



EXPENDITURE OF STATE FUNDS REPLENISHED BY TAXES IN THE HISTORY OF THE KOKAND KHANATE

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ABSTRACT

The article analyses data on the replenishment and expenditure of the State treasury as a result of the traditional management of the tax system of the Kokand Khanate, based on handwritten documents stored in the Central Archive of the Republic of Uzbekistan. It is important to examine how the wealth accumulated as a result of taxes, which is considered the economic basis of each state, or the Treasury that is filled, has been spent and its legal procedures. It was also mentioned that madrasas, hospitals, bridges, caravan sheds, markets and baths were built at the expense of the Khan treasury, and existing ones were being reconstructed.

KEYWORDS: *Khan's treasure of the Kokand Khanate, treasury, value, budget, tax system, money, khan.*

INTRODUCTION

In the study of the history of states, one is faced with the importance of the tax system in economic life. In the study of the history of the Kokand Khanate, we will also witness the economic, political, cultural development of the state as a result of the reforms carried out and implemented in the tax sphere. It is important to examine how the wealth accumulated as a result of taxes, which is considered the economic basis of each state, or the Treasury that is filled, has been spent and its legal procedures.

METHODOLOGY

The research was conducted using methods of objectivity, analysis, synthesis, comparative analysis, generalization, historical analysis, chronological and archival research. Documents on the expenditure of the Khan's Treasury, stored in the Central archive of the Republic of Uzbekistan, are translated into Persian for the first time and put into circulation. The article analyses data on the replenishment and expenditure of the State treasury as a result of the traditional management of the tax system of the Kokand Khanate, based on handwritten documents stored in the Central Archive of the Republic of Uzbekistan. It is important to examine

how the wealth accumulated as a result of taxes, which is considered the economic basis of each state, or the Treasury that is filled, has been spent and its legal procedures.

RESULTS AND DISCUSSIONS

During the study of archival documents on the history of the Kokand khanate, it was studied how the wealth in the state Treasury, filled in as a result of taxes, was spent. Madrasas, hospitals, bridges, caravan sheds, markets and baths have been built and reconstructed in the country. [1] During the study of the tax system of the Kokand khanate, it was established that the taxes collected from the population are spent on the social and cultural development of the country and social protection of the population. Also, by order of the Khan, the necessary foodstuffs were delivered to the madrasah. For example,

It is reported that from the residents of Yor-masjid district "Ghalla-i Safid", "Ghalla-i siyokh" (grain types), the division of the Dalai Khan and Eshon madrassahs into Olti-ariq was determined. [3. №2273 n] It was noted that in addition to grain, rice, firewood and money were allocated to these madrassas. [3. №2273 n]



The Khan's treasury included responsible persons who controlled and accounted for property, valuables, money and coins. They were also considered responsible persons of Khan's Devon. For example, "mirzai daftardor", who served in the palace of the Kokand khan, on the basis of taxes and revenues noted in his notebook the state of the khan's treasury. And Sarkor and Inak were considered to be the keepers of the products received at the expense of taxes coming to the treasury of the Khanate. If they consisted of money, they received his "mehtar" or the Khan's treasury. He was also considered the ruler of all khan's jewels. [4.1.147] Thus, it should be noted that further development of land ownership relations during the Khanates also led to an increase and change in types and forms of taxes.

It should be particularly noted that the national and local budgets were important in the time of replenishment of the khan, Amir, Bey and the state treasury. For example, in the Kokand khanate the taxes received by the khan's treasury were called "hossachi", and the local budget was called "Beck's treasure". [4.2.149]

Large funds from the treasury were received for various expenses of the palace. Масалан, At a time when a Japanese guest visiting the Kokand Khanate returns, he receives funds from the treasury to ensure his safety and make him welcome. There is a document about it in the form of a "letter". [3.№2278д] At the markets of Khiva Khanate, there are special jewellery and jewellery for the palace of Kokand khan about it.

has "list" a notebook describing what clothes, shoes, headgear were purchased for, how much and how much money was taken for both the Khan's family and the women. [3. № 2280 n]

During the Khudoerkhan stopover in Akbarabad and Yakkatut Mavlonbek, who made him hospitable, a notebook "zhum" is issued, and his privilege is that from taxes collected from Қоратепа to Yormosor and from the territory of Margilan, Mavlonbeku is allocated money. Here we can understand that the expenses that local officials did for Khan were not left without a trace, but were filled at the expense of taxes that should have gone to the Khan's treasury.

The "Notebook", which recorded the list of road expenses Худоерхана, was recorded during the stay of Khan Yormosor in the Kara-Tepa area, which also included palace expenses. One of Khudoerkhan's "notebooks" about such road expenses was written by Mirza Ulug, which listed the amount of money allocated for dishes, household appliances and small expenses. [3. №2281n] It was also noted that large sums of money were allocated from the palace treasury for the products produced by Muhammad Rasulhuda, and fabrics, silk and candles were brought

to the palace, and a monetary service was introduced for the carts hired to deliver these products to the palace.

In the same "notebook," it is written about the number of firewood brought by Mullah Faizullo to the palace, as well as the expenses allocated from the treasury for the export of firewood.

The next page describes the quantity and prices of meat products that Mullah Sarkar brought in to consume the time he spent during the trip, as well as the amount of money allocated to him from the treasury. [3. №2281n]

The following sheet of this document states the quantity of consumables spent on oil by candles and lights used during Xudoyorxon's stay on the Qora-tepa. [3.№2285 n] Of course, this money was allocated from the Treasury.

There is also a "statement letter" that describes the purchase of new saddles, namat, closing the horse, etc. for "asp-i poygachi", although it is not known who wrote this document, we can know that money from the Treasury was allocated according to its contents. [3. №2283 n]

Among the documents are "statements" containing information about the money used in the treasury. One such "application" was filed with an unknown person in Khudoyar Khan, which indicated the number of beds, money and expenses that had been delivered to the courthouse from the residents of the villages of Shorkishlak, Gunja, Borikishlak and Yangikishlak districts. [3. №2288 n]

From the palace treasury, there is a "notebook" which records the daily expenses of the funds used for Khan's horse court, for how much money clover and oats were purchased for feeding Khan's horses. [3. №2291 n] Expenses for the horses of the Khan's relatives were also sometimes carried out at the expense of the Treasury. For example, in the area of Yor-Masjid, there is a "notebook" in which money expenses from the Treasury are recorded for the purchase of corn and clover for the Khan's close people, horses of his kind. [3. №2292 n]

In accordance with the established rules in the Palace of Kokand Khanate, the expenses of some officials and authorized persons on horses in the public service were financed from funds allocated from the treasury. Joseph mingboshi parvonachi has a "commemorative Patt," a document provided for information in the victim's door. According to him, money was allocated on horses of masters and shooters (hookers) to receive daily salary. This document was written on 18 February 1843, followed by the seal of Yusuf mingboshi. [3. №2293д]

Throughout the study of archival documents, we learn that large funds were allocated from the Treasury of the Palace, even for the cost of firewood. Another "notebook" notes that firewood (jantok) was



taken for use in the park of jarchiboshi and Khan and money from the treasury was allocated. The beginning and end of this notebook are not preserved. [3. № 2297]

Among the documents is also a "letter to receive a response" written by an unknown person. According to it, the sum of money received from the treasury to bring wood from Eshankishlak was recorded for Sultan Murodbek 's wedding. [3. № 2298]

The next document is a "reply letter" from an unknown person, which records two questions:

1. the need to allocate money for the removal of firewood and firewood to the brick and Alabaster workshop;

2. allocation of funds for construction in Avgonbog and repair of Khan 's palace. [3. №2300 n, 5.79-p.]

Brick factories owned by the Khudoerhan themselves occasionally allocated money from the treasury for expenses. For example, one of the "statements" states that from an unknown person Khudoyerhan needs to purchase firewood for heating the furnaces of the brick plant and allocate money for it. [3. № 2299 n]

When analyzing the palace's expenses, the available documents were examined as fully as possible. Since most of the documents on the history of the Kokand khanate were taken to the Russian archive, some of them were burnt, and most of the documents available for some reasons did not contain information about its head or end. One of these documents is "notebook " No. 2310, it noted the cost of producing bricks at the Khan's brick factory (brick workshop). It shows the distribution of finished products along with the costs of ripe and raw bricks, Information was given on how many bricks were delivered for the construction of the O'rda, to the sarbaze (military) building, to the harem and other buildings. In the archive, these notebooks have no head and no end. [3. №2310]

Хоннинг ғишт заводларидан келган даромад хазинага келиб тушган ёки хоннинг буюруғига биноан тайёр маҳсулот белгиланган қурилиш майдонларига жўнатилган. Баъзан солиқлардан келиб тушган тушум ёки пуллар ҳам хон заводларининг эҳтиёжи учун сарфланган. Хужжатлар ичидаги бир "қайд дафтар"да [3. №2315] хом ва пишган ғишларга кетган харажатлар суммаси бериб ўтилган. Хоннинг буюруғи мавжуд ва унга кўра кимга ғишт берилганлиги қайд этилган. Масалан ушбу хужжатда Муҳаммад Мусо саркорга, Исо иноққа, Ноиб тўрага хоннинг ғишт заводида ишлаб чиқарилган маҳсулотлардан бериш тўғрисида буюруқ мавжуд эканлиги қайд этиб

ўтилган. Баъзан қайси қурилишга ғишт маҳсулоти ажратилаётгани қайд этилган. Масалан юқоридаги хужжатда нон бозори- "каппон", отхона, масжид, карвон сарой ва бошқа жойларга ғишт ажратилганлиги қайд этилган.

The documents also show that the centre of the city of Kokand also provided funds for the construction of a new caravanserai, baths, barns and campsites. For example, the "notebook" gives the distribution of bricks in accordance with the order to allocate ripe and raw bricks for the construction of a new caravanserai, places intended to shoot hamsters, warehouses and lilies, and Qozi and Korboshi are cited as responsible for these construction structures. [3. №2317] Obviously, the goats and wrestlers were attached to control the intended use of money and funds received from the Treasury. The above contains another document that also notes that raw bricks are distributed by order. [3. №2318] If funds allocated from Khan 's treasury are not used in their place or in other cases of abuse, a separate group was formed on Khan 's orders, the situation was carefully examined and appropriate measures are taken.

In the process of studying the history of the tax system, the Kokand Khanate faced very interesting information. Financially, it is noted that they are related to Khan 's Treasury.

There is also a "notebook" in which large funds were received from the Khan's Treasury for the construction of the Khan's Dakhma, which records the construction materials and funds spent by the master Muhammad Karim on the construction of the Khan's Dakhma, wages received from the Treasury to the masters who worked during the construction process, expenses for horse food, the amount of money owed to the mardukars, and other minor expenses.

There is also a "notebook" for the construction of a hut in Yermasjid, from which large funds have been allocated from the palace treasury and the costs of these funds have been recorded. It spells out the salaries of the masters involved in the construction of the dam, the salaries of workers and mardikars. The Khan's treasury has allocated funds to all spheres of public administration. Treasury money is especially often used to encourage and reward someone. For example, Domla Huja Nazar mentioned the allocation of "money for a dress" according to the content of a "patent note" written by treasurer Mullah Tashmuhammed Mirzo. [3. №2341] The document is stamped Domla Huja Nazar. "Letters" written by Domla Huja Nazar in this content are found very often.

In the Palace kancelarii was a "notebook" of different spheres, which explained that the money from the Treasury was spent. The notebook in which



observations of the military sphere were recorded was called a "daftar-i korik", which also included information about money spent on the military sphere. Clothing for awards, labels, a notebook-called a "daftar-i libos va yorliq". Money was allocated from the Palace Treasury to local officials to buy paper and notebooks for recording information related to state administration. One of the documents states that the money from the Treasury was allocated for notebook Amin and Oqsoqol. [3. №2344]

In Kokand Khanate, huge funds were allocated to the military sphere, which was recorded in separate "notebooks." Analyzing the money that was used from the treasury, we clearly recorded, with the names of each military officer and how much money was given to them. Who, where they are sent to service, writes why they go, and also receives a monetary reward. [3. №2043]

The Khan Treasury also provides significant funds for military and military personnel such as horses, clothing, and other expenses. There is a "notebook" on which several soldiers are supplied with horses under the command of Alikul Amir al-Lashkar. [3. №2047] The notebook has no beginning or end.

We are also witnessing that the analysis of the documents on the costs of the treasury in Kokand Khanate recorded the costs of meat products. According to Margilan begi 's "notebook," written by "ganchiboshi" for 13 months, the amount and of meat and fats that were bought and caused. These expenses were spent as follows:

- Used for the needs of the Margilan Palace;
- Used in the preparation of the ego to the Kokand Banquet Aimchakhane;
- The quantity and amount of meat used were recorded during Beck's visit to the coastal areas. [3. № 2422]

CONCLUSION

In conclusion from the above, in the Kokand Khanate, the youngest and most diverse of the khanates that existed in the Central Asian regions, the expenses of the treasury under the rules of administrative order were recorded in separate notebooks and kept in the office.

During the Russian occupation, most of the documents of the khan's office were lost, and most of those preserved in the Central Archive of the Republic of Uzbekistan has not been fully preserved. However, among the handwritten documents relating to the tax system, it was studied what concerns the expenditure of the treasury. Replenishment of the state treasury by Kokand khan, Amir, Bek and their relatives played an important role in replenishment of the national budget and local budgets. The fact that the state treasury, in turn, is divided into two, i.e. the

tax treasury and Beck's treasury, is also proof of officials' interest in tax collections. The data on the expenditure of income from taxes to the treasury of these two categories were analyzed to the maximum extent possible.

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