

1.09 Objavljen strokovni prispevek na konferenci
1.09 Published Professional Conference Contribution

Mirjana BOGOSAVLJEVIĆ*

THE EXPERIENCE IN ARRANGING ARCHIVES OF THE MINISTRY OF FINANCE FONDS AT THE ARCHIVES OF SERBIA – TAX ADMINISTRATION DEPARTMENT COLLECTION

Abstract:

This paper represents a review of experience the author has gained while arranging and processing the archives of the Tax Administration Department of the Ministry of Finance 1839-1918 fonds, the largest among the fonds at the Archives of Serbia. The Fonds of Ministry of Finance contains 819 linear meters of material, i.e. 5939 folders and 1535 books, thus presenting an excellent show subject for the issues arising from processing extremely large archival collections. The paper presents certain theoretical and practical aspects of processing extensive and complicated fonds.

While describing the actual work on the Tax Administration Department Collection the author made an attempt to answer a number of questions related to arrangement and processing of archives, and introduce the issues observed during the perennial work on the fonds with large quantity of records.

Keywords:

Ministry of Finance, Tax Administration, signature, large fond, arrangement, description

Izveček:

Izkušnje pri urejanju arhivskega gradiva fonda Ministrstvo za finance – Zbirka Oddelka za davke v Arhivu Srbije

Prispevek predstavlja pregled izkušenj, ki smo jih pridobili med urejanjem in obdelavo gradiva Oddelka za davke fonda Ministrstvo za finance 1839–1918, ki je eden od največjih fondov Arhiva Srbije. Vsebuje 819 tekočih metrov arhivskega gradiva, 5939 fasciklov in 1535 knjig in tako predstavlja odličen primer za prikaz problemov, ki se pojavijo pri obdelavi tako obširne arhivske zbirke. V prispevku so predstavljeni določeni teoretični in praktični vidiki obdelave obširnih in zapletenih fondov.

Med opisovanjem praktičnega dela na fondu Ministrstvo za finance poskuša avtorica odgovoriti na mnoga vprašanja, povezana z urejanjem in obdelavo arhivskega gradiva, ter predstaviti probleme, ki so se pojavili pri večletnem delu z velikimi količinami arhivskega gradiva.

Ključne besede:

Ministrstvo za finance, Davčna uprava, signatura, veliki fondi, urejanje, popisovanje

1 INTRODUCTION

Archives of Serbia was established by passing the Law on the State Archives of the Kingdom of Serbia on December 14, 1898. Archives of Serbia is an institution, which, for more than a century, collects, preserves and enables access to documents for generations and generations of researchers and lovers of the past and history. This process lasts to this day.

* Mirjana Bogosavljević, MA, senior archivist, Archives of Serbia, Karnegijeva 2, Belgrade, Serbia, contact: bogosavljevicmirjana@yahoo.com.

Today, the Archives of Serbia keeps about 14,000 linear meters of archival material, classified in 672 fonds and 71 collections. The oldest documents in the Archives are in the fonds Privileged Serbian municipalities in Buda (1673-1907), while the documents of the Duke's office (1815-1839) is the oldest fonds created as a product of work of state administration on the territory of Serbia. The collections of archival material also consist of some older documents in the collection of gifts and purchases of archives, which date back to the year 1282, in the collection Andrew Luburića there are documents from 1690, in the collection Mite Petrovic from 1711 to 1899, and the Varia collection contains some documents from 1718.

The Archives of Serbia Library was established in 1900, at the same time as the institutions itself. The Library presents a special research library, which has more than 75,000 monographs and periodicals on history and other related social sciences, and besides a large number of daily newspapers, official journals, lexicons, encyclopaedias, dictionaries, reference books and other library materials. One of the most important fonds in the Library is the Fond of old and rare books.

2 FONDS OF THE MINISTRY OF FINANCE

One of the most extensive fonds in the Archives of Serbia is the Fonds of the Ministry of Finance (1839-1918), which contains about 819 linear meters of material. The scope and amount of material within the fonds of the Ministry of Finance can be best explained through a brief history of the Fonds, which should provide the best picture of the Fonds' contents and the type of material kept within.

Historically, the emergence of the Ministry of Finance as a state institution is linked with socio-political events in Serbia. The inception is linked to the emergence of the People's Treasury also known as the Dukes's Treasury established in 1815 in the house of Duke Milos at the town of Crnuce. Until 1819 the National Treasury was managed by the Duke Milos and its primary function was tax collection. Documents from that period generally contain accounts of certain counties, various military expenses and treasurer correspondence with some of the counts in connection with their salary.

In 1836 the National Treasury was replaced with the „Main Kaznecejstvo“, soon to be replaced in 1839 by „Popociteljstvo“ of the Finance through the Decree of Duke Milos and the organization of the central state administration. The law on the Organisation of the Central State Administration of March 10, 1862, introduced a change of the name from the Popociteljstvo of Finance into the Ministry of Finance.

The collection of the Ministry of Finance contains documents in the field of economy, trade, finance, industry, agriculture, mining, forestry, tax system, financial administration, customs office (import, export, transport, various reports) and others.

The oldest document of this fonds dates back to 1824 (a copy of the general expenditure for half a year, i.e. was established in the first budget), notebook and documents of purchasing Turkish properties from 1830–1833 as a number of documents relating to the question of stategoods and similar.

Departments of the Ministry of Finance are: Prudence department (1839–1864), the Administrative Department (1839-1918); Ministry, Treasury, Main State Accounting (1839–1918); Mining Department (1848-1883); Department of Economy (1859-1883); General Attorney Department and Management of State resources (1871-1918); Funds Management (1862-1883); National Loan Management, Management of State Debt (1876-1915); Customs Department, Customs Directorate (1882-1918); Tax Administration (1884-1918).

2.1 Arranging and processing the Tax Administration Collection of the Ministry of Finance Fonds

Twenty years ago, as a junior archivist, the author commenced the work on the large fonds of the Ministry of Finance, arranging the records with one of the departments of the Ministry of Finance - Department of Tax Administration.

The issue of classification and processing of archival material is one of the main issues archivists encounter. While arranging the records, the main objective is to systematize documents and process them as quickly as possible in the most professional manner in order to be offered for review and use to researchers and other users.

The Tax Administration comprises material from the period between 1884 and 1918. The Tax Administration scope of work was predominantly solving all important issues concerning taxes, therefore the records include: extracts from the book of census of the people and property; lists of taxpayers; individual lists of immovable property, taxes on the surrender of the lists by districts; reports on tax collected by districts; the slots direct taxes; petitions and complaints related to tax payments; various judgments, testimonials and rulings on the payment of taxes; various judgments; lists of persons who are exempt from taxes; monthly reports on revenues, as well as the conduit list of all items that carry a certain identification code indicating Tax Administration Department (Pr).

Data show that the Department of Tax Administration contains 1785 file folders and 302 books and therefore represents an excellent example for the consideration of the problems that arise from processing and arranging large fonds in the archives.

Archival material of the Department of Tax Administration is arranged on the principle of provenance, which means that every written document had its place in the group of archival material that it had occupied in the Register, i.e. archival arrangement followed the order established in the Register. The principle of provenance in the subject records of the Directorate of the Tax Administration meant that while arranging the material, the author paid attention to the original internal order of the formation of the archival material.

Documents in each subject were arranged in accordance with the original order which means the initial act from which the subject is formed was kept in the first place and then the rest of the documents were lined up per an incrementing document reference number and the corresponding date of creation. For those subjects where original documents bear the same reference number as the concept document or a copy, the preference was given to the original document, the one that was created earlier. The appendices were put behind the original or supporting acts while maintaining their chronological order.

As for the distribution of the books, items for which there were references in the books (reference protocols and registers) were formed using the reference number or registration number and fasciculations. Those items were distributed through books (according to the reference number). For items with no book records, the author prepared item lists. All documents were checked per their content or registration numbers in order to determine the originating subject. At the end each subject was placed in its own folder and foliation (numbering).

2.2 Issues, dilemmas and the proposed solutions

Further in the text, some of the issues and conclusions to which the author came while arranging the archives of the Department of Tax Administration are described.

If we start from the assumption that each Fonds speaks for itself then the key question is to what extent arranging and describing a fonds depends on the content. Is it possible to always abide by the general principles of the classification and processing of documents or must there be certain discrepancies?

Working on the collection of the Department of Tax Administration confirmed the assumption that the processing, arranging and describing a fonds to a large extent depends on the content of the archival material. In the particular subject, the documents were related to the functioning of the tax system of the late 19th century. The three key documents that make up most of the collection: tax schedule, applications, complaints, rulings, reports and census books were arranged in a way that they were adapted to their original purpose.

The tax schedules were arranged per county on the grounds of the fact that the value of the tax was allocated differently for each of the counties. The problem of separation between individual counties and districts and within county districts presented an issue due to the lack of precise administrative territorial division of Serbia. For a researcher, it is very important to have a clear overview of taxes by counties and districts; therefore I used as a dividing line the review of the administrative territorial division of Serbia from 1866. The collection documents show that the personal income tax item was the highest concern to citizens as it could be concluded from the large number of requests, complaints and applications addressed to state with the aim of exemptions or tax deductions. That type of documents were grouped basing on their contents in order to enable easy access and use. In that process, the fonds' inventory books played a crucial role since they represent very important source of complete and detailed information about fond. The task of archivists is to penetrate into the content of the document, discover what is the information embedded within, and if necessary, to thereby adjust the arrangement and processing of documents in order to allow the researcher to obtain accurate and reliable information about the material.

Another important issue that occupies almost all of archivists is the problem of providing the final signature.

In practice, signature elements vary from fonds to fonds, hence it is a basic question of how to achieve consistency in describing documents and whether it is possible at all. My opinion is that it is not feasible to establish one unique element as a key element for the signature and that the complexity of the different fonds (the difference between the old and the new period) must be taken into account but also believe that the signature has to be as simple as possible, to include basic tags (tag of the archives, fonds, department, folder-box, serial number and year of subjects) to be short and transparent.

Signature of the material from the collection of the Department of the Tax Administration had the following structure:

- Fonds,
- Department,
- Folder-box,
- Serial number/Year

and it looked for example like this: MF Pr FI r1/891.

In the present era of digitization of archival material signatures can certainly be of great importance. Metadata of the digitized documents are essential to identify, manage, access, use and protect digital resources. The process of digitization of archival material cannot be considered successfully performed if the quality of metadata for each digitized document is poor and inadequate for any of the stages in this process: the appointment of files, scanning, processing, quality control, search, storage and long-term management.

In this context, it is of exceptional importance that all already existing data about the documents are included into the future structure of the meta-data. And the most significant of all of them are existing signatures of documents because they contain all important data of the original document uniquely positioning within the collection. This is particularly important in subjects where for technical reasons such as the scope and diversity of original documents (photographs, maps, drawings and the like) within the same group resorts to the formation of multiple digital recordings - files, which can very often be of different formats. In such subjects, the original signature is the key bonding link between the produced digital records.

Does the production of high-quality informative data i.e. making information resources vary from fonds to fonds? Are there certain differences when it comes to extensive archival collections?

In theory, depending on how detailed a description of the material is (in terms of contents) inventory can be: summarized, analytical and itemized. It is true that a large and comprehensive inventory summary information as a means primarily depends on the detailed arrangement and process of fondsdescription. In this way, informational resources receive their true character by providing notice of the established order in archival arrangement and data processing. In practice, things are a little different. Boxes and boxes of material that stand in front of archivists impose the question of whether it really is necessary to do a detailed description of the object. In particular with the arrangement and description of the Tax Administration Collection, for subjects where there were no books (reference protocols and registers) I prepared a list of items. The list is presented with detailed description of the content of each subject. It is certain that a lot of time was spent on drawing up the list of subjects and it was after the years of work on the classification and processing of the material that I realized that with such large funds, it would be much more efficient to classify documents into specific thematic areas, depending on their content (all the applications together, all the complaints together, rulings etc.) and avoid creation of the item-specific descriptions. It should be taken into account to recognize specific items that may be of special interest based on their contents. I would single out only some of these documents in the Department of Tax Administration: *Rule Book for The Improvement of Society for Improvement and Adornment Savamala, Sava, Terazije and Three Keys Districts As Well As Maintenance, Tyding up, Improvement of the free market at the Zeleni Venac*. Another interesting document in the collection is the *Proposal of the State Attorney from Belgrade* to draw up a new law on taxes and State Chemist report on which wines are good and guidance to customs offices and wine merchants to sample and send adequate quantities of wine to the State laboratory for analysis.

Equally important issue in the process of arranging and processing the material from extensive fonds is the method of disposing of the fonds excessive archival material. During processing and arranging of the Department of Tax Administration material excessive documents were disposed: all duplicates, receipts, statements, invoices, applications for tax reductions and exemptions etc. Although the documents disposal was performed in careful and responsible manner it does not represent the final appraisal of the fond material since it will be a subject of the revision after certain period of time. An archivist only proposes to the Discarding Commission the documents for disposal and it is the Commission final evaluation and judgment

of the value material of a certain fonds or a series. The problem with large fonds is that it may appear to an archivist that a lot of documents in a collection are duplicates thus supposedly not being of great relevance or value therefore it is necessary to commence that type of work very sensibly.

In the end I would emphasize that among archivists there is no unified stance on the arrangement and description of archival fonds. The Dutch archivists Muller, Feith and Fruin emphasized the principle of origin, which allows protection of the integrity of the documents, i.e. certain documents can be fully understood only in the context of the related documents. If the records are arbitrarily taken out of their context and the adjustment will be in any arbitrary way, their real significance as documentary evidence may be hidden and lost.

There are opinions that the main problem with the arrangement of archival material is in the Archival principles, which archivists strictly abide to without taking into account the particulars of the documents. Due to those principles, archivists are often requested to provide detailed descriptions by determining which information will be included in the description. In that way, very frequently the form of the document is more emphasized rather than the content of the document itself (which is very often the situation with an inventory of the subject). Very strict abiding to those principles is more aiming to the preservation of archival material and less to allowing easy access to it.

Some authors, such as Mark Greene and Dennis Meissner (2005) argue that the traditional treatment of archival material is too slow and they support the proposition that the archival material should be arranged as quickly as possible in order to quickly achieve reduction of the number of unsettled documents.

The problem of arranging fonds containing large amounts of material is becoming more and more actual nowadays since archives are getting them more often than ever. In this paper, I put the spotlight only partially at the problem, which I was facing in the process of arranging and processing the archives of the Tax Administration Department. Archivists certainly have to find solutions for all issues they come upon for having fonds successfully arranged. It is of utter importance that in that process clearly defined informational aids are generated containing optimal data about the documents. The information thus provided should not diminish the importance of the document contents and yet it should be abbreviated and understandable. The final goal is successful digitization of the archival fonds.

I believe we all agree that it is in the interest of contemporary archival science to find a way to get to arrange and process as much archival material as possible in the shortest possible time without losing its contents and value.

SOURCES AND LITERATURE

- Green Mark, Meissner Dennis (2005). *American Archivist 68:2: More Product, Less Process: Revamping Traditional Archival Processing*. Chicago: Society of American Archivists.
- Group of authors (1862). *Zbornik zakona i uredaba 15, AS, MF, IV, PN82/1862*. Belgrade: Archive of Serbia.
- Group of authors (2017). *Arhivi u Srbiji* (in preparation). Belgrade: Archive of Serbia.
- Muller S., Feith J. A., and Fruin (2003). *Manual for the Arrangement and Description of Archives*. New York: H.W. Wilson Company 1940. Reissued in 2003 by Society of American Archivists.
- Official Gazette of SRS No 12/67: Archival board of Archive of Serbia delivers guidance and recommendations for arrangement of archival fonds.

- Schellenberg Theodore R. (1951). *Staff Information Paper. No. 18: Archives and Records Management Resources*. Washington: National Archives and Records Administration.

POVZETEK

IZKUŠNJE PRI UREJANJU ARHIVSKEGA GRADIVA FONDA MINISTRSTVO ZA FINANCE – ZBIRKA ODDELA ZA DAVKE V ARHIVU SRBIJE

Na podlagi strokovne obdelave arhivskega gradiva zbirke Oddelka za davke v fondu Ministrstvo za finance je avtorica prišla do naslednjih zaključkov:

- Razumevanje vsebine arhivskega gradiva v fondu je še posebej pomembno in bistveno olajša njegovo urejanje in obdelavo.
- Pomembno je vzpostaviti principe za določanje signature.
- Pri ustvajanju iskalnih pripomočkov se ne smemo podajati v podrobne popise vsakega posameznega dokumenta, potrebno je najti ravnotežje med podajanjem pravih informacij o gradivu in njegovi uporabnosti za raziskovalce.
- Za gradivo brez pripomočkov (registrov ali indeksov) je nujno napraviti predmetni seznam. Popisi morajo biti natančni, enostavni in kratki.
- Osredotočiti se moramo na podajanje informacij o gradivu in možnost za lažjo uporabo le-tega.
- Zlasti pri večjih fondih je posebej pomembno, da se izognemo preveč podrobnostim in zaobjamemo tri ključne elemente: avtentičnost, zanesljivost in uporabnost.
- Ugotoviti je potrebno, kaj je pomembno za uporabnika, kaj fond vsebuje in kako gradivo najhitreje pripraviti za uporabo.
- Pri digitalizaciji gradiva je pomembno, da se omogoči uspešno iskanje.