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ARCHIVE FUND OF THE PEOPLE'S COMMISSARIAT OF FINANCES OF THE UZBEKISTAN SSR AS A SOURCE OF THE FINANCIAL, AND BUDGETARY HISTORY OF THE REPUBLIC

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ABSTRACT

This article is devoted to revealing the historical significance of documents from the archival fund of the People's Commissariat of Finance of the Uzbek SSR, stored in the National Archives of Uzbekistan. The study provides the types of documents stored in the fund and their description. Historical data on expenditures and revenues of the republic's budget in 1924-1941 are also analyzed. In addition, information about the system of formation of the state budget and local budgets was also studied in annual reports stored in the People's Commissariat of Finance.

KEYWORDS

National Archives of Uzbekistan, Uzbek SSR, finance, budget, fund, document, report.

INTRODUCTION

Central Asia was a crucial source of raw materials for the Soviet Union, and it continued to hold significant importance in the Soviet budget even after the policy of national territorial demarcation in 1924. The formation of the governing bodies of the Uzbek SSR in 1924 was a complex and contradictory process that took time to complete.

The National Archives of Uzbekistan has archival documents on the state budget of Uzbekistan from 1924-1941. This information is significant as a financial document of the state and a primary historical source when studying the economic history of the republic.

METHOD

Several studies have been conducted on the budget system, with different theoretical views and approaches. In particular, R. Duschanov [1] directly addressed issues of the history of the budget of the Uzbekistan SSR in 1946-1991, and Russian scientists E. S. Matyanova and V. V. Bescherevnykh [2], A. Artamonova YE. Karanayeva [3] conducted a number of studies on the history of the budget system of the USSR.

However, the history of the budget of the Uzbek SSR from 1924 to 1941 has not been studied from the point of view of archival source studies.

Main body

The archive funds of the Central Executive Committee (R-86), Council of People's Commissars (R-837), and People's Commissariat of Finance (R-93) contain historical information on finance and budget issues of Uzbekistan, including data related to the Constitution of the SSR of Uzbekistan, session material, estimates, reports, and tables in the form of reporting documents. These documents are valuable sources for studying the economic and financial history of Uzbekistan during this period.

Also, reports on the state budget of the republic are published annually by the Commissariat of Finance based on comments and statistical tables, and these publications are preserved today in the library of the National Archives of Uzbekistan [4].

Another important document on the history of the budget of the republic is the collection of statistical information on the budget of the All-Union, published annually by the Financial Publishing House of the RSFSR. Although this collection is not kept in the National Archives of Uzbekistan today, it is preserved in Russian libraries [5].

The Fund of the Finance Commissariat of the Uzbekistan SSR (R-93) is one of the important and primary sources on this topic. Lists 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 15, 16, and 20 have different storage units in this fund. The 15th inventory, consisting of 5 volumes, is the largest. According to the source analysis of commissary funds, it has been found that 320 collections of non-scientific importance have been removed from List 2 [6].

The fund holds significant documents related to the budget history of the Uzbek SSR, including decisions, meeting journals, orders, minutes, and statistical reports on financing. It's a valuable resource for anyone interested in studying the financial history of the region.

In addition to the previously mentioned documents, the fund also contains general conclusions on the activities of the regional research commission of the national economy of the Uzbek SSR and the Central Executive Committee of the Uzbekistan SSR, abstracts of reports on the study of the local budget and economy of the Uzbekistan SSR, financial reports by industry, and collected reports from the People's Commissariat of Finance of the Uzbek SSR. In addition, there are documents such as reports on the activities of the State Revenue and Tax Department of the Finance Commissariat, the implementation of the budget of the Uzbekistan SSR, the reports on the estimated expenses of the people's commissariats, enterprises, and institutions of the Uzbekistan SSR and their conclusions. Moreover, the fund contains reports on budget expenditures and revenues of Uzbekistan's regions, financial activities of republican organizations and enterprises, and documents on state loans. These materials offer valuable information on the financial affairs of the region and are useful for researchers and

scholars interested in studying the economic history of Uzbekistan.

It should be noted that the documents of the archival fund of the People's Commissariat of Finance of the Uzbek SSR are an important source for elucidating the history of the republic's budget, tax system, and politics.

According to the documents, an instruction document sent from the People's Commissariat of Finance of the USSR about the budget was stored in the fund of the People's Commissariat of Finance of Uzbekistan. It provides information that the All-USSR budget is divided into the types of the USSR, Autonomous, Republics, and local budgets [7].

The fund of the People's Commissariat of Finance contains valuable documents related to the approval and implementation of the budget in the first years of the establishment of the republic.

According to the historical records, during the first year of the establishment of the republic, the state budget income only covered the territories that were part of the Turkestan ASSR. This was because full control had not yet been established in the territories that later became part of the Bukhara People's Soviet Republic and Khorezm People's Soviet Republic.

But by 1926/27, as a result of the work of revenue collection from other provinces, the state income gradually increased. For example, in 1925/26, compared to 1924/25, the local budget income increased by 123% (from 17,500,000 to 38,000,000) [8].

Based on the analysis of the financial reports in the archive, it was found that during the economic years of 1925/26 and 1926/27, the largest income for the republican budget came from the agricultural sector, followed by crafts, income taxes, coat of arms and

various fees, state duties and fees, state property and state offices, state expenses, and compensation received from various revenues and state funds [9].

According to the documents, in the 1926/27 budget year, the total budget of the USSR was 3,710,457,063 rubles, and the budget of the Uzbek SSR was 33,929,972 rubles (in the same year, the budget of the republic had a deficit of 20,889,668 rubles) [10]. Among the Union republics, the state budget of the Uzbek SSR was in 5th place, that is, it was the last before the Tajikistan SSR [11].

It is noted in the documents that in the 1924/25 budget year, the republic had a deficit of 4,205,450 million [12], and in 1925/26, 1926/27, the budget of the republic ended without a deficit.

The historical documents reveal that the state budget of Uzbekistan saw a massive surge in 1925-26 compared to the preceding year. In 1924-25, the budget amounted to 11,149,200 rubles, while in 1925-26, it skyrocketed to 20,928,572 rubles, marking an increase of 87.71%. This growth in the budget also led to an increase in state expenditure, which rose from 18,387,909 rubles in 1924-25 to 41,799,257 rubles in 1925-26, an increase of 155.6%. These figures demonstrate the significant progress that the Uzbekistan SSR made during that time and highlight the government's commitment to developing the country's economy [13].

It's crucial to note that the information about the budget can be presented in various forms across different documents, which may lead to misunderstandings among researchers. While some documents may provide information about the approved budget amount, others may provide details about the completed budget amount. As such, researchers of economic history must pay special

attention to the information about the budget that has been approved, executed, and spent to ensure they have a clear understanding of the data. This way, they can make more precise and accurate analyses to contribute to the field's advancement.

Furthermore, the documents contain vital information on local budget issues. For instance, during the economic year of 1925/26, the primary sources of income for the local budget included construction, timber, industrial parks and policies, vehicles, house rent, goods, excise and special taxes, one-time, veterinary, performances, posters and posters, agreements (deal), formed based on auction, registration, name change fees, and taxes. These historical records are invaluable for researchers, historians, and policymakers in understanding the past and making informed decisions for the future [14].

The reliability of statistical sources related to the history of the republic's budget needs careful evaluation. Budget factors were subject to changes and approvals by the Council of People's Commissars and the Central Executive Committee. Hence, analyzing such sources requires caution and carefulness.

The first type of document comprises official statistical publications by the People's Commissariat of Finance. The second type includes reports by the Central Executive Committee of the Uzbek SSR and the Council of People's Commissars, providing information on the budget execution progress in previous years. The third group of documents contains data about the state budget expenditures. The fourth type of document includes orders for changing the budget amount as designated in the decisions of the Central Election Commission and the Council of People's Commissars, and official statistical publications of the People's Commissariat of Finance.

According to the annual reports preserved in the financial commissariat, the work on the formation of the state budget began in May. The republican budget collected from the regional finance departments was approved at the last stage by the Central Executive Committee of the USSR and the Budget Commission under it [15].

According to the document, in 1935, the amount of income of the state budget was set at 542,530,000 rubles, and the plan was implemented for 593,620,000 rubles (compared to the plan, it was implemented by 51,090,000 rubles (by 9.4%).

The budget expenses for this year were set at 542,530K rubles, but unfortunately exceeded the limit by 5.25%, resulting in a total of 570,898K rubles spent. Additionally, the report states that there was an increase of 22,722 thousand rubles in the revenue part of the budget for the Uzbekistan SSR this year, resulting in a total increase of 1/1 of 1936 [16].

In 1936, the state budget was 749,816 thousand rubles with an estimated income of 806,212 thousand rubles. In the current year, the state expenses were allocated at 803,722 thousand rubles, with actual expenditure at 107.2%, exceeding the budget by 2,490 thousand rubles [17].

The revenue of the republican budget in Uzbek SSR saw a significant increase between 1924-1925 and 1941. While the 10-month income in 1924-1925 was 11,149,200 rubles, the budget in 1941 was set at 1,655,193,000 rubles, taking into account state income and expenses [18].

CONCLUSION

In conclusion, it can be said that in the study of the history of the financial budget of the Republic of Uzbekistan, the reports, tables, statistical comments,

statistics, estimates, and analytical comments on the economic situation in the conjunctural reports stored in the archive funds of the Central Executive Committee of the Uzbekistan SSR, the Council of People's Commissars, the People's Commissariat of Finance are important historical source.

The Financial Commissariat's annual reports, the Constitution of the Uzbek SSR, and meeting materials of the Central Economic Committee are also considered primary sources for researching the history of finance and budget. In 1941, the state budget's income was sourced from more than 43 types of taxes in 27 categories, determined by the Budget Commission under the All-USSR Central Executive Committee. These documents are crucial in clarifying the budget policy of the Soviet government in Uzbekistan SSR and can address debates related to economic history.

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