



Structural Aspects Of The Financial System Of The Kokand Khanate

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Abstract: The article deals with the economy and financial history of Kokand Khanate. In the khanate, the periods of different rulers and the stages of development of the state financial system are analyzed. The connection of the Kokand Khanate with the Bukhara Khanate in financial matters is also described.

Key words: Finance, treasury, tax, finance, analysis

In the history of the Kokand Khanate, there was a financial system, as in other countries. Therefore, a deep study of this area will enrich another page of the history of the Kokand Khanate. In the "Qomus info" encyclopedia, to the question of what the financial system actually is [1.] "Financial system - economy money part of the sector, finance practice. The financial system covers not only financial relations, but also political and organizational relations related to finance. In the Kokand Khanate, the financial system is an important aspect of the economic life of the state. With its help, the economy of the Khanate was organized, grew up, and was encouraged.

Although the financial system of the Kokand Khanate was formed on the basis of the financial system of the Bukhara Khanate, it was formed and developed in its own way as a result of the passage of time and the exchange of rulers.

The financial system of the Kokand Khanate includes the following:

- a source of income that forms the financial situation of the state or ruler;
- the financial relations between the members of the Khan's family, officials, local and foreign merchants, artisans, farmers, etc., with the ruler, the circumstances related to money in these relations (privilege, profit, loss, gift, donation, tax);
- Charitable works and their funds existing in Kokand Khanate;
- positions responsible for the financial sector in the state secretariat and their employees in local areas, officials related to the tax sector, the treasury and its service, the tax administration;
- the financial market of the Khanate, that is, money and monetary reforms, protection of property integrity (insurance);
- Financial actions of officials in the economic sphere during the Kokand rulers.

The official who dealt with the financial system and money matters in the Khanate was one of the special people of the ruler. [3.]

By the beginning of the 19th century, he was one in the administration of the Kokand Khanate a number of reforms will be implemented. The country of Olim Khan (1798-1810) his military actions to expand the territory Omar Khan (1810-1822) continued to strengthen the



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centralized state tried. From the year Umar Khan ascended the throne, the economic development of the country accelerated, which was evident in the establishment of trade and friendly relations with foreign countries[4.].

According to Sh. Vokhidov and Sh. Makhmudov's researches, the existing officials in the Kokand Khanate can be divided into two groups, those with religious and secular positions.

Officials in the central management system of the Kokand Khanate Sh. Makhmudov performed the task of clarifying the activity of this body by studying its activities. After the Supreme Ruler, the Prime Minister was called the thousand head. In the documents stored in the National Archives of Uzbekistan, which provide information on the financial system, it was revealed that the people in the position of thousand-bashi are related to the military system. No treasury or money officials were found in the position of Mingbashi. When the financial analysis of treasury expenditure was carried out, the monthly salary and rice, wheat and other products allocated from the treasury for the year became known[4.].

It is known that koshbegi served as prime minister in the Emirate of Bukhara. The administrative system of Kokand Khanate, which separated from Bukhara Khanate and formed as an independent state, was originally modeled after Bukhara. Later, reforms were carried out in the administrative management system of the Kokand Khanate, and the activities of officials and officials changed. It can be said that the above situation is the result of such reforms.

When studying the tax system, which is directly related to the economy of the Kokand Khanate, zakatchi, pattachi, elder, sarkor, amin and other practices were studied. There is evidence that they regularly deal with money matters. For example, based on the information of A. Kun, R. Nabiev presented the annual salary allocated from the treasury for palace officials in the form of a table[2.]. The amount of grain and money given to Inoq, zakatkhana mehtar, mirzaboshi, amin and sarkor during the year is shown. There is also an assumption that the salaries of tax-collecting officials were paid due to the exemption from certain taxes. Because, in many documents, sarkor, amin, elder and other people working in the tax system have received a note that they are exempted from tax. But in many cases, there is also information that the principle of saving was not followed in the Khanate tax system. The information of V. Ploskikh also proves that the principle of saving was not applied in the Kokand Khanate, that the treasury was disorganized, and the money spent on income and expenditure was mixed: "Firstly, the khan's treasury was common, and secondly, the begs responsible for tax collection acted on their own discretion. the sarkors also increased the amount of taxes based on their discretion"[3.]. It can be seen that ordinary people were systematically pressured by the khan and his officials, who worked in the tax system, and the principle of saving the tax system did not work.

The practical application of tax principles in the financial system of the Kokand Khanate depended on the officials who worked in this field. Therefore, in order to monitor the officials' compliance with the above-mentioned principles, the control-audit principle was also used in practice. This principle was introduced mainly to control the practical application of the principle of thrift. In addition, it served to solve other problematic situations that arose in tax matters.

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