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AN ESSAY ON THE BUDGET EXPENDITURES
OF THE CRIMEAN KHANATE

Fehmi Yılmaz

Marmara University

Istanbul, Türkiye

fehmi.yilmaz@marmara.edu.tr

Abstract. The purpose of this article is to examine the budgetary expenditures of the Crimean Khanate. Recently, our understanding of the history of the Crimean Khanate has significantly improved via new sources and scholarly studies. Nevertheless, crucial aspects of the khanate's economic history remain largely unexplored. This study focuses specifically on the expenditures of the Crimean Khanate in May 1779, based on budget records from the reign of Shahin Geray, and draws general conclusions from the findings.

Research materials: Research on the topic of the article, Kadiasker court registers of the Crimean Khanate, Ottoman archival documents, chronicles, and travel notes.

Results and scientific novelty: Utilizing newly available data, the present research demonstrates that the Crimean Khanate, which inherited the administrative traditions of the Golden Horde, maintained this legacy until the mid-16th century. As its interactions with the Ottoman Empire intensified, its institutions evolved accordingly, eventually resembling a miniature version of Ottoman governance. The study also reveals that the khanate possessed a structured financial bureaucracy from its early periods. This bureaucratic apparatus continued to function professionally, maintaining regular oversight and documentation of the khanate's revenues and expenditures—even during the reign of Shahin Geray, a time marked by political, social, and economic turmoil. The expenditures recorded in the budget are analysed under general thematic categories.

Keywords: history, the Crimean Khanate, the Budget Expenditures, Shahin Geray, Golden Horde, Ottoman Empire

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Introduction

Thanks to the new documents that have come up in recent years, our knowledge of the Crimean Khanate is growing. Dissertations and other studies on the subject, especially after the discovery of the Qadi court registers of the khanate, thanks to the diversity of the data they contain, allow us to draw more qualitative conclusions with quantitative data, in addition to the information we previously obtained from Ottoman archival documents and some chronicles and travelogues¹. Despite these developments, one of the unknown and rather speculative aspects of the Crimean Khanate is its financial situation and structure. It is generally known that the Khanate received regular annual financial support from the Ottomans. We do not have sufficient information on the function and distribution of this support, called *sâliyâne*, within the khanate, except for the Geray dynasty².

Was it possible for the Crimean Khanate, which was relatively dependent on the Ottoman Empire in its foreign affairs but maintained its own unique internal structure and dynamics, to survive financially solely through support from Istanbul? Situated along key international land and sea trade routes and characterized by an agrarian society and economy, did the khanate also derive revenue from this advantageous geographical position in addition to the financial assistance provided by the Ottomans? If so, through what means—such as taxes or other economic instruments—did it generate this income? How and where was this income spent? Did the khanate possess a financial bureaucracy to manage these processes? Furthermore, did this bureaucracy maintain regular records of the khanate's annual income and expenditures?

In the first quarter of the 15th century, there is a consensus that the Crimean Khanate inherited many of the institutions of the Golden Horde state. In other words, there is continuity in the bureaucracy and institutions of the Crimean Khanate from the past. One of the most important indicators of this is the continuity of the khanate bureaucracy's correspondence tradition throughout the 15th century and even into the middle of the 16th century. The fact that the 1420 decree (*jarlig*) of the Golden Horde Khan Ulugh Muhammad [15, p. 54–57] and the 1468 *jarlig* of Mengli Geray Khan I, which I plan to publish, have the same features in terms of language, style, writing and form in terms of diplomatics is a clear indication that the khanate sustained the Golden Horde tradition [1; 9; 11; 14; 18; 19]. In fact, it can be said that the diplomatic features of these *jarligs* were more advanced than the documents produced by the Ottoman bureaucracy in this period. Therefore, it would be correct to assume the existence of a financial bureaucracy within the administrative system of the khanate from the very beginning.

However, it is also true that this continuity underwent changes throughout the 16th century, parallel to the intensification of the khanate's relations with the Otto-

¹ For theses based on the Court Registers, see [8].

² The Ottoman Archives contain a great deal of information on the annual financial support provided to the Crimean khan and the Geray dynasty. For example, for the year 1693, see the Ottoman Archives of the Presidency of State Archives (BOA), Maliyeden Müdevver Defter (MAD.d.); for the years 1718–1728, see MAD.d. 8964; for the year 1745, see BOA, Cevdet Hariciye (C.HR.) 3392; for the aids provided to the members of the Geray dynasty after the Crimean Khanate in 1835, see MAD.d. 9006; also for various years, see BOA, Kamil Kepeci (KK.d.) 5599, 5600, 5601, 5602, 5603, 5604, 5605, 5606, 5607, 5608, 5609, 5610, 5611, 5612, 5613, 5614, 5615, 5616, 5617.

mans, and that its organizations and institutions came to represent a miniature version of the Ottomans. The best examples of this are provided by the Crimean Khanate's Court Registers (*Kadı Sicilleri*) [25, 382 p]. The presence of financial terms³ such as *hazîne*, *hazînedâr*, *defterdâr-ı evvel*, *defterdâr-ı sâni*, *defterdâr kâtibi*, *mukâtaa*, *iltizâm*, *mültezim*, *resm*, *rusûm*, *vergi*, *ihtisâb*, *muhtesib*, *tamga*, *ağnam*, *öşr*, are important evidence showing that the khanate's financial bureaucracy became identical to that of the Ottoman system in every respect. However, it should not be forgotten that one of the main reasons for this change, particularly in the language and terminology of the bureaucracy, was the fact that the curriculum and textbooks used in the *madrasas* established in Crimea in the early 16th century were the same as those in Ottoman *madrasas*, the fact that graduates from these *madrasas* took up positions in the *ulemâ* and bureaucratic institutions, and the *münşeat* tradition that developed over time.

Expenditure Structure of Ottoman Budgets

To demonstrate the aforementioned change in the khanate's financial bureaucracy, or its assimilation into the Ottoman system – not only through the terms used, but also in practice – the documents and data in this study provide sufficient evidence. However, it is first necessary to outline the fundamental characteristics of Ottoman budgets, as this will enable us to draw more accurate conclusions and generalisations about khanate's budgets. As is well known, a “budget” is a definitive account of the state treasury's revenues and expenditures for a specific period, summarised and recorded periodically [13, p. 197]. In other words, they are documents that show the course and composition of a state's income and expenditure [6, p. 70]. Özvar, who has conducted significant research on Ottoman budgets, asserts that these account tables (*hesap cetvelleri*), referred to as “budgets” by contemporary historians, only encompass the income and expenditure of the central treasury. Consequently, they do not reflect the total state income, as they exclude income from endowments (*waqf*), property (*mülk*), and fiefs (*timâr*). Similarly, they do not encompass all direct and indirect state expenditures, nor do they account for service fees paid through exemptions. It states that these tables are usually annual, but there are also three- and six-monthly tables.

In the 16th century, between two *Nevrûz* celebrations, and in the 17th–18th centuries, according to the lunar calendar, the budgets prepared for one year were, unlike modern budgets, *ex-post* budgets—that is, based on actual outcomes. These budgets not only recorded the revenues of the central treasury but also allowed for tracking the cash expenditures outside the *timâr* and *waqf* systems. Until the 19th century, budget expenditures were categorized under three main headings: *mevâcibât*, *teslîmât*, and *ihrâcât*. *Mevâcibât* covered the salaries of the military class excluding the *hâs* and *timâr*-holding *sipâhî*, namely the janissaries, as well as the salaries of palace officials and servants. *Teslîmât* included the subsistence and ammunition expenses of the state, the palace, and the military class. *İhrâcât*, on the other hand, encompassed pilgrimage expenses, money sent to the Hejaz region, protocol and stationery expenditures, costs for caftans and robes of honor bought for high-ranking administrators, repair expenses of the palace and other institu-

³ For explanations of these terms, see [22, p. 41, 128–129, 237, 240, 273–274, 278–279, 454, 456–458, 520, 541–543, 625, 686].

tions, allocations for military ships and their personnel, clothing compensations, transportation network costs, and similar expenses [13, p. 197–236]⁴.

The Structure of Expenditures in the Budgets of the Crimean Khanate

The document presented in this study is a table showing the expenditures for the month of May 1779, taken from the budgets of the Crimean Khanate during the reign of Shahin Geray, which I plan to publish in full.⁵ For now, I can only state that these documents—detailing the monthly expenses of the central treasury of the Crimean Khanate—are housed in the National Library of St. Petersburg. The documents measure 40 by 14.5 cm. Based on their physical characteristics, it appears they were once bound together in a single ledger, but the binding has deteriorated over time. As a result, the monthly fascicles have been catalogued under separate numbers within the library. Some parts of the documents have decayed and disappeared over time, resulting in illegible figures and entries⁶. The language used in the documents is Ottoman Turkish, written from right to left in the *dîvânî* script using the Arabic alphabet. The figures were recorded in decimal form using Hindu-Arabic numerals.

The calculations follow the “ladder method” (*merdiven usulü*) [5; 7, vol. 1] commonly used in accounting practices, with subtotals provided in grouped entries from top to bottom, and the final total written both numerically and in words. The amounts of expenditures are shown in *gurûş* and *para* denominations. According to the data in the records, the type of *gurûş* used is identified as *gurûş-ı Rûmî*, equivalent to 120 *akçe*, while the *para* is equivalent to three *akçe*. In order to present the expenditures more clearly in a single currency, the *gurûş* and *para* values have been converted into *akçe* and added as a third column in Table 1. All evaluations in this study are thus based on the *akçe*. The structure and format of the document indicate the presence of a developed financial bureaucracy. However, these documents reflect only the expenditures of the khanate treasury; they are expenditure registers, and no revenue data is included. The absence of revenue records in our current collection does not necessarily mean that such records did not exist. In fact, a note in the document stating “*Evvel bahâr irâd ve mesârif defterlerin Taman’dan getiren Mustafa’ya harcırah*” (travel allowance for Mustafa, who brought the spring revenue and expenditure ledgers from Taman) suggests that revenues, like expenditures, were also recorded in ledger form. Furthermore, we possess other

⁴ The methodology and terminology employed in this study are based on this article.

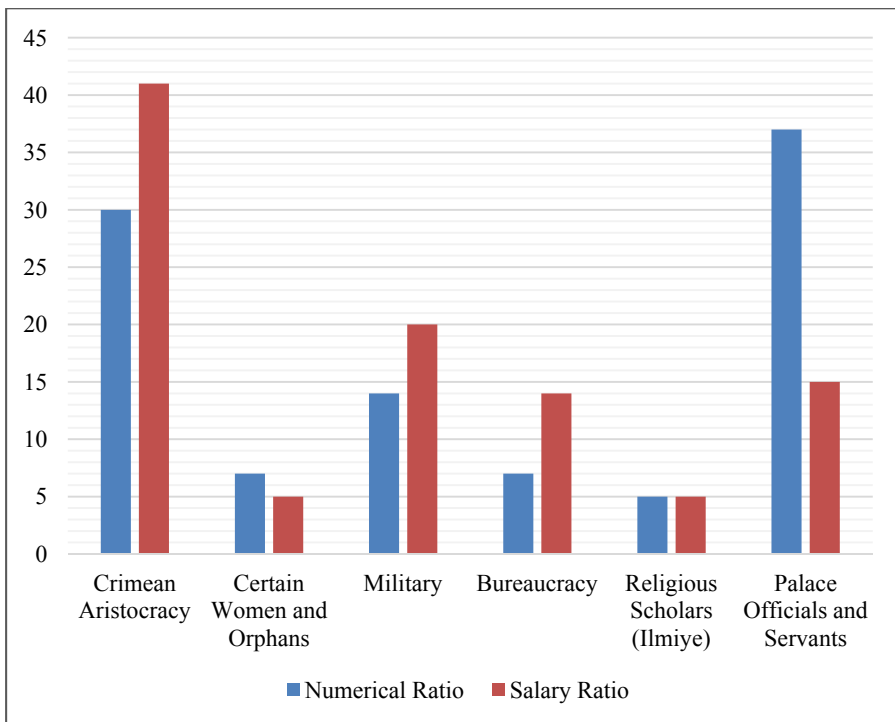
⁵ The foundational data regarding the financial structure and budget of the Crimean Khanate were first brought to light and published by F. Lashkov in his seminal 1886 study [12, p. 1–48]. These primary figures are further validated and contextualized in the modern academic work, specifically within Section “Finance and Tax System” [16, p. 371–385; 27, p. 480–484; 10, p. 485–494; 26, p. 494–497; 20, p. 498–526; 28, p. 527–534; 17, p. 535–538].

⁶ Numbers that are illegible due to deterioration in the document have been estimated based on the subtotals. These values were evenly distributed across the relevant expenditures and added to Table 1, where the complete transcription of the document is presented in italics. All calculations have been made in *akçe*, the currency of the period. It is also possible to identify the missing figures by referring to documents from other months or by making more accurate estimates. This method will be applied in our other study covering the entire budget.

documents that support this claim. As will be seen below, the budget expenditures in this document are categorized under three main headings.

Salary Expenditures from the Budget

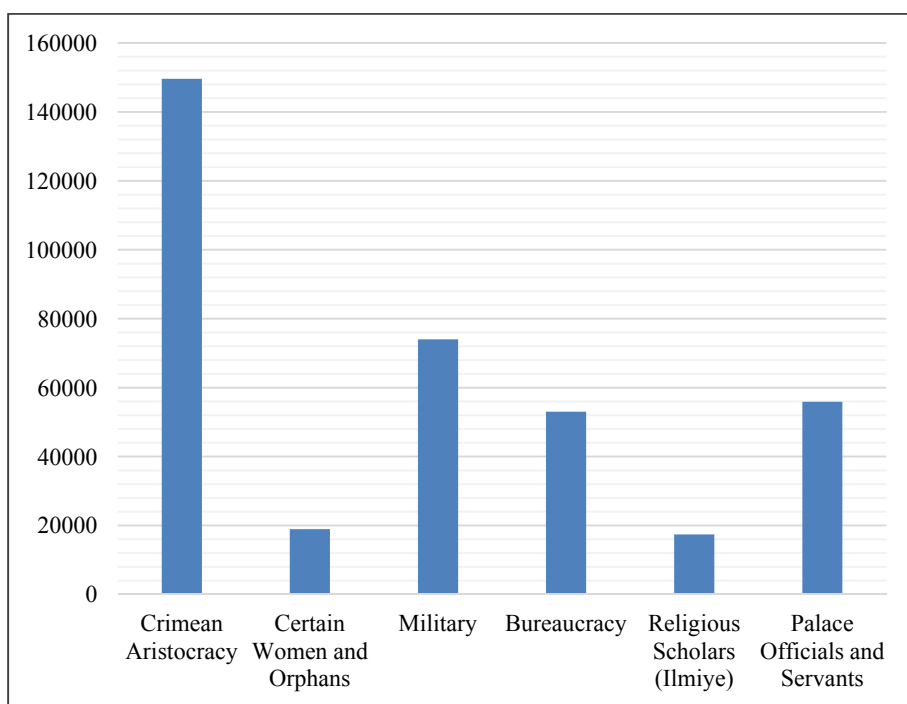
This ledger showing the khanate budget expenditures is titled: “*Budur ki doksan üçüncü sene hilâlinde vâkî‘ Mayısın ibtidâsı mâh-ı Rebiülâhîrin yirmi beşinci Çarşambasından i‘tibâr ile virilen mâhiyât beyân olunur sene 1193*” indicating that the payments recorded began in the month of May and pertain to the year 1193. As can be seen, the first major expenditure category in the khanate's budget records relates to salary payments. This section, referred to as *Mevâcibât* in Ottoman budgets, is termed *mâhiyât* in the khanate records, reflecting the fact that payments were made on a monthly basis. According to the data presented here, specific individuals and groups received fixed salary amounts. These salaries generally remained consistent in the records for other months as well. While certain names appear without corresponding payments, later monthly records indicate that these payments were indeed made at a later date. As shown in Table 1 and Graph 1, those receiving salaries from the treasury can be broadly categorized into six groups.



Graphic 1. Groups Receiving Salaries from the Budget and their Numbers.

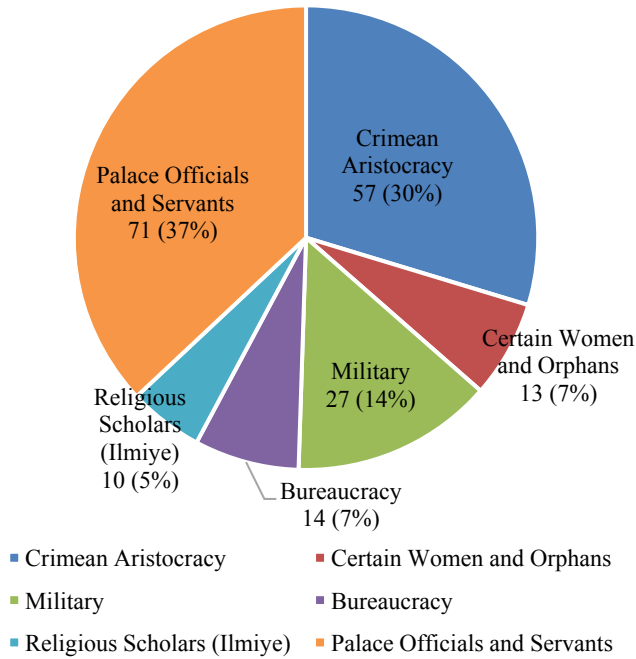
The first group consists of 57 individuals belonging to the Crimean aristocracy. These include, above all, the Khan's immediate relatives, as well as *mirzas*, *ağas*, *bey*s, and their close kin. This group ranks first in terms of total salary expenditures, receiving 149,626 *akçe* in total. The second group is composed of 13 individuals, including the mothers, sisters, relatives, and orphans of certain persons. Their total salary amounts to 18,921 *akçe*. The third group is made up of mili-

tary personnel, including host officers (*mihmândâr*), guards, watchmen, and their associated scribes. This group consists of 27 individuals, with a total salary of 74,001 *akçe*. The fourth group includes high-ranking bureaucrats such as district governors (*kaymakams*), scribes (*kâtib*), translators (*tercümân*), and similar officials. Comprising 14 individuals, their collective salary amounts to 53,040 *akçe*. The fifth group represents members of the religious class (*ilmiye*), including *nakîbüleşraf*, *sayyids*, *sharîfs*, *mullahs*, and *sheikhs*. This group includes 10 individuals and receives a total of 17,400 *akçe*. The sixth group includes palace officials, servants, and physicians, both within and outside the palace. Numbering 71 individuals, their total salary amounts to 55,920 *akçe*.

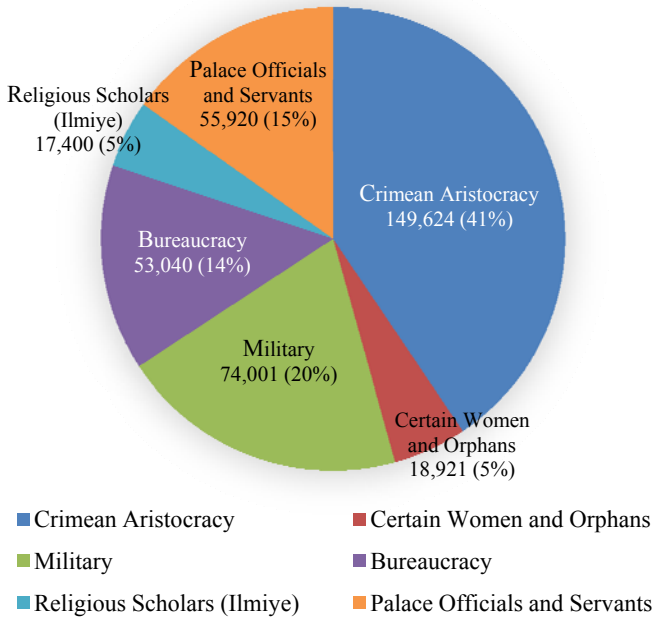


Graphic 2. Salary Amounts of the Groups Paid from the Budget (in *akçe*).

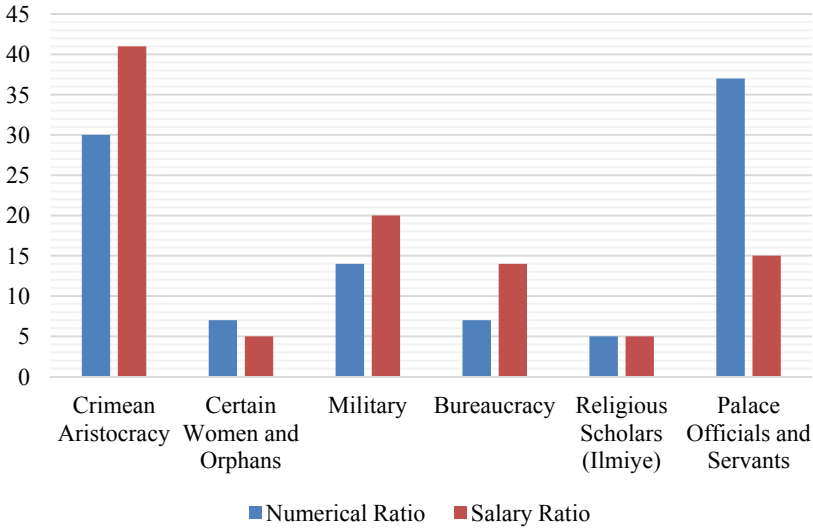
As can be seen, the number of individuals receiving regular salaries from the khanate's budget is 192. When looking at the budgets for other months, it is evident that the same individuals, along with the Khan and some of his children, are among those receiving salaries. Among the groups receiving salaries, the largest group is made up of palace officials and servants, constituting 37% of the total. This is followed by a group from the Crimean aristocracy, which makes up 30%. The military group ranks third with 14%. Bureaucratic employees, along with some women, individuals, and orphans, each have a share of 7%, while the religious scholars (*ilmiye*) group holds a share of 5%. When looking at the percentage of the total salary allocated to each group, the aristocratic class, despite being in second place in terms of numbers, has the largest share of 41%. The military group follows with 20%, the palace officials and servants group comes third with 15%, the bureaucracy group ranks fourth with 14%, the women, individuals, and orphans group is fifth with 5%, and the *ilmiye* group is in sixth place, also with a 5% share.



Graphic 3. Number and Percentage of Groups Receiving Salaries from the Budget (%).



Graphic 4. Percentage of Salaries Paid from the Budget (%).



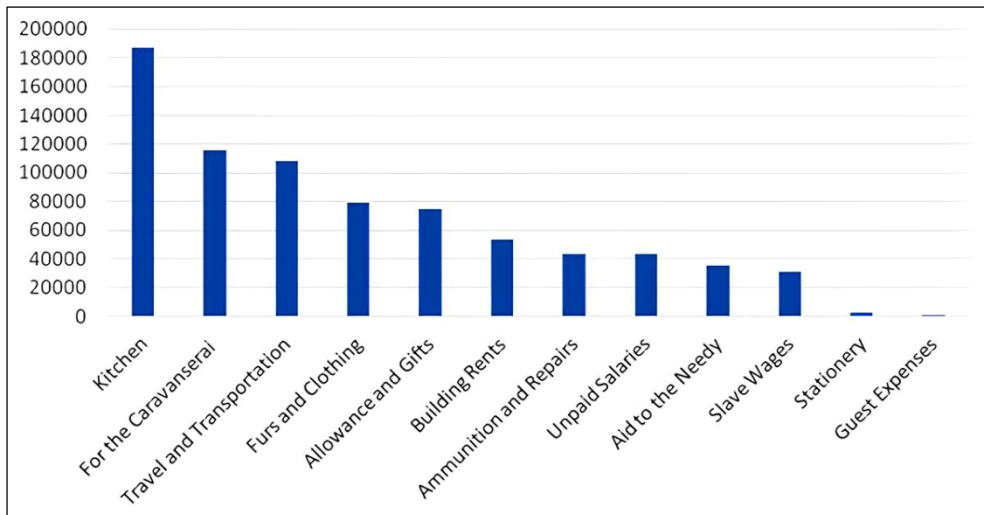
Graphic 5. Number and Salary Ratios (%) of Groups Receiving Salaries from the Budget.

Regular and Extraordinary Expenditures from the Budget

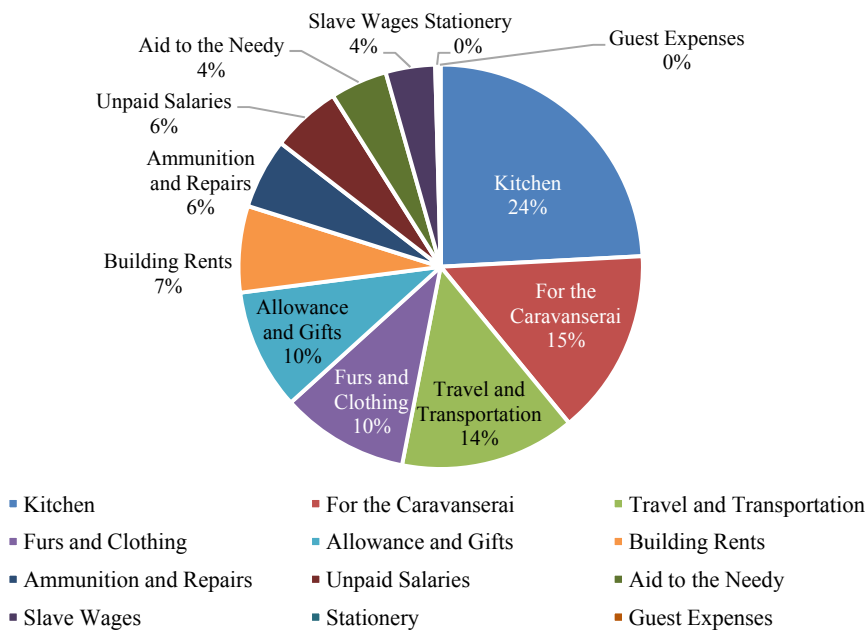
The second part of the budget is the main expenditure category titled “*Mâh-ı mezbûr zarfında bâ işâret-i hazret-i veliyyü'n-ni'âmî ve tezkere olan masârif ve gayrı mu'ayyene ve zuhûrât beyân şod sene 1193*”. This section records both regular and extraordinary expenditures made by the Khan under his command for the relevant month. Included in this group, which forms the expenditure (*ihrâcât*) and delivery expenses (*teslîmât*) sections of the treasury, are payments for ammunition purchased for the palace and other institutions, allowances for the palace and staff, travel and food expenses for various military and bureaucratic officials, ceremonial (*teşrifât*) expenses, costs for the acquisition of robes (*kaftân*), *hil'at* (official garments), and clothing for high-ranking officials, various repair expenses, unpaid salaries from previous months, and similar costs, as seen in Table 1 and Graphs 6 and 7.

The third category is the main expenditure titled “*Mâh-ı mezbûr zarfında bâ işâret-i aliyye ashâb-ı arzihâl olan ihsânât-ı pâdişâhî beyân şod sene 1193*”, which can be referred to as various types of expenditure (*ihrâcât-ı muhtelifê*) or donations (*ihsânât*). This section shows the assistance and donations provided by the Khan for the needs presented by individuals through petitions. Unlike in the budgets of other months, this section is not listed as a separate heading, but is included within the second main expenditure category.

The expenditures under the second and third main categories can be classified into 12 different groups. These expenditures are primarily covered not by the central treasury, but by funds transferred from the customs revenues of Caffa, Taman, and Gözleve (Kezlev). As shown in Graph 6, the first group consists of food, drink, and similar kitchen expenses for the palace and some institutions and officials of the khanate, amounting to 186,899 *akçe*, ranking first. The second group involves purchases made for the Khan, with a total of 115,200 *akçe*, ranking second. The



Graphic 6. *Distribution of Regular and Extraordinary Expenditures Paid from the Budget (in Akçe).*



Graphic 7. *Proportion of Regular and Extraordinary Expenditures Paid from the Budget (%).*

third group includes travel allowances and transportation expenses for officials, totaling 108,399 *akçe*, ranking third. The fourth group consists of expenditures for fur and clothing purchased for various state officials and individuals, totaling 79,074 *akçe*, ranking fourth. The fifth group includes allowances, gifts, and hospitality expenses given in exchange for various duties performed, amounting to 74,760 *akçe*, ranking fifth. The sixth group consists of rent expenses for buildings

belonging to the khanate, mainly customs houses, amounting to 53,400 *akçe*, ranking sixth. The seventh group includes expenses for customs buildings, docks, and ammunition and repairs for soldiers, ranking seventh with 43,513 *akçe*. The eighth group consists of unpaid salaries from previous months, totaling 43,060 *akçe*, ranking eighth. The ninth group includes expenditures for people who requested assistance from the Khan via petitions and for the funerals of orphans, amounting to 38,286 *akçe*, ranking ninth. The tenth group involves expenses for the purchase of slaves and concubines, totaling 30,600 *akçe*, ranking tenth. The eleventh group includes stationery expenses for the palace and other institutions, amounting to 2,160 *akçe*, ranking eleventh. The final group consists of expenditures for Russian generals and other officials who arrived from Russia, totalling 1,200 *akçe*, ranking last. In fact, the actual expenditures for this last group were higher, as they include travel and food expenses for host officers (*mihmândârs*) and other officials assigned to assist these individuals. However, these expenses are discussed under a different category in this study.

Conclusion

In conclusion, our knowledge about the Crimean Khanate continues to grow, and especially, its social and economic aspects are becoming clearer. Thanks to the newly discovered documents, we now know that, alongside Ottoman aid, trade, production, and even consumption were taxed in the khanate. There were customs tariffs, and these revenues were collected through the tax-farm (*iltizâm*) system by the private sector within the *mukataa* system. This indicates that the khanate had an economic worldview, an administration capable of continuously realizing its plans, and a developed bureaucracy.⁷ Based on the budget records we have, it is evident that during the reign of Shahin Geray, an era of significant reforms, the khanate had institutions and a bureaucracy similar to other contemporary states. It is clear that the khanate's income and expenditure were regularly recorded by this financial organization. The expenditure data from the analyzed budget reveal that a portion of the revenues was distributed among the political and social structures unique to the khanate, while the remaining funds were spent on the individuals and institutions that ensured the continuity of the state and its system. Additionally, the volume of expenditures made during this period allows us to estimate the khanate's revenues. For example, considering that the total expenditure for the khanate in May 1779 was 1,150,000 *akçe*, we can deduce that the annual budget expenditures would be around 12 million *akçe*, and similarly, its revenues should also be at this level. When we compare this estimated figure with the Ottoman budget revenues, we can say that the khanate's budget during this period was approximately 0.6% of the Ottoman budget, which was around 2 billion *akçe*.

⁷ Fehmi Yılmaz, "Kırım Hanlığı'nda Servet Birikimi ve Kuzey Bölgelerinin Etkisi", *Türkiye Ukrayna İlişkileri Dünü Bugünü*, Dsadsa, Ed., Sakarya University, Sakarya 2014, pp. 250–275; Fehmi Yılmaz, "XVIII. Asırda Hanlık Başkenti Bahçesaray", *Doğu Avrupa Türk Mimarisinin Son Kalesi Kırım*, Yücel Öztürk, Eds., Istanbul, 2015, pp.179–216; Fehmi Yılmaz, "On Sekizinci Yüzyılın İkinci Yarısında Kırım'da Gayrimüslimler", *Osmanlı Araştırmaları Dergisi* 33, pp.125–150, 2009.

Table 1. *Expenditures of the Crimean Khanate's Budget for May 1779*

It is statement that the monthly salaries paid in May of 1779			
Gurûş	Para	Akçe	
50		6000	Paid for the Monthly salary of Cennet Sultan, sister of Khan
150		18000	Monthly salary of Timur Gazi Mirza
83	13	4189	Paid for the monthly salary of Inayet Shah Mirza
83	13	4189	Paid for the monthly salary of Seyyid Shah Mirza
30		3600	Monthly salary of Murad Mirza
50		6000	Monthly salary of Cantimur Mirza
446	26	53598	(Subtotal)
75		9000	Paid for the monthly salary of Argin Osman Mirza
170		20400	Monthly salary of Mehmed Agha, Governor of Bakhchysarai, and the monthly salaries of his two clerks starting this month at ten Rumi piastres each
60		7200	Paid for the monthly salaries of Mehmed Shah Agha, Governor of Karasubazar, and his clerk Abdulkerim Efendi
80		9600	Paid for the monthly salaries of Shaban Agha, Governor of Akmescit, and his clerk Ivaz Efendi
50		6000	Paid for the monthly salary of Azimet Mirza, son of Mansur Bey
30		3600	Monthly salary of Azimet Mirza, son of Mansur
0		0	Monthly salary of Sari Mirza, son of Mansur
911	26	109398	(Subtotal)
50		6000	Paid for the monthly salary of es-Seyyid Rashid Chelebi
20		2400	Paid for the monthly salary of es-Seyyid Mehmed Chelebi
15		1800	Paid for the monthly salary of es-Seyyid Yahya Chelebi
30		3600	Paid for the monthly salaries of Sharif Mehmed and Sharif Mustafa Chelebis
30		3600	Paid for the monthly salaries of Mehmed Sadik and Mehmed Shefik Chelebis
0		0	Paid for the monthly salaries of Ahmed and Selamet Mirzas, sons of Khizir Mirza
10		1200	Paid for the monthly salary of Murtaza Bey
1066		127920	(Subtotal)
4		480	Paid for the monthly salary of Ismail Agha's sister
30		3600	Paid for the monthly salary of Islam Bey's mother
40		4800	Paid for the monthly salary of Mustafa Efendi's mother
3	13	399	Paid for the monthly salary of Kıyat Mansur Mirza's wife
13	13	1599	Paid for the monthly salary of the son of Almalı Bey
6	27	801	Paid for the monthly salary of Remman Gazi Mirza's mother
30		3600	Paid for the monthly salary of tobacco servant Ismail's mother
6	27	801	Paid for the monthly salary of Hatib Mustafa Efendi's children
10		1200	Monthly salary of Gedik Mehmed's wife
3	13	399	Paid for the monthly salary of Ceyhun Hatun from Bakhchysarai
1213	39	145677	(Subtotal)
50		6000	Paid for the food of Mehmed Agha, the Chief of the Quintuple Soldiers
10		1200	Paid for the monthly salary of Mehmed from Bender
10		1200	Paid for the monthly salary of Mustafa Agha, the translator

			from Bender
12		1440	Paid for the monthly salary of Molla Abdullah, clerk of the Treasurer
4		480	Paid for the monthly salary of Tiryaki Mustafa Agha
4		480	Paid for the monthly salary of Barber Haji Sunullah
1303		156360	(Subtotal)
6	27	801	Paid for the monthly salary of Omer, guard of Ashlama
10		1200	Paid for the monthly salary of Hamirzek, watchman of Abdal
0		0	Monthly salary of Hasan, the sweeper
18	30	2250	Paid for the one-month daily wages of Civelek Huseyin Agha and his companion
1339	16	160728	(Subtotal)
45		5400	Paid for the monthly salaries of Sheykh Mirza and Ak Molla Sheykh
20		2400	Monthly salaries of Mehmed Shah Agha's children
1	27	201	Monthly salaries of women named Ayse and Rabia
12		1440	Paid for the monthly salaries of Molla Mahmud, muezzin of the Inner Palace Mosque, and his mother
1418	3	170169	(Subtotal)
60		7200	Salaries of Mehmed Agha, liaison (<i>mihmandar</i>) of Karasu, and his clerk Seyyid
40		4800	Paid for the monthly salaries of Abdulveli Agha, liaison of Dash(?), and his clerk Abdulbari Molla
40		4800	Paid for the monthly salaries of Arslan Shah Mirza, liaison of Bulgatak(?), and his clerk Mustafa Molla
60		7200	Paid for the monthly salaries of liaison Kutlu Shah Agha and his clerk Mustafa Molla
60		7200	Paid for the monthly salaries of Liaison Kemal Agha and his clerk
1678		201360	(Subtotal)
50		6000	Paid for the monthly salaries of Kaya Agha, liaison of Gozleve, and his clerk Feyzullah Molla
40		4800	Paid for the monthly salaries of Mehmed Chelebi, liaison of the Tarhans of Akmescit, and his clerk Ahmed Molla
40		4800	Paid for the monthly salaries of Kurt Mirza, liaison of Sari Bolat, and his clerk Seyyid
40		4800	Paid for the monthly salaries of Can Mirza Agha, liaison of Zaviye, and his clerk
40		4800	Paid for the monthly salaries of Liaison Adil Mirza and his clerk
40		4800	Paid for the monthly salaries of Liaison Ahmed Mirza and his clerk
40		4800	Paid for the monthly salaries of Liaison Abdulgani Mirza and his clerk
1968		236160	(Subtotal)
243	13	29199	Paid for the monthly salaries of seventeen Yedisan Mirzas
293	13	35199	Paid for the monthly salaries of thirteen Yedikci(?) son Mirzas
153	13	18399	Paid for the monthly salaries of nine Camboyluk Mirzas
142	27	17121	Paid for the monthly salaries of nineteen bird-keepers
116	26	13998	Paid for the monthly salaries of Jane Misos and twenty-three companions

16	27	2001	Paid for the monthly salary of Uzun Mehmed, chief of Şifa, with two companions
49	13	5919	Paid for the monthly salaries of seven Kabardians
80		9600	Paid for the monthly salaries of nine Islanders (Adalılar)
3063	15	367605	(Subtotal)
0		0	Monthly salary of Balyoz Bey
0		0	Paid for the monthly salary of Doctor Mahyo
10		1200	Paid for the monthly salary of the Armenian woman doctor
20		2400	Paid for the monthly salaries of Kerazek and Magdesi, night-watchmen of the inner court
2	27	321	Paid for the monthly salary of Kemikchi Yako
20		2400	Paid for the monthly salary of Kasbar
3116	2	373926	(Subtotal)
10		1200	Paid for the monthly salary of the clerk of the Governor of Chongar
0		0	Monthly salary of the clerk of the Governor of Rabat
90		10800	Paid for the monthly salaries of the treasurer of Gozleve and his clerk
3216		385920	(Total for Monthly Salaries)
During this month, expenses and incidental costs were declared upon royal signal and memorandum.			
70		8400	Travel expenses for Ali Agha assigned to the General's retinue, given from Kefe customs 30 piastres and Balaklava 40 piastres
230		27600	Travel expenses for Ahmed Shah assigned to another General's retinue, given from Kefe customs 30 piastres and the Mint 200 piastres
80		9600	Cash delivered to Halil Reis by supreme order for the debt of the petitioners (<i>mahzarçılar</i>)
24		2880	Cash delivery for the debt of Ali the footman (<i>çukadar</i>)
100		12000	Grant to the crew of Suleyman Reis
400		48000	Given to Sefer Ali Reis who brought the petitioners
57	30	6930	Cost of fur coat given to Sefer Ali Reis
962		115440	(Subtotal)
30		3600	Six-month rent paid for the inn where guards resided near Yakub Gate
34	33	4179	Cost of 300 lemons 15 piastres, 200 oranges 13 piastres, and 1000 bitter oranges 6.5 piastres from Kefe customs via the Treasurer's memorandum
230		27600	Cost of a slave purchased from Ali Odabashi 250 <i>demirli</i> (?)
11	1	1323	Purchase of 6 cups and holders for the Russian Liaison of the envoy Mirzas from Russia, and one month's salary for his cook (10 piastres)
4	8	504	Cost of two felts purchased for Can Memit Mirza, son of Yedikci
100		1200	Again given from Kefe customs to the Treasurer for the General's expenses
...		17968	Again cost of 1000 lemons and 500 bitter oranges for the sherbet-house via the Treasurer's memorandum
14...	
...		17970	Raw iron 100 <i>okka</i> , lead 2 <i>okka</i> , olive oil 1 <i>okka</i> , boxwood 59, and pitch 2 <i>okka</i> purchased for the Mint tools

...		17968	Cost of lead 111 <i>okka</i> and bar lead 41 <i>okka</i> purchased for the Quintuple soldiers
...		17968	Tobacco purchased for the sherbet-house through Mustafa the tobacco pipe-servant
400		48000	Clothing costs for the Head Footman and two other footmen given from Kefe customs
230		27600	Allowances given to Sharif Abdulcelil Efendi 50 piastres, Bekir Agha 50 piastres, Murad Mirza 50 piastres, Emirshah Mirza 40 piastres, and Abdulgaffar Efendi 40 piastres who came from Istanbul
160		19200	Cash sent by supreme order to Ibrahim Efendi, deputy of Commander-in-chief (<i>Serasker</i>)
400		4800	Clothing costs for the water-carrier chief and the prayer-reciter given from Balaklava
50		6000	Clothing cost given to the Chief of Musketeers by the Treasurer
250		30000	Food allowance starting from the 15th of the month for Russian liaisons who came with the returning envoy Mirzas
3011		361320	(Subtotal)
440		52800	Fur coats given to four ship captains arriving at Gozleve pier with grain more than 200 <i>kile</i> , and grants to their crew 50 piastres
50		6000	Customary 5% commission given to the captain of a three-masted ship coming from Istanbul to Gozleve pier
28		3360	Repair expenses for Gozleve customs 25 piastres and tile work for Kefe customs 3 piastres
98		11760	Expenses for food, beverages, burials for the poor, and other incidental costs from Gozleve
30		3600	Gift expenses for the General who arrived at Gozleve from Yenikale, given by the treasurer
3657		438840	(Subtotal)
10	27	1281	Rental fee for goods sent through Musa Agha of Kefe
23	13	2799	Rent for five wagons taking the footmen and rams to Kefe
6		720	Wagon rent for money sent to Kefe for the installment
10		1200	Rental fee for the gardener and Turk Mustafa coming from Kefe to Bakhchysarai
5		600	Rental fee for money sent to the palace treasurer through Abdi the footman
8		960	Rental fee for Bekir the hat-maker and workers have left
4		480	Rental fee for Hafiz Imam Efendi and muezzins going to Karagoz
12	13	1479	Rental fee paid before the postal system regulation for various footmen and Russians going to Kefe and Gozleve
3735	63	448389	(Subtotal)
485	27	58281	Paid on account for the 800 <i>Rumi</i> piastre annual food allowance of Haji Gazi Agha, Governor of Taman
15		1800	Nine-month rent for the shop of the Taman weigh-master until the end of the year
20		2400	Transportation fees paid to Weigh-master Salih and Mustafa for the year 1778
34	20	41140	Monthly salaries of Ibrahim Agha, weigh-master of Hatman, for the four months

16		1920	Monthly salaries of Hasan and Dervish the watchmen for 2 months
307	27	36921	Paid from Taman customs on account for food allowance: Uveys Agha 208 piastres and Judge Ibrahim Efendi 100 piastres
18		2160	Cost of 36 bundles of paper sent to the palace clerk through Ismail Efendi
4634	18	556134	(Subtotal)
23		2760	Grant to Ibrahim Reis who brought horses to Taman seaport
7		840	Allowance given to Ibrahim assigned to oversee the tithes (<i>âşâr</i>) of Taman
34		4080	Cost of two bolts of fabric given to the son of Cebel Mirza came from Ckerkes region through the Governor Agha
10		1200	One bolt of fabric given to Ak Mirza in the service of Governor Haji Gazi Agha
13		1560	One bolt of fabric given to Haji Hanim by Governor Haji Gazi Agha
10		1200	One bolt of fabric given to a messenger
25		3000	Cost of a slave previously given to Mengli Geray Sultan
50		6000	Cost of cherry-wood pipes sent to the Khan through the Governor
5031		603720	(Subtotal)
35	5	4215	Expenses for rebuilding 28,5 piastres and repairing Taman pier 6,5 piastres
9		1080	Burial shroud costs for three poor persons who died in Taman
23	13	2799	Cost of coffee 8 okka 15 piastres and charcoal 29 okka consumed in Taman customs over four months
18	20	2220	Food and beverage expenses for Taman customs staff over four months
6		720	Travel allowance for Mustafa who brought the revenue and expenditure registers from Taman
29		3480	Cost of various tobaccos and sugar for the sherbet-house paid from Kefe customs
17		2040	Allowances given to the two men coming from Bahadır Giray Sultan by Taman Customs
910		109200	Given by supreme order to Ahmed Bey from Taman funds
617		729474	(Total for Miscellaneous Expenses)
Royal Grants granted via Petition: These grants were declared upon royal signal for those who presented petitions in May 1779			
...		2280	Given to Ali Molla from Yalita village
...		2280	Given to Ali Shah from Shikhler village
...		2280	Given to Haji Akay from Koceken village
...		2280	Given to Ahmed Sofi
...		2280	Given to the orphans of Yenikale
...		2280	Given to Arakay Molla from Akkerman
...		2280	Given to Haji Mustafa, the public crier from Ağırsak village
...		2280	Given to Haji the Hafız, Quran reader (<i>Cüzhan</i>) from Akçora village
...		2280	Given to Seyyid Halil, Imam of Yenikale
...		2280	Given to lady Sherife, from Yenikale
...		2286	Given to the wife and son of Ahmed Shah Mirza from Kamushlik village

...		2280	Given to the wife of the Akbaba Bey
...		2280	Given to Ismail Efendi from Can Degirmen village, Shirin district
...		2280	Given to Ibrahim in Kefe
...		2280	Given to the woman named Sherife from Yenikale
6364		763680	(Subtotal)
3216		385920	(Previous subtotal)
9580	19	1149657	(GRAND TOTAL)
The sum total of the aforementioned monthly salaries and royal grants amounts to 9,580 piastres and 19 Para. This has been recorded as delivered by the Registrar (Emin-i Defter) Efendi. Seal: Treasurer of the Khan			

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БЮДЖЕТНЫЕ РАСХОДЫ КРЫМСКОГО ХАНСТВА

Фехми Йылмаз

Университет Мармара

Стамбул, Турция

fehmi.yilmaz@marmara.edu.tr

Резюме. Цель исследования: В данной статье рассматривается финансовая структура и бюджетные расходы Крымского ханства; выходя за рамки устоявшихся парадигм, исследование оценивает финансовую систему ханства в контексте его уникальной крымско-османской динамики.

Материалы исследования: Являясь первым этапом более широкого проекта, включающего недавно обнаруженные в России архивные документы, новаторские исследования Ф.Ф. Лашкова, проведенные в последние два десятилетия XIX века, а также современные аналитические работы из русскоязычной литературы, данное исследование переоценивает финансово-административный потенциал ханства. В методологическом плане исследование основано на анализе оригинального и недавно введенного в научный оборот первичного архивного документа периода правления Шахина Герая – реестра расходов бюджета ханства за май 1779 года.

Результаты исследования и научная новизна: В целях повышения международной доступности этого важнейшего источника в научный оборот также введен полный английский перевод данного реестра. Главный аргумент статьи заключается в том, что Крымское ханство обладало высокоструктурированной и устойчивой финансовой бюрократией, которая эволюционировала от традиций Золотой Орды к османской модели управления и продолжала вести систематический финансовый учет, несмотря на острые политические и экономические потрясения последних десятилетий своего существования. Анализ бюджета за май 1779 года позволяет сделать два основных вывода. Во-первых, он демонстрирует высокий уровень финансовой централизации, при которой значительные доходы – в частности, таможенные сборы – систематически направлялись на выплату жалований чиновникам на региональном уровне. Во-вторых, он доказывает, что ханство не полагалось исключительно на ежегодную османскую финансовую поддержку (*sâliyâne*), а активно управляло своими внутренними потоками доходов и местными расходами, функционируя как компетентный и самостоятельный экономический субъект.

Ключевые слова: история, Крымское ханство, бюджетные расходы, Шахин Герай, Золотая Орда, Османская империя

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ИНФОРМАЦИЯ ОБ АВТОРЕ

Фехми Йылмаз – доктор наук, профессор кафедры истории, факультет гуманитарных и социальных наук, Университет Мармара (34722, ул Фахреттин Керим Гекай, Кампус Гозтепе, Стамбул, Турция); ORCID: 0000-0001-7487-6652. E-mail: fehmi.yilmaz@marmara.edu.tr

INFORMATION ABOUT THE AUTHOR

Fehmi Yılmaz – Prof. Dr. of the History Department, Faculty of Humanities and Social Sciences, Marmara University (Fahrettin Kerim Gökay Str., Göztepe Campus, Istanbul 34722, Türkiye); ORCID: 0000-0001-7487-6652. E-mail: fehmi.yilmaz@marmara.edu.tr

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