Ottoman Central Administration and War Finance, Late Seventeenth Century

The course of the 16th and 17th centuries, which is recently called the “transformation period” in the Ottoman historiography, was a crucial period of changes, economic crises and social turmoil. The Ottoman fiscal system witnessed significant changes in the same period. The Ottoman finance department experienced structural reorganization, fiscal practices and the taxation system underwent several changes. Some changes in the fiscal sphere were fundamental and long lasting whereas some financial measures were rather temporary and developed as relatively prompt respond to meet urgent fiscal needs. To mention a few of these changes during the 17th century, the taxation burden laid on large masses of the population increased as some customary and extraordinary taxes were combined and regularly levied, as well as new taxes were assessed. Some methods supplying cash to the treasury for its immediate needs were applied more largely in tax collection. These changes and several other fiscal arrangements of the 17th century such as debasements and tax reforms were mainly connected with the crucial matter of war finance. However, the central administration was in

1 It has been a commonly held argument in the contemporary historiography that the Ottoman Empire passed through a period of transformation, and experienced an economic and fiscal crisis, as well as social disturbances in the late sixteenth century and in the seventeenth century. For the general account of and major developments in this period see Halil İnalcık, “The Ottoman Decline and Its Effects Upon the Reaya”, in The Ottoman Empire: Conquest, Organization, and Economy, London, Variorum Reprints, 1978, XIII, 338-354; İdем, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700”, in Studies in Ottoman Social and Economic History, London, Variorum Reprints, 1985; Mustafa Akdağ, Türk Dynastinin Iktisadi ve İcmalı Tarihi 2 (1453-1559), İstanbul, Cem Yayınevi, 1995.

desperate need of money under the pressure of growing military expenditures and compelled to resort to some other tools for financing warfare as well.

The fiscal needs of the Empire and the following fiscal transformations were closely related to the developments in the military field in the 16th and 17th centuries. Growing size of the standing army in these centuries expanded the salary payments, and together with the long wars on several fronts put an increasing pressure on the treasury. Increasing military expenditures eventually led to large budget deficits thus asked for additional financial measures. It is striking that beside the well-known and most-resorted measures to increase revenues such as extra taxation and borrowing, the fisc looked at the resources held by the charitable foundations (waqfs) for its finance, more precisely for war finance. Although many waqfs were regularly supporting the central treasuries through transfers from their budget surpluses, drawing large sums directly from the waqf revenues was a completely new option for state finance which was indeed applied once or perhaps twice in the 17th century. This particular case, which depicts the state treasury in desperate need for war finance and supposes further implications for the waqf system is given a particular emphasis in the present study.

**Waqf Funds for the Financing of Wars after the Vienna Defeat**

When the Ottoman central administration attempted to draw financial resources for its warfare from the waqfs at the end of the 17th century, the glorious victories of the Empire had already belonged to past days. For more than a century, the Empire had waged long and exhaustive wars on several fronts against strong armies of Iran, Venice, the Habsburgs and Poland. The military campaigns in the 17th century were not bringing large profits through
territorial expansion as before, on the contrary they resulted in large budget deficits, and with territorial losses at the end of the century, the central treasury lost revenue sources as well.

The waqfs, in particular the imperial waqfs the largest economic and social institutions in the Ottoman Empire, were already contributing to the central treasury and hence to the campaign budgets through regular deliveries from their budget surpluses. However, after the Ottoman defeat at Vienna in 1683, the Ottoman Empire had to fight against the armies of the Sacred Alliance of the Habsburgs, Venice and Poland in the following years. As the central budget went into fiscal straits due to this costly warfare, it sought for more funding from the foundations. In 1688, the Ottomans lost Belgrade, a large town in a highly strategic location for maintaining sovereignty over the Balkans. The army was being prepared for the recovery of Belgrade in spite of the drained treasury. In the year 1689, and then probably again in 1693-94, the central administration required the delivery of payments for six months’ salary of the waqfs’ employees. The reason for this was that the treasury fell into difficulty due to the military campaign.

“Military Revolution” in and against the Ottoman Army

The changes taking place in the Ottoman Empire’s fiscal administration and practices during the 16\textsuperscript{th} and 17\textsuperscript{th} centuries were associated with the changes and needs in the military sphere and all these changes were usually defined as “military and fiscal transformation” in Ottoman historiography.\(^3\) The military transformation in the Ottoman Empire was stimulated and forced by the contemporary military developments in the West. It has been widely recognized in historiography that the European warfare experienced a “military revolution” in

\(^3\) İnalçık, “Military and Fiscal Transformation”.
the 16th and 17th centuries. The “military revolution” is defined –among others- with reference to the increasing military effectiveness of the firearms and consequent changes in army composition and in battle tactics accompanied by the spreading use of handguns and field artillery. Engineering in new fortification designs called “trace italienne” was developed against new threats of the battlefield with siege cannons. The growing size of the standing armies is also argued as one of the fundamental developments in the “military revolution” conception.

With regard to the military field, the “military revolution” is supposed to result in Western military superiority over the Ottomans first halting their advance in Europe and then overcoming them. In the fiscal sphere, the “military revolution” brought about the overall increase in warfare budgets with the bigger standing armies demanding larger salary payments, costly fortifications to build, and the increasing costs of logistics coming with the procurement, maintenance and deployment of diversified ordnance, as well as with the reforms in administrative apparatus to support the new warfare.

Mentioning briefly the military developments in the Ottoman Empire and its reaction to the European “military revolution”, it seems that the number of soldiers in the central Ottoman army had already begun to increase towards the end of the 16th century. In addition,

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the Ottoman army recruited mercenary troops equipped with firearms in the 17th century. In a similar way to the developments in the Western armies, handguns diffused and field artillery deployed on a large extent. Recent research reveals that the Ottoman army was not inferior to its counterparts and even superior in some aspects. But it was the changing international politics and balance of power that forced the Ottomans to engage long and multi-front wars. At the same time, the Ottoman Empire had to cope with the financial pressure of the increased costs of new warfare. As the cost of warfare went up due both to the larger standing army and the increasing ordnance and provisioning costs, and as the Empire engaged in long wars fought on two fronts against Iran and the Habsburgs in the late 16th century, the central treasury’s need for ready cash had increased.

**Fiscal Deterioration in the 17th Century**

In addition to the rising military expenditures due to the frequent military campaigns and long wars, during the 17th century, the size of the waged army further grew, almost doubling the wage payments between the mid-16th and mid-17th centuries, and making the salary payments for military personnel a considerable part of the central budget. This put an

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7 Murphy, *Ottoman Warfare*; Agoston, *Guns for the Sultan*.

additional pressure on the state budget. The army experienced another expansion between 1683 and 1699 increasing the salary payments further. In this period, the salary payments for the military amounted to 50-60% of the central budget and even to 80% in the campaign years.

In the 1690s, together with warfare against the Sacred Alliance, the central treasury experienced a series of severe budget deficits in the campaign years. The Outer Treasury drew large sums frequently from the Inner Treasury, the private treasury of the Sultan himself in these years. The budget deficit of the years 1687-88 and 1690-91 were particularly large and many extraordinary financial arrangements coincided with the financial troubles of these years.

As the Ottoman Empire experienced an inflationary period parallel to the European “price revolution of the 16th century”, but especially following the debasement of 1585, the prices, pushing up the costs of employing, equipping and provisioning an army had steeply risen at the end of the 16th century. Although prices fluctuated up and down throughout most of the 17th century, they were more than twice as high as before and tending to increase in the last three decades of the century. The price risings of the late 16th century worsened the budget balance as the inflation increased the expenditures while the revenues from taxation were relatively rigid to keep pace with the price rises.

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9 Tabakoğlu, Gerileme Dönümeyne Girerken Osmanlı Maliyesi, p. 189.
10 Tabakoğlu, Gerileme Dönümeyne Girerken Osmanlı Maliyesi, p. 183-193, 209f.
11 Tabakoğlu, Gerileme Dönümeyne Girerken Osmanlı Maliyesi; Murphy, Ottoman Warfare.
12 Tabakoğlu, Gerileme Dönümeyne Girerken Osmanlı Maliyesi, p. 37.
13 Tabakoğlu, Gerileme Dönümeyne Girerken Osmanlı Maliyesi, p. 15f, 74-80.
Besides, large rebel armies were roaming through Anatolia plundering the villages and even attacking towns in the late 16\textsuperscript{th} and in the first half of the 17\textsuperscript{th} century. The widespread and large-scale revolts disrupted the revenue collection and despoiled the tax base, thus they further exacerbated the fiscal balance.\textsuperscript{16} The uprisings were followed by depopulation and then a population decline which is defined to the extent of “demographic catastrophe” by some historians.\textsuperscript{17} The demographic decline accompanied by the stagnating rural and town economy and by the commercial losses due to the changing international trade routes further reduced the revenue sources of the central treasury.

In the military sphere, as a result of the aforementioned developments in military technology, the timariots, namely the provincial cavalry troops using traditional arms gradually lost their previous importance against the new military troops equipped with firearms. The timar system was a prebendal system in which the timariots were awarded certain tax revenues in return for military service. Therefore its gradual disappearance brought about a change in revenue collection. The revenue sources in the timar system were allocated according to the land surveying system (tahrîr). Even long before the timar system disappeared, the land surveying ceased to be performed and was replaced by the “avârız” surveys in the late 16\textsuperscript{th} century. The tax farming system (iltizâm) was applied extensively in


tax collection to meet the state’s demand for ready cash in the 17th century. In this system, the collection of state revenues was farmed out under a contract for a cash-sum. The life-time renting system (mâlikâne), which supplied cash revenue to the state, was also applied first from the last years of the 17th century onwards. With the introduction of new methods of tax assessment and collection, and as will be seen later, along with the new impositions and changing weights of various taxes in the central budget, the fiscal administration experienced a reorganization. The finance department grew and some bureaus underwent an expansion and diversification as well.

Fiscal Measures to Increase Revenues

To review briefly, long and costly wars on several theaters in the late 16th and 17th centuries and the rising military expenses to maintain a larger standing army brought about fiscal difficulties which were exacerbated as the budget imbalance grew with the increasing expenditures in the overall budget due to the inflationary period of the late 16th and late 17th centuries. As the treasury began to experience constant fiscal straits and faced budget deficits, the government was compelled to re-organize its financial system to find additional revenues.

In search for additional cash resources for the treasury, the Ottoman central administration resorted to a variety of means ranging from coining copper money to the new

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20 Darling, Revenue-Raising and Legitimacy.
21 Akdağ, Türkiye’nin İktisadi ve İçtimai Tarihi, pp. 281, 287; Halil İnalçık, “The Ottoman State: Economy and Society, 1300-1600”, in An Economic and Social History of the Ottoman Empire, 1300-1914, eds. Halil İnalcık with Donald Quataert, New York, Cambridge University Press, 1994, 11-409, p. 24.
methods in tax collection that were mentioned above. The Ottoman Empire applied an expansive monetary policy through debasements and coinage in the years of fiscal difficulty. After a long period of monetary stability, the central government debased the akça (silver coin) in the late 16th century in order to create additional income for the treasury. The decades following this debasement are known as the period of fiscal and monetary instability in Ottoman history. Although the debasements brought a relief to the treasury, their adverse effects coming with the debasement-pushed inflation were not late to show up in the central budget.

The large group of irregular taxes known as “avârız” taxes paid in time of war was one of the most important revenue sources of the central treasury. In the early 17th century, these extraordinary impositions (avârız-i divâniyye) and customary levies (tekâlîf-i ‘örfiyye) were combined and they became an annual and a regular revenue item in the central budget. At the same time, some extraordinary obligations that were traditionally being paid in kind were now collected cash. In the late 17th century, the revenues coming from these taxes constituted about 20% of the central budget.

Beside the increasing taxation, the central administration sought for the widening of the tax base to increase revenues. As mentioned before, the large-scale rebel movements and

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23 Pamuk, A Monetary History of the Ottoman Empire.
26 Tabakoğlu, Gerileme Dönemine Girerken Osmanlı Maliyesi, pp. 156-164.
27 Tabakoğlu, Gerileme Dönemine Girerken Osmanlı Maliyesi; Cezar, Osmanlı Maliyesinde Bunalım; Darling, Revenue-Raising and Legitimacy.
ensuing social turmoil in Anatolia caused mass peasant flights and renomadization.\textsuperscript{28} Peasants migrating to the towns and other villages or turning to the nomadic life meant the loss of taxable sources because the lands remained uncultivated and immigrants were not registered for taxation. Therefore, after long and fierce struggles to oppress rebellions, the central administration encouraged the peasant masses to return to their homes through granting tax exemptions, and applied a policy of sedentarization of nomads.

The Late Seventeenth Century

The years following the Ottoman defeat in Vienna and offensive movements of the Sacred Alliance in the late 17\textsuperscript{th} century, provides us with some quite good examples for the relationship between the military needs and fiscal policies. In this period, the central administration carried out some substantial reforms in the taxation system but it also resorted to some \textit{ad hoc} measures.

During the financially hardest years of the central treasury in the last two decades of the 17\textsuperscript{th} century, new silver mines were opened as well as some mines and mints that had been closed for a long time due mainly to the influx of American silver were operated again.\textsuperscript{29} Moreover, precious objects were taken out from the Inner Treasury to be minted. The most striking monetary policy of the treasury to meet its need for ready cash was the excessive coinage of copper money which was also overvalued against the \textit{akça} between 1688-91.\textsuperscript{30}

\textsuperscript{28} Suraiya Faroqhi, “Rural Society in Anatolia and the Balkans during the Sixteenth Century, II”, \textit{Turcica, Revue D'Etudes Turques}, tome XI, 1979, 103-153.
Following this inflationist policy, the central administration tried to establish a new monetary system based on the Ottoman “guruş”, a silver coin larger than the existing “akça”.\(^{31}\)

The poll tax on non-Muslims (cizye) was another important source of income. The method of assessment of this tax was reformed in 1690. It was diversified in three categories in accordance with the taxpayers’ capacity which resulted in an enormous revenue increase, about 240 million \(\text{akça}\), for the treasury.\(^{32}\)

In addition to the arrangements in already existing taxes and regularization of some taxes, new ones called the “imdâd-ı seferiyye” and the “imdâd-ı hadariyye” were levied in order to finance military expenses.\(^{33}\) The “imdâd-ı seferiyye” was a wartime levy first assessed in 1688 but regularized in the next century, and the “hadariyye” was basically the same tax for peacetime that was levied in the first quarter of the 18\(^{th}\) century.

The Ottoman central administration even demanded “cash substitute” called “bedel-i timar” from the timariots who were originally from among the tax-exempt military class. It was a tax on timar holders who did not go on campaign.\(^{34}\) Several other taxes associated with military expenses were levied such as “kassabiye” which was a levy on the wealthy to subsidize meat sales to Janissaries.

The central administration did not borrow from international banking or moneylenders, however, central treasury drew funds through forced loans from state officials and the wealthy.\(^{35}\) In addition, high-officials were requested to provide fully equipped troops in the

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\(^{31}\) Pamuk, “The Monetary Crisis of the 17th Century”; Idem, \textit{A Monetary History of the Ottoman Empire}.

\(^{32}\) Tabakoğlu, \textit{Gerileme Döneminde Gırerken Osmanlı Maliyesi}, pp. 136-149, 276.

\(^{33}\) Tabakoğlu, \textit{Gerileme Döneminde Gırerken Osmanlı Maliyesi}, pp. 266-69; Cezar, \textit{Osmanlı Maliyesinde Bunalım}, pp. 54-64.

\(^{34}\) Tabakoğlu, \textit{Gerileme Döneminde Gırerken Osmanlı Maliyesi}, pp. 272f; Finkel, \textit{The Administration of Warfare}, p.255-59

\(^{35}\) Finkel, \textit{The Administration of Warfare}, p. 261f.
1690s. In this period, confiscations increased in frequency and property of high-ranking state officials was forfeit on their death.

The central administration tried also to cut budget expenditures. In the 1690s, the central administration performed a survey for the employees in state offices and achieved a significant reduction in salary payments. As mentioned before, the years immediately preceding the 1690s and the 90s as well were the financially worst war years. The central treasury postponed the debt repayments and late salary payments till the end of military campaigns in 1689-90. In 1686 and then in 1688, six month salaries of the class of mütekâ‘ıds the retired pensioners and of the du‘âgûyân the prayers, who were being paid their salaries from the customs revenues of Istanbul and its surroundings as well as from the tax farm and poll-tax revenues, were detained by the central administration. The imperial decree relevant to this arrangement explains the reason for detainment as an aid for the provisioning, ordnance and salaries of the troops participating in the military campaign. Lastly, in 1689, the central administration requested the financial contribution from the hundreds of waqfs dispersed throughout the Empire.

**Imperial Waqfs and Their Financial Contributions to the Central Treasuries**

The waqf system occupied a significant place in economic order of the Ottoman Empire, in particular the imperial waqfs called “evkâf-ı selâfîn”, which were established by the ruler and his family, and the large waqfs of the high officials called “vüzerâ” and “agayân” waqfs were the largest economic institutions holding vast agricultural lands and diverse revenue-

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39 Tabakoğlu, *Gerileme Dönemine Gırıkerken Osmanlı Maliyesi*, p. 263 f, p. 263 note 11 also see notes 12 and 13 there.
yielding real estates. They performed various charitable services and functioned as an instrument of poor-relief in the society. The imperial waqfs distributed food to the poor and needy through public kitchens (‘imâret), provided free cure for the patients in their hospitals (dârü’s-şifâ, bîmârhâne), paid stipends to some sections in the society from their income surpluses. The imperial waqfs employed a large number of employees in various offices. The salary payments were usually the major expense items in the waqf budgets. Through the salary payments to their employees and to the beneficiaries, the imperial waqfs undertook a re-distributive function in the economy and society.

The imperial waqfs were not completely independent in terms of their administration and financial decision-making. The central administration was the ultimate authority supervising their operations. The most effective tool for regular monitoring and control of the waqfs was the annual account books submitted by the waqfs to the central offices. Many imperial waqfs together with hundreds of other waqfs were forwarding funds to the two Holy Places of Mecca and Medina as stipulated in their endowment deeds. The collection and delivery of these funds as well as other revenues devoted to the Holy Places was the responsibility of two central offices, the Two Holy Places Accountancy (Haremenyü’s-

43 Miri Shefer, “Charity and Hospitality”, in Poverty and Charity in Middle Eastern Contexts, ed. M. Bonner et al., State University of New York Press, 2003, pp. 121-143. The retired members of the Ottoman “military class”, some religious persons and widows were entitled to receive stipend from the waqfs.
46 During the 16th and 17th centuries, several central offices were charged with the supervision and inspection of the waqfs. These were the offices of Chief Black Eunuch (Dârü’s-sa’âde Ağası), Chief White Eunuch (Bâbü’s-sa’âde Ağası), Şeyhi’l-islâm Efendi, the Grand Vizierate (Sadr-ı ‘Allî), and some local judges were also supervising the waqfs as well.
şerifeyn Muhâsebesi) and the Two Holly Places Tax Farms (Haremenyü’ş-şerifeyn Mukâta‘ası). In the year 1691, the revenues held by these offices were 25 and 20 million akçə respectively, which formed 5% of the central budget. In the following year, these revenues declined to 12 and 19 million akçə respectively and provided about 3% of the budget income in the 90s. The revenues accumulated in these offices were not supporting only the Holy Places but also the Outer Treasury and its military expenditures.

In addition to the above mentioned waqf contributions, at the end of each accounting year, some of the imperial waqfs forwarded large sums from their budget surpluses to the treasury of the office of Chief Black Eunuch as seen in plenty of delivery records in the waqf account books. An archival register records the aggregated figures for the financial contributions (‘avâ’id) and the deliveries from budget surpluses (zevâ’id) of the waqfs to the treasury of the Chief Black Eunuch between 1670 and 1679. In this register, the total amount of the contributions from the waqfs was nearly four million akçə in 1670 and it amounted to more than 31 million akçə for nine years. Another register compiled from the reports for the revenue collections and expenditures submitted by the Chief Black Eunuch to the Sultan shows that beside some other expenditure, the largest part of the treasury of Chief Black Eunuch was transferred to the Inner Treasury. The same register provides the total figures for the collections as contributions (‘avâ’id) and as surpluses (zevâ’id) from the waqfs and records the sum that remained uncollected (bâkî) as well. According to this register, about eight million akçə were expected to be collected in 1640. The treasury delivered two and a half million akçə to the Inner Treasury from the mentioned sum, as well as the salaries of some employees in the imperial dockyard, which were normally paid by the Outer Treasury, were paid from the treasury of the Chief Black Eunuch.

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48 EV-HMH 236.
49 MM 6040.
Financing the Warfare Through the Waqfs

According to the available budget figures, the revenues of the central treasury were about 700 million akça in the fiscal year of 1687-88. The expenditures exceeded the revenues about 200 million akça in the same year. In the following fiscal year, the budget deficit rose to 247 million akça and the budget deficit occurred in every single year throughout the 1690s. Such large deficits called for extraordinary financial measures, and one of them was drawing money from the revenues held by the waqfs.

It seems that the central administration first conducted surveys to find out the available funds from the waqfs. Then, the imperial decrees were sent out to the provincial governors and to the waqf administrators, as well as the revenue collectors were appointed. The receipts and the remaining amounts from the requested waqf funds were recorded in the separate registers through which the extent of the funds supplied by the waqfs can be partially seen. I suggest that the financial contribution of the hundreds of waqfs –though the total sum is unknown- amounted to considerable sums and therefore should be taken into account with regard to both the relationship between the central treasury and the foundations and to the waqfs’ role in financing warfare.

As far as I could know, Tabakoğlu has first mentioned the demand of the central administration for the financial contribution from the waqfs. He dealt with this subject briefly by using mainly the records in the registers of important affairs (mühimme defterleri) and wrote that in 1689, about sixteen and a half million akça was collected from the waqfs of sultans, viziers and of some other persons. He also noted that the central administration

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50 Tabakoğlu, Gerileme Dönemine Girerken Osmanlı Maliyesi, p. 14-16; Pamuk, A Monetary History of the Ottoman Empire, p. 133.
requested six months salaries from the waqfs in Istanbul, in Jerusalem and in Damascus in the same year.\textsuperscript{51}

As mentioned before, the annual account books of the large imperials waqfs and the books of many waqfs under the authority of the Two Holy Places Accountancy have been audited in central offices. It seems that based on the data in these accounts the central administration wanted to know how much revenue could be drawn from the waqfs. An archive register for instance, which was compiled in 1688 upon the imperial decree, contains the main revenue and expenditure figures of all the imperial – including that of the high officials- and several other waqfs that were under the authority of the Two Holy Places Accountancy.\textsuperscript{52} The register first records the waqfs under the supervision of the grand vizierate, then the waqfs belonging to the other offices follow. The register gives the annual expected revenue and expenditure figures for each waqf. The total expenditures are singled out as simply the expenses and the salary payments; in other words, only the salary payments were stated precisely in recording expenditures. Lastly, based on these figures, the budget surplus was estimated for each waqf. The register gives a particular emphasis recording of these surpluses, certain parts of which were annually sent to the central treasuries. The salary payments of the waqfs, which -as will be seen- will be requested a year later, were also given a particular importance in the register. For instance, additional notes are written for each waqf showing the monthly sum of salary payments while all the other records give only the annual aggregated figures.

The importance given to the record of salary payments can be seen at the end of each section in the book. After the waqfs under the supervision of the grand vizierate, the register records the total sum of the expected waqf revenues as more than fifteen million \textit{akça}. Then the total amounts of the salaries and expenditures are recorded. The salary payments are,

\textsuperscript{51} Tabakoğlu, \textit{Gerileme Dönemine Girerken Osmanlı Maliyesi}, p. 271 note 34 and p. 272 note 35.
\textsuperscript{52} MM 1876.
however, recorded both on a monthly and annual basis. And lastly the expected amount of budget surpluses is recorded which is more than three million akça. It is striking that only the monthly sum of salaries and the total amount of waqf budget surpluses were recorded in red ink, which implies that the registrar was specifically instructed to highlight these records.

The register also recorded the other waqfs whose supervision was under the authority of the office of the Şeyhülislâm, of the Chief White Eunuch and of judge of Istanbul. The total expected revenues of the waqfs is given as more than fifty-three million akça. Almost half of this sum, nearly twenty-four million akça is to be paid for the salaries.

In the remaining parts of the register, the waqfs located in the provinces of Anatolia and Rumili (Ottoman Balkans) under the supervision of the office of the Chief Black Eunuch are recorded in the same manner. At the end of the register, the sum of monthly salaries for the all waqfs was written in red ink as 3.352.382 akça which means that the central administration would draw nearly twenty million akça from the waqfs by demanding six months salaries. The register in question preceded the central administration’s request for the waqf funds and it is therefore an examination for estimating the available resources.  

Although the registers are not available, the central government must have ordered the compilation of similar registers for the waqfs in the other parts of the empire as the registers recording the collection of salaries from such waqfs clearly imply.

After the total amount of revenue to draw from the waqfs had been estimated, the imperial decrees were sent, ordering the actual collections in 1689. Few archival registers are available today to reveal the whole process of financing warfare by the waqf funds. In a register compiled for the collections from waqfs in the province of Tripoli, each waqf is recorded with its six months salaries.  

According to the register, 73.209 akça was collected from the waqfs in the town of Tripoli and 316.260 akça was collected from the waqfs in the

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53 The register MM 4774 seems to be the same type of register showing the sums of salary payments for many waqfs under the authority of “haremeyni‘-ş-şerifeyn mukâta‘asî”.
54 MM 1864.
rest of the province. In another register, the waqfs in the Province of Damascus are recorded each with its annual and six months salary levels which latter totals about two million akça.\textsuperscript{55} The contribution from the waqfs in the province of Karaman was about half a million akça according to another register of the same type.\textsuperscript{56}

Let me remind you that the central administration had ordered compilation of a register in 1688 in order to be informed about the financial situation of the imperial, the viziers’ and some other large waqfs under the authority of the Two Holy Places Accountancy, another register probably dated 1689 was kept, in which the actual collections from these waqfs were recorded.\textsuperscript{57} In this register, each waqf was recorded with its annual salary payments and then the sum of salaries for six months was calculated. A certain part of this sum was removed from the total sum for several reasons. For instance, some funds were allocated to the distribution of meals, and some were needed for important waqf affairs or expenses (mühimme), and the salaries of part of the personnel \textit{etc.} were not requested and left to the waqfs, and the rest was collected for the central treasury. The remaining sums, which could not be collected, are also recorded. According to the register, more than eight million akça was collected while about two million akça was removed from the initially planned sum, and about 300,000 akça remained uncollected. The same register also recorded the waqfs whose contributions were not delivered yet or more correctly their collection of requested funds was not started at all. The total sum expected to collect from these waqfs was exceeding one million akça. In addition, more than three million akça was received from the budget surpluses of three imperial waqfs in Istanbul.

\textsuperscript{55} MM 1883.
\textsuperscript{56} MM 5917. Another register MM 18518 was compiled for the district of Aleppo. In this register, not the actual collections but the waqfs from which collection was not possible are recorded.
\textsuperscript{57} MM 7042. The register of MM 14935 dated 1100/1689 is a small register of two pages. It contains the records of collections only from two waqfs under the supervision of the Two Holy Places Accountancy. A long explanatory writing is also provided in the register which tells that recording of the annual sum of waqf salaries and the collection of six months’ equivalents was ordered by the central for the reason that the central treasury fell into difficulty due to the military campaign.
The central treasury followed the arrears (bakâyâh) in separate registers. Another register dated 1690, for instance, records the arrears from the waqfs in the province of Karaman which totals about half a million akça. It is likely that the central administration requested funds from the waqfs for financing warfare again in 1105/1693-94 as several registers kept for the waqfs in Istanbul and in Sivas imply.

Concluding Remarks

In a process beginning from the late 16th century, in which the military needs of the Empire and the financing of war occupied a particular place, the Ottoman fiscal system went through changes and transformations and fell into a fiscal crisis. In the 17th century, in order to increase revenues several wartime taxes were combined and assessed on a regular basis, and new taxes were levied. To meet the treasury’s need for ready cash, new methods of tax collection were applied. The last two decades of the 17th century were the time of multi-front wars and were particularly difficult years of the central treasury. In this period, the central administration introduced new taxes, attempted to coin copper money excessively, detained the salary payments as well as resorted to some other financial measures which were previously unheard of in the Ottoman financial system.

The waqfs were traditionally enjoying tax-exempt status, the central administration could not intervene with this since the waqfs were made in accordance with the long-established traditions and Islamic law. However, the central administration still sought a way for drawing vast resources from these institutions. Some waqfs devoted certain parts of their revenues to the Holy Places. The funds for this purpose were collected in the central treasury and these were partly transferred to the expenditure items of the central treasury. At the same time, several imperial waqfs were forwarding their income surpluses to the treasury of the

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58 MM 1874.
59 For Istanbul see MM 1881 and EV-HMH 811. For the province of Sivas see MM 3687. The register MM 5303 for the province of Erzurum seems to be a similar register.
Chief Black Eunuch. This treasury was also supporting both the Inner and Outer treasuries. However, the central administration asked for more contribution from the waqfs directly for the reason that these funds would support the army on campaign. The central administration demanded the delivery of six months’ salaries of the waqf employees in 1689 and maybe in 1693-94. These contributions from the waqf salaries were imposed on the waqfs as a forced loan as the central administration ordered the high officials to lend in the same period.

The money transfers from waqfs to the central treasury have profound implications for the waqfs. The regular contributions of the waqfs through their budget surplus left very limited resources for the waqfs better to perform their services and more importantly to make any investment for additional revenue sources. Secondly, the waqfs, in particular the large imperial waqfs, were redistributive institutions. Their salary and stipend payments, which constituted half of the waqf budgets, functioned as one of the most effective tools for income distribution. When the central authority requested the delivery of large funds normally to be paid for salaries, it interfered directly with the redistributive function of the waqfs and re-determined it according to its own priorities. In this case, it requested not only the waqf sources but also the daily earnings of a large section, thereby directly affecting their daily life. Thus, these financial contributions from the waqfs reveal the financial and social effects of the warfare on the social institutions and society at large.

Archival Registers 60

<table>
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<tr>
<th>MM 6040 dated 1639-40</th>
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<td>MM 18518 dated 1100/1689</td>
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</tbody>
</table>

60 All the registers are housed in the Prime Ministerial Ottoman Archive (Başbakanlık Osmanlı Arşivleri) in Istanbul. MM is for the “Maliyeden Müdevver” Collection, EV-HMH is for the “Nezaret Öncesi Evkaf” Collection.
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