

LIETUVOS ISTORIJOS INSTITUTAS

XVIII

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VILNIUS

Lietuvos Didžiosios Kunigaikštystės
sostinė

Sudarytoja

RAMUNĖ ŠMIGELSKYTĖ-STUKIENĖ

Lietuvos istorijos
institutas

Vilnius
2024

XVIII amžiaus studijos | Eighteenth-Century Studies

Recenzuojamas tęstinis mokslo leidinys, leidžiamas nuo 2014 m. | Peer-reviewed journal published since 2014.

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Knygos leidybą pagal „Valstybinę lituanistinių tyrimų ir sklaidos 2016–2024 metų programą“ finansavo

Lietuvos mokslo taryba (sutarties Nr. S-LIP-2.4-14)

Sponsored by the Research Council of Lithuania

Svetainė internete | Website <http://www.istorija.lt/journals/xviii-amziaus-studijos/>

Redakcinės kolegijos adresas | Contact address

Lietuvos istorijos institutas

Tilto g. 17, 01101 Vilnius, Lietuva

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Bibliografinė informacija pateikiama Lietuvos integralios bibliotekų informacinės sistemos (LIBIS) portale [ibiblioteka.lt](http://biblioteka.lt)

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ISBN 978-609-8314-50-2

ISSN 2351-6968

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THE DEBTS OF THE CITY OF VILNIUS IN THE SECOND HALF OF THE 18TH CENTURY

MINDAUGAS KLOVAS

Lithuanian Institute of History

Abstract. This article presents an analysis of the issue surrounding the debts of the city of Vilnius in the 18th century, focusing mainly on the second half of the century, when the city treasury faced financial difficulties. I seek to identify the reasons for these debts, the most important of them being expenses incurred for the upkeep of the Russian army. The treasury was also burdened with providing for the soldiers of the Grand Duchy of Lithuania and the city garrison. The extent and nature of these expenses is analysed. The largest creditors are registered in the article, and expenses for debt administration and return are also analysed.

Keywords: Vilnius, treasury, city debt, creditors, Russian army, army of the Grand Duchy of Lithuania, city garrison.

Anotacija. Straipsnyje analizuojama Vilniaus miesto skolų problematika XVIII a., didžiausią dėmesį sutelkiant į aptariamo šimtmečio antrąją pusę, kuomet miesto iždas susidūrė su finansiniais sunkumais. Siekiama nustatyti skolų atsiradimo priežastis, tarp kurių svarbiausia – išlaidos Rusijos kariuomenei išlaikyti. Sostinės iždo būklę taip pat apunkino Lietuvos Didžiosios Kunigaikštystės karių bei miesto įgulos išlaikymas. Tiriamas tokio pobūdžio išlaidų dydis ir pobūdis. Straipsnyje suregistuoti stambiausi kreditoriai, analizuojamos išlaidos skoloms administruoti ir grąžinti.

Reikšminiai žodžiai. Vilnius, iždas, miesto skola, kreditoriai, Rusijos kariuomenė, Lietuvos Didžiosios Kunigaikštystės kariuomenė, miesto įgula.

Introduction

‘Debt refers to monetary funds or other property (other assets) which the lender (creditor) gives over to the debtor conditionally, with the aim of recovering the debt and receiving (in most cases) interest, recompensation for giving the loan; a monetary obligation which the debtor must fulfil to the lender. The loaned assets allow legal and natural entities to perform operations they would otherwise be unable to perform using just their own financial capabilities.’¹ Debt is an

¹ <https://www.vle.lt/straipsnis/skola/> (accessed 08.08.2023).

inseparable part of the modern economy that states, cities and other institutions or individuals with assets at their disposal would constantly encounter. When we are talking about the Middle Ages or the Early Modern Period, rarely would any state or city be able to manage its debt successfully and boast of having a positive annual balance in its treasury.² West European cities handled their finances in an increasingly systematised manner at least from the 13th and 14th centuries, when keeping revenue-expenditure books became a more common practice. This point of reference also meant that the finances of Late Medieval cities in particular were researched more often.³ Research into the treasury of Krakow, the capital of the Kingdom of Poland, Lithuania's neighbour, has drawn the attention of historians, which showed that Krakow already had a number of debts in the 15th century, the repayment of which incurred annual interest ranging from 3% to 8.33%.⁴ Research into the Lviv city treasury from the 1620s and 1630s is also important, which informs us that the city's expenditure for repaying debts and paying the accumulated interest reached 15.4% of its total yearly expenses, and according to the researcher, acted as a significant burden on the treasury, forcing its managers to take on new debt.⁵

- 2 See the work summarising Europe's fiscal policy: *Economic Systems and State Finance*, ed. Richard Bonney (Oxford: Clarendon Press, 1995), p. 507 (Chapter 14, entitled 'Public Credit', gives a summary of the trends in debts and loans of West European states and cities). Works devoted especially to the debts of cities are also being published, among them in particular: Mark Boone, Karel Davids, Paul Janssens (eds.), *Studies in European Urban History (1100–1800)*, vol. III: *Urban Public Debts: Urban Government and the Market for Annuities in Western Europe (14th–18th Centuries)* (Turnhout, Belgium: Brepols Publishers, 2003), with articles on the history of the debt of separate cities, such as Venice, London, Amsterdam, Bruges, etc, spanning the period 1300 to 1700.
- 3 The historiography on this issue is particularly wide ranging. Below are the most important monographs that go into detailed research of the treasuries of West European cities: Françoise Humbert, *Les finances municipales de Dijon du milieu du XIVe siècle à 1477* (Paris: Société de Belles Lettres, 1961); William M. Bowsky, *The Finance of the Commune of Siena 1287–1355* (Oxford: Clarendon Press, 1970); Anthony Molho, *Florentine public finances in the early Renaissance, 1400–1433* (Cambridge, MA: Harvard University Press, 1971); Denis Clauzel, *Finances et politique à Lille pendant la période bourguignonne* (Les éditions des Beffrois, 1982); Albert Rigaudiere, *Saint-Flour, ville d'Auvergne au bas Moyen Age: etude d'histoire administrative et financière*, T. II (Paris: Presses Univeritaires de France, 1982); *The receivers' accounts of the city of Exeter 1304–1353*, ed. and trans. Margery M. Rowe, John M. Draisey (Devon and Cornwall Record Society, 1989); Oliver Landolt, *Der Finanzhaushalt der Stadt Schaffhausen im Spätmittelalter* (Ostfildern: Thorbecke, 2004). We would also draw attention to some of the more general books on this topic which touch on the issue of city finances: David Nicholas, *The later medieval city 1300–1500* (London and New York: Longman, 1997), p. 156–179; Eberhard Isenmann, *Die deutsche Stadt im Mittelalter 1150–1550: Stadtgestalt, Recht, Verfassung, Stadtregiment, Kirche, Gesellschaft, Wirtschaft* (Wien–Köln–Weimar: Böhlau, 2012), p. 516–560.
- 4 Stanisław Kutrzeba, *Finanse Krakowa w wiekach średnich*, in: *Rocznik Krakowski*, t. III (Kraków, 1900), p. 121–128. The same article also has a brief discussion of the city finances of other cities in the Kingdom of Poland.
- 5 Roman Zubyk, *Gospodarka finansowa miasta Lwowa w latach 1624–1635* (Lwów: kasa im. rektora J. Mianowskiego instytutu popierania polskiej twórczości naukowej, 1930), p. 307–336, 447.

Research into a chronologically later period, covering the 18th century, is not as rich. More general works inform us that in the 18th century a great number of West European cities were burdened with debt. For example, in the early 18th century, following the unsuccessful War of the Spanish Succession, Augsburg, one of the largest Germanic cities, had to pay a contribution of 3.8 million gulden (florins), thus destabilising the city treasury for almost half a century. An outbreak of the plague in the 1760s cost 400,000 gulden; the flood of 1789 also caused great damage; while the French Revolution incurred a great amount of expense as well. Following the outbreak of the plague in 1770 and 1771, the number of people seeking alms in the city exploded, and prices reached exorbitant levels, so the city allocated significant funds to be able to provide for its poor. There were also other 'holes' in the treasury in the 18th century. The widespread avoidance of paying taxes can be noticed, but the city authorities showed great lenience in this regard. The situation only stabilised in 1803 when an agreement was reached for a major loan.⁶ The closest and most suitable case for comparison to Vilnius would be a study of Old Warsaw, of which the chronological boundaries span the years 1765 to 1795.⁷ It was found that the city debt significantly exceeded its regular annual income, while the administration of this debt (interest repayments and covering debts) comprised anything from 0.31% and 33.84% of the city's total annual expenditure.

Unlike the other most important West European cities, Vilnius' finances can only be studied in a more consistent manner from the 1640s, when a revenue-expenditure inventory for the city started being kept, and because later revenue-expenditure books have survived.⁸ The latter show that the inhabitants of Vilnius maintained relative fiscal discipline rather successfully in the second half of the 17th century and the first half of the 18th century, managing to avoid accruing any large city debts in this time.⁹ This is why this article devotes most attention to the second half of the 18th century, when its debts and their administration became the daily concern of the magistrate. The reasons for the emergence of these debts will be analysed, and the city's main creditors will be discussed.

6 *A Companion to Late Medieval and Early Modern Augsburg*, B. Ann Tlusty, Mark Häberlein (Leiden–Boston: Brill, 2020), p. 161–164. See also: *A Companion to Venetian History, 1400–1797*, ed. Eric R. Dursteler (Leiden–Boston: Brill, 2013), p. 259–272.

7 Franciszek Piltz, *Gospodarka finansowa Starej Warszawy 1765–1795* (Warszawa: drukarnia miejska Miodowa 23, 1939), p. 50–53, 99, 102, etc.

8 A majority have been registered: Mindaugas Klovas, *Vilniaus miesto iždas 1647–1794 m. pajamų–išlaidų knygų duomenimis*, in: *Lietuvos istorijos metraštis*. 2017/2, 2018, p. 97–101.

9 Darius Sakalauskas' dissertation is important regarding the history of Vilnius' economy, as it analyses private capital in Vilnius in the 17th and 18th centuries. Even though the Vilnius magistrate is not analysed as a debtor (a receiver of credit), a great deal of attention is given to the history of debt/credit in general, as well as the regulation of annual interest rates and their amounts. See: Darius Sakalauskas, *Private Capital Management: the Case of Vilnius in the 17th–18th Centuries*, doctoral dissertation (Vilnius, 2009). See also: Jurgita Verbickienė, *The Bankruptcy of the Vilnius Jewish Community in the Second Half of the 18th Century. The Structure of the Debts and the Process of their Payment*, *Lithuanian Historical Studies*, 2022, vol. 26, p. 29–61.

Vilnius' debts in the first half of the 18th century

The first time the inhabitants of Vilnius had to pay contributions was to the Swedish army at the beginning of the Great Northern War. The question of contributions to the Swedish army has been thoroughly analysed in historiography. Vilnius was occupied by the Swedish army on 5 April 1702, which soon, i.e. on 10 or 20 April, demanded that the city's inhabitants pay a contribution of around 150,000 zloty.¹⁰ Most of the sum, 102,000 zloty, had to be paid by citizens within the magistrate's jurisdiction, while the remainder was to be paid by the inhabitants of other jurisdictions. In addition, 1,859 pounds of gunpowder and 2,503 pounds of lead were requisitioned from the city's warehouses.¹¹ The money had to be paid within one and a half weeks, and to ensure that their demands would be met, the Swedes imprisoned several merchants and members of the council, and some monastery superiors.¹² As has been mentioned, the city's inhabitants had to pay 102,000 zloty. For comparison, on the eve of the war, i.e. in 1699, the city treasury's revenue reached 7,619 zloty, and in 1701 it was 11,268 zloty.¹³ Thus, the contribution to the Swedish army was at least ten times greater than the city's annual revenue. Unfortunately, we have no information about the city's revenue-expenditure books for the war period a source gap exists for 1702 to 1711, meaning we cannot comment on how this contribution affected the city treasury. In postwar times the city's revenue decreased significantly, and in 1712 only 2,007 zloty reached the city treasury, a fifth of what it was in 1701; the city treasury was in deficit for several years thereafter.¹⁴ In 1712, the deficit reached around 55%, in 1713 around 48%, and in 1715 around 20%; in later years, the treasury was balanced.¹⁵ This deficit was not directly related to covering the costs incurred during the war, but appeared as a result of expenses incurred when sessions of the Supreme Tribunal of Lithuania convened in Vilnius. Nevertheless, the city revenue books do not contain a single entry concerning loaned money or the return of any kind of debt. Regardless of its record-breaking meagre annual revenue, from 1718 to 1766 the Vilnius city treasury was exemplary in terms of stability and fiscal discipline.¹⁶

10 Kamil Frejlich, *Pod przysądem borodnictwa wileńskiego* (Toruń: Wydawnictwo Naukowe Uniwersytetu Mikołaja Kopernika, 2022), p. 84.

11 Gintautas Sliesoriūnas, 'The First Occupation of Vilnius During the Great Northern War (April–May 1702)', in: *Lithuanian Historical Studies*, 2009, vol. 14, p. 87.

12 *Ibid.*, p. 87.

13 Mindaugas Klovas, *op. cit.*, p. 98.

14 *Ibid.*, p. 98.

15 *Ibid.*, p. 98–99.

16 *Ibid.*, p. 95.

The emergence of debts and the Russian army in Vilnius

The political situation became more acute in the state in the 1760s. The reforms enacted by the King of Poland and Grand Duke of Lithuania Stanislaus August Poniatowski drew strong opposition from Russia. Opponents of the reforms, backed by Russia, formed the Radom Confederation in 1767, and the Russian army was sent in to support it. Military clashes broke out for several years, until finally the Russian-backed opponents of the reforms celebrated victory and the First Partition of the Polish-Lithuanian Commonwealth took place in 1772.¹⁷ This political situation is reflected in the life of the capital of the Grand Duchy of Lithuania and the city's revenue-expenditure books. They contain a record of the Russian army's arrival in Vilnius on 14 March 1767, and the army stayed for the next 13 years!¹⁸ The new challenges that befell the city are reflected in the protocols of the city council sessions. The protocol of the city council session from 1 August 1767 notes that the Russian army presented a list of all the goods it demanded, which the magistrate had to provide in ten days. It is noted that the magistrate and the merchants' community allocated funds for this matter, but at the same time they agreed to send envoys to the Vilnius voivode with a request that the city's inhabitants be relieved of such burdens in the future.¹⁹ As we know, the voivode did not accede to the citizens' request, and affairs surrounding this question only gained momentum. A session protocol dated 10 September 1767 notes that each household had to allocate a certain amount of products for the Russian army's upkeep (888 households are mentioned), and a place was designated where the products were to be taken.²⁰ During a session on 15 October 1767, the Vilnius councillor Józef Paszkiewicz accounted for the purchase of products for Russian soldiers.²¹ At the beginning of the following year, at a session held on 11 January 1768, the matters of providing firewood,²² and on 1 June hay,²³ to the Russian soldiers were discussed. The Vilnius city revenue-expenditure books show that the greatest amount of funds for the upkeep of Russian soldiers were allocated in 1767 to 1774 (see Table 1). In 1767, expenditures of this kind made up 44.2% of the city's total annual spending,

17 For more on these political events, see: Zigmantas Kiaupa, *Lietuvos istorija: Trumpasis XVIII amžius (1733–1795 m.)*, t. VII, d. II, Vilnius: Lietuvos istorijos institutas, 2018, p. 631–644. See also Richard Butterwick, *The Polish-Lithuanian Commonwealth, 1733–1795: Light and Flame*, New Haven, London: Yale University Press, 2020.

18 Lithuanian State Historical Archives (further – LVIA), col. 458, inv. 1, file 246, p. 39v: '*Expensa na wojsko Rosyjskie jak przybyło do Wilna w roku 1767 miesiąca marca dnia 14*'.

19 LVIA, col. 1199, inv. 1, file 5, p. 26v.

20 *Ibid.*, p. 27v.

21 *Ibid.*, p. 28v.

22 *Ibid.*, p. 33.

23 *Ibid.*, p. 34.

with the peak being reached in 1772, as much as 91% of the city's total annual expenditures. In that year, the question of expenditure was discussed a number of times by the city council. To illustrate it, it can be noted that the session of 16 June 1772 shows that the city did not have sufficient funds to cover the Russian soldiers' expenses, so it was decided to borrow 1,000 struck thalers (18,000 złoty), and the burgomasters for that year were granted the authority to seek out a loan for the required sum.²⁴ Meanwhile, at the session held on 31 July 1772, on account of the major expenditure on Russian soldiers, a decision was made to mortgage the city's folwark, and thus borrow an additional 6,000 złoty;²⁵ the city's expenditure for the coming year was discussed at the session held on 7 December 1772, but due to a shortage of funds for the city's needs and its expenses for the upkeep of the Russian army, this session was postponed.²⁶

Army expenditure decreased sharply from 1775, until the Russian army finally left Vilnius in 1781. The last expenditure on Russian soldiers was recorded on 30 April 1781.²⁷ However, it was renewed one decade later, from 1792, when the Targowica Confederation was founded to stop the implementation of the reforms of the Four-Year Sejm. The Russian army thus again entered the Polish-Lithuanian Commonwealth, and occupied Vilnius on 14 June.²⁸ The very next day, on 15 June, the city's revenue-expenditure books already have a record of the first inhabitants' expenditure for meeting the Russian soldiers' needs.²⁹ That year, more than 18,000 złoty was spent on Russian army provisions, making up around 36% of the city's total annual expenditure. It is unclear for how long Russian soldiers stayed in the city. The last such expenditures were recorded on 28 February 1793.³⁰ Later city expenditure books have not survived, but it is likely that Russian soldiers remained in Vilnius the whole time until 23 April 1794 when insurgents overtook the city.³¹ The Russian army occupied the city again on 12 August 1794, and from 15 August the occupying authorities took control of the city's finances.³²

24 *Ibid.*, p. 54v.

25 *Ibid.*, p. 56; see also: the session protocols for 4 August 1772 (*Ibid.* p. 56v–57), 31 August 1772 (*Ibid.*, p. 57v–58) and 1 October 1772 (*Ibid.*, p. 58).

26 LVIA, col. 1199, inv. 1, file 5, p. 60.

27 LVIA, col. 458, inv. 1, file 283, p. 10v. It is sometimes indicated in historiography that the Russian army left the territory of the Polish-Lithuanian Commonwealth in 1780, for example: Paweł Majdański, *Armia w przebudowie – wysiłki szlachty na rzecz uzdrowienia sił zbrojnych w okresie stanisławowskim*, *Roczniki nauk prawnych*, 2016, t. XXVI, no. 3, p. 46.

28 For more information about these political events, see: Zigmantas Kiaupa, *op. cit.*, p. 660–668.

29 LVIA, col. 458, inv. 1, file 333, p. 1.

30 *Ibid.*, p. 14.

31 For more about the insurgency, see: Zigmantas Kiaupa, *op. cit.*, p. 668–674.

32 The first revenue-expenditure book of occupied Vilnius with the new financial commitments structure: LVIA, col. 458, inv. 1, file 365.

Table 1. Expenditure for the upkeep of Russian soldiers

Year	Expenditure for Russian soldiers (złoty)	Percentage of total expenditure %
1767	6 258	44.2
1771	23 361	67.4
1772	41 841	91
1773	23 922	73.6
1774	26 111	82.2
1775	7 641	35
1776	9 718	43.8
1777	7 548	29.1
1779	10 833	16.5
1781	880	1.9
1792	18 031	35.6

Types of expenditure for the Russian army

Several types of expenditure for the Russian army are distinguished in the revenue-expenditure books. Spending went towards fuel and lighting, carriers' (carters') services which soldiers made extensive use of, the provision of food to soldiers' hospitals, treats and gifts for officers, the renovation of houses in which officers resided, etc. Here is a more specific example. The greatest amount of spending for Russian soldiers occurred in 1772: 41,841 złoty, or as much as 91% of total annual expenditure.³³ In that year, from 26 January 1772 to 3 February 1773, inhabitants of Vilnius purchased 10,016 wagons of firewood, 295 wagons of coal, 28,057 candles, 402 pounds of tallow for lamps, and 345 wagons of straw. In addition, a wage was paid each week to various service providers: guards (who protected the general, colonel, hospital), washerwomen and maids (they cleaned officers' homes, the army headquarters and the hospital), cooks (who prepared meals for the officers and the hospital), and servants for various services, for example, clearing away the snow. Some kind of renovation and maintenance work was conducted almost each week on buildings used by soldiers: sweeping chimneys, fixing windows, exterior and interior maintenance, and the purchase of building materials, furniture and paper. The city allocated funds each week for food products that were intended for the commandant and the soldiers' hospital. Treats and gifts for officers were bought several times a year. At the beginning of the year, 68 pounds of sugar,

³³ LVIA, col. 458, inv. 1, file 258.

12 bottles of champagne, 120 lemons and two stones (12.7 kg) of coffee were purchased for officers,³⁴ while the colonel's birthday required money for three bottles of champagne, eight bottles of English beer and four pounds of sugar.³⁵ These types of expenditure required a total of 26,830 zloty.³⁶ That same year, a separate register started being kept for horses requisitioned for the Russian army's needs, indicating the miles and direction of their use (when and where they went), and the cost. A distance of 9,927 miles was covered in one year, which cost Vilnius inhabitants 15,011 zloty.³⁷ The revenue-expenditure books also give an approximate account of the number of soldiers being catered for. At the start of the year (until the spring), firewood was transported to the 4th and 5th company of soldiers, while in April a division of soldiers arrived;³⁸ later, there is mention of the 1st, 4th and 8th companies of soldiers (one company could have had between 120 and 130 soldiers). The source also reveals the 'infrastructure' of soldiers in the city. In February of that year, firewood was being transported to 25 different buildings: various houses accommodating a general, a colonel, two rotmeisters, a lieutenant, six captains, a secretary, two majors, a doctor, and a doctor lieutenant and his staff, as well as the chanceries of the general and major, the grenadiers' and hussars' hospitals, the stables, a Franciscan sauna, a prison and a guardhouse. Firewood was also delivered to eight gates in the city's wall and to the sconces.

In 1775 to 1781, expenditure on Russian soldiers decreased significantly, not exceeding 37% of the city's annual spending, and not burdening the treasury too much. The city revenue-expenditure books show that the number of dislocated soldiers was much lower, and that spending now went only towards provisions for the soldiers' hospitals, the city gates and the guardhouse. Only one or two officers are also mentioned. In 1775, expenditure of this kind amounted to 5,015 zloty (at least a fifth of what it was in 1772), while spending on couriers serving the army's needs reached 2,626 zloty (almost a quarter of what it was in 1772).³⁹ Russian soldiers arrived again in 1792, when 18,030 zloty was spent for their needs, or around 36% of the city's total annual expenditure.⁴⁰ The services of carriers were again in demand, with Vilnius inhabitants paying 9,421 zloty for their work. A total of 8,609 zloty was spent on firewood and candles for the officers, hospitals, the guardhouse and gates, and for various other services. The revenue-expenditure book for this year does not indicate how many soldiers could have been in the city.

34 *Ibid.*, p. 23.

35 *Ibid.*, p. 55v.

36 *Ibid.*, p. 75v.

37 *Ibid.*, p. 94.

38 *Ibid.*, p. 35.

39 LVIA, col. 458, inv. 1, file 264.

40 LVIA, col. 458, inv. 1, file 333.

Expenditures for the city garrison

It is not known exactly when, but before Moscow's occupation in the mid-17th century, the gates of the Vilnius city wall and the gate tax were under the control of the Vilnius voivode and his officials, which is why the taxes collected never reached the city treasury. On the other hand, in this period the city did not have to pay for the upkeep of the soldiers guarding the gates. The gate tax used to generate a great deal of revenue, so as soon as the political conditions were favourable, the city's inhabitants recovered control of this tax. The Vilnius voivode Karol Stanisław Radziwiłł was the ruler's opponent, and temporarily lost his position as voivode in 1764, along with all his property. On 30 April 1764, the General Confederate Court of the Grand Duchy of Lithuania issued a decree according to which the city recovered its right to collect the gate and the paving tax.⁴¹ In the meantime, the city's inhabitants had to ensure the security of the gates and for this purpose maintain a city garrison and repair the defensive wall. The first revenue from the gate tax contributed to the city treasury in 1767,⁴² although city expenditure for the city garrison only appeared from 1779 (up until then, the gate had probably been manned only by Russian soldiers). This question was deliberated at a city council session on 7 April 1779.⁴³ The matter was solved in principle, stating that this had been one of the city's early rights, mentioned in privileges dating from 1505, 1522 and 1764, and in decrees according to which the garrison was to consist of 24 soldiers and one commandant. The task of forming the garrison was given to two councillors; however, it was also stated that on account of various expenditures, the city treasury was incapable of maintaining a full garrison, so the decision was made that it would be made up of 14 soldiers and a commandant, with the provision of a uniform. Meanwhile, the session of 28 April 1785 agreed to increase the garrison to 18 men and one commandant.⁴⁴ Expenditure on the city garrison would vary each year from 3,000 to 8,000 zloty, and made up between 5.6% and 16.7% of the city's annual spending. Regardless of the mentioned agreements reached at the council sessions, the composition of the city garrison was not stable. The revenue-expenditure books show that in 1783 the city garrison consisted of 27 soldiers, 29 in 1784, 22 in 1785, 20 in 1788, and 28 in 1792. Expenditures for these soldiers were of two types. First, the soldiers were paid a monthly wage, which would often be set along with the city's regular spending. Second, the soldiers were provided with a uniform (a complete set, from the shoes to a hat), which would

41 Piotr Dubinski, *Zbior praw y przywileiow miastu stoicznemu W. X. L. Wilnowi nadanych na żądanie wielu Miast Koronnych, jako też Wielkiego Księstwa Litewskiego*, Wilno: Drukarnia J. K. Mci przy akademii, 1788, p. 294–6.

42 LVIA, col. 458, inv. 1, file 246, p. 12.

43 LVIA, col. 1199, inv. 1, file 5, p. 100v.

44 *Ibid.*, p. 129v.

constantly require mending and renewal. Sometimes there was also spending on lamps, paper, or medicine for soldiers who fell ill.

Table 2. Expenditure on the city garrison

Year	Expenditure on the city garrison (złoty)	Percentage of total expenditure %
1779	4 169 ⁴⁵	6.4
1781	4 370	9.3
1783	7 871	16.7
1784	4 606	9
1785	3 456 ⁴⁶	7.1
1786	3 312 ⁴⁷	?
1788	3 977	5.6
1789	5 816 ⁴⁸	9
1791	8 196 ⁴⁹	13.4
1792	3 617 ⁵⁰	7.1

Expenditure on soldiers of the Grand Duchy of Lithuania

In February 1781, in addition to the set expenditure for Russian soldiers (in March and April only the services of carriers were paid for), the city treasury now also had to provide for the 4th and 6th regiments of the army of the Grand

45 This sum includes other city expenditure that is difficult to separate clearly, thus the city garrison was designated a sum that was somewhat smaller.

46 Expenditure on the city garrison is recorded in the book for this year along with other city expenditure. A total of 3,456 zloty was designated for wages; however, there was other spending as well, for clothing, shoes, etc, which would be difficult to account for separately.

47 Expenditure on the city garrison for the year 1786 is recorded along with other city expenditure (LVIA, col. 458, inv. 1, file 297, p. 467–486). Some pages from this book are missing, but city garrison monthly wages amounted to 276 zloty, meaning that 3,312 zloty must have been paid for one year. It is difficult to distinguish the exact spending on clothing, shoes, etc, as only part of the city expenditure book exists today, and the total amount of city expenditure remains unknown.

48 Expenditure on the city garrison is recorded in the book for this year along with other city expenditure: 276 zloty was spent on wages each month, so in one year this sum would have amounted to 3,312 zloty. Spending on clothing, shoes, etc, was entered separately, and reached 2,504 zloty and 24,5 groszen (LVIA, col. 458, inv. 1, file 315, p. 42).

49 Expenditure on the city garrison is recorded in the book for this year along with other city expenditure: from February to November, 274 zloty was spent, and in December and January 276 zloty; thus in one year 3,292 zloty must have been spent. Expenditure on clothing, shoes, etc, were entered separately and amounted to 4,904 zloty (LVIA, col. 458, inv. 1, file 329, p. 35–35v).

50 Expenditure on the city garrison is recorded in the book for June 1792 to February 1792 along with other city expenditure. We present spending on wages, shoes and uniforms (LVIA, col. 458, inv. 1, file 333, p. 21–33).

Duchy of Lithuania.⁵¹ The first expenditure of this kind was entered in the books on 4 February, for the purchase of 42 candles and 12 wagonloads of firewood. Expenditure designated for soldiers of the Grand Duchy of Lithuania fluctuated each year between 2,000 and 14,000 zloty, and made up from 3.4% to 28.9% of the city's annual spending. In general, the inhabitants of Vilnius had to provide for the 4th and 6th regiments' hospitals and guardhouse, which were supplied with firewood, candles, lamps, tallow and straw, and would receive services such as repairs, chimney sweeping and cleaning. Colonels were accommodated in two brick houses, the so-called Rudamina and Domanski buildings, so expenditure also covered their rent and renovation. Mention is made of expenditure of this kind in the protocols of the city council sessions as well. The session protocol from 20 October 1785 notes that an agreement had been reached to pay the Vilnius merchant Stefan Domanski 5,000 zloty over five years so that he would accommodate the colonel and major of the 4th Regiment suitably in a brick house on the Market (Town Hall) Square.⁵² Spending on the Grand Duchy of Lithuania's soldiers increased markedly in 1785 and 1789 because Vilnius residents were now paying the wages of officers serving in the 4th and 6th regiments. In 1785, spending on two hospitals and the guardhouse amounted to 3,072 zloty and 28 groszen, while the officers' wages required 11,036 zloty and 12 groszen⁵³ (this is an interesting source, as it lists all the officers and identifies the buildings where they were staying); and respectively, in 1789 – 3,149 zloty 5 groszen compared to 6,062 zloty 10 groszen (that year expenditure on the artillery hospital was also recorded, which amounted to an extra 1,493 zloty).⁵⁴ In 1791 or somewhat earlier, a re-dislocation of the army's units took place, as in that year money was designated for the 7th Regiment.⁵⁵

Table 3. Expenditure for the upkeep of soldiers of the Grand Duchy of Lithuania

Year	Expenditure for the upkeep of GDL soldiers (zloty)	Percentage of total expenditure %
1781	3 513	7.5
1783	2 404	5.6
1784	3 484	6.8
1785	14 108	28.9

51 LVIA, col. 458, inv. 1, file 283, p. 10–12v.

52 LVIA, col. 1199, inv. 1, file 5, p. 131v; regarding this brick building, also see the session protocols for 24 October 1785 (*Ibid.*, p. 132) and 26 April 1792 (LVIA, col. 1199, inv. 1, file 8, p. 10v).

53 LVIA, col. 458, inv. 1, file 294, p. 20–26v.

54 LVIA, col. 458, inv. 1, file 315, p. 38–38v, 43–50v.

55 LVIA, col. 458, inv. 1, file 329, p. 53v–61.

1788	2 379	3.4
1789	10 704	16.6
1791	2 880	4.7
1792	–	–

Revenue deficit and balancing the treasury

We can state that expenditure on provisions for soldiers of the Russian army was the most important factor leading to the need to increase the city's revenue and to raise taxes; this spending determined the ever-increasing treasury deficit and the city's debts. Importantly, as was mentioned earlier, in 1767 the city treasury started being supplemented with revenue raised from the gate tax, which became the most important source of income. In that year, the gate tax (or assignments for its collection) made up 30.4% of the city's total annual revenue.⁵⁶ However, later on, in 1771, the gate (and paving) tax made up more than half the city's revenue (not including additional levies or borrowed funds), 58.1%,⁵⁷ and in 1772 48%.⁵⁸ In addition to this tax, the upkeep of soldiers would have weighed significantly on the Vilnius city treasury. It was attempted to solve some of the resulting problems by raising taxes. A greater or lesser increase in taxes is evident throughout the whole period under analysis, but it is particularly obvious in the 1770s, when spending on the Russian army was at its peak. For example, in the 1760s, cobblers would have to pay four zloty for their stalls, but from 1779 this levy doubled to eight zloty.⁵⁹ Or in the mid-18th century, a groats seller would have paid two or three zloty for her stall, but by 1779 this charge was several times greater, at eight or 12 zloty.⁶⁰

Nevertheless, neither revenue from the gates nor increased taxes helped the treasury. These increases only sufficed to cover the city's ongoing expenditures; however, regular means for covering the Russian army's expenditure, such as using the city treasurer's personal funds to fill the holes in the treasury, were no longer sufficient. This problem was approached in several ways. In 1767, most of the expenditure on soldiers was covered by four people 'for assignments' (*'za assyg-*

⁵⁶ LVIA, col. 458, inv. 1, file 246, p. 12 (4,300 zloty).

⁵⁷ LVIA, col. 458, inv. 1, file 255, p. 18, 69v (14,994 zloty and 16 groszen).

⁵⁸ LVIA, col. 458, inv. 1, file 258, p. 95 (16,000 zloty).

⁵⁹ In 1761 (LVIA, col. 458, inv. 1, file 246, p. 3) and 1779 (LVIA, col. 458, inv. 1, file 272, p. 2v).

⁶⁰ For example, in 1755 groats sellers running a stall in the great row of trading stalls paid two zloty and 15 groszen, while the so-called 'corner' groats-sellers paid different rates: two zloty and 15 groszen, two zloty and eight groszen, or one zloty and eight groszen (LVIA, col. 458, inv. 1, file 208, p. 7v–8), while in 1779 they paid 12 zloty and eight groszen (LVIA, col. 458, inv. 1, file 272, p. 5v). It should be noted that currency reform (*Volumina legum*, t. 7, Petersburg, 1860, p. 198–200) started being implemented in the Polish-Lithuanian Commonwealth in 1766, so tax changes can be understood not only as the city authority's aim to collect more revenue, but also as an expression of inflationary processes. We thank the article's reviewer for making this observation.

nacyami [...] *doszto*'), with the remainder coming from the city's regular sources of revenue.⁶¹ Assignations were issued by the annual burgomaster for the right to recover loaned money from the collection of the gate and paving tax. An additional levy was collected to cover the deficit in 1771 and 1772, most of which was paid by craft guilds/workshops, merchants and city council members. In 1771, craft workers paid 5,384 zloty, the merchants' community paid 877 zloty 13 groszen, and merchants who did not belong to the merchant community paid 1,103 zloty.⁶² The remaining deficit was covered by the city treasurers, who would recover the funds when balancing the city treasury. Meanwhile, in 1772 the greatest sums were paid in by crafts guilds, which had to pay these levies twice that year, amounting to 6,246 zloty, with a separate levy designated for burgomasters and councillors (12 people), who paid a total of 698 zloty.⁶³ There was also mention of a small 'mercy subsidy' paid by the Missionaries' (180 zloty) and Franciscan (71 zloty) monasteries.⁶⁴ It is not completely clear precisely why these brotherhoods contributed. The council session protocol from 31 July 1772 indicates that due to the expenditure suffered for the upkeep of the Russian army, it had been decided to borrow another 6,000 zloty from the director of the merchants' community Franciszek Przemieniecki.⁶⁵

In 1773, the deficit issue was solved in a totally different way, without burdening the city's inhabitants with additional levies. The entire missing sum of 18,000 zloty was borrowed 'from abroad', from the Königsberg merchant Daniel Gromacki.⁶⁶ This loan sufficed not only to cover the soldiers' expenditure but to also pay back some of the previous year's debt. This was the first significant loan, which incurred annual interest of 10%. It was from this time that the borrowing and debt administration cycle really started. In general, from 1767 to 1774, when spending for soldiers' upkeep was the greatest, there is little information about the paying of debts. Meanwhile, from 1775, when soldiers' expenditure halved, we find records of yearly spending for debt administration and debt repayment. From 1775 to 1791, spending for debt repayment and administration ranged from 0.36% to 49.69% of total annual expenditure (see Table 4: Expenditure on debt administration).⁶⁷ The year 1791 stands out when great efforts were made to reduce the city's debt, to which almost half the year's total revenue was directed.

61 LVIA, col. 458, inv. 1, file 246, p. 12, 51v.

62 LVIA, col. 458, inv. 1, file 255, p. 66–79v.

63 LVIA, col. 458, inv. 1, file 258, p. 17–17v, 95.

64 *Ibid.*, p. 95.

65 LVIA, col. 1199, inv. 1, file 5, p. 56.

66 LVIA, col. 458, inv. 1, file 259, p. 25. C.f. Sakalauskas noted that the constitution passed in 1768 was meant to protect foreign capital (Darius Sakalauskas, *op. cit.*, p. 55). Perhaps this made it easier to find creditors abroad?

67 Research into the Old Warsaw treasury makes for a good comparison, which shows how significant the city debt was: in 1788 it reached 279,581 zloty, in 1793 it was 269,513 zloty, and in 1794 it was 243,200 zloty (Franciszek Piltz, *op. cit.*, p. 51), and far exceeded the city's regular annual

Table 4. Expenditure on debt administration (złoty)

Year	Expenditure on debt administration ⁶⁸		Percentage of total expenditure %	Debts	Funds loaned by treasurers	Percentage of total expenditure %
	Debt repayment	Interest, transport and exchange of money				
1767	–	–	–	–	23 gr. 14	0,16
1769	?	?	?	?	2 921 gr. 1 ⁶⁹	?
1771	–	–	–	–	1 476 gr. 27,5	4,25
1772	–	–	–	–	5 402 gr. 19,5	11,75
1773	2 520	–	6,35	18 000	–	45,38
1774	–	–	–	–	1 676	5,27
1775	–	2 448	11,1	–	409	1,85
1776	–	96	0,36	–	274 gr. 26	1,05
1777	–	96	0,36	–	19 gr. 1	0,07
1778	492	1 056	3,58	–	–	–
1779	21 000	5 464	40,36	18 000	810 gr. 22,5	28,68
1781	–	5 122	10,73	10 800	–	22,63
1783	2 700	630	7,08	–	–	–
1784	1 800	1 854	7,12	–	56 gr. 11	0,1
1785	–	1 944	3,98	–	30	0,06
1786	–	1 890	?	–	–	–
1788	9 553 gr. 10	5 004	20,52	24 000	–	33,84

revenue (not including new loans etc), which in the years 1785 and 1786 reached 106,720 zloty, in 1790/1 it was 124,946 zloty, and in 1793/4 it was 152,291 zloty (*Ibid.*, p. 90). In total, debt administration (interest payment and debt repayment) made up 0,31 to 33,84% of all annual expenditures (see the table given below, based on data in *Ibid.*, p. 94–95).

68 In the city revenue-expenditure books, spending on debt administration is spread among various other expenditures, and is recorded in a rather laconic manner, so it is not completely clear which sum can be attributed to this kind of spending. Therefore, the figures given in the tables are not totally accurate, and may need to be altered in the future as further research is conducted.

69 While a city revenue-expenditure book for 1769 is not known to exist, we do know from other sources that in that year, the city did not have sufficient funds for the upkeep of the Russian army, and so the Vilnius treasurer John Ernest Hamilton loaned 2,921 zloty and one groszen. He sought the recovery of these funds in 1790 (LVIA, col. 23, inv. 1, file 48, p. 249–149v, 299–300v).

1789	2 865 gr. 21	6 705 gr. 5	14,86	4 557	–	7,07
1791	22 608	7 690 gr. 2	49,69	8 485 gr. 12	–	13,91
1792	1 600	2 878	8,84	8 270 gr. 2	–	16,33

Sources of credit and debt administration

We registered 23 significant loans (Table 5. Important creditors of the city of Vilnius). The city took most of its loans from among its own inhabitants, merchants and council members. In 1772, one of the first of these more significant loans was granted by the elder of the Vilnius merchants' community Franciszek Przemieniecki, and this money was designated for the upkeep of the Russian army (see the references in the table). This loan amounted to 6,000 zloty, with the city's folwark being guaranteed as collateral plus annual interest of 7%. The loan is mentioned in sources until at least 1779, when interest had been paid for three years. The following year, 18,000 zloty was borrowed from the aforementioned Königsberg merchant Daniel Gromacki (at 10% annual interest, the debt was repaid in 1779). Church institutions were also among the city's creditors: the Augustine monastery, the Lutheran Church, the Basilian monastery and the St John's Church Corpus Christi Chapel. One loan was also provided by a priest, Fr Posinicki. The Augustine monastery and the Lutheran Church loaned 18,000 zloty each at 7% annual interest. Other church institutions loaned smaller sums, accordingly at a lower interest rate: the Basilian monastery and St John's Church Corpus Christi Chapel made loans with 5% annual interest. At least four loans were granted by magnates and nobles, and one by an officer. In 1788, the largest loan was granted by the nobleman Dominyk Mikołaj Busz, then holding the position of Ashmyany bridgeman (bridge-tax collector's). His loan reached as much as 24,000 zloty, and incurred an annual interest rate of 7%. It is also worth mentioning the concessional loan by the Deputy Chancellor of the Grand Duchy of Lithuania Joachim Litawor Chreptowicz of 5,400 zloty, which needed no annual interest repayment.

The highest interest was paid for money borrowed from abroad. The Königsberg merchant was paid 10% annual interest, while local creditors usually asked for annual interest of 7% (12 loans), 8% (possibly four loans) or 5% (three loans).⁷⁰

⁷⁰ For comparison, from 1765 to 1795 the city of Old Warsaw borrowed funds at a lower rate of interest, usually up to 5%, while in 1793 the decision was made to reduce all the more expensive loans at 7% annual interest to 5% (creditors who did not agree with this condition had their funds returned) (Franciszek Piltz, *op. cit.*, p. 53). Similar things can be said about interest rates in other cities, see: Dariusz Sakalauskas, *op. cit.*, p. 162–181, suggesting that in the second half of the

Creditors would sometimes receive guarantees in the form of immovable property belonging to the city (folwarks). Once the city did receive the aforementioned interest-free loan; however, it rarely received cheap money. It should be noted that for a long time interest rates were not regulated in the Grand Duchy of Lithuania. According to Darius Sakalauskas, state laws only started to regulate interest rates in the last quarter of the 18th century.⁷¹ In 1775 and 1776, Church institutions could demand no more than 6% annual interest, while all other entities were limited to 7%; meanwhile, in 1776 and 1795 it was foreseen that no one could ask for annual interest exceeding 7%. Sakalauskas provides the conclusion that annual interest in Vilnius generally ranged from 3% to 10% (the Vilnius Kahal paid the lowest rate): in the mid-17th century, it was common to expect 10% annual interest; however, these rates dropped gradually, and by the 18th century they stabilised at 7%. Compared to other European economies, interest rates in Vilnius were at least 2% higher than elsewhere.⁷²

Incidentally, the Vilnius revenue-expenditure books of the 1780s–1790s contain records indicating that borrowing money was quite common, as was the use of funds collected from other levies to fill the gaps in the treasury. For example, members of the merchants' community, along with members of the magistrate and crafts workers, would pay an annual Candlemas levy, which the magistrate used to cover expenses incurred for the defence of Magdeburg rights. The revenue-expenditure books indicate that money was taken from (and returned to) the so-called *kvatergelt* tax, or the Candlemas levy. In 1791, a sum of 3,007 zlotys and 12 groszen was borrowed from the Candlemas levy chest (*z krzynki skladanczaney gromnicney tryplowey*) which was designated to pay back the debt owed to the Vilnius merchant Biling,⁷³ or another instance from that same year where 1,008 zloty was borrowed from the *kvatergelt* chest to cover the interest repayments on the loan from the artillery major Vietinghoff.⁷⁴

18th century it was possible to borrow money in most West European cities at an annual interest rate of 5%.

71 Darius Sakalauskas, *op. cit.*, p. 48–49.

72 *Ibid.*, p. 162–163.

73 LVIA, col. 458, inv. 1, file 329, p. 19.

74 *Ibid.*, l. 25v, 52v.

Table 5. Important creditors of the city of Vilnius

Year loan granted	Creditor	Sum loaned to the city (złoty)	Annual interest %
1772	Franciszek Przemieniecki, merchants' community elder ⁷⁵	6 000	7
1773	Gromacki Daniel, Königsberg merchant ⁷⁶	18 000	10
Around 1773	Salt merchants ⁷⁷	1 200(?)	8(?)
Before 1778	Wife of the Master of the Horse (Koniuszyna) ⁷⁸	9 000(?)	8(?)
1779	Augustine monastery ⁷⁹	18 000	7
Before 1781	Lutheran Church ⁸⁰	18 000	7

75 The session of 31 July 1772 shows that on account of the expenditure for the upkeep of the Moscow army, it was decided to borrow 6,000 zloty from the merchants' community leader Franciszek Przemieniecki, using a folwark as collateral (LVIA, col. 1199, inv. 1, file 5, p. 56); the session of 31 August 1772 noted that the money had been handed over for the city's needs (*Ibid.*, p. 57v–58). In 1779, three years worth of interest was paid (LVIA, col. 458, inv. 1, file 272, p. 33).

76 Borrowed in 1773 (LVIA, col. 458, inv. 1, file 259, p. 25), debt returned in 1779 (LVIA, col. 458, inv. 1, file 272, p. 141). Data about this loan can be found in the city council session protocols as well. In the session held on 16 June 1772, stressing the lack of funds to cover the expenditure on the Moscow army, the decision was made to borrow 1,000 struck thaler (equal to 18,000 zloty), and the burgomasters for that year were given the authority to borrow the required sums of money with no instructions as to whom to borrow from (LVIA, col. 1199, inv. 1, file 5, p. 54v); meanwhile, at the session of 11 February 1773, it was noted that the money had reached Vilnius, and the clerk was ordered to draft a letter to Gromacki in Königsberg thanking him for the loaned money at a time when the city was in such dire need (*Ibid.*, p. 63). At the 3 March 1773 session, a debt notice was signed and the money was transferred for the city's needs (*Ibid.*, p. 63v), while at the 24 July 1778 session instructions were given to pay the interest (*Ibid.*, p. 95v–96), and then at the 21 January 1779 session to repay the debt (*Ibid.*, l. 99v).

77 Interest payment to Vilnius' salt merchants in 1775 for two years amounted to 138 zloty (LVIA, col. 458, inv. 1, file 264, p. 29v), while 96 zloty was paid as interest in each of the years 1776 (LVIA, col. 458, inv. 1, file 265, p. 38) and 1777 (LVIA, col. 458, inv. 1, file 267, p. 44v). By applying a possible annual interest rate of 8%, the total sum 'rounds up' to 1,200 zloty.

78 We know that in 1778, interest of 720 zloty was paid to 'WJP Koniuszyniey' (LVIA, col. 458, inv. 1, file 270, p. 20). By applying a possible 8% annual interest rate, we get the 'round' sum of 9,000 zloty. In the years 1771 to 1791, the Lithuanian Master of the Horse was Dominik Aleksandrowicz, who married first Klara Platerówna, and then Miss Oskierkówna; see: Helena Waniczkówna, Dominik Aleksandrowicz (Alexandrowicz), przyd. Witold Dominik, in: *Polski Słownik Biograficzny*, t. I, Kraków, 1935. Thus, the creditor could have been one of these ladies.

79 Money was borrowed in 1779 for refinancing the debt owed to the Königsberg merchant Gromacki (LVIA, col. 458, inv. 1, file 272, p. 14); the last time the city expenditure records showed an interest payment was in 1792 (LVIA, col. 458, inv. 1, file 333, p. 31v).

80 Interest was first paid in 1781 (LVIA, col. 458, inv. 1, file 283, p. 24v), and for the last time in 1791 (LVIA, col. 458, inv. 1, file 329, p. 48).

81 Identified as 'JM Pani Narkiewiczowa'. Interest was first paid in 1781 (LVIA, col. 458, inv. 1, file 283, p. 25), and for the last time in 1792 (LVIA, col. 458, inv. 1, file 333, p. 27).

Before 1781	Basilian monastery ⁸¹	1 080	5
Before 1781	Mrs Narkiewicz ⁸²	9 000	7
1781	Fr Posinicki ⁸³	5 400	7
1781	Krupski ⁸⁴	3 600	7
Before 1786	Chmarynski, Vilnius councillor ⁸⁵	9 000	7
1787	Chreptowicz Joachim Litawor, Deputy Chancellor of the GDL ⁸⁶	5 400	0
Before 1788	Mrs Paszkiewicz, wife of a Vilnius councillor ⁸⁷	9 000	7
Before 1788	Konczewski, the Vilnius clerk ⁸⁸	6 000	8
Before 1788	Gorecki Valentin, Deputy Elder of Lida (?) ⁸⁹	18 000	7
1788	Busz Dominik Mikołaj, bridgeman of Ashmyany (?) ⁹⁰	24 000	7

82 Identified as 'JM Xiędz Posinicki'. The act of borrowing money was recorded in the revenue-expenditure book in 1781 (LVIA, col. 458, inv. 1, file 283, p. 9). This debt is mentioned in the city book of acts in 1784 (LVIA f. SA, col. 1199, inv. 1, file 5, p. 19v).

83 Identified as 'JM Xiędz Posinicki'. The act of borrowing money was recorded in the revenue-expenditure book in 1781 (LVIA, col. 458, inv. 1, file 283, p. 9). This debt is mentioned in the city book of acts in 1784 (LVIA f. SA, col. 1199, inv. 1, file 5, p. 19v).

84 Identified as 'JM Pan Krupski', so this is probably a descendant of the deceased Vilnius councillor Jan Krupski; c.f. Antoni K. Urmański, *Vilniaus miesto 1516–1770 m. metinių burmistrų ir tarėjų sąrašas*, in: *Trys XVI–XVIII a. Vilniaus valdžios ir gyventojų sąrašai, Historiae Lituaniae Fontes Minores*, IX, eds. Mindaugas Klovas, Elmantas Meilus, Antoni Urmański (Vilnius: Lietuvos Istorijos institutas, 2020), p. 34. The act of borrowing money was recorded in the revenue-expenditure book in 1781 (LVIA, col. 458, inv. 1, file 283, p. 9).

85 Interest was paid in 1786 (LVIA, col. 458, inv. 1, file 297, p. 487v).

86 The session on 6 September 1787 notes that the deputy chancellor of the Grand Duchy of Lithuania Joachim Litawor Chreptowicz loaned the city 5,400 złoty (or 300 czerwony złoty), with no annual interest, for a term of three years (LVIA, col. 1199, inv. 1, file 5, p. 145v).

87 In 1788 (LVIA, col. 458, inv. 1, file 307, p. 18v) and 1789 (LVIA, col. 458, inv. 1, file 315, p. 33) interest for the mentioned sum was paid to Mrs Paszkiewicz (JM Pani Paszkiewiczowa, RW), and in 1791 (LVIA, col. 458, inv. 1, file 329, p. 39v) and 1792 (LVIA, col. 458, inv. 1, file 333, p. 27) to the Vilnius councillor Antoni Paszkiewicz.

88 Interest was paid in 1788 (LVIA, col. 458, inv. 1, file 307, p. 13v).

89 Identified as 'JP Goratski, JP Gerayski, JP Gorayski' in the city revenue-expenditure books. This was probably the Lida deputy elder Valentin Gorecki, to whom the city council had allocated 1,000 złoty on 10 April 1788 without indicating a reason (LVIA, col. 1199, inv. 1, file 5, p. 149v). Interest was paid in 1788 (LVIA, col. 458, inv. 1, file 307, p. 21v), while the debt was repaid in 1791 (LVIA, col. 458, inv. 1, file 329, p. 31v).

90 Identified as 'WJP Buszu, WJP Bouszowi' in the city revenue-expenditure books. The nobleman Dominik Mikołaj Busz is known to have had such a surname, who from 1776 to 1791 served as the Ashmyany bridge tax collector (*Urzednicy Wielkiego Księstwa Litewskiego: spisy*, t. I: *Województwo*

1789	St John's Church Corpus Christi Chapel ⁹²	4 000	5
1791	Vietinghoff, Jan, GDL artillery major/general ⁹³	4 400	7
Before 1791	Biling, a Vilnius merchant ⁹⁴	3 600	8
Before 1791	Boucielski (?) ⁹⁵	4 200	5
1792	Sipka Onufry, Vilnius councillor ⁹⁶	1 600	?
1792	Paszkwicz Antoni, Vilnius councillor ⁹⁷	2 000	?

Conclusions

In the second half of the 17th and the first half of the 18th centuries, the Vilnius magistrate maintained fiscal discipline and did not have any major debts to creditors. By the 1760s to the 1790s, the inhabitants of Vilnius were exposed to significant additional expenditure related to supplying provisions for the armies of Russia and the Grand Duchy of Lithuania, and for the upkeep of the city garrison. The city experienced most challenges in providing for the upkeep of Russian soldiers. The political situation grew more acute in the 1760s when opponents of the reforms set up the Radom Confederation in 1767, whereupon the Russian army was sent in to assist it. The Russian army arrived in Vilnius on 14 March 1767 and stayed for more than 13 years. Vilnius inhabitants had to bear the burden of supplying the army with various products. The Vilnius city revenue-expenditure books show that most money was allocated for the upkeep of Russian soldiers in the years 1767 to 1774. In 1767, expenditure of this kind made up 44.2% of the city's total annual spending, peaking in 1772 when 91% of all city expenditure went towards the Russian army's demands.

Wilenskie XIV–XVIII wiek, ed. A. Rachuby, Warszawa: Wydawnictwo DiG, 2004, nr. 1550). The money was borrowed and the first interest payment was made in 1788 (LVIA, col. 458, inv. 1, file 307, p. 14v, 32v), while further interest was paid in 1789 (LVIA, col. 458, inv. 1, file 315, p. 21).

91 Three years worth of interest was paid in 1791 (LVIA, col. 458, inv. 1, file 329, p. 45).

92 The decision was made at the session on 29 January 1789 to borrow 4 000 złoty from the Corpus Christi Chapel treasury (LVIA, col. 1199, inv. 1, file 5, p. 153–153v). The debt was recorded in the city revenue-expenditure book for 1789 (LVIA, col. 458, inv. 1, file 315, p. 15).

93 The money was borrowed and the first interest payment was made in 1791 (LVIA, col. 458, inv. 1, file 329, p. 4, 30v, 49v). See: Jan Vietinghoff (Mariusz Machynia, Valdas Rakutis, Czesław Szrednicki, *Oficerowie Rzeczypospolitej Obojga Narodów 1777–1794: spisy*, t. II: *Wojsko Wielkiego Księstwa Litewskiego*, Kraków: Księgarnia akademicka, 1999, p. 284).

94 Six months worth of interest was paid out and the rest of the debt was returned in 1791 (LVIA, col. 458, inv. 1, file 329, p. 19 and 43).

95 Interest was paid in 1791 to 'od Boucielskiej summy' (*Ibid.*, p. 43).

96 Money borrowed in 1792 (LVIA, col. 458, inv. 1, file 333, p. 27v, 35v).

97 Money borrowed in 1792 (*Ibid.*, p. 35v).

In 1775 to 1781, spending on Russian soldiers decreased significantly, not exceeding 37% of total city expenditure. However, spending on the Russian army was renewed one decade later, from 1792, when the Targowica Confederation was founded to stop the implementation of the reforms of the Four-Year Sejm; the Russian army entered the Polish-Lithuanian Commonwealth again, occupying Vilnius on 14 June. Inhabitants of Vilnius paid for fuel and lighting, carters' services, the provision of food for the soldiers' hospital, treats and gifts to officers, and the renovation of buildings in which officers stayed. The wages of various service providers were also paid: guardsmen (who protected the general, the colonel and the hospital), washerwomen and maids (who tidied and cleaned officers' homes, the army headquarters and the hospital), cooks (who prepared meals for officers and the hospital), and for servants who performed various tasks such as clearing away snow.

We can state that expenditure on Russian soldiers was the most important reason the city's revenue had to be increased and taxes had to be raised; it determined the ever-growing treasury deficit and the city's debts. It was attempted to resolve the problem in part by raising taxes, selling assignments, and collecting additional levies from crafts guilds, merchants and city council members. These measures did not suffice, however, leading the magistrate to seek credit. It was found that from 1775 to 1791, spending on debt repayment and administration ranged from 0.36% to 49.69% of total annual expenditure. We registered 23 of the more important creditors from the period 1772 to 1792. The city sought most of its loans from city inhabitants: merchants and council members (one was from a Königsberg merchant). Church institutions were also among the creditors: the Augustine monastery, the Lutheran church, the Basilian monastery and the St John's Church Corpus Christi Chapel; at least four loans came from magnates or nobles, and one from an officer. The highest interest rates was for money borrowed from abroad. Annual interest reaching 10% was paid to the Königsberg merchant, while money borrowed from local creditors usually incurred annual interest rates of 7% (12 loans), 8% (possibly four loans), and 5% (three loans).

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VILNIAUS MIESTO SKOLOS XVIII A. ANTROJOJE PUSĖJE

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Straipsnyje analizuojama Vilniaus miesto skolų problematika XVIII a., sutelkiant didžiausią dėmesį į XVIII a. antrąją pusę, kuomet miesto išdas susidūrė su finansiniais sunkumais. Siekiama nustatyti skolų atsiradimo priežastis, tarp kurių svarbiausia – išlaidos Rusijos kariuomenei išlaikyti. Išdą taip pat ap sunkino Lietuvos Didžiosios Kunigaikštystės karių bei miesto įgulos išlaikymas. Tiriamas tokio pobūdžio išlaidų dydis ir pobūdis. Straipsnyje suregistruoti stambiausi kreditoriai, analizuojamos išlaidos skoloms administruoti ir grąžinti.

Atlikus tyrimą nustatyta, kad XVII a. antrojoje pusėje – XVIII a. pirmojoje pusėje Vilniaus magistratas laikėsi fiskalinės drausmės ir didesnių skolų neturėjo. XVIII a. 7–10-ajame dešimtmetyje vilniečiams teko patirti nemenkų papildomų išlaidų, susijusių su Rusijos ir Lietuvos Didžiosios Kunigaikštystės kariuomenės aprūpinimo ir miesto įgulos išlaikymu. Daugiausia iššūkių miestui kėlė Rusijos karių išlaikymas. XVIII a. 7-ajame dešimtmetyje paastrėjo politinė situacija, kai reformų priešininkai 1767 m. sudarė Radomo konfederaciją ir jai į pagalbą buvo atsiųsta Rusijos kariuomenė. Rusijos kariuomenė atvyko į Vilnių 1767 m. kovo 14 d. ir išbuvo daugiau nei 13 metų. Vilniečiams krito našta aprūpinti kariuomenę įvairiais produktais. Vilniaus miesto pajamų–išlaidų knygos rodo, kad daugiausia Rusijos kariams išlaikyti buvo skiriama lėšų 1767–1774 m. 1767 m. tokio pobūdžio išlaidos sudarė 44,2 proc. visų metinių miesto išlaidų, o daugiausia 1772 m. – net 91 proc. visų metinių miesto išlaidų. 1775–1781 m. išlaidų Rusijos kariams gerokai sumažėjo, jos neviršijo 37 proc. metinių miesto išlaidų. Rusijos kariuomenei išlaidos atnaujintos po dešimtmečio, t. y. nuo 1792 m., kuomet siekiant panaikinti Ketverių metų seimo reformų įgyvendinimą buvo įkurta Targovicos konfederacija ir į Abiejų Tautų Respubliką vėl įžengė Rusijos kariuomenė, kuri birželio 14 d. užėmė Vilnių. Vilniečiai mokėjo už kurą ir apšvietimą, už vežikų paslaugas, karių ligoninės aprūpinimą maistu, vaises ir dovanas karininkams, namų, kuriuose apsistodavo karininkai, remontą. Taip pat mokėtas atlyginimas įvairiems patarnautojams: sargybiniams (saugojo generolą, pulkininką, ligoninę), skalbėjoms ar tvarkytojoms (tvarkė karininkų namus, kariuomenės štabą ir ligoninę), virėjoms (ruošė maistą karininkams ir ligoninei) ir tarnams už įvairius patarnavimus, pavzdžiui, sniego valymą.

Išlaidos Rusijos kariams aprūpinti buvo svarbiausias veiksnys, sąlygojęs poreikį didinti miesto pajamas ir kelti mokesčius, jis lėmė vis didėjantį išdo deficitą ir miesto skolas. Dalį problemos bandyta spręsti keliant mokesčius, parduodant asignacijas, renkant papildomas rinkliavas iš cechų, pirklių ir miesto tarybos narių.

Šių priemonių nepakako, todėl imta intensyviau skolintis. Nustatyta, kad 1775–1791 m. išlaidos skoloms grąžinti ir administruoti svyravo nuo 0,36 iki 49,69 proc. visų metinių išlaidų. Suregistravome 23 reikšmingesnes paskolas laikotarpiu, apimančiu 1772–1792 m. Daugiausia paskolų miestas ėmė iš miestiečių – pirklių ir tarybos narių (vieną iš Karaliaučiaus pirklio). Tarp kreditorių buvo ir bažnytinės institucijos: Augustinų vienuolynas, Liuteronų bažnyčia, Baziljonų vienuolynas ir Šv. Jono bažnyčios Dievo Kūno koplyčia, bent 4 paskolas buvo suteikę didikai ar bajorai, 1 paskolą – karininkas. Didžiausios palūkanos buvo mokamos už užsienyje pasiskolintus pinigus. Karaliaučiaus pirkliui buvo mokamos 10 proc. metinės palūkanos, o iš vietinių kreditorių dažniausiai skolintasi už 7 (12 paskolų), 8 (galimai 4 paskolos), 5 (3 paskolos) proc. metinių palūkanų.

Reikšminiai žodžiai: Vilnius, izdas, miesto skola, kreditoriai, Rusijos kariuomenė, Lietuvos Didžiosios Kunigaikštystės kariuomenė, miesto įgula.