

THE HISTORY OF THE TASHKENT REGIONAL FINANCE DEPARTMENT IN ARCHIVE DOCUMENTS (1946-1955)

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Abstract: This article provides a description of the documents contained in Fund R-93, which is one of the key sources for studying the history of the Tashkent Regional Finance Department and is preserved in the National Archival Fund of Uzbekistan. Additionally, the issues that require attention in these documents have been comparatively analyzed based on information provided in other archival materials. In particular, the article presents data on the amount of revenue received by the regional local budget in 1950, as well as the amount of expenditures made from the regional local budget in the same year. Furthermore, based on the documents from Fund R-93, special attention has been given to the issue of personnel working in the Tashkent Regional Finance Department, and their ethnic background has also been analyzed using these archival records.

Key words: Local budget, personnel, staff, expenditures, revenue, source, file, Ministry of Finance of the Uzbek SSR, taxes, and fees.

Аннотация. В данной статье приведено описание документов, находящихся в составе фонда Р-93, который является одним из важных источников для изучения истории финансового отдела Ташкентской области и хранится в Национальном архивном фонде Узбекистана. Кроме того, проведен сравнительный анализ вопросов, требующих внимания в представленных документах, на основе информации, содержащейся в других архивных материалах. В частности, приведены данные о доходах, поступивших в местный бюджет области в 1950 году, а также о расходах, осуществленных из местного бюджета области в этом же году. Помимо этого, на основе документов фонда Р-93 рассмотрен вопрос кадров, работающих в финансовом отделе Ташкентской области, а также проанализировано их этническое происхождение.

Ключевые слова. Местный бюджет, кадры, штат, расходы, доходы, источник, дело, Министерство финансов Узбекской ССР, налоги и сборы.

Introduction. Nowadays, archival funds play an invaluable role in historical research, as the documents preserved in archives serve as primary sources that provide researchers with valuable information and offer a detailed account of the history of a given period. Our archives, which serve as a mirror of our rich history, contain valuable

and unique documents that bear witness to past eras. Archival documents serve as a sufficient and reliable foundation for shedding light on the socio-economic life of the respective period.

Literature Review. The O‘zMA R-93 fund is one of the key archival sources that shed light on the financial system of Soviet rule. It contains extensive statistical data on the expenditures of the Tashkent regional local budget in 1950. This is of great importance for historical research, as it provides an opportunity to study the economic policies of that period. The main characteristic of the information presented in this fund is that it is based on reports from regional financial departments and orders and resolutions issued by the Ministry of Finance of the Uzbek SSR. This indicates that the documents were formed based on official and reliable sources.

The archival records provide information on the turnover and amount of long-term deposits in banks under the region’s jurisdiction from January 1, 1950, to January 1951. Additionally, the fund’s materials include data on budget reserves for 1950–1951, the sectoral distribution of funds available to the Tashkent region, and their respective values.

The documents within this fund not only reveal how financial management was carried out in the Tashkent region during the Soviet era but also serve as a valuable source for historians and economists studying Soviet economic policy and financial administration. These records offer significant insight into how the financial system operated and how funds were managed during the Soviet period.

Moreover, the fund includes reports on the allocation of funds for the development of local production in districts and cities of the Tashkent region, as well as for the improvement of inter-district highways in 1950–1951. The R-93 fund also contains financial statements on long-term bank loans, settlements with municipal banks, and unpaid balances at the end of the year [1].

Research Methodology. Various historical research methods were employed in conducting this study. In particular, the historical-comparative method was used to analyze the unique characteristics of different historical periods and events by comparing them and identifying their distinctive features. One of the significant documents found in R-93 fund, inventory 15, file 1214 is Resolution No. 252 of the Tashkent Regional Executive Committee of the Council of Workers' Deputies, adopted on March 16, 1951, titled “On the Results of the Execution of the Tashkent Regional Local Budget for 1950.” According to the Tashkent Regional Executive Committee, the region’s total revenue in 1950 amounted to 294,610 thousand rubles, while expenditures accounted for 107.8% of the allocated budget. Revenues exceeded expenditures by 40,172 thousand rubles, and in addition, as of January 1, 1951, there were 16,700 thousand rubles in budgetary carryover balances [2]. At the same time, on

March 17, the Regional Executive Committee sent an explanatory letter to the Ministry of Finance of the Uzbek SSR regarding the final execution of the 1950 local budget.

Analysis and Results. In every sector, the issue of staffing holds a crucial position as it ensures order and organization. During this period, personnel matters were approved by the central authorities. The Deputy Chairman of the State Staffing Commission under the Council of Ministers of the USSR, M. Kuzin, and Head of the Department of the State Staffing Commission under the Council of Ministers of the USSR, V. Sharov, officially approved the staffing structure of the Ministry of Finance of the Uzbek SSR. This confirms that the staffing schedule of the Uzbek SSR's Ministry of Finance was approved by the central authorities.

According to the centrally approved staffing schedule, in 1948, a total of 390 staff positions were allocated to the Ministry of Finance of the Karakalpak ASSR and nine regional finance departments of the Uzbek SSR. The distribution was as follows:

- Tashkent region – 44 positions
- Samarkand region – 46 positions
- Namangan region – 35 positions
- Kashkadarya region – 36 positions
- Fergana region – 42 positions
- Khorezm region – 35 positions
- Surkhandarya region – 35 positions
- Bukhara region – 40 positions
- Andijan region – 41 positions [3].

On January 27, 1948, the Minister of Finance of the Uzbek SSR, M. Isametdinov, approved a total of 44 staffing positions for the Tashkent Regional Finance Department [4]. Of these, 7 positions were allocated to the Taxes and Fees Department, meaning tax officers made up 16% of the department's total personnel. In other regions, this department typically had 6 staff positions. Archival records indicate that in larger regions with 46 total staff positions, tax officers were slightly more numerous, whereas in smaller regions with 35 staff positions, the number of tax officers was reduced by one. This suggests that the need for tax personnel was directly related to the size and economic activity of the region.

The department included the following positions:

- Head of the department
- Chief Inspector for Planning and Accounting
- Chief Inspector for Collective Farm Agriculture and Income Tax Collection
- Chief Inspector for Urban Tax Payments
- Chief Tax Auditor
- Tax Auditing Officer

The documents also provide information on the salaries of tax officials. The Head

of the Taxes and Fees Department received the highest salary of 1,075 rubles, while the lowest-paid position was the Auditor (Revisor), who earned 805 rubles.

According to the data provided in file 1186 of the R-93 fund related to the financial sector, in 1950, the Tashkent Regional Finance Department had 14 employees who were members or candidates of the Communist Party of the Soviet Union (KPSS) and 2 employees who were members of the All-Union Leninist Communist Youth League (VLKSM). Among the department's employees, 19% were highly qualified specialists with higher education, while 25% had specialized secondary education.

In 1953, Tashkent region consisted of 22 districts, each with its own staffing schedule. A total of 7 tax-related divisions operated across these districts, and the workforce in this sector numbered 533 employees in total [5].

According to data from January 1, 1955 [6], the district and city financial department heads in Uzbek SSR included representatives from 28 different nationalities in Tashkent region's 22 districts and 6 cities, with 15 of these representatives being Uzbek.

As per the records from January 1, 1955 [7], the head of the Tashkent Regional Finance Department, Elchibekov Yakov Karpovich, officially approved the staffing structure. The department had 40 staff positions, while 6 positions belonged to the Taxes and Fees Department, which was headed by Koshelov Aleksandr Aleksandrovich, who was born in 1900 and had worked in the finance sector since 1926. He was of Russian nationality, had a secondary education, and had been serving as the head of the department since 1948.

Within the 6 positions in the Taxes and Fees Department, there were:

- 3 Russians
- 1 Armenian
- 1 Uzbek
- 1 Jew

Of these employees:

- 1 Uzbek and 1 Russian had higher education,
- 3 had specialized secondary education,
- 1 had incomplete secondary education.

Conclusion. In conclusion, it would be beneficial to create websites on social media that reveal the history of taxes for our people, collaborating with historians and tax specialists to continuously update them with relevant information. This would help in providing valuable insights into the history of taxes.

List of References:

1. O'zMA, R-93, Inventory 15, File 1214, Page 2.
2. O'zMA, R-93, Inventory 15, File 1214, Page 2.
3. O'zMA, R-93, Inventory 15, File 1098, Page 40.
4. O'zMA, R-93, Inventory 15, File 1098, Page 5.
5. O'zMA, R-93, Inventory 15, File 1504, Pages 1-2.
6. O'zMA, R-93, Inventory 15, File 1516, Pages 150-163.
7. O'zMA, R-93, Inventory 15, File 1516, Pages 166-167.
8. O'zMA, R-93, Inventory 15, File 1186, Page 3.