

# FROM THE HISTORY OF FINANCIAL AND AGRICULTURAL INSTITUTIONS AND THEIR RESPONSIBILITIES IN TURKESTAN

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**ABSTRACT**--This article discusses the role of financial and economic institutions in the authoritarian system, along with the gradual establishment of the political dominance of the Russian Empire in Turkestan and its economic domination. This process was primarily associated with the introduction of colonial economic laws in Turkestan by the Russian Empire. It also analyzes on the basis of historical sources the important role of financial and economic activities among the functions of colonial administration. He called for the creation of more favorable economic conditions for Russian entrepreneurs, the bourgeoisie, officials; creation of state institutions dealing with finance, budget, taxes, credit and other areas; It is revealed that the famine is aimed at carrying out measures of police-economic significance aimed at preventing popular uprisings during the outbreak of the disease.

**Key words**--Instructions on financial and economic agencies, the Chamber of Control, the Treasury Chamber, the Excise Department, excise duties, customs activities, economic management in the country and the procedure for conducting tax collection, the introduction of colonial economic laws in Turkestan, land taxes, financial and economic affairs, issues of colonial administration and labor obligations, registration and issuance of permits, customs duties

## I. INTRODUCTION

The creation of the Russian Empire in Turkestan was accompanied by the gradual restoration of its economic power. This process was primarily associated with the introduction of colonial economic laws in Turkestan by the Russian Empire.

These laws contributed to the emergence of a totalitarian system of government in Central Asia. This administration, based on administrative command, was extremely centralized and included legislative, executive, executive and oversight functions. In the mid 1960-80 The management of the national economy was carried out by the provincial, regional and district administrations on the basis of the provisional "Regulations". Charter of the Syrdarya and seven regions (1867), "Provisional rules for the management of the Zarafshan region" (1868), "Temporary charter of the administration of the Ferghana region" (1876), "Management of the Amudarya department." The Charter "(1874).

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Financial and economic activity plays an important role among the functions of colonial governments. This will create more favorable economic conditions for Russian entrepreneurs, the bourgeoisie and officials; the creation of public institutions involved in finance, budget, taxes, loans and other areas; and carry out political activities aimed at preventing popular uprisings during times of famine and disease[1].

The above provisions, in fact, contributed to the further strengthening of military and administrative power. According to the instructions, decrees and orders of the Governor General, economic activity was carried out by imperial officials. At the same time, the “military factor” and ignorance of the traditional, social and legal criteria of the local population forced the metropolis to delegate certain economic functions to “chosen people”. In particular, it was decided to “use Sharia and local customs until they are brought into line with colonial laws” and “abolish all the rules contrary to the interests and rule of the Russian state”[2]

It is well known that in accordance with paragraphs 245-248 of the Regulation on the Administration of the Syr Darya and Ertisuv Oblasts (1867), a regional economic department was established in the Syr Darya region to manage local farms and treasury fees [3].

In paragraph 247, it is noted that in rural areas, 3-5 people and 3-5 people work in each of the cities in the above-mentioned department. Paragraph 248 states that members of the Economic Council are elected every three years and, as elders, are approved by the district manager or mayor of Tashkent.

Instructions on the rules of economic management and tax collection in the country are set out in paragraphs 249-253 of the Regulation [4]. According to paragraph 249, members of the Economic Council are paid as a percentage of the fees paid by each department to the treasury, as specified in the charter.

Paragraph 250 provides that members of the economic department agree among themselves and appoint a chairman, and they are approved by military governors in cities and district leaders in rural areas. According to paragraph 251, the head of the district and the mayor of Tashkent control the economic departments, but do not interfere in their distribution in the internal tax collection. To this end, it is emphasized that they must monitor the work of economic departments and not allow them to carry out any economic work properly.

Paragraph 252 states that the functions of economic departments include the transfer of state taxes and fees, the distribution of various taxes and fees by the community, and the management of urban and rural affairs.

Paragraph 253 provides that economic departments operate through their members and elders, and paragraph 254 states that taxes and fees are in accordance with the rules [5].

Other areas of economic activity include the resettlement and land use of the settled and nomadic population, fund management, accounting for income and expenses of monetary obligations and the management of colonial expenditures, consideration of various agreements, approval of permits for the extraction of natural resources, most of the work, such as registration of trade contracts and the right of contractors to register was in the hands of the colonial administration [6].

The royal label authorized K.P. Kaufman "to resolve all political borders and trade issues, negotiate and sign treaties in neighboring countries, as well as agree on the conditions for making decisions" [7].

The role of the office of the Governor General of Turkestan was especially important in the preparation and implementation of various regulatory documents for the country. The second and third chapters in the office concern only economic issues - land tax, financial and economic issues, colonial administration and labor duties,

conclusion of contracts and issuing permits, relations with higher authorities, ministries and other central agencies [8].

During this period, along with the economic institutions of colonial administration, financial institutions also played an important role. It is worth noting that the imperial rulers did not follow the country's colonial administration in order to give greater credibility in the financial sphere. Management and control of this area was transferred to the control chamber of the Office of State Control by decision of the State Council of the Russian Federation of May 4, 1868 [9]. The main activity of the Accounts Chamber was the revision of the financial statements of various colonial governing bodies and treasuries in Turkestan, the collection of loans and the collection of state taxes, as well as control over expenses.

In some urban centers of Turkestan, in accordance with the "Charter of 1867", public economic institutions with separate municipal functions were involved in the distribution and collection of various taxes and trade taxes.

The maintenance of the economic department, which plays a major role in the regional administration, in connection with the distribution of land and foundations among settlers and the nomadic population; local cost management, customs duties control and dispute resolution; consideration and approval of various agreements, the issuance of licenses to individuals to work with regional raw materials, the opening of industrial enterprises and firms; Important features such as trade agreements and contractors[10].

The chairman of the regional administration was an assistant to the military governor. Regional administrations performed administrative, judicial, police, financial and economic functions. In fact, they duplicated the governorship, but had great power over them, since all the provincial institutions in the inner regions of Russia functioned alone [11].

The structure of regional administrations consisted of departments, and their number increased with the creation and strengthening of the colonial system. For example, if in 1867 there were only three departments in the Syrdarya and Ettisuvsk regional administrations, economic and judicial units, in the mid-1980s intermediate border, construction, agricultural, veterinary and accounting departments were opened [12].

In these conditions, Russia must reorganize its state control. Inspector General of the Department of Civil Reporting V.A. Tatarinov has developed a reform program. He went to Western Europe to study financial management, and as a result, he provided "Information on the use of the principles of state reporting adopted in foreign countries in Russia." V.A. Tatarinov, comparing budget and cash management systems in Russia and Western Europe, came to the conclusion that "we have not used any of the basic principles of targeting and control of investments in foreign countries [13]."

According to Tatarinov's project, it is planned to create a single inspection body - state control, which will check the executors (cashiers) and loan distributors on the basis of original documents and acts. It was suggested that a control be included in the audit to verify the accuracy of each document issued. This was seen as the feasibility of a preliminary surveillance process, a reduction in the inspection period and the timely prevention of inappropriate spending on public funds. The main goal of reforming state control was to make it the only auditing body with the right to conduct mandatory inspections of all central and local authorities.

Tatarinov's project was negatively perceived by many ministers as it limited their ability to spend uncontrolled public funds. In particular, the proposal for a preliminary control was challenged. However, the Supreme Audit

Commission approved the draft of V.A. Tatarinov, and since January 1866 it has been gradually implemented in all the provinces of the Russian Empire, including Turkestan [14].

Thus, as a result of the improvement of colonial control in Turkestan, it became possible to increase capital growth and enrich the colonial treasury.

It should be noted that until the creation of the new governing body in 1864-1867, all assessments in Turkestan were considered a formality. For this reason, estimates do not provide the necessary data to control income and expenses. Loans were freely transferred from one budget unit to another, and loans for a specific purpose were spent on another. The estimated movement was not limited to a specific time. Money can come from several budgets at the same time and be spent simultaneously.

“Such a situation can have negative consequences for the Russian population, and this can have serious consequences for the Russians,” the report of the Special Committee on the Creation of Central Asian Regions says [15].

KP Kaufman, who was appointed governor of Turkestan in 1867, knowing the financial situation of the country in which he was entrusted, managed to allocate an additional 300,000 rubles to finance the army and administration [16]. Two people are represented by V.P. Cherevansky and the chief of staff, Major General A.K. Gaines to control the spending of these funds and to establish the rules for creating a chamber of observers, which should be created taking into account local characteristics and needs. forms a commission [17].

V.P. Cherevansky led the Turkestan Control Chamber from May 4, 1868 to February 17, 1883 for 15 years. Subsequently, Prince I. A. Vyazemsky (until 1895), I. G. Babievsky (until 1897), A. N. Urenius (until August 1900), A. A. Levitsky (until May 1904). ), IN AND. Grandfathers (until February 1911), P.N. Kulabukhov (March 1913), N.V. Skachevsky (from 1913 to 1917) [18,19].

The control chamber consisted of 12 sections. In each department there was a senior or junior inspector, who was subordinate to his assistants, accountants and employees [20]. According to the archive, the number of employees of the supervisory board did not exceed 30 people for the period 1871-1900. In 1908, there were 80 of them [21].

The work of the Accounts Chamber was performed by the departments of audit, administrative and budgetary affairs. The main work was in the inspection department. All colonial state institutions in Turkestan were to submit their reports to the House.

Representatives of the chamber participate in commissions to investigate the correspondence of foreign citizens and close savings cards, to solve the financial problems of organizations and interagency commissions that resettle Russian provinces in Turkestan [22].

The budgetary responsibilities of the Chamber included participating in budgeting, auditing, and preparing a report on government revenues and expenditures.

The documents of the first section of the Chamber include the fees of the Department, namely, land tax, home tax, various duties, as well as reports on trade, industry and some rural authorities. The total annual turnover for this section in 1903 amounted to 7,883,300 rubles, and in 1914 - 654,027,452 rubles [23]. The first section of the chamber of observers examined the system of colonial taxation, prepared information about it and provided it only to a higher authority.

The total annual turnover of the second section over the years is 5 567 770 rubles. and 6 552 300 rubles. This department deals with reports from engineering agencies and warehouses [24].

The third section of the annual turnover report contains information on the costs of local quartermasters (military supply management), government troops, the Central Asian railway police and others. In 1903, it amounted to 4 853 830 rubles, and in 1914 – 8 888 827 rubles, which is almost double the previous figure. These figures show that large amounts of money were spent by local taxpayers to ensure the stability and security of the imperial government in the country [25].

The turnover of money and special funds for the maintenance of administrative police stations covering the territory of the colony of Turkestan was significantly higher than the specified amount and in 1903 amounted to 95 144 340 rubles [26].

The Russian Empire paid special attention to the creation of administrative colonial authorities in Turkestan. This is evidenced by the opening of financial and economic institutions in the Turkestan region, which is stored in the Central State Archive of Uzbekistan (“On Opening the Finance of Institutions in the Turkestan Territory”) [27]. On July 4, 1867, the Council of Ministers of the Russian Empire approved the following:

- 1) The establishment of the Turkestan Governor General;
- 2) to leave the post of governor-general by decision of personnel previously serving in the country;
- 3) allow the Governor-General of the country to study the political, economic and local conditions of the country and fulfill what he considers appropriate;
- 4) The provision of funds to the Governor-General of the State Treasury to manage the country and the material support of its personnel, which does not exceed the established limits, and the allocation of funds to the Ministry of Defense and the Ministry of Finance.

It was also noted that with the creation of the governor's administration of Turkestan, the expenditure department in the Turkestan province should be abolished, and the new treasury of the province should be replaced and transferred to the State Treasury. This decision was approved by the Minister of Finance of the Russian Empire Reiter [28].

Then Reiter sent a letter to the Governor-General of Turkestan asking him to open two provinces and 12 district treasury units in Turkestan [29].

On June 3, 1869, by decision of the State Council of Russia, the Turkestan Treasury Chamber under the Ministry of Finance was established in Tashkent, where the unit of expenses was closed. All funds and property of his account are transferred to the Treasury Chamber of Turkestan. The Governor-General is responsible for the construction and maintenance of buildings to house the treasury. It is indicated that the Ministry of Finance should be notified of its implementation [30].

The activities of the Treasury of the State Treasury include the introduction of a single cash system in Turkestan, management of excise duty and control. The probationary period for the Treasury is two years. 36 500 rubles for the annual provision of the chamber from the Ministry of Finance allocated [31].

The Turkestan Treasury will allocate 100 rubles a year to hire some rural elders in order to avoid difficulties with the settlement due to the lack of a pass. Only those who are authoritative and educated are appointed to these posts [32].

Initially, the Turkestan Treasury Chamber had 27 employees, which consisted of a manager, two chiefs, a businessman and his assistant, two separate employees, three department heads and three assistants, three accountants and their three assistants and eight regional excise officers [33].

The Turkestan Treasury Chamber covers the Seven and Syrdarya regions, and its branches are open in Tashkent and Verny. There were ticket offices in Sergiopol, Kopal, Tokmak, Kazalinsk, Perovsk, Issyk-Kul, Shymkent, Avlot, Khujand and Jizzakh. In addition, to control the excise tax on alcohol, the Ettisuvsk and Syrdarya districts are divided into six regions, in each of which excise inspectors are appointed.

48,550 rubles were allocated from the State Treasury to provide employees of the Turkestan Treasury. (For more information on the distribution of these funds to staff, see Table 5 in the appendix to the dissertation) [34].

Since its inception, the Turkestan Treasury Chamber has engaged in financial affairs in the Ettis and Syr Darya regions. Later, as a result of changes in the administrative structure of Turkestan, the Treasury and Excise Departments of the Ministry of Finance were created in Zarafshan district, Amudarya branch and Ferghana region, as well as in Samarkand, Kattakurgan, Petroaleksandrovsk, Margilan, Kokand, Andijan, Namangan and Osh. As a result, the country's treasury chamber also covered these areas, but its composition remained unchanged.

These changes occurred on January 1, 1879. In accordance with the new staffing table, the following changes were made to the Treasury Chamber: position of head, three heads of departments, two separate employees, secretary, archivist, six accountants and their ten assistants, as well as six department heads and five assistants. In addition, one district, nine large and four small excise inspectors were appointed to oversee excise duties [35].

As a result, members of the Treasury Chamber amounted to 49 people. The staff has increased mainly due to the opening of a new branch and an increase in the number of excise officers. It should be noted that in the 70-80 years of the 19<sup>th</sup> century excise taxes accounted for 30-40% of state revenues [36]. Alcohol, tobacco, sugar beans during his tenure as Minister of Finance N. Kh. Bunge (1881–1887), I. A. Vishnegradsky (1887–1892) and S. Yu. Witte (1892–1903). , Department of control over taxes on matches, kerosene, as well as stamps, court and court documents, passports, insurance fees (department of fixed fees). With the introduction of the wine monopoly in Russia in 1894, the Department was transformed into the General Directorate, which also oversees the sale of alcohol.

In 1882, the Turkestan Treasury Chamber consisted of 20 treasuries, 1 excise district, 7 excise districts and 142 special tax collectors.

According to verification documents, 1880-1882 years 80253 rubles for the provision of workers and excise officials of the Treasury of Turkestan amounted to rupees [37].

The Treasury in Turkestan sends to the Treasury Chamber every week all data on income and expenses, as well as final data on income and expenses. After that, the Ministry of Finance prepared monthly income reports on primary documents and sent them to the Control Chamber. It should be noted that the Accounts Chamber not only required reports, but also documents from the head of the department in order to substantiate payment instructions in this data. Thus, the activities of the Treasury in the execution of the state budget are controlled.

## II. RESULTS

The excise tax was a foreign tax for local residents in Turkestan. The collection of such fees from the population was first made from the Central Asian Khanate in the Kokand Khanate. For example, during the Kokand Khanate, attempts were made to collect the aforementioned salt and coal collections from the markets, and the attempt was ineffective.

The introduction of an excise tax on certain industries and trade in Turkestan is connected with the Russian imperial colonial policy. The excise system of the Empire was first introduced in 1867 in the Syr Darya region. Supervision of the excise tax on beverages and the remuneration of excise duty officials in the region is vested in the military governor of the region [38].<sup>4</sup>

As a result of the occupation of other parts of Turkestan, excise taxes were constantly introduced in the country. In addition, excise taxes were imposed on tobacco, matches, sugar, butter and paper products [39].

In 1883, there were 12 wines in Turkestan, 21 a brewery, 14 fruit and 13 honey factories, which were managed by two excise department overseers [40]. Thus, the Russian colonial administration took measures to further increase its profits by improving the financial sector in Turkestan. As a result, it became necessary to create a separate Turkestan excise office. On July 1, 1886, a separate Turkestan excise office was created. Its activities include the Syr Darya, Samarkand and Ferghana regions. In 1886, the structure of the Excise Department consisted of: inspector, inspector, secretary, accountant, 10 territorial inspectors and 13 inspectors.

Sale, production and sale of tobacco and tobacco products in Turkestan was carried out in accordance with the provisions of paragraph 724 of Appendix 1 to the Regulation on excise taxes in agreement with the Ministry of Finance and the Governor General of Turkestan [41].

According to the excise department of Turkestan, some sectors of the economy, such as sugar production, are slowing down in Turkestan. In general, the amount of excise tax increases every year. (Information on the state of excise duty is given in table-6 in the appendix to the dissertation) [42].

As a result of work done in the excise sector, revenues for the treasury increased every year. According to the Turkestan Excise Office, the excise tax on wheat alcohol, finished beer, fruit and honey, as well as on luggage (labeled for consumer goods) and trade patents in the Ferghana region in 1903 amounted to 144370 rubles. 147503 rubles in 1904, annual income increased by 3132 rubles. In the Syrdarya region, this figure is 575872 rubles, respectively. and 698,786 rubles. Consequently, revenue in 1904 increased to 12,294 rubles. In this region. 137760 rubles in the Samarkand region in 1903, 195103 rubles in 1904. it was 57 343 rubles in the same year [43,44,45].

In addition, all excise taxes on alcohol, tobacco, sugar and lighting (lantern) oils in 1903 in the Syr Darya region amounted to 6977353 rubles, in Samarkand region - 147569 rubles, and in Ferghana region - 164437 rubles. profit earned. In 1904, the index increased even more and reached the Syr Darya region - 896807 rubles, Samarkand region - 204834 rubles, Ferghana region - 168279 rubles [46].

The colonial excise system in Turkestan differed from the excise rules in the internal provinces of the empire. The difference is that the production and sale of alcohol in the country was carried out in accordance with Russian law that existed in Russia before the state wine monopoly [47].

A report from the excise department explained that the widespread sale of alcohol in Turkestan was "a sharp increase in the number of Russian workers in the construction of the Orenburg-Tashkent railway and an increase in the population of Russia as a whole." In addition, the construction of vodka-wineries in Turkestan and the expansion of the network of enterprises for the production of alcoholic beverages are due to the increased demand

for alcohol from the military units, Cossacks and the population of Russia from the inner regions of the empire. There was also secret work to educate the local population, especially youth, about drinking. This is evident from the answer of the Governor General M. Chernyaev to the question about Henry Moser, a Swiss entrepreneur and publicist in 1884 [48]. Moser: "When will Russification end in Turkestan?" Chernyaev answered the question: "When the locals learn to use Russian vodka and tobacco."

In the early years of colonialism, the Russian Empire did not change the sunset system in the khanates that existed in Turkestan, but also acted separately from the empire on customs issues in foreign trade. According to the conclusion of the State Commission, on April 22, 1868, on the recommendation of the State Council, the customs systems of Orenburg and Western Siberia were revised and the Syrdarya regional branch was established to stop the import of European goods through the Central Asian khanates. Import and export of goods across new borders was carried out in accordance with the plan of 1867.

On April 1, 1872, the Zakat administration was established in the Turkestan general-province. This Zakat administration was originally created as a result of distrust of the local Zakat. The main functions of the Sunset Administration are to register caravans arriving or leaving the Turkestan region, determine the value of goods and collect zakat for goods and livestock. There were special zaki on the border to control incoming and outgoing caravans. During this period, sunset payment entered the state treasury, which was used to repair caravan roads and the domestic needs of the caravanserai. The goal of creating such customs systems in Turkestan was to allow Russian merchants to participate in trade operations in the Kokand, Bukhara and Khiva khanates at a rate of 5 percent.

In accordance with the decree of the Governor-General of Turkestan of May 3, 1874, the "Rules of Trade and Customs" applied in the Turkestan region were approved and initially applied for four years [49,50].

In December 1881, the acting Governor-General of Turkestan, G. A. Kolpakovsky, approved the Temporary Customs Regulation to stop the import of West European and Asian goods into the country. According to him, all types of goods produced in the Central Asian khanates are allowed to be imported into the Turkestan zone, free from the governor; all Anglo-Indian (green tea, gauze) and dyes (indigo) are strictly prohibited from importing European, Turkish and Iranian products to the governorate of Turkestan, 14 rubles for one gross tea for 40 kopecks. customs duties in rubles and 1 ruble per pound, customs duties are charged in Russian rubles, 25% of proceeds from confiscated goods are transferred to a special fund of customs authorities. Phase [51].

On September 23, 1870, the Governor-General of Turkestan sent a letter to the Ministry of Foreign Affairs No. 4818 and sent a letter to the statistical consultant of the Kokand Khanate K. V. He sent Struve and St. Petersburg with a trusted Russian agent Mirza Hakim and asked him to assign him the status of a "sales agent" so that Kokand Khan could have direct contacts with Khudoyorkhan [52].

In 1886, customs control in Turkestan was controlled by Governor-General Kalpakovsky and was at the disposal of the local military police department of the Ministry of Finance. These events led to the emergence of a customs system in Central Asia. In order to maintain economic relations with China on the border and with neighboring khanates, customs control should exist in Turkestan that exists in other parts of the Russian Empire [53].

On June 12, 1890, a Turkestan customs district was created under the Ministry of Finance, similar to national customs. In connection with the establishment of regular customs posts in the country and the formation of the



Turkestan customs district, it also included customs posts in the southern part of the Caspian Sea and the Ettisu region, as well as local customs authorities. Customs duties on goods were left in the amount of 1886 [54].

According to these rules and regulations, 5% of goods are taxed on goods imported into Central Asia across the Afghan border, with the exception of livestock that was imported into Turkestan. Goods imported from the Chinese border - tea, silver, Anglo-Indian goods and goods are exempt from taxes. Trade between Chinese and Russian citizens on the 50-kilometer border with China was also not taxed. For example, in 1904, 35,625 pounds of tea, 13 pounds of green tea, 3 pounds, 27 pounds of black tea were imported through Kokand Customs [55].

The duty on tea and other Anglo-Russian goods remained at the same level. In addition to the Kokand Customs, tea products were imported into the Turkestan Governor-General through Samarkand Customs. In 1907, 158,382 pounds were imported - black tea, and in 1908 - 155,353 pounds. In addition, Vladivostok imported 13051 pounds of black tea in 1908 [56].

In accordance with the Customs Decision of June 4, 1899, the post of 7 customs inspectors (inspectors) was introduced in Central Asia.

Customs tariff systems and foreign trade control are still governed by decisions and laws of the country. Customs duties make up a significant part of the curve, accounting for 27-29.3% of Turkestan revenue in 1908-1913 [57].

The office of the customs administration of Turkestan is located in Tashkent, where 7 officials work: the head of the district, 3 separate officials, a secretary, an assistant secretary and an architect. This department operates in accordance with the provisions of paragraphs 7 and 8 of the Customs Rules of 1904, and there are also 3 territorial customs inspectors. They were located in Ashgabat, Chorju and Kokand. The first control post in Ashgabat includes 17 customs authorities and 52 officials. In the second district, there were 11 customs with 38 employees. Finally, there were 13 officials at 2 customs in the 3rd section. He was also the head of the Ferghana Customs, the head of the Kokand Customs District [58].

In total, there were 121 units in the customs of Turkestan. In addition, 50 km from China. There were 17 senior officers and 101 security guards at the border [59]. Customs revenues together with the Bukhara Treasury of the three regions amounted to 3 693 417 rubles in 1904, 3 877 453 rubles in 1905, 4 420 585 rubles in 1906 and 4 755 510 rubles in 1907. Thus, customs revenue rose year on year to 25 percent in four years [60]. This increase was mainly due to higher customs duties on various types of tea. For example, the profit of Samarkand internal customs, accounting for 2/3 of customs revenues in Turkestan, is 2 415 417 rubles in 1904, 2 841 597 rubles in 1905 and 3 320 089 rubles in 1906. and in 1907 3 759 161 rubles.

To illustrate, consider. Customs duties on goods imported from China to the Ferghana customs territory amounted to 20,791 rubles. In 1905, 30,248 rubles. In 1906 and 21,038 rubles. In 1907, the rest was deducted from tea taxes [61]. On November 12, 1912, as a result of the reorganization of the imperial customs, the Turkestan customs district was transformed into the Tashkent customs inspection point and operated until 1917.

At the beginning of the 20th century, the Ministry of Finance of Russia tried to restructure the activities of the Turkestan Treasury. Accordingly, the creation of the Treasury Chamber in Samarkand was discussed, and it was planned to include the Russian villages of Samarkand, Ferghana, Transasia and the Bukhara Khanate. It is expected that the Turkestan Treasury Chamber, which has been renamed the Tashkent Treasury Chamber, will include the Syrdarya and Ettisuv Regions. This project was revised a second time in 1910, but this time it failed.

Despite the objectives of the Ministry's reform, the restructuring efforts were simply a duplication of the existing system [62].

### III. CONCLUSION

In conclusion, the creation of a colonial financial and economic system in the country, such as the treasury and control chambers, the treasury, excise and customs authorities in the provinces, the Turkestan colonization of the Russian Empire and the creation of similar branches in Russia with Russian state organizations.

The ruling Russian colonial powers did not give the colony administration more authority over the financial sector. Management and control of this area was transferred to the Turkestan Oversight Chamber by the State Council of Russia on May 4, 1868.

On June 3, 1869, by decision of the State Council of Russia, the Turkestan Treasury Chamber under the Ministry of Finance was established in Tashkent, and the consumable unit operating since then in Tashkent was closed. All funds and property he has are transferred to the Treasury Chamber of Turkestan. The Governor-General is responsible for the construction and maintenance of buildings to house the treasury. This will be reported to the Ministry of Finance.

The main function of the Zakat administration, established under the Turkestan governorate (1872), was to register caravans arriving or leaving the country, determine the value of goods and collect zakat from livestock and livestock.

On July 1, 1886, a separate Turkestan excise office was created. On June 12, 1890, a Turkestan customs district was created under the Ministry of Finance, similar to national customs. Thus, in the period 1867-1917. The system of colonial administrative and economic institutions has passed important stages of development. At the beginning of the reporting period, the development of financial and economic institutions in Turkestan followed the general development of the Russian state system. As a result, a system of local economic management bodies was created, similar to the central ones, that is, financial and economic institutions were created. It should be noted that the government of the Russian Empire presented a small but transparent report on its budget and its implementation. However, the activities of these agencies remained confidential to the local community. The reports of both chambers did not give an idea of the legal use of public funds. At the same time, these reports also contain information on the colonial administration and officials plundering state property and on bribery of customs officers. These institutions uncovered and misbehaved in their Russian actions, exposing the misuse of public funds by Russian officials. This is evidenced by the fact that this caused constant conflicts between the administration and financial institutions of the country. However, despite all control measures and restrictions, the government continued to spend uncontrolled expenditures on budget funds.

Although the creation, centralization and systematization of tax authorities in Turkestan is an important step in this area, it should be remembered that their activities are aimed at maximizing the economic benefits of the empire. The data show that the tax policy of the Russian Empire under the governorship of Turkestan and all measures to create a new tax system are aimed at using the country's natural, raw materials and labor resources in the interests of the megapolis.

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