

European Journal of Humanities and Educational Advancements (EJHEA)

Available Online at: https://www.scholarzest.com

Vol. 4 No.4, April 2023 **ISSN:** 2660-5589

MEASURES IMPLEMENTED IN THE FIELD OF FINANCE IN UZBEKISTAN IN THE 1950s

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Article history:		Abstract:
Received:	February 11 th 2023	In this article, in the 50s of the 20th century, the problems and
Accepted:	March 11 th 2023	shortcomings of financial work in Uzbekistan, the ongoing work in the field of
Published:	April 17 th 2023	training and advanced training of financial personnel, the one-sided approach of personnel sent by the center to field activities, the lack of sufficient conditions for local personnel, which caused many problems in the field, which caused problems, is explained on the basis of historical literature and archival materials.

Keywords: World War II, Soviet state, Uzbekistan, finances, financial institutions, economy, material shortage, crisis, social life, personnel.

World War II was one of the greatest tragic events in history. Due to the war, many countries suffered huge losses and millions of people perished. The war caused great moral damage to humanity and economic crises. Because any war that takes place requires a large amount of financial resources from a particular country. Uzbekistan became a participant in the war as one of the allied republics of the former Union. This necessitated fundamental changes in the political, socio-economic and cultural life of the republic, directing the activities of all spheres towards the interests of the war. This caused many problems in all areas.

In the difficult post-war years, in the conditions of extremely severe material shortages, the strictly centralized management system, the administrative-command methods of leadership from above did not allow wide use of the most effective economic factors. Although the financial deficit was severe, other forms such as economic accounting, self-financing, rent principles were not put into motion.

The success of the financial policy in Uzbekistan has largely depended on the issue of personnel. It was important to provide the financial departments of the republic with specially educated personnel, to put personnel in their place, to eliminate the lack of personnel and to properly organize their training.

As of January 1, 1952, 68 specialists with higher education and 62 specialists with secondary education worked in the finance department of Tashkent city districts. Among them V.I. Gross, G.I. Lipina, M. Nurmatov, T. Murodhojaev, H.S. Gulomova, M. Parpieva, M. Kamolovalar, Z. Alieva was known as a master in his field[1].

There were frequent cases of dismissal of financial employees due to insufficient knowledge and skills in the field, coldness to their duties and other reasons. For example, during 1956, 18 people from the financial staff of Fergana region were dismissed from work in this way. Among them are auditor of regional finance department H. Yoldoshev, Toshlok district accountant M. Okhunov, chief inspector of Kuvasoy district finance department V. I. Manshev. In addition, this year, 7 managers of the finance department, i.e. heads of the finance department of 3 districts, Zufarov (Sukh), Sarimsakov (Ko'kan), Aliev (Vadil) were demoted. Also, in 1957, 10 tax inspectors in the region were dismissed due to disorder, lack of enforcement discipline and insufficient knowledge of tax legislation[2].

When the activities of the financial staff of 6 districts of Tashkent city during 1956 were studied, many shortcomings were revealed. Basically, staff discipline did not meet the requirements. Especially in Frunze and Oktyabr districts of Tashkent city, the situation was unsatisfactory in this regard[3].

There was a lack of personnel with special knowledge in the field of finance in the financial departments of the districts of the republic's regions. For example, in 1958, only 2 specialists worked in 5 out of 15 districts of Bukhara region, and only 2 specialists worked in 7 out of 18 districts of Andijan region[4].

As of January 1, 1958, 2,006 employees were working in financial institutions of Uzbekistan, of which 1,303 or 63.6% had higher and secondary education. In addition, there was a lack of specially trained inspectors in financial institutions. For example, 37% of financial inspectors in the regions had no knowledge of the field. 103 out of 137 district finance department heads or 60% had no special education[5].

In 1956-1957, 77 employees of the financial departments of Fergana region were dismissed due to their lack of knowledge in the field, and 95 people were hired with the same mistake, that is, without having a specialty in finance. During this period, 50% of the heads of the regional financial departments were fired due to their inability to fulfill their duties[6].

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When the activities of regional and district finance departments were studied, serious deficiencies were revealed. District budgets were not implemented, tax arrears increased, and cash operations were not organized. As a result, the amount of taxes to be collected remained uncertain.

All these cases had a serious impact on the financial departments. For example, in 1956, 10 out of 21 district finance departments in Fergana region did not fulfill the budget plan, and in 1957, the same situation was found in 15 district finance departments in the region.

In 1956-1957, 7,368 complaints were filed against the tax inspectors of the financial department of Fergana region alone, regarding incorrect tax collection[7].

Mistakes were also made in the placement of personnel based on their ability and information. For example, in 1956, Shedrin was appointed to the position of economist in the finance department of Namangan region. He has a secondary education, and until then worked as a winery supply manager. Shedrin worked at his new job for only 8 months and was fired due to his inability to perform his duties. In 1957, an ordinary typist was appointed to the position of the economist of the financial department of Kashkadarya region, and after six months, he was returned to his position due to his inability to fulfill his duties.

The personnel sent from the center were also not properly deployed. For example, in 1957, 20 young specialists were sent to financial institutions of Bukhara region, and 8 of them were not accepted and transferred to other organizations. Such cases are also found in Khorezm, Surkhandarya and Kashkadarya regions. Ashirov, who graduated from the technical school of finance this year, applies for a job at the finance department of Kashkadarya region. But when there are vacancies, he will be refused[8]. Such cases were repeated frequently.

There was a high level of unemployment among financial employees of the republic. In 1955, 12 employees from the finance department of the city of Tashkent, 10 employees in 1956, in total, 736 specialists from the financial authorities of the republic moved to other places in 1956-1957[9].

In 1960, 227 specialists joined the financial departments of the republic, while 246 employees left their jobs. Financial staff were at a high level of discontent[10].

The content of training courses for employees of finance departments was mainly focused on teaching political topics. For example, in 1957, the personnel of the financial sector of the republic were trained in the training courses in the following directions: 1. Weekly political information based on newspaper materials. 2. Study circles of the history of the CPSU and political economy. 3. Lectures on political, international and economic topics. 4. Seminars. 5 Independent study[11].

During 1957, the following activities were carried out among the financial staff of the Tashkent region:

- 1. 25 times political information on international topics.
- 2. 8 times political lectures. Also, 21 people are members of the Political Economy Study Circle, and their trainings are held continuously. The day's political events were followed by seminar activities[12].

In 1950, 97.4 million soums, or 6.5 percent, were spent on education, and 37 million soums, or 6.2 percent, on health care. For example, 27.8 million soums were not used from the funds released for the needs of general education schools. In addition, this year, 4.3 million soums were allocated to evening schools of rural and working youth, 1.9 million soums to boarding schools, 4 million soums to kindergartens, 2.3 million soums to conduct extracurricular activities among children, and 9.8 million soums to staff training. million soums remained unspent. A number of factors caused such financial confusion in the education system. First of all, it was caused by the insufficient control over the implementation of the state budget expenditure plan, and also by the fact that strict measures were not taken to claim the funds allocated by the Ministry of Education. These situations were also seen in the work of cultural and educational institutions. For example, 3 million soums from the budget for libraries and 2.3 million soums from clubs were not spent on this area[13]. 23 libraries, 3 city clubs and 16 reading rooms in the plan to increase cultural and educational institutions have not been opened, and a large part of the funds allocated for capital repair has not been used.

During 1960, the following orders of the Minister of Finance of the Republic of Uzbekistan were announced: January 27, 1960 No. 9 "On the duties of the Department and Departments of the Ministry of Finance of the Uzbek SSR to ensure the implementation of the State Budget of the Uzbek SSR for 1960", No. 31 "Samarkand" dated May 16 of this year and Bukhara regions on the results of the inspection of the situation with personnel in the finance bodies of May 20, August 18, "On further measures to improve the work of the state police bodies of the Russian SSR with personnel".

As a result of the measures taken, the work of the Republic's financial sector improved a little. The plan of the revenue part of the 1960 state budget of the USSR was fully implemented. 11343450 thousand rubles were collected this year. According to the plan, it was 11257856 thousand rubles[14]. Also, the expenditure part of the state budget was completed this year.

The analysis shows that in the issue of raising the skills of financial workers, the main attention was paid to political topics, not to financial specialization. The following is noted in the Soviet archive documents: very few measures are being taken to broaden the economic outlook of workers, to inculcate in them knowledge and skills in economic approach. The results of the inspection of the activities of local financial bodies in 1956, 1957 and 1958 also show that economic work in a number of financial bodies was at a low level as a result of the lack of personnel qualifications[15].

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So, the analysis shows that the work carried out in Uzbekistan regarding the training of finance personnel and their qualification improvement was not up to the required level. The personnel sent by the center have a one-sided approach to the field. The lack of adequate conditions for local personnel has caused many problems.

Referencies:

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- 2. NAUz, fund 93, list 15, collective volume 1704, sheet 113.
- **3.** NAUz, fund 93, list 15, collective volume 1704, sheet 3.
- **4.** NAUz, fund 93, list 15, collective volume 1767, sheet 34.
- **5.** NAUz, fund 93, list 15, collective volume 1767, sheets 32-33.
- **6.** NAUz, fund 93, list 15, collective volume 1767, pages 42-43.
- 7. NAUz, fund 93, list 15, collective volume 1767, page 44.
- **8.** NAUz, fund 93, list 15, collective volume 1767, sheets 33-36.
- **9.** NAUz, fund 93, list 15, collective volume 1767, sheet 34.
- 10. NAUz, fund 93, list 15, collective volume 1965, sheet 20.
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- 13. NAUz, fund 93, list 15, collective volume 1289, sheet 51.
- 14. NAUz, fund 93, list 15, collective volume 1965, sheet 11.
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