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The Financial Reforms of Sultan Qāyrbāy

The expansion of the Ottoman Empire from the middle of the ninth/fifteenth century redrew the power map in northern Syria and eastern Anatolia, threatening the hegemony of the Mamluk sultanate over the region. It also threatened the security of the sultanate, which had traditionally employed a defensive strategy of subordinating local rulers under its authority to protect its border areas. Because of frequent military conflicts with the Dulkadir (Dhū al-Qādir), Aqqyunlu, and the Ottomans which arose after 870/1455–56, the Mamluk sultanate suffered from a massive manpower and fiscal burden. Accordingly, combined with the dysfunction of the superannuated governmental machinery, the Mamluk sultanate entered a period of profound crisis wherein constant structural, political, and economic instability ensued for half a century until the Ottoman conquest of Egypt in 922/1517.¹

Under these circumstances, al-Ashraf Qāyrbāy (r. 872–901/1468–96) and al-Ashraf Qānṣūh al-Ghawrī (r. 906–22/1501–16), two prominent sultans in the late Mamluk era, made persistent efforts to bolster the regime throughout their long reigns. They took two courses of action—reconstruction of the existing state machinery and adoption of new military and financial measures to overcome the crisis. Carl F. Petry's works have revealed the military innovation of introducing firearms and establishing *waqfs* (religious endowments) as financial resources sustaining the policy.² Miura Toru, who has studied Damascus in this period, suggests that the adoption of a new financial policy imposing taxes on private

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¹On the external affairs of the Mamluk sultanate at that time, see: Shai Har-El, *Struggle for Domination in the Middle East: The Ottoman-Mamluk War 1485–1491* (Leiden/New York/Cologne, 1995); Aḥmad Fu'ād Mutawallī, *Al-Faṭḥ al-Uṭhmānī lil-Shām wa-Miṣr wa-Muqaddimātuhi min Wāqī' al-Wathā'iq wa-al-Maṣādir al-Turkiyah wa-al-'Arabiyah al-Mu'āṣirah Lahu* (Cairo, 1995); Ghaythā' Aḥmad Nāfi', *Al-'Alāqāt al-Uṭhmāniyah-al-Mamlūkiyah 868–923/1464–1517* (Sidon and Beirut, 2005); Carl F. Petry, *Protectors or Praetorians?: The Last Mamluk Sultans and Egypt's Waning as a Great Power* (Albany, 1994), Chap. 3; Muḥammad Aḥmad Dahmān, *Al-'Irāk bayna al-Mamālik wa-al-Uṭhmāniyin al-Atrāk ma'a Riḥlat al-Amīr Yashbak min Mahdī al-Dawādār* (Damascus, 1986); 'Abd al-Rāziq al-Ṭanṭāwī al-Qarmūṭ, *Al-'Alāqāt al-Miṣriyah al-Uṭhmāniyah* (Cairo, 1995).

²Petry, *Protectors or Praetorians?*, Chap. 7; idem, "Fractionalized Estates in a Centralized Regime: The Holdings of al-Ashraf Qāyrbāy and Qānṣūh al-Ghawrī According to Their Waqf Deeds," *Journal of the Economic and Social History of the Orient (JESHO)* 41, no. 1 (1998); idem, "The Military Institution and Innovation in the Late Mamluk Period," in *The Cambridge History of Egypt*, vol. 1, *Islamic Egypt, 640–1517*, ed. Carl F. Petry (Cambridge, 1998).



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and *waqf* properties in urban areas and the formation of a new army comprising non-Mamluk infantry equipped with firearms were characteristic features of the late Mamluks.³

Incidentally, as I have made clear in my previous articles, the financial history of the Circassian Mamluks before the enthronement of Qāyṭbāy can best be understood from the perspective of the constant financial difficulties caused mainly by the alienation of state lands (*amlāk bayt al-māl*) and the sultans' responses to this problem, which showed two major trends. The first resulted from the reorganization of government finances which followed upon the establishment of al-Dīwān al-Mufrad (the independent bureau) by al-Zāhir Barqūq, the first sultan of the Circassian Mamluks (r. 784–91, 792–801/1382–89, 1390–99), and the second resulted from the development of the sultanic fisc following Barqūq's establishment of the Dīwān al-Amlāk (the bureau of the sultan's private real estate).⁴ I believe that the financial history of the late Mamluk era after Qāyṭbāy's enthronement should be reconsidered from the perspective of these two trends affecting the financial structure of the sultanate.

From this perspective, I approach the financial policies of Qāyṭbāy from two angles: first, the reconstruction of the state's finances initiated just after his enthronement in 872/1468; and second, his efforts, especially from around 880/1475, to accumulate money and property under his control, and the consequent expansion of the role of the sultanic fisc in the sphere of administration. Through this analysis, I will show that the financial system of the period followed the two aforementioned trends throughout the Circassian Mamluk period, and that the regime of the Mamluk sultanate itself was maintained based on the sultanic fisc, the relative importance of which was increasing in the period under consideration. I believe that this investigation can provide a new perspective on the overall picture of "decline" in this period, as well as illuminate the process by which the Mamluk regime was brought to an end.

THE FINANCIAL SITUATION AT THE TIME OF QĀYTBĀY'S ENTHRONEMENT

In 788/1386, Sultan Barqūq established al-Dīwān al-Mufrad, a special bureau responsible for providing monthly wages (*jāmakīyah*), fodder (*'aliq*), clothing allowances (*kiswah*), and other essentials to the Royal Mamluks (*al-mamālik al-sultānīyah*) from income derived from the *iqṭā'* land he had gained as an amir.

³Miura Toru, "Urban Society in Damascus as the Mamluk Era was Ending," *Mamlūk Studies Review (MSR)* 10, no. 1 (2006): 158–59.

⁴Igarashi Daisuke, "The Establishment and Development of al-Dīwān al-Mufrad: Its Background and Implications," *MSR* 10, no. 1 (2006); idem, "The Private Property and *Awqāf* of the Circassian Mamluk Sultans: The Case of Barqūq" [in Japanese], *Oriente (Bulletin of the Society for Near Eastern Studies in Japan)* 47, no. 2 (2004); [in English], *Orient* 43 (2008).



Because of the increased importance of the Royal Mamluks, the payment of their stipends had been one of the most important ways for the rulers to maintain their regimes since the late Bahri Mamluk period (648–784/1250–1382). At the same time, the traditional state machinery based on state landholdings and the *iqṭāʿ* system was becoming dysfunctional because of the alienation of state lands through their sale as *milk* (private property) and the conversion of these lands into *waqfs*. Under such circumstances—giving priority to providing stipends to the Royal Mamluks—al-Dīwān al-Mufrad, a special bureau with an income separate from the state treasury, was established. Later, this *dīwān* grew in importance following the acquisition of large agricultural lands which provided its revenue. The state structure as a whole was reorganized around the newly established *dīwān*. Consequently, the financial affairs of the state that had hitherto been under the control of the vizier were divided among three independent *dīwāns*—Dīwān al-Wizārah (headed by the vizier), Dīwān al-Khāṣṣ (headed by the *nāẓir al-khāṣṣ*), and al-Dīwān al-Mufrad (headed by the *ustādār al-sultān/ʿāliyah*). Each of them performed their functions with their own source of revenue, and al-Dīwān al-Mufrad, which became the most important financial bureau among them, acquired the greater portion of Egyptian *khāṣṣ* land (land in the government’s domain) as its revenue source.⁵

On the one hand, a reorganization of the state’s financial machinery was progressing in this way; on the other hand, the scale of financial resources put under the direct control of the sultan—-independent of the state treasury—was gradually growing. In order to accumulate funds for a large purchase of slaves to replenish the sultan’s power base and for rewards or gifts for acquiring and securing his political supporters, Barqūq made efforts to acquire private property and accumulated a huge amount of real estate as *milk* and *waqf* properties. Further, through the establishment of the Dīwān al-Amlāk in 797/1395 and its subsequent transformation into the Dīwān al-Amlāk wa-al-Awqāf wa-al-Dhakhīrah (the bureau of the sultan’s *milk* and *waqf* properties and treasures), the sultan’s private and *waqf* properties were managed more systematically as his personal revenue source. To secure resources and increase money entering directly into their own hands, the sultans after Barqūq also strove to accumulate agricultural lands in such forms as *milk*, *waqf*, and leased property (*mustaʿjarāt*). Further, they applied more energy to the intervention and direct participation in the spice trade and other commercial activities in order to raise even more money.⁶

Incidentally, after the death of Sultan al-Zāhir Jaqmaq in 857/1453, the financial situation took a sharp turn for the worse. The financial bureaus were

⁵Igarashi, “Al-Dīwān al-Mufrad,” 118–30.

⁶Igarashi, “Private Property and *Awqāf*.”



confronted with enormous difficulties, and the delay of *jāmakīyah* payments and daily meat supplies caused frequent riots among the Royal Mamluks demanding them. The political instability of the times also accelerated this financial crisis. Especially following the death of Sultan al-Ẓāhir Khushqadam in 872/1467, three sultans (al-Ẓāhir Yalbāy, al-Ẓāhir Timurbughā, Qāyrbāy) came and went in rapid succession in one year. Without sufficient countermeasures, the financial situation was deteriorating significantly.

Let us now look closely at the causes of the financial difficulties at the time of Qāyrbāy's accession to the sultanate. The first factor was the abnormal increase of regular and informal recipients of *jāmakīyah* and other remuneration distributed from al-Dīwān al-Mufrad and of meat distributed from Dīwān al-Wizārah beyond the *dīwāns*' capacity. Because the continuous process of the alienation, privatization, and "waqfization" of state lands reduced the amount of land that could be assigned as *iqṭāʿ*s, the *ḥalqah* troopers, especially the *awlād al-nās* (the sons of mamluks) who were affected most directly by the problem, came to be allotted *jāmakīyahs* instead of *iqṭāʿ*s. In addition, the number of mamluks who received *jāmakīyahs* instead of *iqṭāʿ*s was steadily increasing. Moreover, various groups became recipients of funds from the *dīwāns* because powerful amirs added their mamluks and other well-connected individuals to the *dīwān* register. In addition, the purchase and sale of status became widespread.⁷

The second problem was in the sphere of revenue. Various problems had arisen in rural areas, the main source of revenue for the state. The alienation of state lands, which decreased the government's taxable lands as well as the number of *iqṭāʿ*s, caused chronic financial difficulty for the government. Therefore, the *ustādār* (the chief of al-Dīwān al-Mufrad) who also held the viceroalties of Lower and Upper Egypt and was invested with the authority to appoint and dismiss local governors (*wālī*, *kāshif*), started demanding large amounts of money from newly appointed local governors to cover the loss of income. Further, he obliged them to pay monthly tributes to the *dīwān*. These policies forced local governors to impose heavy taxes in their jurisdictions and thus impoverished the villages. As a result, Bedouin tribes hostile to the government grew in power in these areas, weakening the local administration represented by local governors and amirs of the Arabs (*amīr al-ʿarab*).⁸ Especially in 872/1467–68, along with the political instability

⁷Igarashi, "Al-Dīwān al-Mufrad," 132–37. On the alienation of state lands, see: ʿImād Badr al-Dīn Abū Ghāzī, *Ṭaṭawwur al-Ḥiyāzah al-Zirāʿīyah Zaman al-Mamālīk al-Jarākīyah: Dirāsah fī Bayʿ Amlāk Bayt al-Māl* (Cairo, 2000). Cf. Adam Sabra, "The Rise of a New Class? Land Tenure in Fifteenth-Century Egypt: A Review Essay," *MSR* 8, no. 2 (2004).

⁸Ibn Taghribirdī, *Ḥawādith al-Duhūr fī Madā al-Ayyām wa-al-Shuhūr*, ed. William Popper (Berkeley, 1930–42), 691–92 (hereafter cited as *Ḥawādith*). On the *ustādār*'s holding of the viceroalties of Upper and Lower Egypt, see: Igarashi, "Al-Dīwān al-Mufrad," 128–29.



of the central government, disorder in rural areas grew more serious, caused by successive rebellions by Bedouin tribes and a subsequent decline in agricultural production and tax revenues.⁹ In Dhū al-Qa‘dah 872/May–June 1468, all Bedouin shaykhs in the province of Buḥayrah in Lower Egypt rebelled against Mamluk rule. In an effort to suppress these rebellions, seven amirs of one hundred (*amīr mi‘ah muqaddam alf*) were dispatched to these regions.¹⁰

The issue directly relating to such an unstable situation in rural areas was that of *ḥimāyah* (private protection). To resist the oppression of local governors and disorder in local areas, *muqta‘*s (*iqṭā‘* holders) and peasants demanded protection from representatives of the central government in return for their payment of tribute. The expansion of *ḥimāyah* over rural areas further weakened the local administration and prevented tax collection from these areas.¹¹ These problems in the two spheres of income and expenditure contributed to the failure of the state’s financial system. Consequently, after around 860/1442–43, the financial *dīwāns* of the state could not function properly without financial support from the sultan’s resources (*dhakhīrah*: this is a question to be considered later).¹²

In addition to these domestic problems, a very tense international situation confronted Qāytbāy. In 870/1465, Shāh Budāgh, a monarch of Dulkadir whose enthronement was supported by the Mamluk government, was deposed by his brother Shāh Suwār with the help of the Ottomans. The new monarch extended his power over northern Syria, threatening the hegemony of the Mamluk sultanate in the area. At that time, a military conflict between Dulkadir and the Mamluk sultanate was unavoidable. However, because the dispatch of Egyptian troops was postponed due to the deteriorating health of the reigning sultan Khushqadam, in Rabī‘ I 872/October 1467, the Mamluk army, comprising the armies of the Syrian provinces and led by the viceroys of these provinces, was shamefully defeated by Dulkadir. Therefore, Qāytbāy began preparations for war as soon as he acceded to the sultanate in Rajab 872/February 1468. The next month, Sha‘bān/March, he dispatched the first expeditionary force against Dulkadir under the command of the *atābak al-‘asākīr* (commander-in-chief) Jānībak Qulqsiz.¹³ However, in Dhū

⁹*Ḥawādith*, 651–56.

¹⁰*Ibid.*, 631–32; ‘Abd al-Bāsiṭ al-Ḥanafī, “Al-Rawḍ al-Bāsim fi Ḥawādith al-‘Umr wa-al-Tarājim,” Vaticano Arabo MS 729, fol. 181v (hereafter cited as *Rawḍ*); idem, *Nayl al-Amal fi Dhayl al-Duwal* (Sidon and Beirut, 2002), 6:326–27 (hereafter cited as *Nayl*).

¹¹On the *ḥimāyah*, see: al-Asadī, *Al-Taysīr wa-al-‘Iṭibār wa-al-Taḥrīr wa-al-Ikhtibār fīmā Yajibū min Ḥusn al-Tadbīr wa-al-Taṣarruf wa-al-Ikhtiyār* (Cairo, 1968), 95–96, 135–36 (hereafter cited as *Taysīr*); John L. Meloy, “The Privatization of Protection: Extortion and the State in the Circassian Mamluk Period,” *JESHO* 47, no. 2 (2004).

¹²Cf. Igarashi, “Al-Dīwān al-Mufrad,” 137.

¹³This expeditionary force was composed of four amirs of one hundred, one amir of forty (*amīr*



al-Qa‘dah/June, the army was crushed in battle near Aintab. Many amirs and soldiers were killed, and the commander Jānībak Qulqsīz was taken prisoner.¹⁴ This military defeat shook the Mamluk government severely. To recover its hegemony over the border area, the reconstruction of the army and raising of funds for expeditions became a matter of the greatest urgency.

Incidentally, a military expedition at that time was more costly than it had been previously because, in addition to bonuses (*nafaqah*) for going on expeditions, regular stipends such as *jāmakīyah*, *kiswah*, and ‘*aliq* were to be paid in advance to the mamluks joining the expedition.¹⁵ The first prepayment of these regular stipends, to my knowledge, was made during the preparation of Qāyṭbāy’s first expedition;¹⁶ thereafter the prepayment of four-month *jāmakīyah* and ‘*aliq* and one-year *kiswah* was followed as a matter of regular practice for military expeditions. The establishment of the practice of prepayment shows that the soldiers’ dependence on the stipends was growing. As a rule, although *nafaqahs* were distributed when a military expedition was undertaken, the soldiers were required to pay their own expenses with income from their *iqṭā‘*s because military service (*khidmah*) was the primary duty of military men and the *iqṭā‘*s were given as compensation for this duty. Nevertheless, as we have already seen, soldiers of relatively low rank, such as *ḥalqah* troopers and rank-and-file mamluks, relied increasingly on the stipends paid from the government *dīwāns* because of the reduction of *iqṭā‘* lands, their original source of income. For that reason, if the soldiers joining an expedition could not receive these stipends when they were absent from Cairo during the campaign, their lives would be difficult. Therefore, the prepayment of the stipends became indispensable for dispatching an expeditionary force.¹⁷

To sum up, Qāyṭbāy was confronted with two urgent tasks: first, reorganization

al-ṭablkhānāh), nineteen amirs of ten (*amīr ‘asharah*), and a thousand mamluk soldiers (anon., “*Tārīkh al-Malik al-Ashraf Qāyṭbāy*,” British Library MS Or 3028, fol. 6r–v [hereafter cited as *Tārīkh Qāyṭbāy*]). This source has detailed information about the military expeditions in the early years of Qāyṭbāy’s reign. Cf. David Ayalon, “The System of Payment in Mamluk Military Society,” *JESHO* 1, nos. 1, 3 (1958): 292–94.

¹⁴*Hawādith*, 633–34; *Nayl*, 6:323–26; *Rawḍ*, fol. 182r–v; Ibn Iyās, *Badā‘i‘ al-Zuhūr fi Waqā‘i‘ al-Duhūr* (Wiesbaden, 1960–75), 3:12 (hereafter cited as *Badā‘i‘*); idem, *Jawāhir al-Sulūk fi Amr al-Khulafā‘ wa-al-Mulūk* (Cairo, 2006), 354 (hereafter cited as *Jawāhir al-Sulūk*).

¹⁵Ayalon, “The System of Payment,” 54, 58.

¹⁶*Hawādith*, 623, 625; *Rawḍ*, fol. 178v. The total amount of *nafaqah* paid on the expedition was 141,700 dinars, except the expenditures for prepaid *jāmakīyahs*, *kiswahs*, ‘*aliqs*, and costs for horses and camels (*Tārīkh Qāyṭbāy*, fol. 7r).

¹⁷In some cases, these stipends were distributed to expeditionary armies in towns where they were stationed [Ibn Ajā, *Tārīkh al-Amīr Yashbak al-Zāhiri* [Cairo, 1973], 72, 152). On the growing dependence of military men on the stipends, see: Igarashi, “Al-Diwān al-Mufrad,” 134–35, 137–38.



of the regular payment system that had collapsed because of structural problems in the financial and military systems; and second, raising funds for military expeditions in the midst of a tense international situation. We shall now examine how Qāyrbāy tackled these problems.

THE FINANCIAL REORGANIZATION OF 873/1468–69

In Dhū al-Qa‘dah 872/June 1468, as soon as he received a report on the defeat of the first expeditionary army, Qāyrbāy convened a conference (*majlis*) to discuss countermeasures. In this *majlis*, he argued the need for dispatching another military expedition and simultaneously brought up the obvious lack of funds for it. However, his plan for confiscating *milk* and *waqf* properties was blocked by strong opposition from the ulama;¹⁸ thus, he explored other measures for raising money. In Ṣafar 873/August–September 1468, Qāyrbāy suspended payment of *jāmakīyahs* to non-mamluks such as the *awlād al-nās*, *fuqahā* (legal scholars), *muta‘ammimūn* (ulama, civilians), and “the people connected with influential men in the state (*muḍāfi kibār al-dawlah*).” At this point in time, he calmed their protests with a promise to provide them with the suspended wages until the following month, after the fulfillment of payments to the Royal Mamluks.¹⁹ However, this was the starting point for further drastic reforms of the payment system. The next month, on 11 Rabī‘ I/28 September 1468, Qāyrbāy tested the *awlād al-nās* on their military ability in the courtyard (*hawsh*) of the Citadel of Cairo (*qal‘at al-jabal*). Although the *awlād al-nās*, who were originally military men belonging to the *ḥalqah* troops, had been enrolled in al-Dīwān al-Mufrad and had received, like the mamluks, *jāmakīyahs* and other remuneration since the reign of Jaqmaq, a large number of people with little military ability, such as women and children, were included among them. On this occasion, Qāyrbāy prepared three bows, each with different string tensions, called out the names from the list of recipients one after another, and made them draw the bows. The names of the people who could draw the bows were entered in the list of soldiers joining the new expedition. The people who could not draw them were excused from the expedition in exchange for payment to the sultanic treasury (*khizānah*) according to the amount of *jāmakīyahs* they received—100 dinars for the recipients of 2,000 dirhams, 75 dinars for those who received 1,500 dirhams, and 50 dinars for those who received 1,000 dirhams. Judging from the fact that the disqualified people did not lose their rights to receive *jāmakīyah* but were only obliged to pay money as compensation, it is clear that Qāyrbāy’s primary intention with this test was to collect funds for the military expedition rather than to reorganize al-Dīwān al-Mufrad itself. Given

¹⁸*Hawādith*, 635–37; *Rawḍ*, fols. 182v–183v; *Nayl*, 6:328; *Badā‘i*, 3:13–14.

¹⁹*Hawādith*, 678; al-Ṣayrafī, *Inbā‘ al-Ḥaṣr bi-Abnā‘ al-‘Aṣr* (Cairo, 1970), 16 (hereafter cited as *Inbā‘ al-Ḥaṣr*); *Nayl*, 6:345; *Rawḍ*, fols. 203v–204r. Cf. *Badā‘i*, 3:20–21.



that many people waived their rights to receive *jāmakīyah* to avoid the obligation to pay the money, Qāyṭbāy may have had another intention—to lead those who received the *jāmakīyahs* as a kind of “public assistance payment” into abandoning these rights by themselves. Through the test, Qāyṭbāy reminded those present that the original purpose of the *jāmakīyahs* was to reward military service.²⁰ In any case, this made it possible for Qāyṭbāy to distribute *nafaqahs* of 100 dinars per capita and four-month *jāmakīyahs* to the mamluks taking part in the campaign. In the next month, Rabīʿ II, he dispatched the second expeditionary force with 500 mamluks under the command of Amir Uzdamur al-Ibrāhīmī al-Ṭawīl.²¹

As its size shows, this expeditionary force was an advance party to defend Aleppo, which was exposed to imminent danger due to the previous defeat. In order to organize and dispatch a larger main force, a radical reform of the payment system was essential. Under the circumstances, a reconstruction of the system of meat supply was initiated prior to the *jāmakīyah* reforms. Similar to the payment of *jāmakīyah* from al-Dīwān al-Mufrad, the provision of daily meat supplies to mamluks and others—the responsibility of the Dīwān al-Wizārah—was in arrears. On 15 Rabīʿ I/2 October 1468, just after the military fitness test was implemented, Qāyṭbāy granted Yashbak min Mahdī, the *dawādār kabīr* (the executive secretary), a *khilʿah* (robe of honor) “that was equivalent to that of the *atābak al-ʿasākīr*,” and appointed him to additional posts as vizier and viceroy of all the Egyptian provinces (*kāshif al-kushshāf*). Qāyṭbāy’s intention was to entrust the reform of the Dīwān al-Wizārah to Yashbak, whose position was strengthened by the fact that he held the rank just below the sultan, equivalent to the *atābak al-ʿasākīr*, while Qāyṭbāy himself initiated a reform in the payment of *jāmakīyah* from al-Dīwān al-Mufrad. In other words, a total reconstruction of the overall payment system was intended through cooperation between the two. In consequence, Yashbak succeeded in cutting the supply of meat for everyone except the mamluks, such as the *awlād al-nās*, *mutaʿammimūn*, and women.²² With this as the starting point, they embarked on a sweeping reform of the payment system for mamluks.

On 16 Rabīʿ II/2 November, just after the departure of the second expedition on the 6th of that month/23 October, Qāyṭbāy again summoned high government officials and the ulama to a second *majlis*. He complained in the *majlis* that the government was on the brink of total bankruptcy because of the enormous number of stipends. Nevertheless, the strong opposition of the ulama forced him to abandon

²⁰*Hawādith*, 681–82; *Inbāʿ al-Ḥaṣr*, 20–21; *Rawḍ*, fol. 205r, v; *Nayl*, 6:348; *Badāʿīʿ*, 3:22. Cf. Igarashi, “Al-Dīwān al-Mufrad,” 135.

²¹*Hawādith*, 679, 685, 687; *Inbāʿ al-Ḥaṣr*, 30–31; *Nayl*, 6:347, 352; *Rawḍ*, fols. 204r, 208v; *Badāʿīʿ*, 3:21, 24. The total cost of expenditures for this expedition was 87,000 dinars (*Tārīkh Qāyṭbāy*, fol. 7r–v).

²²*Hawādith*, 682–83; *Inbāʿ al-Ḥaṣr*, 23–24; *Rawḍ*, fol. 205v; *Nayl*, 6:349; *Badāʿīʿ*, 3:22–23.



his attempt to levy extraordinary taxes on *milk* and *waqf* properties yet again. He finally initiated reform of the payment system. Qāyrbāy, together with Yashbak, mobilized the entire financial staff, such as *kātib al-mamālīk*, *muqaddam al-mamālīk*, and the scribes in charge of fodder or warehouses. Then, at the courtyard of the Citadel, Qāyrbāy and Yashbak called out the recipients one by one according to the roster in order to review the provision of *jāmakīyah*, *‘aliq*, and meat. Two reforms were undertaken as a result of the review. The first was the cutting of payments to those unqualified for military service, which was determined by another test on military ability. The test was carried out using bows, as in the previous month. The previous test had been mainly to select soldiers to join the expedition and to collect money from the people exempted from it; however, the second test was to cut the stipends of the people who were judged unfit for military service. Accordingly, a great number of the *muta‘ammimūn*, women, and children, for example, became subject to the stipend cut. Under the second reform, limiting payments to the specified amount was strictly observed. Because stipend-receiving status could be bought and sold, some powerful mamluks had received more than the specified stipend amount through purchase of additional stipend-receiving status. Through an inspection, if a mamluk had received more than the specified amount, i.e., a *jāmakīyah* of 2,000 dirhams, *‘aliq* of three bowls, and daily meat of three *ratls* for each rank-and-file mamluk (as for the *khāṣṣakīyah* [sing. *khāṣṣakī*; bodyguard],²³ the regular amount of *‘aliq* was five bowls), the excess was eliminated. If a mamluk had received more than the specified amount through the purchase of others’ stipend-receiving status, he was obliged to return it to the sellers.²⁴ Although preceding sultans who tried to reform the payment system had been forced to abandon their attempts because of strong opposition from amirs and mamluks, Qāyrbāy succeeded by taking advantage of the terrible shock of the military defeat immediately after his enthronement. As a matter of course, some protests against his policy and interventions were made by powerful figures, but these did not develop into a movement to overthrow Qāyrbāy.

As a result of the reform, al-Diwān al-Mufrad and Diwān al-Wizārah were revitalized to some extent. Because the sultans had hitherto met the deficit of the two *dīwāns* from the *Khizānah*, the revitalization of the *dīwāns* probably enabled Qāyrbāy to use the money to support military expeditions. In addition, through the reduction of the amount paid as *jāmakīyahs* and the strict observance of its correct allotment, the total expenditure for a four-month prepaid salary was reduced. Furthermore, when the troops were reviewed for the third expedition in Jumādā

²³On the *khāṣṣakīyah*, see: David Ayalon, “Studies on the Structure of the Mamluk Army 1,” *Bulletin of the School of Oriental and African Studies (BSOAS)* 15, no. 2 (1953): 213–16.

²⁴*Hawādith*, 689–95; *Inbā’ al-Haṣr*, 33–43; *Nayl*, 6:353–54; *Rawḍ*, fols. 209r–211v; *Badā’i*, 3:24. Cf. Igarashi, “Al-Diwān al-Mufrad,” 136–37.



II/January 1469, all the men exempted from the expedition, including the Royal Mamluks, were obliged to pay a fixed amount to the *Khizānah*—100 dinars in the case of *iqṭāʿ* holders or 20 dinars in the case of *jāmakīyah* recipients.²⁵ As a result of these policies, the problem of the shortfall in the military budget was resolved for the moment. On 24 Rajab/7 February, the four-month *jāmakīyahs* and one-year *kiswahs* were prepaid to the soldiers joining the third expedition, in addition to supplying draft camels.²⁶ Then the third expedition, comprising 1,500 mamluk cavalry, commanded by the *atābak al-ʿasākīr* Uzbek min Ṭuṭukh, was dispatched on 9 Shaʿbān/22 February.

Incidentally, on 4 Shaʿbān/17 February, just after the completion of *nafaqah* payments to the third expeditionary army, Qāyṭbāy again appointed Yashbak to an additional post as *ustādār*. Yashbak was now serving concurrently as *dawādār*, vizier, *ustādār*, and viceroy of all the Egyptian provinces.²⁷ Accordingly, Yashbak assumed sole responsibility for a series of financial tasks, from collecting taxes on lands in the Egyptian provinces to providing all kinds of stipends for mamluks and other recipients, as a major part of the governmental domain in Egypt was assigned to al-Dīwān al-Mufrad and lands of some provinces were assigned to the Dīwān al-Wizārah. It seems reasonable to suppose that after succeeding in reducing *jāmakīyahs* for military men, which had been the hardest task, Qāyṭbāy transferred the management of al-Dīwān al-Mufrad to his confidant Yashbak and let him exercise direct and strict control over the system of payments. However, there is no doubt that the sultan exercised close supervision over the qualifications of recipients and the payment of correct amounts in view of the fact that he regularly attended the payment inspections of troops.²⁸ Rather than addressing the problems of disbursements, the appointment of Yashbak as *ustādār* was to address the following two problems having to do with the collection of revenue.

First, because the *dawādār*, one of the high-ranking military men who could mobilize their own mamluk soldiers, assumed the responsibility for the two *dīwāns* and the post of viceroy of all the Egyptian provinces, it became possible for him to collect taxes by force from rural areas, which had previously been subject to delay due to the aforementioned chaotic situation in these areas. He was also expected to suppress rebellious Bedouins by force and to restore order in the rural areas. From 873/1468–69 until 874/1469–70, Yashbak made repeated expeditions to various regions of Egypt. With the expedition to Upper Egypt in Jumādā I 873/November

²⁵ *Hawādith*, 697–98; *Rawḍ*, fol. 213v. Cf. *Nayl*, 6:359; *Inbāʿ al-Ḥaṣr*, 48; *Badāʿī*, 3:26.

²⁶ *Hawādith*, 701; *Inbāʿ al-Ḥaṣr*, 54; *Rawḍ*, fol. 215v; *Nayl*, 6:361–62. The total expenditures on *nafaqahs*, *jāmakīyahs*, *ʿaliqs*, and rations for the third expedition amounted to 300,000 dinars, not including expenditure on horses, camels, and weapons [*Tārīkh Qāyṭbāy*, fol. 8r–v].

²⁷ *Hawādith*, 702; *Inbāʿ al-Ḥaṣr*, 56, 58; *Nayl*, 6:363; *Rawḍ*, fol. 217v; *Badāʿī*, 3:28–29.

²⁸ *Badāʿī*, 3:331–32.



1468 as the start, he mounted expeditions against Buḥayrah from Shawwāl of that year until Muḥarram of the following year, and again against Upper Egypt as soon as he returned from Buḥayrah.²⁹ As is evident from the fact that Yashbak requisitioned crops and livestock from villages in addition to the suppression of Bedouin revolts, these expeditions were made not only for the restoration of order in the rural areas but also for the collection of overdue taxes in order to fund al-Dīwān al-Mufrad and Dīwān al-Wizārah.

Second, we should regard Yashbak's holding of such additional posts as a measure against *ḥimāyah*, which was another factor obstructing the government's tax collection in rural areas. The impact of *ḥimāyah* over a region was dependent on the patron's position in the central government, through which he could influence the *ustādār* or the vizier, i.e., the regional governor's superior officer.³⁰ Because al-Dīwān al-Mufrad and Dīwān al-Wizārah were put under the authority of Yashbak who was the *de facto* second-in-command in the government at that time, it became possible for these *dīwāns* to collect taxes from villages, even if they were under the *ḥimāyah* of powerful amirs, irrespective of their interventions. Accordingly, the collection of revenue and the overall financial situation were revitalized to some extent by virtue of these reforms; they enabled Qāyṭbāy to focus on the war against the Dulkadir. After a series of military campaigns, Shāh Suwār was finally captured and executed in 877/1472, and the Mamluk sultanate regained its hegemony over the area.³¹

Nevertheless, although these policies achieved a measure of success in resolving the current financial and military difficulties, it is hard to say that they brought about an ultimate solution to the problems. While Qāyṭbāy certainly reduced the total amount of payments more than the preceding sultans, interference from powerful figures and the enrollment of irregular recipients in the *dīwān* ledgers was not completely eliminated.³² The external menace also continued; the military campaign against the Aqquyunlu was launched in 877/1472, just a few months after the victory over Shāh Suwār.³³ Furthermore, 'Alā' al-Dawlah ('Alī Dawlāt), a

²⁹The expedition to Upper Egypt in 873/1468–69: *Ḥawādīth*, 695–96; *Rawḍ*, fol. 212r; *Nayl*, 6:357; *Inbā' al-Ḥaṣr*, 44–45. The expedition to Buḥayrah: *Ḥawādīth*, 707, 735; *Inbā' al-Ḥaṣr*, 64, 119; *Rawḍ*, fol. 220r. The second expedition to Upper Egypt in 874/1469: *Inbā' al-Ḥaṣr*, 123, 126, 131; *Rawḍ*, fol. 247r; *Nayl*, 6:392, 409; *Badā'i'*, 3:37, 43. Cf. Petry, *Protectors or Praetorians?*, 110.

³⁰*Taysīr*, 136.

³¹Dahmān, *Al-'Irāk bayna al-Mamālīk wa-al-'Uthmāniyyīn*, 31–61.

³²In 903/1498, two years after the death of Qāyṭbāy, the enrollment of a large number of amirs' mamluks as recipients of payments was regarded as a problem again (Ibn al-Ḥimṣī, *Ḥawādīth al-Zamān wa-Wafayāt al-Shuyūkh wa-al-Aqrān* [Sidon and Beirut, 1999], 2:47 [hereafter cited as *Ḥawādīth al-Zamān*]).

³³*Nayl*, 7:49–50, 54; *Badā'i'*, 3:80–82; *Inbā' al-Ḥaṣr*, 483. Cf. Petry, *Protectors or Praetorians?*, 44–



prince of Dulkadir, revolted against the Mamluks with the support of the Ottomans. The war between the Mamluks and Dulkadir, which raged from 889/1484 until 896/1491, escalated into a direct conflict between the Mamluks and Ottomans.³⁴ Thus, sixteen military campaigns were undertaken during Qāyṭbāy's reign, and the total expenditures for *nafaqah* ran as high as 7,065,000 dinars.³⁵ Furthermore, the financial *dīwāns* of the government again fell into arrears with the *jāmakiyah* payments and meat supply after about 877/1472.³⁶ Although Yashbak resigned from the offices of *ustādār* and vizier³⁷ because he was often obliged to stay away from Egypt as commander on campaign, which interfered with his supervision over the two *dīwāns*, he ultimately continued to exercise general supervision over them.³⁸ Moreover, he was appointed to an additional post as *amīr silāḥ* (master of arms), one of the high-level military posts occupied by amirs of one hundred, enhancing his position even more and adding the *iqṭā'* belonging to its position as an additional income source to fund programs according to his own discretion.³⁹ The *dawādār's* holding of offices such as *amīr silāḥ*, *ustādār*, vizier, and viceroy of all the Egyptian provinces, as well as his taking charge of the state's financial affairs and local administration in Egypt, continued under governments until the end of the Mamluk sultanate.⁴⁰

49; Dahmān, *Al-ʿIrāk bayna al-Mamālik wa-al-ʿUthmāniyyīn*, 161–77; John E. Woods, *The Aqquyunlu: Clan, Confederation, Empire* (Salt Lake City, 1999), 116–17.

³⁴Har-El, *Struggle for Domination*, 124–30; Nāfiʿ, *Al-ʿAlāqāt al-ʿUthmāniyah–al-Mamlūkiyah*, Chap. 2; Dahmān, *Al-ʿIrāk bayna al-Mamālik wa-al-ʿUthmāniyyīn*, 179–200; al-Qarmūṭ, *Al-ʿAlāqāt al-Miṣriyah al-ʿUthmāniyah*, Chap. 2; Carl F. Petry, *Twilight of Majesty: The Reigns of the Mamluk Sultans al-Ashraf Qāyṭbāy and Qānṣūḥ al-Ghawri in Egypt* (Seattle and London, 1993), 88–103.

³⁵*Badāʿi*, 3:325. According to *Nayl*, the total amount of *nafaqahs* paid for the expeditionary armies during the period from Qāyṭbāy's enthronement until Rabīʿ II 894/February–March 1489 reached 7,165,000 dinars (*Nayl*, 8:149). According to *Tārīkh Qāyṭbāy*, the total expenditures for seven expeditions made during the period from Qāyṭbāy's enthronement to Shaʿbān 877/January 1473 amounted to 1,753,700 dinars (*Tārīkh Qāyṭbāy*, fols. 7r–v, 8v, 9v, 10v, 12v; Ayalon, “The System of Payment,” 293–94).

³⁶For examples of riots of the mamluks against Yashbak or his agents performing the works of *ustādār* and vizier, see the case in 877/1473: *Nayl*, 7:54; *Badāʿi*, 3:82. In 878/1474: *Nayl*, 7:90, 91. In 879/1474: *Nayl*, 7:100; *Badāʿi*, 3:96.

³⁷*Nayl*, 7:82, 86, 106, 190; *Badāʿi*, 3:92, 93–94, 130.

³⁸*Nayl*, 7:216; *Badāʿi*, 3:148. Although Khushqadam al-Aḥmadī officially assumed the vizierate in 879/1474, it seems that Yashbak kept the primary responsibility for the management of *Diwān al-Wizārah*, in view of the fact that Khushqadam probably confronted Yashbak about the management policy of the *dīwān* (*Nayl*, 7:113; *Badāʿi*, 3:101) and that Yashbak kept the additional post of vizier (*Badāʿi*, 3:149).

³⁹*Nayl*, 7:219; *Badāʿi*, 3:149; *Jawāhir al-Sulūk*, 361.

⁴⁰*Badāʿi*, 3:357, 445; 4:4, 284; *Jawāhir al-Sulūk*, 365, 386.



THE SULTANIC FISC: MEASURES TO INCREASE INCOME FOR THE SULTAN'S EXCLUSIVE USE

While Qāyṭbāy made efforts to rationalize the financial affairs of the government as we have seen, he also strove to increase his personal income, leading to an expansion of the role of the sultanic fisc in state affairs. As for his *waqf* properties, which formed part of his own revenue sources, his madrasah and primary *waqf* were established on 24 Jumādā II 879/5 November 1474.⁴¹ This date corresponds with the time when the state's finances were worsening again. Additionally, especially during his reign, the sale of official offices and the confiscation of dismissed or deceased officials' property became widespread, and the money collected in this way seems to have been considered a kind of fine imposed upon all candidates for the posts.⁴² Qāyṭbāy also enforced new tax policies in rural and urban areas, especially in the 890s/1485–94. On the principle that all tax revenues from an *iqṭā'* land were assigned to a mamluk or an amir holding the *iqṭā'*, in 893/1488 and 895/1490, he collected a fifth of the annual *kharāj* (land tax) from *iqṭā'* lands in al-Sharqīyah province through the governor of the province (*kāshif al-Sharqīyah*).⁴³ In 894/1489, the cash equivalent of two months' rent was collected from the owners of *milk* and *waqf* properties in Fustat and Cairo, including amirs.⁴⁴ Similarly, five months' rent was collected in 896/1491.⁴⁵ He also charged Cairene merchants 40,000 dinars in 892/1487,⁴⁶ and confiscated the *dhimmīs*' properties twice during his reign.⁴⁷ Such circumstances were described by Ibn Ṭawq (in 894/1489) as follows: "All [the subjects of] the sultan's kingdom were under severe tyranny and the [yoke of] confiscation of the people's property."⁴⁸

Qāyṭbāy's extra taxation policies, some of which he was forced to abandon in

⁴¹ *Waqf* deed, Sultan al-Ashraf Qāyṭbāy, Wizārat al-Awqāf (WA), q886; L. A. Mayer, ed., *The Buildings of Qāyṭbāy as Described in His Endowment Deed* (London, 1938), 87.

⁴² Miura Toru, "Administrative Networks in the Mamluk Period: Taxation, Legal Execution, and Bribery," in *Islamic Urbanism in Human History: Political Power and Social Networks*, ed. Sato Tsugitaka (London and New York, 1997), 44–55; Bernadette Martel-Thoumian, *Les civils et l'administration dans l'état militaire mamlūk (IXe/XVe siècle)* (Damascus, 1992), 88–92; idem, "The Sale of Office and Its Economic Consequences during the Rule of the Last Circassians (872–922/1468–1516)," *MSR* 9, no. 2 (2005); Petry, *Protectors or Praetorians?*, 166–73.

⁴³ *Badā'ī'*, 3:253, 269. For another example of tax collection from *iqṭā'* lands: *ibid.*, 331.

⁴⁴ *Badā'ī'*, 3:260–61; *Jawāhir al-Sulūk*, 367; *Nayl*, 8:141, 154; al-Sakhāwī, *Wajiz al-Kalām fī al-Dhayl 'alā Duwal al-Islām* (Beirut, 1995), 1081–82 (hereafter cited as *Wajiz*).

⁴⁵ *Badā'ī'*, 3:278–79; *Jawāhir al-Sulūk*, 368; *Nayl*, 8:217, 219; *Wajiz*, 1178. According to *Jawāhir al-Sulūk*, money was also collected on this occasion from the *waqf* properties of Maṣūri hospital (*al-Bimāristān al-Manṣūri*), merchants, the Christians, and the Jews.

⁴⁶ *Nayl*, 8:73.

⁴⁷ *Badā'ī'*, 3:331.

⁴⁸ Ibn Ṭawq, *Al-Ta'liq: Yawmiyāt Shihāb al-Dīn Aḥmad ibn Ṭawq* (Damascus, 2000–4), 845 (hereafter cited as *Ta'liq*).



the early days of his reign, show that his efforts to revitalize the state's finances eventually proved abortive. Although these taxes were imposed on the pretext of being temporary emergency measures, the sultans succeeding Qāyṭbāy also imposed them and frequently imposed them especially as bonuses for amirs and mamluks for joining military campaigns or for pronouncing the *bay'ah* (oath of allegiance) to a newly enthroned sultan.

A key to understanding the sultanic finances of the times is the function of the *dhakhīrah*. *Al-dhakhīrah*, which originally meant “treasure” in Arabic, changed its meaning with the development of the sultanic fisc throughout the Circassian Mamluk period, and finally during Qāyṭbāy's reign, this term came to include various kinds of financial resources placed under the direct control of the sultan.⁴⁹ For instance, according to the sources, *al-Dhakhīrah* was considered the place where confiscated properties or the money paid for offices were to be delivered (in the same meaning as *khizānah*),⁵⁰ or as an agency taking charge of the spice trade.⁵¹ In addition, “the lands of *al-Dhakhīrah* (*bilād al-dhakhīrah*)” meant the sultanic domains, i.e., lands designated as the sultan's exclusive financial resources.

The table below lists the tax districts (*nāhiyah*) in Egypt belonging to *al-Dhakhīrah* around 885/1480 during the reign of Qāyṭbāy (according to *Tuḥfah*).⁵² This table shows that the agricultural land of *al-Dhakhīrah* in Egypt was composed of forty-eight districts with annual revenues (*‘ibrah*) estimated at 208,193.2 *jayshī* dinars. These districts were, on the whole, spread across various parts of Egypt, although ten of them were concentrated in al-Sharqīyah province. Successive sultans tried to add various kinds of land (such as *milk*, *waqf*, and leased land) throughout Egypt and Syria to *al-Dhakhīrah* for the purpose of increasing their own property.⁵³ In addition, *iqṭā‘* lands were also targeted for this purpose.⁵⁴ Finally,

⁴⁹On *al-dhakhīrah*, see: Igarashi Daisuke, “A Study on *al-Dhakhīrah*: The Sultan's Finance during the Circassian Mamluk Period” [in Japanese], *Journal of Asian and African Studies* 73 (2007).

⁵⁰Al-Ṣayrafī, *Nuzhat al-Nufūs wa-al-Abnān fī Tawārīkh al-Zamān* (Cairo, 1970–94), 1:322, 372, 440; 3:177, 381, 398–99, 436; al-Biqā‘ī, *Izhār al-‘Asr li-Asrār Ahl al-‘Asr* (Riyadh, 1992–93), 2:15 (hereafter cited as *Izhār*); *Ḥawādiṭh al-Zamān*, 2:245–46.

⁵¹John Wansbrough, “A Mamluk Letter of 877/1473,” *BSOAS* 24 (1961): 206, 211, n. 7; idem, “A Mamluk Ambassador to Venice in 913/1507,” *BSOAS* 26 (1963): 528, n. 3; Horii Yutaka, “The Mamluk Sultan Qānṣūh al-Ghawri (1501–16) and the Venetians in Alexandria,” *Orient* 38 (2003): 180–81; *Nayl*, 7:429.

⁵²Ibn al-Jī‘ān, *Kitāb al-Tuḥfah al-Saniyah bi-Asmā’ al-Bilād al-Miṣriyah* (Cairo, 1898) (hereafter cited as *Tuḥfah*).

⁵³*Izhār*, 1:211–12, 218; Ibn Taghrībirdī, *Ḥawādiṭh al-Duhūr fī Madā al-Ayyām wa-al-Shuhūr*, ed. Fahīm Muḥammad Shaltūt (Cairo, 1990), 1:300–1; al-Sakhāwī, *Al-Tibr al-Masbūk fī Dhayl al-Sulūk* (Cairo, n.d.), 386; *Badā‘ī*, 3:13–14.

⁵⁴In 863/1459: *Izhār*, 3:94. In 865/1461: *Izhār*, 3:258. In 867/1463: *Ḥawādiṭh*, 770. In 882/1477: Ibn al-Jī‘ān, *Al-Qawl al-Mustazraf fī Safr Mawlānā al-Malik al-Ashraf* (Tripoli, 1984), 74–75.



Table: Distribution of Lands of *al-Dhakhīrah* (around 885/1480)

	Province (<i>iqḷīm/aʿmāl</i>)	Number of <i>Nāḥiyahs</i>	<i>ʿIbrah</i> (<i>jayshī dinar</i>)
Lower Egypt	The Suburbs of Cairo	2	10,500
	Al-Qalyūbiyah	3	16,375
	Al-Sharqīyah	10	47,066.7 +
	Al-Daqahliyah	0	0
	Ḍawāḥī Thaghr Dimyāt	0	0
	Al-Gharbīyah	7	35,462
	Al-Manūfiyah	4	19,625
	Abyār wa-Jazīrat Banī Naṣr	0	0
	Al-Buḥayrah	4	6,880 +
	Fūwah	1	3,500
	Nastarāwah	0	0
	Ḍawāḥī al-Iskandariyah	0	0
	Total for Lower Egypt	31	139,408.7 +
Upper Egypt	Al-Jīziyah	0	0
	Al-Itfīḥīyah	4	13,566
	Al-Fayyūmiyah	0	0
	Al-Bahnasāwīyah	7	35,875
	Al-Ushmūnayn	2	3,812.5
	Al-Manfalūṭīyah	2	7,500
	Al-Asyūṭīyah	0	0
	Al-Ikḥmīmiyah	1	2,031
	Al-Qūṣīyah	1	6,000
	Total for Upper Egypt	17	68,784.5
	Total for Egypt	48	208,193.2 +
	Average ʿIbrah		4,525.9

* All figures were rounded off to one decimal place.

**If *al-Dhakhīrah* shared a *nāḥiyah* with other uses, the *ʿibrah* of *al-Dhakhīrah* was calculated by dividing the *ʿibrah* of the *nāḥiyah* under consideration equally, except in a case wherein the *ʿibrah* of each was specified.



by the time of Qāyṭbāy's death in 901/1496, the number of *iqṭāʿ*s included in *al-Dhakhīrah* had reached approximately one thousand.⁵⁵

Qāyṭbāy tried to manage administrative and financial affairs by using his own money acquired through such financial policies.⁵⁶ In order to make this policy work, he systematized the sultanic financial management and organized a special staff for the service. The executive responsibility for the sultanic fisc usually rested with the chief (*ustādār*) of *Dīwān al-Amlāk wa-al-Awqāf wa-al-Dhakhīrah* in the period from the reign of Barqūq until that of al-Muʿayyad Shaykh (815–24/1412–21), and then with the *zimām-khāzindār* (the chief-eunuch who acted as the sultan's treasurer) in the period from the reign of al-Ashraf Barsbāy (825–42/1422–38) until that of al-Ashraf Īnāl (857–65/1453–60).⁵⁷ Responsibility for the sultanic fisc seems to have been divided among people who were of relatively low rank in the government hierarchy but who had personal connections with the sultan, as we shall see in what follows. Such a manner of management suggests that Qāyṭbāy tightened his direct supervision and control over the sultanic fisc because of its growing size and importance.

One of the changes in the governmental bureaucracy caused by the development of the sultanic fisc was the functional metamorphosis of *wakīl bayt al-māl* (the agent of the public treasury) into an independent financial agent for the sultan. This was originally a religious post occupied by one of the ulama. Its function was to conduct sales of the state's property, which was unrelated to the financial administration itself.⁵⁸ However, during Qāyṭbāy's reign, the post assumed a new role as an official agent for the sultan's financial affairs, independent of the financial *dīwāns* of the government, and was regarded in the same light as *wakīl al-sultān*, the sultan's personal agent.⁵⁹ The case of Burhān al-Dīn Ibrāhīm al-

However, when the government was unsettled, the sultan was often obliged to distribute *iqṭāʿ*s from *al-Dhakhīrah* to attract support from mamluks and amirs. In 865/1461: Ibn Taghribirdī, *Al-Nujūm al-Zāhīrah fī Mulūk Miṣr wa-al-Qāhīrah* (Cairo, 1963–72), 16:258 (hereafter cited as *Nujūm*); *Nayl*, 6:118–19; *Badāʿī*, 2:383. In 872/1467: *Nujūm*, 16:381. In 874/1470: *Inbāʾ al-Ḥaṣr*, 159–60. In 897/1492: *Badāʿī*, 3:292. In 901/1496: *Badāʿī*, 3:335; Ibn al-Shiḥnah, *Al-Badr al-Zāhir fī Nuṣrat al-Malik al-Nāṣir Muḥammad ibn Qāyṭbāy* (Beirut, 1983), 51 (hereafter cited as *al-Badr al-Zāhir*). Cf. ʿAmir Najīb Mūsā Nāṣir, *Al-Ḥayāh al-Iqṭisādīyah fī Miṣr fī al-ʿAṣr al-Mamlūkī* (Amman, 2003), 116.
⁵⁵*Badāʿī*, 3:335; *al-Badr al-Zāhir*, 51.

⁵⁶The total amount of expenditures disbursed from his *khizānah* for military expeditions, the purchase of mamluk slaves, weapons, and horses, buildings and repairs, charities and donations reached 3,770,000 dinars during the period from his enthronement to Shaʿbān 877/January 1473 (*Tārīkh Qāyṭbāy*, fol. 15r–v).

⁵⁷Igarashi, "A Study on *al-Dhakhīrah*," 140–42.

⁵⁸Al-Qalqashandī, *Ṣubḥ al-Aʿshā fī Ṣināʿat al-Inshāʿ* (Cairo, 1913–22), 4:36–37 (hereafter cited as *Ṣubḥ*).

⁵⁹In the sources of the period, the appointees to the post of *wakīl bayt al-māl* were often referred



Nābulusī⁶⁰ and his son Shihāb al-Dīn Aḥmad is a good example of the role of the *wakīl* at the time. Burhān al-Dīn was appointed as *wakīl* of Damascus in 874/1469 and was engaged in collecting money, especially relating to the sale of offices and confiscation of officials' property.⁶¹ Later, he was transferred to the post of *wakīl* of Egypt and took a more active political role.⁶² He was often dispatched to the Syrian provinces, being assigned tasks relating to financial affairs such as the confiscation of estates. In 880/1475, he was sent to Tripoli and seized properties estimated at over 120,000 dinars from the viceroy of Tripoli, his *dawādār*, and the *nāẓir al-jaysh* (the chief of the Dīwān al-Jaysh; i.e., the bureau of military affairs).⁶³ Then he arrived in Damascus and collected 8,000 dinars from the *ḥājib* (chamberlain), Dawlātbāy al-Najmī, confiscated the *ḥājib*'s house, arrested the *nāẓir al-jaysh* and the Maliki judge (perhaps in order to seize their properties), and confiscated the Shafi'i judge's property.⁶⁴ Burhān al-Dīn's son, Shihāb al-Dīn, arrived at Damascus in Shawwāl 880/February 1476, taking over his father's post as *wakīl* of Damascus with the additional posts of *nāẓir al-jaysh* and *nāẓir al-qal'ah* (the superintendent of the citadel; this will be discussed in detail later).⁶⁵ He collected a huge amount of money during his tenure.⁶⁶ Ibn al-Ḥimṣī describes him as follows:

He ordered the seizure of the people's properties through [various] pretexts (*bi-al-ḥiyal*). . . . He does not respect the viceroy, judges, ulama, or anyone. If it was said to a person "al-Nābulusī demanded you [to pay money]," he would die of fear.⁶⁷

Qāyrbāy also entrusted vassals and attendants close to him, especially low-ranking military men (such as the rank-and-file mamluks and amirs of ten), with the tasks of his financial affairs. The case of al-Ḥājī Ramaḍān, who was a courtier

to as *wakīl al-sultān*.

⁶⁰Al-Sakhāwī, *Al-Daw' al-Lāmi' li-Ahl al-Qarn al-Tāsi'* (Cairo, 1934–37), 1:10–11 (hereafter cited as *Daw'*); 'Abd al-Bāsiṭ al-Ḥanafī, "Majma' al-Mufannan bi-al-Mu'jam al-Mu'anwan," Maktabat Baladīyat al-Iskandariyah MS 4448/800b musalsalah 5 Tāriḫ, fol. 3r–v (hereafter cited as *Majma' al-Mufannan*).

⁶¹Al-Buṣrawī, *Tāriḫ al-Buṣrawī* (Damascus, 1988), 39, 50 (hereafter cited as *Tāriḫ al-Buṣrawī*).

⁶²*Nayl*, 7:87.

⁶³*Tāriḫ al-Buṣrawī*, 71.

⁶⁴*Tāriḫ al-Buṣrawī*, 72–73; *Badā'i*, 3:110–11; *Ḥawādith al-Zamān*, 1:214; *Nayl*, 7:139.

⁶⁵*Tāriḫ al-Buṣrawī*, 74; *Majma' al-Mufannan*, fols. 60v–61v.

⁶⁶*Daw'*, 1:191–92.

⁶⁷*Ḥawādith al-Zamān*, 1:212. A popular uprising against Shihāb al-Dīn surfaced in 881/776 because of his ruthless methods of money collection (*Majma' al-Mufannan*, fol. 61r).



serving as *mihtār al-tashtkhānāh* (the keeper of the sultan's wardrobe,⁶⁸ a minor office of the royal court), is a notable example. He had served Qāytbāy since he was still a member of the *khāṣṣakīyah*, and then acquired power with his master's enthronement and assumed charge of "the sultan's resources (*jihāt al-sultān*)" in addition to the posts of *mihtār* and *nāẓir al-kiswah* (the controller of the Kiswah). He acted as an intermediary between applicants for offices and the sultan, taking advantage of his closeness to the sultan, and it was said that most appointments were made through his mediation.⁶⁹ As for Qāytbāy's *waqfs*, which formed a large part of his financial resources, the following military men close to Qāytbāy served as proxy for the official *waqf* administrator (*nāẓir*), i.e., Qāytbāy himself: Jānībak al-Ashqar, amir of ten, a member of the *dawādāriyah* (pen-box holders), and the *shādd* (rent-collector) of Qāytbāy's *waqf*. He was one of the sultan's favorites (*khawāṣṣ*) and was often dispatched by him to various regions on important missions.⁷⁰ He was followed by Barsbāy al-Maḥmūdī al-Ashrafī, amir of ten and *khāzindār thālith* (the third treasurer). He succeeded Jānībak (who died in Shaḥbān 880/December 1475) as the proxy of the *nāẓir* of Qāytbāy's *waqf* "because of his [Qāytbāy's] favor [to him]." He was also appointed as *ustādār al-amlāk* (the manager of the sultan's private land) and the keeper of Qāytbāy's warehouse (*ustādh al-shūnah al-Ashrafī*), taking charge of Qāytbāy's various resources in addition to his *milk* and *waqf* properties.⁷¹ Finally there was Barsbāy al-Khāṣṣakī, a member of the *khāzindāriyah* (treasurers) and one of the favorites of Qāytbāy. He took over the management of a large part of the resources that had been the responsibility of Barsbāy al-Maḥmūdī after his death on 1 Ramaḍān 890/11 September 1485 in addition to the management of *waqf* properties dedicated to Medina.⁷²

These measures were also applied to the financial administration of the government. Khushqadam al-Aḥmadī, a eunuch serving in the royal court as *ra's nawbat al-suqāh* (the head of cup-bearers) and in other roles, was appointed to the vizierate in 879/1468 when Yashbak resigned from it. He increased his power when he was appointed to the posts of *zimām* and *khāzindār* in addition to the

⁶⁸ *Ṣubḥ*, 4:10–11; William Popper, *Egypt and Syria under the Circassian Sultans 1382–1468: Systematic Notes to Ibn Taḡhri Birdī's Chronicles of Egypt* (Berkeley and Los Angeles, 1955–57), 1:95.

⁶⁹ *Badā'ī*, 4:342–43. The successors to the post of *mihtār al-tashtkhānāh* continued to be close with the sultan under al-Ghawri's reign and continued to take part in the financial affairs of the sultan (*Badā'ī*, 4:182, 263, 442–43).

⁷⁰ *Waqf* deed, Sultan Qāytbāy, WA, q886: 142; Mayer, *The Buildings of Qāytbāy*, 75–76, 86; *Ḍaw'*, 3:55; *Nayl*, 7:146–47. Cf. *Badā'ī*, 3:113.

⁷¹ *Majma' al-Mufannan*, fols. 215v–216r; *Ḍaw'*, 3:10. *Waqf* deed, Sultan Qāytbāy, WA, q886: 193–94 (219–20).

⁷² *Majma' al-Mufannan*, fol. 215v; *Badā'ī*, 3:287; *Ḍaw'*, 3:8, 10; *Wajiz*, 1290.



vizierate in 882/1477.⁷³ Given that the *zimām-khāzindār* was the top officer of the royal court in charge of the *khizānah*, although this office had lost its former function as chief supervisor of the sultanic fisc, it seems reasonable to suppose that *Dīwān al-Wizārah* was put under the auspices of the sultanic fisc and was managed with its support. These measures of Qāyṭbāy also affected the power structure within the government, and as a result, some of these low-ranking individuals, as typified by al-Ḥājj Ramaḍān, acquired political importance.

THE FINANCIAL POLICY IN THE SYRIAN PROVINCES: THE CASE OF DAMASCUS

Such a financial policy was also applied to the Syrian provinces, and the consequence was the establishment of a new system for effectively concentrating wealth in Syria in the hands of the sultan in Egypt. Here I limit the discussion to the case of Damascus, the most important province in Syria. Similar to the *wakīl* of Egypt, the *wakīl* of Damascus developed into an independent financial officer directly involved with the sultanic fisc. We have already seen that the al-Nābulusī family, occupying the posts of *wakīl* in both Egypt and Damascus, played an important role in financial affairs during Qāyṭbāy's reign. The successive *wakīls* of Damascus after the downfall of the al-Nābulusī family (in Ṣafar 882/May 1477) also participated in sultanic financial affairs, such as assisting in the confiscation of senior officials' estates,⁷⁴ and bearing witness to the audits of the Damascene citadel's coffers⁷⁵ (this will be discussed later). In view of the further fact that the *wakīls* of Damascus had jurisdiction over the affairs concerning *al-Dhakhīrah* in the province,⁷⁶ we can say with fair certainty that most of the sultanic financial resources in the province were under the *wakīl's* control.

In addition, the extra taxes that were frequently imposed in Egypt after 890/1485, as we have already seen, were also introduced in the Syrian provinces. As an example, when a tax was levied on merchants in Damascus in Jumādā I 896/March 1491 for the purpose of raising money for a military expedition, the same tax was also levied in Cairo, Alexandria, and Damietta.⁷⁷ Although Egyptian chronicles mention only a few remarkable cases of the extra taxations in Syria,⁷⁸ we can gather from Damascene sources that the sultan's decrees (*marsūm*) concerning the extra taxation frequently came from Cairo during the 880s/1475–84, and especially after 890/1485. These taxations were usually carried out by

⁷³*Daw'*, 3:176–77; *Badā'i'*, 3:99, 130, 207, 267; *Nayl*, 7:107, 189, 374–75; 8:160–61.

⁷⁴*Ta'liq*, 109, 217, 285–86; *Tārīkh al-Buṣrawī*, 153; Ibn Ṭūlūn, *Mufākahat al-Khillān fī Ḥawādith al-Zamān* (Cairo, 1962–64), 1:26 (hereafter cited as *Mufākahah*).

⁷⁵*Ta'liq*, 174, 678.

⁷⁶*Tārīkh al-Buṣrawī*, 39, 116; *Ḥawādith al-Zamān*, 1:213.

⁷⁷*Badā'i'*, 3:281. For other examples: *ibid.*, 3:280; 4:15.

⁷⁸For example: *Badā'i'*, 3:110–11.



the *khāṣṣakīs* on assignment from the sultan, acting under the authority of decrees authorizing the collection of the taxes. Taxes on *waqfs*, which were collected through the official audit (*kashf*) of *waqf*-financed institutions, were more frequently imposed in Damascus than in Cairo.⁷⁹ For instance, when a *khāṣṣakī* arrived in Damascus with the sultan's decree authorizing an audit of *waqfs* for *jāmi'is*, *masjids*, madrasahs, and other institutions in Ramaḍān 892/August 1487, three chief judges and the ulama conferred and came to an agreement to pay 4,000 dinars from the *waqfs* to him.⁸⁰ However, it seems that this was not the only money he collected. Ibn Ṭulūn relates that:

He engaged in corruption (*ẓulm*) that cannot be expressed. He grabbed money from each *masjid* even though it was poor, and similarly from each mausoleum (*turbah*) and madrasah. He did not take the condition or welfare (*maṣāliḥ*) of these institutions into consideration, but [was only concerned about] his interests and those of the sultan.⁸¹

The *khāṣṣakīs* were also dispatched from Cairo to collect money from Damascene citizens, merchants, and *dhimmīs*.⁸² Such taxations were sometimes carried out by the provincial viceroys according to the sultan's decrees, but were usually carried out by the *khāṣṣakīs* themselves.

It seems that the collection of money from the sale of offices and the confiscation of dismissed officials' estates was generally performed by the *wakīl* (mentioned earlier) or the governor of the citadel (*nā'ib al-qal'ah*; this will be discussed later); however, in some special cases, such as confiscations targeting several officials simultaneously, the *khāṣṣakīs* were assigned to Damascus for the task. On 6 Ṣafar 891/11 February 1486, Māmāy, a *khāṣṣakī*, arrived in Damascus for "collecting the money [being confiscated] from officials and others for the sultan" after confiscating the officials' estates in Jerusalem. He accosted Ṣalāḥ al-Dīn Muḥammad al-'Adawī, the *wakīl* of Damascus who had been obliged to pay 2,000 dinars to the

⁷⁹In 881/1477: *Tārīkh al-Buṣrawī*, 80. In 891/1486: *Ḥawādith al-Zamān*, 1:305. In 892/1487: *Ta'liq*, 715; *Tārīkh al-Buṣrawī*, 120. In 894/1489: *Ta'liq*, 881. In 898/1493: *Ḥawādith al-Zamān*, 1:342–44; *Ta'liq*, 1163. As for cases in Jerusalem, see: al-'Ulaymī, *Al-Uns al-Jalīl bi-Tārīkh al-Quds wa-al-Khalīl* (Amman, 1973), 2:338, 364–65 (hereafter cited as *Uns*).

⁸⁰*Ta'liq*, 715–16.

⁸¹*Mufākahah*, 1:78. He was being assigned to Syrian provinces such as Gaza, Jerusalem, Safad, Hamah, Tripoli, and Aleppo to collect taxes from these cities.

⁸²In 891/1486: *Ḥawādith al-Zamān*, 1:305–6. In 892/1487: *Mufākahah*, 1:78. In 893/1488: *Mufākahah*, 1:91. In 894/1489: *Mufākahah*, 1:111; *Ta'liq*, 903, 911. In Jumādā II 895/May 1490: *Mufākahah*, 1:124–25. In Ramaḍān 895/August 1490: *Mufākahah*, 1:128, 130; *Ta'liq*, 972. In 897/1491: *Mufākahah*, 1:146.



sultan every year. Because he had been remiss in fulfilling this obligation, Māmāy confined him to the citadel (*qal'ah*) and confiscated 10,000 dinars from him to repay the sultan.⁸³ In Rabī' II/April, Māmāy confined 'Imād al-Dīn al-Nāṣirī, the Hanafi chief judge of Damascus, to the citadel and forced him to choose between paying 6,000 dinars or being sent to Cairo.⁸⁴ The *khāṣṣakīs* (or low-ranking amirs) were also appointed as estate collectors, referred to as *hawwāt*, in the event of the death of high officials. For example, when Qijmās al-Ishāqī, the viceroy of Damascus, died in Shawwāl 892/September 1487, Qāyṭbāy dispatched Qānṣūh al-Alfī, *dawādār thānī* (the second executive secretary) of Egypt, to Damascus to collect his estate. On arrival in Damascus, he confined Qijmās's private staff to the citadel for the audit and confiscation of his estate.⁸⁵ Because the appointment and dismissal of most officials in the Syrian provinces were within the sultan's authority (especially in the case of high-ranking officers), the sale of offices and confiscations targeting them were the most lucrative sources of his income. In other words, through the appointment and dismissal of Syrian officials, the wealth accumulated by them in Syria would be funneled to the sultan in Cairo.⁸⁶

The citadel of Damascus played an important role in such financial policies of the sultan. In each of the provincial capitals in Syria, a governor (*nā'ib*) was assigned directly by the sultan to the citadel, which was located in a corner of the provincial capital city as a stronghold for the city's defense, separate from the provincial viceroy (*nā'ib al-saltānah*) who was head of the provincial administration.⁸⁷ Backed by his independence, military power, and direct connection with the sultan, the governor of the citadel kept an eye on the viceroy's activity to prevent him from revolting against the sultan; in fact, there were some instances when a governor of the citadel arrested the provincial viceroy in accordance with the sultan's

⁸³ *Tārīkh al-Buṣrawī*, 110; *Ta'liq*, 591–92, 594; *Hawādith al-Zamān*, 1:305–6. On the confiscation he performed in Jerusalem, see: *Uns*, 2:335.

⁸⁴ *Tārīkh al-Buṣrawī*, 111; *Ta'liq*, 597. For other examples: *Nayl*, 6:352; *Inbā' al-Ḥaṣr*, 32–33; *Tārīkh al-Buṣrawī*, 127; *Mufākahah*, 1:108, 138; *Ta'liq*, 1417.

⁸⁵ *Tārīkh al-Buṣrawī*, 121–22; *Mufākahah*, 1:81–82; Ibn Ṭūlūn, *I'lām al-Warā bi-Man Wulliya Nā'iban min al-Atrāk bi-Dimashq al-Shām al-Kubrā* (Damascus, 1964), 99 (hereafter cited as *I'lām*). For another example: *Mufākahah*, 1:104.

⁸⁶ According to Martel-Thoumian, among the sales of office concluded in the late Mamluk period, the most numerous were the cases in Damascus (Martel-Thoumian, "The Sale of Office," 54). On the sales of office and confiscations in Damascus, see: Taha Thalji Tarawneh, "The Province of Damascus during the Second Mamluk Period (784/1382–922/1516)" (Ph.D. diss., Indiana University, 1987), 190–204.

⁸⁷ *Ṣubḥ*, 4:184–85. 'Abd al-Qādir Rayḥāwī, *Qal'at Dimashq: Tārīkh al-Qal'ah wa-Āthārḥā wa-Funūnhā al-Mi'māriyah* (Damascus, 1979), 103–4; Muḥammad Aḥmad Dahmān, *Wulāt Dimashq fī 'Aṣr al-Mamālik* (Damascus, 1984), 24. The provincial government house, referred to as *Dār al-Sa'ādah* or *Dār al-Niyābah*, was located outside the citadel.



secret order.⁸⁸ In other words, the citadels served as extensions of the sultan's authority in Syria. The citadel of Damascus assumed a new role in the sultan's finances during the period under consideration. As for the collection of money through confiscations and the sale of offices, the appointments to Damascene government posts—especially in the case of civilians and judicial officers—were frequently made in Cairo, and at that time, the appointees paid money for the posts to the sultan.⁸⁹ On the other hand, most confiscations of dismissed officials' estates were performed while they were confined in the citadel of Damascus.⁹⁰ The citadel was also involved in the seizure of deceased officials' estates. During the seizure of Qijmās's estate in 892/1487 (mentioned earlier), the clerk of his private treasury (*kātib khizānat al-nā'ib*) and his *dīwān*'s official were confined to the citadel.⁹¹ Another example that can be cited is the confiscation of property left by a deceased official of the *Dīwān al-Jaysh* by the governor of the citadel in Muḥarram 897/September 1491.⁹² Although the citadel had played such a role since the days before the enthronement of Qāytbāy, it grew in importance as its role in the collection of money for the sultan's fisc increased. The money that had been collected was removed from the jurisdiction of the provincial government as the sultan's money (*māl al-sultān*) and was kept in the citadel's coffers, referred to as *ṣundūq*.⁹³ This money was disbursed for the sultan's official or private use (such as the cost of repairs of mosques and financial assistance for the hajj caravans),⁹⁴ or was conveyed from the citadel to Cairo by the garrison troops.⁹⁵ As an illustration, in Muḥarram 902/September 1496, just after the death of Qāytbāy, 100,000 dinars in cash were conveyed from the citadel of Damascus to Cairo by one hundred cavalymen and the governor of the citadel.⁹⁶

⁸⁸Dahmān, *Wulāt Dimashq*, 36; Ibn Qāḍī Shuhbah, *Tārīkh Ibn Qāḍī Shuhbah* (Damascus, 1977–97), 1:27, 330; *I'lām*, 80–83. For examples of the intervention of the governors of the citadel in the viceroys' activities: *Ta'liq*, 1351; *Tārīkh al-Buṣrawī*, 161; *Mufākahah*, 1:164, 298–99. Accordingly, the provincial viceroy's unlawful occupation of the citadel by force was regarded as high treason (cf. Rayḥāwī, *Qal'at Dimashq*, 114–19).

⁸⁹For example: *Mufākahah*, 1:36–37, 39; *Badā'ī*, 3:119, 308–9.

⁹⁰*Tārīkh al-Buṣrawī*, 36, 51, 77, 81, 132–33, 139; *Ta'liq*, 286, 304, 507, 608–9, 756, 767, 798, 911, 1409; *Ḥawādith al-Zamān*, 1:213, 220, 304; *Mufākahah*, 1:138.

⁹¹*Tārīkh al-Buṣrawī*, 120–21.

⁹²*Tārīkh al-Buṣrawī*, 153. For other examples of the citadel's participation in assessment or confiscation of estates: *Ta'liq*, 143, 217, 285–86, 1258, 1355.

⁹³*Mufākahah*, 1:121, 170; *Ḥawādith al-Zamān*, 1:237, 355, 363–64; *Ta'liq*, 174, 197, 678, 812, 1008, 1279, 1293.

⁹⁴*Ḥawādith al-Zamān*, 1:237, 355; *Ta'liq*, 197; *Mufākahah*, 1:121.

⁹⁵*Ta'liq*, 656, 1435. For an example of the provincial viceroy's misappropriation of money preserved in the *ṣundūq*, see: *Ta'liq*, 1008.

⁹⁶*Tārīkh al-Buṣrawī*, 187, 191; *Mufākahah*, 1:170; *Ta'liq*, 1444.



As a matter of course, the citadel was required to have its own bureaucracy executing such financial tasks in addition to the military functionaries originally stationed there, such as the governor and his adjutant, *naqīb al-qaḥ*.⁹⁷ We can say with fair certainty that among the various civilian officials who are frequently mentioned in the sources in connection with the citadel, the *nāẓir al-qaḥ* was the chief financial administrator.⁹⁸ The first reference to the post, to my knowledge, was in 847/1443–44.⁹⁹ It seems reasonable to suppose that as a result of the citadel's growing importance in financial affairs from the mid-ninth/fifteenth century resulting from a systematization of the sultanic fisc and frequent sales of offices and confiscations, the post of *nāẓir al-qaḥ* was newly established or began to attract the chroniclers' attention for the first time. In view of the fact that many *wakīls* served concurrently as *nāẓir al-qaḥ* in Qāyṭbāy's reign, these two posts were closely related to each other as offices involved in sultanic financial affairs in Damascus.¹⁰⁰ In addition to the *nāẓir*, various civilian officials attached to the citadel are mentioned in the Damascene sources of the late Mamluk period, such as *dīwān al-qaḥ*, *ṣayrafi al-qaḥ*, and *ustādār al-qaḥ*.¹⁰¹ It is not far from the truth to say that these officials composed a *dīwān* in the citadel and administered the sultanic fisc independently of the provincial government. Moreover, the fact that Qāyṭbāy often appointed "his own mamluk" or "his relative (*qarīb*)" as the governor of the citadel instead of Damascene amirs clearly indicates his intention of maintaining control over the citadel through the appointment of people close to him.¹⁰²

CONCLUSION

To surmount the financial failure of the government and the urgency for military funds, Qāyṭbāy made various efforts to construct an effective mechanism for concentrating cash from all over Egypt and Syria in his own hands, as well as to

⁹⁷ *Ṣubḥ*, 4:186.

⁹⁸ *Tārīkh al-Buṣrawī*, 25, 49, 57, 58, 74, 126, 141, 188; *Mufākahah*, 1:36, 37, 39, 91, 125, 156; *Ta'liq*, 49, 51, 54, 66, 770, 940, 952, 991; *Ḥawādīth al-Zamān*, 1:309.

⁹⁹ Al-ʿAynī, *Iqd al-Jumān fi Tārīkh Ahl al-Zamān* (Cairo, 1989), 598, 601.

¹⁰⁰ During the period from Qāyṭbāy's enthronement until the end of Mamluk rule, 10 men assumed the post of *nāẓir al-qaḥ* of Damascus on sixteen different occasions, and in 8 of the 16 cases, the *nāẓir al-qaḥ* concurrently held the post of *wakīl*.

¹⁰¹ The *dīwān al-qaḥ*: *Tārīkh al-Buṣrawī*, 126, 136, 171, 191; *Mufākahah*, 1:9, 212; 2:19; *Ta'liq*, 636, 990; *Ḥawādīth al-Zamān*, 2:279. The *ṣayrafi al-qaḥ*: *Ḥawādīth al-Zamān*, 2:261. The *ustādār al-qaḥ*: *Ḥawādīth al-Zamān*, 2:205. The *shāhid al-qaḥ* and the *mubāshir al-qaḥ*: *Mufākahah*, 2:19.

¹⁰² *Mufākahah*, 1:99, 114, 134, 146, 153. Such a tendency was also seen in Aleppo (*Badā'i*, 3:125; *Daw*, 3:65). Cf. *Mufākahah*, 1:261.



reorganize the state's finances. Although his policies generally stood on a common foundation with those of his predecessors, the situation that prevailed during his reign required him to pursue these policies more radically. Consequently, the importance of the sultan's finances and the state's finances was reversed during his reign, with the former coming to play a pivotal role in the spheres of administration, finance, and military affairs in the late Mamluk period. Throughout the reign of al-Ghawrī, Qāyṭbāy's actual successor enthroned in 906/1501, the sultanic fisc saw substantial growth and increased importance amidst a deteriorating general financial situation. Al-Ghawrī employed various means for raising revenue—such as extra taxation, the sale of offices, and confiscation—more frequently.¹⁰³ However, as we shall see in what follows, his financial policies basically constituted an extension of those introduced by Qāyṭbāy.

In general, the *dawādār*'s control over the *Dīwān al-Wizārah* and *al-Dīwān al-Mufrad* continued throughout al-Ghawrī's reign. Al-Ghawrī's nephew, Ṭūmānbāy, who was the last Mamluk sultan, took the post and worked as al-Ghawrī's right-hand man. The Royal Mamluk corps often demonstrated and rioted, but until the very end of the Mamluk period their rioting seems rarely to have been caused by delays in the regular payment of *jāmakīyah* and daily meat supplies. Rather, they usually demonstrated to gain extra bonuses for participating in military expeditions or for pronouncing a *bay'ah* to a new sultan. This suggests that the regular disbursement of the two *dīwāns* was, on the whole, conducted smoothly under the supervision of the *dawādār*. Nevertheless, it should be noted that this was achieved with the help of the sultanic fisc, as well as by the maintenance of the payment system through the regularly held inspections of recipients following that of 873/1468.¹⁰⁴ Judging from the fact that *al-Dīwān al-Mufrad*, as described in 897/1492, continued to complete the payments with the financial support of *al-Dhakhīrah*,¹⁰⁵ which often covered the two *dīwāns*' deficits after 860/1455–56, Qāyṭbāy's financial restructuring made no radical change to the overall financial situation, wherein the paralysis of the state's finances was advancing and their operation was being sustained by the sultanic fisc. In addition to covering deficits, *al-Dhakhīrah* came to be used as a source of payment for the amirs. Many amirs, including some amirs of one hundred, came to receive *jāmakīyahs* and wheat supplies from *al-Dhakhīrah* instead of holding *iqṭā's*.¹⁰⁶ *Al-Dhakhīrah* also started to

¹⁰³For example: *Badā'i*, 4:149–50, 190, 442–43.

¹⁰⁴In 896/1490: *Nayl*, 8:216; *Badā'i*, 3:277. In 907/1502: *Badā'i*, 4:25; *Ḥawāḍith al-Zamān*, 2:141.

¹⁰⁵*Wajīz*, 1232.

¹⁰⁶*Badā'i*, 4:100, 181, 338, 436. Some amirs received their stipends from the revenues of the weekly tax (*mujāma'ah*) and the monthly tax (*mushāharah*) collected by a *muḥtasib* (market inspector) from markets (*Badā'i*, 5:19). The first reference to the amir receiving stipends from



take charge of granting pensions to retired military men¹⁰⁷ and sheep to mamluks and amirs for sacrifice on the occasion of *ʿĪd al-Aḏḥá*.¹⁰⁸ The financial crisis of the government and dysfunction of the *iqṭāʿ* system remained unresolved in a situation wherein the alienation of state lands was accelerating. It was inevitable that the sultanic finances, which were originally managed for the sultan himself without any specific administrative function, assumed such functions as the financial *dīwāns* of the government came to a standstill.

The financial staff for the sultanic fisc increasingly grew in importance during al-Ghawrī's reign, and thus some of them extended their authority and acquired broader powers.¹⁰⁹ The emergence of the sultan's *bardadār* in 907/1502 is a good example to illustrate the change in power structure within the government. The post of *bardadār*, which had been that of a minor official, was established during Qāyṭbāy's reign as a new office directly relating to the sultan, probably intended to collect money for the sultan more effectively.¹¹⁰ Thereafter, the sultan's *bardadār* gained political influence by taking advantage of his strong connection to the sultan, and eventually assumed jurisdiction over the three major bureaus of the government, i.e., Dīwān al-Wizārah, Dīwān al-Khāṣṣ, and al-Dīwān al-Mufrad in 908/1502, although he had no official authority over them.¹¹¹ After 920/1514, the sultan's *bardadār* assumed executive responsibilities for the management of al-Dīwān al-Mufrad.¹¹² Finally, the dependence of the administration of the Mamluk regime on the sultanic fisc, which increased in Qāyṭbāy's reign, reached the *terminus ad quem* under al-Ghawrī as a necessary consequence of the reorganization of the state's finances and the development of the sultanic fisc that had advanced throughout the Circassian Mamluk period.

al-Dhakhīrah was in 886/1481 under Qāyṭbāy's reign (*Badāʿī*, 3:190).

¹⁰⁷*Ibid.*, 4:139.

¹⁰⁸*Ibid.*, 4:170, 429.

¹⁰⁹For example, Ibn Abi al-Jūd, who served concurrently as *wakīl*, the sultan's *bardadār* (bailiff), *nāẓir al-awqāf* (the controller of religious endowments), etc., took charge of confiscations from foreign merchants (*Badāʿī*, 4:29, 44–45; *Ḥawādith al-Zamān*, 2:170–71); Shams al-Dīn Ibn ʿAwad, who held the posts of *wakīl* and *ustādār al-dhakhīrah*, served as “the person in charge of a lot of financial resources of lands (*mutakallim ʿalá ʿiddat jihāt min al-bilād*)” for al-Ghawrī (*Badāʿī*, 4:377, 387–388); al-Zaynī Barakāt, who succeeded these two people's jobs, took the responsibility for the management of al-Ghawrī's various income sources including land (*Badāʿī*, 4:50, 75, 157–58, 197–98, 381, 397–98; 5:19, 46. Cf. Petry, *Protectors or Praetorians?*, 144–47).

¹¹⁰*Badāʿī*, 4:29. Cf. Popper, *Systematic Notes*, 1:95, 100.

¹¹¹*Badāʿī*, 4:44.

¹¹²*Ibid.*, 4:380–81, 390–91; 5:5, 67.

