

Fiscal Administration in Syria during the Reign of Sultan al-Nāṣir Muḥammad

As Claude Cahen has suggested in his well-known article on the taxation system in Syria,¹ very few sources remain for the fiscal administration of this province during the medieval period, while we find relatively ample sources on the subject for Egypt. Cahen's article examines some unique information on the *kharāj* tax in Syria provided by Shihāb al-Dīn Aḥmad al-Nuwayrī (d. 733/1333) in his *Nihāyat al-Arab fī Funūn al-Adab*.² The article is quite useful for understanding the economic and fiscal circumstances in Mamluk Syria, but the content is far too general, and the French translation of the text suffers from several omissions and careless mistakes. Then there is the work of Mounira Chapoutot-Remadi, which gives a general description of agriculture in Egypt and Syria during the Mamluk period based on the *Nihāyat al-Arab*, but emphasizes likewise the situation in Egypt.³ Yehoshua Frenkel's recent article,⁴ although discussing the *iqṭā'* and agrarian taxation systems in Syria during the Mamluk period, curiously does not refer to al-Nuwayrī. When I was studying agricultural production and rural life in Egypt from the twelfth to the fourteenth century,⁵ I also found a comparison with Syria difficult due to the scarcity of Syrian sources on the subject.

Consequently, the present article first takes up al-Nuwayrī's *Nihāyat al-Arab*, translating the original text into English and annotating the terms related to Syrian agriculture and its taxation system during the early Mamluk period. An attempt is then made to describe innovations in the agrarian taxation system by examining the results of cadastral surveys (*rawks*) in Syria carried out during the third reign

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¹Claude Cahen, "Aperçu sur les impôts du sol en Syrie au moyen âge," *Journal of the Economic and Social History of the Orient* 18 (1975): 233–44.

²Al-Nuwayrī, *Nihāyat al-Arab fī Funūn al-Adab* (Cairo, 1954–97).

³Mounira Chapoutot-Remadi, "L'agriculture dans l'empire Mamluk au moyen âge d'après al-Nuwayri," *Les Cahiers de Tunisie* 22 (1974): 23–45.

⁴Yehoshua Frenkel, "Agriculture, Land-Tenure and Peasants in Palestine during the Mamluk Period," in *Egypt and Syria in the Fatimid, Ayyubid and Mamluk Eras III*, ed. U. Vermeulen and J. van Steenbergen (Leuven, 2001), 193–208.

⁵Sato Tsugitaka, *State and Rural Society in Medieval Islam: Sultans, Muqta's and Fallahun* (Leiden, 1997), 177–233.



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Egypt.⁴⁴ The Syrian *rawk* was conducted from around the beginning of 713/mid-1313 until Ramaḍān 713/January 1314.⁴⁵ Sultan al-Nāṣir himself went to Damascus on the way back from a Meccan pilgrimage in Muḥarram 713/May 1313 and appointed the amir ‘Alam al-Dīn Sanjar al-Jāwalī, *nā’ib* of Gaza, to head the cadastre.⁴⁶ Sanjar al-Jāwalī then mobilized the officials in the departments of military affairs (*mubāshirū dīwān al-juyūsh*) of Egypt and Syria and all the troops stationed in Damascus and Gaza to carry it out.⁴⁷ Since the survey documents (*awrāq al-rawk*) have apparently not survived to the present day, it is extremely difficult to know their actual content; but many Mamluk historians mention it, and al-Maqrīzī gives the most detailed account:

[Sanjar] al-Jāwalī went to Damascus and remained there with Amir Tankiz, *nā’ib [al-Shām]*, until documents were drawn up for every village, detailing the total annual revenue in cash (*‘ibrah*), gross income in cash and kind (*mutahaṣṣil*), as well as revenue from *iqṭā’*, *waqf*, and privately owned land (*milk*). When the work was finished in the month of Dhū al-Ḥijjah [713], the *kharāj* year was changed from 712 to 713,⁴⁸ and the documents (*awrāq*) were presented to the sultan [in Cairo].⁴⁹

⁴⁴Al-Maqrīzī, *Kitāb al-Muqaffā al-Kabīr*, ed. Muḥammad al-Ya‘lāwī (Beirut, 1991), 2:76–78. Concerning who proposed the *rawk*, see Sato Tsugitaka, “The Proposers and Supervisors of *al-Rawk al-Nāṣirī* in Mamluk Egypt,” *Mamlūk Studies Review* 2 (1998): 74–77.

⁴⁵Sato, *State and Rural Society*, 135.

⁴⁶Ibn Bahādur, “Kitāb Futūḥ al-Naṣr fī Tārīkh Mulūk Miṣr,” Dār al-Kutub al-Miṣrīyah MS 2399 *tārīkh*, fol. 232; Aḥmad al-Fayyūmī, “Nathr al-Jumān fī Tarājim al-A‘yān,” Dār al-Kutub al-Miṣrīyah MS 1746 *tārīkh*, 3: fol. 102r–v; Ibn Ḥajar al-‘Asqalānī, *Al-Durar al-Kāminah fī A‘yān al-Mi‘ah al-Thāminah*, ed. Muḥammad Sayyid Jād al-Ḥaqq (Cairo, 1966–67), 2:266–67.

⁴⁷Ibn Iyās, “Uqūd al-Jumān fī Waqā‘i‘ al-Azmān,” Süleymaniye Kütüphanesi MS Ayasofya 3311, fol. 45r–v; al-Nuwayrī, *Nihāyat al-Arab*, 32:205–6; al-Maqrīzī, *Kitāb al-Sulūk li-Ma‘rifat Duwal al-Mulūk*, ed. Muḥammad Muḥammad Ziyādah and Sa‘īd ‘Abd al-Fattāḥ ‘Āshūr (Cairo, 1939–73), 2:127; Sato, *State and Rural Society*, 136.

⁴⁸This adjustment was called in Arabic “*taḥwīl*,” “*izdilāf*,” or “*izdilāq*.” See al-Qalqashandī, *Ṣubḥ al-A‘shā fī Ṣinā‘at al-Inshā’* (Cairo, 1963), 2:398; al-Maqrīzī, *Kitāb al-Mawā‘iz wa-al-I‘tibār bi-Dhikr al-Khiṭaṭ wa-al-Āthār* (Būlāq, 1270 H.; repr. Baghdad, 1970), 1:273. In order to correct the discrepancy between the solar (*kharājī*) and lunar (*hilālī* or *hijrī*) calendars, it was customary to advance the solar calendar one year every 33 years of the hijrah calendar. See also S. H. Taqizade, “Various Eras and Calendars Used in the Countries of Islam,” *Bulletin of the School of Oriental and African Studies* 9 (1937–39), 10 (1940–42); Sato, *State and Rural Society*, 60 n. 2, 62.

⁴⁹Al-Maqrīzī, *Kitāb al-Sulūk*, 2:127.



To repeat, *‘ibrah* indicates the annual income of a village or *iqṭā’* estimated in cash based on the *mutaḥaṣṣil*, which was the gross income in cash and kind. The cadastre apparently involved ascertaining the annual revenue within village units, after which separate investigations were made into the *iqṭā’*, *waqf*, and *milk* within each village. The survey documents drawn up in Syria were sent to Cairo, where Sultan al-Nāṣir issued new authorizations for *iqṭā’* grants (*mithāl*) based on them. Qādī Quṭb al-Dīn Ibn Shaykh, who was appointed head of Syrian military affairs (*nāẓir jaysh al-Shām*), carried these authorization documents to Damascus, assigning them to each cavalryman in Dhū al-Ḥijjah 713/April 1314.⁵⁰ According to *Tārīkh Bayrūt*, written by Ṣāliḥ Ibn Yaḥyá (ninth/fifteenth century), as a result of the *rawk* of 713/1313, apart from *milk*, *waqf*, and *al-mawārīth al-ḥashrīyah* (property without heirs), Syrian territory was distributed as *iqṭā’ darbastah*,⁵¹ or “complete *iqṭā’*s,” the holders of which had the right to all tax revenue from them, including the poll tax, tribute goods (*diyāfah*), and other levies.⁵²

One innovation that was introduced into the Syrian taxation system involved the abolition of miscellaneous taxes for the Syrian people in Muḥarram 714/April 1314, about which al-Maqrīzī relates:

The order (*mithāl*) to exempt the amount in arrears (*bāqī*)⁵³ was sent to Damascus and read from the minbar of the Umayyad Mosque on Muḥarram 10. Then another order followed abolishing such miscellaneous duties as the tax imposed on prisoners (*muqarrar ‘alá al-sujūn*), corvée on peasants (*sukhrah*), the sugar cane tax (*muqarrar al-aqṣāb*), the bow-making tax (*muqarrar ḍamān al-qawwāsīn*), and taxes levied by the officials and governors (*rusūm al-shādd wa-al-wilāyah*). These taxes were to be abolished totally in all Syrian provinces.⁵⁴

⁵⁰Al-Nuwayrī, *Nihāyat al-Arab*, 32:206. As to Amir Sanjar, who headed the Syrian cadastre, he was arrested in 720/1320 for allegedly abusing his authority in granting favorable *iqṭā’*s to his mamluks and himself at the time of the cadastre (Sato, *State and Rural Society*, 136).

⁵¹Ṣāliḥ Ibn Yaḥyá, *Tārīkh Bayrūt*, ed. Francis Hours and Kamal Suleiman al-Salibi (Beirut, 1969), 87.

⁵²Sato, *State and Rural Society*, 49, 69, 157–58. Al-Qalqashandī defines the term *karbastā* (probably *darbastah*) as the right to levy all taxes, not excluding any levies from the granted villages (*Ṣubḥ*, 13:156).

⁵³At this time the unpaid amount from the beginning of the year 698 to the end of the year 713 was exempted for the people of Syria as a benevolent gesture by Sultan al-Nāṣir. See al-Maqrīzī, *Kitāb al-Sulūk*, 2:136, 153; Ibn Taghrībirdī, *Al-Nujūm al-Zāhirah fī Mulūk Miṣr wa-al-Qāhirah* (Cairo, 1963–72), 9:49.

⁵⁴Al-Maqrīzī, *Kitāb al-Sulūk*, 2:136–37.



It is noteworthy that after the re-assignment of new *iqṭā'*s, the taxes based on *ḍiyāfat al-rawk* were abolished together with the above-mentioned miscellaneous taxes.⁵⁵ The *ḍiyāfah* in Egypt during the Mamluk period signified tribute goods to be presented to the *iqṭā'* holders (*muqṭa'*) by their peasants, like grain, fowl, goats, clover, dough, cakes, etc.;⁵⁶ and the *ḍiyāfah* in Mamluk Syria was probably the same. However, *ḍiyāfat al-rawk* literally means the *ḍiyāfah* levied based on a cadastral survey, but its real meaning will become clear by examining the results of other Syrian *rawks*.

RAWK AL-MAMLAKAH AL-ṬARĀBULUSĪYAH IN 717/1317: TRIPOLI

After the Egyptian *rawk* of 715/1315,⁵⁷ the *rawk* of Tripoli was conducted in 717/1317. For that purpose, Sultan al-Nāṣir appointed Qāḍī Sharaf al-Dīn Ya'qūb al-Ḥamawī, chief of the military department of Aleppo (*nāzir al-mamlakah al-ḥalabīyah*), to head the cadastre.⁵⁸ Sharaf al-Dīn went to Tripoli and surveyed the region of al-Mamlakah al-Ṭarābulusīyah, the surrounding areas (*a'māl*), strongholds (*qal'ah*, *ḥiṣn*), and the frontier zones (*thughūr*).⁵⁹ When the cadastre was concluded, Sharaf al-Dīn went to Cairo with the documentation (*awrāq al-rawk*), which again became the basis on which to allocate *iqṭā'*s. As a result of this *rawk*, *iqṭā'*s were allotted to six amirs of forty (*amīr ṭablkhānah*), three amirs of ten (*amīr 'asharah*), as well as fifty Bahri mamluks and *ḥalqah* cavalymen.⁶⁰ With the conclusion of the *rawk* in Ramaḍān 717/November 1317, the *kharāj* year was changed from 716 to 717 and miscellaneous taxes amounting to an annual sum of 110,000 dirhams were abolished. The sultan's decree regarding this tax exemption is cited by al-Nuwayrī as follows:⁶¹

Sultan al-Malik al-Nāṣir ordered that the following miscellaneous taxes (*mu'āmalah*)⁶² be abolished in the region of Tripoli.

⁵⁵ Ibn Duqmāq, *Al-Jawhar al-Thamīn fī Siyar al-Mulūk wa-al-Salāṭīn*, ed. Muḥammad Kamāl al-Dīn 'Izz al-Dīn 'Alī (Beirut, 1985), 2:153.

⁵⁶ Al-Maqrīzī, *Khiṭaṭ*, 1:88. See also Sato, *State and Rural Society*, 141, 149.

⁵⁷ Sato, *State and Rural Society*, 138–43.

⁵⁸ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255; al-Maqrīzī, *Kitāb al-Sulūk*, 2:176–77; Ibn Bahādur, "Futūḥ al-Naṣr," fol. 239.

⁵⁹ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255; al-'Aynī, "'Iqd al-Jumān fī Tārīkh Ahl al-Zamān," Süleymaniye Kütüphanesi MS Hacı Beşir Ağa 457, fol. 329r.

⁶⁰ Al-Maqrīzī, *Kitāb al-Sulūk*, 2:177; idem, *Khiṭaṭ*, 2:171; al-Nuwayrī, *Nihāyat al-Arab*, 32:255.

⁶¹ Al-Nuwayrī, *Nihāyat al-Arab*, 32:260–61. See also al-Qalqashandī, *Ṣubḥ*, 13:33–34. The numbers have been added for the sake of convenience.

⁶² The term *mu'āmalāt* usually means "transactions," but here it indicates "miscellaneous taxes."



1) The tax on celebrations (*afrāḥ*⁶³ *maḥdhūrah*) held in newly conquered territory requiring security. This does not pertain, however, to the tax on celebrations in areas not requiring the provision of security (*ḍamān al-faraḥ al-khayr*). The amount is 70,000 dirhams.

2) The prisoner tax (*sujūn*) in al-Mamlakah al-Ṭarābulusīyah, except that in Tripoli, which was abolished by a previous order. The amount is 10,000 dirhams.

3) The peasants in the district of Tripoli were exempted from forced labor (corvée) in the sugar cane fields belonging to the government. Instead, a tax in kind equal to 2,000 dirhams was levied on them.

4) Tax on the sugar cane of amirs (*aqṣāb al-umarā'*). Some amirs who managed districts where sugar cane was cultivated had extracted labor from their peasants in lieu of taxes or had imposed a labor rent (*ujrat al-'amal*) tax, the amount of which is 3,000 dirhams.

5) The governor's tax (*'ifāyat al-niyābah*) in the regions of Tripoli, Anafa and al-Batharūn.⁶⁴ The governors (*nā'ibs*) used to reside at administrative centers on the coast, and when those centers were filled with victorious soldiers (*al-'asākir al-manṣūrah*), six dirhams would be levied on each resident. The total amount is 10,000 dirhams.

6) The government tax (*ḥaqq al-dīwān*) levied on persons engaged in the tax evaluation (*ḥāṣī*)⁶⁵ in the districts of Ṣahyūn and Balāṭunus.⁶⁶ The amount of revenue is 3,000 dirhams.

7) Tax on the threshing floor (*hibat al-bayādir*) in the regions of Kahf.⁶⁷ This was a new tax of three dirhams per feddan. The total amount of revenue is 1,000 dirhams.

⁶³Previously I have translated *afrāḥ* (pl. of *faraḥ*) as fowl (Sato, *State and Rural Society*, 170), but in that case it was read as "*afrākh*." According to the decree of Sultan al-Nāṣir in 715/1315, *faraḥ* in Egypt means the celebration of weddings, engagements, or circumcisions (Atiya, "A Mamlūk Magna Carta," 133–34, 138).

⁶⁴Anafa was a small town on the Syrian coast (Yāqūt, *Mu'jam al-Buldān* [Beirut, 1955–57], 1:271), and Batharūn was a citadel between Jubayl and Anafah on the Syrian coast (*ibid.*, 338).

⁶⁵*Hāṣī* seems to be used synonymously with *iḥṣā'* (tax evaluation).

⁶⁶Ṣahyūn was located east of Latakia, and Balāṭunus was a fortress facing Latakia (Yāqūt, *Mu'jam al-Buldān*, 1:478; 3:436).

⁶⁷Kahf was a citadel located near Maṣyāf (Guy Le Strange, *Palestine under the Moslems* [London, 1890; repr. Beirut, 1965], 507).



8) Tax on the harvest (*ḍamān al-mustaghall*) in Tripoli that was at first for the *dīwān al-niyābah*, then for the principal *dīwān (al-dīwān al-ma'mūr)* during the months of 716. The amount is 4,000 dirhams.

9) The arbitrary taxes levied anew on peasants in several amirs' *iqṭā's*, consisting of grass (*ḥashīsh*), salt (*milḥ*), and tribute goods (*ḍiyāfah*). The value is 6,000 dirhams.

All of the above are to be abolished in the course of time by the Day of Resurrection, neither demanded, nor claimed, in order not to bring the Devil into our midst. This decree is to be read from the pulpits in order to disseminate it and to procure good wishes for us as a gracious gift from God.

The total exemption for the nine items listed comes to 109,000 dirhams annually, approximating the 110,000 dirhams al-Nuwayrī mentioned elsewhere.⁶⁸ Here I would like to discuss items 3), 4), and 9).

Items 3) and 4) are closely related to sugar cane cultivation around Tripoli during the early fourteenth century. According to Andrew M. Watson,⁶⁹ sugar cane was introduced to southern Iraq from southwestern Iran and spread further to the Jordan valley and the Syrian coast during the tenth century. Arab geographers like al-Muqaddasī (fourth/tenth century), al-Idrīsī (d. 560/1165), Yāqūt (d. 626/1229), and al-'Umarī (d. 749/1349) relate that sugar cane was cultivated in such areas as Filasṭīn, Ṭabarīyah, Jabal Lubnān, Ghawr (Jordan valley), Bayrūt, Ṣūr, Ṭarābulus, Marqab, and Bāniyās.⁷⁰ According to Yāqūt,⁷¹ most of the crop grown in Baysān in the Ghawr area, in particular, was sugar cane. However, while the above geographers give only sketchy accounts of sugar cane cultivation in Syria, items 3) and 4) indicate clearly that in Tripoli the imposition of a corvée had provided the labor necessary to produce sugar cane (*sukhrat al-aqṣāb*), both

⁶⁸ Al-Nuwayrī, *Nihāyat al-Arab*, 32:255–56.

⁶⁹ Andrew M. Watson, *Agricultural Innovation in the Early Islamic World* (Cambridge, 1983), 26–28.

⁷⁰ Al-Muqaddasī, *Aḥsan al-Taqāsīm fī Ma'rīfat al-Aqālīm*, ed. M. J. De Goeje (Leiden, 1906), 161, 176, 180–81, 188; al-Iṣṭakhrī, *Al-Masālik wa-al-Mamālik*, ed. M. J. al-Ḥaynī (Cairo, 1961), 46; al-Idrīsī, *Kitāb Nuzhat al-Mushtāq fī Ikhtirāq al-Āfāq* (Naples and Rome, 1970–84), 4:372; Ibn Sa'īd al-Maghribī, *Kitāb al-Jughrāfiyā*, ed. Ismā'īl al-'Arabī (Beirut, 1970), 152; Yāqūt, *Mu'jam al-Buldān*, 4:217; Ibn Shaddād, *Al-A'lāq al-Khaṭīrah fī Dhikr Umarā' al-Shām wa-al-Jazīrah: Lubnān*, ed. Sāmī al-Dahhān (Damascus, 1963), 92, 104; al-Qazwīnī, *Āthār al-Bilād wa-Akhhbār al-'Ibād* (Beirut, 1960), 142; Abū al-Fidā', *Taqwīm al-Buldān*, ed. M. Reinaud (Paris, 1840), 253, 255; al-'Umarī, *Masālik al-Aḥṣār*, 25, 132.

⁷¹ Yāqūt, *Mu'jam al-Buldān*, 4:217.



in the fields managed by the government and those of the amirs, until this practice was abolished by Sultan al-Nāṣir's decree in 717/1317.

Regarding item 9), consisting of recent levies demanding grasses, salt, and tribute goods (*diyāfah*) on several amirs' *iqṭā*'s, this *diyāfah* is clearly different from the *diyāfat al-rawk* (tribute goods temporarily levied at the *rawk*) based on the Syrian cadastre of 713/1313. It is *diyāfah* that may possibly lead us to a better understanding of the innovative taxation system that was introduced into Syria by the cadastral surveys.

RAWK AL-IQṬĀ'ĀT BI-AL-MAMLAKAH AL-ḤALABĪYAH IN 725/1325: ALEPPO

The Aleppo cadastre in northern Syria was undertaken in Jumādā II 725/June 1325. Aḥmad ibn Muḥammad al-Muqri' al-Fayyūmī (d. after 770/1368) has this to say about it:

In this year the *iqṭā*'s in the region of Aleppo were surveyed. The sultan [al-Nāṣir] ordered the *rawk* of al-Mamlakah al-Ḥalabīyah because there remained no region except Aleppo unsurveyed. On 20 Jumādā II 725/4 June 1325, Amir Jamāl al-Dīn Mughulṭāy al-Jamālī al-Nāṣirī, an official of the state (*mudīr al-mamlakah*), left [Cairo] to conduct the survey with Makīn al-Dīn Ibrāhīm ibn Qarawīnah, a chief financial official (*mustawfī al-ṣuḥbah*). He returned on Tuesday, 16 Ramaḍān/27 August, after which the survey documents were released in order to assign *iqṭā*'s to a group of *al-mamālīk al-sulṭānīyah* and *ḥalqah* cavalrymen.⁷²

According to this account, the cadastre was concluded in the span of about eighty days, and as a result, *iqṭā*'s were assigned to a group of the royal mamluks and the *ḥalqah* cavalry.⁷³ No further details are known about the content of the work, but Ibn Iyās (d. ca. 930/1524), a later Mamluk historian, provides us with the following important information:

One amir of ten⁷⁴ went with a group of officials (*mubāshir*) to conduct the survey. They went from Cairo to Aleppo and carried out the *rawk* there by the same method as in Syria. Consequently,

⁷²Al-Fayyūmī, "Nathr al-Jumān," 3: fol. 190r; al-Maqrīzī, *Kitāb al-Sulūk*, 2:264.

⁷³See also Sato, *State and Rural Society*, 144–45.

⁷⁴This amir is the above-mentioned Mughulṭāy al-Jamālī, who held the offices of *ustādār* and vizier at the time of the cadastre (Sato, *State and Rural Society*, 145).



all the provinces of Egypt, Syria, and Aleppo are now included in *al-Rawk al-Nāṣirī*.⁷⁵

From this account, we may assume that the same methods were used for all four Syrian and Egyptian surveys, and it is this uniformity that constitutes the major fiscal innovation brought about by the *rawks*.

To begin with, the *rawk* of 713/1313 in Syria resulted in the distribution of "complete *iqṭā's*" (*iqṭā' darbatah*) to amirs and soldiers. Concerning the Egyptian *rawk* of 715/1315, al-Nuwayrī states:

Sultan [al-Nāṣir] sat down in order to issue the authorizations (*mithāl*) placed before him. He assigned to each amir a fixed number of villages, and added to the allotment all the items in those villages, like royal soldiers (*al-juyūsh al-sulṭānīyah*), the poll tax (*jawālī*), and so on. As a result of this assignment, the *muṣṭa's* gained control over their villages completely (*darbastan*).⁷⁶

However, al-Nuwayrī's account is baffling, since he does not explain what "all the items in those villages like royal soldiers" means. Concerning the same assignment, al-Maqrīzī is more explicit:

The sultan ordered his officials to write documents (*waraqah*) for the sultan's domains (*al-khāṣṣ al-sulṭānī*) and amirs' *iqṭā's*. At this time he added to the *'ibrah* of each village the tribute goods (*ḍiyāfah*) for which the peasants (*fallāhūn*) were assessed and the poll tax (*jawālī*) of each village. Previously, before the *rawk*, an independent *dīwān*, attached to the sultan, had been set up for the *jawālī*. But at this time, the *jawālī* of each village was added to its *kharāj* (land tax) revenue.⁷⁷

The *'ibrah* indicates the annual revenue of a village estimated in cash (*dīnār* or *dīnār jayshī*⁷⁸). According to al-Maqrīzī, to this *'ibrah*, which had hitherto been

⁷⁵Ibn Iyās, *Badā'i' al-Zuhūr fī Waqā'i' al-Duhūr*, ed. Muḥammad Muṣṭafá (Wiesbaden, 1960–75), 1:164.

⁷⁶Al-Nuwayrī, *Nihāyat al-Arab*, 32:226.

⁷⁷Al-Maqrīzī, *Kitāb al-Sulūk*, 2:150. See also idem, *Khīṭaṭ*, 1:88; Ibn Taghrībirdī, *Al-Nujūm*, 9:50.

⁷⁸The term *dīnār jayshī* was a unit expressing the amount of *iqṭā'* revenue in the Mamluk period, while during the Ayyubid period it was called *dīnār jundī*. The dirham exchange rate differed



in each province amounted to 24,000.⁸⁶

I have my doubts about the *rawks* resulting in the *'ibrah* of the Syrian province becoming equal to that of the Egyptian province; however, Ibn Khalīl gives another interesting account that *al-Rawk al-Nāṣirī* brought about much welfare (*maṣlahah jammah*) and prosperity in the rural areas (*'imārat al-bilād*).⁸⁷ What we may conclude from these accounts is that *al-Rawk al-Nāṣirī* helped establish the basis of an empire based on the *iqṭā'* system, which led to prosperity in the rural societies of Egypt and Syria for an extended period of time.

⁸⁶Ibn Khalīl al-Asadī, *Al-Taysīr wa-al-I'tibār wa-al-Taḥrīr fīmā Yajibū min Ḥusn al-Tadbīr*, ed. 'Abd al-Qādir Aḥmad Ṭulaymāt (Cairo, 1968), 75–76.

⁸⁷Ibid., 74. See also Amalia Levanoni, *A Turning Point in Mamluk History: The Third Reign of al-Nāṣir Muḥammad Ibn Qalāwūn* (Leiden, 1995), 143–44.

