

VI. THE MAHDĪYA IN THE SUDAN: AN ATTEMPT TO IMPLEMENT THE PRINCIPLES OF AN ISLAMIC ECONOMY

The Sudan experienced one of its most devastating famines in 1889–90. As the result of a combination of ecological, social as well as political factors, the 1889–90 famine caused great distress and havoc and decimated the population of the Nilotic Sudan after the Mahdist revolution of 1885. This Mahdist state ruled according to the principles of Islam and was the outcome of a social and religious revolution. With regard to the levy of religious taxes, the Mahdist government, the Mahdīya, tried to enforce the collection of *zakāt* and to introduce Islamic principles of taxation. The implementation of such a policy was a distinctive break with those fiscal policies that the previous states of the region, the Funj Sultanate and the Turco-Egyptian (Turkīya) government, had pursued. First and foremost, what the Mahdi did was to introduce *zakāt* as the basis of taxation, to be collected from all subjects. Previous governments had not collected or supervised the collection of *zakāt*, but relied on non-religious, secular or customary taxes. However, the giving and distribution of *zakāt* itself was not novel to the Mahdīya – it had already existed as an institution within the enclaves of holy men who had been granted tax immunity by the Funj rulers. As a consequence, therefore, *zakāt* had been part of a “semi-public sphere” prior to the Mahdīya – but only within that of the communities of the holy men, their families and tenants. Outside these enclaves, *zakāt* was part of the private sphere – at least before the establishment of the Mahdist state.

The aim of Mahdi Muḥammad Aḥmad (al-Mahdī Muḥammad Aḥmad ibn ‘Abd Allāh, 1843–85) was to establish a “true” Islamic State. However, economic and political problems overshadowed the new state. Fiscal and administrative reforms, which were undertaken to create a distinct Islamic economy, were not able to tackle the problems of the Mahdist state, namely of having insufficient revenue to pay off the army and to keep up the functions of the administration. Yet, the biggest challenge was the core idea of the Mahdīya itself: The attempt to unite the whole Muslim world by promoting a Holy War and not merely to get rid of the Turkīya. The aim of Mahdi Muḥammad Aḥmad was more than that of reform or revival. He claimed a unique status for himself, being the Imam, the Successor of

the Apostle of God and the Expected Mahdi.¹ Thus, Muḥammad Aḥmad asserted his leadership of the community of true Muslims, set out to restore the community of the Prophet Muḥammad and, by claiming to be the Mahdi, foreshadowed the end of the age.² The unexpected death of the Mahdi during 1885, however, led to changes in the core ideology of the Mahdist state. Although Muḥammad Aḥmad's successor, *Khalīfat al-mahdī* 'Abdallāh ibn Muḥammad al-Ta'īshi,³ ruled over a nominally Mahdist State, he actually changed its character from a religious state to a more "worldly" one by creating a largely bureaucratic and authoritarian state with an elaborate administration.

The 1889–90 famine hit the Mahdist Sudan at a moment when it was undergoing a change from the Mahdist "theocracy" to the personal rule of the *Khalīfa*. However, despite the attempts to create an Islamic economy, for which one cornerstone was the ideal of social justice and state responsibility to provide relief to the poor and the needy, the government was unable to do so. Foreign, as well as domestic, critics of the Mahdiyya accused it of being the root cause of all the sufferings of the local people. Foreign observers, such as Rudolf Slatin and Josef Ohrwalder, unanimously declared that the overthrow of the Egyptian government by the Mahdi, and especially the harsh rule of his successor *Khalīfa* 'Abdallāh, were the cause of the humanitarian catastrophe.⁴ The Mahdist state was alleged to

¹ A recurrent pattern of messianism, millennialism or the belief in an Expected Deliverer appears within Muslim, Jewish and Christian communities. Such movements or beliefs are usually designated as "mahdist" within Islamic communities, because the title of the Expected Deliverer is the *Mahdī*. As Holt suggests, the doctrinal statements of Mahdism contain four propositions: The *Mahdī* would be from the "People of the House of the Prophet"; he will be called the *Mahdī*; his functions will be to support the Faith, to manifest justice and to restore the unity of Islam; lastly, his manifestation will be one of the "Signs of the Hour" and thus would be an eschatological event preceding Doomsday (Holt 1970: 22–24).

The term *Mahdī* does not occur either in the Qur'ān or in the authoritative *ḥadīth*-collections of Muslim and Bukhārī. However, in other traditions, although the *Mahdī* does appear, they have been regarded by some Muslim authorities, such as Ibn Khaldūn, as being of doubtful authority. Critical Muslim scholars usually reject the idea of a "Mahdi" as false and unsupported by either the Qur'ān or the *sunna*. Nevertheless, the idea developed mainly through Shi'ite and *ṣūfī* influence into a popular belief (Biobaku & al-Hajj 1980: 226). The main point of difference between Shi'as and Sunnis over the idea of the *Mahdī* is that among the former it is an article of faith, while among the latter it is little more than a popular notion. According to the Shi'ite concept, the *Mahdī* is equated with the "hidden imam" who is absolute and infallible and whose return is awaited to restore the leadership of the Muslim Community to the *Ahl al-Bayt* ('the Prophet's house'). See further Holt 1970: 26–31. On early Mahdism, see Halm 1991.

² Holt & Daly 1988: 87.

³ The title *Khalīfat al-mahdī* means 'the successor of the Mahdi'.

⁴ Some decades later, the Anglo-Egyptian government organised the provision of famine relief during the 1914/15 famine in the Sudan. One reason for the policy of the government was that it wanted to justify its own existence on the grounds that it would not tolerate the famine conditions prevalent before the conquest. The Mahdist state was known to have organised

be under the rule of a blood-thirsty and barbarous ruler who exploited his subjects.⁵ However, later research, as that by John Holt, among others, has revised the negative picture of the Mahdīya and the Mahdist state. The internal social and economic problems of the Mahdist state, as well as the external pressure it faced, have been highlighted. It was more or less cut off from the rest of the world due to a British blockade.⁶ However, there are still open questions about the Mahdīya and the Mahdist state. One question is about the establishment of an Islamic state with an Islamic economy, especially with regard to the Islamisation of the tax system through the introduction of Qur'ānic taxes such as *zakāt*. This chapter will focus on changes in taxation and the attempts to establish an Islamic economy in the Mahdist state as well as examine the ways the Mahdist state tried to cope with the famine of 1889–90. Further, the focus will be on which strategies were applied by the state administration to alleviate the suffering of its subjects. Of equal importance is the question of whether the policy pursued by *Khalīfa* 'Abdallāh before, during and immediately after the drought and famine was the main cause of the crisis, i.e., if the famine of 1889–90 was “man-made”, or whether the drought was the trigger and the policy of the *Khalīfa* aggravated the situation further.

The Mahdīya can be regarded as an attempt to establish an ideal “Islamic” state. The aim of Muḥammad Aḥmad was to restore the conditions of the community of the Prophet. However, it is not enough to find some similarities between the intentions of the Mahdi and those of 20th-century Muslim scholars to strengthen my hypothesis that the Mahdist State also intended to thoroughly reform the economy and the fiscal basis of the state, namely to Islamise the economy. Rather, the argument has to be built on an analogy because it is not possible to make a direct comparison between the late 19th century, with its formulas of proto-Islamic economics, and the 20th century with its would-be models of Islamic economics.

Mahdism, the Critique of Reality and Idea of an Ideal State

According to a Sunni Muslim conception, the Mahdi is a reformer who will restore the Faith to its “original purity” of the times of the “Four Rightly Guided Caliphs”.⁷ Mahdism gained widespread importance through its connection to *ṣūfī*

only a limited famine relief system in the 1890s, but this system was said to have been part of the Mahdist government's policy to favour its allies and to punish its enemies within the state. See further Shepherd 1988: 36–38.

⁵ Abu Shouk 1999: 135–137.

⁶ For an overview of research on the Mahdīya, see Abu Shouk 1999.

⁷ Biobaku & al-Hajj 1980: 227.

teaching and, as a concept, was usually linked with political dissent. It was a common idea in Sunni popular Islam that at times of crisis in the Islamic world a Mahdi would appear, claiming a divine sanction to overthrow the old order and set up a new theocracy – the ideal Islamic state. The “Signs of the Hour”, together with the concept of crisis, such as natural disasters, civil wars, upheavals and moral as well as social disorder and degradation, during the period preceding the “end of time” were preconditions for the arrival of the Mahdi. The distinctive characteristic of the Mahdi and his rule is that he is the divinely guided person, who is in direct communication with God or the Prophet and who stands above the *sharī‘a* and its application according to the established schools of Islamic law. As it was relatively easy for a scholar to depict any Muslim ruler as one who was unjust or even a tyrant, Mahdism could be used to stir rebellion and give it a divine cause. The appearance of a Mahdi was therefore a danger signal of revolt to an established government.⁸

Mahdist expectations were very common among Muslim populations at the turn of the centuries. Thus, the militant reform movements of Usman dan Fodio in Hausaland at the close of the 18th century, as well as that of Muḥammad Aḥmad in the Nilotic Sudan a century later, were connected with both visions of “the end of the times” and the articulation of Mahdistic expectations. Research has shown that there were strong connections between the “Niger and the Nile”; the *jihād* in Hausaland, as well as those in Masina and in Senegal, are considered to be preludes to the advent of the Mahdi in the Nilotic Sudan.⁹

Patterns of Taxation in the Nilotic Sudan before the Mahdiyya

From the 16th to the early 19th century the Nilotic Sudan was ruled by the Funj Sultanate from its capital in Sinnār. Like the other kingdoms in the eastern part of the Bilād al-Sūdān, the Funj Sultanate had a dual nature: it presented itself to the outside world as an Islamic state, whereas it was in actuality a Sudanic state. Islamic law was applied in the cities and in the communities of holy men, but the process of Islamisation among the common people was a rather slow process. Muslim courts were established in the towns, but the nobility, especially those who were landlords and governors, applied customary law in their capacity as judges. As a consequence, tension arose between the old and the new order and

⁸ Willis 1967: 395–398; Hodgkin 1977: 307–308; Holt & Daly 1988: 88.

⁹ Biobaku & al-Hajj 1980; Hunwick et al. 1997. An overview of the course of Islam in the Sudan with special emphasis on the connections between Sufism and Mahdism, is presented by O’Fahey 1993 and Mahmoud 1997.

this process was further aggravated with the establishment of the enclaves of holy men and their communities.¹⁰

The task of the state was the preservation of the social order, especially the relationship between the subjects and the lords. State intervention had both negative and positive consequences for the subjects. When a chieftain failed to collect the taxes, the ruler would send a punitive expedition to restore order; on the other hand, in times of distress or a famine, the ruler was supposed to provide relief for his subjects by introducing measures of reciprocity where the situation of poor families was alleviated at the expense of the wealthy.¹¹

However, it is questionable how far the aspect of redistribution in the Funj government went. Customary law throughout Sinnār recognised subjects and noblemen as two distinct social entities. The relationship between these two entities was a one-way process: it was the welfare of the state and the nobility that was the key object of the system. The state was known to "eat the taxes"¹² and the one-way reciprocity and the obligations of the subjects towards the nobility and the state were the target of some fierce criticism, as is evident from one poem cited by Spaulding:

Joy it is [I suppose],
 if syphilis afflicts you in the early rains,
 when you are blind and your wife's sight is impaired,
 when your children are lacking bread,
 and your virgin daughter is not without frivolity.
 Joy it is [I suppose],
 if diseased blood fills your veins,
 or when the vulture devours your liver,
 or when the *makk*'s messenger sits in your courtyard waiting for you!¹³

Taxation in the Funj Sultanate rested on the notion of the subjects' responsibilities to the nobility. A subject cultivator owed his lord both labour services and various types of products. Some payments occurred regularly in response to the agricultural cycle, others were extracted on special occasions. The subjects had to provide labour when the land of the lord was cultivated, when new land was opened for cultivation or when a new residence was to be built, and for draft animals to drive the waterwheels. Further, the subjects had to take care of the livestock of the nobility. More problematic for the subject was, however, the right of the lord to have access to the house, the lands and the granaries of his subjects

¹⁰ Spaulding 1985: 123–127, 141–142, 184–185. On the administrative structures of the Funj Sultanate, see Spaulding 1973; on the development of Muslim courts and the use of Islamic law, see Spaulding 1977.

¹¹ Spaulding 1985: 99–100.

¹² Spaulding 1985: 128.

¹³ Spaulding 1985: 83. The *makk* was the king.

at all times. The nobility and the state also controlled the cultivation of the land. Following pre-Islamic traditions, the first fruit of the harvest was delivered to the lord and, for example, riverbank cultivation was regulated through the exaction of special taxes paid on sesame, tobacco and cotton.¹⁴

Taxation in the Funj Sultanate was not uniform but differed according to the prevailing patterns of life and production in the northern, central and southern parts of the kingdom. In general, however, almost all of the assessed taxes were to be paid in kind. Apart from taxes on agriculture and livestock, merchants were taxed.¹⁵ In the northern part of the Sultanate, where agricultural production relied on the irrigation using waterwheels or *sāqīya*, the basic tax was a kind of land tax, called *khurj* (a local variation of the classical Arabic *kharāj*). At harvest time, the claim-holder first set aside the assessed land-tax, which was to be handed over to the treasury of the ruler. Thereafter, the lords took their own shares of the crops. The land-tax varied, however, between half of all crops produced on the river banks or *jarf*, one-fifth of those from irrigated lands, and one-tenth of what grew on rainfed lands. The cereals collected through the land-tax were stored at the capital of the lord, and Spaulding notes that "... insofar as it consisted of a levy upon crops, the sultanic treasury thus existed in the form of numerous storage granaries throughout the kingdom." After the fixing of Sinnār as the capital, these granaries served to maintain the needs of the army and the agents of the king, but, especially with the erosion of the central power in Sinnār during the 18th century, local lords might also regard these granaries as their own property, as a reward for their services to the king.¹⁶

In the central region of the Funj Sultanate, where livestock herding predominated and agricultural land was plentiful, a different pattern of taxation had developed. Whereas the scarcity of land in the northern region enabled the control and extraction of labour and land resources by the nobility and the state, the abundance of land and scarcity of labour prevented such a policy in the central region. Whereas the system of taxation and obligations to the nobility was similar to the northern region, its impact was much less harsh. Farmers had the opportunity to invest in livestock – on which a ten per cent tax or *‘ushr* was levied on the flocks and herds – and thus broaden their basis of wealth. In addition, whereas farmers in the north always lived under the threat of being expelled if they did not meet the obligations of the state and the nobility, such fear did not exist in the central

¹⁴ For a discussion on the various forms of special taxes, see Spaulding 1985: 80–82.

¹⁵ In fact, the sultan together with the court officials were regarded as the biggest merchants, and, at least in theory, the sultan exercised a monopoly on a variety of trade items, such as gold and slaves. See further Spaulding 1985: 114. On the royal exchange in pre-colonial eastern parts of the Bilād al-Sūdān, see Kapteijns & Spaulding 1982.

¹⁶ Spaulding 1985: 87–89, 111.

region. The southern region, on the other hand, became incorporated within the Funj Sultanate during the 17th century, but formal administrative structures seemed never to have been established and there is no evidence of an organised system of tax collection.¹⁷

The enclaves of the holy men and their communities were exempted from taxation and from the juridical superiority of the nobility.¹⁸ Neil McHugh notes that the common term used in 17th century documents for granting of land, slaves, and other property to holy men in Sinnār was *ṣadaqa*.¹⁹ Most of the enclaves of the holy men consisted of *khalwas* or the religious schools of *ṣūfī shaykhs*. Some of these centres had as many as a thousand students, drawing them from all over the Nilotic Sudan.²⁰ By way of the tax immunity and the establishment of religious and socio-political institutions that enjoyed a considerable degree of independence from the political authorities, an Islamic order was able to develop within these enclaves. Generally, the Muslim scholars, who were granted tax immunity, demanded their personal status to cover their families and followers, who would pay the religious taxes only to them. According to Spaulding, tax immunity was granted particularly to holy men and their communities living in the central region. The difference between the tax immunity granted to holy men and the customary terms of a tenure of a noble fiefholder was that the former were unconditional and suffered no temporal restriction, whereas a fief reverted to the crown upon the death of its lord. However, as Spaulding further underlines, whereas the holy men sought tax immunity from the government for themselves, this right was not extended to the inhabitants of the communities of the holy men. Instead, the holy men introduced in their communities and enclaves a new system of taxation based upon Islamic precepts – the *fiṭra* and the *zakāt*. According to J. A. Reid, the Muslims in the White Nile Province had given a “free” offering, named *zakā*, for the support of the poor and needy to the holy men.²¹ Another text from Kordofan mentions *zakā* as “a due of charitable gifts of grain at the end of

¹⁷ Spaulding 1985: 92–97. However, as livestock herding and rainfed agriculture also prevailed in the southern parts of the Sultanate, the local nobility would at least have tried to enforce their dominance over their subjects, too.

¹⁸ One such sultan charter is reproduced and translated in Bjørkelo & Abu Shouk 1992.

¹⁹ McHugh 1994a: 91; McHugh 1994b. McHugh argues that the use of the term *ṣadaqa* might have been preferred because it is a less specific and legalistic term and might have been more easily accommodated to the customary law of Sinnār and to the estate system correlated with the socio-political order.

²⁰ Mahmoud 1997: 166. However, one has to remember that *ṣadaqa* and *zakāt* were often used as synonyms when referring to religious taxes. Landholdings, too, were regarded as being *ṣadaqa* or alms for the holy men and thus could be referred to as *waqf*. In Mahmoud’s case, *zakāt* meant the payment of the religious tax, whereas McHugh was referring to the tax immunity of the land of the holy men.

²¹ Reid 1930: 172.

Ramadān”, but is unclear which period, pre-Mahdīya or Mahdīya, it refers to.²² The *fiṭra* was said to be a poll tax, paid on the first day of the *ʿĪd al-fiṭr* and consisted of five and one-third *raṭls* (c. 2.4 kg) of grain. This tax was, in fact, the *zakāt al-fiṭr*, an obligation which never was supervised by the state but by the local *imām*. As the local *imām* was the holy man who led his community, the obligation turned out to be a kind of “tax”. The major, if not only, tax was *zakāt*. *Zakāt al-nuqūd* consisted of an annual tax of 5 per cent upon the value of all coins and ornaments of gold and silver; the *zakāt al-ʿaysh* was levied annually at the rate of one-tenth of all crops in excess of 1,600 *raṭls* (c. 144 kg); whereas the *zakāt al-māl* was levied on livestock. However, one limitation of the system of religious taxation was that most holy men did not command coercive forces, but had to rely on the fear of divine punishment for the collection of the levies.²³

It seems as if the enclave-status of the holy families and their communities continued during the 19th century. However, as O’Fahey has underlined, there was a remarkable change in the Nilotic Sudan between the “old” *ṣūfī* orders, such as the Qādirīya and the Shādīliya, and the so-called neo-*ṣūfī*-orders like the Khatmīya, the Ismāʿīliya, the Rashīdiya, the Ṣāliḥīya, the Idrīsīya and the Tijānīya, which were all established in the region during the 19th century.²⁴ The earlier orders were based on the authority of individual holy men and scholars.²⁵ Compared to the earlier enclaves of *ṣūfī* communities, the new orders were, according to O’Fahey (and paraphrasing Spaulding), supra-tribal mass organisations and had, compared to the earlier communities, an international character. These new organisations flourished after the breakdown of the old order of the Funj Sultanate, namely when the ideology of sacred kingship started to become marginalized by an Islamic “quasi-bourgeois” mercantile ethic which, by end of the 18th century, had led to the breakdown of the monopoly of royal administered trade by a process of privatisation and the substitution of the *sharīʿa* for royal law. As a consequence, the authority of the enclaves embraced more and more of the countryside, land and other forms of wealth became privatised, while the political structures of the Funj Sultanate were eroded by a long civil war which, in the end, led to the “collective suicide” of the Funj nobility. Thus, after the conquest of the Funj Sultanate by the Egyptian forces during the 1820s, the new rulers were faced of the existence with rather strong and influential enclaves of holy families with whom the new regime had to accommodate themselves. As a consequence, the

²² *Two texts* (1930): 122. It is obvious that this text is referring to the *zakāt al-fiṭr*.

²³ Spaulding 1985: 154–163.

²⁴ On the *ṣūfī* orders in the Nilotic Sudan, see further Karrar 1992.

²⁵ Al-Karsani 1993: 136–137.

new rulers accepted this reality by giving subventions to locally influential communities and by granting tax-exemptions to others.²⁶

Thus, by the 19th century, the influence of the *ṣūfī shaykhs* and their communities in the Nilotic Sudan was crucial, not least for the rise of Mahdism – Muḥammad Aḥmad himself originally belonged to the Sammanīya brotherhood. The *ṣūfī shaykhs* were able to develop their communities into autonomous spheres within which the Islamic order could be realised. What the Mahdi did was to impose an Islamic order upon the whole Sudanese society. This is highlighted by Mahmoud, who states that

... the shaykhs built their independent centre of power vis-à-vis the state and other shaykhs. This bestowed a great deal of prestige on the Sufi institution; so much so that when the Sudanese eventually wanted to realize their salvation, it was only a shaykh produced by this institution who could unite them and lead them into a revolution that promised global salvation.²⁷

In 1820–21 the Nilotic Sudan was conquered by the forces of Muḥammad ‘Alī Pasha, who was the Ottoman governor and the de facto ruler of Egypt from 1805 to 1848. Within a year the Egyptian forces had conquered the whole region from Dār Fūr in the west to Abyssinia in the east. Some decades later, the Upper Nile, Dār Fūr and the Red Sea coast were incorporated into what became known as “the Sudan”.

Egypt itself had been an Ottoman province since 1517, and although Muḥammad ‘Alī himself looked at the Sudan as being a dependency of Egypt, internationally as well as structurally the Sudan was regarded as Ottoman territory. In fact, the economic, military and administrative reforms which had been initiated by Muḥammad ‘Alī in Egypt and which were to be transferred in various forms to the Sudan, did not really break with Ottoman principles. For example, Turkish remained the language of the military and civil administration. One consequence of the Egyptian rule over the Sudan was that the Egyptian administration created a rather uniform territorial administration.²⁸

During the Turkīya, the fiscal system in the Nilotic Sudan was subordinated to the Egyptian treasury in Cairo.²⁹ As a consequence, the fiscal system in the Nilotic Sudan was radically transformed during the Egyptian period. Whereas the fiscal system during the pre-Turkīya period was a mixture of religious taxes and land rents, the fiscal system of the Turkīya was a secular one, being itself the

²⁶ O’Fahey 1993: 23–28.

²⁷ Mahmoud 1997: 169.

²⁸ See further Hill 1959; Bjørkelo 1992.

²⁹ The Egyptian financial structure had undergone a reorganisation during the 18th and early 19th century. By the time of Muḥammad ‘Alī, the treasury, for example, had been divided into a series of departments. See further Shaw 1962.

result of the attempts by the Egyptian rulers to modernise the Egyptian economy. The sources of revenue under the Turkīya consisted mainly of taxes and customs fees. Farmers had to pay the *tulba* and the *ḍarība*. The introduction of these two taxes was not only an innovation in the Nilotic Sudan but also in Egypt itself. Farmland was taxed according to its area, the basic unit of square measurement being the *faddān* on rainfed land and the *jad'a* (c. 5 1/4 *faddān*) on flooded land. In those regions of the Nilotic Sudan where the *faddān* was unknown, the traditional unit of taxation, the *sāqiya*, was adopted by the new fiscal authority. In addition, personal taxes, taxes on trades and crafts, on animals, on date trees and on houses were imposed by the Turkīya. The main objectives of expenditure were the various expenses of the local administration, among others, the wages of officials, soldiers and officers.³⁰

The fiscal burden under the Turkīya has been described as being a harsh one. The tax system was flexible only towards the demands of the needs of the administration; as inflation rose, the amount to be paid was increased. Thus, as Björkelo's investigation has been able to show for the Shendi region, the *sāqiya*-tax rose from about 200 to 300 piastres during the 1820s and 1830s to between 400 and 600 piastres in the 1850s and to 640 piastres by the end of the 1870s. Further, in addition to the area of the farmland, the numbers of slaves, animals and houses were registered. Since these registers were not brought up to date each year, emigration meant heavier taxes for those who stayed behind. Another negative impact of the Turkīya was the attempt by the administration to regulate the value of farm products when sold on the market. As taxes were valued in cash even when paid in kind, the government added to the pressure on the taxpayers when it demanded a price for cereals much lower than the market price. Thus, dhurra, which would have sold for 120 piastres an *ardabb* in the market of Khartoum, was reckoned at 30 piastres for tax purposes. The farmers's response was refusal to bring grain to the markets, causing the government to resort to outright confiscation to obtain what it wanted. Another problem was that the farmers were not allowed to sell the part of their produce that was meant to be handed over in kind to the tax collectors and to pay the total tax in cash. As the collection of taxes resembled a military operation largely led by irregulars or *bāshibazūqs*,³¹ the collection itself very often resulted in irregularities and maltreatment which

³⁰ Björkelo 1984: 154–155; Nakash 1988: 368.

³¹ The Turkīya had a rather well-established structure of tax collectors, including clerks, book-keepers, accountants and weighers at all levels. The other key figures were the *kāshifs*, the district governors, and their subordinates and soldiers as well as the village heads.

various governments of the Turkīya were blamed for but which they never were able to curb.³²

Taxation in the Mahdist State

Following the example of the Prophet Muḥammad, the Mahdist movement in the Nilotic Sudan started with the sermons of the Mahdi, his *hijra*, or flight, from the island of Aba to the hills in Kordofan and eventually took the form of a *jihād*, a holy war, against the Turkīya, which ended with the conquest of Khartoum, the regional capital of the Nilotic Sudan, in January 1885.³³

One key feature of the Mahdist movement was their criticism of the state of affairs in the Sudan. Egyptian rule had introduced bureaucratic uniformity, which led to the erosion of local peculiarities, but had also introduced new cultural fashions which were criticised by some of the religious elite as non-Islamic. The Egyptian regime was backed by a small group of al-Azhar-trained Muslim literati, who gave an aura of legitimacy to the Egyptian policy. It was against this "Egyptian" *'ulamā'* and their backers, that the Mahdi directed his fiercest critiques. However, the *'ulamā'* as well as some *ṣūfī shaykhs*, such as those of the Khatmīya and the Sammānīya order, denounced the claims of the Mahdi, demonstrating that the Mahdi himself did not satisfy the prerequisites of Mahdism as spelled out in Mahdist traditions. However, as the *'ulamā'* and their allies were seen as the backers of an oppressive regime, their arguments fell on deaf ears. One consequence was that the Mahdist state never established good relations with some of the Khatmīya and the Sammānīya *shaykhs*. Some of these orders even emerged as an opposition within the Mahdist state and were therefore persecuted,

³² Bjørkelo 1984: 163–184. It is evident from Bjørkelo's investigation that each subordinate official and soldier collected more than ordered for his own pocket. Even the village heads might embezzle taxes as they could give to a peasant who paid in instalments a receipt showing a sum lower than he had actually handed over. Some of the governors were removed from their posts after investigations had been made into the irregularities of their finances, but in most cases only lower administrative personal were blamed. The harsh taxation led to several rebellions during the early period of the Turkīya. In 1857, when it was evident even to the government that the tax system was riddled with abuses, the government introduced a series of tax reforms that led to an even greater dependence upon agricultural revenues than before, while the removal of the poll tax and the reduction in animal taxes favoured nomads as well as traders and craftsmen. Later investigations into the tax system, e.g., the one by Rudolf Slatin, could only point to the deep and widespread irregularities as well as the high tax burden. Governor Gordon's tax exemptions in 1884 were introduced at too late a stage and could no longer hold the tide against the approaching Mahdist army.

³³ Kapteijns 1985a: 73.

whereas other orders supported the cause of the Mahdi and were tolerated despite the formal abolition of *ṣūfī* orders by the Mahdi.³⁴

The Mahdiyya presented itself not only as a religious movement but also as a new Islamic regime. Taxation was reorganised according to the principles of the *sharī'a* which meant the introduction of Qur'ānic taxes such as *zakāt*, *'ushr* and *zakāt al-ḥiṭr*. Pre-Mahdiyya taxation was condemned as non-Islamic. The introduction of "Islamic taxation" was to be one of the trademarks of the new regime. It was a sign of the establishment of a true Islamic state and had been used by several previous Islamic militant reform movements. At first, the supporters of the Mahdi who had made the *hijra* with him to Qadīr during 1881, comprised nothing more than a predatory community, dependent for their continued existence on what they could take from their enemies. However, with the victories of the *anṣār* ('The followers of the Mahdi') over the Egyptian forces and the conquest of Kordofan, their situation changed. After the fall of El Obeid (al-Ubayyid) during 1883, if not earlier,³⁵ the Mahdi set up the basis of a fiscal system. A treasury, the *bayt al-māl*, was established, which derived its income from the fifth (*khums*), as well as from *zakāt* and *'ushr*. Both taxes, *khums* and *zakāt/'ushr*, were administered according to the rules of the *sharī'a*. Other revenues came from fines for smoking tobacco or drinking wine.³⁶ One year later, another treasury had been established in Berber. In a dispatch from the Mahdi to Muḥammad al-Khayr 'Abdallāh Khujali, the local military governor in Berber, the latter was instructed to appoint one of his assistants as head of the treasury and to store the revenue from booty and *zakāt*.³⁷

It seems as if the Mahdi was following a Ḥanafī distinction between *zakāt* and *'ushr* since he clearly stressed the difference between the two taxes. In one of his orders, the Mahdi stated that "... let all the brethren levy the tithe and the *zakāh* and the booty for the Treasury."³⁸ Thus, *zakāt* was only levied on animals,

³⁴ Mahmoud 1997: 170, 174, 177. According to one of the Khatmīya *shaykhs*, Muḥammad Sīr al-Khātīm, the Mahdist movement in the Sudan was nothing more than a *ḥiṭna*.

³⁵ According to Abu Shouk & Bjørkelo (1996: xii), the first treasury was already established at Jabal Qadīr in 1882.

³⁶ Holt 1970: 125–126; Slatin 1896: 221. See also Mahmoud 1997: 176.

³⁷ Nakash 1988: 369.

³⁸ Translated in Holt 1970: 127. According to the Ḥanafī doctrine on *zakāt*, there is a difference between *zakāt* and *'ushr*. While *zakāt* is an act of worship pure and simple, *'ushr* is primarily a financial charge although it is a part of worship. However, the difference between the two taxes was limited in practice to the political and financial field, such as the state's right of collection (Aghnides 1916: 283–284). It also has to be emphasised that both *zakāt* (on animals) and *'ushr* (tithe) are grouped under the heading of religious taxes. In another text, the Mahdi refers to *zakāt* on camels, cattle, sheep and goats, on one hand, and to *zakāt* on grain, on the other hand, (translated in Holt 1970: 127), thus contradicting a supposed division of *zakāt* and *'ushr* by the Mahdi.

but, according to the *sharī'a*, could also be levied on gold, silver and articles of trade, whereas *'ushr* (the 'tithe') was levied on grain.

The Mahdi also defined the duties of the treasury. Following the Qur'ān and the *sharī'a*, he stated that the income of the treasury should be distributed to the weak, the poor and the party of God, the warriors. The Mahdi also followed the *sharī'a* by commanding that if anyone refused to pay the *zakāt*, the collectors would have the right to take what was due, even by force.³⁹

During the reign of the Mahdi, the warlike nature of the state and the conquests under the Mahdi's banner turned the Mahdist state into a booty economy. The most important source of revenue was *khums* or the fifth of the booty (*ghanīma*), which could be centrally stored in one place.⁴⁰

After the death of the Mahdi in 1885, *Khalīfa* 'Abdallāh took over as his successor. The *Khalīfa*'s dual task was to consolidate the gains of the Mahdist revolution by building an Islamic state and to wage the universal *jihād* beyond the borders of the Sudan. Thus, in theory, he could not side-step the ideals and the teachings of the Mahdi. In practice, however, he soon faced the problems of having insufficient revenue to pay off the army and to keep up the functions of the administration. Therefore, he had to enlarge both the basis of taxation as well as establish a more efficient administrative system. A new central treasury was established in Omdurman (Umm Durmān) in 1885 when the town became the

³⁹ Holt 1970: 127. On the collection by force, see further Aghnides 1916: 302–303.

⁴⁰ Nakash 1988: 368, 371. The booty consisted mainly of arms, ammunition, slaves, livestock, goods, silver and gold bars, jewels, and cash. The booty revenue was to be distributed among the warriors in accordance with the Mahdi's regulations after the conquest of Khar-toum in January 1885:

... those who dedicate themselves only to God, who have no other purpose but God and no occupation but the jihad, and who were not traders or farmers [will deposit the booty] in the treasury and [the latter] will allocate from it to them little by little ... but if they have an occupation and are gathered for the jihad only for a fixed period at the end of which they will return back to their occupation, a fifth will be distributed among them. (Letter from the Mahdi, March 1885, quoted in Nakash 1988: 371)

Thus, the Mahdi highlighted the difference between a class of warriors, who were fighting in the cause of Allah and had a right to receive both *zakāt* as well as other kinds of state assistance, and non-regular soldiers, who had joined the jihad but only for a short period. These non-regulars would receive their lawful part of the booty at the end of their sojourn as warriors. The treasury, therefore, developed into a kind of social security institution for the warrior class. In fact, the regulations of the Mahdi seemed to have established a kind of *diwān*, an official list of payment. However, as Abu Shouk & Bjørkelo have pointed out, due to this arrangement the booty was nationalised and the regular warriors lost their Islamic, i.e. legal, share of the booty. The reorganisation of the four-fifths caused tension and a great number of the *ansār* considered this decision as a break with Islamic principles. During the *Khalīfa*'s reign, booty lost most of its Islamic characteristics and was extended to include the property of political opponents who protested against the *Khalīfa*'s rule (Abu Shouk & Bjørkelo 1996: xxvii).

capital of the Mahdist state.⁴¹ The treasury in El-Obeid remained as a provincial treasury. Other local or provincial treasuries existed in Dongola, Berber, al-Qallābāt, Karkūj, Gezira (Jazīra), Fashoda, Lado and Jabal al-Rajjāf. The revenue of the local/provincial treasuries was designated for the wages of the local elite and officials, whereas any amount left over was sent to the central treasury along with balances showing the monthly revenues and expenditures.⁴²

During its latter years, the *Khalīfa*'s rule was marked by an increasing complexity of the fiscal system. However, it is not clear when the reorganisation of the fiscal system started or what were the reasons the *Khalīfa* did so. According to Abu Shouk and Bjørkelo, the term *bayt māl al-ʿumūm* or the central treasury would have been introduced after 1890 and the division of the central treasury would have started about 1891. Each treasury had its own *amīn*, head officer, and a separate administration under the direct supervision of the *Khalīfa* through his brother Yaʿqūb.⁴³ Apart from the original public or central treasury, which had been functioning since its establishment by the Mahdi, the *Khalīfa* established two new treasuries, the *bayt māl al-mulāzimīya* or the 'Treasury of the Bodyguard', and the *bayt māl al-khums al-khalīfa wal-fay* or the 'Treasury of the *Khalīfa*'s Fifth and Domain-land'. Both special treasuries seem to have been established after 1892. Besides these three treasuries, there was also a special Treasury of the War Department, the *bayt māl warshat al-ḥarbīya wal-tarsāna*, another one for the market police in Omdurman, the *bayt māl zābitīyat al-sūq*, in addition to the *bayt māl al-jihādīya*, the 'treasury for the maintenance of the *jihādīya* force', who were mainly slave troops.⁴⁴

According to Nakash, the establishment of new fiscal bodies, which functioned independently of the central treasury and enjoyed exclusive sources of revenue, was a deliberated attempt to curb the power of the central treasury. As a consequence, the former – very powerful – position of the head of the central treasury had by 1892 lost much of its influence in the fiscal and monetary policy of the state.⁴⁵ However, as Abu Shouk and Bjørkelo underline, although the intention of the fiscal reform was an attempt by the *Khalīfa* to curb the position of the head of the central treasury and to tighten the control of treasury officials, the

41 The public treasury in Omdurman consisted of an extensive complex of buildings surrounded by a mud wall. It included a soap factory, several treasury stores including the granary, sections for keeping booty, animals and slaves, a lithograph press, the national mint as well as offices for bookkeeping and accounts (Abu Shouk & Bjørkelo 1996: xii).

42 Nakash 1988: 369, 382, fn. 21. The administrative reforms and need to provision the army through the collection of *ʿushr* is also emphasised by Spaulding 1995.

43 Abu Shouk & Bjørkelo 1996: xii–xiii.

44 Abu Shouk & Bjørkelo 1996: xiii–xiv; Holt 1970: 257–259; Slatin 1896: 495–498.

45 Nakash 1988: 371.

reform was not successful in the long run. One major problem was that the reform caused a weakening of the fiscal institutions by adding a new economic burden on the state revenue. It seems as if the *Khalīfa* himself soon became aware of the drawbacks of his policy and, before 1897, had closed most of the new established treasuries – except that of the *bayt māl al-khums*, and transferred their revenue and expenditures back to the central treasury.⁴⁶

The revenues of the public treasury consisted, as before, of *zakāt*, *‘ushr* and *fiṭr*. *‘Ushr* was collected in kind as ten percent of the harvest.⁴⁷ However, *‘ushr* was also levied on the grain that was brought to the grain harbour in Omdurman.⁴⁸ *Zakāt* was levied on both “apparent property”, mainly animals, and “non-apparent property”, mainly personal wealth and property as well as articles of trade. In both cases the rate of *zakāt* was only 2.5 per cent of their total value,⁴⁹ which, in the case of “apparent property”, is surprising since Islamic law had permitted a much higher tax rate.⁵⁰ However, it is unclear whether the *zakāt* was paid in kind, as would have been the case for “apparent” goods, or in cash, as was possible for “non-apparent property”.⁵¹ The *fiṭr* or *zakāt al-fiṭr* was a poll-tax and was paid in grain or in money at the end of Ramaḍān. In all, according to Holt, a large part of the revenue of the Public Treasury was in grain, the amount of cash

⁴⁶ Abu Shouk & Bjørkelo 1996: xiv.

⁴⁷ This tax was also known under the name *zakāt al-‘aysh* or *zakāt al-ḥubūb*, which, according to Reid, was an *‘ushr* tax on grain crops producing 1,600 *raṭls* or more (Lyll 1921: 199; Reid 1930: 171).

⁴⁸ Although this is an interesting piece of information provided by Slatin (1896: 495), its validity is unclear, bearing in mind Holt’s criticism of Slatin’s book. In any case, grain was in this case not treated as non-apparent property, which could only have been taxed at 2.5 per cent according to Islamic law, but as apparent property. Again, in this case, there is some inconsistency between the various schools of Islamic law, but perhaps again the Hanāfī argument was followed which includes under apparent property also “such non-apparent property as has become apparent”. See further Aghnides 1916: 296–301. Also, I do not agree with Holt in his technical use of the term *zakāt* when he refers to *‘ushr*/tithe (Holt 1970: 259), as they were and are treated as two separate (religious) taxes.

⁴⁹ According to Lyll (1921: 199) the *zakāt al-nuqūd* was a tax of 5 per cent on money, or the value of gold and silver ornaments.

⁵⁰ According to Nakash, the tax on livestock was ten per cent and was paid in cattle (Nakash 1988: 371). The idea of a fixed percentage is, however, somewhat puzzling, as livestock – if taxed according to the rules of *zakāt* – would have been taxed according to a proportional, not a fixed rate.

⁵¹ According to Reid, *zakāt al-māl* was a capital levy on animal wealth (Lyll 1921: 199; Reid 1930: 171). In addition to the *zakāt al-māl*, there was a *zakāt ‘ay al-bāb*, a levy for the *Khalīfa* and his followers, but it is unclear to which of the treasuries it was sent. Lyll’s and Reid’s information is based on the situation in the White Nile Province.

received being comparatively small but his statement needs some clarifications with in view of the above history of taxation.⁵²

As a result of the establishment of both the special treasuries as well as provincial treasuries, the Public Treasury in Omdurman controlled only the districts bordering on the right bank of the Blue Nile and the left bank of the White Nile. Every other province had its own Public Treasury to which the subjects of the Mahdist state had to pay the Islamic due of *fiṭra* (*fiṭr*) and *zakāt*, which were collected by the local authorities in co-operation with tax collectors from the central government.⁵³ The inhabitants of the districts between the Blue and the White Nile, the Gezira, paid neither *zakāt* nor *fiṭra* to the Public Treasury. Instead they annually paid a lump sum to the Treasury of the Bodyguard.⁵⁴ The revenue of the *Khalīfa's* Privy Treasury consisted of the *khums*, the fifth of the goods and money taken as booty in war or from rebellious tribes as well as the income from the Domain Land or *fay*.⁵⁵ The Privy Treasury also owned a large number of boats, which at various times had been confiscated and had thereafter been leased out. Also, the Privy Treasury received the income from customs dues on goods coming from Suakin via Berber to Omdurman,⁵⁶ part of the balance of provincial treasuries, and all slaves coming from the provinces.⁵⁷

⁵² Holt 1970; Slatin 1896: 495–496. Other sources of revenue of the Public Treasury were the confiscation of offenders' goods, through payments by gum and sesame merchants as well as one-third of the gum merchants' stock in gum. There was also revenue from a boat-tax and occasionally the fifth from booty.

⁵³ Kapteijns 1985a: 77. Holt makes a distinction between metropolitan and military provinces. The military provinces, such as Dongola, the "Suakin Frontier province", the "Abyssinian Frontier province", Dār Fūr as well as Kordofan and Berber, had their provincial treasuries for the maintenance of the local armed forces. The military provinces shielded the metropolitan provinces which had neither separate standing armies nor military governments (Holt 1970: 244–245).

⁵⁴ Slatin 1896: 496. The income of the Bodyguard Treasury varied. According to Slatin, the revenue of the Bodyguard Treasury consisted of 120,000 dollars, 100,000 *ardabb* millet and 100,000 pieces of cotton textiles, all from the Gezira. Tame, on the other hand, mentions that Wakil Ibrahim Wad El Basir had to collect and hand over 200,000 *ardabb* of durra and 1,000 rolls of cotton yearly as "assistance of the faith" (Tame 1934: 213). The *ardabb* was a measure of capacity of about 200 litres.

⁵⁵ The Domain Land included the whole of Dongola province and all the islands and estates which had formerly belonged to the khedive. It appears that these lands had the highest value (Nakash 1988: 372).

⁵⁶ Merchants who sold local goods paid taxes at a rate of 12.5 per cent of their value, whereas merchants who traded in imported goods were compelled to pay a tithe (*'ushr*) at the customs-house in addition to the market tax (Nakash 1988: 372).

⁵⁷ Slatin 1896: 497; Holt 1970: 259. According to Rosignoli, the *Khalīfa's* Treasury took a tenth of all taxes from all of the local treasuries. According to an Islamic interpretation, there would be nothing wrong with such a transfer. In theory, then, the *Khalīfa's* Treasury was receiving a kind of *zakāt* from the rest of the country. However, from the Privy Treasury was

Whereas the fiscal system during the reign of the *Khalīfa* became more sophisticated and advanced, so too was the change in expenditure since the period of the "simple" Islamic government of the Mahdi. The treasury of the Mahdi knew only three objects of expenditure, the army, the poor and the needy. The various treasuries of the *Khalīfa* paid both the salaried staff of the civil administration as well as the various troops of the army and the *Khalīfa*'s bodyguard. The bulk of the expenditure of the Public Treasury was on military purposes and salaries or pensions of employees in the civil sector. All of the income of the Bodyguard Treasury went to the upkeep of these forces, mainly salaries and food. The same was true for the income of the War Department Treasury, whereas the expenditures of the *Khalīfa* and his household were made by the Privy Treasury. Administrative and military expenditure absorbed the overwhelming bulk of all income of the Treasuries; only a minor part of the Public Treasury was spent on the poor and the needy.⁵⁸

Crisis: The Famine of 1889/90

During the late 1880s, the Mahdist State faced a series of political and military difficulties. First, the *Khalīfa* had to quell the internal opposition against his rule. After solving the succession crisis that overshadowed the first year of his rule in 1886, the *Khalīfa* reopened the *jihād*. During the following years, his armies pushed ahead in three regions, against Dār Fūr, in the Ethiopian marches and towards the Egyptian frontier. In Dār Fūr, the vassal of the *Khalīfa* tried to restore the Fūr Sultanate. Dār Fūr had been under Mahdist administration only between 1884 and 1886. Between 1887 and 1889 the army of the *Khalīfa* suppressed a revolt in Dār Fūr.⁵⁹ During 1887 and 1889, the Mahdist army tried to invade Ethiopia, but although some campaigns were successful, the outcome was that Ethiopia fell into anarchy whereas the Mahdīya was unable to push its border

receiving all profits Dongola Province, which, in fact, would make Dongola the domain of the *Khalīfa* (Rosignoli/Rehfishch 1967: 46).

⁵⁸ Slatin 1896: 496; Holt 1970: 260.

⁵⁹ The uprising in Dār Fūr was caused by the harsh rule of the Mahdīya. As a consequence, the whole region was devastated by the armies of the *Khalīfa* (Holt & Daly 1988: 102; Kapteijns 1985a, 1985b). Further, Dār Fūr was hit by a drought and rinderpest during 1888 or 1889. This pitiful state was vividly described in a text by 'Alī Dīnār, the last sultan of Dār Fūr:

When ruin came on Dār Fūr, we were scattered all over the place, among trees, hills and rough places. We were homeless, hungry and naked. Even our Sultan was no better than any of his followers ... All were so poverty stricken that no one even possessed a hen (Ali Dinar 1953: 114).

further into Ethiopia.⁶⁰ Within the third theatre of war, at the Egyptian border, the army of the *Khalifa* also had little success and after the crushing defeat of the Mahdist army by the Anglo-Egyptian army at the battle of Tushki in August 1889, the *Khalifa*'s offensive was halted.

In an attempt to strengthen his position in the metropolitan region, the *Khalifa* had ordered the enforced migration of his own tribe, the Ta'aisha, and their Baqqara neighbours from their homelands in Dār Fūr to Omdurman. According to Holt and Daly, the aim of the *Khalifa* was twofold. First, it was the continuation of a policy that the Mahdi had started, namely that of attaching the nomads closely and permanently to the regime and turning them from casual raiders into a standing army. Second, the decision was connected with the pacification of Dār Fūr after the rebellion. The migration of the Ta'aisha and the Baqqara started during March 1888 and they reached Omdurman during the early months of 1889. However, their enforced migration coincided with the bad harvest of 1889, which affected almost the whole of the Mahdist Sudan. On their way through Kordofan, the migrating Ta'aisha and Baqqara depleted the grain supplies of the province as they made their way to the Nile. Once arrived in Omdurman, they were a privileged élite who had to be fed at all costs.⁶¹

In retrospect, the displacement of the Ta'aisha and Baqqara was untimely. The Nilotic Sudan had been hit by a drought during 1888, rains were scarce and the harvest was poor. The following year was even worse, with less rain and a total failure of the harvest.⁶² Famine was soon felt throughout the country, although its impact was initially rather uneven.⁶³ Some regions, such as the Suakin Frontier region, for example, managed to survive due to the availability of grain from Suakin, which was held by Anglo-Egyptian forces and was the only port with trade connections to the Mahdist state. At a local level, the grain trade from Suakin had some effect. However, as the region was a military frontier region

⁶⁰ Sanderson 1969: 17–26. Local border clashes had occurred since 1885, but the actual declaration of war by the *Khalifa* against the Ethiopian king Yohannes was announced during January 1888. The decisive battle was fought at al-Qallābāt on 9 March 1889, where Yohannes lost his life and the Ethiopians had to retreat. However, the Mahdists also had heavy losses and were not eager to continue. The anarchy in Ethiopia was in part due to the succession crisis after Yohannes, but mainly to the impact of the combination of drought, famine and rinderpest which ravaged the country between 1888 and 1892. A third factor, which contributed to the tense situation in Ethiopia, was the aggressive Italian policy towards the country.

⁶¹ Holt & Daly 1988: 106.

⁶² Ohrwalder 1892: 204; Slatin 1896: 416.

⁶³ According to Slatin, the Western part of Dār Fūr did not feel the pinch of the famine at all, mostly owing to the facts that this region had not been subdued by the Mahdist forces and that their chiefs had strictly forbidden any sale of grain to grain traders from the Mahdi state (Slatin 1896: 419).

which time after time saw Mahdist as well as Anglo-Egyptian incursions and counterattacks, the combination of insecurity and famine during 1889 caused resentment among the local population.⁶⁴ However, during August 1890, in the midst of the continuing famine, the port was closed by the acting Governor-General, Lord Kitchner. Kitchner's reason for stopping the grain trade was that it would feed the enemy, who was at that time besieging Suakin.⁶⁵ A similar picture of the pitiful state of affairs was reported in Kassala: "The whole country seemed exhausted with the constant turmoil of war; a plague of locusts added to the general distress, and grim famine spread over the land".⁶⁶ None of the provinces had escaped either the drought or the famine. According to Ohrwalder, Kassala and al-Qallābāt had been the hardest hit areas. Death accompanied the famine everywhere; in the Nile valley, stretching from Omdurman to Berber, whole villages were said to have lost all of their inhabitants.⁶⁷

Despite the scarcity of food in 1889, much of the revenue of the central treasury was spent on the upkeep of the two tribes. Among others, the fertile lands of the islands near the capital and the banks of the Nile up to Berber were requisitioned from their owners without compensation and given to the Ta'aisha. When it became clear that the income of the central treasury could not provide for the needs of the tribes, the *Khalifa* ordered the transfer of half of the produce of the Gezira from the central treasury to his tribes.⁶⁸ The lands along the banks of the Nile, as well as the income from the Gezira, later became part of the Treasury of the Bodyguard, which was established after the 1889–90 famine. The transfer of revenue from the central treasury and the establishment of a new treasury were, therefore, consequences of the general crisis that hit the Mahdist state. The failure of the central treasury to provide food for the privileged tribes, however, led to its break-up and, in a sense, the erosion of the Mahdist/Islamic system of taxation.

At least in Kordofan, and indirectly also elsewhere, the displacement of the Ta'aisha and Baqqara aggravated the effects of the famine. In Omdurman, the displaced tribes were supplied with grain at preferential prices. The *Khalifa* first forced the farmers along the banks of the Nile to sell what little wheat they had at a ridiculously low price. When this proved a failure, he sent the head of the

⁶⁴ This was, at least the opinion of Wingate:

The year 1889 closed, therefore, in this district with a marked change in the relations with the surrounding tribes; active hostilities were temporarily suspended, trade had to some extent revived, though it perforce gravitated into the hands of the ruling power at Tokar, and still left the tribes, already weakened by constant warfare, in a state of considerable destitution (Wingate 1891: 452–454).

⁶⁵ Holt 1970: 190–191.

⁶⁶ Wingate 1891: 455.

⁶⁷ Ohrwalder 1892: 208; Slatin 1896: 418–419.

⁶⁸ Nakash 1988: 373.

central treasury, Ibrahim Adlan, to the Gezira in order to force the inhabitants to deliver the grain without any payment at all. Adlan, however, refused to carry out the order and answered the critique of the *Khalifa* after his return, saying that "... we collected what we found. Shall we empty the country of money and wipe out the *ansar* ..."⁶⁹ An even bigger problem for the *Khalifa* was the provisioning of his three great armies, stationed in Dār Fūr, in al-Qallābāt and in Dongola (before the Tushki catastrophe), since they were unproductively consuming the diminishing supplies of grain. One reason for the catastrophe at Tushki was the decision to strike into Egypt with a badly provisioned and ill-equipped army, moving through a region that was known to be experiencing drought and famine.⁷⁰ The other armies, including one which tried to harass the Anglo-Egyptian forces in Suakin and the other stationed in al-Qallābāt, were also in severe want by the end of 1888. The commander in al-Qallābāt even tried to control the sale of grain and forbade all grain trade except in two controlled marketplaces. However, as the *Khalifa* needed all grain he could get for his armed forces in Omdurman, he overruled the commander's ban on the grain trade. Instead, the commissioners of the Public Treasury were authorised to issue licences for the purchase of grain and the sale of grain to licensed traders was to be allowed to proceed.⁷¹

The situation in Omdurman, and to an unknown extent in the provinces, was aggravated by the influx of distressed provincials who fled from the famine in their villages only to starve in the capital:

In all of the Sudan where famine also reigned, rumours spread that grain was to be found in abundance in the *Khalifa*'s town. Famished hordes came daily from Berber, Kassala, Gallabat and Karkoj. They were attracted by the hope of being able to break their fast. Instead they merely increased the number of corpses to be found on the street. Thefts were very common and the guards could not stop them. What a hellish life during this time.⁷²

Due to the bad harvest, grain became expensive. One *ardabb* of durra ('sorghum') rose from 60 to 250 lire during the famine, when it could actually be

⁶⁹ Nakash 1988: 370. Adlan's refusal to carry out the policy of the *Khalifa* cost him his life: Adlan was perceived as a threat to the *Khalifa* and was executed. Thereafter, the *Khalifa* tightened the supervision and control of the central treasury by dividing the leadership of the office into two but also through the establishment of new, additional treasuries.

⁷⁰ Rosignoli suggests that the expedition against Egypt had a double purpose. One was to maintain the prestige of the Mahdi mission. Another was to distract the attention of the people from the famine. The expedition also provided an opportunity for the starving army to pillage the provisions of the enemy (Rosignoli/Rehfish 1967: 37).

⁷¹ Holt 1970: 193; Slatin 1896: 418–419.

⁷² Rosignoli/Rehfish 1967: 43. Similar accounts are to be found in Ohrwalder 1892: 205–206 and Slatin 1896: 416.

sold in some markets.⁷³ The influx of famine refugees, as well as the buying power of the rich members of the society, who were able to buy grain at famine prices, further added to the increase in the grain price. Thus, without government intervention, there would be no quick solution to the problem. In theory, an Islamic state had the responsibility to do its utmost to provide help to the poor and needy.⁷⁴ In practice, however, as will be shown below, the Mahdist state had few opportunities to provide relief that was organised and paid through the Public Treasury.

It is not known whether the Public Treasury organised public famine relief in the capital or elsewhere. Grain was shipped from the southern regions, especially from Fashoda, to the capital, but it is not known who ordered it or paid for it. It seems, however, that the Public Treasury in Omdurman had received little grain and money due to the bad harvest during 1888. The head of the central treasury, Ibrahim Adlan, had tried to organise the transport of grain from the provinces to the capital so that the grain stores of the central treasury would not have been empty. However, as he tried to pursue a policy that would not have increased the burden on the poor farmers by turning to the wealthy farmers, asking them to provide grain, he soon ran into trouble. Adlan was not able to secure enough grain and was forced by the *Khalīfa* to abandon his policy. In any case, all that was available had to be used for the troops as well as for the Ta'aisha and the Baqqara.⁷⁵

Another fact, which does point towards an empty treasury and public granary, which – in theory – was filled with treasury/state grain, was that the *Khalīfa* had ordered his agents to buy grain in the Gezira and to collect any *zakāt* from the peasants.⁷⁶ Before the reorganisation of the Treasury after 1892, the Public Treasury was undivided and the taxation consisted of *zakāt* on animals, grain and personal wealth as well as the *fiṭra*.⁷⁷ However, as *zakāt* was levied on the harvest

⁷³ Rosignoli/Rehfish 1967: 43. Rosignoli's statement is problematic, since the price of grain was said to have risen in Omdurman to about 40 to 60 Thaler (dollars) according to Slatin (1896: 416), whereas the price of grain in some hardest hit regions, namely al-Qallābāt and Kassala, was said to have reached 250 Thaler by Ohrwalder (1892: 208).

⁷⁴ The key statement on the question of state responsibility during a famine is to be found in al-Ghazzali's writings:

"If a certain Muslim group is afflicted with drought and famine, it is the duty of the rich Muslims to succour them and to relieve their hunger. It is a religious duty rather than a matter of loaning, to provide adequacy of living. The poor to the rich are the latter's dependants and children. None is allowed to bind his kin with a loan against what is spend on this kin" (al-Ghazzali in Gusau 1993a: 133).

⁷⁵ Ohrwalder 1892: 204–209; Slatin 1896: 420; Neufeld, s.a.: 116–123; Holt 1970: 193.

⁷⁶ Slatin 1896: 416.

⁷⁷ Rosignoli/Rehfish 1967: 36, 38. Apart from these two taxes, the *Khalīfa* had added occasional levies which were highly criticised by Rosignoli as well as the other Europeans,

and not the land from where it was taken, a poor harvest usually meant a small amount of revenue in grain. Rosignoli argued that one of the reasons for the depleted grain stores of the Public Treasury was the neglect of agriculture throughout the Mahdist state. This neglect, however, was described by European eyewitnesses as being solely due to the Mahdi's promise of equality for all and the right of everyone to live off the Public Treasury.⁷⁸ According to the eyewitness accounts of Ohrwalder, Slatin and Rosignoli, as well as in Holt's opinion, the *Khalīfa* did almost nothing to either prevent the famine or implement any public famine relief. The famine was perceived by the European eyewitnesses as a punishment, a consequence and a proof of the misrule – if not despotism – of the *Khalīfa* and his followers. For the Europeans, the *Khalīfa* was the antithesis of a just and benevolent ruler, failing to provide even sympathy for his starving subjects.

The Problems of Establishing an Islamic Economy

There is little doubt that the Mahdi tried to establish an Islamic state with a fiscal system based on the ideals of the community of the Prophet and the Rightful Caliphs. There is also little doubt that the *Khalīfa* tried to strengthen his Islamic state. The crucial question was the fate of the Public Treasury. The main reason for the reform of the fiscal system was the result of the fact that the Mahdīya was not able to develop its Islamic state beyond more than a war economy. Sanderson's expression of "Mahdism in one country" catches the core of the change in policy from the Mahdi to the *Khalīfa*.⁷⁹ Whereas the Mahdi tried to export his mission to the rest of the Muslim world, with his goal being to unite it under the banner of Mahdism, the *Khalīfa* changed this policy after the military setbacks of 1889. Instead of a "world mission", emphasis was put upon developing and strengthening the existing Mahdist state.

However, there was a basic problem with the Mahdist ideal which the *Khalīfa* was never able to change. In as much as the Mahdīya was a social movement, it was above all a religious movement. The ideal of the Mahdi was that of the simple, pious warrior-scholar, an ideal which combined both *ṣūfī* conceptions as well as popular expectations of the nearby forthcoming end of the world.

although they most probably had no insight into the financial state of affairs of the Mahdist state and were not aware of the fact that a Muslim ruler is not forbidden to levy additional taxes if there is need for it. One such additional levy, for example, was when all subjects had to pay a tax after the tomb of the Mahdi was built.

78 Rosignoli/Rehfishch 1967: 42.

79 Sanderson 1969: 28.

People were urged to pray and to fast,⁸⁰ luxury was condemned and festive spending was outlawed.⁸¹

One far-reaching consequence of the Mahdīya was the decline of agriculture in the Sudan. Holt's historical account, as well as the statements of 19th century European eyewitnesses about the collapse of agriculture, makes depressing reading. Although Holt accuses the *Khalīfa* of having neglected the agricultural sector, the European eyewitnesses put the blame for the neglect of agriculture upon the mentality of the Mahdists. Agriculture had been exploited by the Mahdist state to support a bloated military establishment to the extent that the economy of the Mahdist state can be described as a war economy. What the tax-collectors spared was liable to seizure by ill-disciplined and starving soldiers. By failing to protect the cultivators, the *Khalīfa* seriously impaired the prosperity of his own realm.⁸²

Yet, the *Khalīfa* often tried to emphasise the importance of agriculture. Thus, after the devastating drought and famine years of 1889 and 1890, he encouraged a revival of agriculture. Twice, during 1890 and 1891, the *Khalīfa* stressed the importance of improving land cultivation to the assembled officers at the *ʿĪd al-adhā*.⁸³ Although agriculture at least received some attention, trade was more or less neglected. The neglect of trade was the result of the Mahdist mentality, especially the religious enthusiasm of the *Khalīfa*. As Holt argues, the *Khalīfa* considered the outside world as *Dār al-ḥarb*, an arena with which his relations could only be those of raiding and war. Thus, in a proclamation of 1886–87, he told Egyptian merchants that "... the region from which you now come is under the government of the unbelievers and it is not right that there should be a connection between its people and the people of a country under the government of the Mahdīya."⁸⁴

The attitude of the Mahdist state towards trade, particularly the merchants, has been shown by both Holt and the European eyewitnesses to have been negative since the state attempted to control all transactions. While often putting key export products, such as ivory and gum, under government monopoly, merchants and their trade activity were more heavily taxed than agricultural producers. A merchant who travelled from Suakin to Omdurman paid customs dues together with separate taxes in all urban settlements through which s/he passed. Further, the merchant had to pay a tax on the plot s/he was allocated in the market as well

80 Ohrwalder 1892: 13–14.

81 Holt 1970.

82 Holt 1970: 254–255.

83 Holt 1970: 197.

84 Holt 1970: 255–256.

as a graduated tax on his or her income. Furthermore, the forced prepayments of taxes or loans that were made in the name of the treasury were usually not paid back or were forgotten.⁸⁵

However, in spite of the *Khalifa's* animosity and occasional interruptions and obstacles, trade with the neighbouring countries never came to a standstill. Hassan A/Aziz Ahmed, who has studied the trade via Suakin, has been able to show that a change in policy occurred during the famine of 1889–90.⁸⁶ Due to the famine, the *Khalifa* seemed to have urged the merchants to reopen the trade with Suakin as a way to obtain grain which was one of the few commodities that was imported to the port. According to Ahmed, when trade was declared open by the *Khalifa*, there was a remarkable increase in the export of gum, ivory and henna.⁸⁷

Evidence suggests that the 1888–91 famine had a profound effect on the economy of the Mahdist state. Drought, plague, warfare and locust invasions all had a negative, if not disastrous, impact on agriculture and trade. However, the main reason for the breakdown of agriculture was not the combination of Mahdist mentality and drought but the cattle plague. Not much is known about its spread and effect in the Nilotic Sudan, but some of the letters that were sent from the local governors to the *Khalifa* tell the grim story:

Most of the area (of Dongola) depends on the sāqiya cultivation, which cannot function without cows. And now there is a disease which kills all the cattle. All the sāqiyas have stopped. Therefore, if you agree, please allow some cows to be sent to this area and sold to the people ...⁸⁸

Kjell Hødnebo has shown that the rise in the level of the Nile during 1890 did not help in restoring agriculture along the river. This failure in production resulted in an insurrection in October 1891 against the *Khalifa* and the Baqqara, which was quelled after much bloodshed:

The desperate situation for the *Khalifa's* administration forced them [= the Mahdist administration] to threaten the people to pay taxes, even where there was nothing to tax, with the tragic result that the *Khalifa's* local support dwindled.⁸⁹

⁸⁵ Rosignoli/Rehfishch 1967: 60–61; Ahmed 1974: 26.

⁸⁶ In general, the trade of the Sudan was paralysed from 1884 to 1896 both as a result of the spread of the Mahdists's influence and the military operations as well as the British blockade of the various trade routes which more or less cut the Sudan off from trade with Egypt and the rest of the world. For example, all goods that were shipped to Suakin were meant for the local market and the Anglo-Egyptian garrison. Thus, the export trade of the Sudan almost collapsed during the first years of the Mahdist rule (Ahmed 1974: 24).

⁸⁷ Ahmed 1974: 20–21, 25.

⁸⁸ "Letter from Yūnus al-Dikaym to the *Khalifa* [23–26 December 1889]", translated in Hødnebo 1994: 173.

⁸⁹ Hødnebo 1994: 173–174.

However, the economic basis of the Mahdist state was already weak at the beginning of the reign of the *Khalīfa*. His policy could neither identify nor solve the basic fiscal as well as economic problems of the state. The Mahdist state was, in a sense, caught by its own rhetoric, which Rosignoli had clearly noted at the time:

The promise of equality and equal distribution of wealth had intoxicated the masses and they gave themselves heart and soul to the Mahdi. The Bayt al-Mal, repository of wealth and distributor of the same, reflected the socialist aspect of the Mahdi state. It centralised wealth and redistributed it. Individual initiative already inhibited by the climate of the Sudan and religion of the people lost its only appeal when the Bayt al-Mal began to give to all indiscriminately.⁹⁰

In theory, the Public Treasury had the obligation to give support to the poor and needy and to organise famine relief. As has been pointed out by Reid, the Mahdists converted *zakā* (*zakāt*), originally a free offering by good Muslims for the support of the poor and needy, into a direct Government tax imposed and exacted by the full authority of the *Khalīfa*.⁹¹ However, the change in the *zakāt* was the public manifestation of the rule of the Mahdi and the *Khalīfa* as Muslim rulers in an Islamic state. This state was the manifestation of the community of believers and was believed to establish the same kind of just rule as that which was supposed to have prevailed under the rule of the Prophet Muḥammad and his four Caliphs in Medina.

In practice, however, the *Khalīfa* and his administration failed to provide any famine relief. By 1889, the treasury was bereft of *zakāt* grain. It is even likely that the amount of *zakāt* paid by the taxpayers dwindled during the 1880s due to the Mahdistic mentality – why get rich when the goal was a life of poverty? In addition, the *Khalīfa* had started to strengthen and develop the administration of the state during the 1880s. At the same time, he had to follow the Mahdist call for *jihād*, which meant supplying three large unproductive armies plus the garrisons in the military provinces. There was also a need to enlarge the tax basis as the Qur'ānic taxes were not able to meet the cost of the administration and the military. However, the *Khalīfa* had little, if any, room to manoeuvre. Neither Islam nor the Mahdist ideology could give him the fiscal tools to modernise the government and the Mahdist state was perceived as a threat to its enemies, especially Egypt and Britain. Thus, from its beginning the Mahdist revolution faced a structural problem that it could not solve.

⁹⁰ Rosignoli/Rehfishch 1967: 59–61.

⁹¹ Reid 1930: 172.

Zakāt in the Mahdist State: The Evidence of the Monthly Budgets of 1897

Taxation in the Mahdist state was based on Islamic principles. The previous sections have focussed on one aspect of these principles, namely whether the state in times of distress was able to collect enough revenue through *zakāt* and distribute it among the poor and the needy. Clearly, due to political considerations, this aim could not be met. Yet, not much had been known of the functions of the central or public treasury of the Mahdist state, and, in fact, of any other pre-colonial Islamic state in the Bilād al-Sūdān. For the Mahdīya, however, the publication of the monthly budgets of the year 1897 by Abu Shouk and Bjørkelo has changed the picture. An analysis of the income and expenditure of the central treasury in Omdurman for one particular year is now possible. What is striking is the fate of *zakāt*: as expected, it was collected, yet the poor and needy received only a small part of it. Not surprisingly, the administration and the military took the lion's share.

A detailed analysis of the revenue is provided by Abu Shouk and Bjørkelo in their introduction and will only be summarised here. The main sources of the Mahdist state revenue were *ghanīma* (*khums*) and the commodity tax or *'ushr* on imported and exported commodities.⁹² Other income, such as *zakāt* and *zakāt al-fiṭr*, were collected too, but played a minor role.⁹³ A rough calculation of the income from *zakāt* from the months *shawwāl* 1314 to *rajab* 1315 (March – December 1897) reveals that a total of some 25,000 dollars had been collected.⁹⁴ This amount was about 4 per cent of the total income, which amounted to c. 571,400 dollars.⁹⁵ Further, the income from *zakāt* was calculated in cash, yet it is

92 Tithes or *'ushr* – which were not always 10 per cent – had to be paid at every customs station. In addition, some products were government monopolies, such as ivory, gum, ostrich feathers and senna leaves, which the *bayt al-māl* used to buy from the local producers and merchants at a low price and resold them by public auction at higher prices to those merchants who were permitted to export these items. When exported, these products were subject to customs tolls, too.

93 In addition to *zakāt*, the *bayt al-māl* collected rents from government property, made profits from the exchange of money, received contributions from merchants as well as fines and confiscations.

94 Several types of Mahdist gold and silver coins were minted and put into circulation by the government. The most long-lasting of the Mahdist coins was the silver *riyāl maqbūl* or the "accepted dollar". Also in use were the Ottoman *riyāl* (dollar) *majīdī* and the Austrian *riyāl qūshlī* or the so-called Maria Theresia dollar (Thaler). An overview on currencies and the system of accountancy and bookkeeping is presented in Abu Shouk & Bjørkelo 1996; on monetary matters, see also Nakash 1988.

95 The income from *zakāt* varied from month to month, the largest amount being collected during *muḥarram* 1315 (June 1897), namely some 9,200 dollars, the smallest amount received by the *bayt al-māl* was c. 487 dollars during the month of *rabī' I* (August 1897). The

not clear whether *zakāt* was collected in cash or if the revenue was collected in kind and then converted (or sold) into cash. It also seems as if the central treasury itself collected *zakāt* during all other months but *rajab* 1315, when it is stated that *zakāt* and *fiṭr* were received from the district governors. This transfer of *zakāt* must have been the annual transfer of the *zakāt* left over in the provincial treasuries. The largest items of the expenditure, again, were the payment of salaries and wages, followed by purchases and military expenses. In addition, "military" expenses were also hidden under administrative costs, transport, the arsenal, as well as purchases of grain. Regular items of expenditure were also the *Khalīfa*'s household, the households of the other high-ranking officials, the Noble Sanctuary of the Mahdī and the households of his widows as well as the public guesthouse.⁹⁶

According to Abu Shouk and Björkelo, the cost of supporting the poor was a regular item of expenditure. However, a careful reading of the monthly budget reveals that this was not the case: there are entries for the "blind and disabled" only for the months *dhū 'l-qa'da* 1314 (May 1897), *muḥarram* 1315 (June 1897), *ṣafar* 1315 (July 1897), *rabī' I* 1315 (August 1897) and *rabī' II* 1315 (September 1897). The sum distributed among the "blind and disabled" was ridiculously small, in total 59 dollars were paid out, varying from 20 dollars during *dhū 'l-qa'da* 1314 to a mere 4 dollars in *muḥarram* 1315 and *ṣafar* 1315.⁹⁷ For the sake of a comparison, even the lions [of the *Khalīfa*?] received more money than the blind and disabled, namely 507 dollars and during the month of *rabī' I* 1315, the prison in Omdurman was paid 600 dollars for manufacturing shackles! Other expenses that clearly can be considered as "support of the poor and needy" were the sums given to "those separated from their homes", c. 572 dollars. Other "social welfare expenses" that can be identified are those during *rabī' II* 1315, such as "lunch for free people who have been taken as slaves, 31 dollars" and "expenses for the brothers from the Mahāmīd, Māhiriyya and 'Irayqāt – medical treatment for sick persons + cost of iron hoes for cultivation, in total c. 23 dollars", as well as those during *jumādā I* 1315 (October 1897), when "the sons of the martyrs" and "brethren, who are digging the new wells" received 160 and 881 dollars

records for *shawwāl* 1314 (March 1897) refer only to twelve days and are therefore not comparable. Although the fiscal authorities made a distinction between incomes from *zakāt* and *fiṭr*, they were grouped together in the records and cannot be separated from each other with the exception of *shawwāl* 1314, when *fiṭra abdān* amounted to almost 295 dollars compared to some 110 dollars for *zakāt*. There are no entries for *fiṭr* or *fiṭra* in the months *ṣafar* 1315 (July 1897), *rabī' I* 1315, *rabī' II* 1315 (September 1897), *jumādā I* 1315 (October 1315), and *jumādā II* 1315 (November 1897).

⁹⁶ Abu Shouk & Björkelo 1996: xxvi–xxxiii.

⁹⁷ However, one could argue that the central treasury was especially active during the "hungry months", the critical months between seed and harvest time.

respectively. Thus, the direct expenses for the promotion of "social welfare" were rather small. On the other hand, relatively huge sums were paid every month for the cost of purchase and transport of grain, yet it is not known to whom this grain was delivered. Presumably most of it was consumed by the court and the army, although the fiscal records do not give any clues as to the distribution of grain.

What is striking about the fiscal records of the Mahdist state for the year 1897 is that they do present a case of a relatively well-functioning administration – despite the fact that the Mahdist state at that point was under tremendous political and military pressure from outside. Therefore, it is not surprising that a major part of the collected revenue was consumed by the army and the administration, leaving a limited amount for those in need. It seems as if the poor and needy generally had to solve their problems without the possibility of turning to the Central Treasury. Instead, one can assume that voluntary almsgiving and other informal ways of coping had to be relied upon.

Conclusions

The development of the Mahdīya during the reign of the *Khalīfa* reveals several problems that were common for a government that tried to realise an ideal society. Since the Mahdist movement was supported by the local population due to the teachings of the Mahdi, he was able to criticise the incumbent ruling state through the medium of Islam. Popular rebellions in Muslim states against Muslim rulers and governments, such as that of Egypt and the Egyptian rule over the Sudan, were not possible as long as these rebellions did not have a religious-cum-political goal, that of condemning the present ruler as unjust and, even more effectively, of being a unbeliever or non-Muslim. Thus, since the ruler embodied the state, a non-Muslim ruler made a non-Muslim state. Therefore, it was the task of the true believers to restore Islam and to establish an Islamic state which was be ruled according to Islamic law and the *sunna* of the Prophet.

The Mahdi rebellion, as well as the Mahdist state, were legitimised through Islam and the Mahdist ideal. By pronouncing himself as *Mahdī*, Muḥammad Aḥmad declared that the old regime was corrupt and that he had divine sanction to overthrow the old order and to establish a true Islamic state. The ideal was the revival of the *umma* of the Prophet in Medina. This community was said to have been the just society incorporated on earth. The ideal of social justice was to be realised according to how the Prophet and his followers, the four Righteous Caliphs, ruled according to the ideals and law of Islam. One key concept was just and lawful taxation, both for the Prophet as well as for the Mahdi. Thus, the Muslims in an Islamic state could only be taxed according to the rules of Islam and not on any secular fiscal basis. Thus, a just system of taxation accompanied

the implementation of Islamic economics in the Mahdist Sudan, especially when recreating *zakāt*. It is therefore not surprising that the Mahdi put heavy emphasis on a reorganisation of taxation in the Sudan. *Zakāt* became the backbone of the Mahdist economy as the main source of state revenue and it was supposed to be collected according to Islamic rules. In theory, *zakāt* could not be used by the state for the army or the court, but in practice the Mahdi and his successor, the *Khalīfa*, stretched the definition of the recipients of *zakāt* to also include the warriors of a *jihād*. Thus, after beginning to implement Islamic economics in the Mahdist state, *zakāt* was not recreated in the ideal way but rather according to the immediate needs of the Islamic state, namely for upkeep and to provide provisions for the armies.

Mahdi Muḥammad Aḥmad attempted to establish an ideal community and an Islamic state in the Sudan. His aim was also to rule the state and administer its economy according to Islam, but he died shortly after the conquest of Khartoum in 1885 and was never able to consolidate his state. The Mahdi had no time to work out an effective system of fiscal administration and formulate a concrete economic policy. The task of consolidation and state-building fell on the successor of the Mahdi, *Khalīfa* ‘Abdallāh. Although the *Khalīfa* tried to establish a pre-modern form of an Islamic economy, and to work for the cause of the Islamic state, these attempts proved to be futile. The problems of the Islamic state and the Islamic economy became evident during the famine of 1889–90 when the state failed to provide any help for the poor and needy.

The failure and non-existence of public famine relief was, in retrospect, the turning point of the case for the Islamic state. However, the main reason for the problems of the Mahdist state were due to the war economy it had forced itself to maintain. The demand for a general *jihād* resulted in the militarisation of the Mahdist state, which eventually proved that it did not have the means for both providing provisions for the army and keeping its obligations towards those people who, according to the Qur’ān and the ideal of the Islamic/Mahdist state, had a right to receive a share from the Public Treasury.

Another problem, which became evident during the famine, was that *zakāt* was insufficient for the funding of an even rudimentary social welfare system. The rules of *zakāt* stipulated that *zakāt* grain, for example, could not be spent outside the region where it was collected except during emergencies. Although the famine was one such extreme situation, the Mahdist state did not have the means at hand to organise a large transport and distributive network. On the other hand, this problem was not a particular one of the Islamic state and a social welfare system based upon *zakāt*. The problem of organising famine relief was great for any pre-modern state and society because it was difficult, if not impossible, to

overcome the barriers of distance. The Mahdīya was capable of organising the transport of grain from the southern provinces to Omdurman only along the Nile.

The returns of the monthly budget of the Mahdist state for 1897 further reveal that military and administrative posts were the main expenditure of the Central Treasury. The state lived more or less on a month-to-month basis – saving for the future was not done, perhaps due to the fact that the Mahdist fiscal administration was not familiar with the concept of an annual budget. In case of the *zakāt*, the budget reveals that it still belonged to the public sphere – being collected, but also consumed, by the state.