



EXPENDITURE OF TREASURY FUNDS AND THE SYSTEM OF EXPENSES IN THE KHIVA KHANATE

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Article history:	Abstract:
Received: 28 th November 2025 Accepted: 26 th December 2025	The funds collected through taxes and levies in the Khiva Khanate were regulated according to a specific system, and their expenditure is reflected in historical documents. A significant portion of the khanate's revenue was distributed as salaries to palace officials, which was related to the necessity of strengthening governance. In the Khiva Khanate, treasury (state financial) expenditures were directed toward certain financial and political priorities and were closely connected with the state's internal administration, military activities, religious and educational affairs, as well as international relations.

Keywords: treasury, tax, internal administration, revenue, palace officials, income and expenditure.

INTRODUCTION: For a long time, opinions and interpretations regarding how the funds collected through taxes were spent from the khanate's treasury were dominated by the unproven view that "the treasury served only the personal needs of the khan." This conclusion does not correspond to historical reality. Although it cannot be denied that the ruler, as the holder of power, was responsible for the income and expenditure of the state treasury and was considered its full owner, the treasury of the khanate was not used solely for the khan's personal needs. It also financed the social welfare of the khanate, its external and internal political activities, cultural patronage policies, support for educational institutions, the construction of madrasas and mosques, as well as the encouragement of calligraphy, book production, and scholarly activities.

Information presented in archival documents clearly demonstrates the nature of palace expenditures and how the khanate's treasury was spent. Even minor expenses were carefully recorded in the registers. The data contained in expenditure records provide valuable insights into the transformations that occurred in the palace and the broader society as a result of the development of commodity-money relations. The strengthening of the khan's authority and changes in the tax system led to the expansion of central administrative offices and accounting practices. The systematic recording, collection, and preservation of these archival documents is also one of the important indicators of the high level of culture and development in the Central Asian khanates [1, p.94].

In the Khiva Khanate, the preservation of documents of state importance was well organized. Allakuli Khan, who built the Toshhovli Palace between 1830 and 1832, paid special attention to the protection of state archives. Separate rooms were allocated for storing documents. Such facilities were planned during the design and construction of the palace. According to historians, archival documents in the palace were carefully preserved in a separate building in strict secrecy alongside the treasury. Special individuals were appointed to monitor these archival materials [2, p.20].

The language of the archival materials differs significantly from modern Uzbek and includes several symbolic features. This is because the documents were written not for outsiders but for a narrow circle close to the khan. It has been suggested that scribes intentionally distorted the writing so that contemporaries could not easily access the secrets of the khan's administration [3]. Therefore, it is not surprising that the income and expenditure records of the khanate's chancery were kept secret from the population and stored in a special room next to the treasury. However, after the events of 1873, many of these documents were lost. The information provided by A. Kun confirms this. In his article published in the *Turkestan Collection*, A. Kun wrote: "When the khan's palace was confiscated, documents were collected along with manuscripts. These documents can be divided into two groups: the first group includes registers related to the income and expenditures of the khanate as well as several waqf and property documents; the second group consists of letters and diplomatic correspondence. Among the registers are records related to taxes, zakat books, and reports by Matmurod Devonbegi on the khan's expenditures" [4, p.198]. After Khiva was captured by Russian troops in 1873, archival documents were transported to St. Petersburg, where they remained unregistered among piles of papers. In 1936, P. P. Ivanov successfully discovered the archive of the Khiva khans.

LITERATURE REVIEW: Unlike the Bukhara Emirate and the Kokand Khanate, the Khiva Khanate had a Council operating at the court in the presence of the khan. Its members were the highest-ranking palace officials. Muhammad Rahim Khan established the Supreme Council to strengthen his authority, replacing the previous council of tribal elders

led by the *inoq* and *otaliq*. Although N. Muravyov wrote that “the Supreme Council was established by the khan at his own discretion from among his favourites and they made decisions according to his will” [5], in reality, the khan’s authority was somewhat limited. Among the ranks in the khanate, the highest was *inoq*, followed by *otaliq*. During the enthronement ceremony of a new khan, the *inoqs* would hold the four corners of a white felt cloth and lift the future ruler of Khiva three times toward the sky. This was considered their main honorary duty.

Later, after the death of Muhammad Amin Khan, the title *Inoqbek* was introduced. Between 1857 and 1859, the holder of this title received a salary of 400 *tilla*, later reduced to 300 *tilla* [6, p.52]. Due to changes in the state economy, from 1855, the palace treasury shifted from natural (in-kind) expenditures to monetary payments. Prior to this period, the khanate economy had been largely based on natural production, and services were compensated mainly with grain.

The khan personally determined salaries for high-ranking officials, while lower positions were assigned by the *mehtar*, *qushbegi*, and *devonbegi*. The main source of income for officials and palace dignitaries was land revenue granted by the khan.

ANALYSIS: Archival records indicate that 718 individuals received salaries in 1848, with a total of 10,491 *tilla* distributed. Similar records from other years also show large expenditures allocated to officials and palace staff. In addition to palace expenses, the treasury funds were used for various state purposes including:

- salaries for officials and military personnel
- diplomatic relations
- public works such as canal construction
- disaster relief
- administrative expenditures
- military campaigns and logistics

Military expenditures included salaries for soldiers, support for wounded soldiers, and financial compensation for soldiers who lost their horses during battles.

For example, archival records show that:

- a wounded soldier named Ibodulla received five *tilla*
- Boltaniyaz Bahodir also received five *tilla*
- each of thirty-four wounded marksmen received three *tilla* for medical treatment [14, p.138].

The military hierarchy in the khanate included:

- Amir ul-umaro – introduced the khan’s decrees to the army
- Yasovulboshi – led the army into battle
- Mingboshi – commander of 1,000 soldiers
- Yuzboshi – commander of 100 soldiers
- Naqib – responsible for organising and arming the army

Among these positions, the highest salary (500 *tilla*) was paid to the yasovulboshi, while naqibs received 100 *tilla*.

CONCLUSION: According to the expenditure registers maintained in the chancery of the Khiva khans, treasury funds were allocated to various sectors, including palace expenses, salaries of state officials and military personnel, state security, diplomatic activities, disaster relief, and religious-cultural initiatives.

Although the khan independently controlled state finances, palace expenditures were ultimately covered by tax revenues. These financial activities were systematically recorded in monthly and annual registers, reflecting the administrative and financial structure of the Khiva Khanate.

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