

Historical Aspect of Development of Financial and Economic Relations in Religious Organizations of the Russian Orthodox Church

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Abstract—The article presents a historical excursion in the development of financial and economic relations, namely the accounting aspect, in religious organizations of the Russian Orthodox Church (ROC). Accounting discipline in religious organizations has passed an evolutionary path of development, which is inextricably linked with the history of the Church itself. The account was adjusted to the realities of the historical period in which the Church existed and the needs of users in such information. The peculiarity of the accounting of religious organizations is strict subordination to religious canons, traditions and customs, theological approaches, which gives accounting procedures some archaic and backwardness, maximum simplification and underdevelopment of forms of accounting registers.

Keywords—*accounting in religious organizations; history of accounting of religious organizations; accounting of income and expenditure in religious organizations.*

I. INTRODUCTION

Historically, the main religion in Russia is Orthodoxy. It was Orthodoxy that started religious organizations as separate organizations financed from various sources.

The first Russian episcopates were formed after the mass Christianization of Rus' and the religious reform of Prince Vladimir in 988.

The development of financial and economic relations in Orthodox religious organizations (the Russian Orthodox Church) initially took place in the structure of the Patriarchate of Constantinople, then as an independent system.

II. RESULTS AND DISCUSSIONS

Historically, the main religion in Russia is Orthodoxy.

In the process of formation of the modern financial and economic system, the following stages can be distinguished:

1 stage (X – XVI centuries). The period of formation and development of economic activity of religious organizations. The account of receipt and use of funds was made in the Book of debit and credit. According to this book, it was possible to track the cash flows of a religious organization.

2 stage (the end of the XVI – XVII centuries). During this period, there was a diversification of economic activities of religious organizations, in addition to the main liturgical activities, monasteries began to carry out commercial and agricultural activities, which contributed to a significant

increase in additional income of religious organizations. The expansion of the economic sphere had a significant impact on the development of economic accounting in religious organizations of that period. There are additional forms of accounting registers, accounting journals.

3 stage (XVIII century-beginning of XX century). In this period, the conduct of church affairs in the Russian Orthodox Church devolved to the Holy Governing Synod, which was the main state organ of church-administrative power in the Russian Empire and replaced the Patriarch in the field of general church functions and external relations. This period is characterized by increased control over the receipt and expenditure of funds in religious organizations by the state and the centralization of accounting.

4 stage (XX century, 1918-1991). This period was characterized by persecution of the Church by the Soviet authorities, as well as intra-ideological schism and the separation of the Russian Orthodox Church abroad. There was no systematic approach to the financial and economic activities of Orthodox religious organizations. During this period, financial and economic relations were conducted at the level of each religious organization separately, and was conducted at the discretion of the Abbot.

Stage 5 (late XX - early XXI centuries). The period of revival and expansion of the sphere of influence of the Russian Orthodox Church on the social life of Russians. The restoration of churches and monasteries destroyed during the Soviet period begins; the unification of once disparate religious organizations under a single Moscow Patriarchate. This contributed to the resumption of full-fledged financial and economic activities of religious organizations, the restoration of accounting traditions of the XIX century, as well as the adoption of intra-church regulations governing accounting procedures at different levels of the hierarchy, the order of transfer of church property.

In the process of identifying these stages, the principle of church government was used, as a result of which financial and economic relations within the Russian Orthodox Church changed.

At the first stage, financial relations were built on the model of the Patriarchate of Constantinople, control over the use of funds was practically not conducted. The whole system included accounting of income and expenses. This practice was applied until the establishment of the Synod in 1721,

when accounting is closely associated with the control function of the state. After the restoration of the Patriarchate and the change of the political regime in Russia, records were kept on the receipt and expenditure of funds, but not everywhere and not in all parishes.

A feature of the governance structure at the first stage of the ROC development was the election of metropolitans, who were appointed in Greece. At the same time a part of the received income was sent directly to the Patriarch: fees for appointments to Episcopal posts, incomes from vacant cathedrals and churches, incomes from congregations (monasteries and churches under the direct administration of the Patriarch), various judicial and administrative fees.

In 1551, a Church Council, called the Stoglav, was held, at which a decision was made to establish the posts of Priests' wardens and their assistants - the peasant priests, whose duty is commanding fees, supervision of the church deanery [7].

In XVI century, in period of Orthodoxy strengthening, Church acts as a major landowner (latifundist). But according to the decision of the Stoglav of 1551, the Church could acquire land only with the consent of the Tsar, which influenced the further extension of the property rights of the Church in the direction of their narrowing. Thus, the state took control of the disposal of church property, land in particular.

After the Time of Troubles (about 1611), the affairs of churches and monasteries were transferred to the jurisdiction of the Prikaz of the secular Grand Palace, within which the monastic prikaz was organized, its functions include the control of financial and economic affairs of the Church [4].

Under Peter I, there were serious changes in the hierarchical structure of the Russian Church. In 1701, the monastic prikaz was restored, the ecclesiastical court and the ecclesiastical economy were under its jurisdiction. Since 1721, a new stage in the church government begins – after the abolition of the Patriarchate, the Holy Governing Synod was established. At the same time, the Monastery prikaz was subordinated to the Holy Synod from 1721, then it was transformed into chambers. Since that time, the economic activities of spiritual dignitaries are subject to strict accountability. At bishop's houses expanding book were provided and annually they have to submit reports, for arrears punishments were appointed. Twice a year, bishops submitted reports to the Holy Synod on the composition of their dioceses.

During the reign of Anna Ioannovna, a College of economy was created in the Synod, which replaced the Monastic prikaz, and was abolished in 1744. Its function was to control fees in favor of the state.

In 1753, the Synod had 30 dioceses, 28 of which were 18070 parish churches.

During the reign of Elizabeth I the monasteries acquired their former importance: lands were returned to them and new ones were given. At the same time, all fees and salaries remain unchanged. Soldiers, elderly and disabled people continue to be supported by the monastery.

The short reign of Peter III was marked by the signing in March 1762 of a decree on the complete secularization of immovable church property (in fact, land) with their transfer from the Synodal Board of Ministers to the Senate.

Under Catherine II the secularization of church lands continued: in 1764, all the church estates were transferred to the College of economy. The question is raised about the "inappropriate" nature of spending, for example, on the luxury of spiritual authorities. The funds were given from the College of economy. The balance of these amounts was to be returned to the state.

As a result of secularization of lands, the Church lost serviles and a significant part of real estate. According to historical data, 910866 souls of peasants passed into the ownership of the state. Of the income from this property (in the early 1780s, almost 7 million rubles a year), the government gave only the eighth share to the Church [1].

Under Emperor Paul I, the maintenance of regular monasteries was doubled, but the monetary rate by that time had fallen by half compared to 1764, when monastic states were introduced. From the state Treasury, funds are beginning to be allocated to minor monasteries.

After the secularization of lands for church needs, the Treasury allocated 462,868 rubles a year (in banknotes), then-about half a million rubles. Under Paul I, the funding reached 519,729 rubles. Further, the Treasury has released (in silver): in 1841 – 1,193,631 rubles, in 1850 – 3,804,300 rubles, in 1861 - 5,028,364 rubles. The increase was due to the government's decision to spend large sums to improve the financial situation of the parish clergy. [6]

As a result, by the beginning of the Alexander reforms annually on the salary of the clergy of a parish Treasury released 3,315,000 rubles. Of this money, most went to the benefit of the rural clergy. According to the statistics of the Synod, 13,843 rural churches in 1858 received 2,784,276 rubles, with 2,656,010 rubles (95%) released by the Treasury and only 128,266 rubles (5%) – by the Church [6]. In 1863, the state spent 3636333 rubles on 17763 urban and rural churches. Soon Alexander II froze allocations on the achieved figure.

In 1859, under the State Control, a special Commission was established to draw up uniform rules on the procedure of accounting, reporting and auditing. Its proposals to create a new system of accounting and financial management received the approval of Alexander II. [6]

Since 1860, the money coming from the Treasury according to the estimates of the Synod for the needs of institutions located in the dioceses, through the Economic and Spiritual-educational management, began to be released immediately through the provincial Treasury Chambers. If earlier the remains, i.e. unspent state money, the department of religious affairs could leave at itself, or, transferring to the inviolable capital, or spending at own discretion, now they were subject to unconditional return to Treasury.

The special funds of the Synod were divided into the following: 1) means of economic and 2) spiritual and educational board, - a large amount was the funds of spiritual and educational board. For example, in 1851, in the total amount allocated (21,859,203 rubles), of which 18.7% (4,089,553 rubles) were the funds of economic board and 81.3% (17,769,650 rubles) - of spiritual and educational board. These funds were formed mainly from candle money, its accumulation consisted in the procedure of mandatory conversion of monetary income into liabilities of state credit

institutions for long periods (15-20 years) established by the state for the Church.

Until 1861, through the Economic board of the Synod, the pension provision of the clergy was carried out. By this time the pension funds have reached 4,507,252 rubles. In 1860, it was decided to unite the cash register and the accumulated amounts were transferred to the Treasury.

In 1867, an important transformation was made in the field of diocesan administration - the division of dioceses into three classes was abolished.

In the XIX century church affairs completely passed into the category of state: annual estimates of the state budget included the cost of the Church.

After the October revolution, a period of anti-religious propaganda began. Since that time, the persecution of the clergy and the destruction of churches, the destruction of religious organizations began. As on January 1, 1928 the Russian Orthodox Church had 28,560 parishes in the RSFSR, and 1,473 churches were closed in two years (1928, 1929). It is known that after the mass closure of churches in 1937 on the territory of the RSFSR remained about 100 churches [5]. In the 1920s, church valuables were seized. In 1929 the Presidium of the all-Russian Central Executive Committee adopted a resolution "on religious associations", according to which religious communities were allowed to "worship" within the walls of preaching houses, educational and charitable activities were prohibited. The clergy were excluded from participation in economic and financial affairs. From the 1930s, church life became "illegal" until 1990.

Upon the development of church life in Russia, a significant role was played by financial and economic relations, which laid the foundation of Orthodoxy as the main religious direction.

At the stage of formation of financial and economic relations, the church revenues of the ROC were formed by fees "from all the Russian land to the cathedral church: "From all princely court the tenth veksha (stamp expenses), and from auctions the tenth week (market duty), and from yards every year from any herd and crop to the wonderful Savior and the mother of God" [4]. Thus, donations are formed at the expense of a tenth of the income of the princely court, in fact - state revenues.

The following served as sources of maintenance of the metropolitan and bishops at this time:

- the tenth of the princely income and estates;
- weight duties on trade weights and measures;
- court - from the church court;
- ordination - for the ordination into the clergy from henchmen;
- real estate (ownership of land, townships, villages).

The lower clergy were held mostly by rectification income.

In the middle of the XV century, the income of the Church consisted of donations of believers, fees for the administration of church rites and litigation on spiritual issues, while part of the income still brought the land, owned by the churches.

In financial sphere of spiritual governance of XVI some changes were introduced: the duties, which were abolished in 1503, are re-established. For the transition to another church, the priests had to pay the transition money, the local clergy paid sacral; churches were taxed with, the so-called church tribute according to the rank of parish courts; coronation - from marriages [1].

At the same time, the clergy were not exempt from civil payments and duties. The receipts from the white clergy were as follows:

- for rectification - from demands;
- collections ("requests") - collections by products, usually;
- prestimony of the government.

Accounting in the pre-Peter era was conducted in the income and expenditure books, which had to be filled by the Father Superior (auditor) or Treasurer separately by income and expenses. Each article had to reflect the source of income and the date. The completed books were sent to the Archbishop at the end of the year. It is also known that the reporting was accompanied by an inventory. It stands to mention that the accounting was ordered mainly in the monasteries, where the control of the state was exercised.

In the XVIII century in the economic system, as well as in the management system, significant changes took place: expensive buildings and excessive spending on luxury are forbidden for dioceses and monasteries. After the restoration of the Monastic order, monasteries and dioceses cannot independently dispose of their revenues. The salary is given out from the prikaz for their maintenance. All the balance of the church estates' collections was spent on the satisfaction of state and public needs, on schools and charitable institutions. Thus, the control of expenses of the church completely passes into the hands of the state. The monastic prikaz was to encourage the establishment of almshouses. At the same time, old and wounded invalids were also sent to the monasteries for feeding. The ecclesiastical institutions actually fell into a decline.

By the middle of the XVIII century the creation of donation boxes in churches is referred - "in two purses", donations from which were recorded in books.

Priests' wardens had the same financial value, and for supervision of the deanery, customers (or deans) were introduced in the dioceses. The functions of churchwardens include the formation of reports on church revenues.

In the reign of Catherine II, the Bishop's houses and monasteries were divided into 3 classes because of their importance, depending on this, they were determined by regular salaries. The monasteries were also divided by class [2]. Amounts released from the Treasury, were not enough, as a result, the monasteries fell into disrepair. The total amount of appropriations was in 1764 345,131 rubles, of which 50.6% - to St. Sergius Lavra and monasteries, 18.4% - to third-grade departments, 11.4% - to first-class departments, 9.5% - to monasteries, 7% - to second-grade departments and 3.1% - other (vicars and non-metropolitan cathedrals) [2].

In 1765, on the instructions of Catherine II, taxes were introduced for demands, for baptism (3 kopecks), for wedding and burial (10 kopecks each).

The order on the accounting of expenses in a separate cord book, on the basis of which the statements were kept, applies to 1806. These statements about the receipt and expenditure of church amounts at the end of the year had to be handed over to the Synod.

In 1820 the Synod issues an order "on supplying the Consistories with new statements of candle revenues" (Fig. 1). This document is adopted for the purpose of ordering the

information about candle income. New forms are established to obtain detailed information on the material (the balance of wax last year, the number of purchases of wax in the reporting year, the consumption of wax and candles in the reporting year, the balance at the end of the reporting year) and cash (cash amount received for the sale of candles and candle wax; costs for the purchase of candles, for increment). For this purpose, statements were developed separately for churches (parishes), for deaneries, Spiritual boards, Consistories [8].

STATEMENT															
On the arrival and consumption of candle income from January 1.... year to January 1.... year on.... church belonging to... city or county and village															
January 7, 1821															
Name of the church	Balance of wax and candles on January 1820		Received in the parish for 1820		Spent for 1820.		Balance on 1821		Proceeds from the sale of candles and candle wax		Spent on the purchase of wax and candles		For increments		Note:
	Pood	Pound	Pood	Pound	Pood	Pound	Pood	Pound	Pood	Pound	Pood	Pound	Pood	Pound	
															This column explains whether all profits from the sale of candles are represented or some part of it has been withheld or lost

Fig. 1. The form of the church statement of 1820. [8]

The financial resources of the church in the XIX century consisted of three components:

- money released by the Treasury;
- special funds of the Synod;
- local diocesan revenues [6].

The income and expenditure of these funds was made by a number of articles:

- theological educational institutions;
- the clergy of the Western region;
- payment of additional maintenance to diocesan bishops;
- charity the poor clergy;
- issue of one-time benefits to urban and rural clergy;
- work of printing houses and bookstores;
- for the farmstead of the Synod;
- transactions with capital of abolished monasteries;
- suspence amounts.

At the same time, the largest sums were spent on the maintenance of spiritual educational institutions (by 1861 the amount reached 1,987,178 rubles), and the largest income was brought by candle capital (about 1 million rubles annually) and printing houses.

Local church funds consisted of alms-basket and purse collections, other voluntary donations, income from church real estate (leasing of land, land, fishing, buildings, shops). At the same time, the care of the increase in church property, the maintenance of parish charitable institutions was entrusted to the parish Trusteeships. In the official documentation, all collections were referred to as "Church money" and were in the direct possession and disposal of the diocesan authorities. In the early XIX century, local funds also included money from the sale of candles. Since 1808, a separate Decree ordered all the money raised from the sale of candles to be sent to the Synod. It was allowed to replenish stocks of wax and candles with candle money, and the remaining amounts needed to be sent to the Synod [5].

To avoid spending candle money on other needs, the legislation introduces periodic reporting and rules of candle trading. Each church received from the spiritual Consistory a cord book, where the candle income was recorded. Once a half-year the churches and the deans drew up statements, information from which the consistories included in the financial statements for the Economic board of the Synod.

All expenses for the maintenance of parish churches were carried out at the expense of funds received from the alms-basket and purse collections. However, the clergy of parish could not freely dispose of the remaining funds: the balances of all collections at the beginning of each year were paid through the diocesan consistory to the credit institutions determined by law. The funds could be used only with the permission of the diocesan bishop, but for certain urgent needs (purchase of bells, repair of churches, sacristy, etc.).

Current receipts and expenditures of alms-basket and purse funds were recorded in the account books. The consistories controlled the grants for the purpose of spending the funds for their intended purpose. At the same time, there was no single standard of expenditure.

Local funds included the capital of the diocesan guardianship of the poor of the clergy, established in 1823. At the head of which there were usually several priests appointed by the local Lord. The money for the guardianship account came from various sources: from donations, collections to special alms-basket, rental of real estate, fines from the clergy of the diocese, etc.

It should be noted that the Church was audited by both internal church bodies and the system of state control. The scope of the latter was to verify the receipt and expenditure of sums released by the state Treasury. The essential difference was that the State control audited reports on provinces, but church control - on dioceses, thus in one province there could be several dioceses. Control in the monasteries was carried out from the XVI century in accordance with the Statutory documents of the monasteries [3]. The results of the inspection were recorded in the receipts and expenditure books, which were actually subject to inspection.

During the reign of Nicholas I, the Church lacked regular financial reporting, in some areas it did not exist at all.

In general, there is no complete and reliable picture of the condition of the finances of the Church, but it is obvious that it experienced serious financial difficulties, and by the beginning of the XIX century its financial dependence on the state increased. The spending of the amounts, both remaining from their own collections and released by the Treasury, was regulated in detail by the state.

Thus, accounting in religious organizations as a system developed only in the XIX century, when it was necessary to form mandatory reporting for state authorities. Starting from this period, a system with mandatory subordination and strict hierarchy was created.

The historical aspect of the condition of income is presented in table 1.

TABLE I. TYPES OF SOURCES OF FUNDING AND REVENUES IN RELIGIOUS ORGANIZATIONS OF THE ROC IN THE HISTORICAL ASPECT

Periods	Head of board	Source of income
988 - 1598	Patriarch of Constantinople	<ul style="list-style-type: none"> - the tenth of the princely income and estates; - weight duties on trade weights and measures; - court - from the church court; - ordination - for the ordination into the clergy from henchmen; - real estate (ownership of land, townships, villages). - rectification.
1598 - 1700's.	Patriarch	<ul style="list-style-type: none"> - for rectification - from demands; - collections ("requests") - collections by products; - <u>prestimony of the government.</u>
1700- 1917	Holy Governing Synod	<p>The financial resources of the church consisted of three components:</p> <ol style="list-style-type: none"> 1) money released by the Treasury; 2) special funds of the Synod; 3) local diocesan revenues <p>Local church funds included alm-basket and candle collections, voluntary donations, income from church property.</p>

1918-1990	Patriarch	<ul style="list-style-type: none"> - rectification; - candle and alm-basket collections; - proceeds from the distribution of liturgical items.
1991-present.	Patriarch	<ul style="list-style-type: none"> - donations during divine services, Sacraments, rectifications and ceremonies; - voluntary donations of individuals and legal entities, state, public and other enterprises, institutions, organizations and foundations; - donations for the distribution of items of Orthodox religious purpose and Orthodox religious literature (books, magazines, newspapers, audio-visual recordings, etc.), as well as from the sale of such items; - income received from the activities of institutions and enterprises of the ROC - deductions from profits of enterprises established by canonical subdivisions of the Russian Orthodox Church independently or jointly with other legal entities or individuals.

At the beginning of the XX century, there was no possibility of accounting and reporting, because the main task remained the preservation of religion. Accounting of revenues and expenditures and movement of church property was conducted, but at the level of local religious organizations.

Since the middle of the XX century there have been changes in relations between the state and the Church.

In 1945, a Local Council was convened, where the "Regulations on the management of the Russian Orthodox Church" were adopted. Thus, a new order of parish administration, compatible with the Soviet regime, was established. According to the Regulation, a parish community consisting of at least 20 people, on its application, was registered by the civil authority, which grants a church to it. This is done by agreement with the diocesan bishop. The regulation provides for the existence of 3 collegial community management bodies: administrative body - the parish assembly, executive - church council, audit - revision commission. At the same time, the church council and the revision commission are elected by the parish assembly.

The church council consisted of the rector, as chairman of the council, and warden elected by the assembly, his assistant and treasurer. The entire parish economy was in the care of the church council. The questions of the church council included the following: care of the maintenance, repair, lighting and heating of the temple, the supply of the temple with liturgical utensils and books, crosses, frankincense and other necessary things. The church council also managed the parish funds and kept records on them. It was obliged to make contributions from these funds to the Patriarchate and the Diocesan administration. The revision commission consisted of 4 members of the parish; its duties included constant supervision of church property and conducting diocesan audits of sums of money, property and expenses incurred.

In the post-war years, the transfer of preserved but closed churches to the church communities continued, while churches of particular artistic and historical value were not transferred to the Church.

On January 1, 1949 the Russian Church had already 14,477 active churches, but after a new wave of persecution in the 1960s, their number reduced to 11,571 by 1961. [5]

In 1961, the Bishops' Council was convened, which amended the Regulations on the administration of the Russian Orthodox Church, consisted in establishing a new organization of parish administration. The rector and the clergy were excluded from the parish meeting and the parish council. Economic and financial care of the parish and the church were entrusted to the parish meeting and parish council headed by the chairman - the warden.

In accordance with the Charter on the administration of the Russian Orthodox Church in 1988 the parish regulation was changed again: members of the parish assembly could be both clerics and adult laypeople, the chairman of the meeting was elected rector of the parish. The responsibilities of the parish assembly included the following: preserving the internal unity of the parish and promoting its spiritual and moral growth, responsibility for the preservation of property, approval of the annual budget of the parish and finding funds for its maintenance. The parish council was responsible for the safety of the church and church property, disposed of the parish funds, and it executed the decisions of the parish assembly. The revision commission, elected for 3 years, consisted of a chairman and two members. The duties of the commission were the following: audits of the availability of funds, control over the legality of expenses, the correctness of the accounting books, the removal of church property, the annual inventory of this property.

In the 1990s, there was a serious change in relations between the state and the Church. On October 1, 1990, the Law "On freedom of conscience and religious organizations" was adopted. Initially, in the project, the right of a legal entity was intended only for constituent parts of the Church (parishes, monasteries), in general, the ROC did not have this right. After bringing the attitude of the Church to this issue to the President of the USSR, an agreement was reached, and the law of a legal entity was approved for individual parishes, church institutions, including the Patriarchate.

In 1990, throughout the country, the Church continued to return the churches taken from it earlier, most of them were destroyed. The Church faced enormous difficulties in their restoration, but local authorities provided financial assistance for the restoration of churches, donations came from public organizations and foundations, as well as from public and private individuals. Here, there was a prospect of unification and standardization of accounting procedures, forms of

accounting registers and rules of document circulation at different levels of the hierarchy of the ROC, regulation of financial statements provided to the bodies that control the activities of religious organizations, as well as higher structures of the Russian Orthodox Church.

III. CONCLUSION

Historically, the organizational and methodological features of accounting in Orthodox religious organizations are the following:

- the priority of the traditional way of accounting and reporting by religious organizations of the ROC, the abundance of simple accounting procedures, underdevelopment of accounting documentation;
- currently, there is no single normative document that unifies accounting processes in religious organizations;
- redistribution of financial resources from the bottom up, that is, from parishes to Diocesan administration and Patriarchate, which influenced the current state of financial and economic activity;
- extensive way of development, that is, a rapid increase in the number of parishes in the absence of an established system of accounting and effective control over their activities.

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