

# Forging Success: Soviet Managers and Accounting Fraud, 1943 to 1962

Mark Harrison\*

Department of Economics and CAGE, University of Warwick  
Centre for Russian and East European Studies, University of Birmingham  
Hoover Institution on War, Revolution, and Peace, Stanford University

## *Abstract*

Attempting to satisfy their political masters in a target-driven culture, Soviet managers had to optimize on many margins simultaneously. One of these was the margin of truthfulness. False accounting for the value of production was apparently widespread in some branches of the economy and at some periods of time. A feature of accounting fraud was that cases commonly involved the aggravating element of conspiracy. The paper provides new evidence on the nature and extent of accounting fraud; the scale and optimal size of conspiratorial networks; the authorities' willingness to penalize it and the political and social factors that secured leniency; and inefficiency in the socialist market where managers competed for political credit.

Keywords: Accounting Fraud, Performance-Based Incentives, Political Markets, Soviet Economy.

JEL Codes: D21, L51, N44, P21.

---

\* Mail: Department of Economics, University of Warwick, Coventry CV4 7AL, United Kingdom. Email: [mark.harrison@warwick.ac.uk](mailto:mark.harrison@warwick.ac.uk). I thank Yoram Gorlizki and Oleg Khlevniuk for the inspiration to work on this subject. My research began at the 2008 summer workshop of the Hoover Soviet Archives Research Project, and continued during visits to the Centre for Russian and East European Studies, University of Birmingham, and further visits to the Hoover Archive in 2009. I thank participants in seminars at the Universities of California at Davis, Stanford, and Warwick for discussion; Wiji Arulampalam, Paul Auerbach, Michael Berry, Elizabeth Brainerd, Gregory S. Crawford, Michael Ellman, Yoram Gorlizki, Paul R. Gregory, Avner Greif, Philip Hanson, James Heinzen, Martha Lampland, Peter Law, Andrei Markevich, Michael McMahon, Andrew Oswald, Ivan Rodionov, Stephen Shenfield, Jeremy P. Smith, Lora Soroka, Vasili Zatsopin, and the journal's editor and reviewers for advice; Faisal Ahmed and Tony Parton for unpublished data from the PricewaterhouseCoopers Global Economic Crime Survey; Oleg Khlevniuk and Scott Snook for access to forthcoming publications and permission to cite them; the University of Warwick for research leave; the University of Birmingham and the Hoover Institution for generous hospitality; and the staff of the Hoover Archive for excellent assistance.

First draft: May 11, 2009. This version: November 8, 2010.

## Forging Success: Appendices (not for publication)

### *Appendix 1. Court Cases, 1946 and 1947*

Cases 101 to 159 are taken from the files of the USSR Ministry of Justice held on microfilm by the Hoover Archive (GARF, fond R-9492, opis 1a, file 495), as follows. The first defendant is named and then the reference is listed (including document title and date).

101. Zavar'nitsina and others. Folios 2-2ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za fevral' mesiat's 1947 goda," to USSR Minister of Justice Rychkov (Apr. 1, 1947).
102. Plylov and others. Folios 2-2ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za fevral' mesiat's 1947 goda," to USSR Minister of Justice Rychkov (Apr. 1, 1947).
103. Ishnazarov. Folio 3: Uzbek SSR Minister of Justice V. Umarov, memorandum to USSR Minister of Justice Rychkov (Apr. 2, 1947).
104. Sergeev. Folio 4: Kazakh Minister of Justice M. Nurbaev, "O vypolnenii direktivnogo pis'ma Miu Soiuz'a SSR ot 23/VII-46 g. No. 18/32 s "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov"," to USSR Minister of Justice Rychkov (Apr. 9, 1947).
105. Diuisekov. Folio 4: Kazakh Minister of Justice M. Nurbaev, "O vypolnenii direktivnogo pis'ma Miu Soiuz'a SSR ot 23/VII-46 g. No. 18/32 s "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov"," to USSR Minister of Justice Rychkov (Apr. 9, 1947).
106. Savitskii and others. Folios 5-5ob: RSFSR Ministry of Justice, chief of Leningrad administration (name not clear), "O pripiskakh k gosudarstvennoi otchetnosti predpriatii po vypolneniiu proizvodstvennykh planov," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Apr. 20, 1947).
107. Bam and others. Folios 5-5ob: RSFSR Ministry of Justice, chief of Leningrad administration (name not clear), "O pripiskakh k gosudarstvennoi otchetnosti predpriatii po vypolneniiu proizvodstvennykh planov," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Apr. 20, 1947). Folios 32-32ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za mart mesiat's 1947 goda," to USSR Minister of Justice Rychkov (May 21, 1947).
108. Fedorov. Folio 6: Azerbaidzhan SSR Minister of Justice S. Alimamedov, memorandum to USSR Minister of Justice Rychkov (Dec. 2, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
109. Piateriia and others. Folio 6: S. Azerbaidzhan SSR Minister of Justice S. Alimamedov, memorandum to USSR Minister of Justice Rychkov (Dec. 2, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).

110. Grishchuk and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
111. Agapov and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
112. Furkin and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
113. Bredekhin and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
114. Nikitin and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
115. Martynov and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
116. Rybakov and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiaty 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).

117. Astashkin and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946).
118. Ugarov and others. Folios 9-10ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za oktiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov (Dec. 20, 1946).
119. Alimatov. Folios 11-16: Uzbek SSR Minister of Justice Kamilov, "O rabote sudov UzSSR po delam sviazannym s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po sostoianiiu na 1.XII. 46 goda," to USSR Minister of Justice Rychkov (Dec. 12, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
120. Abubakirov and others. Folios 11-16: Uzbek SSR Minister of Justice Kamilov, "O rabote sudov UzSSR po delam sviazannym s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po sostoianiiu na 1.XII. 46 goda," to USSR Minister of Justice Rychkov (Dec. 12, 1946).
121. Burnashev and others. Folios 11-16: Uzbek SSR Minister of Justice Kamilov, "O rabote sudov UzSSR po delam sviazannym s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po sostoianiiu na 1.XII. 46 goda," to USSR Minister of Justice Rychkov (Dec. 12, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
122. Collective farmer Khalikov and others. Folios 11-16: Uzbek SSR Minister of Justice Kamilov, "O rabote sudov UzSSR po delam sviazannym s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po sostoianiiu na 1.XII. 46 goda," to USSR Minister of Justice Rychkov (Dec. 12, 1946).
123. Buyer Khalikov and others. Folios 11-16: Uzbek SSR Minister of Justice Kamilov, "O rabote sudov UzSSR po delam sviazannym s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po sostoianiiu na 1.XII. 46 goda," to USSR Minister of Justice Rychkov (Dec. 12, 1946). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
124. Gambarian. Folios 17-18: Azerbaidzhan SSR Deputy Minister of Justice Guseinov, memorandum to, USSR Deputy Minister of Justice Rubichev (Jan. 6, 1947).
125. Ataian and others. Folios 17-18: Azerbaidzhan SSR Deputy Minister of Justice Guseinov, memorandum to USSR Deputy Minister of Justice Rubichev (Jan. 6, 1947).
126. Melikov and others. Folios 17-18: Azerbaidzhan SSR Deputy Minister of Justice Guseinov, memorandum to USSR Deputy Minister of Justice Rubichev (Jan. 6, 1947).
127. Karchmachin and others. Folio 20: RSFSR Ministry of Justice, chief of Leningrad administration Averin, memorandum to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 15, 1947). Folios 27-27ob: RSFSR Deputy Minister of Justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii

- proizvodstvennykh planov po RSFSR za dekabry' mesyats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 14, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
128. Denisevich. Folio 21: Belorussian SSR Minister of Justice (name not clear), memorandum to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 21, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
  129. Tkachuk. Folio 22: Ukraine SSR Deputy Minister of Justice Voronov, "Spetsdonesenie po delam o pripiskakh k gosotchetnosti za dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 27, 1947).
  130. Efimov. Folios 23-24: Turkmen SSR Minister of Justice Karadzhaev, "O rasмотрenii sudami Turkmenskoi SSR del svyazannykh s pripiskami v otchetakh v otchetakh (sic) o vypolnenii proizvodstvennykh planov za oktyabr', noiabr' i dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 29, 1947).
  131. Artsebashev. Folios 23-24: Turkmen SSR Minister of Justice Karadzhaev, "O rasмотрenii sudami Turkmenskoi SSR del svyazannykh s pripiskami v otchetakh v otchetakh (sic) o vypolnenii proizvodstvennykh planov za oktyabr', noiabr' i dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 29, 1947).
  132. Karamanov and others. Folios 23-24: Turkmen SSR Minister of Justice Karadzhaev, "O rasмотрenii sudami Turkmenskoi SSR del svyazannykh s pripiskami v otchetakh v otchetakh (sic) o vypolnenii proizvodstvennykh planov za oktyabr', noiabr' i dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 29, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
  133. Khodzhaekuliev and others. Folios 23-24: Turkmen SSR Minister of Justice Karadzhaev, "O rasмотрenii sudami Turkmenskoi SSR del svyazannykh s pripiskami v otchetakh v otchetakh (sic) o vypolnenii proizvodstvennykh planov za oktyabr', noiabr' i dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 29, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
  134. Nurburdyev and others. Folios 23-24: Turkmen SSR Minister of Justice Karadzhaev, "O rasмотрenii sudami Turkmenskoi SSR del svyazannykh s pripiskami v otchetakh v otchetakh (sic) o vypolnenii proizvodstvennykh planov za oktyabr', noiabr' i dekabry' 1946 g.," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Jan. 29, 1947).
  135. Kroshechkin. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesyats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice

- Basavin (Feb. 8, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
136. Beliad'ko. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
137. Chernikov. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947).
138. Shurovskii and others. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947).
139. Frolov and others. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
140. Falakiants and others. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947).
141. Sevost'ianov and others. Folios 25-26: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za noiabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 8, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
142. Ostrovernin and others. Folios 27-27ob: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za dekabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 14, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
143. Zaleskaia and others. Folios 27-27ob: RSFSR deputy minister of justice Perlov, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za dekabr' mesiats 1946 goda," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 14, 1947).

144. Avgustinchik. Folio 28: RSFSR Ministry of Justice, chief of Leningrad administration Averin, memorandum to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Feb. 14, 1947).
145. Karpuk. Folio 29: Belorussian SSR Minister of Justice (name not clear), memorandum to USSR Minister of Justice Rychkov (Feb. 27, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
146. Lukichev and others. Folios 30-30ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za ianvar' mesiats 1947 goda," to USSR Minister of Justice Rychkov (Mar. 10, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
147. Parshukov and others. Folios 30-30ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za ianvar' mesiats 1947 goda," to USSR Minister of Justice Rychkov (Mar. 10, 1947). Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
148. Beliankin and others. Folios 30-30ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za ianvar' mesiats 1947 goda," to USSR Minister of Justice Rychkov (Mar. 10, 1947).
149. Smirnov and others. Folios 31-31ob: RSFSR Ministry of Justice, chief of Leningrad administration Averin, "O pripiskakh k gosudarstvennoi otchetnosti predpriatii po vypolneniiu proizvodstvennykh planov," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Mar. 13, 1947).
150. Murashov and others. Folios 31-31ob: RSFSR Ministry of Justice, chief of Leningrad administration Averin, "O pripiskakh k gosudarstvennoi otchetnosti predpriatii po vypolneniiu proizvodstvennykh planov," to USSR Minister of Justice Rychkov and RSFSR Minister of Justice Basavin (Mar. 13, 1947).
151. Shilov and others. Folios 32-32ob: RSFSR Minister of Justice Basavin, "Ob usilenie bor'by s pripiskami v otchetakh o vypolnenii proizvodstvennykh planov po RSFSR za mart mesiats 1947 goda," to USSR Minister of Justice Rychkov (May 21, 1947).
152. Zheltyshhev and others. Folios 33-34: Uzbek SSR Minister of Justice V. Umarov, "O sostoianii rassmotreniia v sudakh Uzbek. SSR del, sviazannykh s pripiskami k gosudarstvennoi otchetnosti za mai 1947 g.," to USSR Minister of Justice Rychkov (Jul. 8, 1947).
153. Agafonov and others. Folios 35-43: USSR Ministry of Justice, inspector of general courts Chugunov, "Obobshchenie sudeb'noi praktiki po delam o pripiskakh k gosudarstvennoi otchetnosti po vypolneniiu planov" (April 1947).
154. Kozyrov and others. Folio 44: Azerbaidzhan SSR Deputy Minister of Justice Alimamedov, memorandum to, USSR Deputy Minister of Justice Rubichev (Aug. 15, 1947).

155. Naumenko. Folio 46: Belorussian SSR Minister of Justice Paduto, "O rassmotrenii sudami Belorusskoi SSR del o pripiskhakh v otchetakh o vypolnenii proizvodstvennykh planov," to USSR Minister of Justice Rychkov (May 24, 1947).
156. Nurmetov and others. Folio 49: Uzbek SSR Minister of Justice V. Umarov, memorandum to USSR Minister of Justice Rychkov (Nov. 24, 1947).
157. Sharikov. Folios 52-53: Uzbek SSR Deputy Minister of Justice, "O delakh, postupivshikh v narodnye sudy Uzb. SSR, sviazannykh s pripiskami v otchetakh o vypolnenii gosudarstvennykh planov za iun' mes. 1947 g.," to USSR Minister of Justice Rychkov (Aug. 28, 1947).
158. Tashibaev. Folios 52-53: Uzbek SSR Deputy Minister of Justice, "O delakh, postupivshikh v narodnye sudy Uzb. SSR, sviazannykh s pripiskami v otchetakh o vypolnenii gosudarstvennykh planov za iun' mes. 1947 g.," to USSR Minister of Justice Rychkov (Aug. 28, 1947).
159. Akhmedov and others. Folios 52-53: Uzbek SSR Deputy Minister of Justice, "O delakh, postupivshikh v narodnye sudy Uzb. SSR, sviazannykh s pripiskami v otchetakh o vypolnenii gosudarstvennykh planov za iun' mes. 1947 g.," to USSR Minister of Justice Rychkov (Aug. 28, 1947).



*Appendix 2. Party Control Cases, 1943 to 1962*

Cases 201 to 301 are taken from the files of the party control commission of the Soviet Communist Party, held on microfilm by the Hoover Archive, (RGANI, fond 6, opis 6).

201. Tarasenko and others. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
202. Fratkin and others. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
203. Dikarev and others. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
204. Vasil'ev. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
205. Moroz and others. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
206. Aleshin. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
207. Babaev. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
208. Minasov. File 1583, folios 10-14. KPK controller Samusenko, "O faktakh ochkovtiratel'stva v soobshcheniiakh o vypolnenii programmy na zavodakh No. 8 NKB i No. 266 NKAP, No. 255 NKTP, No. 541 NKB i trestakh Azneftekombinata," to KPK chair Andreev A. A. (July 15, 1944).
209. Demidov and others. File 1583, folios 15-16. KPK controller Samusenko, "Spravka po pis'mu byvshego direktora zavoda No. 63 NKB t. Demidova I. D.," to KPK chair Shkiriakov M. F. (no date).
210. Isaev and others. File 1583, folios 20-21ob. KPK controller Alekseev, "Spravka po zapiske Ministra gosudarstvennogo kontroliia SSSR t. Mekhlisa," to KPK chair Shkiriakov M. F. (no date)

211. Nilov and others. File 1583, folio 22; 26-27. KPK controller Velichkin, memorandum to KPK deputy chair lagodkin I. A. (no date). Kaluga district party committee Secretary Popov I., "Vypiska iz protokola No. 104 zasedaniia biuro Kaluzhskogo Obkoma VKP(b) ot 19 noiabria 1946 goda. O faktakh antigosudarstvennoi praktiki v provedenii khlebozagotovok po Spas-Demenskomu raionu v 1945 godu" (25 Nov., 1946).
212. Sysoev and others. File 1583, folio 28. KPK controller Nikoforov, "Spravka po zapiske Upolnomochennogo KPK pri TsK VKP(b) po Udmurtskoi ASSR t. Gal'tsova 'O rezul'tatakh proverki anonimnykh zaiavlenii na byvshego sekretaria Grakhovetskogo raikoma VKP(b) Sysoeva P.P.," to KPK chair Shkiriakov M. F. (no date)
213. Batov. File 1583, folio 29. KPK controller Sarafonov, memorandum to KPK deputy chair lagodkin I. A. (May 13, 1948)
214. Zubenko and others. File 1583, folios 31-33. KPK controller Zakharov, "Spravka po zaiavleniiu chlena VKP(b), p.b. No. 1981699 tov. Shaganskogo R.L.," to KPK deputy chair lagodkin I. A. (Oct. 26, 1948)
215. Pichko and others. File 1583, folios 34-35. KPK controller Gurov, "Spravka po zaiavleniiam Zheligovskogo," to KPK deputy chair lagodkin I. A. (no date)
216. Dvornikov and others. File 1583, folios 39-40. KPK controller Petrova, memorandum to KPK deputy chair lagodkin I. A. (no date)
217. Rybina and others. File 1583, folios 41-42. KPK controller Zhuravlev, "Spravka o rezul'tatakh proverki anonimnogo zaiavleniia o neporiadkakh v rabote 4-i avtobazy 1-go Moskovskogo tresta khlebopecheniia Ministerstva pishchevoi promyshlennosti SSSR," to KPK deputy chair lagodkin I. A. (March 25, 1950)
218. Bessolov and others. File 1583, folio 43. KPK controller Kharitonov, memorandum to KPK deputy chair lagodkin I. A. (no date).
219. Sil'vanets. File 1583, folios 44-45. KPK controller Tamirov, memorandum to KPK deputy chair lagodkin I. A. (no date).
220. Martynov and others. File 1583, folios 46-47; 48-49; 58. KPK controller Kharitonov, memorandum to KPK deputy chair Shkiriakov M. F. (no date); Cheliabinsk district party committee secretary Beloborodov, "Vypiska iz protokola No. 159 punkt No. 4 zasedaniia biuro obkoma ot 30.VIII.1949 g." (Jan. 6, 1950); Shkiriakov M., memorandum to Malenkov G. M. (April 19, 1951)
221. Zuev and others. File 1583, folios 50-51; 52-55; 56-57. KPK controller Prokhorov, memorandum to KPK deputy chair Shkiriakov M. F. (March 27, 1951); KPK Party Collegium, assistant member Mironov, "Spravka o rezul'tatakh proverki zaiavleniia chlena VKP(b) t. Pakhomova F.G.," to KPK deputy chair Shkiriakov M. F. (no date); Klin city party committee secretary Zakharov, memorandum to KPK (March 20, 1951)
222. Fedorov and others. File 1583, folios 59-60. KPK controller Golovin, memorandum to KPK deputy chair Shkiriakov M. F. (1951)
223. Miklashevskii and others. File 1583, folio 61. KPK controller Tarasov, memorandum to KPK deputy chair Shkiriakov M. F. (1951)

224. Zhukov V.D. and others. File 1583, folios 62-63; 64; 65-66; 67-68ob. KPK controller Byshev, memorandum to KPK deputy chair Shkiriakov M. F. (1951); Moscow district party committee, department of engineering, manager Grishin, memorandum to Shkiriakov, M.F. (Sept. 10, 1951); Moscow district party committee, department of engineering, manager Grishin, "Spravka po pis'mu (bez podpis) s Orekho-Zuevskogo zavoda 'Respirator'," to Moscow district party committee secretary Volkov A. P. (Sept. 5, 1951); Orekho-Zuevskii city party committee secretary (name illegible), "Vypiska iz protokola No. 24 zasedaniia biuro ot 30 avgusta 1951 g." (Sept. 17, 1951)
225. Serezhnikov and others. File 1583, folios 69-70; 71. KPK controller Kalistratov, memorandum to KPK deputy chair Shkiriakov M. F. (1952); Moscow district party committee secretary Grishin V., "Spravka po pis'mu t. Tsvetkovoii M.D.," to KPK (Dec. 2, 1952)
226. Radchik and others. File 1583, folios 72-74. KPK controller Vnuzdaev, memorandum to KPK deputy chair Shkiriakov M. F. (no date)
227. Krivosheev and others. File 1583, folios 79-81. KPK controller Fedorenko, memorandum to KPK deputy chair Shkiriakov M. F. (no date)
228. Valitskii. File 1652, folios 1-2. KPK controller Chesnokov, memorandum to KPK chair Iagodka I. A. (Oct. 17, 1952)
229. Andreev and others. File 1652, folio 3. KPK controller Vnuzdaev, memorandum to KPK chair Shkiriakov M. F. (October 20, 1952)
230. Kirilovich and others. File 1652, folios 4-5. KPK controller Tarasov, memorandum to KPK chair Shkiriakov M. F. (August 27, 1952)
231. Vershinin and others. File 1652, folios 8-10. KPK controller Obalin, memorandum to KPK chair Shkiriakov M. F. (Jan. 19, 1953)
232. Milov and others. File 1652, folios 11-12. KPK controller Oreshin, memorandum to KPK chair Shkiriakov M. F. (Feb. 19, 1953)
233. Kochnev and others. File 1652, folio 25. KPK controller Zhukov, memorandum to KPK chair Shkiriakov M. F. (March 8, 1953)
234. Luk'ianenko and others. File 1652, folios 28-30. KPK controller Cherenov, memorandum to KPK chair Shkiriakov M. F. (March 26, 1953); KPK controller Ablazov, memorandum to KPK chair Shkiriakov M. F. (March 20, 1953); Odessa district party committee secretary Makarov, memorandum to KPK secretariat manager Sidorov (April 30, 1953)
235. Alekseev and others. File 1652, folio 31; 32-33; 34-35. KPK controller Ablazov, memorandum to KPK chair Shkiriakov M. F. (March 20, 1953); Odessa district party committee secretary Makarov, memorandum to KPK secretariat manager Sidorov (April 30, 1953); Odessa district party committee secretary Makarov, memorandum to KPK secretariat manager Sidorov (March 4, 1953)
236. Egorov and others. File 1652, folios 36-37. KPK controller Guliaev, memorandum to KPK chair Shkiriakov M. F. (March 21, 1953)

237. Vasilevskii and others. File 1652, folios 38-39; 40. KPK controller Fedostsev, memorandum to KPK chair Shkiriatorov M. F. (March 23, 1953); KPK controller Ovchinnikov, memorandum to KPK chair Shkiriatorov M. F. (April 18, 1953)
238. Semenko and others. File 1652, folios 41-42. KPK controller Verushkin, memorandum to KPK chair Shkiriatorov M. F. (May 20, 1953)
239. Vol'-Epshtein. File 1652, folios 43-44. KPK controller Alferov, memorandum to KPK chair Shkiriatorov M. F. (May 21, 1953)
240. Mirsaidov. File 1652, folios 45-46. KPK controller Serdiukov, memorandum to KPK chair Shkiriatorov M. F. (June 1, 1953)
241. Semenov and others. File 1652, folios 47-48. KPK controller Osadchii, memorandum to KPK chair Shkiriatorov M. F. (June 30, 1953)
242. Bol'shakov and others. File 1652, folios 49-50. KPK controller Sudakov, memorandum to KPK chair Shkiriatorov M. F. (July 11, 1953)
243. Bol'shakov and others. File 1652, folio 52. KPK controller Serdiukov, memorandum to KPK chair Shkiriatorov M. F. (July 16, 1953)
244. Ermikov and others. File 1652, folio 53; 59-60; 61. KPK controller Vologzhanin, memorandum to KPK chair Shkiriatorov M. F. (Aug. 3, 1953); KPK controller Vologzhanin, memorandum to KPK chair Shkiriatorov M. F. (no date); Kaluga district party committee secretary Zarubin, memorandum to KPK (July 10, 1953, replying to KPK memorandum dated April 29, 1953)
245. Tarasenko and others. File 1652, folios 62; 63-64. KPK controller Sdobnov, memorandum to KPK deputy chair Komarov P. T. (no date); Moscow district party committee secretary Grishin V., "Spravka po pis'mu bez podpisi," to KPK (May 19, 1953)
246. Tregubov and others. File 1652, folios 65-66. KPK controller Konovalov, memorandum to KPK chair Shkiriatorov M. F. (no date)
247. Denisov and others. File 1652, folio 67. KPK controller Kharitonov, memorandum to KPK chair Shkiriatorov M. F. (Oct. 1, 1953)
248. Shoshin and others. File 1706, folios 1-5. Shvernik, "O narusheniiakh zakonov po zagotovkam s/x produktov v Pushkinskom raione Moskovskoi oblasti," to the RSFSR party central committee bureau (June 5, 1956).
249. Jews and others. File 1706, folios 14-14ob. KPK instructor Savin, memorandum to KPK (Aug. 5, 1957)
250. Rogachev and others. File 1706, folio 15; 16-21; 22; 23-24. Komarov, memorandum to the party Central Committee bureau for the RSFSR (July 25, 1957); KPK controller Vologzhanin, memorandum to KPK (8 July 1957); KPK controller Vologzhanin, "V dopolnenie k zapiske" (1957); Tiumen district party committee secretary Kosov, "Vypiska iz protokola No. 44 zasedaniia biuro obkoma KPSS ot 27 avgusta 1957. Zapiska otvetstvennogo kontrolera KPK pri TsK KPSS tov. Vologzhanina 'O faktakh nedostachi khleba na glubinnnykh punktakh Ishimskogo raiona."

251. Nadkernichniyi and others. File 1706, folios 35-36. Vinnitsa district party committee secretary Kozyr, "O faktakh pripisok k gosudarstvennoi otchetnosti po proizvodstvu produktov zhyvotnovodstva v kolkhoze im. Shevchenko, Vinnitskogo raiona" (Dec. 9, 1958)
252. Diukov and others. File 1765, folio 1; 2-4; 5. Boitsov, memorandum to the party Central Committee (1959); KPK instructor Trofimov, memorandum to KPK (1959); Draft resolution of KPK "Zaiavlenie t. Guseva I. ob antigosudarstvennoi praktike prodazhi gosudarstvu molochnykh produktov kolkhozami Krasnokholmskogo raiona Kalininskoï oblasti" (1959)
253. Khaidarov and others. File 1765, folios 6-16; 17. KPK instructor Fedorenko, "O rezul'tatakh proverki zhaloby Nikolaenko M.A. i o fakhtakh nepravil'nogo otnosheniia k kritike nedostatkov v Surkhan-Dar'inskoi oblasti Uzbekistana," to KPK (Aug. 19, 1959); KPK member Dzhurabaev, memorandum to KPK (Oct. 22, 1959)
254. Palii and others. File 1765, folio 18. KPK controller Serdiukov, "Spravka" (Oct. 10, 1959)
255. Bagurkin and others. File 1765, folios 19-23. KPK instructor Egorov, memorandum to KPK (1960)
256. Pushkarev and others. File 1765, folios 24-25. KPK instructor Guliaev, memorandum to KPK (March 16, 1960)
257. Kryzhanovskii and others. File 1765, folio 26. KPK controller Gurov, memorandum (May 26, 1960)
258. Trosteniuk and others. File 1765, folios 28-32; 33-35; 36-37; 38-39. KPK controller Vologzhanin, memorandum to KPK (Jan. 4, 1961); Predsedateli kolkhozov, "Ob antigosudarstvennoi praktiki pripisok i postoiannom ochkovitiratel'stve i obmane gosudarstva so storony rukovoditelei Zhitomiskoi oblasti" (1961); Shvernik N. M., memorandum to the Ukraine party central committee, comrade Podgornyi N. V. (Feb. 20, 1961); Ukraine party central committee secretary Podgornyi N. V., memorandum to the CPSU central committee, Shvernik N. M. (April 13, 1961)
259. Popov and others. File 1765, folio 40. KPK controller Serdiukov, "Spravka," (Feb. 8, 1961)
260. Not named. File 1765, folio 41. KPK instructor Breivo, "Spravka" (1961)
261. Voronin and others. File 1765, folio 42; 43-48. Baskakov S., Efremov M., and Boitsov I., to the party central committee (March 1961); RSFSR party central committee department of industry and transport, instructor Mordvintsev, RSFSR department of party organs, instructor Bezotvetnykh, and KPK controller Gurov, to the party central committee (1961).
262. Fufygin and others. File 1765, folios 49-52. KPK controller Chesnokov, "Spravka o faktakh ochkovitiratel'stva i pripiskakh v Kalininskoï oblasti," to KPK (no date)
263. Mymrenko. File 1765, folio 53. KPK controller Sudakov, "Spravka" (1961)
264. Filatov and others. File 1765, folio 54. KPK instructor Ivanin, "Spravka po zaiavleniiu chlenov partbiuro partorganizatsii Tsentral'nogo otdeleniia sovkhoza 'Krasnaia Zaria' Stupinskogo raiona" (April 13, 1961)

265. Not named. File 1765, folio 55. KPK instructor Guliaev, "Spravka" (1961)
266. Bazarov and others. File 1765, folios 57-58. KPK controller Kharitonov, Spravka (1961)
267. Kalygin and others. File 1765, folios 59-60ob. KPK instructor Guliaev, memorandum to KPK (1961)
268. Sheikin and others. File 1765, folios 61; 62-8. KPK controller Zhukov, "Spravka" (1961); KPK controllers Zhukov and Shuvalova, RSFSR central committee, department of party organs, instructor Timofeev, and department of agriculture, instructor Golosov, memorandum to KPK chair Shvernik N.M. (Sept. 1, 1961)
269. Nekhamkin. File 1765, folios 69-71. KPK instructor Ivashura, "Spravka" to KPK (June ,8 1961)
270. Konstantinov and others. File 1765, folios 72-77. KPK controller Cherenov, memorandum to KPK (June 17, 1961)
271. Ofrin and others. File 1765, folios 78-79. KPK controller Vologzhanin, "Spravka," to KPK (1961)
272. Pavlov and others. File 1765, folio 80. KPK instructor Khalevin, "Spravka" (20 June 1961)
273. Chachin and others. File 1765, folio 81. KPK instructor Kazakov, "Spravka po pis'mu t. lanina A.N." (July 26, 1961)
274. Shmatov. File 1765, folios 86-87. KPK controller Serdiukov, memorandum to KPK (1961)
275. Tkachenko and others. File 1765, folios 88-90. KPK controller Sudakov, "Spravka" (1961)
276. Galkin. File 1765, folios 91-92. KPK instructor Ivashura, "Spravka" to KPK (1961)
277. Volkov and others. File 1765, folios 94-95. KPK instructor Guliaev, "Spravka" (1961)
278. Ignatenko and others. File 1765, folio 99. KPK controller Sudakov, "Spravka" to KPK (1961)
279. Not named. File 1815, folio 1. KPK controller Kharitonov, "Spravka" (1961)
280. Besedin and others. File 1815, folios 2-3. KPK controller Morozov, memorandum to KPK (Nov. 14, 1961)
281. Tuimedov. File 1815, folio 4. KPK instructor Ivanin, "Spravka po zaiavleniiu chlenov KPSS Saigina I.P. i Ivashkina P.E." (Dec. 27, 1961).
282. Samedov and others. File 1815, folios 5-6. KPK controller Kirillov, "Spravka" (1962)
283. Kolevatov and others. File 1815, folio 7. KPK instructor Gorbenko, "Spravka o rezul'tatakh proverki pis'ma v KPK chlena KPSS Anikina A.I." (Jan. 29, 62)
284. Not named. File 1815, folio 8. KPK instructor Urusov, memorandum to KPK (Feb. 13, 1962)
285. Zakharov. File 1815, folio 9. KPK instructor Ivashura, "Spravka" to KPK (March 2, 1962)
286. Sokolov and others. File 1815, folios 10-12. KPK instructor Gorbenko, "Spravka o rezul'tatakh proverki pis'ma (bez podpisi) iz gor. Gukovo, Rostovskoi oblasti" (1962)

287. Kukhorenko and others. File 1815, folios 10-12. KPK instructor Gorbenko, "Spravka o rezul'tatakh proverki pis'ma (bez podpisi) iz gor. Gukovo, Rostovskoi oblasti" (1962)
288. Nazarov and others. File 1815, folios 10-12. KPK instructor Gorbenko, instructor KPK, "Spravka o rezul'tatakh proverki pis'ma (bez podpisi) iz gor. Gukovo, Rostovskoi oblasti" (1962)
289. Galachalov and others. File 1815, folios 13-15. KPK controller Kharitonov, "Spravka" (April 28, 1962)
290. Roizenblit and others. File 1815, folios 18-20. KPK instructor Sarafonov, "Spravka," to KPK (May 21, 1962)
291. Leonov. File 1815, folio 22. KPK instructor Gorbenko, "Spravka po pis'mu v Komitet Partiinogo Kontrolia kommunistov Taganrogskei partorganizatsii Solomakha N.K., Bondareva G.T., i Tsenenkova S.M." (1962)
292. Poletaev. File 1815, folio 23. KPK instructor Ivanin, "Spravka po anonimnomu pis'mu iz g. Serpukhov" (June 11, 1962).
293. Maliuk. File 1815, folio 24. KPK controller Sudakov, "Spravka" (Aug. 23, 1962)
294. Nemov. File 1815, folios 25-26. KPK instructor Guliaev, "Spravka" (1962)
295. Agabalaev. File 1816, folios 1-2. KPK instructor Bondarev, "Spravka o rezul'tatakh proverki telegrammy, postupivshei v KPK pri TsK KPSS ot kolkhoznika sel'khozarteli imeni Zhdanova Kubinskogo raiona Azerbaidzhanskoi SSR Atamoglanova" (Nov. 14, 1962)
296. Liubitskii and others. File 1816, folios 3-4. KPK controller Smorodin, to KPK chair Shkiriakov (1953)
297. Nikitin and others. File 1816, folios 8-10. KPK controller Khorin, "Spravka" (1959)
298. Ivanov. File 1816, folio 12. KPK controller Vologzhanin, "Spravka" (1960)
299. Fadeev and others. File 1816, folio 13. KPK controller Cherenov, "Spravka" (1960)
300. Shelepov and others. File 1816, folios 14-16. KPK controller Gorbachev, "Spravka o rezul'tatakh proverki zaiavleniia Novikova iz Uiarskogo zernosovkhoza Krasnoiarskogo kraia" (1961)
301. Baburkin and others. File 1816, folio 17. KPK instructor Ivanin, "Spravka po anonimnomu pis'mu, postupivshemu iz Lotoshinskogo raiona Moscovskoi oblasti" (1961)

*Appendix 3. Public Losses and Private Gains: Evaluation in Rubles*

In the trial summaries listed in Appendix 1, there is frequent reference to the size of public losses and private gains arising from accounting fraud. Reported losses and gains are evaluated where possible so as to measure significance in the eyes of the authorities. When these are reported in physical units, however, aggregation and comparisons are hindered. In Case 123, for example, government procurements agents issued false receipts for 234 tons of cotton. In return for these, farm managers gave them 165 kg of rice, 58 metres of silk and other fabrics, 12 kg of *maslo* (dairy fats or cooking oil), 200 kg of grain, two cows, one ram, and 27,000 rubles' worth of other goods. How much is that? In a two-tier shortage economy with controlled official prices and unregulated (but incompletely clearing) unofficial market prices, it's just not clear.

For present purposes I aimed to value everything in official prices as close to 1945 as possible. This would measure illegal transfers and losses in values roughly commensurate with the prices of production and national income of the time. They might also approximate to measures adopted explicitly or implicitly in the courts. But the scope for measurement error can hardly be overstated. Table 3.1 shows the prices that I used.



*Table 3.1. Soviet producer prices of commodities, circa 1945*

	Rubles	
Bricks, red, 000	146	<sup>a</sup>
Bricks, white, 000	103	<sup>a</sup>
→ Bricks, grade difference	43	
Coal, black, tons	36.25	<sup>b</sup>
Coal, brown, tons	30.07	<sup>b</sup>
→Coal, tons, median	33.16	
Cotton fabrics, m.	8.24	<sup>b</sup>
Cotton, raw, tons	1,650	<sup>c</sup>
Cattle, head	390	<sup>c</sup>
Eggs, 000	320	<sup>c</sup>
Firewood, cu. m.	10.8	<sup>d</sup>
Glass, sq. m.	3.34	<sup>b</sup>
Grain, rice, tons	225	<sup>c</sup>
Livestock, general, per head	195	<sup>c</sup>
<i>Maslo</i> (dairy fats or cooking oil), kg	75	<sup>e</sup>
Meat, tons	2,080	<sup>c</sup>
Milk, tons	570	<sup>c</sup>
Oil, tons	20.5	<sup>b</sup>
Petrol, tons	1,000	<sup>b</sup>
Pigs, per head	140	<sup>c</sup>
Potatoes, tons	210	<sup>c</sup>
Sheep, per head	48	<sup>c</sup>
Silk fabric, m.	56.46	<sup>b</sup>
Silk cocoons, kg	1.5	<sup>f</sup>
Timber, sawn, cu. m.	80	<sup>a</sup>
Vegetables, tons	340	<sup>c</sup>
Wool, tons	7,500	<sup>c</sup>

Sources:

<sup>a</sup> Jasny (1952, p. 160).

<sup>b</sup> Harrison (1996, pp. 199-203).

<sup>c</sup> Harrison (1996, p. 264).

<sup>d</sup> Jasny (1952, p. 151).

<sup>e</sup> Jasny (1951, p. 52).

<sup>f</sup> The table gives silk fabrics in 1937 at 56.46 rubles/linear metre. The final product price has three components: spun thread, weaving labour cost, and profit markup; assume ratio 40:40:20. Spun thread has three components: cocoons, spinning labour cost, and profit markup; again, assume ratio 40:40:20. Then cocoons cost  $.4 \times .4 \times 56.46 =$  about 9 rubles/metre. It takes 3,000 cocoons to make a metre of fabric, and there are 500 cocoons in 1 kg, so 6 kg per metre. Then one kg of cocoons is about  $9/6 = 1.50$  rubles.

*Appendix 4. Populations and Distances, 1959*

The table below lists the populations of 150 Soviet districts (defined as major city, oblast, krai, ASSR, and SSR) in the 1959 USSR census with the distances from Moscow in kilometers of the associated district centres. Census figures of 1959 by district are from TsSU (1962). For each district, I used Google Earth to measure the great-circle distance from the provincial centre to Moscow, to the nearest 5 kilometers, except that Moscow city and locations in the surrounding *oblast* are given as one and 50 kilometers from the centre respectively.

Territory	Status	District Centre	Population	Km from Moscow
Moscow	City	Moscow	5085581	1
Moscow	Oblast	Moscow	5863093	50
Kalinin	Oblast	Kalinin	1806787	160
Kaluga	Oblast	Kaluga	935852	165
Tula	Oblast	Tula	1920308	175
Vladimir	Oblast	Vladimir	1402371	180
Riazan	Oblast	Riazan	1444755	185
Iaroslavl	Oblast	Iaroslavl	1395627	250
Ivanovo	Oblast	Ivanovo	1322152	250
Kostroma	Oblast	Kostroma	919999	300
Orel	Oblast	Orel	929013	335
Briansk	Oblast	Briansk	1549945	345
Smolensk	Oblast	Smolensk	1142969	370
Lipetsk	Oblast	Lipetsk	1141522	375
Vologda	Oblast	Vologda	1307531	405
Gorkii	Oblast	Gorkii	3590813	405
Tambov	Oblast	Tambov	1549001	415
Kursk	Oblast	Kursk	1483305	455
Voronezh	Oblast	Voronezh	2368740	465
Vitebsk	Oblast	Vitebsk	1276113	470
Novgorod	Oblast	Novgorod	736529	495
Mogilev	Oblast	Mogilev	1166081	510
Mordovia	ASSR	Saransk	1000193	515
Chuvash	ASSR	Shumerlia	1097859	555
Gomel	Oblast	Gomel	1361841	560
Penza	Oblast	Penza	1509566	560
Belgorod	Oblast	Belgorod	1226328	580
Sumy	Oblast	Sumy	1513718	590
Pskov	Oblast	Pskov	951866	610
Cherkass	Oblast	Cherkaska	1503254	615
Leningrad	City	Leningrad	3321196	635
Leningrad	Oblast	Leningrad	1244991	635
Chernigov	Oblast	Chernigov	1553773	635

Territory	Status	District Centre	Population	Km from Moscow
Mari	ASSR	Yoshkar-Ola	647680	640
Kharkov	Oblast	Kharkov	2520129	650
Minsk	City	Minsk	509489	675
Minsk	Oblast	Minsk	1473030	675
Karelia	ASSR	Petrozavodsk	651346	695
Ulianovsk	Oblast	Ulianovsk	1117359	705
Poltava	Oblast	Poltava	1631706	715
Tatar	ASSR	Kazan	2850417	720
Saratov	Oblast	Saratov	2162751	730
Kiev	City	Kiev	1104334	755
Kiev	Oblast	Kiev	1719100	755
Lugansk	Oblast	Lugansk	2452172	765
Lithuania	SSR	Vilnius	2711445	795
Kirov	Oblast	Kirov	1916493	820
Dnepropetrovsk	Oblast	Dnepropetrovsk	2704783	830
Nikolaevsk	Oblast	Nikolaevsk	1013839	830
Latvia	SSR	Riga	2093458	845
Zhitomir	Oblast	Zhitomir	1603604	855
Donetsk	Oblast	Donetsk	4262048	860
Kuibyshev	Oblast	Kuibyshev	2258359	865
Estonia	SSR	Tallin	1196791	870
Kirovograd	Oblast	Kirovograd	1217929	885
Zaporozhe	Oblast	Zaporozhe	1463849	895
Grodno	Oblast	Grodno	1077365	915
Volgograd	Oblast	Stalingrad	1853928	915
Rovno	Oblast	Rovno	926225	945
Vinnitsa	Oblast	Vinnitsa	2142045	945
Rostov	Oblast	Rostov on Don	3311747	960
Udmurt	ASSR	Izhevsk	1336927	970
Volyn	Oblast	Lutsk	890456	990
Brest	Oblast	Brest-Litovsk	1190729	995
Arkhangel	Oblast	Arkhangelsk	1275839	1000
Komi	ASSR	Syktvkar	806199	1005
Khmelnitska	Oblast	Khmelnitska	1611412	1015
Ural	Oblast	Uralsk	381181	1035
Ternopol	Oblast	Ternopol	1085586	1055
Kherson	Oblast	Kherson	824167	1065
Kaliningrad	Oblast	Kaliningrad	610885	1090
Lvov	Oblast	L'vov	2107858	1125
Moldavia	SSR	Kishinev	2884477	1130

Territory	Status	District Centre	Population	Km from Moscow
Odessa	Oblast	Odessa	2026609	1140
Kalmyk	ASSR	Elista	184857	1145
Chernovitsa	Oblast	Chernovtsy	774121	1145
Ivano-Frankovsk	Oblast	Ivano-Frankovsk	1094639	1155
Perm	Oblast	Perm	2992876	1155
Bashkir	ASSR	Ufa	3341609	1170
Krasnodar	Krai	Krasnodar	3762499	1195
Stavropol	Krai	Stavropol	1882911	1230
Orenburg	Oblast	Orenburg	1829481	1235
Crimea	Oblast	Sevastopol	1201517	1260
Astrakhan	Oblast	Astrakhan	701974	1265
Zakarpattia	Oblast	Uzhgorod	920173	1300
Gurev	Oblast	Atyrau	287803	1370
Sverdlovsk	Oblast	Sverdlovsk	4044416	1420
Kabardino-Balkar	ASSR	Nalchik	420115	1430
Aktiubinsk	Oblast	Aktiubinsk	401049	1450
Murmansk	Oblast	Murmansk	567672	1490
Chechen-Ingush	ASSR	Groznyi	710424	1500
Cheliabinsk	Oblast	Cheliabinsk	2976625	1500
N Osetia	ASSR	Vladikavkaz	450581	1510
Dagestan	ASSR	Makhachkala	1062472	1590
Georgia	SSR	Tbilisi	4044045	1640
Kustanaisk	Oblast	Kustanay	710690	1700
Tiumen	Oblast	Tiumen	1092126	1720
Kurgan	Oblast	Kurgan	999170	1735
Armenia	SSR	Erevan	1763048	1810
Azerbaidzhan	SSR	Baku	3697717	1935
N Kazakh	Oblast	Petropavlovsk	456999	1980
Kokchetavsk	Oblast	Kokshetau	493319	2050
Kzyl-Ordinsk	Oblast	Qyzylorda	327323	2180
Tashauz	Oblast	Tashauz	294832	2240
Omsk	Oblast	Omsk	1645017	2240
Tselinograd	Oblast	Astana	637115	2275
Khorezm	Oblast	Khiva	380583	2300
Kara-Kalpak	ASSR	Nukus	510101	2385
Karaganda	Oblast	Karaganda	1018661	2440
Ashkhabad	City	Ashkhabad	169935	2515
Ashkhabad	Raiony	Ashkhabad	313233	2515
Bukhara	Oblast	Bukhara	584810	2545
Pavlodar	Oblast	Pavlodar	455013	2565

Territory	Status	District Centre	Population	Km from Moscow
Chardzhou	Oblast	Chardzhou	320797	2675
Mari	Oblast	Mari	417578	2710
Chimkent	Oblast	Shymkent	921370	2730
Dzhambul	Oblast	Taraz	561546	2785
Samarkand	Oblast	Samarkand	1148231	2795
Tashkent	City	Tashkent	911930	2795
Tashkent	Oblast	Tashkent	1348951	2795
Fergana	Oblast	Fergana	1138770	2805
Novosibirsk	Oblast	Novosibirsk	2298481	2820
Semipalatinsk	Oblast	Semipalatinsk	520229	2865
Tomsk	Oblast	Tomsk	746802	2880
Altai	Krai	Barnaul	2683231	2945
Surkhan-Daria	Oblast	Denau	919348	2965
Frunze	City	Bishkek	219711	3000
Frunze	Raiony	Bishkek	840696	3000
Dushanbe	City	Dushanbe	227137	3000
Dushanbe	Raiony	Dushanbe	1679723	3000
Kemerovo	Oblast	Kemerovo	2785906	3000
Andizhan	Oblast	Andizhan	1162980	3020
E Kazakh	Krai	Oskemen	734924	3020
Osh	Oblast	Osh	869408	3070
Alma Ata	City	Almaty	456481	3115
Alma Ata	Oblast	Almaty	946144	3115
Tian-Shan	Oblast	Naryn	136022	3190
Gorno-Badakhshan	Ao	Khorugh	73037	3255
Krasnoiarsk	Krai	Krasnoiarsk	2615098	3365
Tuva	ASSR	Kyzyl	171928	3665
Irkutsk	Oblast	Irkutsk	1976453	4220
Buriat	ASSR	Ulan-Ude	673326	4445
Chita	Oblast	Chita	1036387	4770
Iakut	ASSR	Iakutsk	487343	4900
Amur	Oblast	Blagoveshchensk	717514	5625
Magadan	Oblast	Magadan	235578	5900
Khabarovsk	Krai	Khabarovsk	1142535	6135
Primorsk	Krai	Vladivostok	1381018	6405
Sakhalin	Oblast	Iuzhno-Sakhalinsk	649405	6665
Kamchatka	Oblast	Petropavlovsk-Kamchatskii	220753	6850

## *Appendix 5. Regression Variables from Court Cases*

### *Dependent variables*

*Penalty*     The average or maximum sentence in each case, measured in jail years.

Defendants were tried singly or in groups. When tried in groups, defendants received varying sentences. Jail terms were given in years, but not all sentences were to jail. In 1946/47 the courts could deliver prison sentences of one to ten years. Above ten years, there was death by shooting, imposed on four defendants. Below one year there were suspended sentences and also short terms of corrective labor at the place of work, with loss of pay but without deprivation of liberty. (Such lighter sentences tended to be appealed by the prosecution on grounds of excessive leniency.) I take both the average and the maximum of the penalties given out in each case as informative. In determining the average and maximum, suspended and corrective labor sentences are included with a value of zero. In determining the maximum, death sentences are equated with the longest jail term, ten years. One observation (out of 59) is dropped because the maximum is not specified in the report. In determining the average (but not the maximum), 9 observations are dropped because the sentences included death or because some jail sentences were not specified.

### *Independent variables*

*Accused*     The number of defendants on trial in each case.

*Ag*            A dummy variable equal to one if the offense took place in agriculture and zero if not.

*Distance*    Kilometers from the provincial centre to Moscow.

*Russia*        A dummy variable equal to one for Russia and zero elsewhere.

In principle a dummy could be created for any republic that reported trials and punishments. With fewer than trials 60 observed, however, it is a problem that their distribution across republics was highly unbalanced with Russia (31 cases) at one extreme and Uzbekistan (11), Azerbaidzhan (6), Turkmenistan (5), Belorussia (3), Kazakhstan (2), and Ukraine (1) at the other.

*Xgain*         The private benefit from fraud in thousands of rubles (20 observations), divided by the number of *accused*.

Benefits were obtained most frequently from illegal cash bonuses, but sometimes took the form of cash bribes or diverted goods. Goods could be foodstuffs, livestock, and materials. Where goods were received they are valued at state prices. The scope for measurement error may be

greater than with  $X_{loss}$  to the extent that persons were more likely than state organizations to impute scarcity values to goods. Finally, private benefits were often shared with the innocent as well as the guilty.

$X_{loss}$  The value of the accounting fraud in thousands of rubles (29 observations), divided by the number of *accused*.

As a way of capturing the scale of misreporting, rubles might seem like a better measure because the significance of a given sum to society as a whole should not depend on its relativity to the initial plan. It is a problem that the value of rubles depended on state prices and the local availability of goods, both of which were arbitrary. This is compounded by another problem: the value of the fraud was sometimes reported in physical units (e.g. tons of coal not delivered). Output in physical units can be valued retrospectively at state prices of some adjacent year using the data in Appendix 3, but these valuations are approximate and are certainly not at scarcity prices.

$X_{percent}$  The value of the accounting fraud in percentage points of the plan (10 observations), divided by the number of *accused*.

This is a normalized measure, but normalization may not be an advantage. The importance of the plan in percentage points was highly uneven: enterprises were of varying size and importance; the plan that was falsified was sometimes that of the enterprise, sometimes that of a workshop or a particular product line; the period over which the plan was falsified also varied.

$X_{missing}$  A control variable for missing observations of each  $X_n$  equal to zero when  $X_n$  is reported and 1 otherwise (not reported in Table 6).

A note is due on missing observations of  $X_s$ . The counts reported above ( $X_{percent}$ , 10;  $X_{loss}$ , 29;  $X_{gain}$ , 20) give exactly as many observations in total as cases (59) but this is accidental. There are small overlaps among them, large enough to leave some cases where no  $X$  dimension was reported at all, but too small to yield any subsample in which degrees of freedom are enough to control for more than one  $X_n$  at a time. Specifically, of 59 cases, 14 are completely uninformative of any  $X_{in}$ ; 31 report one  $X_n$  out of three, and the remaining 14 report two; none report three. Of three possible overlapping *pairs* of  $X_n$ , 7 cases report one pair, 4 give another, and 3 the third.

To make the most of the observations that we have, and to avoid restricting the analysis to small subsamples, I set missing  $X_s$  to zeros. Then, for each  $X_n$  I create a dummy variable that is set to zero when  $X_n$  is reported and 1 when it is not. These variables control for any systematic relationship between the penalization of defendants in each case and the fact that the given  $X_n$  is missing from the report of that case.

*Other possible variables*

With a little more data, we could have looked harder for interpersonal discrimination based on markers of gender and ethnicity. Defendants' gender can be inferred with reasonable accuracy from Russian or Russified family names, but not all defendants were Russians and not all were named. Of 163 defendants, only 12 (in three trials) were identifiably female. The median jail term given to a woman was 3.5 years compared with 3 years for male defendants; there is no other evidence to suggest discrimination. To judge from family names, there is considerable ethnic diversity in the data, but ethnic mixing would have blurred identification and not all offenders were named. Ethnic identity was likely correlated with place of settlement, which we have measured.



### *Appendix 6. Party Penalization*

This appendix supports the claims in the text that penalization outcomes of party control investigation were both lenient and uncorrelated with measurable aspects of the reported crime. It reports the penalization metric used to measure outcomes of party control investigations (Table 6.1), the number and attributes of cases classified by the level of penalization (Table 6.2), and the level of penalization of cases classified by type of deception (Table 6.3).

In addition, the party control dataset was used to run many probit and ordered probit regressions with maximum penalty scores as the dependent variable. This dataset is of similar size to the trials dataset in the number of observations. It provides richer information on various attributes of the offense. Despite many missing observations, it allows us to test additionally whether or not penalization discriminated between the classes of deception defined in Table 3, or was influenced by aggravating circumstances (when other offenses were confirmed alongside *prípiski*), or by year effects. All variables are defined in Appendix 7. Regression data and log files are available from <http://go.warwick.ac.uk/markharrison/data/fraud/>.

Year dummies are available, but their use was ruled out in practice because years of peak penalization typically showed no more than one or two observations, making identification unreliable. As an alternative, I created a dummy variable *slope* equal to 1 when the number of cases was larger in the current year than in the previous year, and zero otherwise; this tested the hypothesis that penalization was more severe when the frequency of offenses was rising (implying a crackdown) or less severe (implying that offending became more common because of light penalization).

In the outcome, *no* significant, correctly signed, robust covariation was found between maximum penalization and *any* of the independent variables in the data. This result was not really a surprise, given the lack of pattern in the summary statistics reported below in Tables 6.2 and 6.3.

Table 6.1. Penalization scores under party control

Score	Ministry	Party	State penal system
0	No penalty		
1	Reprimand or warning		
2	Reassignment		
3	Exclusion		
4		Exclusion	
5			Sent to prosecutor

Source: Prosecution was self-evidently the most serious sanction, leading to imprisonment or worse. Exclusion from the party could lead to prosecution and terminated the offender's career; this made it more serious than exclusion from one of many ministries. Reassignment within the party or ministry was more serious than a reprimand or warning.

*Table 6.2. Cases under party control: Attributes by highest penalty imposed*

Highest penalty score	0	1	2	3	4	5
Number of cases, total	3	21	30	3	2	10
Number of accused	3.67	6.81	3.69	3.67	4	4.7
<i>N</i> =	3	21	29	3	2	10
Fraud in % of plan-year	1.7%	10.6%	14.9%	...	...	23.1%
<i>N</i> =	1	8	10	0	0	3
Fraud in '000 rubles	8,090	1,571	1,715	15	396	354
<i>N</i> =	2	9	14	1	2	9
Private gain in '000 rubles	...	52	285	6	...	10
<i>N</i> =	0	3	4	1	0	1
Percent combined with other offenses	33%	57%	40%	67%	50%	50%
<i>N</i> =	1	12	12	2	1	5

Source: Appendix 2. Penalization scores are defined in Table 6.1.

*Table 6.3. Cases under party control: Penalization by type of deception*

	Self- insured	Co- insured	Simple fraud	Joint venture	Un- defined
Number of cases, total	3	14	13	15	22
Highest penalty score (0 to 5):					
Maximum	2	5	5	5	5
Quartile 3	2	2	2	3	2
<b>Quartile 2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Quartile 1	1.5	2	1	1	1
Minimum	1	1	0	0	1

Source: Appendix 2. Penalization scores are defined in Table 6.1.

*Appendix 7. Regression Variables from Party Control Cases*

*Dependent variable*

*Penalty* The maximum sentence in each case, ranked from 0 to 5.

*Independent variables*

*Accused* The number of offenders in each case.

*Ag* A dummy variable equal to one if the offense took place in agriculture and zero if not.

*Coin* A dummy variable equal to 1 when the offense was of the coinsured type, and zero otherwise.

*Complex* A dummy variable equal to 1 when other offenses were confirmed alongside pripiski, and zero otherwise.

*Distance* Kilometers from the provincial centre to Moscow.

*Joint* A dummy variable equal to 1 when the offense was of the joint venture type, and zero otherwise.

*Russia* A dummy variable equal to one for Russia and zero elsewhere. See Appendix 5.

*Selfin* A dummy variable equal to 1 when the offense was of the self-insured type, and zero otherwise.

*Slope* A dummy variable equal to 1 when the number of cases was larger in the current year than in the previous year, and zero otherwise.

*Unins* A dummy variable equal to 1 when the offense was of the uninsured type, and zero otherwise.

*Xgain* The private benefit from fraud in thousands of rubles (20 observations), divided by the number of *accused*.

*Xloss* The value of the accounting fraud in thousands of rubles (29 observations), divided by the number of *accused*.

*Xmissing* A control variable for missing observations of each  $X_n$  equal to zero when  $X_n$  is reported and 1 otherwise.

*Xpercent* The value of the accounting fraud in percentage points of the plan (10 observations), divided by the number of *accused*.

*Y19xx* A dummy variable equal to 1 in (or summing to 1 over) the given year(s) when the offense was in progress, and zero otherwise.

*Appendix 8. Reluctance to Prosecute, 1948/49*

Cases 401 to 407 are taken from the files of the USSR prosecutor held on microfilm by the Hoover Archive (Hoover/GARF, fond R-8131, opisi 25 and 26).

401. Egorov and others. Opis 25, file 583, folios 10-11 (Kishinev city prosecutor Almazov, "Spetsdonesenie," to USSR procuracy, chief of investigative section Sheinin, Jan. 20, 1948); folios 38-39 (Kishinev procuracy, investigative department chief Bondarenko, "Obvinitel'noe zakliuchenie," March 26, 1948). In this case plan fraud provided cover for a gang of thieves to strip the factory and sell everything movable before escaping into the underworld, where the criminals were being traced with difficulty.
402. Unnamed managers of the Smelianskii engineering factory. Opis 25, file 583, folios 12-13 (Kiev district procuracy, investigation department chief Kipnis, memorandum to USSR procuracy, chief of investigative department Sheinin (Jan. 30, 1948). This case, involving an illegal bonus of 40,000 rubles, was abandoned because the managers responsible had moved on from the factory.
403. Gurinovich and others. Opis 25, file 583, f. 21 (Belorussian SSR procuracy, investigation department, memorandum to USSR procuracy, deputy chief of investigative section Aleksandrov, March 1, 1948). This case, involving 70,000 rubles worth of fictitious building work, was abandoned because the high turnover of project managers made culpability hard to pin down.
404. Mirkin and others. Opis 25, file 583, folio 22: Stalino city prosecutor Filatov, memorandum to USSR prosecutor general Safonov (March 2, 1948); folios 44-45 (Stalino city, Kalinin ward, court of district no. 1, verdict in the case of Batozskii and Mirkin). This case, involving 12,000 rubles of building work claimed but not done, went to trial but ended in a rare acquittal because there was no proof of intent. Instead, there was a plausible story of accounting errors and a quotation for work that was withdrawn.
405. Grienko. Opis 25, file 583, f. 28 (Kiev district procuracy, investigation department chief Kipnis, memorandum to USSR procuracy, chief of investigative section Sheinin, March 30, 1948). This case was initially thought to involve 25,000 rubles of work claimed but not done and an illegal 17,000-ruble bonus. As a first offender, Grienko was ordered to pay an administrative fine. An expert review reduced the estimate of the plan fraud to 17,000 rubles. Only then did the prosecutor decide to take up the case.
406. Pudovkin and others. Opis 25, file 583, folio 61 (Stalingrad district prosecutor Vavilov, memorandum to USSR procuracy, investigation department chief Sheinin, August 5, 1948). This case involved a plan fraud of 118,000 rubles, with other accounting violations. It went to trial and the two leading defendants were sentenced to eight and six years imprisonment respectively; a third offender was merely dismissed.
407. Kogan and others. Opis 26, file 821, folios 1-2 (USSR deputy minister for the metallurgical industry Sheremet'ev, "Prikaz po Ministerstvu metallurgicheskoi promyshlennosti No. 681," Oct. 31, 1949; Mekhlis, "Prikaz Ministra goskontroli SSSR No. 941"). This case involved three managers of Azovstal', one of the Soviet Union's great steel factories, who had secured the payment of nearly 130,000 rubles of illegal bonuses, including thousands personally to themselves, but the prosecutors waived charges in view of party reprimands and promises of restitution.