

Ottoman Fiscal Administration: Decline or Adaptation?

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During the Renaissance, when Europe was weak and divided, the menace of 'the Turk' posed an overwhelming threat; later, 'the rise of the West' was thought to be paralleled by 'the decline of the Ottoman Empire.' This belief, that the history of the Ottoman Empire moved in opposite directions to that of Europe, helped to shape European self-identity, comfortable in its uniqueness, and still forms part of the ideological structure with which 'the West' confronts "the rest." In western historiography, the term 'decline' originally referred to the Ottomans' lack of military success against the national armies of eighteenth-century Europe, but its use was later expanded to include internal conditions in the empire, viewed as causes of its military weakness. The magnificent rule of Süleyman the Lawgiver (1520-1566), a period of social order and the rule of justice, gave way to sultanic and bureaucratic incompetence, favouritism, and corruption, leading to military decline and eventual collapse.² This usage derives ultimately from the writings of sixteenth- and seventeenth-century Ottoman commentators, who depicted the post-Süleymanic period as an era of corruption and decay. Their works were known in the West as early as the late eighteenth century and were accepted as explaining the Ottomans' observable decline in military strength by their intellectual stagnation and moral collapse.³

¹ This paper was originally written for a series of conferences highlighting recent work on the political economies of the Ottoman, Safavid, and Mughal Empires organized by Tosun Aricanli, Ashraf Ghani, and David Ludden; I am grateful to them for involving me in the series and for their comments on the paper.

² Most influential in the dissemination of this view has been Bernard Lewis, 'Some Reflections on the Decline of the Ottoman Empire,' *Studia Islamica* 9 (1958), pp. 111-27. Two recent works have studied the development of the image of the Sultan as oriental despot: Patricia Springborg, *Western Republicanism and the Oriental Prince* (Oxford: Polity Press 1992); and Lucette Valensi, *Venise et la Sublime Porte: La naissance du despote* (Paris: Hachette 1987), trans. Arthur Denner, *The Birth of the Despot: Venice and the Sublime Porte* (Ithaca, NY: Cornell University Press, 1993).

³ The Ottoman sources were introduced to Europeans by Joseph von Hammer-Purgstall in *Des Osmanischen Reichs Staatsverfassung und Staatsverwaltung*, 2 vols. (Vienna: Comesinasche Buchhandlung 1815) and his later *Geschichte des*

As more research emerges on the sixteenth and seventeenth centuries, however, the concept of decline appears increasingly inadequate as an explanation (though it may still have a use as a geopolitical description). We are now better able to see that events and trends in the Ottoman Empire were not independent of trends in the wider Eurasian world. What were formerly regarded as signs of Ottoman decline are now reinterpreted as manifestations of worldwide currents of change.⁴ We are more inclined to look for agency on the part of the Ottomans themselves and to credit them with the ability to respond intelligently, within their own intellectual and cultural framework, to the world around them. In this context, the Ottoman government of the early modern period can be understood as a group of people involved in efforts to deal with the problems of their time, problems that were by no means unique to the Ottomans, and the question of the value and effectiveness of their efforts can be raised. The image of Ottoman government as an exploitative monolith is slowly being replaced by one of an institution working to meet specific challenges. One place to see this process in action is the fiscal system, the point of intersection between state and economy.

A great deal of research has yet to be done before it will be possible to make confident statements about the Ottoman economy, to see how it changed over time, or to compare it with the economies of contemporary Asian or European states on any but the grossest levels. On the other hand, we are relatively well informed about the fiscal system, since the Ottomans' large record-keeping bureaucracy produced voluminous documents, many of which are still extant in the Ottoman archives. These documents include registers of outgoing orders, daybooks, accounting registers, taxation surveys, registers of expenditures, salaries, pensions, bestowal of revenue rights and tax exemptions, harem records, and many more. Such records provide detailed information on finance department procedures for extracting revenues and organizing the people involved in fiscal administration, as well as on measures taken by the government to solve its financial problems.⁵ Together these documents reveal that the Ottoman fiscal

Osmantischen Reiches, 10 vols. (Budapest: Ca. H. Hartleben 1827-35), which became the major source for almost all subsequent histories of the Ottomans. On the work of the Ottoman writers themselves see Douglas A. Howard, 'Ottoman Historiography and the Literature of 'Decline' of the Sixteenth and Seventeenth Centuries,' *Journal of Asiatic History* 22 (1988), pp. 52-77.

⁴ Survivors of the Cold War can easily understand that political opposition does not eliminate common economic pressures and cultural developments. The first to make this point on an extended scale was Fernand Braudel, *The Mediterranean and the Mediterranean World in the Age of Philip II*, trans. Sian Reynolds, 2 vols. (New York: Harper and Row 1971). More recently see Jack A. Goldstone, *Revolution and Rebellion in the Early Modern World* (Berkeley: University of California Press 1991) and Rifa'at 'Ali Abou-El-Haj, *Formation of the Modern State: The Ottoman Empire, Sixteenth to Eighteenth Centuries*, SUNY Series in the Social and Economic History of the Middle East (Albany: State University of New York Press 1991).

system responded actively to economic shifts and changing demands. Both in periods of growth and in times of difficulty, this arm of the bureaucracy could prove flexible and adaptive in its structures and operations.⁶

The Ottoman finance department (*maliye*), the organization bearing responsibility for the empire's fiscal resources, came into being in the late fourteenth century, inheriting and building upon the administrative practices of earlier empires.⁷ With the success of Ottoman conquests in enlarging the empire over the fifteenth and sixteenth centuries, the finance department was expanded and reorganized several times. In addition, the relative size and importance of its subdivisions changed over time as the system responded to variations in the sources of revenue and in the uses to which the revenue was put. The Ottoman administration of the period seems to have surpassed in

⁵ Detailed studies of the Ottoman finance department and taxation include Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi (XVIII. yy dan Tanzimat'a Mali Tarih)* [An Era of Crisis and Change in the Ottoman Finance Department: Economic History from the Eighteenth Century to the Tanzimat], Bilim Dizisi 11 (n.p.: Alan Yayıncılık, 1986); Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi* [The Ottoman Finance Department on the Eve of Underdevelopment], Tarih Dizisi, 10 (Istanbul: Dergâh Yayınları 1985); Linda T. Darling, *Revenue-Raising and Legitimacy: Tax Collection and the Finance Department in the Ottoman Empire, 1560-1660* (Leiden: E. J. Brill 1996).

⁶ Ottoman government can be described as a tension between bureaucratic and patrimonial tendencies (Halil İnalcık, 'Comments on 'Sultanism': Max Weber's Typification of the Ottoman Polity,' *Princeton Papers on Near Eastern Studies* 1 (1992), pp. 49-72). The finance department is best characterized in terms of bureaucratic forms of organization; by the late XVth century, the finance staff was housed outside the palace, government finances were handled by a hierarchy of salaried scribes working in functionally differentiated groups according to regularized procedures, and the Sultan's private expenses were separated from the costs of government. Receipts from sales by the palace gardens provided the Sultan's pocket money, and separate registers for "the imperial pocket" (*ceyb-i humayun*) existed from at least the early XVth century (Gülrü Necipoğlu, *Architecture, Ceremonial and Power: The Topkapı Palace in the Fifteenth and Sixteenth Centuries* [Cambridge, MA: MIT Press 1991]). In western Europe as well, the relationships between royal household, court, and bureaucracy were complex and were in the process of changing at just this period (Ronald G. Asch and Adolf M. Birke, eds., *Princes, Patronage, and the Nobility: The Court at the Beginning of the Modern Age, c. 1450-1650*, Studies of the German Historical Institute, London [Oxford: Oxford University Press 1991]).

⁷ For a summary of Ottoman history see Halil İnalcık, *The Ottoman Empire: The Classical Age, 1300-1600*, trans. Norman Itzkowitz and Colin Imber (London: Weidenfeld and Nicolson, 1973; rpt. New Rochelle, NY: Caratzas, 1990). For early bureaucratic development see Paul Wittek, "Zu einigen frühosmanischen Urkunden, I," *WZKM* 53 (1957): 300-13; Irène Beldiceanu-Steinherr, *Recherches sur les actes des règnes des sultans Osman, Orkhan et Murad I*, *Acta Historica* (Societas Academica Dacoromana), 7 (1967).

sophistication and centralization contemporary systems of Europe and the Middle East; only China under the Ming developed a more centralized fiscal system. Conditions of budgetary strain and internal disorder in the early seventeenth century, as well as military defeat and fiscal crisis at the end of that century, induced the department to modify its methods of assessment and collection more than once. As administrative needs changed, alterations were also made in the types of records kept and in the information contained in those records. Rather than a 'classical' fiscal apparatus under Süleyman that subsequently decayed, we are presented with a system that was in constant change and development.

This paper provides an outline of Ottoman fiscal organization from the fourteenth to the eighteenth centuries and a case study of the process of change as it took place in response to conditions of economic crisis in the late sixteenth and early seventeenth centuries. The discussion will deal only with the administration of the income flowing directly to the central treasury: revenues alienated by the central government have been examined elsewhere in some detail,⁸ provincial fiscality is still an unknown subject, and expenditures prior to the eighteenth century have not been methodically studied at all. The sheer volume of documentation on the Ottoman fiscal system, though delaying research on the economy as a whole, does allow us to examine in some detail the central finance department's organization and procedures and the impact of changes in its procedures on revenue totals and taxpaying processes.

Revenues and Revenue Collection

During the first half of the Ottoman Empire's existence, from about 1300 to 1600, its economy was expanding, largely because the empire itself was expanding as a result of successful military conquests. In addition, Ottoman policies of land reclamation and population resettlement, maintenance of law and order, and the encouragement of trade can be credited with bringing to the empire a high degree of prosperity. By the middle of the sixteenth century the population of the empire is estimated to have numbered around 30 million.⁹ Istanbul, the capital, was the largest city in Europe with over 500,000 inhabitants, and formed the hub of a massive provisioning system and trade network.¹⁰ Istanbul was also the hub of the revenue system; money

⁸ See especially Halil Inalcik, 'Osmanlılarda Raiyyet Rûsumu [Peasant Taxes in the Ottoman Empire],' *Belleten* 23 (1959), pp. 575-610.

⁹ Inalcik, *The Classical Age*; Ömer Lütfi Barkan, 'Essai sur les données statistiques des registres de recensement dans l'empire ottoman aux XVe et XVIe siècles,' *Journal of the Economic and Social History of the Orient* 1 (1958), pp. 26-27.

¹⁰ Daniel Goffman, *Izmir and the Levantine World, 1550-1650*, Publications on the Near East, 5 (Seattle: University of Washington Press 1990); Antony Greenwood, "Istanbul's Meat Provisioning: A Study of the *Celepkeşan* System" (PhD Dissertation, University of Chicago 1988).

and goods flowed toward it from all the diverse provinces of the empire, and from it the majority of the funds were dispersed again, mainly as salaries for military and administrative personnel.

The revenues of the Ottoman Empire consisted of a multitude of separate taxes, dues, fees, and levies on production, trade, and the activities of daily life—agriculture, stockraising, handicrafts and trade in the towns and on the borders. 'Revenue' here must be understood to mean only the proportion of production or profit that was legally stipulated (i.e., the 'surplus'); the remainder of what was produced was left in the hands of the peasant producer, artisan, or merchant. These taxes are usually categorized according to the source of the revenue, but for our purposes it is more useful to classify them according to the recipient of the income. Such a classification system divides the taxes into two main groups: the first includes revenues that were alienated from the central treasury and collected directly by their final recipients, while the second includes those that entered the central government's coffers (and its books) before being spent.¹¹

The alienated revenues included revenues allocated to members of the military and governing class through the *dirlik* or, as it is commonly called, the *timar* system, those retained by provincial governors to pay local expenses, and those tied up in pious foundations (*evkaf*). To a large extent, alienated revenues came from the same types of sources as those that went directly to the central treasury, but the structures and personnel by which they were collected differed considerably. Under the *timar* system, ownership of all conquered land was vested in the ruler. He awarded temporary rights over the direct collection of revenues to members of the military and the ruling class (*askeri*) in lieu of salary or other compensation.¹² The *timar*-holder lived on his *dirlik* and was responsible for the maintenance of security and the general oversight of peasant life as well as for revenue collection during his tenure. Holders of the larger *dirliks* had their own agents for the collection of revenues or else farmed them out. Pious foundations also had agents or employees (usually called *cabi*) who collected their revenues.

Unawarded land revenues and most of the income from urban and commercial taxes and monopolies formed the Sultan's 'crown' revenues (*bass-i hümayun*); these revenues were collected by salaried government agents or

¹¹ For another version of this classification, see Vera P. Mutacieva, *Agrarian Relations in the Ottoman Empire in the 15th and 16th Centuries*, East European Monographs, 251 (New York: Columbia University Press 1988), pp. 169-89.

¹² On the *timar* system see Inalcik, *The Classical Age*; Ömer Lütfi Barkan, *Türkiye'de Toprak Meselesi: Toplu Eserler*, I [The Land Problem in Turkey: Collected Works, I] (Istanbul: Gözlem Yayinlari 1980). For a study of *timar* administration see Douglas A. Howard, "The Ottoman *Timar* System and Its Transformation, 156-1656" (PhD dissertation, Indiana University, 1987).

were farmed. Revenues also came directly to the central treasury from a variety of other sources. Through the sixteenth century, the largest of these was the *cizye*, the poll tax on non-Muslims, ordinarily paid as a flat fee per household. In the seventeenth century the largest single source of central government income became the *avariz-i divaniye ve tekâlif-i örfiye*. This was a blanket term for a large number of different types of levies in cash, in kind, or in service: some examples are chickens or onions for the imperial kitchens; the support of post horses; the maintenance of roads, bridges, and watercourses, and the guarding of mountain passes; grain for the horses of the army on the march; oarsmen for the naval galleys; and cash for paying soldiers or purchasing provisions in time of war. Ordinarily the levies were mutually exclusive, and the amounts assessed were divided equally among the households or groups of households liable for each assessment. The central treasury also took in vast revenues from *evkaf* assigned to the support of imperial and vezirial foundations and of the two Holy Places, Mecca and Medina. These were earmarked for religious and charitable purposes, however; although administered by the government, as a rule they did not add to its disposable income. A number of smaller revenue sources included confiscated funds, the estates of people dying without heirs, and various kinds of fees and fines. Finally, the central treasury received annual remittances of provincial revenue, the surpluses that remained after the deduction of local expenses.

There were three main systems of tax assessment and collection used for the income of the central treasury. Revenue from vassal states or tribes and from provinces where the *timar* system was not applied was collected by local rulers according to traditional processes and forwarded in a lump sum to the capital (the *salyane* or annual tax system).¹³ Tax farming (*iltizam*, commonly called the *mukataa* system) was commonly employed for revenues which were difficult to predict or to collect, such as the revenues from mines, mints, salt works, mills, dyeing establishments, customs dues and market taxes. Beginning in the seventeenth century, agricultural *has* revenues, *cizye*, and *avariz* taxes as well were often collected by farming.¹⁴ The third method of tax assessment was the famous *tabrir* or revenue survey, used for estimating most agricultural and urban revenues, both those to be collected for the central treasury by salaried imperial agents (*emanet*) and

¹³ On *salyane* see Salih Özbaran, 'The Salyâne System in the Ottoman Empire as Organized in Arabia in the Sixteenth Century,' *Osmanlı Araştırmaları* 6 (1986), pp. 39-45.

¹⁴ On tax farming see Bistra A. Cvetkova, 'Recherches sur le système d'affermage (*iltizam*) dans l'Empire Ottoman au cours du XVIe-XVIIIe s. par rapport aux contrées Bulgares,' *Rocznik Orientalistyczny* 17 (1964), pp. 111-32; Mehmet Genç, "Osmanlı Maliyesinde Malikâne Sistemi [The Life Tax Farm System in Ottoman Finance]," *Türkiye İktisât Tarihi Semineri*, ed. Osman Okyar and Ünal Nalbantoğlu (Ankara: Hacettepe Üniversitesi Yayınları 1975), pp. 231-96; *idem*, "A Study of the Feasibility of Using Eighteenth-Century Ottoman Financial Records as an Indicator of Economic Activity," *The Ottoman Empire and the World-Economy*, ed. Huri Islamoğlu-Inan, Studies in Modern

those to be alienated via the *timar* system or otherwise.¹⁵ Even if these revenues were subsequently farmed, revenue surveys were often employed to determine their amounts. The survey process involved local visits by military, scribal, and judicial officials to inspect agricultural lands, count the inhabitants, examine documentation on revenue rights or exemptions, and attempt to determine levels of production. The information gained from the surveys was recorded in several different types of registers or *defsters*. The registers became the law of the land concerning revenue and were updated by means of marginal notes until the time of the next survey.

The Ottomans began making regular revenue surveys in the second half of the fourteenth century. New surveys were usually performed when lands were conquered, at a sultan's accession, or once a generation.¹⁶ The

Capitalism (Cambridge: Cambridge University Press 1987), pp. 345-73. An excellent study of tax farming at the local level is Elod Vass, 'Éléments pour compléter l'histoire de l'administration des finances du vilayet de Buda au XVI^e siècle,' in *Studia Turcica*, pp. 483-90, ed. Lajos Ligeti, Bibliotheca Orientalia Hungarica, 17 (Budapest: Akadémiai Kiadó 1971).

¹⁵ For the Ottoman Empire, the revenue survey is a comparatively well-researched subject; basic studies have been published by Ömer Lütfi Barkan ('Türkiye'de İmparatorluk Devirlerinin Büyük Nüfus ve Arazi Tahrirleri ve Hâkana Mahsus İstatistik Defterleri [The Great Land and Population Surveys of the Imperial Period in Turkey and the Statistical Registers of the Sultan], *Istanbul Üniversitesi İktisat Fakültesi Mecmuası (İÜİFM)* 2 (1940-41), pp. 39-44); Halil İnalcık ('Ottoman Methods of Conquest,' *Studia Islamica* 2 (1954), pp. 110-11); and Gyula Káldy-Nagy, 'The Administration of the *Sanjaq* Registrations in Hungary,' *Acta Orientalia Hungarica* 21 (1968), pp. 181-223. Numerous local areas have been examined using the survey records as a basis, but as yet there is no complete bibliography of these nor of published registers. A partial bibliography of work in this area published between 1970 and 1985 is Suraiya Faroqhi's 'Agriculture and Rural Life in the Ottoman Empire (ca. 1500-1878) (A Report on Scholarly Literature Published between 1970 and 1985),' *New Perspectives on Turkey* 1 (1987/88), pp. 3-34.

¹⁶ The tradition of revenue surveys in the Middle East goes back at least to Assyrian times; see Frederick Mario Fales, *Censimenti e catasti di epoca neo-assira*, *Studia Economica e Tecnologica*, 2 (Rome: Centro per le Antichità e la Storia dell'Arte del Vicino Oriente, 1973). For a sixth-century revenue survey of the Sasanian ruler Khusrau Anushirvan see Mario Grignaschi, 'Quelques spécimens de la littérature sassanide conservés dans les bibliothèques d'Istanbul,' *Journal asiatique* 254 (1966), pp. 17-23. In contrast, Western Europe was unable to attain this standard of administration until a later period. In sixteenth-century Spain, although it was recognized that good planning depended on accurate information obtained through such devices as censuses, such information was simply not available (I. A. A. Thompson, *War and Government in Habsburg Spain, 1560-1620* [London: University of London, The Athlone Press, 1976], pp. 76-77). In France of the ancien régime there was no general register even of the royal domain, although an attempt was made to compile one in the seventeenth century (Roland E. Mousnier, *Les institutions de la France sous la monarchie absolue: 1598-1789*, 2 vols. [Paris: Presses universitaires de France, 1974-80], trans. Brian Pearce and Arthur Goldhammer, *The Institutions of France under the Absolute Monarchy*, 2 vols. [Chicago: University of Chicago Press, 1979-84], 2, p. 437).

patchiness of document survival means that we cannot be sure if the entire empire was ever actually surveyed at one time, though certainly that was often the intention. Moreover, studies of the codes regulating taxation practices show that behind the apparent uniformity of the registers lay a bewildering variety of tax rates, assessment and collection arrangements, exceptions to rules, and so forth; the same is true with respect to the registers for other kinds of taxes. Registration procedures can be interpreted as a matter of putting a gloss of conformity over a base of extreme diversity, a useful method for handling a multinational empire with a small bureaucracy.

As long as the empire was relatively small and compact the survey process worked quite well, but it is noteworthy that much of the enormous expanse of the Arab lands was never surveyed. The last general survey of the empire was made in the 1590s; after that time, surveys were made only in extraordinary circumstances, such as after new conquests, and only for a particular area or province. This has sometimes been construed to mean that all regular tax assessment ceased after 1600, after which time the Ottoman administration became incapable of or uninterested in keeping up with the changes taking place in the countryside.¹⁷ However, a correlation of organizational developments in the finance department with changes in the taxation system of the empire shows that alterations were made in the Ottoman fiscal system after 1600, in response to conditions of political and economic upheaval and social change, as a result of which new procedures gained prominence or were invented while the role in administrative practice of the general revenue surveys diminished. Because of the critical nature of the circumstances around 1600, the importance of these particular alterations has been magnified and their role distorted, but they must be viewed as part of a process of constant gradual change in Ottoman fiscal administration.

Organizational Change and Budgetary Growth

The reign of Bayezid I (1389-1402) is thought to have seen not only the inception of the Ottoman system of revenue surveys but also the introduction of a fiscal bureaucracy.¹⁸ The finance scribes (*kâtibs*) and their apprentices (*şagirds*) were at first organized into clusters around particular administrative tasks; these clusters formed the nucleus of the structure of bureaus (*kalem*, lit. "pen") into which the later finance department was divided. The entire structure was headed by an official called the *defterdar*. We have no details on the internal organization of the finance department between the 1390s and the 1480s, but by the latter date, the scribes who handled revenues coming directly to the central treasury formed a separate division of the administration. This central finance staff was organized hierarchically, headed by an official called the *baş* or head *defterdar*. Ranking immediately below

¹⁷ Lewis, "Some Reflections on the Decline of the Ottoman Empire," p. 119.

¹⁸ Halil İnalcık, 'Ottoman Methods of Conquest,' *Studia Islamica* 2 (1954), pp. 104-29.

him were the heads of the finance administration in the provinces. Lower in rank were a number of heads of bureaus who were called by the names of the registers they kept, and under these served the ordinary scribes and their apprentices.¹⁹ Each bureau was responsible for the record-keeping associated with a single section of Ottoman revenues and/or expenditures. The revenues themselves were kept in a central treasury which had several divisions in different locations and was maintained by another set of specialists. In addition, each province had a treasury and a fiscal administration.

The number of staff in the central finance department seems to have been around 15-20 persons in the fifteenth century, rising to 55-65 in the sixteenth century, 140-190 in the seventeenth, and over 700 in the eighteenth. One of the reasons for the growth in staff was a change in the administrative organization of the empire necessitated by its continued conquests. During the reign of Mehmed II (1451-1481) the empire was organized as two relatively compact provinces (Rumeli and Anadolu) centred on Istanbul, each having its own fiscal bureaucracy.²⁰ With the conquest of eastern Anatolia and the Arab lands during the reign of Selim I (1512-1520) a third provincial organization was created with the task of governing the rather unwieldy area from Diyarbekir to Egypt, and a third set of bureaus was added in the capital to supervise its finances, a provincial organization of labour reminiscent of the appanage states that preceded the Ottomans.²¹ Further conquests in both east and west under Süleyman I (1520-1566) prompted the division of the empire into some 25 provincial administrations. Rather than further divide the central bureaucracy into a corresponding number of geographically designated sub-units, the finance department now began to develop an administrative organization more suitable for a centralized empire. Accounting tasks were assigned to the bureaus by type of revenue instead of by province, although in some cases the bureaus continued to be called by their old provincial names. This more functional organization was retained with only minor changes until the nineteenth century; throughout the seventeenth and eighteenth centuries the finance department consisted of some 25-27 bureaus whose names remained fairly constant, although their functions gradually altered over time.²²

¹⁹ Mehmed Ârif, "Kanunname-i Âl-i Osman [Lawcode of the Ottoman Dynasty]," *Tarih-i Osmani Encümeni Mecmuası*, suppl. 3 (1330/1912).

²⁰ Cornell H. Fleisher, *Bureaucrat and Intellectual in the Ottoman Empire: The Historian Mustafa Âlî (1541-1600)*, Princeton Studies on the Near East (Princeton: Princeton University Press 1986), p. 312, n. 2.

²¹ Muhammad Adnan Bakhit, *The Ottoman Province of Damascus in the Sixteenth Century* (Beirut: Librairie du Liban 1982), pp. 143-44.

²² Ignatius Mouradgea d'Ohsson, *Tableau général de l'empire ottoman*, 7 vols. (Paris: De l'imprimerie de monsieur F. Didot 1788-1824), 7, pp. 261-73. For a more detailed description of this development see my "The Finance Scribes and Ottoman Politics," in *Decision Making and Change in the Ottoman Empire*, ed. Caesar Farah (Kirksville, MO: Thomas Jefferson University Press 1993), pp. 89-100.

The size of each bureau also increased over time, from 2-3 staff each in the sixteenth century to 15-17 in some bureaus in the seventeenth and over 100 in certain bureaus in the eighteenth. While this growth is usually labelled as nepotism and corruption, at least part of it is clearly attributable to the increased workload generated by expansion, the growth of the taxpaying population, and administrative reorganization. To an as yet unknown extent, it also represents a greater depth of imperial bureaucratization. In the large increases of the eighteenth century featherbedding may have played a role, since it was at that time that finance department recruiting came to be almost completely from within. Prior to that, however, although relatives of employees were favoured in terms of initial salary, in hiring and promotion they lagged behind outsiders.²³ The bureaus kept all records pertaining to the revenues they administered and searched them for answers to questions and problems. The finance department also generated lists of taxpayers and taxes due, records of those appointed as tax collectors, copies of collection registers, requests for orders regarding tax matters, and income and expenditure summaries organized by date and province.

Rough totals of Ottoman revenue can be found in the income and expenditure summaries produced by the finance department (often called 'budgets,' although they were produced after the fact). Relatively few of these summaries are extant; for the 170-year period from 1520 to 1690 we have summary totals for 19 years and full summaries for only 11.²⁴ From 1687 on, the series becomes fuller. Daily income and expenditure records were also kept. Annual totals have been produced from these daily records for the period 1679 through 1748.²⁵ According to the figures available to date, between 1523 and 1748 the income received by the central treasury rose from 117 million *akçe* to 1.65 billion, while its expenditures rose from 119 million to 1.71 billion. In percentage terms, income went up by 1,410% and expenses by 1,440%. When the figures are controlled for the period's inflation rate of 333%, the rise in Ottoman central government income amounts to 326% and the rise in expenditures to 333%. Most of this rise took place in the period after 1690, when income and expenditure totals leaped from around 600 million *akçe* per year, the typical figure in the previous two decades, first to 1 billion in 1699 and then to 1 billion 600 million in 1748.

²³ Linda T. Darling, 'Ottoman Salary Registers as a Source for Social and Economic History,' *Turkish Studies Association Bulletin* 14 (1990), pp. 13-33.

²⁴ Ahmet Tabakoğlu, 'XVII ve XVIII Yüzyil Osmanlı Bütçeleri [Ottoman Budgets of the 17th and 18th Centuries],' *Ord. Prof. Ömer Lütfi Barkan'a Armağan: İÜİFM* 41 (1985), pp. 396-97.

²⁵ Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi* [Ottoman Finances on the Eve of Underdevelopment], pp. 75-76; however, Halil Sahillioğlu ('The Income and Expenditures of the Ottoman Treasury between 1683 and 1740,' *Revue d'histoire maghrébine* 25-26 [1982], pp. 65-84) suggests that there were additional revenues not reported in these sources.

For the period before 1690, however, a much less rosy picture emerges. Over the century from 1560 to 1660 Ottoman income went from 183 million *akçe* to 581 million and expenditures from 189 million *akçe* to 593 million. Nominally, this rise was 217% for income and 213% for expenditures, but during that period the rate of inflation of the *akçe* was still higher, amounting to 225%.²⁶ In real terms, then, the government's budget failed to keep pace with inflation despite increases in the rates of taxation. It should also be noted that until 1580 income exceeded expenditure almost every year. But between that date and the end of the seventeenth century, the opposite was the case: almost all the "budgets" between 1590 and 1690 show deficits. The first really big deficit came in 1581, when the Ottomans experienced a budgetary shortfall of 56 million *akçe*.²⁷ The largest deficit, amounting to 400 million *akçe*, occurred in 1597. Only after 1700 did these deficits disappear. The Ottoman budgetary deficits, like the growth in staff, have been ascribed to the decline of the empire. Other states, however, also experienced deficits and internal political and economic disorder during this time, even states we normally think of as rising, such as France and Britain. A more complex understanding of the fiscal and economic situation in the Ottoman Empire is therefore needed.

In the Ottoman Empire, as in western Europe, the late sixteenth and early seventeenth centuries were a period of economic distress and political disruption; the Ottomans participated fully in the difficulties associated with the 'general crisis of the seventeenth century'.²⁸ The research done on these problems to date indicates that the economic upheavals of the period were severe enough to give Ottoman administrators cause for alarm. Like Spain, France, and England, the Ottoman Empire experienced climate change and population growth, an influx of silver and a debasement of the coinage, high prices and lagging wages, commercialization, monetarization, and urban growth, military 'revolution', youth movements and rebellions, and a subsequent economic downturn. Agriculture was disrupted as population fled the land, the military and administrators became factionalized, and Sultans were deposed and even killed. Disturbances called the Celali revolts, rebellions on the part of unemployed soldiers turned to banditry, impeded tax assessment and collection and redirected the flow of funds. The growing

²⁶ Ömer Lütfi Barkan, 'The Price Revolution of the Sixteenth Century: A Turning Point in the Economic History of the Near East' *International Journal of Middle East Studies* 6 (1975), p. 11, table 2.

²⁷ Halil Sahillioglu, "Sivis Year Crises in the Ottoman Empire," *Studies in the Economic History of the Middle East: From the Rise of Islam to the Present Day*, ed. M.A. Cook (London: Oxford University Press 1970), p. 240, n. 20.

²⁸ Geoffrey Parker and Lesley M. Smith, eds., *The General Crisis of the Seventeenth Century* (London: Routledge & Kegan Paul, 1978), 4; Halil Inalcik, 'Military and Fiscal Transformation in the Ottoman Empire, 1600-1700,' *Archivum Ottomanicum* 6 (1980), pp. 283-337.

demands on the treasury became vastly more difficult to meet and necessitated emergency measures on the part of those responsible for the stability and solvency of the government.

Institutional Responses to Revenue Deficits

The Ottoman administrative reaction to budgetary crisis was initially rather slow; perhaps, in the years immediately after the first major deficit of 1581, no one believed that the deficits would continue. The finance officials of the period scrambled from month to month to find enough ready cash to meet salary payments. Around 1600, some institutional measures finally began to be taken to raise government income, although these measures were never enough to eliminate the deficit. Between 1594 and 1604 the nominal rate of the *cizye* was raised from 100 to 200 *akçe*, with further increases after that. With the devaluing of silver, doubling the tax rate in terms of silver *akçe* meant no difference in terms of gold, which was how these increases were justified. Sometime during the same period the *avariz*, formerly an occasional tax, began to be assessed annually, a development probably connected with the monetary needs of the Austrian War of 1593-1606. The nominal rate of this tax was also doubled, and the population from which it was extracted was broadened considerably. During most of the seventeenth century the *avariz* formed the largest single item of central government income, over half the total.²⁹ The sheep tax paid by nomad herders was also doubled in nominal terms.³⁰ For farmed revenues, inflation was countered in part by increases in the amounts offered as bids, increases that could be covered by the growth in prices of revenues collected in kind and by increased circulation and trade.

Raising taxes, however, had its limits. Agricultural taxes were usually assessed on a percentage basis; while their cash value must have increased due to the rise in prices after the mid-sixteenth century, by the end of the century their overall amount may have been decreasing on account of bad harvests and peasant flight. However, what was a bad year in Belgrade might have been a bumper crop in Aleppo; we need to know more about agricultural conditions in the empire. Moreover, a large proportion of the agricultural taxes was not collected by the government but was parcelled out in revenue assignments; thus, even if there was an increase in the value of these taxes, the central treasury only benefited from a portion of it. As the *timariot* cavalry dropped in numbers and effectiveness, some of its revenues

²⁹ Bruce McGowan, *Economic Life in Ottoman Europe: Taxation, Trade and the Struggle for Land, 1600-1800*, Studies in Modern Capitalism (Cambridge: Cambridge University Press 1981), p. 112 and fig. 7.

³⁰ However, at least in the European provinces, the sheep tax began to be taken as a flat fee rather than a per-animal assessment, a change that might go a long way toward explaining a shift to animal husbandry that occurred at this time.

were assigned as salaries to administrators or added to the central government's income, but this expedient was viewed as corruption by contemporaries and could not be universalized.

Customs dues and market taxes were a matter of long-established custom and could not be manipulated too extensively. New customs duties that were established brought in varying amounts: the coffee tax levied on the transit of that commodity through Egypt, for example, seems to have come close to making up revenues that were lost due to shifts in the spice trade during the seventeenth century.³¹ But over the long term, increases in the value of these taxes, and of fees and fines as well, were eroded by inflation. Nor did the Ottoman Empire regularly tax its wealthiest class, the *askeri*, made up of government servants and the military. A tax did begin to be demanded of all *timar*-holders who did not perform military service, but in the first half of the seventeenth century its returns were still insignificant, though they eventually became an important item in the budget. The Ottoman government also borrowed money from its wealthy subjects, but the effect of such borrowing (or its repayment) on the overall budget has not yet been studied. The extensive religious properties remained largely untapped as a revenue source, though the government could borrow from their surplus funds with a promise of repayment. Borrowing from the Sultan's inner treasury was also permitted. Attempts were made to cut expenses by reducing the military rolls and by putting the Sultan on an austerity budget, but political forces militated against both these expedients. These factors, added to a diversion of revenues to provincial treasuries (see below), were sufficient to keep the central treasury's income from being raised far enough to meet expenditures. Nevertheless, measures were taken and income was raised sufficiently to prevent the bankruptcy of the empire.

Along with fiscal measures aimed at equalizing income and expenditures, the finance department took steps to deal with the expansion of its duties as a result of population increase, new assessment requirements resulting from the cessation of the general surveys, and the extension of the *avariz*. Beginning in the late sixteenth century, a number of organizational changes were made that, in effect, acknowledged the permanence of the alterations to the taxation system. An accounting bureau specially devoted to the *cizye* was created sometime between 1569 and 1604, probably during the 1590s at the time of the doubling of that tax. Between 1604 and 1624 the number of scribes employed in this bureau increased from 3 to 16. The *cizye* bureau was responsible for receiving and storing *cizye* registers from all over the empire,

³¹ Stanford J. Shaw, *The Financial and Administrative Organization and Development of Ottoman Egypt, 1517-1798*, Princeton Oriental Studies, 19 (Princeton: Princeton University Press, 1962), pp. 104-7; Suraiya Faroqhi, 'Coffee and Spices: Official Ottoman Reactions to Egyptian Trade in the Later Sixteenth Century,' *Wiener Zeitschrift für die Kunde des Morgenlandes* 76 (1986), pp. 87-93.

compiling summary registers, making a copy of the appropriate survey register for every collector every year, auditing all the collectors' annual accounts, keeping the registers up to date, and searching them for answers to incoming questions or complaints.

The bureau in charge of the *avariz* and of income from properties temporarily in the possession of the treasury, such as the property of deceased person, strays, unallocated *timars*, and revenues in kind, was called the *mevkufat*. In the sixteenth century it was divided into three sections employing a total of three salaried scribes; in the seventeenth century the three sections merged into a single bureau and the number of scribes increased to 9. The duties of the *mevkufat* scribes paralleled those of the *cizye* scribes with respect to keeping records up to date, providing survey register copies, and checking problems and questions. Given that the maintenance of the *avariz* records was much more complex than that of the *cizye* records, due to the variety of levies in cash, kind, and service that comprised it, it is somewhat surprising that the *mevkufat* bureau was no larger. But with the increase in importance of the *avariz*, the other duties of the *mevkufat* scribes seem to have faded into insignificance and may have been reassigned to other bureaus.

Along with the creation and enlargement of administrative structures, new assessment methods were devised. In the sixteenth century, the potential returns of both the *cizye* and the *avariz* had been calculated in the course of the general revenue surveys. The many extant *cizye* registers from the 1590s and early 1600s were undoubtedly based on the great general survey of the 1590s. As the registers for succeeding years are examined, however, it becomes clear that in many cases they reflect new counts of taxpayers taken in areas where no general survey had recently been made. A number of registers refer explicitly to new surveys made specifically for the *cizye*: a survey of Chios in 1633 made by one Mehmed from the cavalry of the Porte with the assistance of the communal heads of the non-Muslims; a register for Tikveş from 1640 that indicates the reorganization of the *cizye* after a new survey; a register for Cyprus from 1642 which mentions a new survey made in that year that included a listing of the names of the non-Muslims; and a register from the same year for Sidrekapsi, which contains problems concerning the *cizye* related to a recent survey of Sidrekapsi.³² Like the general surveys, *cizye* surveys were the product of personal inspection, head-counting, and document-checking by the surveyors, who were usually local magistrates or *kadis* (during the seventeenth century surveys were also made by government scribes and military personnel). Numerous summary registers, giving general totals for a wider area, can also be found in the archives.

³² Registers from Turkey's Başbakanlık Arşivi, Maliyeden Müdevver Defterleri: for Chios, BBA/MMD 3205 (14638); for Tikveş, BBA/MMD 3535 (1539); for Cyprus, BBA/MMD 3701 (17716); and for Sidrekapsi, BBA/MMD 3720 (1209).

Persons liable for *avariz* taxes began to be recorded in registers of their own around the turn of the century; prior to that time, they were usually recorded in the *cizye* registers. The first separate *avariz* registers in the archives are lists of *piyades* and *müsellems*, two groups which up to the middle of the sixteenth century rendered auxiliary military service but later were required instead to make an annual *avariz* payment to the treasury. The regularization of the *avariz* increased the importance of determining a precise assessment of its amount, and after about 1620 separate *avariz* registers become both more numerous and more comprehensive. Special surveys for this tax were conducted, the procedure for which was similar to the methods used to draw up the *cizye* registers. Surviving instructions to surveyors indicate the degree to which these new surveys were responding to the particular needs of the crisis years.³³ Their stated aim was to record not just those who were traditionally liable for taxation, but also anyone formerly exempt who could no longer qualify for the exemption. An intensive effort was made, especially during the 1630s, to broaden the base of population from which *avariz* could be collected. Orders were constantly given not to leave anyone out of the registers who should be taxed. The surveyors were particularly ordered to register those who were not personally exempt themselves but had moved to places where this tax was not normally collected. Such people were not forced to move back to the villages from which they had come, but they were to be registered as liable for taxation in their current locations. Surveyors were told to ignore the old rule about people who moved, that they should be registered in their former residence until at least ten years had passed. Instead, they recorded everybody who had made a permanent move in the places where they were presently living regardless of the length of time they had lived there. Since the first half of the seventeenth century saw a great deal of population movement, this ruling made practical sense. On the other hand, the surveyors were instructed to disregard the traditional aim of constantly increasing the tax figures; in areas where the population had decreased, they were to take careful account of what the current population could actually afford to pay and not record any higher figure. Summary *avariz* registers covering entire provinces were compiled from the local surveys.³⁴

Thus, although empire-wide general surveys were no longer being carried out on a regular basis, the Ottoman finance department developed new structures and procedures for the determination of the amount of expected revenues and for the maintenance of the government's record-keeping system. During the seventeenth century enumerations of the

³³ A detailed order to a *kadi* making an *avariz* survey is recorded in BBA/KKT 2576 for 1633-40/1043-49, pp. 48-49.

³⁴ For a comprehensive list of summary *avariz* registers see McGowan, *Economic Life in Ottoman Europe*, pp. 115-17.

taxpaying population were still being made and detailed records were still being kept. Within the parameters imposed by custom and law, the fiscal administration was capable of flexibility in its structures and procedures and of adaptation to new and changing circumstances.

Effects of the New Fiscal Measures

What the new measures meant was that in the early seventeenth century the *timar* system, which had provided for revenue collection on a percentage basis by a resident member of the ruling class, was in essence replaced as the primary taxation system of the empire by a system of direct taxation based on *cizye* and *avariz*. At the same time, administrative changes enlarged the finance department to almost 200 scribes and apprentices, but the salaried staff of the *cizye* bureau numbered at most 19 and that of the *mevkufat* bureau only 9. The Ottoman central administration was now faced with the task of conducting frequent taxpayer censuses of an empire of perhaps 30 million people and collecting *cizye* and *avariz* taxes which could vary in amount from person to person, from village to village, and from year to year, with a permanent staff in these two bureaus of approximately 20-28 individuals. The local magistrates or *kadis*, who traditionally bore the primary responsibility for making *cizye* and *avariz* surveys and for supervising the collection of these taxes, were swamped with work resulting from the disruption of the countryside, rebel and bandit attacks, population movements, and other consequences of seventeenth-century crisis conditions. As a result, after 1620 both survey and collection processes were largely taken out of their hands and entrusted to men from the palace cavalry units, and after 1640 to other palace personnel and great men's retainues as well. In the same period, military men became significant in the tax-farming system. Many tax farms were assigned to them for one-year terms, without competition and without increasing the amount of revenue demanded.³⁵ Procedures used for controlling collection of the *cizye* and *avariz* were also applied to these assigned tax farms. The bureaucratic apparatus in charge of tax farms, which grew from 8 to 13 bureaus, appears to have been somewhat more adequate to its task than those of the *cizye* and *avariz*, but it also had to administer hundreds of tax farms and thousands of tax farmers and agents with a salaried staff no larger than 49.

The policy of employing military and palace personnel as tax collectors for central government revenues had several advantages: it rewarded faithful

³⁵ For an analysis of the tax farms whose revenue levels did not increase, see Murat Çizakça, 'Tax-Farming and Financial Decentralization in the Ottoman Economy, 1520-1697,' *Journal of European Economic History* 22 (1993), pp. 219-50; his conclusions must be modified, however, in that the recipients of these tax farms were not provincial notables but members of the Sultan's military divisions. The tax farms did not then serve as means of decentralization but as part of the central government budget.

service, kept the soldiers busy during peacetime, ensured that the tax collectors were able to enforce revenue edicts, and meant that military wages could be effectively raised without additional drain on the central treasury, since the soldiers received the salaries attached to the survey and collection jobs. There were disadvantages as well: the soldiers had no training in fiscal administration, they were usually sent to a different part of the empire each year, and they had no vested interest in the good will of the populations from whom they were collecting taxes. It is not surprising that, since they had virtually no supervision, these amateur collectors were in some cases able to get away with the sort of extortion and abuse that are recorded in the commentaries of the day.³⁶ The actual level of such abuse is unknown, and it was controlled to some extent by the ability of the taxpayers (peasants, tribesmen, and urban dwellers, down to the most humble) to petition the central government directly if a revenue official attempted to collect a larger sum than was recorded in the survey register as their liability. Many such petitions are still extant, along with the government's responses dictating strict adherence to the figures in the registers.³⁷

Judging from these records, in the early seventeenth century a more widespread problem than actual extortion was incorrect figures appearing in the registers that governed the process of tax collection. Far more petitions dealt with errors in the registers than with the collection of excess taxes per se. Most of the mistakes were of the following types: incorrect totals of taxes owed resulting from population shifts in the interval between assessment and collection or from the use of outdated figures from an old register, overassessment of an area beyond what its inhabitants were able to pay, changes in the level of prosperity in an area through the vagaries of nature or the depredations of bandits and Celalis, and registration in the tax records of individuals or communities which should have been exempt from taxation. Most of these errors were virtually unavoidable in a period of rapid economic fluctuation, both because the soldier-surveyors were unfamiliar with local practices regarding taxation (such as who was and who was not exempt or the customary contribution of a particular village), and because the slow and ponderous assessment survey process was unable to keep up with the rate of change in people's circumstances. In some places experiencing rapid change, the government even began to perform surveys on an annual basis, at great cost in time and manpower. Had this policy been extended to all areas of the empire, the number of incorrect figures in the registers might have dropped

³⁶ For government edicts against these abuses see Halil İnalcık, 'Adâletnameler [Justice Decrees], *Belgeler* 2, no. 3-4 (1965), pp. 49-145.

³⁷ A register of orders responding to complaint petitions is Hans George Majer, ed. *Das Osmanische "Registerbuch der Beschwerden" (Şikâyet Defteri) von Jahre 1675*, vol. 1: Introduction and Facsimile (Vienna: Verlag der Österreichischen Akademie der Wissenschaften, 1984).

drastically, but that was not feasible. In the end, the direct taxation system was replaced with tax farming. All stereotypes to the contrary, the greatest obstacle to the orderly and efficient collection of revenue in the Ottoman Empire at this time may have been the absence of a large state bureaucracy to perform surveys and make collections.³⁸

In the first half of the seventeenth century the finance department was flooded by complaint petitions from taxpayers all over the empire regarding high taxes, discrepancies in the tax registers, and requests for reassessment. This influx of petitions caused the finance department to expand and routinize the procedures by which the registers were corrected in response to taxpayer input. No longer did each petition require an individual decision by a figure in authority. Instead, standard responses to various difficulties seem to have been implemented fairly automatically by the scribal corps and rubber-stamped by the highest levels of officialdom. However, although this new situation found the finance bureaucracy capable of adjusting, it contributed to a crisis of confidence within the ruling class. When Ottoman officials of the seventeenth century compared the high level of taxpayer complaint and the apparent fiscal chaos of their time with the tight hand on the reins implied by the regular surveys and terse legal codes surviving from the sixteenth century, they felt that their empire was in decline, that central government control was slipping, and that provincial officialdom was a morass of iniquity. And in their terms it was. A crucial element of Ottoman political thought was the acknowledgement of a relationship between the justice afforded by the ruler to the taxpaying subjects and their production of a surplus with which the army could be paid and the treasury filled.³⁹ The petitions of complaint, together with the budgetary deficits and Celali rebellions, indicated that the relationship between justice, productivity, taxation, and military control in the Ottoman Empire was out of balance; if not remedied, this imbalance could cause the dissolution of the state. Reforms (not yet sufficiently studied) that were made under a number of seventeenth-century sultans and grand viziers, finally coming to fruition under the Köprülüs during the second half of the century, had as their aim to restore that balance.

In financial terms, the ambitious attempt of the Ottoman finance department to institute the direct collection of revenues must be counted a

³⁸ On the other hand, China's advanced bureaucracy has been blamed for its economic stagnation: Ray Huang, *Taxation and Governmental Finance in Sixteenth-Century Ming China*, Cambridge Studies in Chinese History, Literature and Institutions (London: Cambridge University Press 1974), pp. 313-23.

³⁹ Halil Inalcik, "State and Ideology under Sultan Süleyman I," in *The Middle East and the Balkans under the Ottoman Empire: Essays on Economy and Society*, Indiana University Turkish Studies and Turkish Ministry of Culture Joint Series, 9 (Bloomington: Indiana University Turkish Studies 1993), pp. 70-94.

failure. While budgetary totals for the mid-seventeenth century were in the 500-600 million *akçe* range rather than the 200-300 million *akçe* of the late sixteenth century budgets, the increase did not even keep up with the rate of inflation. In fact, as European historians have made clear, direct administration of tax collection by the central government was a task of a scope beyond the resources of any premodern government.⁴⁰ In the end, the attempt was abandoned, along with the assignment of tax farms to soldiers. The problems with direct taxation probably helped motivate the finance department to return to the farming of taxes by local people, either officials or wealthier private individuals. However, their participation did nothing to increase the central treasury's revenue totals, which remained about the same for the remainder of the century.

Thoughts on the Later Period

In the eighteenth century, income totals did rise dramatically. To avoid the exploitation inevitable with the rapid turnover of tax farmers, a system of lifetime tax farms (*malikâne*) was instituted to cover agricultural revenues in particular.⁴¹ *Malikâne* involved a long-term contract between the government and the tax farmer, one that could be passed on to his heirs, giving them an incentive to maintain the prosperity of the land. With the long-term contracts, the totals of expected revenue ceased to rise and fall with every change in economic circumstances or needs.⁴² The predictability of the central treasury's income was more important than direct control of taxation, as a guaranteed level of income was crucial to the maintenance of a successful military force.⁴³

Through its new revenue measures, which also included a change in procedures for the *cizye*, the finance department was successful in raising the overall level of central government income to 1.6 billion *akçe* in the eighteenth century. The new total was sufficient to meet budgetary needs and even create a surplus, at least in the first half of the century (we do not yet have figures for the second half). Only about half of the growth can be attributed to inflation; the rest was genuinely new income.⁴⁴ We cannot tell as

⁴⁰ See, for instance, Hermann Kellenbenz, 'The Impact of Growth on Government: The Example of Spain,' *Journal of Economic History* 27 (1967), pp. 340-62.

⁴¹ See sources in notes 14 and 49.

⁴² The levelling out of income can be seen graphically in Shaw's charts on Egypt (*The Financial and Administrative Organization*, pp. 353-98), where the figures for assessed revenue, which fluctuated from year to year in the seventeenth century, became flat figures in the eighteenth.

⁴³ For the same reason, to guarantee the income, tax farming was replaced by the *timar* system in northwest Iran shortly after the Ottoman occupation in 1725: Fariba Zarinebaf-Shahr, "Tabriz under Ottoman Rule (1725-1730)" (PhD dissertation, University of Chicago, 1991).

⁴⁴ Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi* [Ottoman Finances on the Eve of Underdevelopment], p. 400.

yet how heavy this tax burden was, given the possibility of population decrease and the lowered value of the *akçe*. To it must be added whatever additional revenue was exacted (legally or illegally) by provincial governors, *derebeys*, and tax farmers, the amount of which we do not know. It is often thought that the suffering of the peasantry rose in proportion to the government's income; from the eighteenth century come travellers' descriptions of an Ottoman Empire in decay.⁴⁵ But the government could not have raised an extra billion *akçe*, nearly tripling its income, if the empire were not becoming more wealthy overall.

Certain regions, such as western Anatolia and Syria-Palestine, seem to have experienced a fair degree of prosperity due to foreign trade; it may be that the Ottoman economy as a whole was better off in the eighteenth century than has been thought. In fact, even in the seventeenth century provincial income increased much more rapidly than that of the central government. The percentage of total Ottoman revenue reaching the central treasury has been calculated; it fell from 58% in the 1520s to 25% in the 1660s.⁴⁶ No comparable calculation has been made for the eighteenth century, but even if the figure fell no further, total Ottoman revenue would have increased by a factor of sixteen; corrected for inflation, by a factor of five. With 75% of that revenue remaining in the hands of provincial officials, real provincial income rose by a factor of 8. This shift in the balance of revenues between the central government and the provinces can be correlated with an increase in provincial power and independence beginning in the seventeenth century and continuing into the eighteenth. Provincial governors and local notables assembled their own military forces, disregarded orders from the capital, and even engaged in independent trade with western Europe.⁴⁷

The concept of decentralization has been employed, most notably in the case of Syria, to explain the shift in power to the provinces without resorting to the idea of decline.⁴⁸ What differentiates decentralization from decline in a system that is theoretically as centralized as that of the Ottomans? While the abandonment of direct taxation certainly entailed a decrease in central control, it was not equivalent to the empire's falling apart. Tax farming

⁴⁵ Information provided by Bruce McGowan dates the period of greatest population decline in Rumeli to the late seventeenth century (*Economic Life in Ottoman Europe*, pp. 80-94).

⁴⁶ Tabakoğlu, *Gerileme Dönemine Girenken Osmanlı Maliyesi* [Ottoman Finances on the Eve of Underdevelopment], p. 14, n. 3.

⁴⁷ As an example, see the case of Zahir al-Umar in P. M. Holt, *Egypt and the Fertile Crescent, 1516-1922: A Political History* (Ithaca, NY: Cornell University Press 1966), pp. 124-29.

⁴⁸ Karl Barbir, *Ottoman Rule in Damascus, 1708-1753* (Princeton: Princeton University Press 1980); Abdul-Karim Rafeq, *The Province of Damascus, 1723-1783* (Beirut: Khayats 1966).

allowed the finance department to transfer the responsibility (and the associated risk) for both the assessment of tax levels and the collection of funds to non-governmental personnel. But also, like the *timar* system in its early days and like the *devşirme*, it permitted the state to co-opt local leadership and harness its power for the state's purposes.⁴⁹ Such co-optation was particularly critical when the local leadership also controlled a large part of the empire's wealth. Although *malikâne* was restricted to Muslims, anyone with capital and/or credit could become an ordinary tax farmer, including central government personnel, provincial officials, military men, local notables, merchants, members of religious minorities, women, even foreigners. All of these people came to depend on the state for the continuance of their position and profit. Provincial governors and tax farmers during the eighteenth century were not seeking to become independent of the centre but rather, like the earlier Celalis, to become important to the centre and to appropriate part of its wealth.⁵⁰ Though opportunities to enter the ruling cadre at the central level may have been contracting due to increased recruitment from professional administrative families, on the provincial level they were expanding, and the central government remained to a varying extent the arbiter. Throughout the eighteenth century, although the Ottoman central government itself was bitterly divided,⁵¹ it was able to retain its role as dispenser of privileges and definer of social status even for its subjects in farflung provinces. Not until the rise of nationalism in the nineteenth century did an ideology emerge that could compete with the Ottoman imperial ideology in terms of the loyalty it obtained from its adherents and the rewards it offered to them.

The eighteenth-century finance department, in response to the changes in tax collection, once again altered its procedures, though not its outward structure. The *cizye* bureau stopped surveying *cizye* payers and began instead to issue and record receipts for *cizye* contributions; rather than adjusting the amount demanded by the population figures, it made out receipts for the amount demanded and stopped making demands when the receipts were all distributed. Almost all of the other bureaus ceased recording

⁴⁹ Ariel Salzmann, 'An Ancien Régime Revisited: 'Privatization' and Political Economy in the Eighteenth-Century Ottoman Empire,' *Politics & Society* 21 (1993), pp. 393-423.

⁵⁰ Karen Barkey, *Bandits and Bureaucrats: The Ottoman Route to State Centralization*, The Wilder House Series in Politics, History, and Culture (Ithaca, NY: Cornell University Press 1994).

⁵¹ Rifa'at 'Ali Abou-El-Haj, *The 1703 Rebellion and the Structure of Ottoman Politics*, Nederlands Historisch-Archaeologisch Instituut te Istanbul, Uitgaven (Istanbul: Nederlands Historisch-Archaeologisch Instituut te Istanbul 1984); Robert W. Olson, 'Jews, Janissaries, *Esnaf* and the Revolt of 1740 in Istanbul: Social Upheaval and Political Realignment in the Ottoman Empire,' *Journal of the Economic and Social History of the Orient* 20 (1977), pp. 185-207.

taxes and turned to recording tax farms, which were distributed among the bureaus not by geography or type of revenue, but seemingly according to the size and workload of the bureau; geography and revenue type were irrelevant to the bureaus' work, since tax farms were all handled in the same manner. The department's personnel expanded to about 700 staff, though the number of bureaus did not increase. This expansion occurred not only in response to a growth in population or workload but also, in part, in response to a continued growth in the desire to belong to the Ottoman system and now, with the higher budget level, to the central administration's increased ability to accommodate that desire. Like tax farmers and provincial governors, bureaucrats too may have found that government service brought the best and surest rewards in eighteenth-century Ottoman society.

Thanks to tax farming, however, the 700 staff of the finance department may have had less to do than ever before. If that was a common trend throughout the bureaucratic echelons, we may look for the development of a new ethos on the part of government servants as well as new office practices. And, indeed, a vivid picture has been presented of a relaxation in the working conditions of Ottoman officialdom in the late eighteenth and early nineteenth centuries:

Apprentices were allowed to attend *medrese* lectures in the morning...activity in the offices scarcely began more than an hour before noon...the pace of labor appears in all periods to have left a good bit of time for conviviality, or for other pursuits, such as the learned or mystical discussions that made of the offices major centers of intellectual life.⁵²

It must be kept in mind that this was quite possibly a new way of doing things, that this description, though it may be appropriate for the later period or for some offices, was probably not the way things were "in all periods." It was the finance department, after all, that had had the job of applying unified procedures across a host of diverse circumstances and of adjusting an impersonal revenue system to the varied needs of the empire's subjects. Its organization, staffing, procedures, and records were altered and updated many times in response to changing conditions. If even as "bureaucratic" an institution as the finance department cannot be seen as unaltering, then perhaps the whole image of the Ottoman Empire as rigid and incapable of adaptation needs to be revised.

The problems of the seventeenth-century fiscal administration represent, not the catastrophic decline of a once-magnificent system, but difficulties shared with the Ottomans' neighbours to the west, some of whom we are accustomed to thinking of as rising during this period. In meeting these challenges, the Ottomans employed many of the same practices as the

⁵² Carter V. Findley, *Ottoman Civil Officialdom: A Social History* (Princeton: Princeton University Press 1988), p. 62.

western European states, raising revenues, centralizing tax collection, and co-opting provincial leadership. Charles Tilly's synthesis of European political economy argues that inability to surmount the difficulties of the seventeenth century resulted not from the condition of any individual state but from the nature of imperial organization itself, while the national state proved better able to deal with these problems.⁵³ The failure of imperial systems, in his view, was inherent in their structure, which dispersed power to provincial leaderships on account of inadequacies in organization and administrative technology, and was not necessarily due to any lapse or decline in their operation as such. The case of the Ottoman Empire bears out this analysis; as we have seen, military decline occurred not through bureaucratic corruption and internal decay but in spite of administrative flexibility, increased fiscal control, and revenue growth, and problems became more severe as control over wealth and military power moved into the hands of provincial governments. A similar fate, as we know, overtook the Habsburgs in the seventeenth century, and many of the same forces operated in the eighteenth to weaken and fragment the hybrid empires of England and France. It appears that the traditional western view of the Ottoman Empire as the perennial "Other," taking a divergent road to a different fate, may well need to be replaced by a new appraisal of our participation in common currents of development and change.

⁵³ Charles Tilly, *Coercion, Capital, and European States, AD 990-1990*, Studies in Social Discontinuity (Oxford: Basil Blackwell 1990).