

# New Fiscal Actors to Control Provincial Expenditures at the End of 18<sup>th</sup> Century

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## *18. Yüzyıl Sonunda Taşra Masraflarının Kontrolünde Görevlendirilen Mali Aktörler*

Öz ■ III. Selim yönetimi 18. yüzyıl sonlarında askeri ve mali alanlardaki dönüşümler kapsamında, taşradaki kazaların masraflarını ve bunlarla ilgili suistimalleri hedefleyen bazı düzenlemeler yaptı. Bu çerçevede taşra ahalisinin mali yükünü azaltmak ve taşradaki yerel güçleri kontrol altına almak için nâzır olarak tabir edilen görevliler tayin edildi. Mali alanın nâzırları olarak, defâtir nâzırları merkezde, defter nâzırları ise gerektiğinde bizzat kazalara giderek, sözkonusu masraflarla ilgili tutulan tevzi<sup>4</sup> defterlerinin hazırlanması ve masrafların ahalden toplanması süreçlerine nezaret etmekle görevlendirildiler. Tevzi<sup>4</sup> defterlerindeki masraf kayıtları kazalara tayin edilen devlet görevlilerinin ve ayanların yönetim alanlarını nasıl kurguladıklarına, ne tür ittifaklar kurduklarına, yahut hangi yerel güçlerle mücadele ettiklerine ve en nihayetinde taşranın merkezle olan güç çatışmalarına dair önemli ipuçları vermektedir. Bu çalışma, tevzi defterleri ile ilgili arşiv kayıtlarına dayanarak, merkezden görevlendirilen mali nâzırların 1790'lar taşrasındaki sosyo-ekonomik rolü ve etkisini anlamaya çalışmakta, buradan hareketle bu görevlilerin Osmanlı Devleti'nin merkezileşme çabalarındaki yerini incelemektedir. Çalışma neticesinde taşraya gönderilen defter nâzırlarının sadece ayanların değil aynı zamanda taşrada olan diğer devlet görevlilerinin de güçlerini sınırlandırmak, merkez için tehlikeli olabilecek taşra aktörleri üzerine bilgi toplamak açısından önemli oldukları görülmüştür. Bu anlamda merkezîyetçi politikalara ve merkezin otoritesinin ahali nezdinde sağlanması için katkıda bulunmuşlardır.

Anahtar kelimeler: Tevzi<sup>4</sup> defteri, taşra maliyesi, defâtir nâzır, defter nâzır, mali denetim, merkez-taşra ilişkileri

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## New Fiscal Actors to Control Provincial Expenditures at the End of 18<sup>th</sup> Century<sup>1</sup>

This article began with a chance encounter while I was scanning through undigitized Ottoman central-administration folders of Imperial Council (*Divân-ı Hümayûn*) for my doctoral research. I frequently came upon records about public-expense issues. Even at first glance, the content of these records promised to shed a great deal of light on local dynamics in Ottoman provinces. Public-expense registers in these records were generally referred to as *tevzi' defteri*<sup>2</sup>, but they also go by several other interchangeable names, including *sâlyâne defteri*, *müfredât defteri*, *masârifât-ı mahalliyye*, and *masârif-ı vilâyet*.<sup>3</sup> The registers detailed the expenditures of particular districts; the salaries and fees collected by district governors, the expenditures of officials passing through the district, some specific taxes for either provincial governors or the state, and how they were distributed as taxes imposed on people of the district. They were used to document and verify the money to be collected for public expenses from the people of a district, whose particular contributions varied according to their affordability.<sup>4</sup> In theory, the process of producing such registers

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- 1 This article is produced from author's doctoral dissertation submitted to İ. Doğramacı Bilkent University.
  - 2 In this paper term of *tevzi' defterleri* will be translated as "public-expense registers". The name of these registers has been used as "apportionment registers" by some Ottomanists, but I prefer to use "public-expense registers" because this expression refers to their content rather than their collection method.
  - 3 These last two names deserve a word or two for clarification. The word *vilâyet* here would normally indicate a larger administrative or land unit. But as Vera Mutaççieva has argued, in some cases it should instead be understood as synonymous with *mahalli* as another word for "locality." Similarly, here, *masârif-ı vilâyet* refers to the public expenses of a specific district, rather than the expenses of an entire *vilâyet*. See Vera Mutaççieva, "XVIII. Yüzyılın Son On Yılında Ayanlık Müessesesi," *Tarih Dergisi*, trans. Bayram Kodaman, 31 (1977), pp. 165.
  - 4 For the general literature on public-expense registers, see: Evgeni Radushev, "Les Dépenses Locales dans L'empire Ottoman aux xviiiie siècle," *Études Balkaniques*, 3 (1980), pp. 74-94; Michael Ursinus, "Avarız Hanesi und Tevzi Hanesi in der lokalverwaltung des Kaza Manastır (Bitola) im 17. Jh.," *Prilozi za Orijentalnu Filologiju*, 30 (1980), pp. 481-92; Ursinus, *Regionale Reformen im Osmanischen Reich am Vorabend der Tanzimat: Reformen der Rumeliaschen Provinzialgouverneure im Gerichtssprengel von Manastır (Bitola) zur Zeit der Herrschaft Sultan Mahmuds II. (1808-39)* (Berlin: 1982); Ursinus, "Zur Geschichte des Patronats: Patrocinium, Himaya und Deruhdecilik," *Die Welt des Islams*, New Series, 23-24 (1984), pp. 476-97; Yavuz Cezar, *Osmanlı Maliyesinde Bunalım ve Değişim Dönemi: XVIII. yy'dan Tanzimat'a Mali Tarih* (İstanbul: Alan Yayınları, 1986); Cezar, "18 ve 19. Yüzyıllarda Osmanlı Taşrasında Oluşan Yeni Mali Sektörün Mahiyet ve Büyüklüğü Üzerine," *Dünyü*

was to be a collective act of all related agents. Producing them required the approval of and solid collaboration between all notable persons and officials over expense items. When preparing the list, everyone who had spent money for expenses had to show receipts for their payments so that they could have them added to the list. All registers were to be prepared at the district level and the money to cover the expenses listed in them was to be collected from the liable households (*hâne*) of a given district.<sup>5</sup> Such district-level expenses paid by the public were not registered in central budgets, but collected and spent on-site and listed only in the district court records (*sicill*). Although these are called “public expenditures”, the content of them mostly consisted of governmental spending—including officials’ travel expenses, the fees of state officials, and military expenses in a district—rather than local expenses for the districts themselves, which figured much less prominently. Therefore, these expenditures in the *tevzi’ defterleri* represent the outgoing money of the central government spent in the provinces, which in a way amounted to unseen expenditure items in the state’s central budget.<sup>6</sup>

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*ve Bugünüyle Toplum ve Ekonomi*, 9 (1996), pp. 89-143; Yücel Özkaya, “XVIII. Yüzyılın Sonlarında Tevzi Defterlerinin Kontrolü,” *Belleten*, LII, 203 (1988), pp. 135-55; Özkaya, *Osmanlı İmparatorluğu’nda Ayanlık* (Ankara: Türk Tarih Kurumu Yayınları, 1994), pp. 268-71; Musa Çadircı, *Tanzimat Döneminde Anadolu Kentlerinin Sosyal ve Ekonomik Yapısı* (Ankara: Türk Tarih Kurumu Yayınları, 2013), pp. 148-70; Christoph Neumann, “Selanik’te On sekizinci Yüzyılın Sonunda Masarif-i Vilâyet Defterleri: Merkezi Hükümet, Taşra İdaresi ve Şehir Yönetimi Üçgeninde Mali İşlemler,” *İstanbul Üniversitesi Edebiyat Fakültesi Tarih Enstitüsü Dergisi*, 16 (1998), pp. 69-97; Cafer Çiftçi, “18. Yüzyılda Bursa Halkına Tevzi Edilen Şehir Masrafları,” *Uludağ Üniversitesi Fen-Edebiyat Fakültesi Sosyal Bilimler Dergisi*, 5-6 (2004), pp. 67-86; Ali Açıklık and Abdurrahman Sağırılı, “Tokat Şeriyeye Sicillerine Göre Salyane Defterleri (1771-1840),” *İstanbul Üniversitesi Edebiyat Fakültesi Tarih Dergisi*, 41 (2005), pp. 95-146; Vehbi Günay, “Yerel Kayıtların Işığında XVIII. Yüzyıl Sonlarında İzmir,” *Tarih İncelemeleri Dergisi*, XXV, 1 (2010), pp. 253-68; Gülay Tulaşoğlu, “Payitahta Yakın Olmanın Bedeli: Kocaeli Masraf Defterlerine Göre Şehir Harcamaları,” *Uluslararası Gazi Süleyman Paşa ve Kocaeli Tarihi Sempozyumu III* (Kocaeli: Büyükşehir Belediyesi Kültür ve Sosyal İşler Dairesi Başkanlığı Yayınları, 2017), pp. 1761-781; Yakup Akkuş, “Osmanlı Maliyesi Literatüründe İhmal Edilmiş Bir Tartışma: Tevzi’ Defterlerinden Vergi-i Mahsûsaya Geçiş,” *Tarih Dergisi*, 65 (2017), pp. 29-61.

5 For the principles and regulations governing how these *defter*s were compiled, see Özkaya, “Tevzi Defterlerinin Kontrolü,” pp. 135-36; Cezar, “Osmanlı Taşrasında Oluşan Yeni Mali Sektör,” pp. 80- 91, 96, 104-5, 110-20; Neumann, “Selanik’te Masarif-i Vilayet,” 69-97; Çadircı, 148-49, 164-69; Abdurrahman Vefik [Sayın] (ed.), *Tekâlif Kavâidi (Osmanlı Vergi Sistemi)* (Ankara: Maliye Bakanlığı Yayınları, 1999), pp. 64-65.

6 Neumann, “Selanik’te Masarif-i Vilayet,” pp. 70-72, 76-77; Cezar, “Osmanlı Taşrasında Oluşan Yeni Mali Sektör,” pp. 91-99; Sayın, pp. 64-65; Çadircı, p. 164.

As a kind of taxation / imposition practice, *tevzî' defterleri* became the main sources for a “new / third sector” growing in the 18th and 19th centuries—that is, in addition to the established central and provincial financial sector. These registers are essential to any effort to understand the nature of provincial power and its holders<sup>7</sup> as fiscal abuses in these registers helped local notables accumulate more wealth and power and as they bore witness to many power struggles.<sup>8</sup> Naturally, they have attracted a certain degree of attention in Ottoman historiography and been the focus of several studies since the 1980s, when Evgeni Radushev published a preliminary study on them. In the decades since, such studies have contributed to a better understanding of Ottoman financial practice, especially in terms of procedural changes relating to the *tevzî' defterleri* during the reign of Selim III (1789-1807) and the impact of those changes on the power-holders in the provinces of the 18th-century Ottoman state and later fiscal reforms during the Tanzimat era.

For instance, in 1986 and then in 1996, Yavuz Cezar published two substantial studies on public-expense registers and Ottoman financial transformations in the 18th century. In these, he showed how the use and content of the registers grew to the point that they became one of the markers of the period, in the context of the monetization of the Ottoman economy after the 16th century due to pressing financial and military needs. He characterized these registers as elements of a new public financial sector, a “new / third sector”.<sup>9</sup> He also viewed this sector as an experiment in local initiatives in the provinces and as part of a transition whereby the state formally recognized district governors and notables (*ayan*) as financial

7 Antonis Anastasopoulos, “The Mixed Elite of a Balkan Town: Karaferye in the Second Half of the Eighteenth Century,” *Provincial Elites in the Ottoman Empire, Halcyon Days in Crete V: A Symposium Held in Rethymno*, ed. Antonis Anastasopoulos, (Crete: Crete University Press, 10-12 January 2003), pp. 259-68.

8 Bruce McGowan, “The Age of the Ayans: 1699-1812,” *An Economic and Social History of the Ottoman Empire (1300-1914)*, II, eds. Halil İnalçık and Donald Quataert, (Cambridge: Cambridge University, 1994), pp. 642-44, 660-62; İnalçık, “Centralization and Decentralization in Ottoman Administration,” *Studies in Eighteenth Century Islamic History*, eds. Thomas Naff and Roger Owen, (Carbondale: Southern Illinois University, 1977), pp. 27-52; Özkaya, *XVIII. Yüzyılda Osmanlı Kurumları ve Osmanlı Toplum Yaşantısı* (Ankara: Kültür ve Turizm Bakanlığı Yayınları, 1985), pp. 209-15; Mutafçieva, “Ayanlık Müessesesi,” pp. 177-78.

9 The use of the *tevzî' defterleri* for recording districts' public expenses dates back far earlier than the 18th century, but it was only in the 18th and 19th centuries that the scope of the practice grew so large as to constitute a new sector. Cezar, “Osmanlı Taşrasında Oluşan Yeni Mali Sektör,” pp. 90- 91, 118.

decision-makers in the public-expenditures process. It was a form of utilizing local authorities, as well as an inevitable acceptance of their rising power in the provinces. Yet Cezar also pointed out that this effort to allow some degree of local decision-making, coupled with insufficient fiscal supervision by officials in the center, caused new fiscal abuses on the part of local notables and state officials in the districts. In an effort to address these abuses and improve central oversight, Selim introduced specific measures restraining the fiscal authority of district administrations. He ordered the districts to send their public-expenditure registers to Istanbul for regular inspection but the inspecting all the registers sent to the capital without enough local information and with limited number of officials—not sending individual supervisors out to audit particular districts yet—was a difficult task, and one that Cezar argued the state was unable to fulfill in a way that would have made Selim’s financial reforms a success.<sup>10</sup>

Later, Christoph Neumann published a study that cast Selim’s reforms in a more positive light. Examining Selanik’s public-expense registers from 1790s onwards, Neumann used the registers to interpret relations between the central state and provinces.<sup>11</sup> While accepting the problems and difficulties that Cezar had noted earlier, Neumann argued that those deficiencies had been overstated. He claimed that Selim’s fiscal reforms, despite their limitations, served well enough to enhance the sultan’s authority, at least at a symbolic level, and that they also kept him and the Sublime Porte informed about potential conflicts in the provinces and allowed the state to intervene in local cases to punish disobedient, or oppressive officials, notables, and others.<sup>12</sup> Even so, Selim’s fiscal reforms in 1792 continue largely to be viewed as part of his failed centralist efforts to control provincial finances. This conclusion stems from numerous abuses relating to the public-expense registers: the registers often seem to contain inflated expense numbers; sometimes they include records of moneys spent with no mention of what they were spent on;

10 Cezar, *Osmanlı Maliyesinde Değişim*, pp. 123- 125. For further reading on the subject, see: İnalçık, “Military and Fiscal Transformation in the Ottoman Empire, 1600-1700,” *Archivum Ottomanicum*, VI (1980), pp. 283-337; Mehmet Genç, *Osmanlı İmparatorluğunda Devlet ve Ekonomi* (İstanbul: Ötüken Neşriyat, 2000), pp. 110-13; Baki Çakır, *Osmanlı Mukataa Sistemi (XVI-XVIII)* (İstanbul: Kitapevi, 2003), pp. 40-43, 172; Radushev, “Les Dépenses Locales,” p. 74; İnalçık, *Tanzimat ve Bulgar Meselesi* (İstanbul: Eren Yayınları, 1992), pp. 86-87; Erol Özvar, *Osmanlı Maliyesinde Malikane Uygulaması* (İstanbul: Kitapevi, 2003), pp. 37-45.

11 Christoph Neumann, “Selanikte Masarif-i Vilayet,” pp. 69-97.

12 Neumann, “Selanikte Masarif-i Vilayet,” pp. 71-72.

sometimes the registers themselves were hidden away, making it impossible for the state to conduct an audit. Such abuses continued even after new rules were put in place to prevent them.

In the new millennium, Ali Yaycıoğlu suggested another approach to the issue, one different from Cezar and Neumann's dichotomous failure-or-success explanation. He pointed out that Selim's new arrangements about these registers were part of a new control mechanism in the provinces whereby the Porte shared its authority with district communities. To him, the need for district communities' approval for the public expenses listed in the district registers, along with their right to have a say in the election of their own leaders, paved the way for local communities to become self-regulating fiscal units exercising communal participation and collective will.<sup>13</sup> However, this did not mean that the state abandoned direct fiscal and administrative supervision of the districts. On the contrary, besides controlling public-expenditure registers in the capital, in cases where discrepancies and overchargings in the registers were identified, or when a district failed to send its registers to the capital, Selim instituted a policy of sending supervisors to the districts for on-site auditing. Thus a new actor was defined in district management to reside in the districts, audit expenses, and resolve potential tensions between the district notables, governors, and communities.

Existing works provide very limited or no information on the new fiscal actors designated to oversee the public-expenditure registers on-site or on how the registers fit into the state decision-making process. However, to understand what made these new measures different and to gauge their impact, one must first understand who actually implemented them, both in the center and in the provinces. By examining the identities, responsibilities, and actions of local controllers and governors, we can better assess whether the audits achieved their goals and, if so, to what degree and at what cost. Also, what were the main objectives of their actions at a district level and the criteria for success the state imposed on them? And finally, did the fiscal and administrative changes resulting from these measures mean a more centralized state in practice?

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13 Ali Yaycıoğlu, "The Provincial Challenge: Regionalism, Crisis, and Integration in the Late Ottoman Empire (1792-1812)" (doctoral dissertation), Harvard University, 2008, pp. 126-42; Yaycıoğlu, *Partners of the Empire: The Crisis of the Ottoman Order in the Age of Revolutions* (Stanford: Stanford University Press, 2016), pp. 117-56.

This study aims to answer some of these questions with special reference to the applications of Selim's fiscal regulations on several Rumelian districts. I will re-evaluate the apportionment / distribution (*tevzî*) procedures of *tevzî defterleri* in the 1790s, zooming in on the new actors of the fiscal administration—namely, superintendants (*defâtir nâzırı*) in the center and fiscal auditors assigned to the provincial districts (*kazâ defter nâzırı*)—and their roles in advancing fiscal supervision in districts. The significance of these actors lies in the fact that they could be early indications of a gradual but grand evolution of the Ottoman society and economy during the transition from the early modern to the modern period.

At this point it is worth recalling that the position of *nâzır* and the task of supervision/surveillance had existed long before the reign of Selim. What changed under Selim and his statesmen is that these were redefined in order to realize the policies of the “New Order”.<sup>14</sup> Fatih Yeşil argues that under Selim III and Mahmud II, *nâzır* figures rose to power following centralist structural changes and reforms in the Ottoman army, as in European and Russian examples. To him, the *nâzırs* represented and expanded state surveillance, especially when appointed to the provinces. They therefore promoted centralization in the military, socio-economic, and socio-cultural spheres, and thus a more centralized state. He mentions a number of different types of *nâzır* figures in different areas of the state, military ones such as *ocak nâzırs*, *nizâm-ı cedîd nâzırı*, and *irad-ı cedîd nâzırı*, and others including *zahîre nâzırı* (dealing with provisions), *tersâne nâzırı* (with naval-yard matters), and *vakıf nâzırs* (with pious-foundation issues).<sup>15</sup> The subjects of this study are the *nâzırs* of the fiscal area who were appointed during the 1790s as supervisors and even fiscal administrators in both the center and the districts.

After almost a century had passed under the dominance of local notables and “notableized” state officials in the provinces, these fiscal *nâzırs* served the purpose of transferring authority from the local back to the central administration at the end of the 18th century. As central bureaucratic agents, they were charged not only

14 Selim's policy toward provincial finances paralleled his policy toward securing regular data on the state army's income and expenses, and the conflicts he experienced with his battlefield commanders on this point were quite similar to those between provincial governors and the center about the new rules on public-expense registers. Cezar, *Osmanlı Maliyesinde Değişim*, pp. 123-153.

15 Fatih Yeşil, “Osmanlı İmparatorluğunda Nazırlıkların Yükselişi (1789-1826): Karşılaştırmalı Bir Analiz Denemesi,” Seyfi Kenan and Hedda Reindl-Kiel (eds.), *Deutsch-türkische Begegnungen Festschrift für Kemal Beydilli*, (Berlin: EB Verlag, 2013), pp. 465-90.

passively to monitor or observe but also actively to manage the fiscal sphere in the provinces, so they were decision-makers just like their equivalents in the military and social spheres. They challenged the authority of provincial figures and tried to restrain their power using new systematic fiscal rules. Within the six years after the reforms (1792-8), they became significant characters in the apportioning (of public expenses) operations at almost all levels, and some successfully played the role of “state fiscal agent,” easing the fiscal pressure on people and carrying out the will of the central government in the smallest administrative units of the empire. Therefore, Selim’s reform of the expense registers was not a complete failure, but reached its intended goals to some extent—in terms of reducing expenses and increasing central oversight of local figures—via the periodic and also on-site supervision of *defter nâzırs*, thus increasing the center’s control over the provinces.

### **New Regulations for Public-Expense Registers and Stages of Fiscal Supervision**

*Tevzî‘ defterleri* appeared at the end of the 17th century but they became prominent in the 18th century with the rising power of local notables, the growing revenue requirements of provincial governors (*vâli*), and the state’s increasingly pressing need for cash.<sup>16</sup> In this regard, it is not a coincidence that the central state decided it needed to improve its oversight of the process of compiling these registers toward the end of 18th century. Central authorities of the time were well aware of how doing so could further state interests.<sup>17</sup> Meanwhile, the post-war

16 Çağatay Uluçay wrote that the earliest sample of *tevzî‘ defterleri* he found in the Manisa court records was for 1671. Çağatay Uluçay, *18. ve 19. Yüzyıllarda Saruhan’da Eşkıyalık ve Halk Hareketleri* (İstanbul: Berksoy Basımevi, 1955), pp. 52-55. For more examples from the late 17th century, see: Emrah Dal, “R-2 Numaralı Rusçuk Şer’iyye Sicilinin Çeviriyazısı ve Tahlili (H.1108-1111/M.1696-1699) v. 1-58” (master thesis), Osmangazi Üniversitesi Sosyal Bilimler Enstitüsü, 2018, pp. 91, 95, 221; İslâm Araştırmaları Merkezi (İSAM), Rusçuk Court Records (Sc.RUSC.), R-3, 19b, 34b, 43a.

17 In a report to Selim, the *baş defterdar* Mehmed Şerif Efendi suggested that despite local notables’ potential benefits in provincial management, the state needed to maintain close oversight to prevent them from deriving unlawful personal benefits from their official positions. He thus recommended that all district revenues and expenditures should be supervised by official eyes appointed from the center. These eyes were ultimately those of the *nâzırs*, whether in the center or in the districts. Ergin Çağman, *III. Selim’e Sunulan Islahat Layihaları* (İstanbul: Kitapevi, 2010), pp. XXII, 19-20. According to archival documents, the very same former *defterdar* Mehmed Şerif Efendi was one of the first *defâtir nâzırs* appointed

period of the 1790s offered the government an appropriately calm environment to deal with internal affairs. These dates also coincided with an eager sultan who intended to build a “New Order,” especially in the military and fiscal fields. It was in this context that Selim III, among his many other reforms, introduced some new rules for *tevzi*’ procedures, and in this way, oversight of these registers turned into a significant issue for the state.

These registers were not independent from previous or later fiscal practices. While they included different financial liabilities and impositions than the classical and established taxes of previous times, in a structural sense, they largely resembled the expenses lists in earlier provincial budgets (*eyâlet bütçeleri*), which ceased being produced after the mid-17th century. As Yakup Akkuş claims, the emergence of the *tevzi*’ *defterleri* may have been connected to the end of the provincial budgets, but they were not simply a continuation under a different name. After the *Tanzîmat*, *virgü* / *vergi-i mahsusa* (the apportionment tax of the post-*Tanzîmat* era) and *vilâyet bütçeleri* practices seem to have been related to the application of the *tevzi*’ *defterleri*. Structurally and fiscally, *tevzi*’ *defterleri* more closely resembled the application of the *virgü* / *vergi-i mahsusa*, though latter was organized via more centralized methods and with a more limited scope of content.<sup>18</sup> When compared to budgetary records, the *tevzi*’ *defterleri* were not as regular or comprehensive as them, but still, provided the expense side of budget tables for the districts.<sup>19</sup>

Before Selim, the judicial and the administrative governors of districts had been the only officials in charge of overseeing public expenses. But they do not seem to have been very helpful in preventing abuses, and even sometimes contributed to them. The most frequent problems were irregular registers and local notables desiring to collect an excessive amount of money for themselves. Such abuses made it difficult for people to pay their share and indebted them to notables or district

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to supervise Anatolian public expenses. Başbakanlık Osmanlı Arşivi (BOA), *Bâb-ı 'Asâfi Divân-ı Hümayûn Kalemi* (A.DVN.), 2206/12, 1793 August; BOA, A.DVN., 2209/48, 1793 September.

18 For details on previous and later fiscal practices in relation to the public-expense registers, see: Akkuş, “Tevzi’ Defterlerinden Vergi-i Mahsûsaya Geçiş,” pp. 44-55; Akkuş, “Osmanlı Taşra Maliyesinde Reform: Merkez-Taşra Arasındaki İdari-Mali İlişkiler ve Vilayet Bütçeleri (1864-1913)” (doctoral dissertation), İstanbul Üniversitesi SBE, 2011.

19 Cezar, “Osmanlı Taşrasında Oluşan Yeni Mali Sektör,” pp. 90-91, 118-19; Dina Rizk Khoury, *Osmanlı İmparatorluğu’nda Devlet ve Taşra Toplumu: Musul, 1540-1834* (İstanbul: Tarih Vakfı Yurt Yayınları, 2003), 214-15; İnalçık, “Military and Fiscal Transformation,” p. 337; Akkuş, “Tevzi’ Defterlerinden Vergi-i Mahsûsaya Geçiş,” pp. 35-36.

governors through vicious circles of loan and interest. Selim's decree of 1792 aimed to strengthen defined standards and rules for the registers and to achieve stricter central control over the districts.<sup>20</sup>

As a control mechanism, it is possible to define three stages of fiscal supervision for public-expense registers: one before Selim and two during his reign. In the first stage, supervision was irregular and from a distance. This supervision system covered the whole of the 18th century up to 1792. Such distant supervision carried its own benefits and risks. Governors and notables had to be ready for inspections at any time, but distant supervision almost always meant late and unsuitable responses to the fiscal problems of the districts. Before Selim there were other attempts at periodic inspections and orders for registers to be sent to Istanbul, but they did not succeed.<sup>21</sup>

After 1792, the procedures for oversight of the *tevzi' defterleri* changed twice more. In the second stage, Selim strengthened periodic inspections of the registers, something that had not been carried out properly in previous times. At this stage, governors and notables in the districts dealt with the registers as before, except that they were strictly reminded to adhere to the rule of preparing them on a six-month basis. And as a new rule copies of the six-month registers were to be sent to Istanbul after receipts of expenses had been checked and approved by the local judge (*kâdi* or *nâ'ib*).<sup>22</sup> As a result of Selim's decree, the number of six-month registers significantly increased, but the success of this stage depended on the assumption that registers would go to Istanbul periodically and be processed in a timely fashion. In reality, this was not the case, and disobedience to the new rules was common.

Theoretically, the tax shares that had been determined for households could be collected only after the items in the expense lists had been examined closely by *defâtir nâzırı*s at the center. This meant that oversight was still handled from a

20 For the details of Selim III's decree, see: BOA, Cevdet Dahiliye (C.DH.), 10665; BOA, C.DH., 11881; Özkaya, "Tevzi Defterlerinin Kontrolü," pp. 144-46; Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 91-93; Çadırcı, *Tanzimat Döneminde Anadolu Kentleri*, pp. 148-70; Uluçay, *18. ve 19. Yüzyıllarda Saruhan'da Eşkıyalık*, pp. 52-55; Açıkel, "Tokat Salyane Defterleri," pp. 101-3; Cezar, *Osmanlı Maliyesinde Değişim*, pp. 123-53; Radushev, "Les Dépenses Locales," pp. 78-82.

21 Özkaya, "Tevzi Defterlerinin Kontrolü," pp. 144-45; Neumann, "Selanik'te Masarif-i Vilayet," pp. 71-72, 91-94; Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 104-5.

22 Özkaya, "Tevzi Defterlerinin Kontrolü," 144-5; Çadırcı, pp. 164-65; Uluçay, pp. 52-53.

distance by central-government agents.<sup>23</sup> If expense items were found valid (*sahib*),<sup>24</sup> an order approving the collection of taxes to meet those expenses was sent to the district. If excessive expenses were detected, then a reduction (*hatt* and *tenzîl*) of the total and a collection of the rest was commanded. However, these reduction decisions were generally made after the collections had already been carried out, so reductions were recorded as revenues for the subsequent fiscal period. (Figure 1)

With this policy, the *tevzi'* and collection (*tahsîl*) phases were constrained by the center's authority and bound by a process of double approval: first from the districts by the usual local actors (judges), then from the center by newly defined actors (*nâzırs*). But in practice, the approval procedures took too long, and when districts could not wait, wealthy notables and district governors, instead of district people, paid for expenses in advance, sure they would be paid back with reasonable interest. Such credit relations were not entirely new for this specific period, but the application of *tevzi' defterleri*—especially in the context of the collection of liabilities in cash and the rise of local notables—increased these relations in the provinces and ultimately made the moneylenders more powerful.<sup>25</sup>

Neumann and Cezar view the relative failure of this second stage as related to the insufficiency of the old bureaucrats who were appointed by the center as *defâtir nâzırs*.<sup>26</sup> However, this criticism does not seem entirely justifiable. The bureaucrats chosen for the position, at least at first, were officials who had a great deal of experience in fiscal supervision. The fundamental problem seems to have been that these officials likely remained in Istanbul,<sup>27</sup> very far from local realities,

23 BOA, C.DH., 10665, before 1207 /ca. December 1792 (the date of the document is estimated according to its context)

24 Açıkel, "Tokat Salyane Defterleri," p. 103.

25 For credit relations, see: Ursinus, "Zur Geschihte des Patronats"; McGowan, *Economic Life in Ottoman Europe. Taxation, Trade, and the Struggle for Land* (Cambridge: Cambridge University Press, 1981); idem, *Regionale Reformen*; Radushev, "Les Dépenses Locales," pp. 79-92; Çadırcı, pp. 164-66; Uluçay, p. 54; Açıkel, "Tokat Salyane Defterleri," p. 114; Özkaya, "Tevzi Defterlerinin Kontrolü," p. 146; Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 118-19.

26 Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 104-5; Neumann, "Selanikte Masarif-i Vilayet," pp. 71-72.

27 Actually, we do not know for sure that *defâtir nâzırs* never went to districts for closer supervision of the compilation of the *tevzi' defterleri*. However, the rule dictating that the "*tevzi' defterleri* of each district should be sent to Istanbul to be examined thoroughly" implies that these officials remained in the center of the empire. Also, there are documents

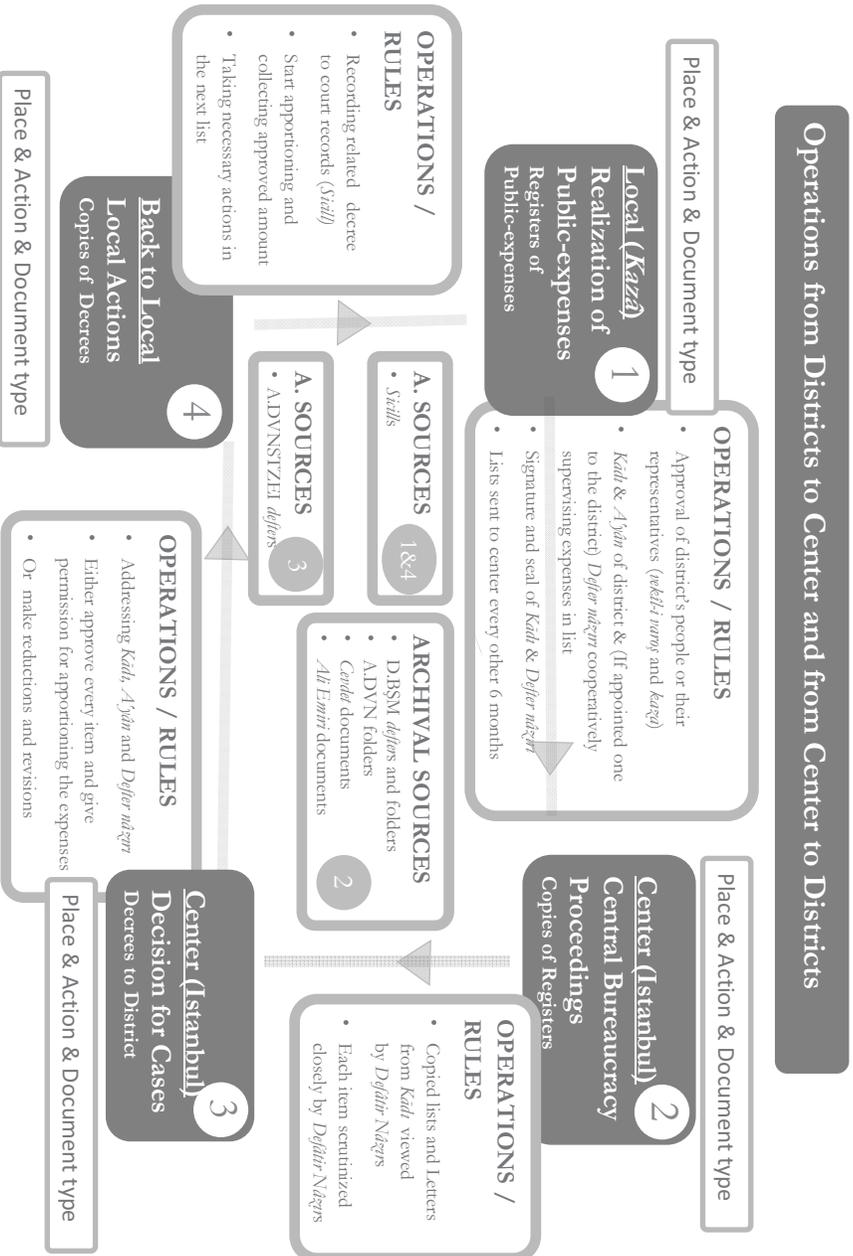


Figure 1. Procedure of Public-expenditure Registers (*Teuzî' Defterleri*) After 1792 and Archival Sources for the Registers.

and they mostly did not have the information they needed to supervise effectively. Moreover, there were only three regional *defâtir nâzırs*, yet numerous districts with a great number of expenditures to be checked. Besides, local notables were exceedingly powerful in their districts, and they certainly did not wish registers to be inspected closely, for such would have conflicted with their best interests. They thus did everything in their power to conceal unlawful extra sums in the registers—for instance, by not sending or delaying in sending registers to the center. Also, they made it difficult for *defâtir nâzırs* to analyze the expense items by recording them without information concerning the object for which they were spent. As a result, *defâtir nâzırs* could not monitor the registers as ordered.<sup>28</sup>

From Neumann's perspective, there were never an actual expectation that these measures would achieve a significant success, as the wealth of data that had to be analyzed far exceeded both the means and the abilities of the *defâtir nâzırs*. He suggests that even with better-equipped and better-informed officials, the center would still not have had much of a chance to prevent abuses. The state was well aware of this, and the primary target of the regulations was most therefore likely to reduce expenditures as far as possible rather than eliminating abuses entirely. In practice, this goal was realized to some degree, though perhaps not to the extent desired by the state. But as Neumann rightly argues, there was also a further objective: gathering fiscal data from the districts and using it to maintain the center's power and legitimacy as a ruling, supervising, problem-solving authority.<sup>29</sup> Regarding this deeper purpose, often realized at a symbolic level, Neumann implies that it would have been easier to achieve than the ostensible, primary goal. Nevertheless, even the symbolic justification of state authority over districts would have required closer supervision at a district level.

Not long after this second stage, which might be termed "regular central oversight from a distance," Selim introduced new measures that have been largely ignored by Ottoman historians writing on the issue of *tevzi' defterleri*. This third stage of fiscal supervision, which could be identified as "regular central oversight on-site," led to a policy of stricter oversight with more accurate fiscal information. It continued central oversight from a distance but coupled it with on-site fiscal

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in the BOA showing that the copies of registers sent were checked by *defâtir nâzırs* in Istanbul. BOA, Cevdet Maliye (C.ML.), 12166; C.ML., 12438; C.ML., 14456; C.ML., 12132; C.ML., 12138; C.ML., 21812.

28 Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 102-6.

29 Neumann, "Selanik'te Masarif-i Vilayet," pp. 71-72, 92-96.

inspections carried out in a central district or directly in troubled peripheral districts. These inspections seem to have been carried out on the following pattern: If a central district were chosen as the place for auditing the registers of a peripheral one, a number of potential actors—including the existing district governor, a *mübâşir* (agents sent from the center to handle disputes), and even powerful notables of the area—could be assigned to inspect the peripheral district's registers and take whatever action necessary should abuses be found. But if on-site auditing were to be executed directly in a peripheral district, then a *kazâ defter nâzırı*—a distinctive feature of this stage—would be assigned to go to the district.

It should be underlined that the *defter nâzırs* were not temporary officials going to their posted districts just to inspect a specific case. They resided in their posted districts in person, except for rare cases of delegation,<sup>30</sup> and became an essential part of district administration. They provided constant monitoring from an insider perspective and collectively constituted the close surveillance networks the state needed to ensure central oversight of the districts.

Fiscal *nâzırs* assigned in the third stage to provide closer supervision and surveillance were much like the military auditors of the same period assigned to go to the districts for soldier recruitment. Recruitment auditors had superintendent figures assigned to oversee them, just like those who dealt with the *tevzi' defterleri*. Regarding the political agenda of the New Order, Selim ordered the military *nâzırs* to supervise and take an active part in the process of restructuring the Ottoman army in the provinces.<sup>31</sup> The cases I examine below show that *defâtir nâzırs* and *nâzırs* were also active and important fiscal agents in the districts during the 1790s. These agents were reflections of Selim's attempts to empower centralized administration in the fiscal area. Of all the auditor/controller figures of the time, the fiscal and military ones were probably the most effective in projecting central authority to the smallest administrative units of the empire.

30 For the case of the Rumelian district of Karaferye, discussed further below, see: BOA, A.DVN., 2227/59, March 1795; BOA, *Bâb-ı 'Asâfi Tevzi'ât, Zehâir, Esnâf ve İhtisâb Defterleri* (A.DVNSTZEI.d.), 2/146-7, March 1795. The *tevzi defterleri* in the BOA contain imperial decrees specifically about the *tevzi'* records of various districts. In this manner, they can be seen as specialized *abkâm defterleri*. The first decree in the first *tevzi' defteri* is dated June-July 1793. For the case of the *nâzır* of the district of Siroz, who simultaneously held another post and therefore delegated his supervision duties to his men, see the section "Rejecting Nâzır Appointments: The Districts of Kesriye and Siroz," below.

31 Yeşil, "Osmanlı İmparatorluğu'nda Nazırlıkların Yükselişi," pp. 478-82.

Despite the on-site monitoring of the third stage, fiscal abuses, irregularities, and arbitrary collections continued to be reported. Some of these irregularities and seemingly arbitrary collections were no doubt the result of unexpected events like banditry attacks, natural disasters, etc., but there were also foreseen but chronic abuses which were harder to prevent, such as local notables and district officials cooperating to produce expense lists that served their own personal benefits.<sup>32</sup> Nevertheless, even with such abuses, what the New Order achieved with the second and third stages of fiscal supervision seems to have set some ground rules.

The rule that *tevzi' defterleri* were to be produced for every six-month period and sent to the center so that imperial decrees could be obtained to allow timely collection in the districts was perhaps a bit unrealistic, given the transportation conditions of those days and the unwillingness of notables. Yet setting a tight schedule, even if it was hard to follow, would at least have speeded up the process or pushed people to make an effort to follow through. The regulations produced a more-standardized practice, better-regulated registers, and a comparatively greater number of registers in the first five years after 1792.<sup>33</sup> For example, in the district of Karaferye (Veroia) from 1792 to 1795, there was definitely an effort to shorten the periods of the registers even though only two out of four lists abided by the six-month rule.<sup>34</sup> But to assess the regulations' contribution to Selim's goal of greater central control, we need to look deeper into stories of the *nâzırs*.

### **New Actors: Defâtir Nâzırs and Defter Nâzırs as Fiscal Supervisors**

According to Selim's regulations, the registers of public-expenses were to be gathered from the districts of three main regions: Anatolia, Rumelia, and Morea.

32 Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 91-93; Özkaya, "Tevzi Defterlerinin Kontrolü," pp. 144-51; Çadircı, pp. 148-70; Uluçay, pp. 52-54; Açıklık, "Tokat Salyane Defterleri," p. 101; Radushev, "Les Dépenses Locales," pp. 78-82.

33 There are more than 450 documents on public-expense registers in A.DVN. folders from December 1792 to June 1797. The folders do not cover regular recordings of each register produced in each district, but only specific cases subjected to detailed examination or reduction. Even so, the number is a clear indication of the growing care devoted to maintaining these registers.

34 BOA, *Meşihat Şeriyeye Sicilleri* (MŞH.ŞSC.d.), 1091, 19a-21b, a public-expense register list covering fourteen months of expenses; BOA, MŞH.ŞSC.d., 1091, 37b-39b, covering twelve months; İSAM, Karaferye Court Records (Sc.KRFR.), 198b\_101, 9-11, 20, covering eight and a half months; A.DVN., 2244/74, 1796 March, covering six months.

Each region was to have a fiscal supervisor in the center.<sup>35</sup> These were, respectively, the *defter emîni* Mustafa Râsîh Efendi,<sup>36</sup> the *süvâri mukâbelecisi* Yenişehirli Mustafa Bey,<sup>37</sup> and the *tersâne emîni* Moralı Osman Bey.<sup>38</sup> These financial officials were named *defâtir nâzırs* of their regions, and this title began to appear in documents produced in the center after 1793.<sup>39</sup> Their particular task was checking the recorded public-expenses in registers sent to the center, identifying any invalid or inappropriate expenditures, then suggesting an appropriate response in any such case.<sup>40</sup>

This task of checking the registers was identified as “supervision” or “surveillance” (*nezâret*),<sup>41</sup> but the position of these or any of the other *nâzırs* of Selim’s time was not like that of the more-institutionalized *nezâret* or ministers of the Tânzimât period, even though there were some similarities. It is important to note here that while *defâtir nâzırs* were appointed from among the high-ranking bureaucrats of the center, this position was rather an assignment given to professional officials, sometimes to ones already engaged in another post.<sup>42</sup> There is a good possibility that these *defâtir nâzırs* were positioned outside of and beyond the existing ranking and institutional structure of the state, similar to other *nâzırs* of Selim, since they

35 These officials were respectively called the *Anadolu defâtir nâzırı*, the *Rumeli defâtir nâzırı*, and the *Mora defâtir nâzırı*. Halil Nûri Bey, “Sûret-i Nizâm-ı Defter-i Tevzi’-i Mesârîf der Bilad-ı Anadolu ve Rumelia,” *Târih-i Nûri*, Süleymaniye Kütüphanesi, Aşır Efendi, no: 239, 133b-136a.

36 Mustafa Râsîh Efendi must be the successor of the former Anatolia *defâtir nâzırı* Mehmed Şerîf Efendi.

37 The *süvâri mukâbelecisi* was in charge of military roll call and cavalry-salary payments. BOA, *Bâb-ı Defteri Başmuhâsebe Kalemi Defterleri* (D.BŞM.d.), 6040, 1793 August; BOA, A.DVN., 2207/47, 1793 September; BOA, A.DVN., 2210/65, 1793 October; BOA, ‘Âlî Emîri Tasnîfi Selim III (AE.SSLM.III), 14900, 1794 March.

38 The *tersâne emîni* was a commissioner or administrator of the imperial dockyard. He was in charge of the finances and administration of the docks. Moralı Osman Efendi was the son of Süleyman Penah Efendi and was trained in fiscal offices. Mehmed Süreyya, *Sicill-i Osmani*, 4, (İstanbul: Tarih Vakfı Yurt Yayınları, 1996), p. 1291.

39 BOA, A.DVN., 2209/42, 1793 October.

40 BOA, A.DVN., 2206/12, 1793 August; BOA, A.DVN., 2207/47, 1793 August.

41 Sayın, p. 164.

42 Sayın, p. 191; Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, (İstanbul: Dergah Yayınları, 1985), p. 110; Genç, “Nâzır,” *Türkiye Diyanet Vakfı İslâm Ansiklopedisi (DİA)*, 1989, XXXII, p. 450.

needed to monitor registers and related persons independently, regardless of rank.<sup>43</sup> This was probably why they could have other positions. Yet the double posting of those officials has been criticized by some historians on the argument that the supervision of fiscal registers was a task that would have required their undivided attention and a more advanced proficiency.<sup>44</sup>

Like the regional *defâtir nâzırs*, the district-level *nâzırs* were also appointed from the center, but from among mid-ranking bureaucrats.<sup>45</sup> Different from *defâtir nâzırs*, which were standing offices, a fiscal *nâzır* was appointed to a district only when misconduct relating to that district's public-expense registers had been reported to Istanbul. In other words, all districts were not automatically appointed a *nâzır*, only those deemed in need of one.<sup>46</sup> There was also diversity among regions in terms of the appointment of these officials. Hierarchically, there should have been many of them to deal with troubled districts, reporting to their designated *defâtir nâzır*. But Yücel Özkaya implies that *nâzırs* were seen predominantly, if not exclusively, in Rumelia, and all his examples of *nâzır* appointments are to Rumelian districts. He also points out a specific case in Anatolia where the deputy-governor (*mütesellim*) of Ankara, an agent (*mübâşir*) sent from the center, and a notable from the region were assigned to supervise the registers of five peripheral districts of Ankara from the city center.<sup>47</sup> In this case, the *mübâşir* was to check the registers—just like the

43 Yeşil, "Osmanlı İmparatorluğunda Nazırlıkların Yükselişi," pp. 476-77; Yunus Koç and Fatih Yeşil, *Nizam-ı Cedid Kanunları (1791-1800)* (Ankara: Türk Tarih Kurumu Yayınları, 2012), pp. 18, 63.

44 Neumann, "Selanik'te Masarif-i Vilayet," pp. 91-94; Cezar, "Osmanlı Taşrasında Oluşan Yeni Mali Sektör," pp. 104-5

45 *Nâzırs* were chosen from mid-ranking fiscal officials of the center and identified as either "Dergâh-ı âlî gediklilerinden" or "Hâcegân-ı Dîvân-ı Hümâyûndan." BOA, A.DVN., 2227/59, 1795 February.

46 "Bundan mâ'adâ ba'zı mahallin hâkimi a'yânına mağlûb olduğu bedid ve ba'zen dahi a'yân-ı memlekete bi'l-ittifâk ihtiyâr-ı kizb olunmak emr-i gayr-i ba'id olduğundan, ba'zı kürsi-i memleket olan yerlere hâcegân ve gediklü zu'amâ misillü hademe-i devletden birer kimesne ta'yin ve ol memlekettenden kendüye kadr-i kifâye ma'âş tahsîs olunup, her altı ayda bir tahrîr ve Dersa'âdet'e tesyîr olunacak defter-i tevzi'e gerek hâkim ve gerek a'yân ve gerek nâzırın ale'l-infirâd ilm ü yakînleri hâsıl olmadıkça bir mâdde yazılmamak ve defter-i mezkûru üçü birden tanzîm ve temhîr ve Dersa'âdet'e tesyîr etmek üzere râbîta verilüp, iktizâ eden yerlere bu vechile birer *nâzır ta'yiniyle*..." Halil Nûri Bey, *Târih-i Nûri*, p. 133b.

47 In this case, the governors and notables of those districts were summoned to Ankara to present their *tevzi' defters* and answer for their expenses. After the examination of these registers, one of the districts was determined to have had excessive amounts collected by its

*nâzırs* in Rumelian districts—although he was not called a *defter nâzırı* or *nâzır*. Based on this case, we can infer that *nâzırs* could be appointed also in Anatolian districts to solve public-expense problems. When it comes to Morea, there are no mentions in the secondary literature about *defter nâzırs* or *mübâşırs* sent to Morean districts for registers, neither in Özkaya's article nor elsewhere.<sup>48</sup>

The duties and responsibilities of a *kazâ defter nâzırı* were as follows: supervising all of the preparation stages of *tevzî' defterleri* on-site, auditing every item in detail, ensuring the timely sending of copies of the registers to Istanbul, and ensuring a just division of the expenses among the people of the district. More importantly, the *nâzır* was required to decrease the amount people paid for expenses. The period of office for the *nâzır* of a district was not specified in any of the documents I studied, though there is no implication that there was a time limitation for these offices. There are examples showing that some *nâzırs* held this office for years in the same district. *Nâzırs* would probably stay in their determined districts until the problems related to *tevzî' defterleri* were fixed. If a *nâzır* detected any abuse, he was to inspect possible persons of interest in the district and then send a report to the center. Documents also show that collaboration with and adaptation to local elements in a district was essential for a *nâzır* assigned to that district. In order to establish beneficial contacts during the *tevzî'* procedures, the *nâzır* was to cooperate with other officials and notables of the district, but definitely not to become a party to their possible abuses. And if he were to become involved in any corruption or misconduct himself, he would be dismissed and punished.<sup>49</sup>

Another difference between *defâtir nâzırs* and *kazâ defter nâzırs* is that *defâtir nâzırs* were paid from the center, while the monthly salaries of *defter nâzırs* were covered by the people of the districts to which they were appointed. In practice, if a district had a *nâzır* appointed to supervise its registers, the payments for his salary

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notables. Interestingly, one of the local agents assigned to deal with this district happened to be a grand notable figure of Anatolia: Çaparzade Süleyman. He was ordered to re-collect the excess amounts from the notables of that district. Assigning one notable to oversee, and constrain if needed, another notable might seem counterintuitive, but was a common and reasonable practice, parallel to what one sees in similar cases with bandits. Özkaya, "Tevzi Defterlerinin Kontrolü," pp. 146-9; İSAM, Ankara Court Records (Sc.ANK.), 185, 153-4, 1794 February. For further information on the Çapanoğulları, see Özcan Mert, *XVIII. ve XIX. Yüzyıllarda Çapanoğulları* (Ankara: Kültür Bakanlığı Yayınları, 1980).

48 Though my article focuses on *nâzırs* in Rumelian districts only, I surmise that both Anatolian and Morean districts also had similar agents and experiences.

49 BOA, A.DVN., 2227/59, 1795 March; BOA, A.DVNSTZEI.d., 2/146-147, 1795 March.

would be added to the *tevzi‘ defterleri* of the district in addition to the registers’ other items. This practice seems to have caused people of the districts to take a dim view of the *nâzırs* because of the extra financial burden they imposed on them.

### *The Appointment of a Nâzır to Karaferye*

For a more detailed look at the appointment of a *nâzır* to a district and the reasons for it, we may look at the case of the *nâzır* of the district of Karaferye.<sup>50</sup> In 1792, the people of Karaferye wrote petitions accusing the notables of the district and the local deputy judge (*nâ‘ib*) of conspiring to collect an excessive sum of money from them. The registers detailing these expenditures had not been sent to Istanbul. It is understood from the Karaferye court records that a few months later, the state sent a *mübâşir* to audit the district’s most recent registers and re-collect any excessive sums from the *nâ‘ib*.<sup>51</sup> Although the *mübâşir* was able to access the registers of Karaferye and indeed detected abuses, he was unable to retake unlawful moneys that had been collected as judiciary fees (*harc-ı imzâ* and *harc-ı i‘lâmât*).<sup>52</sup> Several months later, we learn that no registers had yet been sent to the center in spite of strict orders, so a new decree was delivered addressing the judge. It was basically a command for the registers to be prepared and sent to Istanbul in order to determine whether unregistered or unspecified expense items had been included or not. This decree also indicated that the *defâtir nâzır* of Rumelia had already been appointed to his post and had sent orders explaining Selim’s regulations to Karaferye district governors and notables and requiring them to take the necessary actions.<sup>53</sup>

Probably as a result of recurring orders, in August 1793, the first public-expense register of Karaferye from court records arrived in Istanbul. It covered fourteen months of expenses from June 1792 to August 1793. This was followed by a second register from the same court record that detailed the twelve months of expenses for the following year up to September 1794.<sup>54</sup> These two consecutive registers provide comparable and traceable fiscal information about Karaferye. The *defâtir nâzır* of Rumelia examined them carefully and found that Karaferye officials and

50 The Karaferye district provides the most data for the given period, in the form of various documents and court records, and can therefore be analyzed in greater detail than any other Rumelian district in this study.

51 BOA, MŞH.ŞSC.d., 1091, 2a, 1793 February.

52 BOA, MŞH.ŞSC.d., 1091, 2b-3b, 1793 February.

53 BOA, A.DVNSTZEI.d., 1/19, 1793 July.

54 BOA, MŞH.ŞSC.d., 1091, 19a-22a, 1793 August; 37b-40a, 1794 September.

notables had been severely oppressing the people of the district.<sup>55</sup> According to his report, the *voyvoda* of Karaferye,<sup>56</sup> who handled the general management of the district, including the collection of *tevzi'* shares, misused his influential position. He inflated his soldiers' expenses and tried to collect his receivables (debts owed for the money he lent to people to pay their *tevzi'* shares in the registers) from people even though they had already paid their debt to him.<sup>57</sup> The *defâtir nâzırı* also mentioned some other issues, including overcharging for officials' salaries and expenses and collecting pre-payments for further expenditures in the registers. At the end of his report, he suggested that all of the overcharged sum should be taken back from the collectors and be recorded as reserved capital (*sermaye*) for future registers. He also advised that a *nâzır* be sent to Karaferye to audit the district's registers and prevent further abuses.

The Karaferye *nâzırı* was El-Hac Mahmud Aga. He was appointed within less than a month after the report of the *defâtir nâzırı*. A court record showed that

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55 BOA, A.DVN., 2227/59, 1795 February.

56 The officials of Karaferye included the *voyvoda*, *kâdı*, *nâ'ib*, *kâtip*, and *kethüdâ*. Among them, the *voyvoda aga* led the overall management of the district center and villages. Antonis Anastasopoulos defines this *voyvoda* as a tax-farmer of *mukataa* lands and also de facto governor of the Karaferye district in the 18th century. In economic and financial terms, Karaferye had been an imperial *hass* before it was turned into a *mâlikâne*, the holder of which delegated his rights over the *mukataa* lands to a local sub-holder, the *voyvoda*. His authority was limited to fiscal issues in the contracts signed between him and the *mâlikâne* holder, but he also seems to have interfered in the non-fiscal affairs of the *kazâ*. Antonis Anastasopoulos, "Crisis and State Intervention in Karaferye," *The Ottoman Balkans (1750-1830)*, ed. Frederick Anscombe (Princeton, NJ: Markus Wiener Publishers, 2006) p. 13; Anastasopoulos, "Lighting the Flame of Disorder: Ayan Infighting and State Intervention in Ottoman Karaferye, 1758-59", *IJTS*, 8, 1 (2002), pp. 74-75. Indeed, the authority of the *voyvoda* was acknowledged by both the center and the district, and his influential status allowed him to accumulate a great deal of wealth.

57 Fiscally, *voyvodas* were responsible not only for the *tevzi'* and *tahsil* of provincial taxes in the name of central treasury, but also for spending provincial revenues on necessary expenditures ordered by the state. These officials were paid under three categories: regular salaries for their services, military expenses for their soldiers (mainly *sekbâns*), and their debt claims. The first payment was fixed, but others varied. The third category presents especially valuable information on loan and credit relations in the provinces. Between 1792 and 1795, the people of Karaferye borrowed mostly from their *voyvoda*. He probably took on people's liabilities when they could not pay their share in taxes or public expenses, and he acted as a creditor or an investor in the provincial economy. BOA, MŞH.ŞSC.d., 1091, 19a-21a, 37b-39b, İSAM, Sc.KRFR., 198b\_101, 9-11, 20.

only a few days later, a decree announcing his appointment reached the Karaferye court. This record detailed the new procedures for the *tevzi*' *defterleri* and the duties and responsibilities of *nâzırs*, just as previous orders had specified. The court record and its copy in the *tevzi*' (*hükümleri*) *defteri* contain specific information about *nâzır* salaries that was not written in general decrees.<sup>58</sup> The salary of the Karaferye *nâzırı* was determined to be 700 *guruş* per month.<sup>59</sup> But this was not a fixed payment for each *nâzır*; the salary of a *nâzır* could vary according to the characteristics and number of the districts he was responsible for.<sup>60</sup>

One might expect that people would have been happy about having the *nâzırs* sent to their districts, as these appointments only occurred if there had been reports or suspicions of fiscal misconduct. However, people did not always welcome fiscal *nâzırs*, even though their job was clearly defined as acting on their behalf and protecting them. The main reason for this seems to have been the economic burden the *nâzırs* posed, since their monthly salaries and other expenses were also to be included in registers and paid for by the people of the district.<sup>61</sup> The state had to take such sentiments into consideration, because the justification for sending a new salaried official to the districts was to cut down public expenses, not increase them. In practice, the rationale the state offered to the districts was as follows: accept an extra official in the district and pay his salary; in return, he will lower the district's expenditures and every taxpayer household in the district will pay less in the end. The central administration assumed that people would tolerate the cost of the *nâzırs* since they would gain more thanks to the ultimate reduction of public expenses in the registers. Ironically, however, some district people perceived the appointment of a *nâzır* as new tax burden, most likely as a result of

58 BOA, MŞH.ŞSC.d., 1091, Karaferye, 48a-48b, 1795 February; BOA, A.DVNSTZEI.d., 2/146-147, 1795 March.

59 For context, some *narh* fees from the court records of Karaferye (BOA, MŞH.ŞSC.d., 1091, 12b-14a, 45b, 1793) are as follows: one *kile* of *İstanbulî* flour (*dakik*) was 100 *para* / 2.5 *guruş*, one *kile* of *İstanbulî* barley (*şâ'ir*) 60 *para* / 1.5 *guruş*, and one sheep (*ganem*) 4 *guruş*. In the same court record, a house (*menzil*) of probably three rooms was 500 *guruş*. From another record (İSAM, Sc.KRFR., 198b\_101, 1, 16, 1795), 1 *kıyye* of olive oil was 96 *para*, 1 *kıyye* of regular cheese 30 *para*, 1 *kıyye* of honey 60 *para*, and a *menzil* was 48,000 *akçe* (based on the calculation of 1 *guruş* = 40 *para* = 120 *akçe*).

60 The monthly salary of the *nâzır* of Tirhala, for example, was 1,000 *guruş*, and that of the *nâzır* of Filibe even higher, at 1,200 *guruş*. BOA, Hatt-ı Hümâyûn (HAT), 10772, 1796 February; BOA, C.ML., 14281, 1795 April.

61 Sayın, p. 164; Çadırcı, p. 163; Uluçay, pp. 52-3.

the provocation of the local notables these *nâzırs* were targeting, and rejected the appointment. The state responded to such rejections in different ways. If the state had never received a register from a particular district before, it would initially send a *mübâşir* to supervise and observe on-site for a period rather than appoint a *nâzır*.<sup>62</sup> But if there were registers to examine, a decision was made according to whether there were excessive amounts in the registers or not. If there were abuses apparent in registers, then a *nâzır* was sent;<sup>63</sup> if not, then the district stayed under close monitoring but went on without a *nâzır*.

*Rejecting Nâzır Appointments: The Districts of Kesriye and Siroz*

A case from the district of Kesriye (Kastoria) offers a fine example of a local rejection of a *nâzır*. Almost six years after Selim's decree, the people of Kesriye learned that a *nâzır* was about to be appointed to their district. They sent a petition to Istanbul saying that they did not need the supervision of a *nâzır* as their notable had the fiscal and administrative issues of the district well in hand, and they therefore asked the center to stop this appointment. They also said that they would have difficulty paying a *nâzır's* salary. Interestingly, the Rumelia *Defâtir Nâzırı* indicated later in his report that no such appointment had been decided or even discussed. In a way, the people of Kesriye revealed themselves by this letter and showed that they might require closer monitoring on-site. The Kesriye notable most likely provoked the people to preemptively reject a *nâzır* because he feared that an official checking all the financial records of the district would threaten his own interests. The *Defâtir Nâzırı* grew suspicious that the notable might have forced people to write the petition. His immediate reaction was to send a *mübâşir* to gather and inspect all of the districts registers since 1792, thus indicating that the district had never sent the center any of its registers. The latest registers were ordered to be dispatched to Istanbul. The final decision about whether to assign a *nâzır* would have been made after the center's examination and was not specified in the document, but it seems likely that a *nâzır* would have been sent to the district.<sup>64</sup> The petition that a local notable likely had the people of Kesriye send to the center to serve his own interests thus might ironically have ended up serving theirs, saving them from future exploitation.

62 BOA, C.DH., 5063, 1798 June (Kesriye / Kastoria).

63 BOA, A.DVN., 2227/59 (Karaferye).

64 BOA, C.DH., 5063, 1798 June (Kesriye).

Documents indicate that even when the people of a district formally complained about abuse and excessive amounts in registers, it was still quite possible for them not to want a *nâzır*. One method used to overcome such reluctance was to assign a single *nâzır* to multiple districts, thereby lessening the burden imposed on any one. For instance, the *nâzır* of Siroz (Serres), Osman Efendi, was ordered to oversee the registers of three additional nearby districts in 1797. The Rumelia *Defâtir Nâzırı* reported that four years after the 1792 decree, three districts (Zihne, Temurhisar, and Petriç) in the sub-province (*sancak*) of Siroz had not yet sent any registers to the center. The people of those districts had sent petitions about being forced to pay for inflated public expenses. In response, he decided to appoint a *nâzır* to each district, yet the people were not willing to accept one because of the burden paying his salary would have imposed on them. They asked either to have the appointment rescinded or else to be assigned an already-appointed *nâzır*, so that the cost of paying his salary could be shared with other districts.<sup>65</sup>

While the *Defâtir Nâzırı* declined to rescind the appointment to the mentioned three districts, based on their prior complaints and unsent registers, he believed these districts definitely required local monitoring, so he accepted their second proposal and recommended that the *nâzır* of Siroz, Osman, deal with the registers of the three districts. The grand vizier approved the appointment, and Osman was placed in charge of all three, in addition to continuing to work as the *nâzır* of the district to which he had originally been assigned. However, because of the rule requiring a *nâzır* to reside in the district to which he had been posted, Osman had to remain at his original post in Siroz and therefore delegated three of his men to visit the other districts and report back to him periodically. The multiple posting of *nâzırs* in this case accorded well with the districts' reluctance to pay the salary of a *nâzır*, and it also worked well for Osman, whose salary increased to 1,300 *guruş*, apparently higher than usual. We do not know rest of this story. Who were the three men he delegated? Did they succeed in decreasing the expenses of the districts to which they were sent? Did such instances of delegating a *nâzır*'s responsibilities to others create any new problems?

### Success and Failure

The main task of Selim's controllers sent to districts was to reduce the public expenses, and the state generally perceived lower expense numbers in the registers

65 BOA, A.DVN., 2261/39, 1797 April (Siroz/ Serres).

as success. Though success was about more than bringing down numbers, it was also about making sure rules and principles (of oversight of money spent under the name of public-expenses, distributing expenses to the district public fairly and then proper collection of them) defined by the government were followed. This goal required *deftler nâzırs* on-site negotiating or sometimes fighting with district governors and notables, tracking down hidden registers and suspicious expense items in those registers, and searching out information from local people. Not surprisingly, they were not always successful. Nevertheless these actors were effective in developing a solid relationship between the center and the districts and they extended the reach of the state to the district level as a part of Selim's centralization effort, cutting out the provincial and even district governors as intermediaries. To see how the process and reforms worked, we need to take a closer look at how they played out in particular cases and places.

*First Actions of the Karaferye Nâzır*

The *nâzır* of the Karaferye district, like those elsewhere, had been assigned to investigate the older and current registers in the district in order to identify and reduce excessive expenditures. The first public-expense list of Karaferye to be prepared under the supervision of the district's *nâzır* was registered in the provincial court records in mid-1795. According to the period covered in the register (1794 September – 1795 May), it is understood that the *nâzır* Mahmud Aga was most probably there in person to observe the preparation of the list since he got appointed in February 1795. That being said, he had only recently arrived, so he may have merely observed the process without otherwise intervening in it. The Rumelia *Defâtir Nâzır* reported that while the district's overall expenses were quite high, there were no particularly suspicious items in this list especially in need of reduction. However, severe drought and increasing prices had left the district impoverished, and some expenditures had to be carried over in arrears into the next register. At this point in Mahmud's tenure as *nâzır* in Karaferye, he had not significantly reduced the expenses of the district, nor had he detected any excessive expenditure items.<sup>66</sup> Nevertheless, the fact that Karaferye's first public-expense under his supervision list lacked any suspicious items suggests that perhaps the mere presence of a *nâzır* in a district, or rumors that one was about to be appointed, might have provided sufficient motivation for a district balance its expenses.

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66 BOA, A.DVN., 2241/29, 1795 December.

Mahmud Aga seems to have played a greater role in the compilation of Karaferye's next register in March 1796.<sup>67</sup> This time, he examined each item in the list carefully and made clear moves to reduce the amounts. In a report on this register, his position as the fiscal supervisor and manager of the district was very clearly emphasized. The *Defâtir Nâzırı* noted Mahmud's first achievements: negotiations with local notables of Karaferye with the object of cutting back expenses. Mahmud apparently managed to convince the leader of the Katrin household, Celil Aga, who was responsible for the Katrin post office (*menzil*), to reduce usual the *menzil* fee by 20 percent.<sup>68</sup>

Mahmud accomplished more than *menzil* discounts after his negotiations. He also dealt successfully with military expenditures. The people of Karaferye had mentioned excessive amounts of soldier expenses in their previous complaints. Soldier payments (*sekbân ûlufeleri*) had been increased in Karaferye a couple of years earlier because of bandit attacks.<sup>69</sup> Mahmud reviewed the existing number of *sekbâns* in the district and decided that Karaferye did not need as many *sekbân* soldiers as before. So he suggested decreasing their number by almost half. He negotiated this issue with Celil Aga as well and convinced him to implement the reduction.<sup>70</sup> All these achievements by the Karaferye *nâzır* were later appreciated

67 BOA, A.DVN, 2244/74, 1796 March.

68 There were two *menzils* in Karaferye: the Katrin and Çitroz *menzils*. BOA, *Maliyeden Müdevver* (MAD.d.), 4034/34, 1693.

69 From court records and petitions, we know that the people of the district often complained about their public expenses. Still, it is not realistic to assume that they had no say at all in the preparation and distribution processes of those public expenses, or that they were repressed under the authority of provincial governors while receiving nothing in exchange. First, representatives of the people were assigned to the court meetings for listing public expenses (*vekil-i kaza* and *vekil-i varoş*), though we do not yet know their identities, responsibilities, or influence. And we do not know the income side of district budgets—i.e., people's revenues—to see the whole picture there. Nor do we know people's other personal expenditures—i.e., private rather than public expenses. Without these numbers, it is not possible to tell whether the people of a particular district were truly being overtaxed with reference to their incomes. Additionally, there would most likely have been some kind of a negotiation or informal contract between people or their representatives and provincial authorities, settling what the people were getting in return for all their payments. Here in Karaferye's case, such benefits most probably took the form of protection from security threats, bandits, and rebellious pashas, and this protection may well have been deemed sufficient to justify local expenditures.

70 BOA, A.DVN., 2244/74, 1796 March.

and officially recognized by the highest ranks in a document mentioning Karaferye among other success stories from Rumelia.

These specific reductions from the *menzil* fee and *sekbân* wages imply that fiscal *nâzırs* worked to restrain the authority of not only provincial governors who were higher ranked and posed a greater threat of rising against the state (mainly *vâlis*), but also lower-ranked district governors and notables. This point is worth underlining, as it stands at odds with Neumann's evaluations in his study about Selanik's *tevzî' defterleri*. Neumann concluded that Selim's reduction policies mainly targeted the expenses of provincial governors while leaving largely untouched the expenses belonging to the district itself, those belonging to district governors and notables, and spending for the central government's officers.<sup>71</sup> Yet the Karaferye *nâzır* Mahmud not only exerted a great deal of effort cutting down the revenue sources of Celil Aga, a powerful notable of the region, but was also praised by the center for having done so and indeed used to some extent to publicize the effectiveness of the fiscal-reform efforts of the period, thus showing that Selim's reduction policies were more concerned with local goings on than we have previously believed. His reforms dictating reductions to be made as much as possible were more locally oriented with a special focus on district level so not just targeting the provincial level.

#### *Praising Fiscal Nâzır Appointments to Districts*

A report of 1796 February offers several other examples of the state's view on reductions from *tevzî' defterleri*.<sup>72</sup> This report, by the Rumelia *Defâtir Nâzırı* Mustafa Beg, clearly indicates what kind of actions satisfied the central government and the sultan. The document was prepared after Selim had apparently received word that some *nâzırs* were exploiting the people of their districts, so the sultan commanded his grand vizier to investigate. The grand vizier, in turn, delegated this investigation to the Rumelia *Defâtir Nâzırı*, who later wrote a report based on local reports he gathered from districts and his interrogations of people coming from the provinces. The results of the investigation presented only one minor case of an abusive *nâzır*, yet many obvious achievements. It looks like the *Defâtir Nâzırı* used the report as an opportunity to show off, offering a list of successful reductions and emphasizing the great deeds accomplished during his time in office, probably with an eye to securing his position.

71 Neumann, "Selanik'te Masarif-i Vilayet," pp. 92-95.

72 BOA, HAT, 10772, 1796 February.

The gist of the document was that the Rumelia had excelled remarkably at the task of reducing public expenditures, with district-level reductions ranging from as high as 50 to 80 percent of previous totals.<sup>73</sup> The document also notes the total reduction for all Rumelian districts as almost 2.5 million *guruş* thanks to the efforts of supervisor *nâzırs* in the districts.<sup>74</sup> As the only example of failure in the report, Mustafa Beg mentions that the *nâzır* of İştib (Shtip), Mustafa Necib Efendi, was dismissed for disobeying the new rules defined by Selim's government for how the collection of public expenses was to be distributed among the people of a district. According to the report, Necib managed to reduce the expenditures of his district to a quarter of the previous year's numbers, but this quantitative reduction was apparently not enough to save him from dismissal. In dismissing Necib, Mustafa Beg emphasized that making significant reductions in registers was less important than the principle of following the rules, or at least this was what he wanted to convey to the sultan in his report.<sup>75</sup>

Such an approach offers clues about how the state defined failure in terms of *tevzî' defterleri*: not abiding by the rules, not being able to achieve significant expenditure reductions,<sup>76</sup> and failing at the ultimate goal of protecting people from abuses that would eventually damage the interests of the state. Mustafa Beg stated that he wanted the dismissal of the *nâzır* of İştib to serve as a warning to other *nâzırs* in the districts. It was also a way for Mustafa to gain esteem in the eyes of the grand vizier and the sultan. And it seems to have been a successful one, for Selim noted at top of the same document that Mustafa's efforts as *defâtir nâzır* were appreciated and that the grand vizier ought to follow his lead in taking action to ensure the welfare of the people.

73 For the districts of Tırhala, Filibe, Uzuncaabad Hasköy, Karaferye, and İştib.

74 According to the Karaferye court records of 1793 and 1795, one can assume that price of a single house was around 500 *guruş* at that time. Although the Karaferye district is not representative of the whole of Rumelia, this number may give us a sense of what 2.5 million *guruş* could mean for that specific time period. BOA, MŞH.ŞSC.d., 1091, 12b-14a, 45b, 1793; İSAM, Sc.KRFR., 198b\_101, 1, 16, 1795.

75 BOA, HAT, 10772, 1796 February.

76 We do not have information on what amount of reduction was accepted as adequate, or whether there was any specific rate aimed at for these reductions. However, we can say that decreasing figures during the first years of regulations was seen as a success, unless of course there had been misconduct or a breaking of the rules.

*What Happens When the Nâzır of a District Misuse His Position?*

Another case similar to that of the unsuccessful *nâzır* Necib is that of the fiscal *nâzır* Şerif Ahmed Efendi, who was posted to Filibe (Plovdiv) in 1795 April.<sup>77</sup> There, he was tasked with preventing excessive expenditure amounts in the *tevzî‘ defterleri* and disciplining abusive notables. Three years later, the people of Filibe wrote to the center that this appointment was and had always been unnecessary.<sup>78</sup> They stated that his salary was an extra expense to pay and that he had been abusing his position. They claimed that Ahmed Efendi was not content with his salary and accused him of collecting extra money from the people for his own benefit. For these reasons, the people requested that the *defter nâzır* be recalled, and they asked instead to continue with their previous tax collector, the Filibe *mukâta‘a nâzır*. After a preliminary evaluation of their petition, it was found that Ahmed had become involved in a side business in addition to his supervision duties—something that *nâzırs* were not supposed to do. The *Defâtir Nâzır* decided to recall him and to leave the people of Filibe free from the supervision of a *defter nâzır* for a period of one year, ostensibly so that they could have a reprieve from the extra burden of his salary. But the real intention of the *Defâtir Nâzır* here was probably to observe what would happen to the district when left unsupervised. If there were abuses after Ahmed’s removal, then the *Defâtir Nâzır* would have been even more strongly justified in reappointing a *nâzır* to the district. Therefore, the central government did not make a decision about the necessity of reappointing a *defter nâzır* for Filibe until the register for the following year had arrived.

Although I have not found any information about what happened to the *nâzır*, Ahmed, who was recalled from Filibe, one may speculate that he would have been removed from his position. His probable dismissal would have stemmed from his involvement in business that was not defined in his job description. On the other hand, his actions were not a total failure—his recall from Filibe was realized in spite of his remarkable accomplishments in reducing the district’s expenses.<sup>79</sup> Documents suggest that the Rumelia *Defâtir Nâzır* Mustafa Beg generally sided with *nâzırs*

77 BOA, C.ML., 14281, 1795 April.

78 BOA, C.ML., 2445, 1798 June.

79 According to records of the central bureaucracy, the total annual expenditures of Filibe were roughly 600,000 *guruş*. This number decreased gradually after the appointment of a *nâzır* to the district. The annual expenses of Filibe were noted as less than 200,000 *guruş* on average after only one year with a *nâzır* supervising its public-expense registers. BOA, A.DVN., 2224/31, 1794 Nov.; BOA, A.DVN., 2235/9, 1795 Aug.; BOA, A.DVN.,

when examining complaints or rejections about them. He seems to have believed strongly in the *nâzır*'s value and advocated for using them. Especially when no registers from a particular district arrived in Istanbul, he insisted on sending a *nâzır* to investigate possible misconduct there.

Surely a fiscal *nâzır*'s initial appointment to and ongoing presence in a district needed to be justified to that district's people. From the district's point of view, an appointment in defiance of the people's will would raise certain difficulties for the *nâzır* while doing his job. Hence, it was essential to convince people that the presence of a *nâzır* was in their own interest. But when *nâzır*s themselves became involved in fiscal abuses and made alliances with district governors and notables to exploit the people, the justification of their appointments became very problematic. In the case of the *nâzır* of Filibe, his position became untenable after accusations were raised against him. So in a sense, offering the district a break of one year without a *nâzır* was a logical thing for the center to do, providing it with an opportunity to step back and observe before making its next move. However, given the high figures of expenses reported in Filibe from previous terms, it seems likely that the *Defâtir Nâzırı* would have appointed a new *defter nâzırı* to the district when that year was finished.

From another perspective, the petition of the people of Filibe requesting the re-appointment of the old *mukâta'a nâzırı* as tax collector looks like there was an agreement between the people and the tax collector which was serving both sides. If there had been such an understanding, one might think the district would have been fine without a *defter nâzırı* after all. However, we should be aware that the voice and opinions of districts seen in petitions did not always represent a consensus or the common will of the people in a district. The petition from Filibe might simply have been a cover-up for local notables' oppression or a product of their influence over the court officials and the people of the district.

### Concluding Remarks

The cases analyzed here show that the *tevzî' defterleri* have the power to offer micro-scale presentations of provincial finances at the district level, and that they can also lead us to a better understanding of the provincial administration structure

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2239/76, 1795 Nov.; BOA, A.DVN., 2242/59, 1796 Jan.; BOA, HAT, 10772, 1796 Feb.; BOA, A.DVN., 2256/10, 1796 Nov.; BOA, A.DVN., 2259/9, 1797 Jan.

of the Ottoman state on a macro scale. These registers represent one of the most important stages for conflicts not only between the center and the provinces, but also among local figures of the 18th century, since the financial sphere—with all its organization and agents—was essential for defining where authority stood. In this sense, financial power could definitely bring administrative, political, and social dominance as well, and vice versa.

Aiming to prevent abuses in financial matters, Selim's *tevzî' defterleri* reforms of 1792 aimed at standardizing procedures and records. As mentioned earlier, his new rules and procedures for these registers have been deemed mostly unsuccessful by scholars. Yet when the stages of fiscal supervision are examined in detail as a means of control, one sees that the center indeed did manage to establish some degree of oversight over the districts. Though the preparation of the *tevzî' defterleri* was never totally freed from local "abuses," the center nevertheless managed to achieve greater standardization of record keeping and reduce expenses in some districts.

In increasing central supervision of the *tevzî' defterleri*, the state was also motivated by a desire to protect people and their interests, since doing so had a strong connection with the center's benefits. It appears, though, that besides serving the people, such regulations served primarily to reinforce the weakened authority of the central state and the sultan in the provinces by reminding everyone that the state still had the right and the power to interfere in provincial issues to maintain order. But it was a fine line between state authority and state authoritarianism. In order to protect its subjects from abuses, the state required their ultimate and unquestioning obedience. From another perspective, this authoritarian stance could have easily ended up causing as much abuse as it prevented. Indeed, the people of the 18th century swayed between the state at one end and provincial governors and notables at the other, looking for support. The question to be asked here is whether people were mostly powerless elements oppressed under the ill treatment of each side, appealing desperately to one side for help whenever the other's mistreatments became unbearable; or were the people opportunists looking out for their own interests, approaching and pledging loyalty to whichever side offered them better terms? As seen here in the cases of Kesriye, Siroz, and Filibe, people were quite capable of defending their own interests even when the state, as the ruling entity, was imposing its decisions. And they usually had other alliance options—namely, with various local figures—when they did not want to obey the orders of the state.

In reality, the fiscal reforms of Selim III probably succeeded more in aiding the state to find out what was happening in the provinces, even in the districts, than they did to reinforce the state's right to intervene local issues. The *tevzî' defterleri* were like a litmus test for power in the districts, indicating who was getting stronger, who was fighting with whom over status and position, and which figures posed the greatest challenge to central authority. So these registers and the fiscal agents appointed to supervise them were used as if they were surveillance cameras pointed towards the districts, gathering detailed information about local affairs in case of possible crisis and disorder.

As for the new agents of the *tevzî' defterleri*, the *defâtir nâzırs* at the center and the *defter nâzırs* in the districts played an essential role in realizing Selim III's fiscal rules in the provinces. Acting on the state's authority, they had power over district governors and notables and were responsible for supervising registers from the very beginning till the final phase of the *tevzî'* process. *Defâtir nâzırs* were the highest officials of fiscal supervision, yet they had some limitations, mainly because they could only supervise from a distance. To overcome these limitations, they appointed *defter nâzırs* to specific districts whenever closer and more-direct supervision was needed.

Fiscal *nâzırs* in the districts originated from the center, so they were not locals, and their success depended heavily on their competence in adapting to local realities. It seems that these *nâzırs*, as state agents, could increase fiscal exploitation of the districts when they contacted and collaborated with district governors and notables. In several cases, the goals of protecting district people or serving the central authority seem to have taken backstage when they clashed with their personal benefit. Even so, this does not mean that they always failed. On the contrary, they succeeded in decreasing public expenses to a certain extent. They were also useful in being the eyes and hands of the state in restraining the power of local notables and governors at the provincial and at the district level, especially after on-site supervision of registers. The method of gathering as much financial information as possible through agents assigned to the districts seems to have worked and to have empowered the central state, both symbolically and physically.<sup>80</sup>

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80 By "physically" empowering the state, I mean that Selim's efforts achieved solid and significant reductions of public expenditures as well as promoting the interests of the state at the expense of those of provincial governors, district officials, and local even notables. It should be noted that expenses related to the officials and notables of a district were the hardest part of registers to reduce, since these figures were very influential at the local level.

Overall, Selim's fiscal rules on the *tevzî' defterleri* and their new agents signify the direction of the power shift between the state and provinces in the last decade of the 18th century. And it looks as though some of the power that had been transferred to the provinces previously through local initiatives or collective will was regained by the center in this way. Here, Selim's intention of keeping the provincial sphere and its financial authorities under control can be seen as another attempt for centralization, one that achieved some success via direct fiscal supervisions through new agents, namely, the *nâzırs*. Nevertheless, closer analysis of reactions to his reforms in Rumelian districts reveals that neither full centralization nor full decentralization was possible. Instead, both centralization and decentralization coexisted. It was not a black-or-white or mutually exclusive situation, but rather a blending of the two.

This study has answered some of the questions I posed at the beginning, but it has also raised new ones. For instance, just how similar was the use of fiscal *nâzırs* and *tevzî' defterleri* in the districts of Anatolia and Morea to the cases in Rumelia I have examined here? The matters of local initiative, the power of local actors, and the extent to which representatives of the local people were involved in the process of compiling the *tevzî' defterleri* of the districts also deserve special consideration in order to understand how active and influential the public could be in local decision-making processes. And as for the continuity of this fiscal practice,<sup>81</sup> we can follow its traces through later fiscal applications of the post-Tânzimat period. However, what happened during the 19th century to the supervising, auditing, and managing actors of these specific registers—namely, the *defatir nâzırs* and *defter nâzırs*—is yet to be discovered.

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In spite of this, *defter nâzırs* in Rumelia seem to have managed to achieve these kinds of reductions.

81 As the documents about the issue in the A.DVN. folders in the BOA show, public-expense registers were decreasing in number towards 1800. Also, a gap in the *tevzî' defterleri* dates indicates that there was a break in the records between 1800 and 1833. What happened to this fiscal practice during these years can only be ascertained through other alternative sources, such as A.DVN. folders, Cevdet documents, and provincial court records. The dates of the *tevzî' defterleri* in the BOA are: A.DVNSTZEI.d., 1, 1793 June - 1794 February; A.DVNSTZEI.d., 2, 1794 February - 1795 July; A.DVNSTZEI.d., 3, 1795 July - 1797 February; A.DVNSTZEI.d., 4, 1797 February - 1800 April; A.DVNSTZEI.d., 5, 1833 August - 1838 January; A.DVNSTZEI.d., 6, 1838 January - 1840 September; A.DVNSTZEI.d., 7, 1834 January - 1834 October.

**Abstract** ■ In the context of the military and fiscal transformations of the late eighteenth century, Selim III introduced specific regulations concerning provincial / public expenditures and agents tasked with addressing fiscal abuses. He assigned state auditors (*nâzır*) to Istanbul and provincial districts. They were to observe and manage the preparation and keeping of public-expense registers (*tevzi' defterleri*), verify the accuracy of expense items in them, and inspect the collection of related moneys, both to lessen the burden fiscal abuses placed on the public and to challenge provincial authority in the districts. These registers provide valuable clues about how district governors and notables administered their territories, the kinds of alliances and conflicts they were involved in, and their power struggles with the center. Based on these registers, this study explores the role and influence of state auditors in the political and socio-economic environment of the 1790s and investigates their place in the broader efforts of the Ottoman state to centralize the empire's administrative system during the period. It argues that the fiscal auditors sent to the districts succeeded in limiting the power of local notables and of district and provincial officials. The auditors played an essential role in efforts to gather local information on provincial actors that could pose a significant danger to the imperial centre. In this sense, they helped further the state's centralist policies and reinforce central authority in the period.

**Keywords:** Public-expense registers (*tevzi' defteri*), provincial finance, auditor (*nâzır*), fiscal supervision, center-province relations.

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