HSR (LONDON),
HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
http://houghtonstreetreview.com/index.php/hsr

ИККИНЧИ ЖАҲОН УРУШИ ДАВРИДА ТОШКЕНТ ШАҲРИНИНГ МОЛИЯВИЙ-ИҚТИСОДИЙ АҲВОЛИ ВА УНИНГ МУДОФААГА САФАРБАР ЭТИЛИШИ

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ФИНАНСОВО-ЭКОНОМИЧЕСКОЕ ПОЛОЖЕНИЕ ГОРОДА ТАШКЕНТА В ПЕРИОД ВТОРОЙ МИРОВОЙ ВОЙНЫ И ЕГО МОБИЛИЗАЦИЯ НА НУЖДЫ ОБОРОНЫ

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THE FINANCIAL AND ECONOMIC SITUATION OF TASHKENT AND ITS MOBILIZATION FOR DEFENSE DURING THE SECOND WORLD WAR

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Аннотация: Ушбу мақолада Иккинчи жаҳон уруши йилларида (1941–1944 йй.) Тошкент шаҳар халқ депутатлари Кенгаши ва унинг ижроия қўмитасининг ҳарбий-иқтисодий соҳадаги фаолияти, хусусан, маҳаллий бюджетни шакллантириш ва молиявий ресурсларни фронт эҳтиёжларига сафарбар этиш жараёни таҳлил қилинади. Тадқиқотда маҳаллий солиқлар, давлат заёмлари ва Мудофаа фондига аҳоли томонидан киритилган маблағларнинг динамикаси архив маълумотлари ва даврий матбуот материаллари асосида ўрганилган.

Калит сўзлар: Узбекистон, Тошкент, Солиқлар, Давлат заёмлари, Молиявий ресурслар, Иккинчи жаҳон уруши.

Аннотация: В данной статье анализируется военно-экономическая деятельность Ташкентского городского Совета народных депутатов и его исполнительного комитета в годы Второй мировой войны (1941–1944 гг.), в частности, процесс формирования местного бюджета и мобилизации финансовых ресурсов на нужды фронта. На основе архивных данных и материалов периодической печати в исследовании изучена динамика местных налогов, государственных займов и денежных средств, внесенных населением в Фонд обороны.

Ключевые слова: Узбекистан, Ташкент, налоги, государственные займы, финансовые ресурсы, Вторая мировая война.

Abstract: This article analyzes the military-economic activities of the Tashkent City Council of People's Deputies and its executive committee during the Second World War (1941–1944), focusing

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HOUGHTON STREET REVIEW JOURNAL
ISSN: 2058-5519|Impact factor-15.9
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specifically on the process of local budget formation and the mobilization of financial resources for front-line needs. Based on archival data and periodical press materials, the study examines the dynamics of local taxes, state loans, and monetary contributions made by the population to the Defense Fund.

Keywords: Uzbekistan, Tashkent, taxes, state loans, financial resources, Second World War.

Introduction. The war demanded not only the highest level of human resource mobilization but also a powerful mobilization of financial resources.

From the very first days of the war, the entire national economy of Uzbekistan was restructured to meet the demands of the front. Uzbek men and women within the working class, collective peasantry, and intelligentsia have dedicated their utmost efforts to maximizing industrial and agricultural output. Despite the hardships of wartime, the budget of Uzbekistan consistently expanded, thereby ensuring the progressive development of the national economy. In 1942, the republic's budget stood at 1,353 million rubles, whereas by 1944, it reached 1,877 million rubles. Capital investment allocated to the national economy of Uzbekistan was not limited to these figures; substantial funds were also disbursed annually from the All-Union budget. In 1943 alone, 400 million rubles were allocated from the All-Union budget. This funding enabled the rapid construction of dozens of new factories and plants, ultimately transforming Uzbekistan into one of the highly industrialized republics of the Union [1].

Literature Review. The activities of local councils in this domain carried strategic military-political significance. This was due to the fact that the systematic mobilization of financial resources served to strengthen the country's defense capabilities by enhancing the economic and military potential of the state. The Tashkent City Council of People's Deputies, like other local government bodies, formulated the city budget in alignment with the national budget based on wartime requirements, exercised strict control over its execution, and directly overseen the financial activities of lower district councils.

With the outbreak of the war, financial resources were mobilized from the population through the following primary methods:

a) taxation;

b) state loans.

Taxation served as the primary instrument for mobilizing public funds into the state budget. Throughout the war years, taxes expanded in both variety and volume. By the decree of the Presidium of the Supreme Soviet of the USSR dated July 3, 1941, a temporary 100% surcharge was imposed during wartime on both the agricultural tax and the personal income tax. While the tax was levied on peasants at a flat rate based on total volume, it was collected from workers and employees in accordance with a progressive income scale. Workers and employees whose wages did not exceed 300 rubles were completely exempted from paying the additional income tax surcharge. A 50% surcharge was designated for wages ranging from 300 to 500 rubles, while a 100% surcharge was mandated for wages of 500 rubles and above[2].

In accordance with the Decree of the Presidium of the Supreme Soviet of the USSR dated April 10, 1942, city Councils of Working People's Deputies were granted the authority to establish the following local taxes and duties:

-Local tax on buildings and land rent;

-Local duties levied on owners of vehicles and livestock;

-One-time fees collected at collective farm markets (kolkhoz markets).

Concurrently, local Councils and their executive committees were granted the right "to reduce the rates of local taxes and duties, establish exemptions for specific categories of objects, groups of

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taxpayers, as well as individual taxpayers, or to entirely refrain from introducing taxes on vehicles and livestock within the city territory." Possessing a broad financial base at their disposal, local Councils ensured the continuous financing of economic, cultural, and political development within their respective territories.

During the war years, adhering to financial discipline and implementing the strictest principles of conserving state funds assumed particular significance in the process of budget formulation and execution.

The activities of the Tashkent City Council in mobilizing resources were not confined solely to fulfilling the revenue component of the budget or striving for austerity at all stages of budgetary compilation and implementation. The Tashkent Council and its executive committee actively facilitated the placement of state loans, the conduct of cash-and-commodity lotteries, and spearheaded the nationwide movement to establish Defense Funds.

As an organ of state administration, the City Council demanded that all savings banks (sberkassa) within the city restructure their operating methods, ensure the fulfillment and overfulfillment of production plans, and fundamentally improve the quality of service provided to depositors and state loan holders.

From the very first days of the war, the city budget was thoroughly revised. New expenditure items emerged, and an urgent necessity arose to mobilize financial resources for the needs of the front.

The city's budget for 1941 had been approved in April at the VI session of the City Council. However, during the course of its execution, it was restructured to adapt to the wartime context. From the funds of the city budget, 2,453,000 rubles were transferred to the state budget. At the time, this constituted an exceptionally large sum for the city[3].

Throughout the war period, the city budget was executed with a revenue surplus (prognosticated as revenues exceeding expenditures). During the war years, the execution of the budget was characterized by the following indicators (Table 1)[4]:

Table 1: Dynamics of the Tashkent City Budget Execution During the War Years

№	Years	Revenues (rub.)	Expenditures (rub.)	Funds transferred from the Tashkent city budget to the state budget
1	1941	125 575 000	122 576 000	
2	1942	122 855 000	119 928 000	
3	1943	146 303 000	141 362 000	35,021 thousand rubles
4	1944	172 153 000	158 539 000	24,756 thousand rubles

As in the peacetime years of development, the bulk of budgetary expenditures (approximately two-thirds of all expenses) during the Second World War was directed toward financing socio-cultural measures.

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In formulating the budget for 1942 and subsequent years, all vacant resources and supplementary revenues were taken into account, while all expenditures not absolutely essential under wartime conditions were entirely excluded from the spending plans.

For the second half of 1941, the City Council reduced all sections of the budget, including the administrative system, capital investments, and above-limit expenditures. Efforts toward fulfilling the resource mobilization plan continued relentlessly. The VIII session of the Tashkent City Council mobilized the city and district executive committees, as well as their finance departments, to ensure the premature fulfillment of the resource mobilization plan.

In July 1942, the bureau of the Tashkent City Council and the City Committee of the Communist Party of Uzbekistan reviewed the conditions of the socialist competition for ensuring the optimal execution of the state budget. Consequently, they passed a resolution to adopt the socialist competition conditions for the district finance departments (RayFO) of Tashkent city, which had been approved by the People's Commissariat of Finance of the USSR (NKF USSR) on June 26, 1942. The Traveling Red Banners of the City Party Committee and the Tashkent City Council were established for the winners, along with monetary rewards for the best financial workers of the districts[5].

The primary attention of the leaders of finance departments, as well as all other departments and enterprises of the city and district executive committees (gorispolkom and rayispolkom), was focused on taking decisive measures to fulfill the revenue component of the budget and ensuring a strict regime of austerity in the expenditure of state funds. The heads of the City Finance Department (GorFO), as well as the departments and enterprises of the city and district executive committees, were strictly prohibited from committing even the slightest violation of budgetary and staffing discipline.

Discussion. One of the most monumental phenomena of the Second World War period was the mass patriotic movement initiated for the creation of Defense Funds. Initiated by the country's leading individuals, this movement received ardent support from the entire population of Uzbekistan, including the working people of Tashkent. The City Council organized, unified, and led the masses in actively assisting to strengthen the state's defense capacity. Through the efforts of deputies and activists (aktiv), wide-ranging agitation and mass mobilization work expanded rapidly among the population.

At the VIII session of the Tashkent City Council (Toshshahasovet), the case of Citizen Frolova, a 92-year-old pensioner and housewife who contributed 50 percent of her pension to the Defense Fund, was cited as an exemplary model. Grigorovich, an elderly instructor from the Tashkent Pedagogical Institute, approached the People's Commissariat of Public Education of the Uzbek SSR and submitted the following application: "I request the People's Commissariat of Public Education to assign me full additional teaching hours in a secondary school to replace a teacher who has gone to the front. I will contribute 75 percent of this additional school wage to the Defense Fund, and the remaining 25 percent will be given to the family of a fallen soldier."

The city's patriots contributed cash, state loan bonds, and valuables to the Defense Fund. On July 31, the staff of the M. Gorky Russian Drama Theater gathered for a rally and enthusiastically supported the patriots' initiative to create a powerful fund for national defense. The theater resolved to host defense-themed concerts twice a month on weekends and to transfer the entire proceeds generated from these performances to the Defense Fund.

By August 8, 1941, the Tashkent city branch of the State Bank had received 180,000 rubles in cash and valuables designated for the Defense Fund. At their meetings, workers and employees passed resolutions to transfer one or two days' worth of their wages to the Defense Fund. Following the issuance of the Decree of the Presidium of the Supreme Soviet of the USSR on December 29, 1941, "On the Military Tax," which directed funds toward defense needs, the All-Union Central Council of

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Trade Unions (VTsSPS) clarified that voluntary deductions from the wages of workers and employees would be discontinued as of October 1, 1941, since the revenues generated from the military tax were earmarked for those exact same requirements[6].

The residents of Tashkent collected and contributed immense sums of money to the state for the construction of aircraft and tank columns. The telegram from the State Defense Committee, published in the Pravda Vostoka newspaper in March 1943, stated: "To Comrade Yemtsov, Secretary of the Tashkent City Committee of the Communist Party of Uzbekistan, and Comrade Sodiq Khusainov, Chairman of the Executive Committee of the City Council of Working People's Deputies: Convey my fraternal greetings and the gratitude of the Red Army to the working people of Tashkent city, who have collected 34,210,000 rubles for the construction of tanks and combat aircraft"[7].

Another telegram addressed to the director of the Tashkent Textile Combine, the secretary of the party committee, the chairman of the factory committee, and the vanguard workers of the combine stated: "I request you to convey my fraternal greetings and the gratitude of the Red Army to the workers, women workers, engineering and technical personnel, and employees of the Tashkent Textile Combine, who have collected 872,000 rubles in cash and 1,708,000 rubles worth of bonds for the construction of the 'Soviet Uzbekistan' aircraft squadron"[8].

Conclusion. The source of the mass patriotic movement among the individuals who participated in the defeat of the Nazi invaders through their selfless labor and personal funds was their boundless love for the Motherland and the fraternal friendship among the peoples of the city. The activities focused on mobilizing resources, which relied on the popular assistance to the army and the steadfast support of the working people of Tashkent, constituted a monumental contribution to the common victory over the enemy.

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