Iltizam (tax-farming) in the Avâriz-tax System: A Case Study of the Ottoman Province of Karaman, c.1650s-1700

AVÂRIZ VERGI SISTEMI İÇERISINDE ILTIZAM: KARAMAN EYÂLETI ÖRNEGI
(1650-1700)

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Abstract

The tax-farming system was known and widely employed in both the east and west, down to the development of modern bureaucracy for the financing of pre-modern states. Tax-farming was not confined to collect avâriz levies only, but also used to collect certain other taxes or revenues in the empire. Looking at the entries in avârizhâne and nüzul register we are not in a position to give a clear-cut explanation of the workings of the iltizam system within the avâriz system in Karaman eyâleti. A more specific study of mukataa records in conjunction of avâriz and nüzul registers for Karaman eyâleti over the 17th century may be the most fruitful approach for this purpose. Due to the nature of the sources used, therefore, we will explore certain aspects of iltizam within the boundaries of avâriz-tax system. In this paper we will try to examine the advance payment pattern over the time span that the avâriz and nüzul registers permit us to do. This will aim to discover, the actual time duration, the kind of people involved within the tax-farming system and the collection of avâriz levies, and their possible links with state apparatus throughout the century.

Özet

1- Introduction

The avâriz levies were among the most important of the regular sources of government revenue in the Ottoman empire during the seventeenth century, but there has been relatively little study of them. Originating in the late fifteenth century as irregular imposts levied at times of military need, it is clear that by the first quarter of the seventeenth century avâriz and related levies had become virtually annual levies throughout the majority of the Rumelian and Anatolian provinces.1

2- Iltizam (tax-farming) in the Avâriz-tax System

Scholars dealing with Ottoman socio-economic history have generally considered the Ottoman iltizam as tax-farming.2 Farming the revenue and contracting its collection is called iltizam, and the mültezim is known as a tax-farmer. The term mültezim was used for those who, from the mid-16th century onwards, collected taxes and dues on behalf of the Ottoman treasury. Generally speaking, iltizam means every kind of tax-collecting in the name of the state is undertaken by private individuals but is down to their own responsibility to collect the said amount. The officials who collected revenues for the Treasury could either deliver all the proceeds while drawing a salary, or could buy the right to retain the proceeds themselves by paying the Treasury an agreed sum in advance. This system is known as the iltizam.3

The tax-farming system was known and widely employed in both the east and west, down to the development of modern bureaucracy for the financing of pre-modern states. Tax-farming was not confined to collect avâriz levies only, but also used to collect certain other taxes or revenues in the empire.4

As Darling points out, numerous local and regional studies will be required to produce a satisfactory account of the operation of the tax-farming system as a whole. Here we will try to examine the advance payment pattern over the time span that the avâriz and nüzul registers permit us to do. This will aim to discover, the actual time duration, the kind of people involved within the tax-farming system and the collection of avâriz levies, and their possible links with state apparatus throughout the century.

As far as we can tell from the information given in the avâriz and nüzul registers the vast majority of tax-farmers who also acted as avâriz/nüzul collectors, in carrying out the collection job in Karaman eyâleti, were officials working in the administrative apparatus i.e. gümrük emini, defterdar pasa agası, sadrazam kapi kethüdasi, basbakikulu etc. or
officers of certain branches in Istanbul. Although our findings are limited to the provincial level, they still support Yugo Nagata's assumption that "the majority of Turkish mültezims living in Istanbul were officials working in administrative apparatus ...". Having said that however, for the empire-wide generalisation further research is needed. Many of these avâriz collectors within the avâriz system may have been members of the standing army since we cannot determine from their names and initials to what extent the military personnel were involved. It should be noted here that several collectors in the second half of the century are identified only as 'aga' and it is not always possible to say whether they were also connected to the central administration or were local men in the various livas. Unless stated otherwise in the documents, 'aga' is taken here to refer to men of military background.

Looking at the entries in avârizhâne and nüzul register we are not in a position to give a clear-cut explanation of the workings of the iltizam system within the avâriz system in Karaman eyâleti. A more specific study of mukataa records in conjunction of avâriz and nüzul registers for Karaman eyâleti over the 17th century may be the most fruitful approach for this purpose. Due to the nature of the sources used, therefore, we will explore certain aspects of iltizam within the boundaries of avâriz-tax system. Having examined the entries in quite a number of registers we can say that the time duration for an iltizam of avâriz and nüzul collection in Karaman eyâleti was confined to just one year, over the entire period under the present study.

Relying on the information given in these particular registers we cannot determine how much money the tax-farmers when acting as a avâriz/nüzul collector actually collected, compared to the money with which they delivered to the state treasury. Since it was illegal to collect more tax then required therefore, if the real amount of the money collected was higher than what was expected, then the tax-farmers may have not reported it, or would have hidden the real amount. In this regard, without presenting an archival evidence/document Josef Matuz argued that the central government turned a blind eye to this practice, because of its own interests. A more specific study of mukataa records in conjunction of avârizhâne registers for Karaman eyâleti over the 17th century may be the most fruitful approach for this purpose. Our study here relies mainly on the avârizhâne and bedel-i nüzul registers which presents data on the nature of iltizam; whether it was for the cash avâriz or bedel-i nüzul, the mültezim's identity, whether they were a Muslim or a non-Muslim, the dates and the amount of advanced payments if they were made, the names of kefils/guarantors if they
were recorded in the document, and some additional information such as the change of mültezim, or the nature of the collection. All of this information that is available in our sources will be useful in putting together a full picture of iltizams in the avâriz system in Karaman eyâleti, and assessing, to a limited degree, the economic and personnel changes that occurred over time.

As it has already been pointed out by a number of scholars, the Ottoman administration of revenue in the middle of the 16th century did not demand the payment for the avâriz tax collection/tax-farming in advance. During this period iltizams could also have been awarded without kefîls/guarantors. If it had been paid in advance, there would have been no need for appointing wealthy guarantors.9 As far as avâriz and nüzul levies are concerned from the mid-17th century onwards the appointments of avâriz and bedel-i nüzul collectors in advance, were connected to payments made in advance. There are a number of cases, which will be presented in detail below, in the avârizhâne defters to support this.

Table 1 below displays the advance payment for avâriz and nüzul collection in Karaman eyâleti as a whole, during the second half of the 17th century. It becomes immediately clear from the table that the advance payments were not fixed, and were left open for certain arrangements according to the conditions based on the central government's expectation. For example, the first register used, indicates that the advance payments were made both for the cash avâriz and bedel-i nüzul collection in the province, while some other registers show that advance payment was made for either the cash avâriz or nüzul separately, or both. As appears from the table below that there is no consistent picture for the advance payments over time. As far as we can tell from the entries in a number of avârizhâne registers, the advance payments were made both for the cash avâriz and bedel-i nüzul in the years 1658, 1674, 1675 and 1678. Sometimes there is no information or indication in the register to suggest whether or not such payments were made for the collection of avâriz and nüzul levies though the collection itself was carried out. Relying on the existing information we can also suggest that there is no link between the money collected and the advance payments. The lowest advance payment ever made for the cash avâriz collection in the province, for the year of 1691, was 240,000 akçe.

As it is already known that from the establishment of the Ottoman empire, anyone who was financially wealthy and secure, no matter what religion or ethnic group they came from, could be entrusted with an emanet or iltizam.10 As a result of this policy, a great number of Jews and
Christians took part in the very profitable business of tax-farming. As far as the entries in the avâriz and nüzul registers are concerned, there was no non-Muslim involvement as mültezim for the avâriz and nüzul collection in Karaman eyâleti in the 17th century. All listed people are Muslim by name, though they may not have been born into a Muslim family.

The question to bear in mind is what was the mültezims/tax-farmers’ interest for being actively involved with an iltizam? This question can be answered only after we have acquired data on the mültezim’s income of two kinds, contrasted to each other. For example, if the mültezims's earning was much higher than a 'modest' assumption below it, then he can be considered corrupt. It is not clear from the entries in the registers what the amount of money being earned was, by these individuals, or being given to them as a salary, since it has not been mentioned in the documents, in great detail. However, from the earliest entries in these registers, we know that until the first half of the 17th century the collectors/mübasirs of the avâriz and nüzul levies received from 7 to 26 akçe as a daily payment. In the case of certain people this amount increased up to 50 akçe per day, according to their ranks or status, although it is quite difficult to prove this. If we accept that an average payment was of 15 akçe per day, then consequently the annual salary would be 5475 akçe. Considering this fact, it provides an interesting insight into the Ottoman tax-farming system.

Table 1: Advance payment in the Province of Karaman, 1658-1700

<table>
<thead>
<tr>
<th>Register</th>
<th>Date</th>
<th>Payment in akçe</th>
<th>Payment in yük/kise akçe, gurus</th>
</tr>
</thead>
<tbody>
<tr>
<td>MM3810</td>
<td>1068/1658</td>
<td>1,000,000</td>
<td>25 kise akçe</td>
</tr>
<tr>
<td>MM3354</td>
<td>1074-75/1665</td>
<td>600,000</td>
<td>6 yük akçe</td>
</tr>
<tr>
<td>MM2783</td>
<td>1075/1665</td>
<td>500,000</td>
<td>5 yük akçe</td>
</tr>
<tr>
<td>MM3836</td>
<td>1078/1668</td>
<td>800,000</td>
<td>8 yük akçe</td>
</tr>
<tr>
<td>KK2651</td>
<td>1079/1669</td>
<td>800,000</td>
<td>8 yük akçe</td>
</tr>
<tr>
<td>KK2653</td>
<td>1080/1670</td>
<td>500,000</td>
<td>5 yük akçe</td>
</tr>
<tr>
<td>MM2412</td>
<td>1083/1673</td>
<td>400,000</td>
<td>4 yük akçe</td>
</tr>
<tr>
<td>KK2659</td>
<td>1084/1674</td>
<td>1,200,000</td>
<td>12 yük akçe</td>
</tr>
<tr>
<td>MM2505</td>
<td>1085/1675</td>
<td>1,000,000</td>
<td>25 kise akçe</td>
</tr>
<tr>
<td>KK2665</td>
<td>1086/1676</td>
<td>1,000,000</td>
<td>10 yük akçe</td>
</tr>
<tr>
<td>MM3830</td>
<td>1086/1676</td>
<td>1,200,000</td>
<td>10,000 gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM3841</td>
<td>1088/1678</td>
<td>1,200,000</td>
<td>12 yük akçe</td>
</tr>
<tr>
<td>MM3909</td>
<td>1089/1679</td>
<td>3,600,000</td>
<td>3 yük esedî gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM2805</td>
<td>1097/1687</td>
<td>540,000</td>
<td>4500 gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM9480</td>
<td>1100/1689</td>
<td>360,000</td>
<td>3000 gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM2793</td>
<td>1103/1691</td>
<td>240,000</td>
<td>2000 gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM3807</td>
<td>1108/1696</td>
<td>600,000</td>
<td>5000 gurus (1esg=120 akçe)</td>
</tr>
<tr>
<td>MM3820</td>
<td>1111/1699</td>
<td>352,000</td>
<td>4000 gurus (1esg=88 akçe)</td>
</tr>
</tbody>
</table>
It is possible to present here what the actual documents inform us on the advance payments. In MM3810 register, dated 1070/1660, it records the avârizhânes of the provinces both in Rumeli and Anadolu. There is the name of a certain gümrük emini Siyavus Aga, as the collector of the avâriz taxes in the province of Karaman for the year 1068/1658 who had paid 25 kise (25 x 40,000 = 1,000,000 akçe) in advance for the collection of avâriz and bedel-i nüzul levies. Another entry, in KK2653 Anadolu ve Rumeli eyâletleri avârizhâneleri defteri, dated 1080/1670, also indicates that payments had been made in advance of the actual collection. Defterdar Pasa Agalarından Osman Pasazâde Ahmed Bey had paid 5 yük akçe (5 x 100,000 = 500,000 akçe) in advance in order to be able to get the avâriz collection certificate in Karaman eyâleti for the given year. Later on it happened that his collection certificate was taken away for some unknown reasons, and someone by the name of Sadriazam Kapu Kethûdâsi Ali Aga was assigned to the avâriz collection of the province. We are not able to find out the amount of money he had paid in advance, although the text mentions that he had to pay for this job, but it does not give any further details. For this reason, it is not possible to make a comparison between the two payments for the same province.

In MM3354 Anadolu ve Rumeli eyâletleri avârizhâneleri bedel-i nüzul defteri, dated 1074/75-1665, an imperial degree has been given to the Bostancilar odabasisi Mehmed Aga (the man in charge of the imperial guards or commander of the imperial guards) who had paid 6 yük akçe (6 x 100,000 = 600,000 akçe) in advance for bedel-i nüzul collection in Karaman eyâleti. Another entry in MM2783 Anadolu ve Rumeli eyâletleri avârizhâneleri defteri dated 1075/1665 indicates that payment had been made in advance for the avâriz collection in Karaman eyâleti for the given year. He had to pay 5 yük akçe (5 x 100,000 = 500,000 akçe) in advance. It seems, however, that he either did not, or could not, pay that amount of money in advance. What he did pay to the treasury is 2 yük and 90,000 akçe (2 x 100,000 + 90,000 = 290,000 akçe). For the remaining money, he was allowed to pay it in within less then a month's time.

In MM3003 register, dated 1076/1666, Hasodabasi Aga is assigned as the collector of both the avâriz and bedel-i nüzul for the province of Karaman of the given year. There is no mention in the text that he had to pay in advance for his appointment to this job. An entry in MM3836 register, dated 1078/1668, indicates that 8 yük akçe (8 x 100,000 = 800,000 akçe) payment had been made in advance by Hasodabasi Aga in Edirne for the avâriz collection in the kazas and livas within the entire province of
The register KK2651, dated 1080/1670, lists Kapu Kethüdâsi Ali Aga as the collector for the year 1079/1669. He had to pay the same amount of money that had been paid in the previous year, at 8 yük akçe. There is no indication in the document that Kethüdâ Ali Aga himself was able to pay that amount of money in advance since the advance, money was not paid by Kethüdâ Ali Aga, but from the imperial treasury (rikab-i hümayundan). It is quite possible that he was such a trusty person that the central government could have assigned him to this post without any personal payment for the avâriz collection. MM2790, dated 1082/1672, lists Ali Aga as the collector of the avâriz in the province of Karaman and there is no mention in the text whether or not Ali Aga did make an advance payment. What is mentioned in the text is that his collection was guaranteed by a certain Ismail Aga who was an inhabitant (sâkinân-i Kayseri) in the city of Kayseri. So, this is the first time that the potential avâriz tax collector had produced a guarantor to the central government in order to be able to perform the collection job for the province of Karaman. In the iltizam system, however, it is not unusual to see such situations like this, but as far as our sources are concerned this is the exceptional case, since there is no other example up to this register we could refer to.

MM2412, dated 1083/1673, lists Abdulmuin Aga, a member of standing army (ulufeli) in the liva of Içil as avâriz collector; he had paid 4 yük akçe (4 x 100,000 = 400,000 akçe) in advance for performing the avâriz collection in the province. KK2659 register, dated 1084/1674, informs us that Mahmud Aga had paid 12 yük akçe (12 x 100,000 = 1,200,000 akçe) in advance for both avâriz and bedel-i nüzul for the year 1083/1673.

An entry in MM2505 register, dated 1085/1675, indicates that Mahmud Aga, kethüdâ of the mirahur-i evvel Ibrahim Aga had paid 25 kise akçe (25 x 40,000 = 1,000,000 akçe) in advance for the collection of both avâriz and bedel-i nüzul for the year 1084/1674. An entry in KK2665 register, dated 1086/1676, indicates that mirahur-i evvel Ibrahim Aga who was listed as an acting collector of both avâriz and bedel-i nüzul in the province for the year 1085/1675 had paid 10 yük akçe (10 x 100,000 = 1,000,000 akçe) in advance. Another entry in MM3830 register, dated 1091/1680, lists Mustafa Aga as avâriz and bedel-i nüzul collector for the year 1086/1676 in the province of Karaman, and he had paid 10,000 gurus, or 1,200,000 akçe, in advance. This means that 1 gurus is equal to 120 akçe. From this calculation 10,000 x 120 = 1,200,000 akçe. Hamza Aga who was the 'man' of mirahur-i evvel Ibrahim Aga acted as a guarantor on behalf of Mustafa Aga before the central government.

MM3841 register, dated 1088/1678, lists Mehmed Aga, the 'man' of Altuniçok Ali Aga and an
inhabitant of Ilgin, as the avâriz and bedel-i nüzul collector for the province of Karaman for the year 1087/1677. Mehmed Aga had paid 12 yüz akçe (12 x 100,000 = 1,200,000 akçe) in advance for both the avâriz and bedel-i nüzul collections. It is clear from the text that a certain Hayrullah Aga acted as a guarantor on behalf of Mehmed Aga, before central government.  

MM3909 register, dated 1089/1679, lists Ömer Aga as the collector for the province of Karaman for the year 1088/1678, and that Ömer Aga had paid 3 yüz esedi gurus (3 x 100,000 = 300,000 esedi gurus; 300,000 x 120 akçe = 3,600,000 akçe) in advance, in order to be able to act as avâriz collector for the province. It is clear from the available information given in the text that Ömer Aga did not collect bedel-i nüzul for the year in question, and that the former mütesellim (deputy lieutenant-governor and local collector of taxes and tithes) of the province of Saruhan acted on behalf of Ömer Aga as guarantor. MM2805 register lists Halil Aga as the avâriz collector for the province in the year 1097/1687. Halil Aga had paid 4500 gurus (120 x 4500 = 540,000 akçe) in advance, for the collection. Bezzasitani Mustafa Aga, who was a resident of Hocapasa in Istanbul, acted as a guarantor for him. Entries in MM9480 register show that el-hac Halil Aga had paid 3000 gurus (120 x 3000 = 360,000 akçe) in advance for the avâriz collection in the entire province in the year 1100/1689. 

An entry in MM2793 register dated 1103/1691 shows that Mustafa Aga had paid 2,000 gurus (120 x 2000 = 240,000 akçe) in advance for the collection of avâriz and bedel-i nüzul levies in the province of Karaman for the year in 1104/1692. Two people, namely Osman Aga and Hüseyin Aga were registered in the document as his guarantors. Another entry in MM3807 register, dated 1108/1696, lists Kara Saban Aga, an inhabitant of Kayseri, as the avâriz and bedel-i nüzul collector in the province of Karaman for the 1107/1695. Kara Saban Aga had paid 5,000 gurus (120 x 5000 = 600,000 akçe) in advance for the collection. Abdulkerim Aga, treasurer of Köprülüzade Mustafa Pasa, and (…) Aga was his guarantor. MM3820 register dated 1111/1699, indicates that el-Hac Mehmed Efendi had paid 4,000 gurus (88 x 4000 = 352,000 akçe) in advance for the avâriz and bedel-i nüzul collection in Karaman eyâleti for the year 1110/1699. 

3- Conclusion

The registers are where all the appointees to avâriz and nüzul levies are recorded by their name, and the registers provide the data on which our research for this paper is based. We have seen that the tax-farmers of avâriz
and nüzul levies had various social origins. But the relative importance of these origins changed over time and also the status of the avâriz and nüzul candidates that they held before attaining those of the avâriz and nüzul collectors, also is recorded as some change.

The present study shows that there was no non-Muslim involvement recorded in the registers as either the collector or mültezim/tax-farmer for the avâriz and nüzul levies in the province of Karaman in the 17th century, though non-Muslims may have been involved in this job in some other parts of the empire, during the same period.

As far as the advance payment is concerned, there appears to be no clear pattern of advance payment scheme that developed over time. In some cases the mültezims had to pay an advance payment for both the cash avâriz and bedel-i nüzul. The simple fact appeared of advance payments being apparently required from c.1658 onwards, while it was not required previously at all. The maximum advance payment made that is recorded in the registers was 3,600,000 akçe which occurred in 1089/1679, while the minimum was 240,000 akçe which occurred in 1103/1691.

The time duration for all the iltizams for avâriz and nüzul levies in the province was limited to one year. As has already been shown, in some cases the mültezims had to produce one or two guarantors, while in other cases they did not. Most collectors of avâriz and nüzul levies, and those of mültezims, appeared in person to collect the levies. It should also be noted here that occasionally an officially appointed collector delegated the task to a subordinate, and this was recorded in the registers.
References

A. Archival documents

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2. Avarizhâne Registers in Maliyeden Müdevver Classifications [MM]

B. Studies


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FOOTNOTES


2. Layos Fekete, the well-known Hungarian historian of the Ottoman studies disagreed with this opinion, in so far as he declared the view that in the case of iltizam, one cannot speak of tax farming. For an evaluation of Fekete's view on Ottoman Ilitizam see Josef Matuz's work below.


4. "Yeniçeri ocagi zaditlerine umumiyetle 'aga' denilirdi." Cited in Mehmed Zeki Pakalin, Osmanlı Tarih Terimleri ve Deyimleri Sözlüğü, vol.1, (İstanbul 1946): 231-291; For a published summary mukataa register with additional comments see Rhoads Murphey, Regional Structure in the Ottoman Economy: A Sultanic Memorandum of 1636 A.D. Concerning the Sources and Uses of the Tax-Farm Revenues of Anatolia and the Coastal and Northern Portions of Syria, (Wiesbaden, 1987).


Matuz, "The Ottoman Institution of the Iltizam": 247; Darling, *Revenue-Raising*: 156.


Josef Matuz' study indicates that some clerks but not all, involved in *mukataa* in the 16th century were paid 50 *akçe* per day. See Matuz, "The Ottoman Institution of the Iltizam": 248.

More on this, see Süleyman Demirci, "Collectors of avâriz and nüzul levies in the Ottoman Empire. A case study of the province of Karaman, 1621-1700", forthcoming paper.

"Der Eyâlet-i Karaman Gümürk enimi olan Siyavus Aga'ya eyâlet-i mezburun avâriz ve bedel-i nüzul peksimed mühimmati içün yirmibes kise pesin ile emr ve defteri verilmsidir fi gurre-i Rebiülahir sene 1068" MM3810: 44.


"Der Eyâlet-i Karaman Beysehirden maadasi 5 yük akçe pesin ile odabasiya ferman olunmsdur fi 8 Saban sene 1074. 2 yük 90,000 akçe pesini teslim-i hazine olub maada pesin mah-i Ramazanin 15. gününe degin isticvab getürmek şartıyla emr ve defteri bostancilar odabasisi Mehmed Aga tarafından kuck Hasan Ag'a emr ve defteri verilmsidir fi 25..." MM2783.

"Der Eyâlet-i Karaman 8 yük akçe pesin rikab-i hümayundan verilmek üzere Kapi Kethüdasi Ali Ag'a emr ve defterleri gönderilmsidir fi 27 Saban sene 1079." KK2651: 19.

"Der Eyâlet-i Karaman Eyâlet-i mezburun vaki kadiliklarin emir ve defterleri Edirne'de 8 yük akçe pesin teslim eylemek üzere bil-fiil Hasodabasisi Mekremetlü Aga gönderilmsidir fi 14 Ramazan sene 1077." MM3836: 37.

"Der Eyâlet-i Karaman 8 yük akçe pesin rikab-i hümayundan verilmek üzere Kapi Kethüdasi Ali Ag'a emr ve defterleri gönderilmsidir fi 27 Saban sene 1079." MM2790.

"Der Eyâlet-i Karaman Saadetlu Kasim Pasa Hazretleri tarafından 4 yük akçe pesin ile ulufeli müteferrikalarından Içilde sakin Abdulmuin Ag'a emr ve defteri verilub ma'ruf ve naim olmaga üzere kayd oluna deyu ferman olmagn emr ve defteri verilmsidir fi 24... sene 1083." MM2412: 39.

23 MM2505: 42.


27 Cf. Sevket Pamuk, Osmanlı İmparatorlukunda Paranın Tarihi, (Tarih Vakfı Yurt Yayınları 73, İstanbul 1999):152 (Table 8.3).


30 "Der Eyālet-i Karaman Sadr-i âli kapucular kethüdasi Ismail Aga’nın dâyîni Ismail Aga ve deruhde iden Halil Aga biraderi Haci Veyis kefaletiyle 3000 gurus pesin ile el- hac Halil Aga’ya ba-ferman emr-i defteri verilmsdir fi 2 Zilkade sene 1100." MM9480: 68.


32 "5000 gurus pesin ile Kayseri sâkinlerinden Kara Saban Agaya ... Zade Merhum Mustafa pasa hazinedari Abdullah Aga kefaletiyle ve sabik Beysehir ... Hüseyin Efendiye tabi ... Aga kefaletiyle ba-ferman-i serif merkum Saban Aga’ya emr ve defteri verilmsdir. Fi 18. Safer sene 1107." MM3807: 33-34.

33 "4000 gurus pesin ile ...-i evvel ... el-Hac Mehmed Efendiyve emr ve defteri verile deyu ferman sadir olmaglà emr ve defteri verilmsdir. Fi 16 Receb sene 1110." MM3820: 29-31.