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Financial and Economic Policy of the Russian Occupation Regime in Eastern Galicia and Northern Bukovina During the First World War: Modern Scientific Discourse

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Abstract: The article analyses the degree of research in Ukrainian historical science of the problems of the financial and economic policy of the Russian occupation regime in Eastern Galicia and Northern Bukovina during the First World War. The author places special emphasis on the achievements and tasks of modern domestic historical science in this issue.

Keywords: the First World War; Eastern Galicia; Northern Bukovina; financial policy; economics, russian occupation; the Russian Empire

1. Introduction

The problems of the financial policy of the Russian government on occupied territories of Eastern Galicia and Northern Bukovina during the First World War belongs to the least studied in domestic and foreign historiography. The financial and economic policy of the Russian government in the Western Ukrainian territories occupied in 1914-1918 had terrible socio-economic consequences for this region.

Interest in studying this problem has especially intensified during the onset of the 100th anniversary of the start and end of the First World War, which coincided with the first Russian aggression regarding Ukraine and the annexation of Crimea (2014). Today, the problem of the Russian occupation of Ukrainian lands is being actualized in connection with the Russian military invasion in Ukraine on 24th February of 2022. The modern aggressive war of Russia against Ukraine is accompanied by marauding, plundering and robbery, heavy violence, and physical destruction of the

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peaceful civilian population of the occupied territories, illegal introduction of the Russian ruble in the temporarily occupied territory, export of grain bread and foodstuffs, dismantling of industrial enterprises with their subsequent export to the territory of Russia. In the light of modern realities, the analysis of modern studies of the financial and economic occupation policy of the Russian government during the First World War, when Russian occupier's feet were desolating Ukrainian land.

2. The Problem Statements

The purpose of the article is to analyse the works of modern Ukrainian scientists regarding implementation of financial and economic policies of the Russian occupation regime in Eastern Galicia and Northern Bukovina during the First World War: modern scientific discourse.

3. Research Analyses

Historiographical analysis of the modern works studied the period of the First World War in Western Ukrainian lands was carried out by Ukrainian scientist V. Velykochyy by 3 directions: social and political processes in Galicia¹, problems of repression and refugees in Galicia² and Austro-Hungarian policy in Galicia³. Therefore, a historiographic study of financial and economic policy of the Russian occupation regime in Eastern Galicia and Northern Bukovina during the First World War was not carried out.

4. Statemen of the Basic Material

Considering the existing corpus of modern scientific works on the problems of the history of the First World War, we restrict ourselves to the analysis of the Ukrainian researchers works covering the financial and economic state of the occupied territories of Eastern Galicia and Northern Bukovina during the First World War.

5. Economic Condition of the Occupied Territories

¹ Velykochyy, V. 2011: 248-258.

² Velykochyy, V. 2011a: 116-121.

³ Velykochyy, V. 2016: 373-389.

The conquest of the territory of Eastern Galicia and Northern Bukovina by Russian troops during the First World War was accompanied by the destruction of the economy and its infrastructure, a significant reduction in entrepreneurial activity.

There are the number of special studies of the economic state (including individual branches of the economy) of Eastern Galicia and Northern Bukovina during the period of Russian occupation in Ukrainian historiography. Thus, particularly, I. Lozynska¹ examined the main directions of the economic policy of the occupying authorities and proved that “temporary military Governor-General of Galicia conducted activities to reactivate economic life of the region... to create conditions for filling the Treasury of the Russian Empire with taxes from the recently joined region”². We agree with scientist because, occupation authorities were interested in resumption of the work of the enterprises of strategic industry branches (oil refining, salt, brown coal and wood and other industries) Due to the near-term prospect of Galicia integration into the Russian Empire. However, in our opinion, occupation authorities were guided by the main and primary goal to meet the needs of Russian army in products of the manufacture of specified branches and simultaneous receipt of income generation and tax revenues to the imperial treasury.

In his research, I. Ilnytskyi³ placed particular emphasis on activities of Russian occupation administration of Galicia and senior Russian Empire officials concerning establishing of oil and petrochemical industry of Drohobych region under the first Russian occupation. The author comes to conclusion that Russian imperial government were unable to effectively use the industrial potential of the region to meet the needs of their state during the first occupation of Galicia.

Considering the history of the largest oil-producing and oil-refining enterprises of Galicia, V. Klapchuk⁴ in his monograph drew attention to the fact that tax payments of these enterprises have always provided a significant share of regional budget revenues. The problem of management organization and financial and economic control of Russian occupation authorities over oil-producing and oil-refining enterprises in the captured territories of Eastern Galicia during the First World War was examined in more detail by S. Orlyk⁵. Emphasizing the fact that Russian occupation authorities were extremely interested in resumption of crude oil

¹ Lozynska, I. 2013; Lozynska, I. 2016.

² Lozynska, I. 2016: 85.

³ Ilnytskyi, I. 2014: 302.

⁴ Klapchuk, V. 2013.

⁵ Orlyk, S. 2017.

production and the operation of oil plants in the occupied territory, attention was drawn to the problems related their technical restoration because of military operations, the organization of taxation, pricing, as well as the sequestration of those oil fields and refineries that belonged to British companies.

In the article of B. Lazorak¹ are presented the documentary materials of expeditions of the Russian engineer G. Markovskiy on studying of state and technologies of salt industry of Galicia (Halychyna), based on the analysis of which the author convincingly proved that recovery of salt enterprises of the seized region had a special strategic importance for the Russian occupation authorities. Regarding the management of the salt monopoly, scientist focused on the fact that, that it was completely subordinated to the temporary Administration of Financial Affairs of Galicia and Bukovina, both in terms of control over administrative and economic expenses and in the payment of taxes/ tax payment. The topic of supervision of the Russian occupying authorities over the activities of sequestered state-owned salt plants (in the settlements Drohobych, Stebnyk, Dolyna, Bolekhiv, Deliatyn, Lanchyn, Kalush, Kosiv, Cacica) was supplemented by Ukrainian scientists S. Orlyk and V. Orlyk².

The alcohol producers and breweries have been in the plight situation during the Russian occupation. They stopped their work due to the extension of Decree of the Russian Emperor Nicholas II of August 22, 1914 “On the extension of the prohibition to sell alcohol, wine and alcoholic beverages for local consumption in the Empire before the end of the war” on the occupied territories of Galicia and Bukovina. Another research by S. Orlyk³ emphasized, that destroying of the finished products and beer and damaging of the raw materials led to significant losses of entrepreneurs in this brunch. The tobacco industry’s destruction by the war and the establishment by the occupation authorities of new tobacco factories with the implementation of excise taxation under Russian legislation - these issues were raised in the article of S. Orlyk⁴

The ravage of economy and agriculture, money circulation problems, termination of lending operations in the banking sector, plundering and destruction of shops during the entry of the Russians, all of this affected the state of internal trade in the captured by the Russian troops territory. The crisis of internal trade in the territory which were

¹ Lazorak, B. 2017.

² Orlyk, S. & Orlyk, V. 2019.

³ Orlyk, S. 2017b.

⁴ Orlyk, S. 2018d.

occupied by Russia in the period of World War I and its influence on the food market was considered in an article by S. Orlyk¹. Based on archival documents, the researcher noted that the occupation authorities strengthened control over internal trade by introducing new trade regulations, restricting the movement of merchants by issuing special passes and as a result “there was chaos in domestic trade, prices were rising, speculation and concealment of goods spread against the background of the shadowing of the food market, unfair trade with poor quality food products...”².

6. The Problem of Taxation and the Formation of Local Budgets

One of the important activities of the civil occupation authorities was the establishment of a taxation mechanism on the temporarily occupied by the Russian Empire territories of Eastern Galicia and Northern Bukovina, which became the subject of special research by Ukrainian historians. The Administration of Financial Affairs was established as part of the Military General-Governorship of Galicia to implement the financial policy in the occupied western Ukrainian lands. The main tasks of this body activity were management of state and local taxes and fees (charge, collection, and transfer to the treasury) and realizing general supervision of the local city taxes and variable fees collection³. Taxation process on occupied territories of Eastern Galicia and Northern Bukovina should be carried out in accordance with the requirements of the IV Hague Convention respecting the “Laws and Customs of War on Land” adopted on 10.18.1907, Article XLVIII, states that “If, in the territory occupied, the occupant collects the taxes, dues, and tolls imposed for the benefit of the State, he shall do so, as far as is possible, in accordance with the rules of assessment and incidence in force”⁴. That is, Russian occupation authorities should have used the tax system of Austria-Hungary Empire on the occupied territory. The chaotic and unsystematic tax collection and implementing on the occupied territory hybrid taxation system that combined elements of the Austrian and Russian tax legislation was discussed in the monograph by S. Orlyk⁵. There was considered the state of devastation of agricultural enterprises through the prism of the taxable capacity of the rural population in the special study of S. Orlyk⁶.

¹ Orlyk, S. 2018c.

² Ibid. P.144.

³ Orlyk, S. 2017c.

⁴ On the Laws and Customs ... , 1907.

⁵ Orlyk, S. 2018b.

⁶ Orlyk, S. 2017e.

In the collective monograph “Taxes and corvee in Galicia village (the end of XVIII-middle of XX century)” (by the authors P. Korinenko, V. Tereshchenko, V. Starka, A. Kydaniuk)¹ the attention is paid the questions of taxation in the region under the Russian occupation during the First World War. The authors drew attention to the heavy burden that the local population bore in the form of obligatory in-kind duties (construction of railways, overland routes, defence military facilities and other) by order of the Russian occupation authorities. The theme of labour service continued in her article S. Orlyk is with A. Mekheda ² highlighting brutal use of the forced labour of the local population, including women and adolescents of the occupied territories for trench work, deforestation, restoration of railway and overland communications, and other.

The problems of the survival of urban households in the budgetary collapse of local budgets, which were formed due to extortionate hybrid and unsystematic taxation of the population with a wide range of local taxes and fees under the conditions of Russian occupation were studied by O. Mazur, I. Pater³, S. Orlyk⁴.

Overcoming the desire for a quick incorporation of the occupied territories of Eastern Galicia and Northern Bukovina into Russia, the imperial government nevertheless decided to leave the customs borders between these territories. The problems of collecting duties and other customs payments when crossing this border are considered in the article of S. Orlyk⁵.

7. The Problem of Money Circulation and Banks Activity

The main feature of monetary circulation in the occupied territories can be considered the fact that German, Austrian and Russian monetary units were in circulation at the same time. The Russian civilian occupation authorities carried out radical measures regarding the forced distribution of their currency unit, the ruble, in these territories, thus demonstrating their integration intentions. At the same time, the occupying authorities by their regulations, established the desired, artificially overvalued exchange rate of the Ruble in relation to the German Mark and the Austrian Krone.

¹ Korinenko, P., Tereshchenko, V., Starka, V., Kydanyuk, A. 2016.

² Orlyk, S. & Mekheda, A. 2020.

³ Mazur, O. & Pater I. 2007.

⁴ Orlyk, S. 2017d.; Orlyk, S. 2017a; Orlyk, S. 2018b.

⁵ Orlyk, S. 2017g.

The question of the peculiarities of the money circulation in Bucovina during 1914-1918 was largely disclosed in scientific articles of O. Oguy¹ and S. Pyvovarov². Particularly, O. Oguy emphasized the problems of money circulation (including insufficiency of fractional money and the so-called “fractional money crisis”) during the Russian occupation in Bukovina, he also drew attention to the issue of ersatz money and attempts to issue Chernivtsi bonds. The scientist also dwelled on the consideration of the measures taken by the Russian occupation authorities to establish a forced exchange rate of the ruble against the Austrian krone.

Special studies on the problems of issuance and circulation of ersatz money in the form of city bonds in occupied Lviv were carried out by R. Shust³, S. Orlyk, V. Kotsur and E. Shvets⁴. The scientists considering the features of the issue and circulation of Lviv bonds in denominations of 1 krone and 100 kronas projects of Lviv bonds, which were proposed for issue in denominations of 5, 10, 20 kronas, for the first time introduced a sketch of a Lviv bond with a denomination of 10 kronas autographed by F-M. Wyrzywalski into scientific circulation. In general, all researchers concluded that the local population negatively perceived the Russian ruble, and the parallel existence of ersatz money in the form of city bonds led to a weakening of the authority of the Russian ruble, so their issue was blocked by the Russian occupation authorities.

Focusing on dissertation research of G. Markovetska it should be noted that, with generally positive characterization of the work, it is puzzling, that the dissertation student contends “during the fractional money crisis, the population of Russia began to spontaneously use postage stamps as fractional money”⁵, since it was used not the postage stamps, but specially printed currency notes, which had the official name “exchange marks”. At the same time, the use of such exchange marks cannot be considered spontaneous, since it was forced, and the population did not psychologically perceive them as money.

The problem of money counterfeiting, which were in circulation on Western Ukrainian lands during the period of the First World War (namely, credit notes, metal

¹ Ohuy, O. 2004.; Ohuy, O. 2006.

² Pyvovarov, S. 1995.

³ Shust, R.: URL: <http://map.lviv.ua/statti/shust.html>

⁴ Orlyk S., Kocur W. & Szweć W. 2020.

⁵ Markovets'ka, G. 2003: 15.

coins, exchange marks, treasury marks, Austrian kronas and city paper bonds and others) considered in their articles of A. Boiko-Gagarin¹, S. Orlyk² and R. Shust³.

A significant improvement heritage in the highlighted issues of the functioning of banks in Western Ukraine during the Great War was reflected in the works of O. Burunova⁴, Z. Komarinska⁵, S. Orlyk⁶, I. Skomorovych⁷ and other Ukrainian researchers.

As for the studies of the socio-economic situation of the population of Eastern Galicia and Northern Bukovina during the period of Russian occupation, which, in fact, is a consequence of the financial and economic policy of the government of the Russian Empire, then most researchers of this issue focused on the destruction of economic life: the destruction of the Ukrainian village (burning of crops, residential and farm buildings), the decline of cities, the brutal physical destruction and arrests of the civilian population, the mass confiscation of property and constant robberies, the decline of trade and the shutdown of factories and plants, the absence of an able-bodied male population due to the mobilization and flight of the population from the war, and others. A significant contribution to the study of the socio-economic situation of the population in the territories temporarily occupied by Russian troops belongs to O. Mazur, O. Sukhyi, I. Pater⁸, I. Kuchera, T. Hainal, R. Danyliak⁹ and I. Berest¹⁰,

A substantial number of researchers, including I. Baran¹¹, I. Ilnytskyi¹², I. Kuchera¹³, I. Lozynska¹⁴, V. Lyubchenko¹⁵, I. Misyura¹⁶, S. Orlyk¹⁷ and others were considering the activity and structure of the Russian occupation administration in Galicia and

¹ Boyko-Haharin, A. & Orlyk, S. 2017.

² Orlyk, S. 2018a.

³ Shust, R. 2004.

⁴ Burunova, O. 2011.

⁵ Komaryns'ka, Z. 2000.

⁶ Orlyk, S. 2018.

⁷ Skomorovych, I., Reverchuk, S. & Malyk, Ya. 2004.

⁸ Mazur, O. 1997; Mazur, O. 2000; Mazur, O. & Sukhyi, O. 2000; Mazur, O. & Pater, I. 1996; Mazur, O. & Pater, I. 2007.

⁹ Kuchera, I., Haynal', T., Danydyak, R. 2021.

¹⁰ Berest, I. 2009.

¹¹ Baran, I. 2010.

¹² Il'nyts'kyi, I. 2015.

¹³ Kuchera, I. 2013.

¹⁴ Lozynska, I. 2010; Lozynska, I. 2017.

¹⁵ Lyubchenko, V. 2004; Lyubchenko, V. 2013.

¹⁶ Misyura, I. 2001.

¹⁷ Orlyk, S. 2017c.

Bukovina (Military General Government of Austro-Hungarian regions, occupied by the law of war, the Administration of Financial Affairs under the Military General Government, and other) and a certain extent, they paid attention to the economic and financial measures were made by the occupying authorities in the captured territories.

6. Conclusions

Summarizing the previous discussion, it should be noted the importance of modern historiographic research, which makes it possible to analyse the state of the topic development and is a guiding factor in the development of historical science. An important feature of modern Ukrainian historiography of the issues of financial and economic policy of the Russian occupation authorities in Eastern Galicia and Northern Bukovina is that these issues are largely considered in the context of socio-economic studies, and a generalizing work on the economic state of these territories has not been carried out. Thanks to the involvement in scientific circulation of new source materials and the use of interdisciplinary methodological bases used in the direction of economic history studies, in general, there can be seen the achievement of a new level of understanding of the financial and economic policy of the Russian occupation authorities in the occupied Western Ukrainian lands.

The historical experience of the occupation of the territories of Eastern Galicia and Northern Bukovina during the First World War shows that in the economic sphere, the Russian government was guided by the same aggressive principles that are still used during the war with Ukraine. The Moscow government once again demonstrates its militaristic neo-imperial policy to democratic countries and challenges the entire civilized world.

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