implementation of the financial and economic policy by the Russian occupation regime in Eastern Galicia and Northern Bukovyna during the First World War. The research methodology includes an arsenal of general scientific and special methods that are used to perform source studies, as well as interdisciplinary methods that are used in the process of conducting scientific investigations in the field of socio-economic and economic history. The scientific novelty is that for the first time, the informational potential of the documents of the funds of the state archival institutions of Ukraine has been classified and characterized as a source for carrying out scientific research on the financial and economic activities of the Russian occupation regime in the western Ukrainian lands during the Great War. Conclusions. As a result of the analysis of the documents of the funds of state archival institutions of Ukraine (the Central State Historical Archive of Ukraine, Kyiv, the Central State Historical Archive of Ukraine, Lviv, the State Archive of Lviv Region, the State Archive of Chernivtsi Region, the State Archive of Ternopil Region, State Archive of Ivano-Frankivsk Region) proved that they are sufficiently representative. The completeness in terms of the type and content of the entire array of funds of the specified state archival institutions of Ukraine is expressed by dividing into groups by the names of the funds of those institutions that were authorized to implement the financial and economic policy of the civilian occupation authorities. The documents of the mentioned archival funds are divided into 6 groups according to the content according the aspects of the implementation of the financial and economic policy of the Russian occupation regime: customs policy, tax policy, budget policy, monetary policy, price policy, and economic policy. Attention is focused on the peculiarities of using archival documents as a source of scientific research in the field of economic history.

Key words: *archival fund, document, Eastern Galicia, Northern Bukovyna, First World War, Russian Empire, military governor general, financial policy.*

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Introduction

An important scientific problem is the study of the Russian occupation policy in Eastern Galicia and Northern Bukovina during the First World War. The study of this topic has not only scientific, but also practical significance. A few years before the centenary of the beginning of World War I, the Institute of the History of Ukraine of the National Academy of Sciences initiated the opening of the scientific project “The Great War of 1914-1918 and Ukraine” (Reient, 2003: 327-334), which continues to this day successfully, and made it possible to elucidate a wide thematic spectrum of this issue. Economic and financial policy with all its components can be considered one of the important aspects of the study of the activities of the Russian occupation regime in the western Ukrainian lands: customs, tax, budgetary, monetary, etc. It is obvious that archival sources are the main ones for elucidation of this important issue, which is on the border of socio-economic history and economic history in terms of creation and functioning of the Russian civil administration bodies in the temporarily occupied territories of Eastern Galicia and Northern Bukovina during World War I. That is why, the research methodology includes the entire arsenal of general scientific and special methods used for source studies, as well as interdisciplinary methods, that are characteristic of researches in the field of socio-economic history and economic history, and involves taking into account the specifics of working with archival sources during implementation of scientific studies in economic history (Filipow, 2023; Ilnytskyi, Hrynyk, Starka, 2023), in which an important paradigm is “the choice of an appropriate methodological basis, which makes it possible to determine informativeness, representativeness, reliability of the source base, conduct a scientific critique of large arrays of sources, and, the most importantly, will allow solving the specific scientific objectives set by a researcher” (Orlyk, Orlyk, 2019b: 18).

The scientific novelty: the informational potential of the documents of the state archival institutions funds of Ukraine has been classified and characterized as a source of scientific research into the financial and economic activities of the Russian occupation regime in the western Ukrainian lands during the Great War.

The study of the issues of the source background for works that considered the establishment and functioning of financial institutions in the Ukrainian provinces in the 19th – at the beginning of the 20th centuries, which were part of the Russian Empire, became an important direction of scientific research of modern domestic scholars: Serhiy Kuleshov, Mykola Tupchiyenko, Maksym Lynchenko (Kuleshov, Tupchiyenko, Lynchenko, 2021), Vasyl Orlyk (Orlyk, Shportun, 2021), Heorhiy Papakin (Papakin, 2009), Oksana Shportun (Shportun, 2020; Orlyk, Shportun, 2021), Anatoliy Shvab and Vasyl Denysiuk (Shvab, Denysiuk, 2020) and the others. Certain aspects of the financial and economic situation of the peasantry are elucidated in the works of Volodymyr Starka and Serhiy Kopylov (Starka, Kopylov, 2022). The publications of Vasyl Ilnytskyi and Mykola Haliv are of a theoretical and methodological importance (Haliv, Ilnytskyi, 2021; Ilnytskyi, Haliv, 2022).

The research of the famous Ukrainian scholar H. Papakin (Papakin, 2009) can be considered the first attempt to review the entire complex of archival sources for the study of the history of creation and operation of the Russian state institutions in the Western Ukrainian lands occupied by the Russian Empire. Having analysed the archival

funds of the Provisional Military General-Governorship of Galicia, as well as institutions at the provincial and district levels, we can state that “there is no information on the existence of other gubernatorial institutions that are mandatory in internal administrative units: financial, tax, agrarian, etc.”, “unfortunately, such a fund is not available in any of the Ukrainian archival repositories, but certain information about it can be obtained from the documents of sub-departmental institutions” (Papakin, 2009: 70-71). However, in the course of our research, in the state archival institutions of Ukraine we discovered the funds that testify to the creation of special financial bodies within the framework of the military governor general of Galicia (including tax) bodies that implemented the financial and economic policy of the Russian occupation regime in the western Ukrainian lands. Therefore, the **purpose** of the article is to do a comprehensive analysis of the documents of the state archival institutions funds of Ukraine in the perspective of determining the implementation specifics of the financial and economic policy by the Russian occupation regime in Eastern Galicia and Northern Bukovyna during World War I.

Archival funds of financial administration bodies in the territories occupied by Russia

As for the establishment of a special financial body in the occupied territories, during the first Russian occupation (August of 1914 – June of 1915) it was founded as a department under the Military Governor General. Even the management position of the Financial Affairs Department emphasized a vertical subordination – Authorized by the Military Governor-General for Financial Affairs of Galicia and Bukovyna. A rather limited number of positions (10 people) was provided for the temporary staff of the Financial Affairs Administration of November 3, 1914 and December 20, 1914, which did not allow the financial administration to fully perform the functions assigned to it (Orlyk, 2018b: 100-103). During the second occupation of Western Ukrainian lands (May of 1916-1918), the situation changed. The Imperial Ministry for Finance took under its direct control the processes of establishment and functioning of the financial administration in the occupied territories of Eastern Galicia and Northern Bukovyna, minimizing as much as possible the influence of the military civilian administration on its work. Accordingly, the position of the head of the department was named – Head of the Department of Financial Affairs, authorized by the Ministry for Finance. The staff was expanded to 62 people, including the creation of district financial offices (4 districts in Chernivtsi province, 3 districts in Ternopil province). Based on the understanding of the structure and subordination of the financial body, it is possible to model the possible movement of documents during evacuation and their subsequent location in archival funds. Therefore, the documents of these bodies were to be sent under the authority of the Ministry for Finance in several ways: through the office of the Military Governor-General (the office of the Regional Commissioner of Galicia and Bukovyna), through the headquarters of the Military Governor-General or through the field controller of the South-Western Front (hereinafter referred to as the SWF). In the Central State Historical Archive of Ukraine of the city of Kyiv (hereinafter referred to as the CSHAU) two powerful funds of the military governor-general were formed: f. 361 “Office of the Military Governor-General of the Austro-Hungarian Regions

Occupied by Law of War, Kyiv, Ternopil, Chernivtsi”, and f. 363 “Headquarters of the Military Governor-General of the Austro-Hungarian Regions Occupied by Law of War, Kyiv, Lviv, Ternopil, Chernivtsi” and in correspondence (incoming and outgoing documents), where we find confirmation of the existence of the Office for Finances of the Military Governor General of the Austro-Hungarian Regions. However, we did not find an orderly collection of documents typical of the administration of a separate institution within these funds. The option of financial administration documents getting into the funds of the Ministry for Finance was the most likely. However, the financial administration documents of VHH remained in Ukraine. In CSHAK there was found a separate f. 377 “Department of Finances of the Military Governor General of the Austro-Hungarian Regions Occupied by Law of War (1916–1918), Chernivtsi”, the documents of which were first introduced into scientific circulation by S. Orlyk (one of the authors of this article) in the process of writing the dissertation defended in 2018 (Orlyk, 2018a). This fund contains one inventory of 181 storage units for the specified period. For researchers of economic and financial policy of the Russian occupation authorities in Eastern Galicia and Northern Bukovyna, this fund is basic, because it contains organizational and administrative documents of the Military Governor-General of the regions of Austria-Hungary, occupied under the law of war, regarding financial and economic issues, of the Department of fees of the Ministry for Finance of the Russian Empire; correspondence with subordinate District Financial Departments on matters of taxation and reporting; correspondence with sequestered industrial enterprises that were under control of the financial and economic department of the Department of Finance (Bytkiv oil-producing enterprise, Kosiv and Kachyk salt plants, Pechenizhensky and Kolomyia oil refineries, Dzhurivsky lignite mines, etc.); correspondence with the All-Russian Zemstvo Union, State Property Administration, the Office of the military district controller, field treasuries, governors, district chiefs, etc. In this fund important documents are the reports and information of the Department for Finance regarding the receipt of excise and other state taxes, fees and non-tax revenues from the occupied territories, which were charged to the imperial treasury with explanatory notes, as well as information on setting prices for oil and oil products, issuance of forms, licenses, industrial certificates and patents. In the same fund there is a document dated April 17, 1918, which made it possible to trace the transfer of some documents and property of this administration during the evacuation and disbandment: “a) reporting on loans placed at the disposal of the Office for Financial Affairs, handed over to the Chief Field Controller of the South-Western Front; b) reports on factories that were under the control of the Office, sent to the Office of Military District Controller; c) property <...>; d) books and files that were in the records of the administration” sent to the office of the Regional Commissioner of Galicia and Bukovyna⁴.

Accordingly, in the State Archives of Chernivtsi and Ternopil regions there were established 7 funds of district financial administrations: 4 funds of financial inspectors of the 1st – 4th districts of financial affairs administration of Chernivtsi province, Austria-Hungary, occupied under the law of war in 1917, which together

⁴ CSHAUK, fond 377, inventory 1, unit 95: 12-123B.

contain 11 cases (funds 967, 968, 969 and 970)⁵; 3 funds of financial inspectors of the 1st – 3rd districts of Ternopil Governorate of the regions of Austria-Hungary, occupied under the law of war, for 1917, which together contain 18 storage units (hereinafter – collection units) (funds 385, 386, 387) (DATO 2011: 35). These funds contain organizational and administrative documents that came from the main Department of Finance of the Military Governor General's Office; request of the local population for granting permits; patents for opening industrial enterprises and carrying out commercial activities; documents from the inspection of city cash registers, inspections of commercial and industrial establishments; documents related to the administration of taxes and fees (including stamp duty, industrial tax, excise duties, etc.); information on accounting for the movement of strict reporting documents (including industrial certificates, tobacco patents, certificates for transportation of leaf tobacco, etc.); correspondence with the aforementioned sequestered enterprises, which were in the financial and economic department of the Financial Affairs Department, as well as reporting information on the liquidation of district financial offices.

Archival funds of field treasuries in the territories occupied by Russia

A similar fate befell the fund 379 of TsDIAK of Ukraine “Field Treasury at the Office of the Military General-Governorship of Halychyna, Lviv”, description 1, 20 units coll. for 1914-1915, and f. 431 “Ternopil Field Treasury under the Office of the Chief Treasurer of the Armies of the South-Western Front, Ternopil”, description 1, 88 units. coll. for 1914-1917.

According to the provision “On Field and Fortress Treasuries” (CSHAUK, fond 431, inventory 1, unit 17: 93–102) permanent, corps and fortress field treasuries (mobile), including field treasuries at army headquarters and administrations, were established in the area of army deployment, subordinated to the main chief of army supplies, local field treasuries (permanent) in occupied cities (Lviv, Chernivtsi, Ternopil, Stanislaviv) and field treasuries (mobile) at military corps and detachments. The main field treasury of the SWF was located at the headquarters of the Chief of Army Supply of the SWF. It was there that the staffs of field treasuries were formed, which were located in the cities of Eastern Galicia and Northern Bukovyna and had a permanent status. The chief treasurer of the army of the front had all the rights and duties of the head of the Treasury Chamber in relation to the local field treasuries subordinate to him (Orlyk 2018a: 87).

The trajectory of permanent field treasuries documents circulation during their evacuation from temporarily occupied Western Ukrainian territories is connected with the fact that these treasuries served not only the troops and the civilian occupation authorities, and also performed the functions of Russian banking institutions and savings banks, whose representative offices were not established in this territory. Field treasuries accepted cash funds of taxes and fees from taxpayers, customs payments and fines, sold stamps, carried out relevant operations for accounting of strict reporting forms, kept personal funds on deposits (savings operations), carried out operations to transfer funds to other treasuries and institutions of the State Bank. Thus, the field

⁵ DACHO 2006: 123-124.

treasuries were accountable to the Moscow office of the State Bank in terms of carrying out banking operations.

Regarding the solution of other current economic and production issues related to the supply of cash, reinforcement of exchangeable and working capital, all of them were “attached” to the Kyiv office of the State Bank (CSHAUK, fond 431, inventory 1, unit 17: 15). And therefore, with each regular closure of stationary field treasuries, which were located in the occupied cities of Eastern Galicia and Bukovyna, in connection with the defeats of the Russian army and the withdrawal of troops, property and documentation were transferred to the Kyiv office of the State Bank for safekeeping (Orlyk 2017b: 66) or to the Kyiv Treasury. In particular, in mid-July of 1917, the Ternopil Field Treasury, along with its documentation and property, was transferred to the city of Kyiv (Orlyk 2017b: 66). Funds and forms of strict reporting in sealed chests were handed over to the Kyiv Treasury for temporary storage, inventory – in the premises of the Kyiv Treasury Chamber (CSHAUK, fond 431, inventory 1, unit 17: 51).

As for the Chernivtsi Field Treasury, the State Archive of the Chernivtsi Region (hereinafter referred to as SACHR) holds fund 959 “Chernivtsi Field Treasury of the Administration of the Chief Treasurer of the Armies of the South-Western Front”, a total of 30 items. coll. for the period 1914–1917 DACHO) Liquidation reports on banking and cash operations of this treasury were closed on November 4, 1917 (State Archives of Chernivtsi region, fond 959, inventory 1, unit 24, p. 1–2, 57a). Bank records and property were transferred to the Kyiv office of the State Bank, savings bank documents were transferred to the Kyiv State Savings Bank (State Archives of Chernivtsi region, fond 959, inventory 1, unit 24, p. 1–2, 7–7back).

Why did it happen that the aforementioned funds were practically inaccessible to researchers for almost 100 years? In our opinion, it is precisely the obsolescence of the guidebook of the CSHA of the Ukrainian SSR in Kyiv (CGIA USSR v Kiev 1958: 348), in which there was not in any way mentioned the existence of these funds and many others, was an obstacle for researchers and prevented the timely discovery of the necessary funds. And even the creation of an addition to the above-mentioned guide in 1986 in the form of an unpublished list of unannotated funds, which included 867 funds, could not help researchers in finding the necessary materials. According to this list, the fund of the Office of Financial Affairs under the Military Governor-General was included in the section “Engineering and Construction Corps, Department of Engineering and Construction Corps at the Headquarters of the Supreme Commander-in-Chief”, which made the search for researchers even more difficult. Only in April of 2017, a complete list of the funds of the TsDIAK of Ukraine was published on the website of the TsDIAK of Ukraine and the Institute of History of Ukraine. Today, we can state about significant positive developments in the direction of digitalization of archival funds of the TsDIAK of Ukraine. A user-friendly electronic resource of the Center for the Development of Ukraine on the Archium platform was created, which contains a full-text reference apparatus of the archive with a comprehensive list of funds and descriptions. The resource is constantly replenished with new digital copies of documents. Only in 2023, 2,666,876 digital copies were made of the TsDIAK of Ukraine, 96,228 units of collections were fully digitized, 1,200,000 digital copies and 540 improved and revised descriptions of NAF documents were uploaded to the e-resource.

However, it should be noted that the funds that we consider in our article are only partially digitized at the time of writing the article (*Zvit pro robotu*).

Other archival funds containing documents on the financial and economic policy of the Russian occupation regime

The documents of funds 361 and 363 of the Chancellery and Staff of the Military Governor-General of the regions of Austria-Hungary, occupied under the law of war, which are located in the TsDIAK of Ukraine, can be considered more researched. Taking into account the fact that not only specially created financial bodies were authorized to implement the financial and economic policy of the government of the Russian Empire on the invaded lands of Eastern Galicia and Northern Bukovyna, as well as other civil administration bodies of the occupied territory (military governor-general, governors, district chiefs, gendarmerie institutions, etc.), it is important to focus on the information content of the documents of these funds of the TsDIAK of Ukraine (E-Directory):

- Fund 361 “Office of the Military Governor-General of the Austro-Hungarian Regions Occupied under Law of War, Kyiv, Ternopil, Chernivtsi”, which consists of 5 descriptions and 3,352 cases (description 1, vol. 1 contains 1,048 cases for 1914-1915; description 1, vol. 2 – 897 cases for 1916-1918; description 1, vol. 3 – 1,388 cases for 1917; description 12 for 1915; description 4 for 1915). The descriptions contain a significant array of documents related to the financial and economic issues of the occupation regime: orders on the approval of staff of the Departments of Financial Affairs and State Property; orders and correspondence regarding the opening of permanent treasuries; general orders regarding the procedure for collecting taxes, various types of fees and duties; correspondence regarding the settlement of issues related to the production and trade of alcoholic beverages, the opening and operation of banks and credit institutions, issuance of city bonds by magistrates of the cities of Lviv, Chernivtsi and Suceava and the establishment of fixed exchange rates of the Austrian banknotes against the Russian ruble, discussion of projects and approval of budgets of cities and other settlements; mandatory resolutions of the military governor-general and the regional commissar on trade organization, price policy and money circulation; correspondence with the All-Russian Zemstvo Union regarding the payment of excise duty on the production and sale of cigarettes and tobacco; correspondence regarding property and grain requisitions from the local population; food department report etc. It is in this fund, description 1, file 101, there is an original unique sketch of the Lviv banknote with a denomination of 10 kronas of 1914, which was first published in 2020, together with sketches of other banks stored in the Lviv Historical Museum (Orlyk, Kocur, Szweć 2020: 45).

- Fund 363 “Headquarters of the Military Governor-General of the Austro-Hungarian Regions Occupied under Law of War, Kyiv, Lviv, Ternopil, Chernivtsi” consists of 3 descriptions and 578 cases (description 1, 346 files for 1914–1917; description 2, 34 files for 1914–1917 and description 3, 198 files for 1914–1916). The descriptions contain the following documents: orders, resolutions of the military governor-general of Galicia regarding issues of trade organization, price policy and money circulation; report on the activities of the field treasury for 1914-1915;

correspondence regarding property and grain requisitions from the local population; petitions and complaints of the local population regarding looting and destruction of property by the Russian military; the case of a fake credit card sale, etc. It is in this fund, description 3, case 73 (CSHAUK, fund 363, inventory 3, unit 73: 1, 3–5) there is an original fake credit note with a denomination of 10 rubles issued in 1909, which was withdrawn from circulation in 1915 in Lviv when a Russian soldier paid for a pound of sausage worth 40 kopicks (Orlyk, Boyko-Haharin 2017: 153).

- Fund 365 “Gendarmerie Institutions of the Provisional Military Governor General of Galicia. United Archival Fund”, which consists of 2 descriptions of 451 files for 1914–1915. The fund contains cases related to the detection of counterfeiting of both Austrian and Russian banknotes, underground distilling; detailed descriptions of the economic and political situation of the occupied territories, which were carried out by regional assistants and point non-commissioned officers of the Gendarmerie Department of the Governor General in order to determine resources and assess the economic condition of the invaded territories for the further organization of taxation of the local population.

- Fund 378 “Department of the Military District Controller of Halychyna, Lviv, Chernivtsi” consists of a description of 1 case, which contains a report on the activities of this department during the years of 1914-1915.

In the Central State Historical Archive of Ukraine of the city of Lviv (hereinafter referred to as TsDIAUL of Ukraine) there are funds that contain files with documents of the Russian civil occupation authorities of financial and economic content on Lviv (which existed during the first occupation in 1914-1915) and Przemyśl (which existed from April of 1915 to June of 1915) in the provinces (TsDIAUL. 387 p.):

- Fund 645 “Governor's Office, Przemyśl”, description 1, 236 cases for 1915-1916, which contains documents related to the financial and economic activity and accounting of the province's profits, the economic condition of the counties, the ban on the export of gold, seizure and requisition of property and grain from the local population, exchange of the Russian money for Austrian money; journals of the commission and other documents on setting limit prices for basic necessities; price lists for construction materials and work; protocols and reports of inquiries and other documents regarding the imposition of fines for the population's violation of occupation regulations regarding the facts of the sale of substandard products, their sale at speculative prices, etc.

- Fund 694 “Collection of Documents on the History of the Stay of Russian Troops on the Territory of Galicia during World War I”, description 1, 37 case for 1914-1919, which contains the correspondence of the military governor-general of Galicia with the governor of Lviv, orders, circulars of the chief of staff of the supreme commander-in-chief and the chief of supplies of the army of the SWF of the Russian troops regarding financial and economic issues (including taxation), information on the state of industry in Galicia in 1914, a request from the “People's House” institute in the city of Lviv for exemption from taxes and communal fees, etc.

- Fund 747 “Office of the Chief of the Garrison of the Russian Forces, Riashiv”, description 1, 12 case for 1914-1915, contains files with documents on petitions of local residents regarding the opening of shops in the city of Riashiv, Przemyśl province.

The state archives of Ivano-Frankivsk, Lviv, Ternopil, and Chernivtsi regions contain a significant array of funds of governors (provincial commissioners), heads of poviats (district commissioners), property management of the state and Orthodox religious fund and management (precincts) of the city police and military militia of the Russian occupying power, who in 1914–1917 were authorized to take care of certain issues of the economic and financial condition of the Lviv, Przemysł, Chernivtsi, and Ternopil provinces and poviats of the occupied territories, namely: monitored the implementation of economic policy in the occupied territories, both in the field of industry and trade, and in agriculture; established control over abandoned estates and property whose owners had left for Austria with further organization of sale or lease; ensured the process of requisitioning property and grain for the needs of the Russian army; carried out general supervision over the collection of various types of taxes and fees (including compiling lists of taxpayers); issued permits for trade and industry; performed regulatory and control functions in price policy; determined and controlled money circulation issues; intervened and influenced the budget process, namely the drawing up of city and village estimates; supervised the work of magistrates and commune authorities on all economic (including the use of natural resources) and financial issues (approved estimates and annual financial reports); prosecuted the local population for violating the mandatory regulations established by the occupation authorities, etc.

The largest number of documents of the listed content is concentrated in DACHO (DACHO 2006. 428 p.): f. 27 “Chernivtsi Provincial Commissioner of Chernivtsi”, description 1, 463 units. coll. for 1916–1918; f. 283 “Office of the Chernivtsi Governor”, description 1, 510 units coll. for 1914-1917; f. 505 “Management of the Chief of Chernivtsi County”, description 1, 107 units. coll. for 1916-1917; f. 808 “Office of the Commissioner of Chernivtsi County, Chernivtsi”, description 1, 52 units coll. for 1916-1918; f. 818 “Department of the Head of the Seret Poviats of the Chernivtsi Province”, description 1, 63 units. coll. for 1916-1917 and funds of other departments of chiefs (commissioners) of poviats of Chernivtsi province for 1916-1918 (funds 881, 882, 886, 922, 923, 957, 958); f. 961 “Chief of the First Precinct of the Chernivtsi City Military Militia of the Chernivtsi Provincial Commissar” description 1, 20 units coll. for 1916-1917, as well as funds 962, 963, 964, 965, 966, 980, 981, which contain the files of the chiefs and bailiffs of individual precincts of the Chernivtsi city police and the city military militia; f. 971 “Chernivtsi Evaluation Commission under the Management of the Commissioner of Chernivtsi Poviats for Evaluation of Damages Caused by Military Actions”, description 1, 38 units. coll., for 1916-1917; f. 976 “Management of Property of State and Orthodox Religious Fund of Bukovyna under the Regional Commissar of the Regions of Austria-Hungary Occupied under the Law of War”, description 1, 1 unit coll. for 1917.

In the State Archive of the Ivano-Frankivsk Region (hereinafter – DAIFO (DAIFO 2013. 336 p.): f. 12 “Commissar of Kosiv Poviats, the town of Kosiv of Kosiv Poviats, Chernivtsi Province”, description 1, 183 units. coll. for 1916-1917, f. 15 “Commissar of Horodenkivsky Poviats, the town of Horodenka, Horodenkivsky Poviats, Chernivtsi Province”, description 1, 146 units. coll. for 1916-1917, f. 62 “Sniatyn Poviats Commissioner, the town of Sniatyn, Sniatyn Poviats, Chernivtsi Province”, description

1, 195 units. coll. for 1916-1917, and funds of other chiefs (commissioners) of poviats of Chernivtsi province (funds 595, 596, 597, 604, 605 for 1916-1917); f. 603 “Kolomyia Town Military Police, Kolomyia Town of Kolomyia Poviats, Chernivtsi province”, description 1, 178 units. coll. for 1916-1917, and funds of other chiefs and officials of city police stations and city military militia (funds 609, 612, 616, 617 for 1916-1917); f. 607 “Kolomyia Poviats Evaluation Commission, Kolomyia, Kolomyia Poviats, Chernivtsi Province”, description 1, 72 units coll. for 1917.

In the state archive of Lviv region (DALO) there are stored the following funds: f. 277 “Military General-Governor of Galicia in Lviv (during the stay of the Russian troops in Galicia)”, f. 905 “Administration of the Head of Brody Poviats, the town of Brody, Ternopil Province (during the stay of the Russian Troops in Galicia)”, f. 269 “Administration of the Mayor of the city of Lviv (during the stay of the Russian Troops in Galicia)”, f. 900 “Military Commandant of Lviv” and f. 907 “Office of the Lviv Governor, Lviv (during the stay of the Russian troops in Galicia)”, funds of other heads of poviats and city administrations (during the stay of the Russian troops in Galicia) of Lviv province (funds 903, 908, 909, 910, 911, 212, 913, 914, etc.).

Two voluminous funds have been preserved in the state archive of Ternopil region (hereinafter – DATO) – this is fund 322 “Office of Ternopil Governor, the city of Ternopil”, description 1, 626 units coll. for 1914-1918, and fund 370 “Office of the Chief of Zbarazh Poviats, the town of Zbarazh”, description 2, 800 units. coll. for 1914-1917. The broad chronological boundaries of these funds, which cover the entire period of the Russian occupation of Ternopil province, in particular on the example of one Zbarazh poviat, allow us to follow the formation of the taxation system (including the formation of lists of taxpayers, the mechanism for establishing local taxes and fees), the state and problems of the formation local (municipal) finances (budgets) during the period of occupation.

As mentioned above, a number of state-owned industrial enterprises and those enterprises that fell under the sequestration of the occupying power were handed over to the Financial Affairs Department under the Military General-Governorship of Galicia. A significant documentary array in this regard can be found in f. 377 of TsDIAK. However, DAIFO there is f. 608 “Pechenizhyn Oil Refinery, the Town of Pechenizhyn, Kolomyia Poviats, Chernivtsi Province”, description 1, 4 units coll. for 1916–1917, f. 611 “Dzhuriv Coal Mines, the Village of Dzhuriv of Sniatynsky Poviats, Chernivtsi Province”, description 1, 7 units. coll. for 1916-1917, f. 614 “Bolekhiv Salt Plant, the Town of Bolekhiv, Dolyna Poviats, Lviv Province (Bolekhiv State Salt Plant)”, description 1, 2 units coll. for 1914–1915, and fund 615 “Kosiv State Salt Plant, the Town of Kosiv, Kosiv Poviats, Chernivtsi Province”, description 1, 7 units coll. for 1916–1917, which provide an opportunity to do the research on the economic condition of the occupied territories and organization of financial control over the use of natural resources for the benefit of the occupying power (Orlyk, Orlyk 2019a).

Particularly important there should be considered f. 636 “Collection of Information Materials for the Population. 1875–1944” DAIFO, which was established in 2005 during the organization of the funds of the scientific reference library of the archive. This fund has one description, in which there are 16 units coll., of which cases 5, 6 and 7 relate to the period of World War I and contain a selection of leaflets and

announcements that informed the local population about the mandatory resolutions of the military governor-general of Galicia adopted by the military and civilian occupation administrations, orders and directives of the chiefs of the garrison, the commandant of the Russian troops and the magistrate in the city of Stanislaviv regarding the following actions: establishing the procedure for the conduct of trade by trade and public catering establishments in the occupied city; regulation of activities of credit institutions and money circulation; approval of fixed prices for basic food products and essential goods; establishing the procedure for paying taxes and fees; regulation of other aspects of a civilian life under the Russian occupation.

Analyzing the informational potential of the documents of the state archival institutions of Ukraine regarding research into the financial policy of the Russian occupation regime in Eastern Galicia and Northern Bukovyna during World War I period, we emphasize the fact that for scientific research related to the field of economic history, it is important to find archival documents that contain complex quantitative data, which make it possible to analyze the effectiveness of financial and economic measures, to follow the trends of economic processes in dynamics during the period under study. With the use of special methods of historical and economic research, it is important to create a database of quantitative indicators that will allow the application of its components by performing “grouping (into homogeneous groups by essential features), calculation of average values (a typical level of a variable characteristic, comparative analysis of several populations, characteristics of patterns of development of phenomena or processes, etc.), development of analytical tables” and graphic images (diagrams and graphs). The largest array of digital data that characterizes the tax, customs, price and budget policy of the Russian Empire (Russia) in the Western Ukrainian territories occupied by it, which can be used for analytical processing, is located in the following funds: TsDIAK of Ukraine (funds 361, 363, 377, 722), TsDIAL of Ukraine (funds 645), DATO (funds 370, 383, 322), DACHO (funds 283, 957), DAIFO (funds 62, 604), DALO (f. 905), etc.

Conclusions

Thus, analyzing the documents of the above-mentioned funds of state archival institutions of Ukraine (TsDIAK of Ukraine, TsDIAL of Ukraine, DALO, DACHO, DATO, DAIFO) as a source of research on the financial and economic policy of the Russian occupation regime in Eastern Galicia and Northern Bukovyna during World War I, we should conclude that they are sufficiently representative, complete in terms of species and content. The entire array of funds of state archival institutions of Ukraine regarding the study of the financial and economic policy of the Russian occupation regime in Eastern Galicia and Northern Bukovyna during World War I should be grouped by the names of archival funds of the same name with the names of institutions, which were authorized to carry out financial and economic policy, and sequestered enterprises that were transferred to the economic administration of the civilian occupation authorities: a) funds of special financial institutions: field treasuries, administration of financial affairs of the VHH of the regions of Austria-Hungary occupied under the law of war, customs authorities, management of state property, Office of the Military District Controller at the Military Governor General of Galicia

and Bukovyna; b) funds of other authorized bodies and institutions: military governor general, governors, chiefs (commissioners) of poviats, city police, military commandant's office and militia, gendarmerie institutions, city administrations and magistrates, etc.; c) funds of enterprises that were transferred to the economic administration of the occupation regime (see Table 1).

At the same time, the analysis of the documents of all the above-mentioned funds of the state archival institutions of Ukraine gives reasons to divide them according to their content in accordance with the directions of researching the financial and economic policy of the Russian occupation regime into 6 groups: customs policy, tax policy, budget policy, monetary policy, price policy, economic policy (see Table 1).

A feature of the use of archival documents as a source of scientific research in the field of economic history is identification and systematization of important digital data that allow creating the necessary database for further analysis of the financial policy of the Russian Empire (russia) in the occupied territories of Galicia and Bukovyna during the research period.

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Table 1

Classification of archival documents as a source of scientific research on the financial and economic policy of the Russian occupation regime in Eastern Galicia and Northern Bukovyna during World War I

Name of archival institution, fund number	Name of institution, authorized to carry out financial and economic policy	Documents in areas of financial and economic policy
A) Special financial institutions		
TsDIAK of Ukraine: f. 377	Department of Finances of the VHH of the Austro-Hungarian Regions	Tax and budget policies
DACHO: funds 967, 968, 969, 970. DATO: funds 385, 386, 387	District financial administrations	Tax and customs policies
TsDIAK of Ukraine: funds 379, 431 DACHO: f. 959	Field treasuries	Monetary, price, tax policies
TsDIAK of Ukraine: f. 378	Office of the Military District Controller of Galicia	Customs, price, economic policies
DACHO: f. 976	Administration of the state property and Orthodox religious fund of Bukovyna under the regional commissar of the regions of Austria-Hungary occupied under the law of war	Economic, customs, price policies
B) Other authorized bodies and institutions		
TsDIAL of Ukraine: f. 645. DALO: f. 907. DATO: f. 322. DACHO: funds 27, 283	Governors (of a provincial commissioner)	Monetary, customs, price, economic policies
TsDIAK of Ukraine: f. 361. TsDIAL of Ukraine: f. 694. DALO: f. 277	Military Governor-General of the regions of Austria-Hungary occupied under of war (office)	Monetary, tax, price, budget, customs, economic policies

TsDIAK of Ukraine: f. 363	Headquarters of the military governor-general of the regions of Austria-Hungary occupied under law of war	Monetary, price, tax, economic policies
TsDIAK of Ukraine: f. 365 DACHO: funds 961, 962, 963, 964, 965, 966, 980, 981. DAIFO: funds 603, 609, 612, 616, 617	Gendarmerie institutions, chiefs of military militia and city police	Monetary, tax, economic policies
TsDIAL of Ukraine: f. 747. DALO: f. 269, 900, 905, 903, 908, 909, 910, 911, 913, 914 DATO: f. 370. DACHO: funds 505, 808, 818, 881, 882, 886, 922, 923, 957, 958. DAIFO: funds 12, 15, 62, 595, 596, 597, 604, 605	Office of the chief (commissioner) of poviat, garrison, mayor, city (municipal) administrations and magistrates, military commandants, etc.	Monetary, budgetary, price, customs, economic policies
DACHO: f. 971. DAIFO: f. 607	Other departments and commissions (including evaluation commissions)	Economic and price policies
C) Enterprises under the occupation regime (sequestered)		
TsDIAK of Ukraine: f. 377. DAIFO: f. 608, 611, 614	Pechenizhyn oil refinery, Dzhurivsky coal mines, Bolekhiv salt plant, Kosivsky salt plant	Economic policy, tax policy, price policies