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PRIMARY ACCOUNTING DOCUMENTS OF THE POLOTSK VOIVODSHIP IN THE XVI CENTURY

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This article discusses primary accounting documents of the Polotsk voivodship in the XVI century. The Polotsk voivodship, which was a part of the Grand Duchy of Lithuania, had its own system of state records management. The main document was the 1588 Statute of the Grand Duchy, which regulated the entire accounting process and also set its own rules and regulations. All the documents in the Polotsk voivodship covered various legal relations.

Methods of research: In the process of writing this article, general scientific research methods were used, such as analysis, synthesis, comparison and conclusion by analogy.

Introduction. The technology of writing is the main condition for the appearance of a legal document. On the territory of the Polotsk voivodship, the legal document that emerged approved the contract, this document recorded the change in legal relations, and had to exist as long as the legal relations lasted.

The main part. In the modern world, all the processes of economic activity require their documentary reflection. Basing on this, we can say that the history of the development of accounting is directly related to the formation of accounting registers and the formation of primary accounting documents.

A document is information which is recorded on a storage medium in the form of a text, sound recording or image with details that allow it to be identified [1].

On the territory of the Grand Duchy of Lithuania, there was its own classification of information documents, according to which documents were divided into informative and complained.

Informative documents were created to transfer information about salary to local authorities. After receiving this document, the authorities could deny the recipient possession, provided that the recipient or addressee is in the service. Sometimes such documents were called "linked" sheets, because they spelled out an additional order for the recipient to take possession of the property [2]. It can be said that the informative sheets transmitted information in space and time, stimulated the memory of the composition of the recipients and the objects received.

Complained documents transferred information about different things which were passed to the Grand Duke. It was with the complained sheets that the Grand Duke confirmed various private transactions: purchases, exchanges, divisions of property and another.

All types of the legal documents in the XVI century were called "sheets", each record of "sheets" was entered in the act books. The main content of the act books is various types of documents that were published as a result of the law activities of a local authority, as well as judges appointed by the Grand Duke. Among the documents entered in these books, there are also a small number of entries that reflect some other official duties of these persons. Each document in the act books has its own name.

All the document management process in the Grand Duchy of Lithuania was carried out directly through the central administration. The documentation of the central administration divided the documentation of the voivodship into four groups.

The first group was legislative documentation, which included all the privileges, as well as the statutes of the Grand Duchy of Lithuania and also different types of laws and charters.

The second group included administrative documents. An example of administrative documents is the «land» and «regional» charters, instructions, as well as administrative "sheets".

The third group are various acts. The act books of the Grand Duchy of Lithuania are special books in the courts of the Grand Duchy of Lithuania, which were divided into 3 groups: «flow», «record», and «decree».

«Flow» books, which recorded various complaints, objections and protests, responses, as well as information related to the provision. The «record» books included acts of a notarial character, for example, various testaments, contracts for the purchase and sale of estates, as well as *privelii* and letters of the Grand Duke.

And the fourth group – various correspondence, communications and reports of representatives of the authorities.

All types of transactions in the Grand Duchy of Lithuania were registered in the court books. In turn, these books can be divided into two categories. The first is the books of the highest courts of the state, which were kept in the archives of the chancellery and which were part of the Lithuanian Metric. The second category includes the books of the higher courts, stored locally. The basis of all judicial documentation in various settlements was the books of the local courts, which were called «land» and castle courts.

Economics

Various agreements were also entered into the court books. Such documents were created when there was information and certain actions were performed. The land agreement was created in writing, and then entered into the courts books. The written form was provided for by the Statute of the Grand Duchy of Lithuania and loan agreements, cost more than 10 conventional units [3].

The metrics of the Grand Duchy of Lithuania included secondary and primary documents. The primary documents of the Metrica books should include, in particular, a group of records made about memory" - these are documents that were compiled some time after the action was performed - from memory. The secondary documents of Metrica were represented by documents and sheets originating from the Grand Duke [4].

Each document in the Grand Duchy of Lithuania had a stamp. The Chancellor in the Grand Duchy of Lithuania was the keeper of the stamp, without which the normative act would not be recognized. The recipient of the original documents was the Grand Duke's lieges, but not the Grand Duke himself.

In the 16th century, the lands of the Grand Duchy of Lithuania had their own record-keeping registers. There were the following registers: the summary register, the ordinary register, the arrested register, the inventory register, as well as specialized books called «black books». Each of these registers represents some records on paper, having different data: information about peasants, about various criminal cases, crimes and other cases on the territory of the voivodship [3].

Results. Since ancient times, accounting had its own characteristics. In the Polotsk voivodship there was its own system of accounting. Accounting and reporting were an important part of society. Normative documentation existed in each period and met the requirements of that time. The documentation was kept according to the norms and rules of regulatory documents. All information about the activities of the organization, which is in the primary accounting documents, is subject to registration in the accounting registers. Each of the registers is compiled in accordance with the accounting form used by the organization, in compliance with all the requirements set out in the article.

Thus, this article reflects the features of primary documents. On the territory of the Grand Duchy of Lithuania, as well as on the territory of Belarus, the entire process of accounting and reporting was regulated by normative documents. All processes were registered. And also all documents in the Polotsk voivodship recorded various legal relations. All transactions were fixed in special books. Information was added into books without any grouping according to certain signs. Documents on the territory of the Polotsk voivodship were called "sheets". All "sheets", as well as other extracts, were recorded in the act books.

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