

# **THE PHILANTHROPIES OF THE SULTAN’S DAUGHTER AYŐE SULTAN FROM THE BEGINNING OF THE 17<sup>TH</sup> CENTURY, AND HER WAQF’S ACCOUNTING RECORDS(\*)**

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## **Abstract**

Awqaf (waqf as singular) are founded as charities that have certain laws and that are sustainable, such as fund-dependant, decentralised, voluntary democratic and nongovernmental organizations. At the same time, they are financial institutions that deal with social security, educational, cultural, religious affairs, public works, social aid and health investments.

They are inspected by the government despite their financial and administrative autonomies, and these institutions have survived for centuries and provided services to society and enjoyed great monetary success. It is possible to read about their auditing and information about accounting in the Ottoman financial tradition from the books of accounts kept in the *awqaf* (foundations). The *waqf* culture has survived for centuries primarily because of this efficient, inspecting recording order.

Ayőe Sultan was the daughter of Sultan Murad III (1574-1595) and Safiye

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Sultan. She dedicated her assets to a waqf which was setup by her husband Ghazi Ibrahim Paşa and herself. The tombs and fountain still survive.

The waqf which was founded at the beginning of the 17<sup>th</sup> century survived for ages. The accounting books of the waqf reveal the accounting culture of social aid at that time. The books are recorded by siyaqat script and numbers and used the *Merdiven* (stair) method. The aim of this paper is to reveal, with the annual accounting records, how the waqf has a dynamism. This research was done with two different accounting records interval more than a decade. One of them is from 1607, the other one is from 1729.

**Key Words:** Accounting of Waqf, Accounting in the Ottoman Empire.

**Jel Classification:** M41, D20

## **I. Introduction**

Anatolian accounting culture developed in three places within the framework of state accounting. The first one was the accounting centre of the Ottoman State. The state accounting organisation structure had two features. The first was that the subsidiary ledgers were audited through the daily ledgers and the treasury was administered through the daily ledger. The other was that the accounting system was built around annual revenue and expenditure accounts. There were 31 departments and 600 employees in the state accounting organisation in the 17<sup>th</sup> century. The number increased to approximately 700 after one decade. (Güvemli, Toraman, & Güvemli, 2015)

Secondly, Anatolian accounting culture improved in the provinces. There were more than forty provinces, vassal states and autonomous governments when the state was at its greatest. The financial management of

some provinces was *Salyane* (annual tax) style and the others were *Has* (letting of agriculture revenue-generating places of the state) style. The provinces that were in the *tımar* system were given to *beylerbeyi* (governor of province), and *sancakbeyi* (administrator of district), viziers in central organisation and some *hanım sultans* (sultanas). They managed their *has* by *emin* (bailee) or *mültezim* (taxman) and collected revenues. The provinces administrated by *salyane* (annual tax) - like Egypt, Bagdad and Basra - had to pay a specific tax yearly, and provide soldiers if necessary. The salaries of the administrators in the provinces were paid by the taxes of these provinces (Tabakođlu, 1985). It was very difficult to get revenues and send money for expenditures because of the distance of these provinces. Revenues and expenditures were managed by the treasury of the province under the organisation of the central treasury. The continuous flow of information was supplied between the central *defterdar* and the provincial *defterdar* by the accounting organisation. The central accounting system monitored the movement of cash in great detail. But the in final account at the year-end, deducted income was included. It was necessary for the final account and treasury accounting to be done in parallel (Güvemli, Toraman, & Güvemli, 2015) .

Thirdly, Anatolian accounting culture was developed in the *awqaf*. There are two reasons that Ottoman foundations, which were established with Turkish-Islamic synthesis, have a long life. The first is the rule of law that was applied to the foundations. Second is that they were under the effective control of the central state accounting. Islamic law is stated by law and customs. *Waqf* accounting has three phases. The first phase is that the records that are kept by the *waqf* accountant are arranged into the annual financial report that shows the annual incomes and expenditures under the control of *mütevelli* (trustee). The second phase is conformity of this financial report with the rule of law in foundation deeds controlled by *kadı* (muslim judge). The third phase is:

the accounting report that comes from the kadı (judge) is examined in the central accounting organisations. In this examination the report is rearranged according to the advanced stair method because the accountant in the country couldn't know the stair method correctly.

The royal family and the state's senior executives founded awqaf in the whole country. These awqaf were either in the provinces or managed by others (the trustees). The founders who lived and worked in the centre wanted to know if their own wafq's activities were suitable for the purposes of deeds from state accounting. All awqaf were under centralised control. This control was implemented by accounting reports. The control system was effective in maintaining the longevity of the foundations (Güvemli, Toraman, & Güvemli, 2015).

The second stage starts when the annual accounting reports come to the central organisation. Some of the state accountants were charged with examining the foundations. Rumelia accounting department, which was one of the departments of Hazine-i âmire (imperial treasury), kept accounting records of foundations of Padişah and viziers in the Rumelia area (Güvemli, Türk Devletleri Muhasebe Tarihi Osmanlı İmparatorluğu Tanzimata Kadar, 2000). *Harameyn muhasebesi kalemi* (Harameyn accounting department) was the department that kept records of revenues of Harameyn foundations. These foundations were established to serve the holy land (Mekke, Medine, Kudüs) by Padişah, women members of noble families, top government officers and also the public. *Darüssaâde* [ (Peirce, 2010), (İnalçık, 2012)]' Ağası (the chief black eunuch) who was very close to the royal family was supervisor of the foundations of noble families [ (Başbakanlık Osmanlı 1) Darüssaâde: The house of happiness. The word has the meaning of imperial capital, imperial palace, and seraglio These places give happiness because the padişah lives in all places. This term was used for all members of the harem but later was used only for workers of the palace.

Arřivi, 2000), (Tabakođlu, 1985)]. The accounting department under the command of *Dariüssaâde Ağası* (the chief black eunuch) kept accounting records of foundations, *has* and *mukataas* (tax revenue of state). They met every Wednesday with some officials like *evkaf müfettiři* (the inspector of foundation), *Harameyn evkaftı muhasebecisi* (accountant of foundation of Harameyn), *mukataacısı*, *ruznameci*, *bař halife*, *ađa yazıcısı* in the allocated place in the palace (Akgündüz, 2006).

## **2. The Place of Ladies of the Royal Family in the Foundation**

The moral principles of the Muslim religion regarding charity and mutual assistance and its admonitions concerning one's reward in the hereafter have inspired all Muslims - the wealthy being foremost among them. The ladies of the Ottoman royal family were among the leading individuals whose noble sentiments, public spirit, and devotion enabled them to achieve the pride and honour of taking part in this endeavour to be of service. Thus they had significant influence upon the religious, scholarly, social, cultural, and economic life of their time. The ladies of the royal family, especially Haseki Hürrem were involved in the building of important monuments in the capital of the empire – and even in the holy land at Mecca, Medina and Kudus. These monuments left a lasting impression of the pietism of the royal family, displaying their importance to the public. Hürrem's prestige and her affairs set the precedent for next generations' activities. (Peirce, 2010)

### **2.1. The Daughter of Padishah, Ayře Sultan (Akgündüz, 2006)**

Ayře Sultan was the daughter of Sultan Murad III (1574-1595) and Safiye Sultan. She was born in Manisa before 1565. She was married to Ibrahim Pařa with a magnificent royal wedding ceremony in 1586 [ (And,

2011) (Peirce, 2010)].<sup>2</sup> It was written that 300,000 gold was the *mihir*<sup>3</sup> (bridewealth) for Ayşe Sultan. The previous highest amount was 100,000 gold in the marriage contract of daughters of the royal family. They stayed married 15 years until the death of Ibrahim Paşa. At that time, Ibrahim Paşa became *sadrızam* (grand vizier) of Sultan Mehmed III (1595-1603), who was the brother of Ayşe Sultan, three times. Ibrahim Paşa died in 1601. Ayşe Sultan and Yemişçi Hasan Paşa, who was another grand vizier of Sultan Mehmed III, were married on 6 April 1602. But Yemişçi Hasan Paşa was killed. Their marriage was only on the paper. In 1604, Ayşe Sultan married Güzelce Mahmud Paşa. Her *mehir* (bridewealth) was 400,000 gold at that time. Ayşe Sultan, died on 15 May 1605 she was 40-42 years old, when her third marriage was in its first year. She was buried in the tomb of her brother Sultan Mehmed III in Hagia Sophia. (Sicill-i Osmani) Her assets were written in the book of *muhallefât*, (escheat) - some dresses and her silver were taken to the palace. (Sakaoğlu, 2011) It is possible to see these dresses today in Topkapı Palace Museum.

A daily appropriation (*mevacib*) was paid to each member of the royal family from the imperial treasury. It symbolises the hierarchy of the harem. “Pocket money” (cep harçlığı) was allocated to Padishah. An honour salary was given to Padishah’s daughter. When they married a dignitary, their status was changed and also their salary was increased too. Ayşe Sultan’s daily appropriation was 400 akçe as seen in the accounting Book of

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2) There is much information about this wonderful wedding ceremony from foreigners like Nicolaus Haunolt, Feste and Henry Lello who was the ambassador of England. Historian Selâniki tells this brilliant ceremony too. The old palace was using as the centre.

3) *Mehir*: The amount that had to be paid to the bride at the beginning of the marriage from the groom according to Islamic Law. *Mehir* is two parts. [*Mehir-i muacel*] means to pay cash at the beginning. [*Mehir-i müeccel*] means deferred amount. The second one must be paid to women during divorce or on death of the husband.

Istanbul Palaces in Hegira 1011-1012/ 1603-1604 AD. In this book, Safiye Sultan's (Ayşe Sultan's mother) salary was 3,000 akçe. It is written that Ayşe Sultan's husband was the deceased grand vizier Yemiřçi Hasan Pařa. (Barkan, 1979) The amount of Ayşe Sultan's specific food cost was 50,380 akçe - in expenditure items. Information about price and amount of sugar, oil and other food, which were given monthly to the sultans, was written in the palace accounting book too. (Barkan, 1979)

### **2.3. Entrepreneurship of Ayşe Sultan**

The court registers give us important information about the social and economic life at that time. We can see Ayşe Sultan as an example of an entrepreneur in the Galata Court Register. Sefer Ağa,<sup>4</sup> who was the legal agent of Ayşe Sultan, was in court with Captain Yusuf Reis in 1604. They applied for registration. Yusuf Reis and Ayşe Sultan had a galley built in Sinop for 1,000,000 akçe, as equal partners. The galley's length was 33 *zira*<sup>5</sup> (22 or 24 meter). Yusuf Reis, captain of the ship, took 100,000 akçe worth of nails, equipment and sails from the legal agent Sefer Ağa to be used in building the ship, along with 400,000 akçe in cash, in exchange for a half-share of his movables on the ship. Yusuf Reis states that he had indeed taken a total of 500,000 akçe from Sefer Ağa. Accordingly, he adds, Ayşe Sultan is now an equal co-owner of the ship and its equipment. The legal agent Sefer Ağa corroborates Yusuf Reis's account. The court registers the testimonies of all the parties. (Kuran, 2010) (Galata Kadı Sicili, 25:14b/2).

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4) Sefer Ağa was trustee of Ayşe Sultan's waqf.

5) Zira: Unit of measure of length. 1 zira equal 68 cm or 75cm.

The private sector had an important place in shipbuilding in the Ottoman economy. Generally, small ships of 13-15 meters in length were common in the Ottoman navy. A large number of the ships of the private sector were built in docks on the Black Sea. (Çizakça, 1999) Formerly, galleys were used for commercial purposes. The first galley was built for the navy in 1644. The cost of construction was equal to four times of kadirga. Ayşe Sultan built quite a big ship. It shows that her business mind was very rich and her commercial activity was very high.

#### **2.4. Foundation Voucher of Ayşe Sultan**

A Deed of Trust is a legal document that enables a waqf to be incorporated and gain a legal entity. Nobody can change or cancel the articles of any foundation. Nobody can interfere or meddle except a trustee. The religious purposes of the founder are emphasized significantly and obviously in the first lines of deeds of trust. The management of institutions are bounded by the waqf, the running of the endowed properties - and in other words material, terrestrial purposes of the founder - are written in the lines which constitute its majority. In the deeds of trust, in the limited movements that are left to the waqf management, the characteristic, purpose and functioning type of the waqf and income sources assigned to the waqf, the services targeted by the waqf to be provided, the aid to be provided and the expenditure amounts suggested with this purpose and its fields, are clearly specified. The staff to be employed, the salary amounts to be paid, the characteristic of the food to be served daily, the goods to be purchased and the accounting records related to such transactions to be kept and the methods for appointing executives are written in a detailed way. (Şensoy, 2014). The book kept as Case Number 98 in the archives of the General Directorate of Pious Foundations contains three deeds of trust belonging to Ayşe Sultan. The first of these is dated 1 Şaban



1011/21 June 1602 and consists of 23 pages. It indicates that 25 rooms, one boathouse, 2 inns, 2 grocery shops, one vacant lot, one orchard in Istanbul, 4 mills in Rumelia, 8,000 head of sheep in Plovdiv and a farm in Cyprus have been devoted. The revenues from the properties were to be allotted to employees of the foundation who were to be appointed to read the Koran and recite the rosary at the tomb of her deceased husband Ibrahim Pařa (who was killed in a battle) and also so that they might perform ritual prayers and go on pilgrimage to Mecca in his stead.

The second deed of trust bearing the same date has ten pages. Ayře Sultan stipulates that another third of her assets is to be turned over to the foundation upon her death. The following conditions are to be fulfilled:

-A medresse is to be built and scholarships are to be provided to students and salaries to professors.

-A school for teachers is to be built. Salaries are to be provided to teachers and their assistants. Pupils are to be clothed

-After her death two complete readings of the Koran are to be made by sixty reciters each day at the tomb where she is buried.

-In addition to these sixty reciters, another twenty-four reciters are to read the Koran day and night and fifteen people are to recite the rosary.

-A devout person is to be appointed to perform the ritual prayers on behalf of the testatrix.

-Someone is to be appointed to go on the pilgrimage to Mecca in the

stead of testatrix.

-On the designated day, Aşure (Faroqhi, 1998)<sup>6</sup> is to be cooked and distributed to the poor.

-The Mevlud<sup>7</sup> is to be recited once a year.

-A fountain is to be built alongside the tomb (Hüseyin, 1984)<sup>8</sup> of her husband, Ibrahim Paşa.

The third deed of trust bearing the same date of 21 June 1602 has ten pages. She bequeaths 250 shops in Bolu, 1,200 head of sheep, 3 villages in Egypt, 2 inns in Damascus, 60 shops, and one coffeehouse in Hama. She stipulates that the income from these properties is to be added to the revenues of the previous donation and spent in accordance with the terms thereof.

There is a tughra (imperial monogram of the Ottoman Sultan) of Sultan Mehmed bin Murad, who is Ayşe Sultan's brother, on the first page of the book. Folium 1 b is decorated in the form of a headpiece and encircled in a gold frame. Folium 3 b bears the certifications and seals of the Chief Justice of Anatolia Ebu'l-Meyamin Mustafa bin Ali, of Chief Justice of Rumelia Abdulhalim bin Mehmed and of Military Executer Mehmed bin Emrullah. The same certification and seals appear in both codicils. (Duran, 1990)

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6) Aşure has a ceremonial sense. A sweet pudding made of cereal, raisins, etc., it is traditionally cooked on the 10th of Muharrem, the first month of the Muslim calendar. Aşure was cooked and distributed in religious foundations in larger amounts.

7) Mevlud: Poem depicting the birth of Prophet Mohammed. It is traditionally recited at a religious meeting held in memory of a deceased person.

8) The tomb is in the garden of Şehzadebaşı Mosque. It was built over two years, Ibrahim Paşa died in 1601. One son and one daughter were buried together.

### ***2.4.1. Management of the Foundation***

Ayşe Sultan stipulated that someone was to serve as trustee of the endowment, and in which capacity he was to serve, so long as he was alive. The power of appointment and dismissal was to be in his hands. He was empowered to alter the nature of the endowment, to reduce it, to change it, and to develop it in any way that did not eliminate it. After his death his freeborn successors should not be trustees in possession of royal stipends. The trustee should be versed in business. He should be truthful, intelligent, vigilant and quick of perception. He should come into possession of 50 akçe (aspers) a day. If none of the freeborn are deemed suitable to serve as a trustee, let someone else skilled in the performance of the endowment's work, and capable of keeping accounts, be trustee. <sup>9</sup> The trustee gained the highest salary since they worked as the chief executive officer. They managed the income sources of the foundation, appropriate funds for repairs and maintenance and also they took investment decisions. (Singer, 2004) It is indicated that a clerk, who is literate and acquainted with the science of arithmetic and whose honesty has been proven, should be secretary and after he has performed the required duties without negligence let him come into possession of 20 akçe (aspers).<sup>10</sup> The collector of the foundation will take daily 8 akçe .

*Nâzır* (minister or custodian) is on the managerial staff too. The custodian inspects the trustee. The work of the custodian is written down as in Ayşe Sultan's deeds of trust. "Whoever becomes chief black eunuch of the Sultan's lace, let that honourable person be custodian of the endowment and assistant to the trustee. And after having performed well let him come into possession of 10 akçe a day".

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9) Deed of Trust of Ayşe Sultan, p.57,58.

10) Deed of Trust of Ayşe Sultan p.54-58.

### **2.4.2. Auditing of the Foundation**

Foundations that have administrative and financial autonomy from the state were checked and audited by *kadı* (Muslim local judge) or *naib* (deputy of *kadı*). This auditing was based upon *velâyet-i amme*, the principal of general overview and authority of the State (İnalçık, 2012). The main basis of the audit was the documents and records kept by the trustees. The yearly accounts of the foundations and their deeds of trust together were sent to the Muslim judge in their location and, therefore, an audit mechanism was initiated. The *kadı* (judge) checked that incomes and expenses had been made in accordance with the foundation deeds. If required, he searched the former accounting report. The foundation inspectors were charged to be experts. The experts of this area assumed this job. The *Kadı* (judge) approved and sealed the foundation report. He wrote his wages and the expert's wage while adding expense items. Then he sent it to the central state accounting. The central state accounting organisation rearranged this report according to the stair method because the local accountants in the provinces did not have perfect knowledge of the stair method. Finally, the revised accounting reports were stored in central accounting. (Güvemli, Toraman, & Güvemli, 2015) In Istanbul, a judge assumed this job with the aim of inspection.

### **2.5. Reporting**

The annual income and expenditure account of foundation was done to control the deed of trust and that year's income and expenditure. The accounting report that belongs to 1607 AD included a whole hegira year. The hegira year starts the first day of the first month Muharrem and finishes the last day of the last month Zilhicce. In 1729 AD, after 122 years, the solar year was used. It is written for one year from the beginning March to the end

of February. These reports were prepared in the last three months. If any negative comments arise, the inspection reports are prepared too.

### **3. Accounting of Ayşe Sultan's Foundation**

Ottoman foundations were most efficient in the 17<sup>th</sup> and 18<sup>th</sup> centuries. The foundation of Ayşe Sultan was established at the beginning of this period. The share of foundation income rise to 20% in the 17<sup>th</sup> century. The size of foundation income was equal to one third of the State budget, and had approximately the same size of tribute. (Yediyıldız, 1986)

The accounting books of Ayşe Sultan are in the Prime Ministry Ottoman Archive, Evkaf-ı Haremeyn Muhasebecilięi Defterleri (EV.HMH.d), Maliyeden Müdevver Defterler (MAD.d) and Topkapı Palace Museum Archive Books (TS.MA.d.) There are many reports, accounting abstracts and annual accounting reports that were confirmed by an inspector of the central accounting organisation. But within the scope of this paper, only two accounting books will be examined.

#### **3.1. Foundation Accounting of 1607 AD**

MAD. Number 1671 book contains from 1 *Muharrem* 1016/ 28 April 1607 to the beginning of 1608 AD. The lunar calendar is used. Incomes and expenditures are recorded separately. The amounts of total income and total expenses are included, as are the sources from which the incomes are supplied and the places for which the expenses are made.

Appendix 1 shows one page from the original notebook, with translation into today's language with comments at Annex 2. At Annex 3 are records made

according to today's accounting system.

### ***3.1.1. Revenue Items***

In the first book, the amount of whole-year revenue is 1,951,417 akçe. Akçe is written as the currency. Ali Ağa has collected income of the Mekşe village of 15,177 akçe but he hasn't given anything yet. The total annual revenue consists of uncollectible income of 23,600 akçe and collected revenue of 1,912,640 akçe. The income of Dane village in Silistre is 381 akçe accrued but not collected. The rental incomes of house, shops in Galata, Sütlüce, Edirnekapi in Istanbul are 75,640 akçe. Shops such as candy stores and chandleries were the active commerce of the city and they had two stories and a cellar. The rental incomes of the houses, shops and other rental sources in Istanbul are written down. Daily, monthly and yearly amounts were written under the income item.

The concept of *Mukataa* entails more than one meaning. It means here financial units that are formed by the unification of one or a few tax incomes close to each other in terms of type or geographical area, to meet the cash income requirement of the central treasury. Generally, mukataa incomes were governmental but they were allocated to foundations too. (Şensoy, 2014) The source of taxation had been allocated to the members of the royal family. Mukataa incomes of the Ayşe Sultan foundation were tax revenues of some villages in Egypt, Rumelia and Cyprus Island. Agricultural land supplied regular income as production sources, and tax incomes of the land were used for specific purposes. The land was devoted with all of its rights and laws such as villages, abodes, fields, meadows, wells, rivers, valleys. (Şensoy, Suyu Arayan İstanbul, 2006)

The revenue of Őeřen village in Egypt was 420,000 akçe. Kaptan Ali Pařa collected it with bailment. Second-year revenue increased to 816,000 akçe. The collector was Ali Çelebi.

Umurca farm in Cyprus had 160,000 akçe revenue. The collector was the governor of the island Hüsrev Bey; he collected and transferred this amount.

Mekře village's revenue in İnebahtı was 80,000 akçe, transferred by Kurd Bey. In this village, jizya (poll tax) was 9,000 akçe collected by Hrası who was living in Istanbul. Jizya was a tax taken from non-Muslim men in the labour force. The assets of the heirless in Mekře village are one of the income items and 8,000 akçe came from villager Nikola and Yani's assets.

Annual revenue of the mill in Yanbolu was 8,000 akçe.

Hacı Pervane Çavuş collected *yaylak* (summer pasture) tax in Filibe at 40,000 akçe for one year. The owner of the flock paid this tax. Cattle tax was 9,000 akçe for this year in Filibe and was collected by the foundation collector.

The sale price of a copper candelabrum in İbrahim Pařa's tomb was 3,600 akçe.

The rental income of shops in Galata was 300,000 akçe.

The rental income of shops next to the caravansary in Tatarpazarı was 4,000 akçe.

Rental incomes of the houses and the shops in various districts are

found to be collected easily in an area. Rental income is a general characteristic of the Ottoman foundation. Tithe, cattle tax, yaylak (pasture tax) and such tax income sources were allocated to the royal family or top governmental officials.

### ***3.1.2. Expenditures of the Foundation***

Expenditure items were examined after the income items. Expenditures were divided into personnel expenses, repair expenses and for the purpose of the foundation. All items were shown with separate headings and all details. The operation that was done here was on the basis of subtraction logic, starting with the main expression item and then those subtracted from this. The number of staff of the foundation was 152. The salaries of the waqf officers were written daily and the total amount was found by multiplying by 360. The salaries of the waqf workers were given under the heading of el-vezâif.

The annual cost of Ayşe Sultan's tomb was 39,240 akçe for the 45 staff. The annual cost of Ibrahim Paşa's tomb was 110,520 akçe for the 107 staff. The names of reciters who read at subuh, dhuhr and afternoon time are written down. The names and salaries of cleaners, tomb thurifer, and waterman of the fountain...etc. are written down. The names of the officers are also specified. The salaries of the waqf officers were written in line in descending order in proportion to their tasks and their salaries, along with a conscious distinction.

Sefer Çavuş was the trustee of the foundation; he earned 50 akçe in a day. The chief black eunuch Mustafa Ağa was the custodian of foundation and he earned 10 akçe daily. The clerk Hüseyin Effendi earned 15 akçe daily;



the other clerk earned 5 akçe in a day. The collector of foundation earned 8 akçe daily. The cost of salaries of the 4 staff who work on Tatarpazarı were written down.

In the other items, are maintenance and repair expenses and waqf purposes. The sum of 1,460 akçe was spent for candles at the mosque Emir Efendi at Kasımpařa and the other mosques and the tomb of Ibrahim Pařa on Bara'ah night.

A total of 1,200 akçe was paid for a cooked meal - *ařure*.

The biggest expense item was 24,000 akçe. This amount had to be sent every year to the holy land at the wish of the founder. Businesses related to pilgrimages in Ottoman times emphasized the status of emperor, the ability to win the victory for him and the continuity of the dynasty. When the ladies of the dynasty were in charity work, their benevolence and goodness and the whole royal family's generosity were serviced. Pilgrimages that came to the Ottoman area and the rest of the Islamic world - to the holy land Mecca and Medina - witnessed their good works. (Faroqhi, Hacilar ve Sultanlar (1517-1638), 1995)

The sum of 1,150 akçe was paid for a shop and house in Galata district to Ayasofya waqf for *mukataa-i zemin*. (Yediyıldız, 1986)<sup>11</sup>

The total spent for maintenance and repair was 76,647 akçe. The

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11) Mukataa is a leisure contract that was transferred to another person in return for doing business with waqf land with a yearly fee determined beforehand. The leisure holder could construct buildings provided that these were his own private property and could even erect trees. He could turn these into a waqf.

inspector Ali Effendi gave a confirmation document for the renovation of a house that was razed by fire, and 74,000 akçe was spent for the renovation. The house was in Ibrahimzade district in Istanbul. The shops that were in Istanbul also were rebuilt.

The amount that was left over from total revenue after subtracting expenses was 1,696,417 akçe. This amount was delivered to the treasury of Darüssaâde-i şerife by the trustee Sefer Ağa.

Ayşe Sultan's waqf had religious and social welfare purposes. She wanted to provide a service to the public and also to be redeemed by her first husband. She built a teacher's house, because she knew that education was the most important service for the public. Teachers had to be of high quality. The fountain built in the name of her husband shows that water was the most important human need and the founder of the waqf gave much importance to that. To furnish the inside of worship places, to light the mosques and to handout food and sweets (*aşure*) were important actions in the waqf culture, even though the benefactors were providing their philanthropies in a faraway district of the empire. They were accepting requests for help.

### **3.2. Foundation Accounting of 1729 AD**

The accounting report book's code is EV.HMH.d. and its number is 3180 belonging to H 1141/1729 AD. It runs from the start of March in the Julian calendar to the end of February. It is possible to see that after 122 years the foundation was still active. Appendix 4 shows one page of the original notebook. It's translation into today's language is at Appendix 5. At Appendix 6 records are made according to today's accounting system.

### **3.2.1. Revenues of the Foundation**

We see that the amount of one year's revenue is 1,142,880 akçe. The four-years down payment of muqataah income of Dane village is 240,000 akçe; the revenue of the previous year was 39,720 akçe. The rental revenues of houses, rooms and shops in Istanbul are 23,160 akçe. Total muqataah revenue is 840,000 akçe. The highest revenue is from the villages Dane, Harmanviran and other villages in Babadağ district in Rumelia; it is 540,000 akçe. This amount is written as 4,500 kuruş. The characteristic of this book is that revenue items are written in both akçe and kuruş. One kuruş equals 120 akçe. Muqataah incomes are collected by the *mültezim* (taxman). The taxmen sent the first instalment of Tatarpazarı and the farm in Cyprus.

Yaylak (summer pasture) tax in Filibe is 108,000 akçe (900 kuruş).

Muqataah income of Tatarpazarı is 84,000 akçe (700 kuruş).

The first instalment of the farm in Cyprus is 60,000 akçe (500 kuruş).

The revenue of Mekşe Village is 48,000 akçe, (400 kuruş)

### **3.2.2. Expenditures of the Foundation (1729 AD)**

The characteristic of the accounting report of 1729 is excessive expenses. The personnel expenses reached to 623,820 akçe. The personnel and accountant's salaries that were payable in the time of the former trustee Mehmet Effendi is included in this period's expenses.

The other expense item is muqataah fees. Some 1,690 akçe is paid to

Hagia Sophia foundation and Şehzade Mehmed foundation.

The annual expenditure of heating the teacher's house in Silistre in winter is 1,200 akçe. Repairmen's expenses such as for the *sebil* (public fountain) in Istanbul and the inn in Tatarpazarı are recorded. The two amounts that are written under this expenditure item in the shape of an arc show that it is related to the amount right at the top of it without mixing it with any other expenditures.

A total of 24,000 akçe was sent to the holy land for the year together with last years' amount, upon the founder's wishes.

The expense item that is an adjustment of the akçe, collected by the taxman from muqataah incomes, is very interesting.

The waqf accounting was inspected by an inspector. It indicates that there was a negative finding in the previous period.

The sum of 3,332 akçe was paid as the fee to the units of Kesedariye and Kalemkiye Editorial Office in Defterdarlık (Revenue Office). As usual the fee was written down, as was the fact that an examination of accounting records of the waqf was performed on these items.

The amount of 1,620 akçe was paid to Inspector Mustafa Effendi as the signing cost. Inspector Mustafa Effendi saw and approved this document. The fee for auditing was 12,000 akçe.

Total expenditure was 896,210 akçe.

Part of the income surplus of 100,630 akçe was delivered to the treasury of Darüssaâde-i şerife by the trustee *Hacı* (Pilgrim) Osman Aga. It is indicated that one *esedi* kuruş corresponds to 120 akçe.

This accounting record verified the correctness of the records which had been inspected with the signature and stamp of the Inspector Pilgrim Mustafa, the inspector of Evkâf-ı Hameyn. It was signed on 1 Zilhicce month dated 1157/ (1 March 1729).

The signature and stamp of Eunuch Pilgrim Beşir Aga with his mark are found at the end of the book. Consultancy and auditing units of the accounting system are shown clearly by the paraph, signature and stamps on the book.

### **The Reasons for Longevity of Foundations and the Audit Process**

Ottomans called their State “the great state of eternity”. The fact that the Ottoman State was one of the long-lived political regimes and hence rightly deserving the attribution of such a ‘title’ was achieved by virtue of its socio-economic system. There were vitally important contributions of the foundations to the sustainability of such a socio-economic system. On the other hand, the Ottoman State succeeded in implementing radically new dimensions to the waqf institutions through equally significant contributions. (Genç, 2014)

The custodians were appointed by the founders of the waqf, the inspectors were assigned by the government to inspect awqaf, and the judges were members of the district organization. Before the waqf inspectorate was established, before H.1242/1826 AD, different inspection bodies fulfilled this

function. The literary meaning of the word inspection is to regard something with foresight, to detect and consider. The president of the waqf was the officer who controlled the savings of the waqf for the trustees who managed the waqf, and to whom the trustees should consult for waqf works.

The inspectorate of Haremeyn Waqf was assigned the task of managing the awqaf whose incomes were reserved in part or completely for the ones living in the holy cities Mecca and Medina. This inspectorate was divided into four offices after the Sultan, The Lady Sultan and Eunuchs and other senior executives since this waqf was established (955 in Hegira/1586 AD).

(Pilgrim) Hacı Mustafa Aga was the chief black eunuch in 1607, in the accounting report book in MAD 1671.

Hacı Beşir Ağa was the chief black eunuch in 1729, in the accounting report book in EV.HMH. 3180. There are the signatures and stamps with the seal of the custodian at the end of the books.

Furthermore, sending gifts to Mecca and Medina, and sending one person for pilgrimage, were among the waqf conditions of Ayşe Sultan. Therefore, the Waqf was under surveillance of Haremeyn Accountancy.

## **5. Conclusion**

It is possible to read about the accounting culture, which is based on auditing and proper information of accounting within the Ottoman financial tradition, from the accounting books kept in the awqaf. From another point of view, that the waqf culture survived for centuries primarily stemmed from this

efficient inspecting recording order.

There was a very high motivation to establish the foundation within the cultural and religious atmosphere of that time. It is possible for the donor's name to live on forever, with benediction, when establishing a mosque, school, madrasah, library, fountain, bridge and other religious, social and economic institutions. The high income group encouraged enforced saving with this phenomenon so that religious obligation could avoid wastage.

The accounting system of the foundation had the same pattern from the small to the biggest. The first line starts "Accounting..". The name of the founder, where the foundation was situated, who the trustees were, who the custodian was and which year it was founded, were all written down. The annual revenues were recorded with the title of "*asl-ı mal*". The expenditures and then the balance were recorded with the title of "*bakiye*" (balance). Sometimes more information was added according to importance.

The *Merdiven* (Ladder) method in advanced form was used in the waqf accounting records, as in State accounting. The waqf accountants were highbrowed people. Siyaqat writing and numbers were used in accounting records and documents - as they were in almost all awqaf.

Every foundation had much more income than the expenses, since they were targeted to survive forever. The details of revenues of the Ayşe Sultan foundation show us business firms, commercial incomes, rental incomes, agricultural incomes from over the whole country.

The foundation employed qualified employees to hold the society together. It is possible to show all of these in toto with the ladder method.

Clear and precise obtainment of the required information related to the waqf and the units of strong solidarity and auditing mechanism are also shown.

The payments which arose from the founder, and according to the endowment, shows us the dynamism of the foundation.

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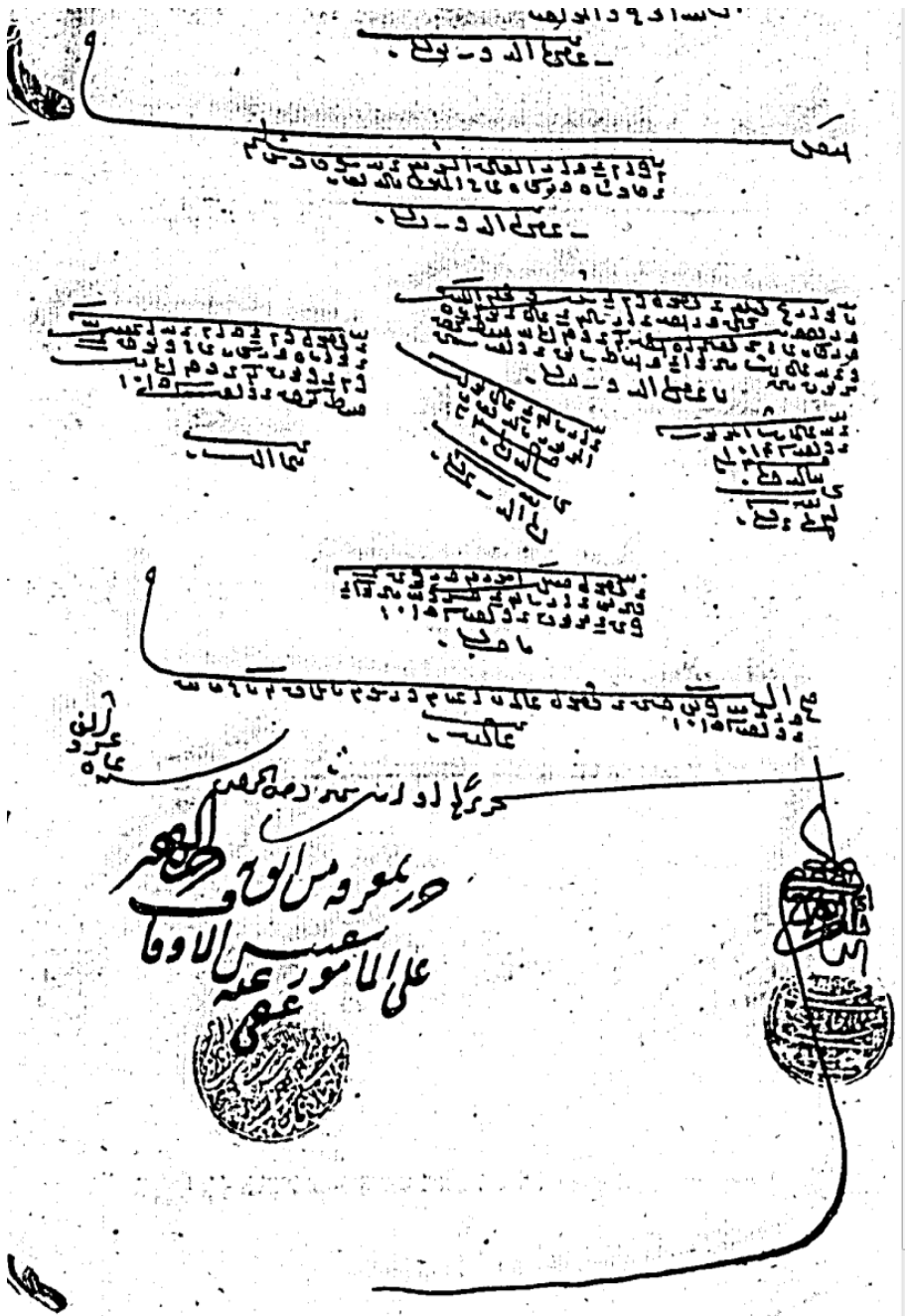
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Appendix:1 The Last Page of MAD.d. 1671



**Appendix:2** The Accounting Records of Ayře Sultan's

Foundation in 1607 AD

Whole year revenues	
Akçe	
1,951,417.-	
Collected by Ali Aga but not delivered	Uncollectable
Akçe	Akçe
15,177.-	23,600.-
Total collected revenues	
Akçe	
1,912,640.-	
Galata and Sütlüce	
Rental revenues	
Akçe	
75,6400.-	
Cyprus, Egypt and Rumelia	
revenues	
Akçe	
1,737,000.-	

The revenue of Şeşen Village in Egypt  Akçe  1,236,000.-		The revenue of Dane village in Silistre  (accrued assets)  Akçe  381.-	
The revenue of Mekşe Village in İnebahtı  Akçe  80,000.-	The revenue of Umurca Farm in Cyprus  Akçe  160,000.-	The revenue of mill in Yanbolu  Akçe  8,000.-	
The revenue of Yaylak (summer pasture) in Filibe  Akçe  40,000.-	Jizya income from Mekşe Village  Akçe  9,000.-	The rental income of caravanserai shops in Tatarpazarı  Akçe  4,000.-	
	Rental income of shops in Galata  Akçe  300,000.-		
Other various incomes  (Accrued income)  Akçe  20,600.-			

Escheat incomes from Mekşe Village  Akçe  8,000.-	Sales revenue of copper can- delabra  Akçe  3,600.-	The revenue of Filibe Cattle tax and yaylak (summer pas- ture)  Akçe  9,000.-
Residual  Akçe  225,417.-		
Expenses  One whole year from Muharrem to end of Zilhicce 1607 AD		
Daily 416.-	Personnel Expenses	
	Staff number	Monthly
	152	12,480.-
	Yearly  Akçe  149,760.-	

The tomb of Ayşe Sultan Salaries of employees Amount of workers 45		The tomb of İbrahim Pasha Salaries of workers Amount of workers 107	
Daily 109	Yearly 39,240.-	Daily 307	Yearly 110,520.-
Repairs and other expenses Akçe 105,657.-			
The other expenses Akçe 29,010.-			
Lighting expenses of mosque in Kasımpaşa Akçe 500.-	Expenses of distributed meal in Regaip Night Akçe 1,200.-		The expense of Hajj Akçe 24,000.-
Lighting expense in Beraa Night Akçe 240.-	Ashoura ex- penses Akçe 1,200.-	The expenses of muqataah given to Ayasofya waqf Akçe 1,150.-	Lighting ex- penses for tomb of İbra- him Pasha Akçe 720.-
Repair expenses Akçe 76,647.-			



Renovation expenses of building damage from the fire Akçe 74,000.-	Repair expenses of shops in Edirnekapı Akçe 286.-
Repair expenses of houses in Karagömrük Akçe 360.-	Other repair expenses in Istanbul Akçe 2,000.-
Balance Akçe 1,696,000.-	
Tax incomes collected by Çerkes Hüseyin Akçe 10,000.-	

**Appendix: 3** The foundation of Ayşe Sultan Profit and Loss Account in

1607 AD

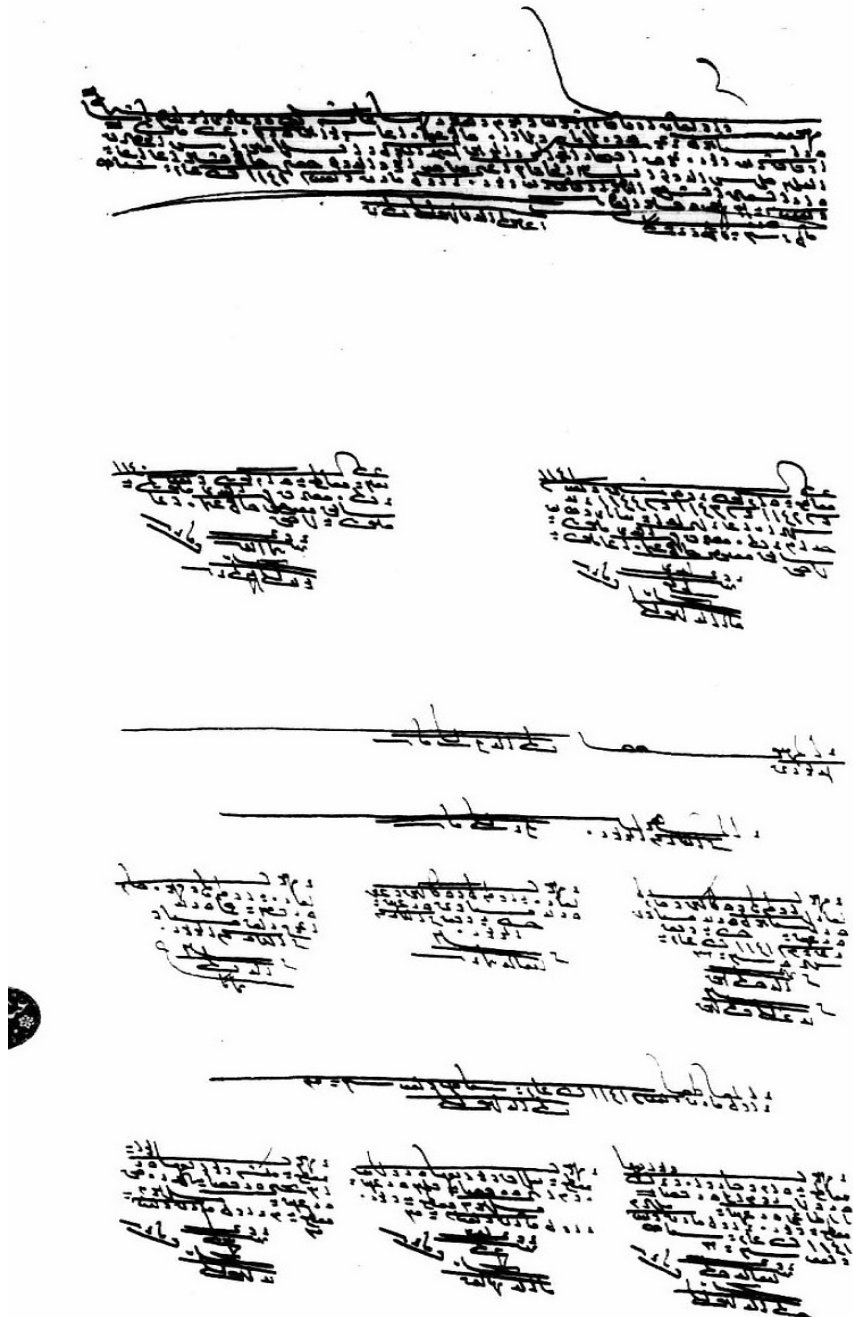
Debit

Credit

	Akçe		Akçe
I. Personnel Expenses	149,760.-	I. Revenues of Galata, Sütlüce	75,640.
- Tomb of Ayşe Sultan	39,240.-	- Rental revenues	75,640.
- Tomb of Ibrahim Pasha	110,520.-		
		II. Revenues of Cyprus, Rumelia and Egypt	1,837,000.
II. Repair Expenses	76,647.-	- Jizya	9,000.-
		- Villages tax revenues	1,316,000.
III. Other Expenses	29,010.-	- Revenue of Farm	160,000.-
- Lighting	1,460.-	- Revenue of mill	8,000.-
- Hajj	24,000.-	- Yaylak revenue	40,000.-
- Muqataah exp.	1,150.-	- Rental revenue	304,000.-
- Other expenses	2,400.-		
		III. Other revenues	38,777.-

		- Mekşe village (Ali Aga)	15,177.-	
		- Various revenues	23,600.-	
TOTAL EXPENSES	255,417.			
SURPLUS INCOME	1,696,000.			
TOTAL	1,951,417.	TOTAL		1,951,417

Appendix 4: The First Page of The Accounting Book EV.HMH.d. 3180



**Appendix 5:** The foundation of Ayşe Sultan Profit and Loss Account in the Year 1729 AD (Hijri 1142)

EV\_HMH\_3180\_

Whole year revenues	
Akçe	
1,142,880.-	
Deferred liabilities for Dane Village for three years  Kuruş denominated  2,000  One Kuruş= 120 Akçe  240,000.- Akçe	Previous revenue of Dane Village  Kuruş denominated  331  One Kuruş= 120 Akçe  39,720.- Akçe
Revenues	
Akçe	
863,160.-	
Monthly rental revenues	
Akçe	
23,160.-	

Rental revenues of rooms, shops and houses in  Istanbul  Akçe  18,840.-	Other rental revenues  Akçe  4,320	Rental revenues of coffee house and rooms in Hama Akçe  1,800.-  (accrued revenue)
March 1141 - February 1142  Tax (Muqataah) revenues  Akçe  840,000.-		
Tax revenues of Dane Village  Kuruş  4,500.-  One Kuruş= 120 Akçe  Akçe  540,000.-	The revenue of Yaylak (summer pasture) in Filibe  Kuruş  900.-  One Kuruş= 120 Akçe  Akçe  108,000.-	Tax revenue of Mekşe Village in İnebahtı  Kuruş  400.-  One Kuruş= 120 Akçe  Akçe  48,000.-

Instalment of tax revenue in Rumeli Tatar Pazarı  Kuruř 700.-  One Kuruř 120 Akçe  Akçe 84,000.-	Instalment of the revenue of farm in Cyprus Kuruř  500.-  One Kuruř= 120 Akçe  Akçe 60,000.-	
Residual  Akçe 896,210.-		
Expenses  From March 1141 To end of February 1142		
Personnel Expenses  Yearly  Akçe 623,820.-		
	Other expenses  Akçe 272,390.-	
	Various expenses  Akçe 40,790.-	

The expenses of muqataah given to Ayasofya waqf  Akçe 1,150.-	The expenses of muqataah given to Ayasofya waqf  Akçe 360.-	The expenses of muqataah given to Şehzade Sultan Mehmet Foundation  Akçe 180.-
Lighting expenses of mosque in Kasımpaşa  Akçe 720.-	Ashoura expenses  Akçe 500.-	Stationary expenses  Akçe 600.-
Heating expenses of teacher house in Silistre  Akçe 1,200.-	Notification expenses  Akçe 3,000.-	Salaries of imam and hatib (preacher)  Akçe 2,000.-
Expenses of <i>Sebilhane</i> (public fountain)  Akçe 800.-	Wax expenses of Ayşe Sultan's tomb  Akçe 600.-	Other expenses of funeral  Akçe 100.-
Funeral expenses gideri  Akçe 1,500.-	Expenses of Inn mosque in Tatarpazarı  Akçe 1,200.-	Expenses of olive oil of mosque  Akçe 600.-



Expenses of olive oil of mosque Akçe 600.-	Expenses of olive oil of Gökviran mosque Akçe 600.-	Expenses of olive oil of İbrahim Pasha and Ayşe Sultan's tombs Akçe 720.-
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Expenses of cleaning of tombs Akçe 250.-	Processing fees of Haremeyn Accounting Akçe 6,000.-	Exchange difference expenses Akçe/ Kuruş Akçe 1,160.-
Signature fee of inspector Akçe 1,620.-	Paid fee to Kisedariye and Kalemıyye department in Defterdarlık Akçe 3,330.-	Fee expenses of foundation accounting Akçe 12,000.-
	Repair expenses Akçe 9,600.-	
Repair expenses of <i>Sebilhane</i> (public fountain) Akçe 6,000.-	Repair expenses of Inn in Tatarpazarı Akçe 3,600.-	

	Outstanding expenses from former trustee (Mehmet Effendi)  Akçe  222,000.-	
Personnel expenses of Mehmet Effendi's time  Akçe  162,000.-	Accounting expenses of Mehmet Effendi's time  Akçe  36,000.-	Hajj expenses of Mehmet Effendi's time  Akçe  24,000.-
Surplus incomes  Akçe  246,670.-		
Submitted to Treasury of Haremeyn  Akçe  100,630.-	Annual expenses of managers of foundation  Akçe  72,000.-	Deferred assets to the Treasury of Haremeyn for 1730 AD  Akçe  50,040.-
	Hajj expenses with the desire of founder  Akçe  24,000.-	

**Appendix 6:** The foundation of Ayşe Sultan Profit and Loss Account in 1729 AD

DEBIT

CREDIT

	Akçe		Akçe
I. Personnel Expenses	623,820.-	I. Revenues of 1729 AD	863,160.
II. Repair Expenses	9,600.-	- Rental revenues	23.160,
- Sebilhane repairs	6,000.-	- Tax revenues	840.000,
- Inn repairs	3,600.-	II. Early collected revenues of 1730-1732 AD	240,000.
III. Other expenses	40,760.-	III. The revenues of Dane Village from former trustee's time	39,720.
- Lighting	3,120.-		
- Accounting	25,950.-		
- Muqataa	1,690.-		
- Other	10,000.-		

IV. Expenses from former trustee	222,000.-		
- Personnel expenses	162,000.- 36,000.-		
- Accounting expenses	24,000.-		
- Hajj expenses			
TOTAL EXPENSES	896,210.-		
SURPLUS INCOMES	246,670.-		
- Submitted to Treasury of Haremeyn	100,630.-		
- Annual expenses of managers of foundation	72,000.-		
- Deferred assets to the Treasury of Haremeyn for 1730 years	50,040.-		
- Hajj expenses	24,000.-		
TOTAL	1,142,880.	TOTAL	1,142,880.