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## FINANCIAL ASPECTS OF THE TANZIMAT

by Sina Akşin

### 1. The Military Problem in the Ottoman Empire

It has often been asserted, and rightly so, that the Ottoman empire was a military state, that one of the most important functions of the Ottoman government was to wage war. It is also clear that until about the end of the 16th century, war was a 'profitable business' for the Ottomans. Towards the end of that century, the pace of conquest slowed down and then halted. From that moment and especially after the second siege of Vienna in 1683, which marked the beginning of territorial losses, war became an 'unprofitable business' for the Ottomans. Therefore, during the 18th century the Ottomans lost interest in war and generally tried to avoid it. There is no doubt, it seems to me, that the degeneration of the Ottoman military machine that began at the end of the end of the 16th century and attained incredible proportions in the following centuries, was a function, not of moral or social decadence, but rather of loss of interest in the army (and in war). Under these conditions, when wars did occur, they had disastrous effects. In the early period of Ottoman expansion, the army had consisted for the most part of the mounted provincial army. The kapıkulu soldiers, of which the janissaries were the most important corps, had a monopoly of firearms and were relatively few in number. As the provincial army was not paid, but dependent on the taxes that were mainly paid in kind by the peasantry of the provinces, the upkeep of the Ottoman army was a relatively 'inexpensive' affair. However, the spread of firearms, because it tended to render the cavalry obsolete, necessitated the expansion of the kapıkulu corps, who were paid in money. The financial problem brought about by this situation was solved in two ways. The timars (fiefs) of the provincial army were gradually turned over to tax-farmers to provide money for the treasury<sup>1</sup>). On the other hand, in spite of the frequent debasement of Ottoman coins, by making insufficient pay increases, the charge of the increased number of kapıkulu on the treasure was kept low. Of course, in many instances the low pay of the kapıkulu led to rebellion. It seems, however, that a good number of the kapıkulu found long-term solutions to their financial plight. First, they began to resort to extorting money from

shopkeepers (balta asmak). Next, they themselves began to go into business. In war-time they went to war (some of them), in peace-time they kept their shops<sup>2)</sup>. This state of affairs may have been financially sound, in other words, the kapıkulu army was 'economical', but militarily it was a disaster. In war-time, the kapıkulu that did go to the front, even if they were numerically superior, very often turned and fled soon after engaging in battle. The reason is simple. They did not have training. They probably went to the front with the best of intentions, but because they lacked training, they also lacked the nerve (or the robot-like qualities) that only regular military training could give them. In that age, war meant armies marching with cool determination (if they could manage it) towards each other, while each side shot down or blew up soldiers from the other side. It took nerve to be able to march on under that rain of fire (the development of firearms did not yet make it imperative for the infantry - as it was to be later on - to lie down on (or in) the ground when they were not dashing - instead of marching - forward).

In the time of Selim III, the military question became a matter of serious concern for the young monarch. The reasons for this are not difficult to ascertain. In the first place, with the Treaty of Küçük Kaynarca in 1774, the Ottomans for the first time lost Moslem territory. Secondly, the wars of the French Revolution brought a long period of nearly continuous warfare and upheaval to Europe (which could easily be designated as World War I). Beginning with the Napoleonic invasion of Egypt in 1798, the Ottoman Empire also became at various points actually involved in the war. Thirdly, the feudal âyan class, which effectively controlled the Ottoman provinces, reached at the end of the 18th century the apogee of its power, correspondingly weakening the center. So much so, in fact, that in that particular point the Empire was facing the likelihood of a centrifugal dismemberment at the hands of the âyan. All these reasons called for the creation of an effective military force, at least enabling the Empire to preserve its integrity. Thus we have the creation of the trained Nizam-ı Cedid army in the reign of Selim III, an experiment which ultimately failed. For this, it was necessary to create a new treasury - the İrad-ı Cedid Hazinesi - which is probably the reason for the lack of popular enthusiasm for the new army.

Indeed, a professional army kept in the barracks for continuous training meant a great increase in military expenditure. It has been estimated that an infantryman of the Asakir-i Mansure-i Muhammediye, the new army created upon the abolition of the janissary corps in 1826, received a monthly salary of 15 kuruş, whereas janissary monthly pay was about 3.5 kuruş<sup>3)</sup>. Thus, once again, military reform meant new financial exactions from the people. About a 30% increase in cizye was decreed<sup>4)</sup>. Further, and more important, a tax called ihtisap resmi was

imposed on tradesmen. This tax had previously existed. Now, it became much more comprehensive and the rates were also sensibly increased. With its very insufficient bureaucracy, the treasury had much difficulty in collecting this tax. To facilitate its collection, the system of monopolies, yed-i vahit, was extended. In spite of this, apparently the tax had a somewhat complicated and/or confused character, for it gave rise to many disputes and even caused a revolt in Damascus. It is possible that the unpopularity of the Mahmut reforms (and the popularity, at least in the beginning, of Mehmed Ali Paşa in Anatolia and Syria) had a great deal to do with the ihtisap resmi. This accounts for the fact that following İbrahim Paşa's repeated victories over the Ottoman army in 1831-33, at a time when his army had advanced as far as Kütahya, Mahmud felt constrained to moderate the burden of ihtisap resmi (December 1833). Again, following the defeat at Nizip on the 24th of June 1839, steps were taken which almost completely dismantled this tax<sup>5)</sup>.

## 2. İltizam and Yed-i Vahit

These are two institutions that the Tanzimat Fermanı abolished or tried to abolish. İltizam means tax-farming and we saw above, how timar lands were gradually transformed into land that was tax-farmed. Tax-farming as a method of tax-collecting was very unsatisfactory. In the first place, it meant that the state gave away a certain proportion of the taxes as a profit to the tax-farmer. In the second place, the auction which determined the highest bidder to whom the taxes of a certain locality were farmed out, was very often a rigged affair where all kinds of corrupt practices took place. Thirdly, the tax-farmer, because he had an interest in collecting the maximum amount of taxes, used every kind of pressure - including police forces which were placed at his disposal - to maximize his collection. Very often, it seems, he collected more than his due, in other words, he practiced extortion. In the words of the Tanzimat Fermanı: "...an instrument of destruction which has never produced useful results, where the civil and financial administration of a locality is delivered to the arbitrary action of a single man, perhaps to his iron hand of compulsion and subjugation. If this man is not a good person, he will only look to his interest and all his actions will be unjust and oppressive". Nevertheless, where the peasantry lived for the most part in the non-monetary economy, and therefore had to be taxed in kind, and/or where the bureaucracy was not developed enough, iltizam was a necessity. The other alternative was a reversion to the timar system, but this would mean a decrease of the state's monetary revenues. As indicated earlier, it was precisely to increase its monetary revenues that the state began to dismantle the timar system<sup>6)</sup>.

Yed-i vahit was another traditional fiscal instrument. The government would

grant the monopoly of commerce to a certain person who in return had to pay the government for this concession. Thus, this was a source of revenue for the state. Foreign merchants disliked this monopoly system because the monopolist could impose his high prices on them. In this respect, perhaps, it was beneficial for the Empire. It was thanks to yed-i vahit that Mehmet Ali was able to create a relatively modern economy. As indicated earlier, parallel to the creation of the Mansure Army in 1826, application of the yed-i vahit was expanded to facilitate the collection of ih̄tisap resmi. However, another, negative, aspect of yed-i vahit was the imposition of low prices by the monopolist on the producers<sup>7)</sup>.

### 3. Financial Reform at the Beginning of the Tanzimat

Probably one of the most momentous decisions of the Tanzimat was the abolition of iltizam. Preparations to this effect had already started under the reign of Mahmut II, during the foreign ministry of Mustafa Reşit (July 1837-August 1838). To this purpose, a general survey had been started in Bursa and Gallipoli<sup>8)</sup>. After the declaration of the Tanzimat, the country 'plunged' into reform with the appointment of muhasşils to sancaks, with extensive authority for the direct collection of taxes. Further, kadis and valis, as well as all the other officials, because they would henceforth receive regular salaries, were to refrain from collecting fees and taxes for themselves. Either these were abolished or else they were to be collected by the state. The fiscal reforms of the Tanzimat were such a radical departure from previous practice, and the country was so unprepared for them, that failure was a foregone conclusion. Nevertheless, for two years Mustafa Reşit persevered. Punishment was meted out to corrupt officials of all ranks and many of these were the muhasşils themselves<sup>9)</sup>. Unfortunately, Reşit did not have the trained personnel to apply the reforms. Tax-farmers, bankers and many officials constituted an important vested interest who wanted a return to the former status quo. The direct collection of taxes in kind necessitated warehouses for the storage of agricultural products and a commercial flair on the part of the muhasşils for the profitable sale of these products - all of which were lacking<sup>10)</sup>. Reşit had the "sideways force" of the British behind him, but another "sideways force" trying to counteract the British influence was, apparently, no other than Metternich himself, who was counselling Ottoman statesmen to "remain Turk and disregard Western public opinion"<sup>11)</sup>. On March 3, 1841, Reşit was dismissed and the reforms were ended. Because of the vested interests involved, it is not very clear how profitable or unprofitable the experiment in direct taxation had been. Mustafa Nuri in one place writes that in spite of 4 years of efforts on the part of Finance Minister Saffetî Paşa (1841-5) as well as of his successor Nafiz Paşa

(1845-6), the net result could not be ascertained. In another place, however, he maintains that with the Tanzimat, the income of the State suddenly increased two-fold, but that expenses increased likewise<sup>12)</sup>. Another reform that shared the fate of the abolition of iltizam was ending the indirect collection of cizye. With this reform it had been decreed that the heads of non-Moslem communities would themselves do the collection<sup>13)</sup>. Nevertheless, it cannot be said that the attempt at reform in 1839-41 was entirely in vain. From then on lip-service was paid to the idea of abolishing iltizam, efforts were made to alleviate its abuses, it was recognized as an evil, albeit a necessary one.

Another important question raised by the Tanzimat Fermanı was that of corruption bribery. According to Ahmet Mumcu, in a feudal or medieval context, the state was considered the property of the monarch. Officials were appointed not to serve the people, but the monarch. The income of the state was for the upkeep of the monarch's person and his army. He did not pay his officials salaries, but he assigned them incomes. This meant that the official had to go out and collect money from the people for actual or fictitious services. The official also had to 'buy' his position from the monarch. This resulted in the exploitation of the people. What made the Ottoman system worse, was the fact that, beginning from the end of the 16th century, it became a rule that officials like beyler-beyis (valis), sancakbeyis (mutasarrıfs) would be appointed for a period of about one year<sup>14)</sup>. For instance, during the 141 years which Hungary was under Ottoman rule, there were 98 appointments to the position of beylerbeyi<sup>15)</sup>. There are various explanations for the policy. According to Fekete, one reason was the great number of children high officials had because of the harem system, and therefore, the great competition for jobs. Another reason may have been the desire to prevent these high officials from 'striking roots' in the provinces, thus becoming feudal lords<sup>16)</sup>. A third reason which comes to mind is that this system was a handsome source of income for the Sultan and other high officials in the capital. Though the system of bribery was roundly condemned in the Tanzimat Fermanı and it was declared that all officials would be provided with adequate salaries<sup>17)</sup>, it seems that the practice continued throughout the Tanzimat. Not only that, but the policy of short appointments reached grotesque proportions during the later years of the reign of Abdülaziz<sup>18)</sup>.

Another reform initiated during the Tanzimat was the abandonment of important royal revenue to the state treasury by a ferman of Abdülmecit in 1840. These were: 1) the has of the Sultan and of the princesses, 2) escheated property controlled by the Palace, 3) revenue from Egypt, 4) Palace mines, 5) all agricultural estates except five, and these were to pay taxes. The income from hases had originally been used to pay the salaries of the janissaries. In return

for this sacrifice, the treasury was to pay an appropriation of 12500 keses or 6,250,000 kuruş to the Sultan and 750 keses or 375,000 kuruş to the Sultan's mother (monthly) and the same amount to the princesses living outside the Palace<sup>19</sup>). This was a seemingly very important, almost revolutionary step. Only in appearance though, because neither Abdülmecit nor Abdülaziz could bring themselves or their Courts to understand that they were not to exceed the limits of their appropriations. Or rather, perhaps they understood the necessity but could not practice the necessary discipline to this effect. In actual fact, for reasons that will be enumerated below, the Palace, which before the Tanzimat had practiced a policy of relative restraint in its spendings, now went on a spending spree.

#### 4. Foreign Debts and Bankruptcy

Until 1854, the Ottoman Empire did not contract a foreign debt. That year, for the first time, it contracted a foreign debt to meet expenses arising from the Crimean War. The interest was 6% of the nominal value of the bonds. From then on, until the bankruptcy of 1875, 15 foreign loans were floated - on the average, nearly one loan every 1.5 years. As time went by and Ottoman credit fell, conditions became more extravagant - interest rates rose as high as 9% (1872) and issue prices dropped to as low as 32 1/8% (1870)<sup>20</sup>). The amounts actually received by the treasury would often be much lower than the issue prices because of underwriters' commissions (about 6%). The story of Ottoman foreign debts is a fantastic one. One cannot but marvel at the seemingly obvious senselessness of borrowing under such onerous terms. The more so because these loans were, with one exception (the railway loan of 1870) never utilized for economic investment, but were used to service previous debts<sup>21</sup>), to pay salaries, Palace expenditures (including the building of new palaces), buy warships and armaments. Some Ottoman governments probably understood that they would be considered more creditworthy if they promised economic investment<sup>22</sup>). In March 1861, one of the reasons put forth by the press to explain the necessity for a new issue of banknotes, was the building and repair of roads, ports and canals to develop agriculture<sup>23</sup>). Pakalın mentions a loan for over 10 million liras initiated under the Grand Vizierate of Mütercim Rüştü Paşa (1872-3) with the purpose of extending the railroad beyond İzmit and to build waterworks for İstanbul. Apparently the loan was finally floated in the time of Şirvanizade Rüştü Paşa (1873-4), but of the resulting sums nearly 4 millions were spent on the construction of Çırağan Palace and the rest was frittered away<sup>24</sup>).

Cevdet Paşa has an interesting explanation for the wastefulness that pervaded the Palace and higher circles<sup>25</sup>). After the death of İbrahim Paşa, governor of Egypt, his successor Abbas I established cordial relations with the Porte.

The result was that Egyptian high society flocked to İstanbul. Here they started living in a luxurious, alafranga style which very soon was imitated by the Paşas of İstanbul. (The monthly expenses of Ali Paşa, who was tempted to do the same, reached 3-4000 liras.) This soon spread to the Palace. Formerly princes and women of the Harem were not allowed to go out. Now they could do so. They began to spend recklessly. Their servants, when they were sent to do the shopping, would engage in all sorts of corruption. In 3 years the Palace accumulated a debt of 1,500,000,000 kuruş. Cevdet makes it clear that Western style in architecture, furniture, table services and dress<sup>26)</sup> played their part in creating financial chaos. Western buildings and furniture were incomparably more elaborate than their traditionally Turkish counterparts. (For instance, the Palace of Topkapı is very modest when compared with the Tanzimat Palace of Dolmabahçe.) But it must be pointed out that because Cevdet wrote his Ma'rûzat upon the orders of Abdülhamit, it was 'natural' and politic for him to start off blaming the Egyptians and the Paşas for the extravagant life of high society. Whatever the origin of the extravagance, Cevdet's account makes it quite clear that the financial disaster was the work of the Palace. Indeed, Abdülmecit himself was very certain as to the responsibility of the Court. When the crisis first became apparent in 1858, he sent word to his daughter Münire Sultan that he would not only scold them, but have them beaten. He also dismissed all Damat Paşas from their duties. His indignation as regards members of the government was for not having done anything about this sorry state of affairs.

One other question which comes to mind is why, in the face of a rather obvious progress towards bankruptcy, Europeans continued to lend money to the Empire. This can be partly explained by "speculative fever". Another explanation is that, for each loan, certain specified state revenues were pledged in guarantee. Bondholders and their governments must have felt that with the Ottoman Empire being a semi-colony held 'in common' by European Powers, they would be able, somehow, to obtain satisfaction. Already in the 50's and 60's steps were taken to control the finances of the Empire. These were to culminate eventually in the Ottoman Debt Administration which was organized to collect earmarked revenues in order to service foreign debts.

The Ottoman government, to inspire confidence in its creditors - Fuat Paşa had uttered his famous maxim: "This Empire cannot exist without borrowing" - tried to adopt certain European budgetary practices. The first was the decision to have a yearly budget. This was promised in 1862 and put into practice in 1863-4. In preparing the first Ottoman budget, Finance Minister Mustafa Fazıl Paşa 'made sure' that the budget showed a surplus, "so as not to frighten" Abdülaziz. This kind of fictitious budget continued through the years. The same can be said of the seriousness of the Court of Accounts (Divan-ı Muhasebat)

created in 1865-6<sup>27)</sup>. It was only after the Constitutional Revolution of 1908 that modern financial practices were adopted in earnest.

When the Ottoman government became obliged to declare its bankruptcy in 1875, it came face to face with an uproar probably much greater than it had expected. According to the Paşas of the Tanzimat, the Palace was responsible for the situation. The question was, how could the spending of the Sultans be controlled? This had been a perennial problem of European monarchy in its later stages. Now, with the scandal of 1875, the Paşas - or a certain number among them - felt that they had to do something about it. For this they decided to depose Abdülaziz. Beyond that, they were divided. Hüseyin Avni Paşa and his friends found the solution in concentrating de facto power in the Sublime Porte and making a puppet of Murat V (incidentally, this was perhaps the main reason for his insanity). Midhat Paşa and his friends, on the other hand, were for an institutional solution - the European solution - namely, election of a parliament. Just as in Europe, political representation was being proposed as the remedy for monarchical extravagance<sup>28)</sup>.

The parliamentary solution had a brief triumph, followed by the clampdown of Abdülhamit's despotism in 1880<sup>28a)</sup>. It is interesting to note that following the trauma of 1875, his regime, after the obligatory surrender to the bondholders through the creation of the Ottoman Public Debt, remedied a certain number of the most glaring faults of his two predecessors. However, he practiced another abuse that was also on a 'majestic' scale. By fair means or foul, he built in his own name a huge empire of real estate<sup>29)</sup>. Thus, as with Abdülmecit and Abdülaziz, he found the well-nigh 'unlimited' financial means to practice his own type of extravagance: the Hamidian despotism. This model of government was a rejection of 3 previous models - the Tanzimat model of Sublime Porte autonomy, the Hüseyin Avni model of Sublime Porte dictatorship, the Midhat model of parliamentary rule - and a reversion, as he himself is reported to have explicitly declared, to the pre-Tanzimat practice of Palace despotism<sup>30)</sup>.

##### 5. Conclusion

The model of change proposed in the Tanzimat Fermanı was a very ambitious one indeed. Unfortunately, and perhaps naturally, it failed to bring about all of the promised changes. Nevertheless, it provided an impetus and a potential which culminated in something quite beyond what the Tanzimat had envisaged, namely, the Constitution of 1876. The element of sideways force which supported the Tanzimat Paşas in their power struggle against the Palace is something that, with its clear meaning of foreign intervention, is unpalatable to modern Turkish minds sensitive to the dictates of the principle of independence. Be that as it may, two things can be pointed out: 1) The Tanzimat Paşas derived a good deal of

their standing and influence from the sideways force. However, to say that they were simply instruments or marionettes of this or that Power, seems an exaggeration. On the contrary, they represented a reality of Turkish social and intellectual life. 2) It also seems clear that the Tanzimat represent an important epoch in Turkey's progress. The Constitutional periods of 1876 and of 1908, which are increasingly 'authentic' movements compared to the Tanzimat, are obviously outgrowths of that period.

#### Notes

- 1) Cezar estimates that in 1527-8, income from timars constituted 37% of total state revenues, that in 1608 this had fallen to 27-30%. Y. Cezar, Osmanlı Maliyesinde Bunalım ve Değişim Dönemi (Alan Y.,-1986), pp. 39-40.
- 2) İ.H. Uzunçarşılı, Osmanlı Devleti Teşkilâtından Kapukulu Ocakları, vol. I (Ank. TTK, 1984), pp. 499-501.
- 3) Cezar, p. 246.
- 4) According to Bağış, increases in cizye were frequent and occurred in 1816, 1824, 1827, 1834. The cizye for merchants increased from 26 kuruş in 1816 to 68 kuruş in 1834. A.İ. Bağış, Osmanlı Ticaretinde Gayri Müslimler (Ank., Turhan K., 1983), p. 95.
- 5) Cezar, pp. 247, 250-2. I have pointed out elsewhere that the unpopularity of Mahmut's government, indicated by instances of treason or unwillingness to fight in the Ottoman-Russian War of 1828-30 and in the defection of the Ottoman fleet to Egypt in 1839, may have been caused by the abolition of the janissary corps. Another factor, of course, is the ih̄tisap resmi. Since many janissaries were also tradesmen, it is very probable that had the corps not been disbanded, they would have reacted violently to the ih̄tisap resmi. "1839'-da Osmanlı Ülkesinde İdeolojik Ortam ve Osmanlı Devletinin Uluslararası Durumu", Mustafa Reşid Paşa ve Dönemi Semineri (Ank., TTK, 1987).
- 6) Mehmed Genç, "Osmanlı Maliyesinde Malikâne Sistemi", O. Okyar, ed., Türkiye İktisat Tarihi Semineri (Ank., Hacettepe Ü.Y., 1975), p. 231. For an account of abuses in the iltizam system, see M.Z. Pakalın, Maliye Teşkilâtı Tarihi, vol. III (Ank., Maliye Bakanlığı Tetkik Kurulu Y., 1978), pp. 27 ff., 53-5, 396 (quoting Ahmet Mithat, Üss-ü İnkılab).
- 7) Du Velay notes that the application of yed-i vahit was so corrupt that its result was a decrease of cultivated land and the beginning of depopulation in the countryside. A. du Velay, Essai sur l'Histoire Financière de la Turquie (Paris, Arthur Rousseau, 1903), p. 60. It is true, of course, that

the imposition of low prices was more likely to occur at the hands of monopolists than of foreign merchants, unless the latter united to impose monopoly pricing or a single merchant in practice dominated the market.

- 8) R. Kaynar, Mustafa Reşit Paşa ve Tanzimat (Ank., TTK, 1985), p. 116.
- 9) H. İnalçık, "Tanzimat'ın Uygulanması ve Sosyal Tepkileri", Belleten, vol. 28 (1964) pp. 623-49.
- 10) Mustafa Nuri, Netayic Ül-Vukuat, N. Çağatay, ed. (Ank., TTK, 1979), p. 289
- 11) Ed. Engelhardt, La Turquie et le Tanzimat (Paris, A. Cotillon, 1882), vol. I, pp. 47-8.
- 12) M. Nuri, pp. 289, 304. Of course, it must be remembered that Saffetî was one of the representatives of the reaction to Reşit and the Tanzimat.
- 13) Pakalın, p. 28, M. Nuri, p. 292. M. Nuri explains that the patriarchs were unable to collect the cizye. Later, with the return of Reşit to power (1845), collection by the communities was restored and continued until the promulgation of the Islahat Fermanı, by which cizye was converted to bedel-i askerî (tax in lieu of military service).
- 14) A. Mumcu, Osmanlı Devletinde Rüşvet (Ank., A.Ü. Hukuk F.Y., 1969), pp. 299, 303-4.
- 15) L. Fekete, "Macaristan'da Türklerin Mülk Sistemi", İÜEF Tarih Dergisi, vol. 12, no. 16, Sept. 1961.
- 16) Mumcu, p. 303.
- 17) M. Nuri, pp. 292-3. See also E.Z. Karal, "Tanzimat Devrinde Rüşvetin Kaldırılması için Yapılan Teşebbüsler", Tarih Vesikaları, vol. 1, no. 1, June 1941.
- 18) For the period 1839-76 I have been able to ascertain about 43 appointments to the post of Minister of Finances. The number of persons involved was 23. Thus, during the 37 years of the Tanzimat, the average length of tenure was about 0.86 years. During the reign of Abdülaziz (1861-76), in 15 years there were about 20 appointments, which means a term of about 0.75 years. Under these circumstances Rifat Efendi's astonishment that Reşit did not occupy a post for more than one year seems misplaced. Pakalın, pp. 72, 96-7.
- 19) Vasfi Şensözen, Osmanoğulları'nın Varlıkları ve II. Abdülhamid'in Emlaki (Ank., TTK, 1982), pp. 22-3.
- 20) For Ottoman loans, see du Velay, H. Yeniay, Osmanlı Borçları Tarihi (Ank., Mehmet İhsan Matbaası, 1936), V. Eldem, Osmanlı İmparatorluğunun İktisadi Şartları Hakkında bir Tetkik (Ank., İş Bankası Y., 1970).
- 21) Before 1881, 66% of state revenues were being used to service the debt. According to Eldem, higher taxes could have easily saved the situation, for the tax burden was light - 13% of the income. Light or not, between 1897 and 1912, the rural population provided an average 8% of state revenues though

- their share of national income was less than half. Eldem, pp. 260, 245-6.
- 22) According to Cevdet, in 1855 Abdülmecit himself spoke of his reluctance to borrow abroad and the necessity of forming companies to build railways, thus increasing revenue to pay off the debt. He also advised holding down expenses in spite of increased revenue. Ahmed Cevdet Paşa, Ma'rûzat (İst., Çağrı Y., 1980), p. 7.
- 23) Pakalın, pp. 141-2.
- 24) Pakalın, pp. 315-6.
- 25) Cevdet, pp. 6-18.
- 26) One day, Finance Minister Abdurrahman Nafiz Paşa, who was the second among finance ministers of the Tanzimat with his length of office (1837-40), complained to Abdülmecit that Fuat Paşa wore shoes of European Moroccan leather worth 150 kuruş. When the Sultan reported this to Fuat, the latter, after confirming this information, is reported to have said that Nafiz, though he received the same salary as he, wore shoes of Moroccan leather coming from Kayseri and worth 30 kuruş because he had no self-respect and that he did not donate to the state the money that he thus saved. Pakalın, p. 20.
- 27) Pakalın, pp. 246, 371-4, 283.
- 28) In a pamphlet entitled Hükûmet-i Meşrûta (published in November 1876), Esat Efendi, a teacher and bureaucrat, in explaining the necessity for parliamentary rule, emphasized the aspect of financial control. T.Z. Tunaya, "Osmanlı Anayasacılık Hareketi ve "Hükûmet-i Meşrûta"", Boğaziçi Üniversitesi Dergisi, vol. VI, 1978.
- 28a) For this date see my "I. Meşrutiyet Üzerine Bazı Düşünceler", Uluslararası Midhat Paşa Semineri (Ank., TTK, 1968).
- 29) See Şensözen.
- 30) When one of the deputies dared criticize Abdülhamit after the defeat in the Turco-Russian War, he reacted violently and said he would henceforth follow the example of Mahmut II. İ.H. Danişmend, Osmanlı Tarihi Kronolojisi, vol. 4 (İst., Türkiye Y., 1961), p. 310.