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**Vasily Nikolaevich Khitrovo:  
Peculiarities of Service in the Naval Ministry in 1856–1863  
under the Command of Grand Duke Konstantin Nikolaevich<sup>1</sup>**

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**Abstract:** The author considers the life V.N. Khitrovo (1834–1903) who was to a greater extent known as the founder of the Orthodox Palestine Society and, to a lesser extent, as a statesman. In 1856, he became an official in the Naval Ministry, where he served under the command of Grand Duke Konstantin Nikolayevich until April 1863, during the transformation of the financial reporting system in the Naval Ministry. The article describes for the first time V.N. Khitrovo's service in the Office of the Control Department and the Commissariat Department of the Ministry and shows the features of his service. The author reveals the significance of V.N. Khitrovo's business trip to France in 1858. The introduction into scientific use of the documents from the naval archive made it possible to characterize the nature of Khitrovo's activity during the studies and the practical training he had in the Reporting Department of the French Ministry of Finance and Arsenal. In addition, the author analyzed for the first time V.N. Khitrovo's works devoted to the history of accounting and justification of the need to introduce a double-entry bookkeeping system. The conducted research allowed us to come to the conclusion that during his years of service in the Naval Ministry, V.N. Khitrovo gained critical experience in organizing financial control and accounting, which later allowed him to effectively organize the financial activities of the Imperial Orthodox Palestine Society.

**Keywords:** Russian Empire, management reforms, Journal “Naval Collection,” journalism, analytical works

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## Василий Николаевич Хитрово: особенности службы в морском министерстве под началом великого князя Константина Николаевича в 1856–1863 гг.

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**Аннотация:** Исследуется личность В.Н. Хитрово (1834–1903), в большей степени известного как основателя Православного Палестинского Общества и меньше – как государственного деятеля. В 1856 г. он стал чиновником Морского министерства, в котором служил под началом великого князя Константина Николаевича до апреля 1863 г. Это было время преобразования системы финансовой отчетности в Морском ведомстве. В статье впервые охарактеризована служба В.Н. Хитрово в Канцелярии Контрольного департамента и Комиссариатском департаменте министерства и показаны ее особенности. В статье раскрыты смысл и значение заграничной командировки В.Н. Хитрово во Францию в 1858 г. Введение в научный оборот документов из Архива военно-морского флота позволило охарактеризовать особенности деятельности Хитрово во время учебы и практических занятий в Департаменте отчетности французского Министерства финансов и Арсенале. Впервые проанализированы работы В.Н. Хитрово, посвященные истории бухгалтерского дела и обоснованию необходимости введения двойной системы бухгалтерии. Проведенное исследование позволило прийти к выводу, что в годы службы в Морском ведомстве В.Н. Хитрово приобрел опыт организации финансового контроля и бухгалтерского учета, что позволило ему в дальнейшем эффективно организовать финансовую деятельность Императорского Православного Палестинского Общества (ИППО).

**Ключевые слова:** Российская империя, реформы управления, журнал «Морской сборник», публицистика, аналитические труды

**Заявление о конфликте интересов:** Автор заявляет об отсутствии конфликта интересов.

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### Introduction

*Relevance.* V.N. Khitrovo was one of the statesmen who contributed to the formation of the Middle East policy of the Russian Empire in the last quarter of the XIX – early XX centuries, which was called “soft power.” The current situation in the Middle East, the position of Christians and the Orthodox Church, the need to protect Christian values make relevant the issue of the activities of the founder of the Imperial Orthodox Palestine Society, the possibility of using “soft power” in resolving emerging international conflicts, including those on religious grounds.

V.N. Khitrovo’s activities which still allow conflicts arising in this region to be resolved were based on the works on the construction of Orthodox churches, the opening of schools for boys and girls of Arab origin of the Orthodox faith, hospitals and almshouses, the organization of a health care system, the training of teachers, doctors and clergy, and the organization of the pilgrimage movement. All these undertakings required serious capital investments and excellent knowledge of accounting.

“Distinguished by great diligence,”<sup>1</sup> V.N. Khitrovo was a representative of an old noble family. Thanks to his origin, education, service at the ministries, primarily the Naval Ministry, where under command of general admiral Grand Duke Konstantin Nikolayevich the reform of the “accounting system” and financial accounting was carried out, he became a great statesman of the last third of the XIX – early XX century, an economist and financier.

V.N. Khitrovo’s biography and life path are poorly studied in historiography. Scientists were mainly interested in his activities as an organizer and secretary of the Palestine Society<sup>2</sup>. In recent years, there have appeared works that highlight some stages of his life, analyze archival materials and available sources, reveal the contents of his home library, and provide a description of his scientific activities<sup>3</sup>. V.N. Khitrovo presented his service in the Naval Ministry and some of its features in the “Genealogical Book of the Khitrovo Family,”<sup>4</sup> describing his career for the period from 1854 to 1866:

- in December 1854, he joined the State Control as an official for special missions under State Controller, Count A.G. Kusinev-Bezborodko (1800–1855);
- from April 18/30, 1855, he temporarily “held the position of assistant to the senior controller on the part of the State Control under the Commissariat Department of the War Ministry”;
- in early 1856, he was appointed “clerk of the Commission from the ranks of the State Control for the audit of the economic departments of the Naval Ministry”;

<sup>1</sup> L.M. Klyachko, “Khitrovo (Nekrolog) [V.N. Khitrovo (Obituary)],” *Sankt-Peterburgskie vedomosti*, no. 123 (1903): 3.

<sup>2</sup> A.P. Belyaev, *Pamiati Vasilii Nikolaevicha Khitrovo, pomoshchnika predsedatelia, chlena soveta i sekretaria imperatorskogo Pravoslavnogo Palestinskogo obshchestva 1882–1903* [In memory of Vasily Nikolaevich Khitrovo, assistant to the chairman, member of the council and secretary of the Imperial Orthodox Palestine Society 1882–1903] (St. Petersburg: V. Kirshbaum Publ., 1903); A.A. Dmitrievsky, “Pamiati V.N. Khitrovo (Ko dnu desiatiletiia so dnia ego konchiny) [In Memory of V.N. Khitrovo (On the Tenth Anniversary of His Death)],” *Soobshcheniia Imperatorskogo Pravoslavnogo Palestinskogo Obshchestva* 24, no. 2 (1913): 263–272; N.N. Lisovoy, “Vasilii Nikolaevich Khitrovo – osnovatel Imperatorskogo Pravoslavnogo Palestinskogo Obshchestva [Vasily Nikolaevich Khitrovo – founder of the Imperial Orthodox Palestine Society],” in *V.N. Khitrovo. K Zhivonosnomu Grobu Gospodniu. Rasskaz starogo palomnika* (Moscow: Nauka Publ., 2003), 5–59; N.N. Lisovoy, “Iz istorii rukovodstva Imperatorskogo Pravoslavnogo Palestinskogo Obshchestva: chetyre sekretaria (M.P. Stepanov – V.N. Khitrovo – A.P. Belyaev – A.A. Dmitrievskii)” [From the history of the leadership of the Imperial Orthodox Palestine Society: four secretaries (M.P. Stepanov – V.N. Khitrovo – A.P. Belyaev – A.A. Dmitrievsky)], in *Pravoslavnyi Palestinskii sbornik* (Moscow: Orthodox Palestine Society Publ., 2005), 6–35.

<sup>3</sup> A.V. Paneyakh, “Biblioteka V.N. Khitrovo v sostave biblioteki Imperatorskogo Pravoslavnogo Palestinskogo sobraniia [Library of V.N. Khitrovo as part of the library of the Imperial Orthodox Palestinian collection],” in *Pravoslavnyi Palestinskii sbornik* (Moscow: Indrik Publ., 2016), 163–171; A.V. Paneyakh, “V.N. Khitrovo i ego biblioteka v kontekste otechestvennogo palestinovedeniia [V.N. Khitrovo and his library in the context of domestic Palestinian studies],” in *Istoriia religiovedeniia i intellektualnaia istoriia Rossii XIX – pervoi poloviny XX veka. Arkhivnye materialy i issledovaniia* (St. Petersburg: St. Petersburg University Publ., 2020), 283–295; G.V. Aksenova, “Vasilii Nikolaevich Khitrovo (1834–1903) i delo ego zhizni (voprosy istoriografii i istochnikovedeniia) [Vasily Nikolaevich Khitrovo (1834–1903) and the work of his life (issues of historiography and source studies)],” in *Pravoslavnyi Palestinskii sbornik. 120-letiiu konchiny Vasilii Nikolaevicha Khitrovo posviashchaietsia* (Moscow: Indrik Publ., 2023), 13–31; G.V. Aksenova, “Problem of Sources in Researching V.N. Khitrovo’s Biography,” *RUDN Journal of Russian History* 22, no. 3 (2023): 421–440, <https://doi.org/10.22363/2312-8674-2023-22-3-421-440>; G.V. Aksenova, “Osobennosti gosudarstvennogo sluzheniia V.N. Khitrovo (1834–1903) [Features of the public service of V.N. Khitrovo (1834–1903)],” in *Politicheskaiia nauka v meniaiushchemsia mire: novye praktiki i teoreticheskii poisk: materialy Vserossiiskoi konferentsii RAPN s mezhdunarodnym uchastiiem. Moskva, RUDN, MGIMO MID Rossii, 1–2 dekabrya 2023 g.* (Moscow: RUDN Publ., 2023), 29–30.

<sup>4</sup> V.N. Khitrovo, *Rodoslovnaia kniga roda Khitrovo* [Genealogical book of the Khitrovo family] (St. Petersburg: [N.s.], 1866).

- in late 1856, he also began “holding the position of the head of the Chancellery of the Control Department of Naval Reports”;
- in early 1857, he presented “a project for the transformation of the accounting of the Commissariat Department of the Naval Ministry”, for which he “was promoted to the position of an official for special missions”;
- after being promoted to collegiate assessor in December 1857, he was “sent abroad to study bookkeeping and accounting in France, Belgium and Sardinia”;
- in June–December 1858 he was in France;
- in December 1858 he was sent to St. Petersburg from Nice as a courier from Grand Duke Konstantin Nikolayevich to Alexander II;
- in early 1859 he “became a deputy from the Naval Ministry to the Commission for the Reform of the Control Department”;
- in late 1859 he was appointed “a member of the Naval Ministry under control of State Secretary M. Kh. Reutern”;
- April 17–29, 1860, “for the drafting and implementation of the accounting project according to the new system in the Naval Ministry he was promoted to Court Councilor for excellence”;
- in May–September 1862, “he held the position of the head of the Treasury of the Naval Ministry”;
- in April 1863, V.N. Khitrovo “began to serve at the Ministry of Finance as an official for special missions, 6th class.”<sup>5</sup>

A set of documents of the Naval Ministry related to the 1850–1860s is stored in the Russian State Archive of the Navy. Five funds contain materials found for the first time, allowing us to give a vivid description of the service of V.N. Khitrovo under command of Grand Duke Konstantin Nikolayevich. Above all, these are service lists<sup>6</sup>, “personal assignments” related to writing “an article for the journal “*Morskoy Sbornik*” about his study of the accounting system abroad”<sup>7</sup> and “drafting a guide for ship commanders and agents of the Naval Ministry on the payment of expenses abroad,”<sup>8</sup> as well as several documents on the work on the “rules of finance accounting.”

The study of the “*Morskoy Sbornik*” allowed us to find a number of important publications that reveal the specifics of V.N. Khitrovo’s service in the department with which the history of the “Great Reforms” of Emperor Alexander II<sup>9</sup> and the creation of “Russian Palestine” began.

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<sup>5</sup> V.N. Khitrovo, *Rodoslovnaia kniga roda Khitrovo* [Genealogical book of the Khitrovo family] (St. Petersburg: [N.s.], 1866), 260–262.

<sup>6</sup> Rossiiskii gosudarstvennyi arkhiv voenno-morskogo flota [Russian State Archives of the Navy – RGA VMF], f. 406, op. 6, d. 241; *Ibid.*, d. 259.

<sup>7</sup> RGA VMF, f. 410, op. 2–1, d. 1648.

<sup>8</sup> *Ibid.*, op. 2–4, d. 7856.

<sup>9</sup> V.N. Khitrovo, “O bukhgalterii [On accounting],” *Morskoi sbornik* 33, no. 1 (1858): 119–140; V.N. Khitrovo, “O preobrazovanii gosudarstvennogo kontrolya i nekotorykh chastei finansovoi administratsii v Rossii [On the transformation of state control and some parts of the financial administration in Russia],” *Morskoi sbornik* 41, no. 6 (1859): 436–468; V.N. Khitrovo, “O preobrazovanii gosudarstvennogo kontrolya i nekotorykh chastei finansovoi administratsii v Rossii [On the transformation of state control and some parts of the financial administration in Russia],” *Morskoi sbornik* 44, no. 12 (1859): 281–327; V.N. Khitrovo, “Otvét na zamechaniia kapitana 1 ranga Shestakova na proyektu o sudovoi otchetnosti [Response to Captain 1st Rank Shestakov’s comments on the ship reporting projects],” *Morskoi sbornik* 44, no. 12 (1859): 328–343; V.N. Khitrovo, “Bukhgalteriiia v primenении k gosudarstvennym oborotam [Accounting as applied to government transactions],” *Morskoi sbornik* 45, no. 1 (1860): 123–174; *Ibid.*, no. 2 (1860): 396–416; no. 3 (1860): 65–85; I. Shestakov, *Otvét gospodinu Khitrovo* [Reply to Mr. Khitrovo], *Morskoi sbornik* 45, no. 1 (1860): 111–122.

## Grand Duke Konstantin Nikolayevich, a reformer of the Naval Ministry

Grand Duke Konstantin Nikolayevich (1827–1892), the younger brother of Emperor Alexander II and his “chief assistant,”<sup>10</sup> “well-educated, highly intelligent, hard-working,”<sup>11</sup> “an enemy of foreigners,”<sup>12</sup> “always striving for the ‘perfect’ performance of his duties,”<sup>13</sup> played “the most prominent role in senior government circles” for over thirty years<sup>14</sup>. Indeed, already in 1850, Emperor Nicholas I appointed his second son the chairman of the Provisional Committee for Naval Artillery and chairman of the Committee for the Revision of Naval Regulations. In 1852, he took the position of deputy chief of the General Naval Staff, and during the Crimean War of 1853–1856, he headed the Naval Ministry and began its reorganization. According to historians, Konstantin Nikolayevich, as a wise, “extraordinary” statesman considered the Naval Ministry which contemporaries called the “Ministry of Progress” as a “forge of personnel” for various branches of government administration, sent the most capable officials for studying in Europe and America; he “sought, found and backed supporters of the reforms.”<sup>15</sup> On the initiative of the Grand Duke, writers I.A. Goncharov and D.V. Grigorovich, ethnographers S.V. Maksimov and A.S. Afanasyev-Chuzhbinsky were involved in the activities of the Naval Ministry. According to K.A. Skalkovsky, the official media outlet of the Naval Ministry, the journal “Morskoy Sbornik” became one of the most important public press organs<sup>16</sup>, in which there were conducted open discussions of the projects for reforms in this department<sup>17</sup>.

The analysis of the activities of Grand Duke Konstantin Nikolayevich as the head of the Naval Ministry allowed domestic researchers to highly praise his contribution to the fundamental transformations of the department: dispersal of management, giving independence to local authorities, reducing and simplifying office work, transforming the financial accounting system and applying the principle of concentration of all finances of the Naval Ministry in one central treasury, introducing a new control system. Emperor Alexander II held up the principles underlying the transformation of the Naval Ministry as an “example to all ministers and chief managers.”<sup>18</sup> Thus, there were laid the foundations for a radical reform of the maritime industry.

<sup>10</sup> V.E. Voronin, “Activities of Grand Duke Konstantin Nikolaevich in the context of reforming the socio-political system of Russia (60–70s of the XIX century),” PhD thesis, RGGU, 2009, C. 1.

<sup>11</sup> V.E. Voronin, “State activities of Grand Duke Konstantin Nikolaevich (before the beginning of the 60s of the XIX century),” PhD thesis, RGGU, 1997, 9.

<sup>12</sup> Ibid.

<sup>13</sup> V.E. Voronin, *Velikii kniaz Konstantin Nikolaevich: stanovleniie gosudarstvennogo deiatelia* [Grand Duke Konstantin Nikolaevich: the formation of a statesman] (Moscow: Russkii Mir Publ., 2002), 107.

<sup>14</sup> K.A. Skalkovsky, “Velikii kniaz Konstantin Nikolaevich [Grand Duke Konstantin Nikolaevich],” in *K.A. Skalkovskii. Nashi gosudarstvennye i obshchestvennye deiateli* (St. Petersburg: A.S. Suvorin Publ., 1891), 179.

<sup>15</sup> L.G. Zakharova, “Diary of Grand Duke Konstantin Nikolaevich: Introductory article,” *Voprosy istorii*, no. 5 (1990): 178.

<sup>16</sup> Ibid., 108.

<sup>17</sup> K.A. Skalkovsky, “Velikii kniaz Konstantin Nikolaevich,” 179.

<sup>18</sup> Ya. Tsyganova, O.B. Leontyeva, “Velikii kniaz Konstantin Nikolaevich vo glave Morskogo ministerstva: aprobatsiia stsenariiia reform [Grand Duke Konstantin Nikolaevich at the Head of the Naval Ministry: Testing the Reform Scenario],” in *Sorok vtoraiia nauchnaia konferentsiia studentov: 4–9 apreliia 2011 g., Samara, Rossiia: tezisy dokladov* (Samara: Samara University Publ., 2011), 243.

<sup>19</sup> T.P. Mazur, “Rol Morskogo ministerstva v gosudarstvennykh reformakh 2-oj poloviny XIX veka [The Role of the Naval Ministry in State Reforms of the Second Half of the XIX Century],” in *Piatyie Konstantinovskie chteniia* (Kronstadt: [N.s.] 2005), [https://ruskline.ru/analitika/2007/09/22/rol\\_morskogo\\_ministerstva\\_v\\_gosudarstvennykh\\_reformakh\\_2-oj\\_poloviny\\_hih\\_veka/](https://ruskline.ru/analitika/2007/09/22/rol_morskogo_ministerstva_v_gosudarstvennykh_reformakh_2-oj_poloviny_hih_veka/)

The new Naval Regulations adopted in 1860 contained the most important provisions on the transformation of maritime legal proceedings. The content of this document forestalled the general judicial reform, which was most important for the development of the state. As T.P. Mazur rightly noted, “it was the first official project based on the principles of independence of judges, adversarial nature, oral and public nature of criminal proceedings and ensuring the right of defense of the accused.”<sup>19</sup>

During the period of reforming the Naval Ministry, the Grand Duke’s co-workers were A.V. Golovnin (later the Minister of Public Education), M.Kh. Reutern (later the Minister of Finance), D.A. Milyutin (later the Minister of War), D.N. Nabokov (later the Minister of Justice), D.A. Tolstoy (Chief Procurator of the Holy Synod), D.A. Obolensky (chairman of the commission for the development of a new law on press), etc.

As a member of the Finance Committee from 1857, the Grand Duke dealt with key economic issues related to external and internal loans, banking, budget, etc.<sup>20</sup>. In 1859, he took part in the adoption of the project for a “radical” banking reform.

The activities of Grand Duke Konstantin Nikolayevich were also connected with the resolution of important foreign policy issues. In 1845, he arrived in Constantinople and was received by the Turkish Sultan. In the spring of 1857, during his visit to France, he held negotiations with Napoleon III, which contributed to overcoming Russia’s isolation in Europe, in which it found itself after the Crimean War. In 1859, Konstantin Nikolayevich visited Jerusalem. It is the name of Grand Duke Konstantin Nikolayevich with which the beginning of the “visible implementation of Russia’s Jerusalem project in the Holy Land” is associated<sup>21</sup>.

### V.N. Khitrovo in the service of the Naval Ministry

In 1856, Vasily Nikolayevich Khitrovo who graduated from the Alexander Imperial Lyceum in December 1854 and worked briefly in the State Control<sup>22</sup> and the Provisions Department of the War Ministry<sup>23</sup> began serving in the Naval Ministry (it was called the “ministry of progress”, “a forge of personnel for various branches of public management”). The service in this vanguard department “serving as an example to others,”<sup>24</sup> in this “testing ground for innovative ideas”<sup>25</sup> contributed to the formation of his personality and views as a future public figure capable of solving serious national tasks.

V.N. Khitrovo who had received in-depth knowledge in the field of statistics, accounting and civil law at the Imperial Lyceum, serving as an official of the Naval Ministry was engaged in the audit of its economic departments. At the end of the same year, he was

<sup>19</sup> T.P. Mazur, “Rol Morskogo ministerstva.”

<sup>20</sup> L.G. Zakharova, “Diary,” 108.

<sup>21</sup> Grand Duke Konstantin Nikolaevich in the Holy Land in 1859.

<sup>22</sup> *Pamyatnaia knizhka Aleksandrovskogo litseia 1855–1856 god* [Memorial book of the Alexander Lyceum 1855–1856] (St. Petersburg: [N.s.], 1855), 18.

<sup>23</sup> V.N. Khitrovo, *Rodoslovnaia kniga roda Khitrovo* [Genealogical book of the Khitrovo family] (St. Petersburg: [N.s.], 1866), 260–262; N.N. Lisovoy, “Iz istorii rukovodstva Imperatorskogo Pravoslavnogo Palestinskogo Obshchestva..., 13–14, 33.

<sup>24</sup> E.L. Staferova, A.P. Shevyrev, “Velikii kniaz Konstantin Nikolaevich v 1856 godu: ot morskogo ministra do gosudarstvennogo deiatelia [Grand Duke Konstantin Nikolaevich in 1856: from the Minister of the Navy to the Statesman],” in *Konstantinovskie chteniia – 2022. Velikii kniaz Konstantin Nikolaevich. K 195-letiiu so dnia rozhdeniia i 130-letiiu so dnia smerti. Sbornik materialov nauchnoi konferentsii 21 oktiabria 2022 g.* (St. Petersburg: KARO Publ., 2023), 97.

<sup>25</sup> V.E. Voronin, *Velikii kniaz Konstantin Nikolaevich: stanovlenie gosudarstvennogo deiatelia* [Grand Duke Konstantin Nikolaevich: the formation of a statesman] (Moscow: Russkii Mir Publ., 2002), 7.

already managing the Chancellery of the Control Department of Naval Reports – a “young efficient official,”<sup>26</sup> among those “young and intelligent people who wanted renewal” and, as V.E. Voronin rightly noted, personally “received assignments from the general admiral to deeply rework the promising issues – on finances, the judicial system and many others.”<sup>27</sup>

In the period from 1856 to 1860, several important events occurred in the life of V.N. Khitrovo related to his service in the Naval Ministry. Grand Duke Konstantin Nikolaevich noticed the abilities of the young talented official. Among the first assignments of the Grand Duke in the first year of service was “a project to transform the accounting of the Commissariat Department of the Naval Ministry.”<sup>28</sup> At the end of 1857, the Grand Duke issued a decree on V.N. Khitrovo’s secondment abroad to study accounting. This was all the more necessary, since in February 1856 the Grand Duke initiated the introduction of the “double-entry bookkeeping system.”<sup>29</sup>

The history of the introduction of the double-entry bookkeeping system in the Commissariat Department of the Naval Ministry was described by V.N. Khitrovo in a short article published in 1858 in the “Morskoy Sbornik” before his departure<sup>30</sup>. He began his reflections with the thesis on the importance of capital accounting. In particular, he writes as follows:

Every person in charge of money or other capital is obliged to give an account of it: a banker or a merchant who makes a transaction - on his own capital in order to know in what state his fortune is, what brought him profit or loss; persons who manage someone else’s capital – in order to clear themselves in front of their grantor in the correct use of the capital entrusted to them. Therefore, the concern of every such person is correct accounting, which can be only with accurate and clear bookkeeping<sup>31</sup>.

The following thesis is related to the organization of keeping accounting books:

Accountancy is a guide to keeping accounting books in such an order that at any moment the entire course of any financial or other transaction can be seen in them<sup>32</sup>.

In his opinion, it was the degree of immensity of the transaction that divided “accounting into two systems: one – simple, the other – double or Italian.”<sup>33</sup> In turn, the simple accounting system “can only be used by persons engaged in peddling or retail trade.” He noted that with extensive transaction,

where the types of capital are varied, where the persons with whom you enter into commercial relations are numerous, a simple system there is far from satisfying the requirements of good accounting<sup>34</sup>.

<sup>26</sup> Alexander II. Correspondence of Emperor Alexander II with Grand Duke Konstantin Nikolaevich, 1857–1861; *Dnevnik velikogo kniazia Konstantina Nikolaevicha* [Diary of Grand Duke Konstantin Nikolaevich. 1858–1861] (Moscow: Litres Publ., 1993), 78.

<sup>27</sup> V.E. Voronin, *Velikii kniaz Konstantin Nikolaevich: stanovleniie gosudarstvennogo deiatelia*, 72; *Dnevnik velikogo knyazya Konstantina Nikolaevicha* [Diary of Grand Duke Konstantin Nikolaevich. 1858–1861] (Moscow: ROSSPEN Publ., 2019), 19; Alexander II. Correspondence of Emperor Alexander II with Grand Duke Konstantin Nikolaevich, 1857–1861; *Dnevnik velikogo knyazya Konstantina Nikolaevicha*, 78.

<sup>28</sup> V.N. Khitrovo, *Rodoslovnaia*, 2, 61; Alexander II. Correspondence of Emperor Alexander II with Grand Duke Konstantin Nikolaevich, 1857–1861; *Dnevnik velikogo knyazya Konstantina Nikolaevicha*, 116.

<sup>29</sup> V.N. Khitrovo, “O bukhgalterii,” 126; *Ibid.*, 120.

<sup>30</sup> *Ibid.*, 119–140.

<sup>31</sup> *Ibid.*, 119.

<sup>32</sup> *Ibid.*, 119.

<sup>33</sup> *Ibid.*, 119.

<sup>34</sup> *Ibid.*, 120.



As V.N. Khitrovo wrote, only double-entry bookkeeping met the “most important requirements” of financial accounting, that is, it was important

to present daily and clearly the position of each account; to give a detailed report of the movement of capital; to certify its integrity; to know the profits and losses, the position of the whole fortune<sup>35</sup>.

Briefly indicating the history of the origin of the double-entry bookkeeping, or Italian, system which dated back to 1495 and was substantiated in the treatise of Luca Borgo, a Venetian monk of the Minorite order<sup>36</sup>, V.N. Khitrovo noted that it was

the obvious benefits and clarity of business from keeping books according to the double-entry bookkeeping system <...> which forced all educated European states to oblige by law all traders to keep trade books according to the double-entry bookkeeping system<sup>37</sup>.

One after another, this system was introduced by European states. Russian legislation recommended this system to persons engaged in “wholesale or trading with foreign countries and to bankers.”<sup>38</sup> However, as V.N. Khitrovo notes, at the level of the state and government agencies “the double-entry bookkeeping system did not take root for a long time.”<sup>39</sup>

In Russia, the history of the introduction of the double-entry bookkeeping system dates back to the times of Emperor Peter I. Theoretical developments appeared during the time of Empress Catherine II. Moving on to an assessment of the efficient reforms of Grand Duke Konstantin Nikolayevich in the financial sphere, V.N. Khitrovo notes that

when drawing up the General Accounting Charter in some government offices, namely in the Department of Foreign Trade and Mountain and Salt Matters, we find some traces of the double-entry bookkeeping system, but these traces are even weaker than in the Regulations of Peter I<sup>40</sup>.

Then there begins a detailed description of the history of the introduction of the double-entry bookkeeping system and its contents. Let us dwell on some important components of this scientific-historical narrative.

Speaking about the period of 1856, Khitrovo writes as follows:

His Imperial Highness expressed to the State Controller, Adjutant General [N.N.] Annenkov the desire that the Commission composed of the members of the State Control for the audit of the accounting section of the economic departments of the Naval Ministry consider whether it would be useful to introduce a double-entry bookkeeping system here as well, and on what grounds<sup>41</sup>.

As V.N. Khitrovo notes, the initiative of the Grand Duke was supported by Adjutant General Baron F.P. Wrangel, the manager of the Naval Ministry. “The conviction of the need to change the existing forms of accounting books”<sup>42</sup> was also supported by the Control Commission.

The first person “to begin applying the double-entry bookkeeping system to the transaction of the Commissariat Department entrusted to him”<sup>43</sup>, in fulfillment of the will of His Imperial Highness, was the director, Prince D.A. Obolensky.”<sup>44</sup> The double-entry

<sup>35</sup> V.N. Khitrovo, “O bukhgalterii,” 120.

<sup>36</sup> Ibid.

<sup>37</sup> Ibid., 123.

<sup>38</sup> Ibid., 123.

<sup>39</sup> Ibid., 123.

<sup>40</sup> Ibid., 125–126.

<sup>41</sup> Ibid., 126.

<sup>42</sup> Ibid.

<sup>43</sup> At that time, V.N. Khitrovo was already an official.

<sup>44</sup> V.N. Khitrovo, “O bukhgalterii,” 126.



bookkeeping system was introduced in the department by the order of March 29, 1857, according to which “the previously merged duties of the treasurer and accountant” were separated<sup>45</sup>.

Noting the merits and correctness of the progressive actions in carrying out the financial reform in the Naval Ministry, V.N. Khitrovo pointed out another important step taken by the Grand Duke: “to familiarize the officials of the Accounting Department with the double-entry bookkeeping system, they invited Professor Klinge of the Commercial School to read a course on this system.”<sup>46</sup>

On September 1, 1857, the double-entry bookkeeping system was introduced in the Treasury of the Commissariat Department. V.N. Khitrovo showed its advantages in his article, comparing in detail the previous accounting and the work of the accounting and treasury, the forms of maintaining financial accounting, the necessary documentation, the content of the filled columns of the treasury and accounting books, the procedure for maintaining cash books<sup>47</sup>. The comparative analysis made it possible to show the benefit of the double-entry bookkeeping method over the previous one. Namely:

- a treasurer is not obliged to redo the work of an accountant;
- keeping one book instead of the previously 50 significantly reduces errors;
- daily comparison of the memorandum<sup>48</sup> with the treasury book makes it possible

to carry out the most timely inspection of the latter, and therefore it is the easiest way to correct errors<sup>49</sup>.

The first three months of working according to the new system allowed V.N. Khitrovo to come to the conclusion that

there is no longer an accumulation of a huge number of unfulfilled orders, which previously sometimes remained for several years without any action on them. <...> the possibility of forgery has been eliminated<sup>50</sup>.

He further writes: “The completely unnecessary division of treasury books has been eliminated,” “the work of compiling various statements has been significantly simplified,” “the infallibility of all accounts is easily ensured.”<sup>51</sup> According to V.N. Khitrovo, the most important thing is that

all questions that the previous accounting system either could not answer at all, or the resolution of which required several days of intensive calculations and checks are now explained quite clearly, in a few minutes, and in the most difficult cases – in a few hours<sup>52</sup>.

An important step in the implementation of the reform associated with the double-entry bookkeeping system was the creation of the Central Accounting within the department. That is, the main thing in this reform was seen the creation of a transparent financial system, the introduction of order and clarity, accuracy in the movement of capital, and therefore, the new system became the “guarantee of the security of the Treasury.”<sup>53</sup>

<sup>45</sup> V.N. Khitrovo, “O bukhgalterii,” 126.

<sup>46</sup> Ibid., 127.

<sup>47</sup> Ibid., 127–132.

<sup>48</sup> “The memorial is the sole basis for all subsequent accounts; every order is recorded in it.” – *V.Kh.*

<sup>49</sup> .N. Khitrovo, “O bukhgalterii,” 132.

<sup>50</sup> Ibid., 138.

<sup>51</sup> Ibid., 138.

<sup>52</sup> Ibid., 139.

<sup>53</sup> Ibid., 140.

### V.N. Khitrovo's international secondment and some of its results

The accounting reform in the Commissariat Department was only the beginning of a major financial reform in the Naval Ministry and in the port sphere. To carry it out, it was necessary to study the experience of those European countries that had long ago introduced the double-entry bookkeeping system. In June 1858 V.N. Khitrovo was sent on a six-month secondment to France to study this experience and “fulfill such a gratifying assignment”<sup>54</sup> where, as noted,

accounting is widespread, and the double-entry bookkeeping system recognized as the best one is applied to public administration<sup>55</sup>.

The familiarization with the double-entry bookkeeping system introduced in France and “taught among the sciences of higher and secondary educational institutions”<sup>56</sup> began with the study of theory and practical classes. Then it was continued by “a detailed study of the authentic books and accounts of various manufacturers and plant owners.”<sup>57</sup> Then using the example of the work of a “model farm”, Khitrovo had the opportunity to understand how “the double-entry bookkeeping system is applied to the agricultural industry.”<sup>58</sup> There it became possible to “clarify the issue” related to determining the cost of “a processed item,”<sup>59</sup> and he managed to get acquainted with the “material accountancy of French arsenals.”<sup>60</sup>

After “the theoretical and practical study of various accounting systems,”<sup>61</sup> he began to “examine the application of these systems to state transaction”<sup>62</sup> and continued the familiarization in the Accounting Department of the French Ministry of Finance and in the “Office of the Chief receiving inspector of the Department of the Mouths of the Rhone.”<sup>63</sup>

During his stay in France, V.N. Khitrovo began writing a work in which

he outlined the main principles of various accounting systems, their advantages and disadvantages, then the principles on which the accounting of the French Ministry of Finance is based, as well as the practical application of these principles to various main accounts and transactions<sup>64</sup>.

As V.N. Khitrovo believed, the study that had been started could be completed only upon his arrival in Russia, since there was a need to “provide examples of the application of this system to the transaction of the Russian Naval Ministry.”<sup>65</sup>

In the note he submitted to Grand Duke Konstantin Nikolayevich, he outlined “the main principles of accounting, from which one could expect benefit”:

- 1) Sharp separation of accounting from the treasury.
- 2) Its organization as close as possible to the accounting of banking offices.
- 3) Organization of the Central Accounting Office for the concentration of port accounts, their verification and preparation of the annual report.
- 4) Organization in the ports of one accounting office obliged to deliver monthly its agendum and original documents to the Central Accounting Office.

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<sup>54</sup> RGA VMF, f. 410, op. 2–1, d. 1648, l. 1.

<sup>55</sup> Ibid., l. 1.

<sup>56</sup> Ibid., l. 1 ob.

<sup>57</sup> Ibid., l. 2.

<sup>58</sup> Ibid., l. 2.

<sup>59</sup> Ibid., l. 2 ob.

<sup>60</sup> Ibid., l. 2 ob.

<sup>61</sup> Ibid., l. 2 ob.

<sup>62</sup> Ibid., l. 2 ob.

<sup>63</sup> Ibid.

<sup>64</sup> Ibid., l. 3 ob. – 4.

<sup>65</sup> Ibid., l. 4.

- 5) Special education of accounting officials or their acceptance into the accounting service by examination.
- 6) Good and correct preparation of the estimate.
- 7) Accurate assessment of the information necessary for reporting and controlling.
- 8) Clear and simple instructions and the greatest possible reduction of mindless drudgery<sup>66</sup>.

Following the results of the year-long trip, an article entitled “Accounting as Applied to State Transactions” was written; it contained tables and samples of foreign documents, and was published in the “Morskoy Sbornik” for 1860<sup>67</sup>. Later, V.N. Khitrovo wrote a monograph on the organization of financial management in England, also accompanied by statistics, tables, and samples of financial documents<sup>68</sup>.

As an employee of the Commissariat Department, he, in collaboration with Captain Korsakov, proposed a project “on a new ship auditor” – “accounting auditor”: his rights and functions on the ship, which was ambiguously accepted by the old employees of the ministry and caused sharp criticism from Admiral I.A. Shestakov, a Russian naval commander, statesman, (1820–1888),<sup>69</sup> who considered the proposals of the young official “an irresponsible project, a note, and a fabrication of thought,”<sup>70</sup> “whose controlling imagination carried him too far.”<sup>71</sup> Above all, Admiral I.A. Shestakov pointed out the contradiction between the plans proposed by the young people and the means of their implementation. The controversy concerned purely professional issues: such as the independence of an auditor at sea, the subordination of an auditor to the Commissariat Department, the choice of an auditor by this department or the approval of an auditor by the general admiral, “the relationship of an auditor with other naval ranks,” monitoring the procedure of document management, observing document legality, the function of an auditor only as a person who keeps money, the possibility of honest control, tactful behavior, etc.

Disputing a number of provisions on the auditor proposed by V.N. Khitrovo, saying that his “control knowledge does not prevent him from being completely ignorant of the naval service and the importance of people performing it,”<sup>72</sup> the admiral noted his “awareness,” praised him as a specialist who knows how to “make up excellent rules.”<sup>73</sup>

## Conclusion

The materials presented and introduced for the first time into scientific use, both published in popular journals of the mid-XIX century, and archival materials, make it possible to reveal the significance of V.N. Khitrovo’s service in the Naval Ministry under command of Grand Duke Konstantin Nikolayevich. He worked in this department significant for Russia in the period after the signing of the Paris Peace Treaty humiliating for the state, the period of preparation of reforms, including in the area of the financial system both in the Naval Ministry and in Russia as a whole.

V.N. Khitrovo, as an official “gifted with brilliant abilities” took part in the transformation of the Audit and Commissariat Departments of the Naval Ministry and the transformation of the financial reporting system initiated by Grand Duke Konstantin Nikolayevich. During his secondment to France, he not only completed a course of theoretical and

<sup>66</sup> RGA VMF, I. 4 ob. – 5 ob.

<sup>67</sup> V.N. Khitrovo, “Bukhgalteriia v primeneni k gosudarstvennym oborotam [Accounting as applied to government transactions],” *Morskoi sbornik*, no. 1 (1860): 123–174; no. 2 (1860): 396–416; no. 3 (1860): 65–85.

<sup>68</sup> V.N. Khitrovo, *Finansovoie upravlenie v Velikobritanii* [Financial management in Great Britain] (St. Petersburg: Tipografiya Morskogo ministerstva Publ., 1862).

<sup>69</sup> I. Shestakov, *Otvet gospodinu Khitrovo* [Reply to Mr. Khitrovo], *Morskoi sbornik* 45, no. 1 (1860): 113.

<sup>70</sup> *Ibid.*, 111.

<sup>71</sup> *Ibid.*, 112.

<sup>72</sup> *Ibid.*, 118.

<sup>73</sup> *Ibid.*, 115.

practical classes on the double-entry bookkeeping system in the French Ministry of Finance and the Admiralty, but also, as follows from his analytical reports, he was able to see how this system worked in practice in industry, agriculture and maritime sphere. The results of his stay were articles and research published in the “Morskoy Sbornik.”

During his years of service in the Naval Ministry, thanks to his participation in the implementation of the financial reform, V.N. Khitrovo acquired invaluable experience in organizing financial control and accounting, which was based on the advanced double-entry bookkeeping system. This allowed him further to seriously engage in cooperation issues, to stand at the origins of the Russian loan-and-savings system, and to ensure the financial activities of the Imperial Orthodox Palestine Society which was founded in 1882.

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