

**FROM THE HISTORY OF THE ANALYSIS OF EXPENDITURE DIRECTED TO
SOCIAL SECTORS IN THE FINANCES OF THE KOKAND KHANATE****Khatamova Zumradkhon Nazirjonovna,**

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Abstract: This article explores the role of the Kokand Khanate's financial system in providing social protection for its population. Special attention is given to the analysis of expenditures on the construction and maintenance of bridges, hospitals, schools, and madrasas, which were vital components of social infrastructure development. Based on archival data, it is demonstrated that state funds were purposefully allocated to improve living conditions and maintain social stability. The article highlights the importance of social financing as an integral part of the Kokand Khanate's economic policy.

Keywords: Kokand Khanate, financial system, social protection, expenditures, expenditures, bridge, hospital

One of the important sources of financial income for the treasury of the Kokand Khanate was the irrigation of the remote regions of the Khanate. Because the provision of water significantly increased the efficiency of agriculture in those regions, which had a long-term positive impact on the country's economy. Irrigation works, including the construction of ditches, canals and water systems, provided land with water and improved agricultural productivity. This led to an increase in the yield of farmers, the strengthening of food reserves and, as a result, an increase in the standard of living of the people.

In particular, these investments in water extraction allowed new lands to be brought under agricultural cultivation in remote, water-scarce regions of the country. This, in turn, increased local production and enriched the state treasury through additional taxes and duties. This is evidenced by the fact that in one of the decrees of the Kokand Khan Umarkhan in 1816-1817, the sokhlik Mir Abdurahim Eshon was awarded financial and legal privileges for digging ditches and water extraction works[3.]. All properties belonging to him were exempted from taxes and granted the status of tarkhan. This indicates that water resources management and agricultural development were an important part of state policy.

Thus, water supply measures played a key role not only in the development of agriculture, but also in stabilizing and enriching the country's economy on a large scale. Investments and measures in this area served to strengthen the economic potential of the Kokand Khanate and increase its strategic importance in the region. Thus, effective management and rational use of water resources, in addition to bringing income to the Khanate treasury, was also an important factor in improving the quality of life of the population. In 1816-1817, Khan of Kokand Umar Khan thanked Mir Abdurakhim Eshan of Sokh for digging a ditch and bringing water to this area. All property belonging to him is exempted from tax converts to [3.2.].

For the effective and sustainable financial provision of citizens' social needs, it is very important to create a stable, that is, permanent and solid material support at the khanate level. This support serves not only to improve the living standards of the population, but also to maintain social stability and strengthen state governance. However, such a complex and comprehensive task cannot be carried out independently, since it requires large financial resources. Therefore, in the Kokand Khanate, the treasury performed the function of accumulating and effectively distributing financial resources.

Without the help of the treasury, the possibility of building a system of social services and material support, providing the necessary assistance to various segments of the population, would be significantly limited. Thus, the khanate treasury is a solid foundation for meeting the social needs of citizens and is one of the main institutions ensuring the economic and social stability of the state. As can be seen from the analysis of archival documents, there were cases when the khan himself voluntarily refused financial revenues that should have come to the treasury of the Kokand Khanate. These cases are clearly recorded in historical documents and were related to the political and social strategy of the ruler in governing the state. The khan's refusal of financial revenues often took the form of granting tax privileges to high-ranking officials, religious figures, and nobles or completely exempting them from taxes and obligations.

Through such decisions, the ruler sought to strengthen his political position and keep the main groups in the state administration under his authority. Despite the financial reduction in treasury revenues, these privileges were considered necessary to maintain social stability and ensure political balance. For example, documents indicate that the Kokand khans exempted religious scholars, especially the sayyids and hodjas around the grave of Hazrat Sultan Sayyid Awliya in the village of Koroskan, from taxes [2.1.].

At the same time, historical sources record cases where even an ordinary citizen was granted temporary exemption from taxes. On the basis of such a decree, for example, farmers or local

residents were relieved of the financial burden in difficult economic situations as a form of social assistance. The khan's own refusal of financial income reflects the state authorities' desire to ensure humanism and social justice.

Thus, the financial policy of the Kokand Khanate was aimed not only at bringing income to the treasury, but also at balancing socio-political relations, which was one of the ruler's positive strategic approaches to governing the state. For example, the exemption of senior officials and religious leaders from tax payments, which were the main source of the treasury [4.1.]. The ruler had serious and complex reasons for this measure. First, the Kokand khans attached great importance to strengthening their political position. In order to strengthen, centralize state power, and reduce the influence of others, they tried to win over the nobility and large landowners to their side. In this way, the rulers ensured the financial support and loyalty of the nobility and strengthened internal political stability.

Also, nobles and the elite layer with high power play an important role in state administration. They performed the military and administrative services necessary for the rule of the ruler, so maintaining their loyalty was of strategic importance to the state. Through tax exemptions and other privileges, the ruler tried to turn these elite strata to his side and strengthen their support.

In addition, the ruler took such measures to maintain social balance and prevent undue discontent. By granting tax exemptions or privileges, he encouraged important social groups in the country and ensured their loyalty to the state. This, in turn, helped to reduce internal conflicts and discontent, and to maintain economic and political stability in the country.

At the same time, this political direction is also seen as a method of the ruler aimed at strengthening his own power and preventing the emergence of additional independent forces. By keeping the nobility on his side, he increased the power of the central government and ensured his dominance in state governance.

In short, the policy of the Kokand khans to grant such financial and social privileges was a strategic move aimed at strengthening state power, maintaining internal stability, and fostering close relations with important social groups of the population. Through these measures, the ruler sought to ensure stability in his state and protect national interests. The country From the first days of its establishment, there is a document confirming that the tomb of Hazrat Sultan Sayyid Auliya of the village of Koroskon and the lands belonging to it, as well as the Sayyids and owners of this village, were exempted from various taxes by the Koqan Khans. According to him, during the reign of Shahrukhbi, it is possible to know that a decree was issued to the tomb of Hazrat Sultan

Sayyid in the village of Koroskon, in which Shahrukhbi personally made an offering and was freed from all the offers of the country. According to this decree, Sayyids of Koroskon were also exempted from taxes and duties by Olim Khan. Muhammadali Khan also gave tax concessions to the Sayyid of this village. The document with the seal of Sayyid Muhammad Nasriddin Khan, son of Khudoyar Khan, also mentions that the Sayyids of Koroskon were exempted from taxes and obligations[2.2.]. Whatever the exact reason for the long-term tax exemptions, archival documents clearly show that these exemptions resulted in large sums of money being foregone from the state treasury. Financial analyses show that although these tax exemptions significantly reduced state revenues, the rulers did not hesitate to make these decisions for social, political, or religious reasons. This indicates their desire to take a balanced and strategic approach, taking into account the changing and complex conditions of state governance.

In addition, archival sources indicate that such privileges were granted not only to high-ranking nobles and religious figures, but also to ordinary citizens on several occasions. For example, in order to alleviate the difficult economic situation of the rural population, there are cases where taxes were reduced or completely abolished in some years. Such privileges served to maintain social stability, reduce problems in the lives of the population, and increase loyalty to the state.

At the same time, the analysis shows that these decisions, along with financial losses, led to long-term socio-political stability and strengthening of state power. This indicates that the rulers of the Kokand Khanate prioritized not only financial interests, but also the goals of the overall development of the state and ensuring social justice. In the I-1043 fund of the National Archives of Uzbekistan, on the 1st sheet of the 1107th case, list 1, it is written that during the journey of Khudoyar Khan, the horses destroyed the harvest of a farmer [5.1.]. There is a document that informs about the fact that the khan ordered to exempt him from the tanobona tax for this year. According to it, a person named Eshon Turajon Tura was ordered not to collect tanobona tax from the farm land planted with melons. The document dates back to 1874-1875 and bears the seal of Mulla Khojanazar [5.2.].

Social protection is one of the priority tasks of every state, and its content includes measures aimed at improving the living standards of the people, ensuring social stability and strengthening social justice. The issue of social protection is one of the areas that deserves special attention in the financial system of the Kokand Khanate. The funds allocated from the Khanate treasury were mainly directed to meeting the social needs of the population, and in this direction, great attention

was paid to the organization of important social infrastructure, such as the construction of bridges, hospitals, schools and madrasas.

Construction and repair of bridges in the Kokan Khanate was assessed by the state as an important part of social and economic activity. Road and bridge infrastructure is important for agriculture and trade routes, and financial support is allocated from the treasury for their maintenance and development. This served to increase the contribution of the financial system to economic stability.

The establishment and operation of hospitals was important for the health and social protection of the population. Funds allocated from the treasury were spent on the construction of hospitals, providing them with the necessary equipment and medicines. These steps helped to improve the health of the population and combat epidemics and diseases.

The construction of schools and madrasas was also considered a priority in the social protection system. Financial resources were directed to the construction of educational institutions, teachers' salaries, and the organization of the educational process. This was a sign of the great attention paid by the state to knowledge and enlightenment, which laid the foundation for the spiritual and cultural development of the future generation.

Also, it is known from the archive documents that funds aimed at the development of social infrastructures were systematically allocated in the financial system of the Kokand Khanate, and planned measures were implemented in order to increase their effectiveness. This shows the khanate's positive approach to social policy and its approach to people's well-being.

In short, the expenses allocated to the social protection sector in the financial system of the Kokand Khanate have become important in ensuring the economic and cultural stability of the state. Funds directed to the construction of bridges, hospitals, schools and madrasas provided not only material infrastructure, but also the quality of people's life and spiritual growth. This clearly shows that the Kokan khanate prioritized social justice and people's interests in its time.

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