CHAPTER I

THE AGE OF IBN TAIMIYAH

A. POLITICAL CONDITION

The age of Ibn Taimiyah is characterised by great upheavals and political changes. Only five years before his birth, the centuries old Abbasid caliphate at Baghdad was abolished and destroyed by Mongols. And three years before his birth, Tatars entered Damascus and Aleppo as conquerers. When he was seven years old, his native place Harran -- situated in the North of Iraq in the basin of Euphrates and Tigris -- was attacked and plundered by Tatars. A large number of the inhabitants of that area were forced to migrate to Syria and Egypt. The house of Ibn Taimiyah also migrated to Damascus to seek refuge and lead an academic life, as they were learned people.¹

Thirteen years before the birth of Ibn Taimiyah, the Mamlük dynasty had been established in Syria and Egypt. The Arabic word mamlük means slave. These rulers were slaves of the Ayyubid Sultans hence they were called mamlûks. They were originally settled by their owners in an island in the Nile, so they were called Bahrites (Bahr meaning the river). The rulers in the first Mamlük dynasty (1260-1382 AD) were drawn from this group and so they were called Bahrite Mamlûks.²

Ibn Taimiyah (1263-1328) lived in the age of these Mamlûks, mostly in Damascus and sometimes in Cairo. It seems worthwhile to trace the political, social and economic conditions of Egypt and Syria under the Mamluks.

1. MAMLûKS CAPTURE POWER

The influence of the Mamlûks increased day by day in the Ayyubid Sultanate of Egypt. In the year 1250 the Ayyubid Sultan Tûrân (1249-1250) was slain by the Bahrite Mamlûks who seized the Government. The amir Aibak (1250-57), a slave of Turan became head of the Administration, and later on proclaimed himself as the Sultan. Aibak was assassinated in 1257 and his minor son was raised to the titular Sultanate, and Quţuz (1259-60) a distinguished mamlûk assumed the post of vicegerent. After two years Quţuz took the power in his hand. He gave, for the first time, a crushing defeat to the Mongôls. But the very next year, he was stabbed to death by another slave Baibars (1260-77) who became the Sulţân of Egypt and Syria. By his wise administration, he succeeded in establishing his popularity and power. He reduced the taxes which had made his predecessors' rule unpopular. He fostered public works, improved canals, harbours and fortifications.

a. Reestablishment of Abbasid Caliphate. After capturing the Egyptian throne, Baibars conceived the idea of reestablishing the Abbasid caliphate which, two or three years before, had been swept away and the whole Abbasid house was destroyed by Holâgû (1256-1265) at Baghdad. He heard that an Abbasid had survived the Mongol massacre. So he brought him from Syria to Cairo, and installed him as caliph. Baibars and officers of state swore fealty to him, while he in turn conferred on Baibars the sovereign title. Thus he strengthened his rule obtaining a religious approval from the caliph.

During the Mamlûk dynasty, the position of the Abbasid caliph varied under different sultans; the office remained but a shadow and a name. The caliph was brought on important state occasions.

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such as every fresh succession to the sultanate, as the religious head, to grant his recognition of the title; and that was all. Nevertheless, due to the presence of the Abbasid caliph in Cairo, Egypt became the centre of the then Islamic world. ‘Ulamā, Jurists and Scholars assembled in Cairo from all over the world.’ The country turned into a residence of ‘ulamā and a seat of learned people.

b. Sultan Nasir Muhammad Bin Qalāwūn. After Baibars' death, in a period of 33 years (from 1277 to 1309) nine sultāns came on the throne of Egypt, but no one could stay long except Qalāwūn (1279-90) who was a wise and strong monarch. His reign lasted 12 years. He defeated all his enemies and opponents, and made Egypt stronger, politically and economically.

In the year 1309 AD, Nāṣir Muhammad (1293-94, 1298-1308, 1309-41) son of Qalāwūn restored power for the third time and ruled for the next 32 years. His reign is considered to be the golden age in Mamlūk dynasty. He introduced a number of political and economic reforms,¹ and extended diplomatic relations with the neighbouring countries. He respected the ‘ulamā and the learned men.

Ibn Taimiyah's great performance in the academic field as well as in the political and economic sphere came out in this age. Nāṣir gave him the highest rank among the ‘ulamā, though in his last days Nāṣir put him in prison due to the misunderstanding created by rival jurists against Ibn Taimiyah and his thinkings.²

Nāṣir died in 1341. After him the Bahrite Mamlūk dynasty lasted up to 1382 and many sultāns came to the throne of Egypt but they were not as successful and strong as their predecessors.

¹Lane-Poole, Stanely: A History of Egypt in the Middle Ages (London: Methuen & Co., 1925), p. 312.
c. Foreign Policy and Relations with other Countries of the World.

There were very close ties between the Egyptian Sultans and the Indian kings. King Muḥammad Tughlaq and after him Fīrōz Shāh obtained the title of sovereignty from the Abbasid caliph in Egypt. They sent their envoys to Egypt to request help against their common enemy - the Mongols. Trade was another important reason that fostered firm relations between Egypt and India. Egypt was the meeting point between East and West. Alexandria was one of the few great harbours of the world at that time.

The greatest danger to the Mamlūk dynasty in its early days was from the Mongols of Transoxania who extended their domination up to Iraq and attacked Syria several times. It was only the Mamlūk Sultāns who broke their pride of unconquerability. Although sometimes the Mamlūks had to step backward, but in 1302 Nāṣir gave the Mongol governor such a crushing defeat that no Mongol dared to look toward Egypt after that. In 1304, Uljāyṭū Khudābāndā (1304-1316) son of Arghōn (1284-1291) succeeded Ghāzān (1295-1304); he established diplomatic relations with Nāṣir but earned his enmity as he tried to gain the help of European Kings against him. His successor Abū Saʿīd Īlkhān (1316-1335) was sincere and to some extent afraid of Nāṣir. He did nothing against the Egyptian Sultān.

The other Mongol kingdom of that period was that of Chingīz Khān's dynasty. Their King was the Khān of the Golden Horde, whose reign spread over Siberia and southern part of Russia. The two Mongol Kings always fought together. The King of Golden Horde extended hands of friendship toward the Sultān of Egypt so that he might be their friend against their foe of the Holāgū dynasty.

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1 Lane-Poole, Stanly: Medieval India under Mohammaden Rule (New York: Haskell House Publishers, 1903), pp. 137-8.
2 Lane-Poole, S: A History of Egypt. p. 310.
5 ibid.
During the Mamlûk reign, Armenia was repeatedly attacked by the Egyptian troops. They captured many Arman fortresses. Arman compromised on the payment of Jizyah to the Egyptian Sultân. But soon they rebelled and helped the Mongôls against the Sultân. Ultimately they were defeated and agreed to pay taxes.¹

There were good political relations between the Sultân of Egypt and most of the European Kings. Especially the court of Nâşîr grew into a place which diplomats and ambassadors from different countries visited frequently with presents and letters from their kings and rulers. The European kings and bishops, disappointed from crusades, extended the hands of friendship toward Nâşîr and requested him to treat Christians with generosity and give them different kinds of concessions. Pope John XXII sent a letter to Nâşîr in 1327 asking him to treat the Christians of East with benevolence and care. Nâşîr accepted his request.²

A similar letter was sent by Charles IV (1322-28) the King of France to Nâşîr in 1327 about the welfare of the Christians residing in his sultanate.³

A treaty was concluded between the Emperor of Constantinople and Sultan Nasir to defend their territories from the Ottoman Turks who were growing constantly stronger about that time in Asia Minor.⁴

In the beginning of the Mamlûk reign, the danger of Christian and Mongôl invasion threatened stability as well as safety of their kingdom. But after defeating them in many battles, the Mamlûks were able to establish a strong kingdom and they paid attention

¹Muir, op. cit. pp. 23-4.
³Muir, op. cit. p. 142.
⁴Lane-Poole, A History of Egypt. p. 310.
toward constructive work.

2. ADMINISTRATION IN EGYPT AND SYRIA UNDER THE MAMLÜKS

The Sultan was the Head of the State; he was assisted by different 'Nā'eb al Sultānah' (viceroys). Below the Nā'eb al Sultānah, was the post of vizier. It was a traditional post, inherited from the Abbasid caliphate, which lost its importance in Mamluk period. For all practical purposes, his duty remained to execute the order of the Sultan and his nā'eb. In the year 1327, Sultan Nasir abolished the post which was reestablished after him in 1343 by his successor. In the high rank officials, there were a number of governors (Wulāt sing. wālī) of different counties. The most important of them was the wālī of Cairo. Egypt was divided into different provinces and each province was looked after by a wālī (governor). Only Alexandria was governed by a Nā'eb al Sultānah due to its strategic importance.

In Syria there were six provinces, namely: Aleppo, Hamah, Damascus, Safad, and Kark; and each had a Nā'eb al Sultānah. The naeb of Damascus was so important that sometimes he was called Nā'eb al Shām i.e. viceroy of Syria.

a. The Army. The role of the army was very important in this age. It was divided into three categories. a) The Royal Mamlūks, who were freedmen of the reigning sultan or of the former sultan, b) The Amīr's Mamlūks, c) Ajnād al Halqah -- a corps of free, i.e. non-Mamlūk cavalry. The strength of the army in the whole Mamlūk Kingdom was as follows: the Royal Mamlūk 10,000; the Amīr's

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3 Ibid. Vol. XII, p. 6.
Mamlūk 8,000; Ajnād al Ḥalqah 24,000.¹

Apart from the above mentioned regular army, there were auxiliary troops of natives, e.g. Turkoman and Kurdish shepherds; Bedouin tribes; Syrio-Palestinaian and Lebanese tribes.²

b. Justice. The Mamlūk sulṭāns paid great attention to the institution of Justice, and organized it in many departments. For the first place, there was public court in which four qādīs (judge) were appointed representing four schools of jurisprudence. All civil and criminal cases where witnesses were needed, used to be brought in such courts.

As far as the army was concerned, there were separate qādīs for them called judges of army (quḍāh al ʿaskar). They dealt the cases between army and army, and army and civilian.

There was an another court called as 'Maḥkamah al Maẓālim' (the court for grievances). The Sulṭān himself used to sit in this court. Its position seems to be like the appeal courts. Moreover disputes among officials and public were decided in this court. Every Monday and Thursday, the Sulṭān held this court. All four qādīs used to be present to assist him.³ Nasīr started holding open court on every Monday and Thursday, in which he sat alone.⁴

Many petty disputes were decided by the Muḥtasib (inspector general), especially the cases where not much inquiry was needed

or which were of very urgent nature. One basic difference between qādī and muḥtasib was the fact that qādī gave decre when a person filed suit in his court, while muḥtasib or his assistant used to patrol in the street and wherever he found any objectionable event, he took notice and decided the matter.

c. Internal Political Condition. The internal political condition of the Mamluk Sultanate was not always the same. In the beginning, Mongol invasion created a kind of anarchy, and then subsequent changes of sultāns resulted instability in the country. Since there was no accepted rule or system of inheritance, for the appointment of new sultan, after the death of every sultan, a number of ambitious Mamluks and Amīrs struggled to capture power, and new types of disturbances took place. Only Baibars, Qalāwūn and, Nāṣir in his third rule, were able to provide stable government. And that is why their reign enjoyed academic and economic progress.

B. SOCIAL CONDITION

1. COMPOSITION OF SOCIETY

The society in Mamluk era was divided into many classes: First, there were the Mamluks who now assumed that they were born to rule. Their main interest was in government and wars. They looked upon the sons of the soil contemptuously and hardly mixed with them. They always preferred to marry among their own class. There was a big gap between the ruling class of Mamluks and the rest of the inhabitants.

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By the side of the Mamlūks there was another section called 'turbanmen' (ahl al 'āmāmah). This included people employed in different offices, like secretaries, jurists, ʿulamā̇, and literary men. This class was the connecting link between the ruling Mamlūks and their subjects. Mamlūks respected ʿulamā̇, as from them they learned religion and sometimes they were afraid of them due to their influence in public. These ʿulamā̇ never spared criticism when they saw a breach of clear religious injunction.\(^1\)

The third group of people was that of traders and merchants. Due to intense trade activity in the period, this class was very rich, and at the same time prey of different taxes and, sometimes, of confiscation too.

Apart from these upper classes, all big towns of the Mamlūk period were full of labourers, craftmen, petty shopkeepers, and poor people. As for fallāḥīn (farmers or landtillers), their population was in majority, but their condition was worst, as they were subject to multiple taxes.\(^2\) There was a collective tax imposed on a village which was paid by the whole village irrespective of one's income level. Ibn Taimiyah gave it the name of 'al maẓālīm al mushtarakah', i.e. joint or common injustice.\(^3\)

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\(^1\) cf., Suyūṭī, Ḥusn al Muḥādra fī Mulūk Miṣr waʿl Qāhirah (Cairo: Dar Iḥya al Kutub al Arabia, 1968), p. 95.

\(^2\) ibid. pp. 97, 99.

\(^3\) Ibn Iyas: op. cit. p. 302.

a. Guild. Mostly the craftsmen of one and the same trade lived in the same quarters. In Cairo, there were many quarters which were occupied by a particular group of craftsmen. But there was no guild in the sense that they could obtain a corporative monopoly or they could fix the price of their products to their greatest satisfaction, as was the case in Western Europe. Lapidus, who has presented a well-documented study of Syrian and Egyptian towns in the Mamluk period, denied the existence of any kind of guild in Muslim cities of that time.

b. Towns. The important towns of the Mamluk regime were Cairo, Alexandria, Damietta, Aswan, Aidhab, Ghaza, Damascus, Aleppo, Baalbak, Tripoli, etc. The famous traveller Ibn Batūṭah (d. 1377) has given a beautiful description of their economic and social conditions indicating their importance, in his book 'Tuhfah al Nuẓẓār'. He also mentions the doctors and scholars whom he visited in these cities. He reports having listened to Ibn Taimiyah delivering Friday sermon in the mosque of Damascus, though some writers reject this report on the ground that it was not known of him that he ever delivered the Friday sermon; moreover, at the time Ibn Baṭūṭah visited Damascus in 1326, Ibn

1"The term 'guild' designated a medieval union of craftsmen or traders which supervised the work of its members in order to uphold standards and, for the same reason, laid down certain rules and made arrangements for the education of apprentices and their initiation in the union. The guild protected its members against competition and in Christian as well as in Islamic countries, was closely related with religion." Goitein, S.D.: Studies in Islamic History and Institutions (Leiden: E.J. Brill, 1968), p. 267.


5Ibid. p. 91.
Taimiyah was imprisoned in the Damascus fort.  

c. Impact of the Crusades. The crusades deeply influenced the social and intellectual life of both the parties. Herbert Heaton writes in his book 'Economic History of Europe' that "the crusades came as a heavenly-sent opportunity to establish firmer footholds in the meeting place of East and West." As the duration of peace was longer than the period of war, Muslims and Christians mixed freely on social, economic and academic level, which resulted in much give and take.

2. INTELLECTUAL AND EDUCATIONAL CLIMATE

Egypt and Syria became the centre of learning during the Mamlūk period. A number of educational institutes (madrasahs) were established by the Sulṭān in different cities of the kingdom. There were specialized teachers for each subject. They used to give certificates to their students when they completed their study of the subject. The value of this degree depended on the fame of the teacher himself. The Mamlūk Sulṭāns took interest in collection of books and establishment of libraries. Generally every madrasah and mosque had a valuable library, and there were separate libraries also. Sulṭān Qalāwūn enriched his library with the books of commentary on the Qurān, the traditions of the Prophet, jurisprudence, language, medicine, literature, and

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Shedding light on the intellectual climate of the age, P.K. Hitti remarks, "Viewed intellectually the entire Ayyubid - Mamlūk period was one of compilation rather than of origination. Nevertheless, Damascus and Cairo, especially after the destruction of Baghdad and the disintegration of Moslem Spain, remained the educational and intellectual centre of the Arab world. The schools founded and richly endowed in these two cities served to conserve and transmit Arab science and learning."  

Translation of Greek ideas and philosophy in the earlier ages of Islam created a continuous struggle among the original Muslim thinkers for many centuries to come. The struggle between the one-sided rationalist tendency created by the Greek philosophy and the comprehensive atomistic and intuitive quality of Islamic thought continued in this period also. In ṣūfism and philosophy certain significant developments took place. Aleppo was centre of the doctrine of illumination (ishrāq). The famous saint Ibn 'Arabī (1164-1240) spent his last days in Syria. Saint worship spread and became common, for the condemnation of which the radical thinker and reformer Ibn Taimiyah wrote many huge volumes. He also criticised the Greek philosophy and logic.

In the field of geography, a number of valuable books were written in the period, most important being taqwīm al Buldān (Tables of the countries) by Abūl Fīdā (1237-1332) in which he argues for the sphericity of the earth and that, if a person travels around it he will experience gain or loss of one day. In the words of P.K. Hitti "This Syrian author was perhaps to be considered the greatest historiographer of the period irrespective of nationality

1 Ashūr. op. cit. p. 334.
or religion." Another contemporary of Abul Fida, Shams al Din Dimashqi (d. 1326) produced a cosmographical treatise Nukhbah al dahr fī 'Ajā'eb al Barr wal Bahr (choice piece of all times relating the marvels of land and sea) which is not so good as Taqwīm in its mathematical aspect, but richer in its physical, mineral and ethnic information. Yaqūt's (d. 1229) Mu'jam al Buldān is a geographical dictionary on which Şafī (1296-1363) presented a supplementary.

Books written on biography in this period have great importance even today. The foremost among all Muslim biographers Ibn Khallikān (d. 1282) lived in Syria. He presented the first dictionary of national biography in Arabic Wafayāt al Ayn wa Anbā'ī ahl al zamān (obituary of eminent men and sketches of leading contemporaries). Al Kutubī (d. 1363) of Aleppo produced the supplement of this book under title of Fawāt al wafayāt.

Closely related to biography is history. Among the outstanding historians of the period are Abul Fida (d. 1332), Nuwairī (d. 1332), al Jazrī (d. 1339), al Yūnūnī (d. 1326), Ibn al Fawātī (d. 1323), etc. Abul Fida's work on history is a condensation and continuation of the voluminous history of Ibn al Athīr (d. 1234). So popular was his history that it was continued, summarized and abridged by later writers. Ibn Kathīr's (d. 1373) al Bidāyah wa'l Nihāyah is a valuable reference book on Islamic history. Its fourteenth volume is related to the period we are concerned with. His commentary on the Qurān is also very famous. Another, Nuwaīrī (1279-1332) who held many posts in Mamlūk sultanate, wrote Nihāyah al Arab fī funūn al Adab in thirty volumes. Part of it is connected with administrative

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2ibid. p. 654.
activities; especially the eighth volume, which is important for any research on financial system of Egypt in that period.

Muḥammad bin Ibrāhīm al Jazari (1339) author of Tārīkh al Jazrī; Mūsā bin Muḥammad al Yunūnī author of Dhail mirāh al Zamān in two volumes; Abdur Razzaq bin Ahmad Ibn al Fuwāṭī (d. 1323) author of al Ḥawādith al Jāmīḥ are also products of this period. The prolific writer Maqrizi (1364-1442), whose valuable book 'al Khiṭṭat' has been repeatedly quoted in the following pages, came in the last period of Mamlūk sultanate.

In the field of language and theological literature too, this period had a distinguished place. The most authentic and the greatest Arabic dictionary, Lisān al Ḥarab, in twenty huge volumes, was prepared by Ibn Minẓūr (1311). The famous Arabic gramarian, Abū Ḥayyān al Tawḥīdī lived in this age. Theological doctors like al Dhahbī, al Nauwī, ‘Izzuddīn bin Abdus Salām, al Subkī and Ibn Qayyīm all are product of that period.

These developments in education and learning made Egypt and Syria of the Mamlūk age peerless among the land of Islām, at that time.

C. ECONOMIC CONDITION

Commenting on economic condition of the period, Lane-Poole observes, "It was an age of extraordinary brilliance in almost every aspect. Inspite of the occasional records of scarcity and high prices, the wealth of the country, whether from its fertile soil or from the ever-increasing trade with Europe and the east, was immense, if the fortunes of individuals are any test."^1

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^1Lane-Poole, S.: A History of Egypt. p. 313.
The Mamlûks knew that the stability of their reign and success of their rule depended on the strength of economy, along with the strength of the army. Really speaking the latter's strength was based on the former. It was for this reason that they tried to exploit fully the sources of wealth, and develop agriculture, trade, and industry to enrich the country and the government.

1. AGRICULTURE

Agriculture received first rate importance in that age, as it was considered the main source of wealth. They were aware that the living of inhabitants depended on agricultural product. Industry and trade were also limited to the extent of agricultural products.

They ordered the measurement of the Nile and survey of land; and redistribution of land was carried by the two Mamlûk Sulṭâns - Ḥusamuddîn Lâjîn and Nâṣîr Muḥammad bin Qalâwûn.¹ In the age of Nâṣîr, a number of big and small dams were erected and many big canals were dug out.² Arrangements for the supply of better quality seeds were also made.³ In most cases the production exceeded the need of the country. So the Sultan helped Syria and Hijaz with huge quantities of grain.⁴ There were granaries in Egypt where surplus produce was preserved, which was consumed only in hard times.⁵

The variety of grains grown in Egypt and Syria at that time were wheat, barley, rice, gram, bean, etc. Sugarcane was cultivated in Egypt since the beginning of Islamic History in that country. Its cultivation increased considerably in the Mamluk era. P.K. Hitti writes in his book "History of Syria" that "Arab traders introduced sugarcane from India or southeastern Asia, where it must have originally grown wild." Cotton was the most common of the textile plants.

Fruits and vegetables were also grown in huge quantities and in great variety. Qalqshandī gives detail of every kind of fruit and vegetable grown in Egypt at that time. The Mamlūk sultāns and especially Nāṣir paid great attention toward the plantation of fruitful trees and gardens. People were so interested in raising gardens that towards the end of Nāṣir regime, there were one hundred and fifty gardens in one city. The gardens of al-Jazīrah were second to none in their beauty and yields.

a. Iqṭā' System. The land in the Mamlūk reign was distributed among Amirs in the form of iqṭā'. It was a form of administrative grant. Here we shall use this very term, because its European counterpart feudalism or fief is helpful in understanding it, but both are not the same. There is a basic difference between the two. We shall discuss it in chapter VI while examining Ibn Taimiyah's views about different forms of economic organizations.

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The Fatimid caliphs used to confer iqṭā' upon high ranking civil officials such as vizier, and the head of the diwāns (departments), in lieu of salaries. In this case muqṭā's (iqṭā' or fief holder) were not committed to any military services, but they were subject to the payment of ‘ushr (tithe) of the iqṭā’ revenue, to the treasury. Even in the earlier Islamic centuries, this type of assignment of iqṭā' was found. Maqrīzī mentions a number of such grants made by the Prophet and his caliphs. Even mines were sometimes granted as iqṭā' by the Prophet.\(^1\)

When Ṣalāḥuddīn Ayyūbī captured the throne of Egypt he could neither wholly utilize the Fatimid iqṭā' nor ignore it. He utilized the Fatimid iqṭā' in introducing the military iqṭā’, but did not adopt the Fatimid model as a whole, since it was no longer subject to ‘ushr, and due to this reason Ayyubid iqṭā’ is considered freer economically than the Fatimid iqṭā’.\(^2\)

When the Mamlūks came to power they inherited the Egyptian iqṭā' system as it had developed under the Ayyubids. The Ayyubid and Mamlūk iqṭā’ was characterized by the maintenance of close administration and financial control by state over the muqṭā' (iqṭā' holder) who had no real independence, and in short, received a wage, the organization of which was not his concern.\(^3\)

The muqṭā' had no right to sell his iqṭā' or handover it to somebody else, neither it was inherited by his sons. On the contrary, after the expiry of date or death of muqṭā', the land returned to the sultan and he could reassign it.\(^4\)


\(^3\) Ibid. Vol. II, p. 1090.

b. Obligations of Muqta'. As far as duty and obligation of the muqta' is concerned, it can be divided into two broad categories military and non-military obligations.

In view of the ever present threat of war, the muqta' was responsible for the expenses of his soldiers and had to hold himself in readiness to join the regular army and his troops in every expedition.¹ For the preparation of war requirements and for the payment of salaries to the ajnad (militants) who were attached with the muqta', he used to collect taxes such as maraḍī tax, hilālī tax, taxes on vice.² Apart from these taxes, he also collected levy on agricultural product. The right of collecting some non-agricultural taxes was frequently conferred in the form of iqṭā' from the reign of Salahuddin Ayyūbī onward until the Nāṣirī ṭawrkh³ of 1315.⁴ The chieftains of bedouin tribes in Egypt were also granted iqṭā' for military services. They had to supply the army with auxiliary cavalry in case of emergency. Their regular duties was to guard roads, to keep highwayman in check, to send horses and camels as gift to the Sultan.⁵

The most important non-military obligations which a muqta' had to fulfil in return for the benefits derived from the iqṭā' were supervision of cultivation, irrigation, distribution of best quality seeds, and some personal services to the Sultan. According to a contemporary historian Nuwairī, the muqta' and his associates had to distribute good quality seeds among the fallāḥīn in the

²Detail on page 30.
³A Coptic word meaning 'measurement'.
⁴Qalqshandī: op. cit. Vol. IV, p. 50.
The muqta' had to look after the maintenance of 'al jusūr al Baldīhā' (the small irrigation dams) which were of permanent importance for the irrigation of the iqtā'.

In the case of greater irrigation dams (al jusūr al sultānīah) which were constructed for the benefit of the province, muqta' was not responsible for them. Albeit, during the Mamlūk period, the muqta' assisted the Sultan in construction of dams by supplying men and material. Maqrīzī mentions three such big dams that were built in Sultan Naṣīr's reign in which muqta' took part with his ajnād and fallāhīn. The muqta's contribution in digging and cleaning of some of the Nile canals is worth mention. In the year 1310, one of Naṣīr's governors suggested to him the digging of some canals, with a view to increasing revenue by transportation of foodstuffs and merchandise, raising funds by tolls, and increasing Kharāj by providing better irrigation facilities and supply of water for gardening as well as for drinking. Muqta' and his men worked in digging these canals.

Considering the functions of muqta', we can say that the impact of the Egyptian iqtā' system on army structure, taxation, expenditure and administration was very deep and lasting. The muqta' was directly connected with the Sultan, unlike the European fief where a number of links existed between fief holder and the king, and consequently a kind of aristocracy had developed there.

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2 Rabie, H.: op. cit. p. 70.
c. Land Redistribution. Before as well as in the beginning of the Mamlûk reign, Egyptian land was divided into twenty four parts, out of which, four parts belonged to the Sultân, ten were in the hands of Amîrs and the last ten was assigned to the ajnâd (army people). When Husamuddîn Lâjîn came to power, he decided to rearrange the land and investigate the deplorable condition of those amirs who had appropriated the iqṭâ of the ajnâd on the ground of protection. He wanted to prevent disorder and looting in iqṭâ. For this purpose he ordered the measurement of land which is known as the Husâmî rawk. The two main principles of the Husâmî rawk were that protection of land was to be abolished, and Egyptian land to be divided into four parts for the Sultân, ten parts for both amîrs and ajnâd, one part to satisfy complaints, and remaining nine parts to be kept as reserve to be assigned in the form of iqṭâ to new troops. The majority of the amîrs were not satisfied with these provisions and this was one of the reasons that Lâjîn regime was overthrown. Ibn Taghrî Birdî writes that this rawk was a major factor for the weakening of army in Egypt as it did no good. None got an area of land larger than he had earlier, so that he might be satisfied. On the other hand a big part of land remained undistributed.

Ibn Iyâs states that the Nâşirî rawk followed the Husâmî rawk. It took place during the reign of Nasir. In ordering the survey of land in 1315, Nâşir seems to have had several ends in view, e.g. to survey the Egyptian land to estimate what was cultivated and what was uncultivated and determine the yield of the different

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kinds or taxes; to abolish the taxes conferred in the form of iqṭā' upon muqtā'; to cancel or decrease large iqṭā'; and to increase the Sultan's Khāṣṣ (private treasure).

Making twenty four parts of Egyptian land, Nasir set aside ten parts as iqṭā' Khāṣṣ for the Sultan while he reassigned the other fourteen parts to amīrs and ajnād in the form of iqṭā'. He excluded the old and disabled ajnād from iqṭā' grants, and allotted to each of them a pension of about three thousand dirham annually in place of iqṭā'. A number of taxes were either abolished or reduced. This reform was very successful and brought a great change in Egyptian land system. The late amir Tusun highly praised in his book 'Māliḥah Miṣr' (Financial System in Egypt) as he says "It was a concrete step; it was not a mere supplement to the earlier measurement by an 'Arab Sultan, but it was such a lasting work that even the present department of measurement might boast upon it.

2. INDUSTRY

Industry also flourished in the Mamlūk era. The Egyptians and Syrians developed different kinds of industries.

Egypt got a central place in the field of textile industry, and some of her towns gained world fame in textile production, for example, the town of Shatta, Dabique, etc. Likewise, Egypt was famous in manufacturing of curtain and flower-sheet; sometimes

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1 Rabie, H.: op. cit. p. 53.
they contained pictures of different animals. Metal industry was also paid due attention by the Egyptians. They used to prepare potteries of copper and ornaments of gold and silver. In the iron industry, Egypt had no distinguished place even though the Egyptians specialised in production of arms and hardware made of steel. Also they prepared iron windows, locks and keys which are still preserved in the Arabian Archaeological Museum of Cairo.

The ship-building industry occupied an important place in the Mamlük period. The Egyptian-made ships and boats were used in the Nile for the transportation of goods and materials. Egypt was famous in warship-building which was used for the carrying of arms and soldiers from Egyptian and Syrian coast to check the invasion of the crusaders.

Carpentry and carving industry is also worth mention. Most of its uses were in the roof of houses, doors, windows, chairs, etc. Egypt was one of the important centres of sugar industry. Maqrīzī writes that in the city of Samhūd, situated at the western bank of the Nile, there were seventeen big stone presses for sugarcane and Malāwī was famous for its cultivation, and there also were many crushing machines. Ibn Baṭūṭah who travelled in Egypt and Syria in 1326 writes about Baalbak, an old town of Syria, that "many kinds of sweetmeats are manufactured in it, as well as textiles, and some other goods that can not be equalled elsewhere."

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3 Surūr: op. cit. p. 314.
About trade and industry, in the Mamlūk period, Professor P.K. Hitti writes that "The concession offered by al Adil and Baybars to the Venetian and other European Merchants stimulated exchange of commodities and made Cairo a great 'entrepôt' of trade between East and West. Syrian silk shared with perfumes and spices first place in the export trade. Glass and manufactured articles stood next in the list. Damascus, Tripoly, Antioch and Tyre were among the leading centres of industry."[^1] Sometimes industries indirectly benefitted from the government actions, for example, when it imposed taxes on foreign traders or when trade pacts were accorded with foreign government, as these steps provided protection to the home industry and facility to export their products to foreigners.

3. TRADE

a. **Internal Trade.** Egypt and Syria had been the centre of trade and commerce long before the advent of Islam. They maintained fully their centuries old characteristics in the age of Mamlūks. The Sultan facilitated the internal trade as well as foreign trade. Every city of Egypt and Syria had a market. Ibn Baṭūṭah writes, "The travellers on the Nile need take no provision with them. There is an uninterrupted chain of bazaars from Alexandria, to Cairo, and from Cairo to Aswan in upper Egypt."[^2] He further writes that on the Nile there are thirty six thousand boats belonging to the Sulṭān and his subjects, which sail upstream to upper Egypt and down stream to Alexandria and Damietta laden with goods and profitable merchandise of all kinds.[^3] From the above statement of Ibn Baṭūṭah it appears that the Sulṭān also took part in the trade. According to Maqrīzī, in one area of Cairo,

[^3]: ibid. p. 32.
there were fifty-two markets. Expressing the trading activities on the road from Husainī to al Mashad al Nafīsī, he writes, "I found this distance full of shops where different kinds of food, drinks and goods were arranged in such a way that it was pleasure to see them. One could not count the articles offered there, no question of counting the people engaged in business. In the Mamlūk period we find that there were markets which specialised in one type of articles. For example, Bab al Futūḥ was famous for foodstuff. There were separate markets for chicken, ornament, arms, etc. Maqrīzī gave detail description of such markets. The Sultan used to appoint inspectors who visited the markets and check the prices, quality and weights.

b. **Foreign Trade.** As far as foreign trade is concerned Egypt and Syria occupied central position in this sphere. In the medieval age, Asiatic goods reached the threshold of Europe along three main routes. The first came overland from China, Persia, or India, on long caravan trails to southern Russia or Asia minor. The second route came across or up the Tigris-Euphrates Valley and reached the Mediterranean on the coast of Syria. The third used the Indian Ocean and Red Sea and then made a short portage across the desert to the Nile and so to Alexandria. The third route was adopted more than the others, as it was safer in the wake of Mongol terrorism. There were city emporium lying on international caravan and shipping routes, which were meeting places for trans-shipping and exchange for the export and transit trade such as Aydhab, Damietta, Alexandria etc. The contacts through Crusades increased the commercial relations of the Asiatic countries such as Syria, Egypt, with those of Europe. Professor

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2. ibid. pp. 94-100.
Heaton writes in his book 'Economic History of Europe', "Muhammadanism regarded trade as a worthy occupation, ties of rule and religion facilitated long-distance trade and travel; and since the Asiatic end of Moslem world possessed many industrial or agricultural skill method, and products which were superior to those of the European end, the west benefited by the lessons it learned from its new masters." There is no doubt that the great city emporiums and the goods offered there in Syria and Egypt by far surpassed the greatest cities of Western Europe of the late medieval periods such as Venice, Milan, Florence or Paris, in the scale of economic activities. For example, Alexandria was the greatest commercial centre of the Mamlūk period. It exported to Europe the products of the far East countries. The European traders came there to purchase different goods of Indian and Chinese origine. The shirts made in Alexandria were famous in both West and East. Maqrīzī writes that the carvan of traders descended in Alexandria by way of sea and land, and all part of the world benefited from the shirts produced there. Even India, in spite of having her own silk industry, used to import them from Alexandria.

For the expansion of foreign trade the Mamlūk Sulṭāns made treaty with neighbouring European countries. For example, Zāhir Baibars concluded a commercial treaty with Genoa, whilst Alfonso of Castile and James of Sicily made a defensive pact with the Sulṭān against invaders. Qalāwūn had trade relation with Ceylon.

During the Crusades bishops tried to use economic weapon against Muslims by forbidding trade with Egypt and Syria, but they could

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1 ibid. p.76.
3 Lane-Poole, S.: A History of Egypt in the Middle Ages. p. 281.
not succeed in their efforts.\textsuperscript{1} The necessity of life compelled both the parties to continue trade with each other. There were hosteleries or 'funduk' in Egypt for the foreign traders to stay there at night and keep their capital therein.\textsuperscript{2} It ordinarily contained lodging quarters, a warehouse, an oven, a bathroom, a chapel and a graveyard. The gateways were closed each evening and residents locked in for the night.\textsuperscript{3} Due to the expansion of the trade, custom duty became an important source of government income in the Mamlûk period.

c. Partnership. In this age foreign or oversea trade was mostly done in partnership. In this case one partner provided capital and the other his labour and profit was distributed according to their agreement. In the words of Goitein, "Partnership of different types and facets were the legal instruments for formal cooperation in both industry and commerce. Employment with a fixed salary, the normal relationship in our own society, was of little scope and importance, and so was investment of capital against fixed interest. Wages and interest were replaced in the Mediterranean society of the eleventh century, as known to us, through the Geniza documents, by income from partnership."\textsuperscript{4} Although this remark is about eleventh century Mediterranean society, but there is no information that the situation changed in the Mamlûk society of thirteenth and fourteenth century. Even in Europe, until the joint stock company appeared in seventeenth century the partnership was the usual device for uniting two or more persons in the enterprise which could not be done satisfactorily by the capital and labour of one person.\textsuperscript{5}

\textsuperscript{1}Heaton, H.: op. cit. p. 156.
\textsuperscript{5}Heaton, H.: op. cit. p. 165.
Raymond de Roover writes in the Cambridge Economic History of Europe that from Genoese and Venetian records, it appears that the two most typical contracts in overseas trade were the 'Commenda' and the 'Societas maris', they were called 'collegantia' in Venice, but the name has little, if any, importance. Both agreements were partnership agreements, concluded not for a period of years, but for a single venture or voyage usually a round trip to the Levant, Africa, Spain or Provence.¹ We shall discuss the nature of the different types of partnership in chapter seven below.

4. INSTITUTION OF 'HISBAH'

In connection with trade and industry the institution of 'hisbah' possessed great importance. The officer in charge of this institution was called 'Muḥtasīb'. The main duty of Muḥtasīb was general inspection and especially market system. He used to check weights and measures, quality of products, cheating in trade, and to keep constant vigil on the prices.²

In the Mamlūk period four men were appointed to the post of Muḥtasīb at the same time. One was in Cairo, another in Fustat, the third was in lower Egypt, and the fourth in Alexandria. All were responsible for the market conditions in their jurisdiction. The muḥtasīb of Cairo had the highest position among them, and equal to the rank of the Secretary of Finance.³ We shall examine the economic role of muḥtasīb and his duties in chapter VII where we shall discuss the role of the state in economic life.

5. MONETARY SYSTEM

As far as monetary system of the Mamlūk period is concerned, there

³Ḥasan, A.I.: op. cit. p. 400.
were three kinds of monetary units -- dīnār (gold), dirham (silver) and fals (copper). While dīnār was very scarce, fals was the predominant coin. Circulation of dirham always fluctuated; sometimes it even disappeared. The Mamlūks inherited these forms of currency from their predecessors, the Ayyubids. According to Maqrīzī, in the Ayyubid period, dirham was so highly circulated that dīnār lost its value. Price of every thing was mentioned in dirham; taxes, wages, rents etc. and all were paid in dirhams.¹ Since people were in need of a small monetary unit that might suit petty sales and purchases, Sulṭān Kāmil Ayyūbī introduced copper fulūs (plural of fals).² According to Maqrīzī, in the absence of such a small monetary unit people started barter transaction in their daily life. The introduction of copper fulūs was a great relief for them. Only the big transactions were made in dirhams.³ But the condition worsened when Sulṭān Kitbughā and Zāhir Berqūq aimed to exploit the people and swallow up their wealth, and for this purpose Kitbughā minted copper fulūs in a very large number having face value more than its intrinsic value; people refrained to accept them. So he declared that fulūs should be taken by weight and not by count. In the beginning one raṭl fulūs were equal to two dirhams.⁴ Sulṭān Berqūq did not depend on country's own supply of copper. He imported copper from European countries, established mints in Cairo and Alexandria and piled/up with copper fulūs. Consequently the dirham disappeared and prices increased.⁵

During Nāṣir's reign, a raṭl of fulūs varied from two dirhams to three dirhams. When raṭl of fulūs reached three dirhams, those

¹Maqrīzī: Ighāthah al Ummah bi Kashf al Ghummah (Cairo: Lajnah al Talif wa'l Tarjamah wa'l Nasīr, 1940), pp. 65-66.
²ibid. p. 67
³ibid. pp. 69-70
⁴ibid. p. 70.
⁵ibid. p. 71.
who earned fulūs by selling their goods at a cheap rate, had to close their shops due to this new rate at which they suffered a lot. He wanted to bring a change in this situation. So as a remedy, he issued new fulūs, weighing one dirham to be accepted at their face value. But the underweight fulūs did not cease to circulate. This dual system created further hardship, as the fulūs which were equal to seven dirhams according to face value, were worth two dirhams by weight. The condition could only be improved when in 1358, Nāṣir's grandson Nāṣir Ḥasan cancelled all the existing fulūs and issued a new kind of fulūs.

In the beginning of Mamlūk era the dirham contained two thirds of silver and one third of copper. But in the course of time the proportion of the alloy reversed.

The exchange rate between dirham and dīnār always fluctuated. Dīnār reached 28½ dirham in the reign of Ẓāhir Baibars. In the early period of Nāṣir, one dīnār was equal to 17 dirhams. Then it fell to 25½ dirhams when he increased the expenditure on war and a large number of dīnārs were put into circulation. Towards the end of his reign a decree was issued forbidding people to sell or buy gold. All were obliged to surrender their gold to the mint and take dirhams in return. Maqrīẓī referred to it as an unprecedented act of injustice. The natural outcome of this action was increase in the price of gold. In the year, 1336 Sultan Nāṣir purchased a mamālik for 200,000 dirhams equal to 4,000 dīnārs. This means an exchange rate of one dīnār equal fifty dirhams.

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4 ibid. p. 438.
On the whole the monetary system was very unstable in this period. The circulation of copper fulûs in a larger amount and increase in the quantity of alloy in dirham, resulted in lack of confidence in the currency and hence in its debasement. This led to an acute inflationary spiral.¹

6. FISCAL SYSTEM

a. Taxation. The Mamlûk Sulţâns had different sources of revenue. The tax on agricultural products was divided into two categories:
1. Tax on cultivated land excluding trees (kharāj al zirā'ah)
2. Tax on orchards (kharāj al basāṭīn)

According to Nuwairî's description of kharāj al zirā'ah, it was imposed both in kind and in cash. The tax payable in kind varied from one sixth to three ardāb per feddān. An additional tax, called Huqūq, was also levied on some cultivated land. Its amount fluctuated between two and four dirham per feddān. Tax payable in cash varied as well. Mostly the amount was 250 dirham per feddān, and sometimes it reached 1,000 dirham per three feddān. These lands were mostly cultivated with flaw.² The kharāj al basāṭīn was payable in money and used to be paid in instalments at fixed times during the harvest of fruits.³ The tax on land fluctuated according to increase or decrease in production.

There was also a tax known as Marāti, applied to pasture land and livestock. According to Nuwairî, it was levied in either of the two ways — as a fixed tax to be paid annually often in instalments, or as a variable tax collected every year after the Nile flood had receded. The former was treated as hilālī tax, while the

¹Maqrîzî: Ighâthah. pp. 70-72.
³ibid. pp. 253-56
latter was considered as kharājī revenue. It was levied according to the number of grazing animals. The variable tax was subject to increase or decrease according to the size of the livestock.¹

Contrary to the Egyptian system where the Nile and its canals were the source of irrigation, in Syria every thing depended on rain. Moreover, while in Egypt all lands were cultivated every year, in Syria people used to divide them into two parts; they cultivated one and left the other uncultivated to regain its fertility. Only a small part of the Syrian land was irrigated by canals and wells. In this case the return was more than it was from land irrigated by rain, and so the tax on such land was also heavier. For example, while in general land tax was one fourth or one third of total product, in the case of land with irrigation facilities the tax was a half of the total product. The tax rate varied from one fourth to one eighth in the case of remote lands and lands without inhabitants, or those situated on the frontier near the enemy. Generally, Muslims had to pay ʿushr (tithe) after payment of kharāj; but Dhimmīs were exempted from ʿushr.² In some parts of Syria, European type of fief was inherited from crusaders where the fief holder had to pay a fixed amount in lieu of his fief.³

Apart from the land tax, industry, mines and fisheries had also contributed to the treasury of the Mamlūk Sūlṭāns. Egyptian sugar industry was an important source of revenue during the period under study. It was exported to Asia and the Mediterranean countries until the end of the 14th century.⁴ The textile industry and shipbuilding stood the next as sources of revenue.

¹ibid. p. 262.
²ibid. p. 259.
In mining alum, 'natron' and emerald were the main source of revenue. Alum helped Egypt to balance her payments without exhausting her store of gold.\(^1\) 'Natron' was mined in Egypt since the ancient days and it lasted until first half of the 15th century. Al 'Umarī - a fourteenth century historian - wrote that the 'natrons' exploited in the hundred feddan Birkah al natrūn in the Buḥairīyah province yielded a revenue of about 100,000 dīnārs.\(^2\) Qalqshandī stated that in his life time, the value of 'natron' had greatly increased so that the price of a qintār reached about 300 dirhams.\(^3\) Salt had also been taxed upto 1310 when Nāṣir abolished it. The burden on inhabitants, due to this tax, can be guessed from the fact that after its abolition the price of an ardāb of salt fell from 10 to as little as 3 dirhams.\(^4\) Egypt possessed unique mines of emerald at Aswan, which was a great source of foreign exchange earning. There was a separate dīwān for its management, with many secretaries and office bearers.\(^5\)

Fish were also taxed in two different ways: a permanent tax was collected in places where the fisheries were active all through the years, such as Damietta, Burullus and Aswan; and taxes were also collected on temporary fishing activities. In Syria, the river Āsī and lake of Tabriah and other waters were sources of such revenue.\(^6\)

Another important source of revenue was tax on trade and transaction. Merchandise was purchased privately or by state monopolies managed by matjār (trade house). In 1310, Nāṣir took over

\(^1\)Rabie, H.: op. cit. p. 82.


\(^6\)Nuwairī: op. cit. Vol. VIII, pp. 262-64.
this matjār, so that its revenue went to the Sultān's Khāss.\(^1\)
The revenue from matjār was so huge that in 1327 Nāšir ordered 1,000 dirhams to be paid monthly to the Qādī Muḥammad bin Jamālah from the matjār.\(^2\) Zakāh was the main tax imposed on merchandise of Muslim traders. From the examination of the history of that period, it appears that in imposition and collection of Zakāh, the Shari'ah principles were almost neglected.\(^3\)

The tax imposed on the imports of dhimmīs was called wājib al dhimmah. The gain from custom duty was considerable. Ibn Baṭūṭah writes that when he reached Qatiya, on the border between Egypt and Syria, he saw that "there are offices here with officers, clerks and notaries, and the daily revenue is one thousand dinars."\(^4\)

A tax named 'Huqūq sāhil al ghallah' was imposed on the grains imported to Cairo at the harbour of Fustāt and Alexandria. It was one of the major components of the revenue of Dīwān. About 4,600,000 dirhams were annually realized from this tax. Since Copts were mostly employed in its collection, they earned unlimited income, while the public suffered a lot of injustice.\(^5\) At the time of rawk, Sultān Nāšir abolished it along with some other taxes.

Sales tax was also a source of revenue in the Mamlūk period. According to Maqrīzī, in 1338-39, a tax called the qarārīt was imposed on property transaction.\(^6\) It was a tax on sales

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\(^3\)Ibn Taimiyah, MFS, Vol. XXX, p. 337.
\(^4\)Ibn Baṭūṭah: op. cit. p. 50.
of property amounting to 20 dīnārs per 1,000 dīnārs, i.e. 2 per cent. This tax remained in force until 1376 when Malik Ashraf Shābān abolished it.¹

On Dhimmis, jīzyah or jawālī tax was imposed. It was a poll tax. Sometimes it was collected double the legal amount of the jawālī tax.² There was another tax imposed on Dhimmis namely 'muqarrar al Naṣārā'. Along with some other taxes, Sultān Qalāwūn abolished it in 1279, which had been in force for the last eighteen years. As a result of the abolition of these taxes, prices came down.³

In the year 1300, the Sultān imposed some fresh taxes, including a registration fee for shopkeepers amounting to 40 dinar, which was withdrawn by the intervention of chief justice Ibn Makhloof al Mālikī.⁴ There were taxes on wedding and prisoners, which were abolished by Nāṣir during the rawk of 1315.⁵ War taxes were collected from the public whenever the Sultān made preparation for warfare. Sultān Quṭuz imposed one dīnar on every Egyptian to finance the war against the Tatar.⁶ War tax was abolished and reimposed many times in the Mamlūk era. Taxes were collected on the use of public services such as irrigation dams.⁷ Tax on vice, such as taxes on prostitution, dancing parties, singers, and musician, was also a source of income in that period. The production of intoxicants and act of prostitution was allowed on the payment of taxes.⁸ The doctors of Islamic law have always opposed taxation of this kind, as they considered it an infringement of the Sharī'ah and an encouragement of sin.⁹

⁶ibid. p. 105.
Apart from the above mentioned permanent taxes, there were some irregular and occasional revenues from casual sources, e.g. muşādarah (confiscation of property), al mawārīth al ḥashrīah (heirless property), etc. During Lājīn's reign and the long reign of Nāṣir, cases of confiscation of official's property were numerous. But it must be noted that confiscation was not always on economic ground. Very often it was used as punishment. For example, in the year 1266, property of some amirs was confiscated because they supported the enemy of Sulṭān.¹

Income from al mawārīth al ḥashrīah was huge during the frequent epidemics, when numerous heirless persons died suddenly.²

b. State Borrowings. Examples of state borrowing are also found in this period. Sometimes Mamlūk Sultāns borrowed money from big traders, when they felt such needs.³ But no details on terms and conditions, etc. are available.

c. Collection and Administration. Taxes were generally collected by the muqta'īs if they were conferred upon them. Sometimes Sulṭānī officials were assigned the responsibility of tax collection.⁴ One another system of collection was that of ḍamān in which the ḍāmin (the guarantor) used to guarantee payment of a fixed amount of money, irrespective of increase or decrease in the amount that he would collect from people. His position was just like a middleman. In this system tax payers were always badly hit, as the ḍāmin used to collect the original amount and something more.⁵

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⁴Ibid. p. 153.
In the Mamluk period, there were a number of diwāns (departments) dealing with different taxes and financial matters; for example, diwan al rawātib for wages and salaries, diwan al ṣaʿīd (office related to the affairs of Upper Egypt), diwan asfal al ard (office for Lower Egypt), diwan al jawallī wa l mawārith al ḥashrīyah (office of the poll tax and heirless estates), diwan al khāraj, for the collection of kharāj (land tax), diwan al hilālī, for the collection of amwāl Hilāliyah (those goods which were collected according to lunar months), etc. The centre of these diwāns was Bait al mal. The idea of which as a State Treasury was of early Islamic origin. The centre of these diwāns was Bait al mal. It was a very important department of the government; comparable to the ministry of finance in present days. All accounts of State income and expenditure were the concern of this office. The head of this office was called by different names like naẓir al dawāween, naẓir al nuẓẓār or naẓir al mal. He was assisted by a large number of subordinates. The second most important financial office was that of Diwan al khāṣṣ. It was established by sultan Nasir in 1326, to manage the Sultān's personal purses. The chief of this office was called Naẓir al khāṣṣ. Sometimes his influence increased more than that of the Naẓir al mal. He was responsible to manage the expenditure on food and uniform for the court of the Sultān, and chief officers, governors, judges and the Sultānī Mamlūks.

d. Heads of Expenditure. No detailed information is available regarding the budget of Mamlūk government and its pattern of payments.

3Suyūṭī. op. cit. Vol. II, p. 84.
4al Ẓahirī, Khalīl bin Shāhīn. op. cit. pp. 107-8.
expenditure. The picture that we get from the piecemeal accounts is as follows:

Income from Kharāj reached twelve million dinars during the reign of Ẓāhir Baibars. The prime importance was given to army expenditure, in view of the Mamlūk's militant nature and the warlike period. They paid due attention to preparation of arms and ammunitions and industry of warship. They had an outstanding disciplined army, which put an end to Crusades and turned back the ugly face of Mongols. Apart from the army expenditure, a lot of money was spent on Royal Mamlūk family and functions. Next came the expenditure on ministers, governors, viziers, qādīs, supervisors of diwāns, accountants, scribes, etc. Provision of public services, like dams and canals, schools and hospitals, was one of the heads of public expenditure. A number of buildings, dams and canals were built in the Mamlūk period. Their historical buildings reveal even today their dignity and grandeur. The idle income was spent on the purchase of horses, whose benefits in medieval age need no description. In many cases extravagance and misuse of public funds took place, and the contemporary thinkers criticized it.

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3 Qalqshandī. op. cit. Vol. IV, p. 56.
5 Qalqshandī. op. cit. Vol. IV, pp. 54-55.