

Accounting Records That Are Kept by the Waqfs in Cyprus Under British Colony and the Development of Accounting Records During This Time (*)

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Abstract

It is known that after the arrival of the Turkish to Anatolia , they establish waqfs (foundation) which is an unconditional and permanent dedication of property with implied detention in the ownership of God in such a manner, that the property of the owner may be extinguished and its profits may revert to or be applied for the benefit of mankind except for purposes prohibited by Islam. (1299-1922). During this time, between 1571 and 1875 a lot of these waqfs were also established in Cyprus. In these waqfs senior authorities prepared reports and these reports were sent to the waqfs body located in the central administration in İstanbul in order to be evaluated there. During this time , the Ottomans , used a method called the stairs (merdiban) method, until 1879 before moving onto the double entry method. When the

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British took control of Cyprus in 1875, the waqfs continued and protect their existences. There are many accounting books that were kept using the stairs method at the library in Nicosia and at the National Archives in Kyrenia. Besides, there are records that were kept under double entry accounting system.

There were three issues that could be seen in the annual reports of the Waqfs. The double entry method as the first one, consolidated financial statements for different cities (Famagusta, Nicosia, Limassol, Larnaca) were prepared for the whole Cyprus, was the second one. The third issue was these financial statements were audited. In addition to all these, financial statement were published in the Cyprus Gazette which was official newspaper of the Cyprus. In these Financial Statemens, revenue of the regions were shown seperately, where as the expenditures were shown as one.

Ottoman's Waqfs Administration was sent an experienced senior accountant to the island to sustain traditional rules and principles of waqfs. Also, this person was in charge with the relations between the British administration and the Waqfs. This person signed the consolidated financial statements under the title of Turkish Waqf delegate. After the 19th century this duty in Cyprus was carried out by Mehmet Sidik Efendi who successfully fullfilled his duties by ensuring that the British showed respect to the waqf order.

This study aims to give the historical background of accounting records that are kept by the waqfs in Cyprus when the Cyprus is under British Colony and the development of accounting records during this time.

Key words: Stair Method, Waqfs of Cyprus, development of accounting records.

Jel Classification : M21, M41, M42

Introduction

In 1878 the West returned when Britain took over Cyprus with the agreement of the Ottoman government. At first protectorate, the island was annexed by Britain on the outbreak of war with the Ottoman Empire in 1914, becoming a Crown Colony in 1925. One of the reasons for occupying Cyprus was to protect the Ottoman Sultan against Russia, but its more obvious, if unmentioned role, was defence of the Suez Canal, in which Britain had acquired an interest. Once Britain was established in Egypt, however, Cyprus was destined to continue remain a backwater and at best a reserve place d'armes until acquiring a greater degree of strategic importance in more recent years. At the time of its cession to Britain many doubted its value. This was especially so among those of liberal and philhellenic disposition in Britain, the latter seeing the main value of the acquisition lying in the possibility of handing it over to Greece. Others noted that it did not have harbours suitable for the navy. This doubt about its usefulness discouraged the British from making exceptional efforts to develop the island economically.

Also Britain in the early years paid an annual surplus of revenue over expenditure to the Sultan, at least in theory. In fact it went to pay off European creditors of the Ottoman debt, a sleight of hand not to the liking of Cypriots. After 1914 matters improved; it has persuasively been argued that the British administrative record was more beneficial than many Cypriots and others assume. (<http://cypnet.co.uk/ncyprus/history/british/index.html>)

The Ottoman Empire were established Waqfs during its life span (1299-1922) to hold certain property and preserving it for the confined benefit of certain philanthropits and phrohibiting any use or disposition of it outside that specific objectives. There fore Waqf widely relates to land and buildings. Moreover, there are waaqf of books,agricultural machinery, cattle, shares and stocks and cash money. (<http://www.mora.gov.bd/component/content/category/11/Waqf/administration.html>)

The accounting method that was used in the Ottoman Empire for state accounting was the stairs method. This method was also utilized in waqfs' accounting. However, the accounting requirement of cash waqfs was different from state accounting and indeed the cash waqfs needed an accounting system of a financial institution. But, Ottoman accountants did not know any accounting method other than the stairs method. For these reasons the cash waqfs also had to use the stairs method and in fact they used it for centuries. However the use of this method could only be realized sometimes by making concessions about the principles of the method, and sometimes by not going into details in the accounting applications. In fact, the end of 18th century which is the analysis period of this paper was the period when the stairs method was hardly meeting the increasing necessities. As a matter of fact, when the modernisation process started in Ottoman enterprises by the announcement of administrative reforms in 1839, the search for a new accounting method became more important and in the second half of the 19th century (1879) the stairs method was abandoned and the double-entry method started to be used.

The Waqfs were inspected to determine whether the revenue was used in the right manner. Therefore accountants prepare annual reports which covers detailed accounts status of the income and expenditure. These reports were prepared under the responsibility of the Board of trustees (of the waqf).

These reports of the Waqfs in Cyprus were sent to the Waqf body located in the central administration in İstanbul and evaluated there. (Muhasebe ve Finans Tarihi Araştırmaları Dergisi, 2013:4)

Until 1879 Ottomans used a method called the stairs (merdiban) method. **Merdiban** was an accounting method used by the Ottoman empire, Abbasid empire, and Ilkhanate; especially for recording tax payments and liabilities. (Haniffa, 2012)

The word «Merdiban» is derived from «merdiven», a word of Persian origin, meaning «*staircase*» or «*ladder*». The Ottomans themselves generally called this method «muhasebe usulü» (method of accounting).

Abbasid accounting techniques were inherited by the Ilkhanate and then the Ottoman Empire; spanning several centuries until modern double-entry accounting was adopted post-Tanzimat. (Darling, July 2008)

Merdiban originated in the Abbasid Caliphate; the first likely example has been found in an eighth-century government document. (Christopher, 2012) After the conquest of Baghdad by Mongol forces in 1258, many Persian and Arab officials were employed by the Ilkhanate. As the Mongols lacked strong state institutions, local systems were adopted, including accounting techniques. For instance, the Abbasids had a kind of daily ledger called a *Defter-ul Yevmiye*; the Ilkhanate adopted the same kind of daily ledger but called it *Ruznamce*. (The later Ottoman *ruzmançe* was similar). (Batuhan, 2011)

Ghazan (1295-1304) made fiscal reforms; these drove more detailed record-keeping and, hence, further development of accounting techniques. Centralised fiscal record-keeping was divided according to provinces, and each team reported to a *katip* (which roughly corresponds to “clerk”) - the same title used in the Abbasid state. “Katip” continued to be used to describe Ottoman accountants, although their official title was *halife*. (Batuhan, 2011) The *Risale-i Felekiyye*, written in 1363 by Abdullah bin Muhammad bin Kiya Al-Mazandarani, was a manual of accounting, and is an important source for modern historians. (Otar, 1994) The technique set out in the *Risale* begins to resemble a crude early attempt at double-entry accounting, but there is little evidence that this influenced the development of modern double-entry accounting in Italy. (Christopher, 2012)

It is possible that other states used accounting systems based on merdiban, but documentary evidence is sparse. (Batuhan, 2011)

In the Ottoman empire, accounting was not taught systematically in madrasahs or other schools; instead, it was taught on a master-apprentice basis in the workplace, especially the *Hazine-i Amire* (finance ministry). So, few instruction documents survive from this era. (Erkan, 2011)

Merdiban was named because of the descending sequence in which amounts were recorded; a total at the top, and then individual items below. Typically, the last letter of the first word in an entry would be extended all the way across a line from left to right, acting as a separator between entries. (Batuhan, 2011)

Merdiban was usually recorded in *siyakat* script; (Batuhan, 2011) a specialised and condensed form of text, almost stenographic. which was used where much of the content was numerical. Siyakat was so widely associated with accounting and fiscal documents that it became a synonym.

After Merdiban Method they started to move on Double Entry System. The Double entry method

Double Entry System

The double entry system means that every transaction affects two items. The double entry system of book-keeping is a good one, as each entry is made twice. If the effect shown of every transaction when the book keeping are done it must be shown the effect of a transaction on each of the two items. (Güvemli, 2007)

There is a close relationship between the existence of double entry system and balance sheet. Financial statements can be prepared by using single entry book keeping but these statements couldn't be as perfect as the ones that are prepared by using double entry system. Although there is a parallel relationship between balance sheet and double entry system, their development processes were different. (Güvemli, 2007)

Historians gave importance to the start of double entry book-keeping system. However, it doesn't matter how diversified it was, in order for the balance sheet to come through, double entry system had to meet a certain perfection. This is why it would be wise to take a close look at the start and progress of the double entry system. (Güvemli, 2007)

There are many different ideas about invention of double entry booking system but there is no certain conclusion where and when it was first applied. (Güvemli, 2007)

Before using double entry book-keeping system, the records are kept by using single entry book-keeping system. It was commonly believed that the birth of double entry book-keeping system was before Pacioli who is often called the ‘father of accounting’.(Güvemli, 2007)

French writers G.Herro and E.Gillar shows custom books of Ancient Greek as an example which shows sales of goods and cash receipts in return, for the start of double entry book-keeping system which takes us to the Gregorian years. (Güvemli, 2007)

The double entry system has an account (meaning details of transactions relating to a particular item) for every asset, every liability and for capital. (Frank Wood&Shelia Robinson)

*In the aftermath of Tanzimat (an Ottoman Turkish word meaning ‘reorganization’), a rapid westernization movement occurred. The financial structure of the State became part of this movement. First of all, today’s Ministry of Finance was established with the name of Umur-ı Maliye in 1838. In this way Basdefterdarlık, which had served for financial issues for centuries, was removed. In the second half of the 19th century accounting course books concerning the double-entry accounting system began to be translated into Ottoman Turkish and schools giving courses on accounting were established. The books for the double-entry system courses were mostly translated from French. Suleyman Asaf’s Muhtasar Usul-i Defteri *(Method of Book Keeping)**, published in 1882, and Ahmed Ziyaceddin’s Fenni Defteri (Scientific Book Keeping), published for the courses given at Mekteb-i Rusdiye-i Askeriye (Military High School), are examples of these books. (Güvemli, 2007)*

According to the double entry system (record technique), the assets are equal at the beginning and from the point of the equation of capital, every financial transaction is written as a credit or debit to an account. This

equation must be continued either in an increasing or decreasing form so that any formal or physical mistake can be easily found and it allows the determination of expenditures, revenues and profits of any period at any time or the determination of assets and capital at the end of the periods easily, systematically and logically. (Yazıcı,1998)

Example of Double Entry System

Evkaf Accounts Report

16 th June, 1905

The Honourable

The Chief Secretary to Government,

We have the honour to report that the income of the mazbouthah for the financial year ended the 31st March, 1905, has been £2,950 11s. 3cp. And the expenditure £2,783 18s. 1cp. This appears very satisfactory, considering that there is a decrease of £331 10s. 4cp. In the tithe revenue, as compared with last year.

The revenue derived from Kiti Farm at Larnaca has not also been as good we anticipated, owing to a poor harvest. On the other hand it will be observed that there is a difference, this year, on the items of sale of mahsuls, etc., and audit fees. During the year we have been able to audit more mulhaka vakf accounts, on which we got more audit fees, and we have also sold a house in Omerieh quarter which had become mablul to the Evkaf.

Among the expenditure will be seen £311 10s 5cp. for maintenance of existing works. The expenditure on this item this year rather high, because in some place we found it necessary to make some additions and alteration to our properties which resulted in a better letting.

The special repairs to Omerieh Mosque have cost us £336 1s. 2cp. this year. The rebuilding of the minaret and other connected repairs were not completed on the 31st March, 1905, but there remained very little to be done.

The extensive repairs, mentioned above, have since been completed. The surroundings of the Mosque have been completed. The surroundings of

the Mosque have been greatly improved by removal of debris and erection of a boundary wall, and a new minaret, which has given great satisfaction to the Moslem Community, has been built to replace the one which we were compelled to pull down a year ago.

The Djami Kebir Mosque at Limassol Requires extensive repairs, and the work will be taken in hand as soon as we are free from repairs, now being carried out, in Nicosia.

We regret to say that we have been unable to make many grants to the village Mosques and school buildings, owing to the extraordinary repairs to mazboutah properties.

During the new year under review we have reconstructed the Nissou (Dizdar) Mosque with its funds, advancing a little money from mazboutah, repayable gradually. This work has given great satisfaction to the villagers.

Owing to recent good harvest the interest on mulhaka Vakf moneys has been reduced from 10 and 12 per cent. to 8 and 9 per cent. on good securities. These moneys were formerly lent out on single promissory notes, but this practise has been discouraged and nearly all of them, now, are secured by mortgages on properties.

W. COLLET,
British Delegate of Evkaf.
M. IRFAN ,
Turkish Delegate of Evkaf

Evkaf Mazbouthah, Cyprus.

His excellency the high commissioner is pleased to direct the publication of the following Statement of Receipts and Expenditure for the year ending 31st March, 1905.

19th June, 1905

Receipts	£	s.	cp.
Tithes.....		969	5 2
Rents of properties in Nicosia Town 294	19	5	
Rents of properties in Nicosia District 143	5	6	
Rents of properties in Larnaca District 85	18	2	
Rents of properties in Limassol District 187	17	2	
Rents of properties in Famagusta District 24	16	0	
		736	16 6
Revenue collected by the Registrar General.....		941	18 6
Refunds.....		52	1 2
Miscellaneous:			
Sale of Mahlous, etc..... 128	17	4	
Interest of bank Account.. 25	8	1	
Audit fees..... 96	4	0	
		250	9 5
Revenue of the Mazbouthah.....		2,950	11 3
Advances.....		250	0 0
Deposits on account of Mulhaka Vaks.....		1,775	11 6
Cash Balance on 1st April, 1904.....		1,299	19 5
		£ 6,276	2 5

Expenditure	£	s.	cp.
Office of delegates and Muhassebedji- Salaries and Allowances.....	520	0	0
Transport and Subsistence allowances.....	48	16	2
Contingences.....	31	17	8
	600	14	1
Service of Mosques and Schools:			
Salaries and allowances of Staff.....	796	13	4
Lighting and contingencies.....	95	17	0
Cost of salutes, Ramazan, etc.....	107	10	7
	1,000	1	2
Maintenance of existing works.....	311	10	5
Special repairs to Omerich Mosque.....	336	1	2
Grants for rebuilding Village Mosque and Schools.....	39	0	0
Refunds.....	18	5	5
Miscellaneous:			
Cost of collectting Titbes.....	35	14	1
Cost of collectting Land Registry fees.....	136	7	5
Audit fees.....	30	0	0
Taxes.....	52	9	4
Watering, etc, trees.....	26	0	0
Law expenses.....	156	8	5
Rent of Evkaf Office from 1st January, 1904.....	22	10	0
Other.....	18	15	8
	478	5	5
Expenditure of Mazboutah.....	2,783	18	2
Advances.....	280	0	0
Deposits			
Payment on account of Mulhaka Vakfs shewn on the other side.....	1,504	10	7
Cash Balance 31st March, 1905(includes £582 6s. 2cp. due on balance Of Mulhaka Vaks).....	1,707	13	5
	£6,276	2	5

Credit The Capital Account

Beside of these, according to German historian G.Hilbur, double entry system started during Ancient Rome.

Pacioli didnt express certain idea about this, but he remarked that double entry system started to be used before him. (Güvemli,2007)

It should be pointed out that, although Pacioli did not invent double entry bookkeeping, his 27-page treatise on bookkeeping contained the first known published work on that topic, and is said to have laid the foundation for double-entry bookkeeping as it is practiced today. (http://en.wikipedia.org/wiki/History_of_accounting)

Modern accounting Historian thinks that, double entry accounting system is like wise money, alphabet or words, which are not known whom they were invented by.

Consolidation

The combining of assets, liabilities and other financial items of two or more entities into one. In the context of financial accounting, the term consolidate often refers to the consolidation of financial statements, where all subsidiaries report under the umbrella of a parent company. These statements are called consolidated financial statements. Consolidation also refers to the merger and acquisition of smaller companies into larger companies. A consolidation, however, differs from a merger in that the consolidated companies could also result in a new entity, whereas in a merger one company absorbs the other and remains in existence while the other is dissolved.

In financial accounting, consolidated financial statements provide a comprehensive view of the financial position of both the parent company and its subsidiaries, rather than one company's stand-alone position. In business, consolidation occurs when two or more businesses combine to form one new entity, with the expectation of increasing market share and profitability, and the benefit of combining talent, industry expertise or technology.

<http://www.investopedia.com/terms/c/consolidate.asp>)

Result

Foundations which have an important role in the social and cultural aspects of the history of Cyprus have also created a historical identity in the the field of accounting. The most important factor that let us to achieve to the institutional records of Foundations in the field of accounting, is that they publish relating financial balance sheets in the official newspaper of Cyprus of the same period. In addition, these financial statements published within the context of an overall Cyprus using the ladder method are kept today in the library of Nicosia and in the national archive of Kyrenia. However, since 1800s double entry accounting method is used in Cyprus.

When looking at the accounting history, saying that Cyprus is a leading country in the world in this field will undoubtedly be an accurate description. In addition to this detail, we can easily see from the accounting records of the Foundations that the double entry method is used from the 1800's to the present day. The accounting records published in the mentioned (official) newspaper dated 1905 constitute a very good example in this regard.

As we stated before, a consolidated balance sheet presents the assets and liabilities of a parent company and all its subsidiaries with capital relation and mutual relations on a single document with the same date or period. Cyprus, corporate accounting memory of which is very strong has always been a pioneer country in the history. Today, many corporate companies in Cyprus uses the consolidated balance sheet. Cyprus undoubtedly is an exemplary country in consolidation and consolidated balance sheet.

In this period from 1800's extending to the present day, it was especially observed the intensive use of double entry method and this has proved Cyprus to be one of the world's most important states in the accounting field.

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Appendix 1 :

THE CYPRUS GAZETTE, 30th JUNE, 1905.

5679

(No. 7680.)

EVKAF ACCOUNTS REPORT.

EVKAF OFFICE, NICOSIA,
16th June, 1905.

The Honourable

The Chief Secretary to Government,

We have the honour to report that the income of the mazbouth for the financial year ended the 31st March, 1905, has been £2,950 11s. 3cp. and the expenditure £2,788 18s. 2cp. showing a surplus on the year of £169 13s. 1cp. This appears very satisfactory, considering that there is a decrease of £331 10s. 4cp. in the title revenue, as compared with last year.

The revenue derived from Kiti Farm at Larnaca has not also been as good as we anticipated, owing to a poor harvest. On the other hand it will be observed that there is a difference, this year, on the items of sale of mahiula, etc., and audit fees. During the year we have been able to audit more mulhaka vakf accounts, on which we got more audit fees, and we have also sold a house in Omerieh Quarter which had become mahiul to the Evkaf.

Among the expenditure will be seen £311 10s. 5cp. for maintenance of existing works. The expenditure on this item this year is rather high, because in some places we found it necessary to make some additions and alterations to our properties which resulted in a better letting.

The special repairs to Omerieh Mosque have cost us £336 1s. 2cp. this year. The rebuilding of the minaret and other connected repairs were not completed

on the 31st March, 1905, but there remained very little to be done.

The extensive repairs, mentioned above, have since been completed. The surroundings of the Mosque have been greatly improved by removal of debris and erection of a boundary wall, and a new minaret, which has given great satisfaction to the Moslem Community, has been built to replace the one which we were compelled to pull down a year ago.

The Djami Kebir Mosque at Limassol requires extensive repairs, and the work will be taken in hand as soon as we are free from repairs, now being carried out, in Nicosia.

We regret to say that we have been unable to make many grants to the village Mosques and school buildings, owing to the extraordinary repairs to mazbouth properties.

During the year under review we have reconstructed the Nissou (Diadar) Mosque with its funds, advancing a little money from mazbouth, repayable gradually. This work has given great satisfaction to the villagers.

Owing to recent good harvests the interest on Mulhaka Vakf moneys has been reduced from 10 and 12 per cent. to 8 and 9 per cent. on good securities. These moneys were formerly lent out on single promissory notes, but this practice has been discouraged and nearly all of them, now, are secured by mortgages on properties.

W. COLLET,
British Delegate of Evkaf.
M. IRFAN,
Turkish Delegate of Evkaf.

(No. 7681.)

EVKAF MAZBOUTAH, CYPRUS.

HIS EXCELLENCY THE HIGH COMMISSIONER is pleased to direct the publication of the following Statement of Receipts and Expenditure for the year ended 31st March, 1905.

19th June, 1905.

(C.S. 1692/1905.)

RECEIPTS.		EXPENDITURE.	
	£ s. cp.		£ s. cp.
Tithes	969 5 2	Office of Delegates and Muhassebedji—Salaries and Allowances.....	520 0 0
Rents of properties in Nicosia Town	294 19 5	Transport and Subsistence allowances	48 16 2
" " District	143 5 6	Contingencies.....	31 17 8
" " Larnaca	85 18 2		600 14 1
" " Limassol	187 17 2	Service of Mosques and Schools.....	
" " Famagusta	24 16 0	Salaries and allowances of Staff.....	796 13 4
Revenue collected by the Registrar General	736 16 6	Lighting and contingencies	95 17 0
Refunds.....	941 18 6	Cost of Salutes, Ramazan, etc.	107 10 7
Miscellaneous.....	52 1 2		1,000 1 2
Sale of Mahiula, etc.	128 17 4	Maintenance of existing works.....	311 10 5
Interest on Bank Account	25 8 1	Special repairs to Omerieh Mosque	396 1 2
Audit fees	96 4 0	Grants for rebuilding Village Mosques & Schools	39 0 0
	250 9 5	Refunds.....	18 5 5
		Miscellaneous.....	
		Cost of collecting Tithes	35 14 1
		" " Lund Registry	
		fees	126 7 5
		Audit fees	50 0 0
		Taxes	52 9 4
		Watering, etc., trees	28 0 0
		Law expenses	164 8 5
		Rent of Evkaf Office from 1st January, 1904	22 10 0
		Other	18 15 8
			478 5 5
Revenue of the Mazbouth	2,950 11 3	Expenditure of Mazbouth	2,788 18 2
Advances	250 0 0	Advances	280 0 6
Deposits on accounts of Mulhaka Vakfs	1,775 11 4	Deposits	
Cash Balance on 1st April, 1904	1,299 19 5	Payments on accounts of Mulhaka Vakfs shewn on the other side	1,504 10 7
		Cash Balance 31st March, 1905, (includes £292 6s. 2cp. due on balance to Mulhaka Vakfs)	1,707 13 5
		6s. 2cp. due on balance to Mulhaka Vakfs)	1,707 13 5
	£6,276 2 5		£6,276 2 5

M. IRFAN,
Turkish Delegate of Evkaf.
3rd May, 1905.

W. COLLET,
British Delegate of Evkaf.

ALLAN GRANNUM,
Local Auditor.

Examined,
A. GIOTANNI.

Appendix 3 :

THE CYPRUS GAZETTE, SEPTEMBER 25th, 1896.

3163

(No. 3468.)
RAINFALL.

Table showing the Rainfall registered at the various Observatories in Cyprus during the month of August, 1896.

NIL.

F. C. HEIDENSTAM,
Chief Medical Officer.

15th September, 1896.

(No. 3469.)
REVENUE SURVEY.

UNDER the powers vested in him by the "Revenue Survey Ordinance, 1880," His Excellency the High Commissioner hereby directs a survey to be made of all immovable properties within the walls of the town of Nicosia.

17th September, 1896.

(No. 3470.)
EVCAF MAZBOUTA, CYPRUS.

HIS Excellency the High Commissioner is pleased to direct the publication of the following Estimate of Revenue and Expenditure for the year ending 31st March, 1897.

20th September, 1896.

Head of Revenue.	Estimate.	Total.	Head of Expenditure.	Estimate.	Total.
	£	s. d. c.p.		£	s. d. c.p.
Tithes	1200	0 0	Salaries (see Schedule appended)	983	13 6
Defter Hakau	280	0 0	Contingencies	100	0 0
Rents	410	0 0	Works	300	0 0
Miscellaneous	24	0 0	Refunds (cost of collecting Defter Hakau fees)	25	0 0
			Transport Evcaf Officials	20	0 0
		1214 0 0		1878	13 6
			Extra allowance, Ramadan	20	0 0
			Taxes on Marabouts properties	2	0 0
			Gas Bring for festivals*	160	0 0
			Cost of assessing and collecting Evcaf Tithes	70	0 0
			Planting and watering trees	10	0 0
			Law expenses, &c.	19	0 0
			Local enquiries	30	0 0
			Rice Irrigation (share of expenses)	50	0 0
			Services not otherwise provided for	30	0 0
			Extra clerical assistance	4	0 0
				154	0 0
		£1,214 0 0			£1,872 13 6

* Includes £120 estimated cost of new gun cartridges and transport of ditto.

SCHEDULE OF SALARIES.

Muhasebbelji's office, £277 16s.; Delegates' office, £150; San Nasa, Nicosia, £198 7s. 6p.; Eumeris, Nicosia, £69 18s.; Saral Onou, Nicosia, £25 4s.; Iplik Bazar, Nicosia, £11; Aziric Mosque, Dal, £14; San Sofia, Famagusta, £62 8s.; Zombour, Larnaca, £64 10s.; Kyrenia Mosque, £16; Yeni Djami, Nicosia, £8; Evcaf Agencies, £18. Total £983 13s. 6p.

MEHMET SADIK,
Turkish Delegate.

M. KING,
British Delegate.

28th August, 1896.

(No. 3471.)
SMALL POX.

SMALL-POX being reported to have disappeared from Milo, His Excellency the High Commissioner, under the power and authority vested in him by "The Infectious Diseases Prevention Ordinance, 1883," has been pleased to direct that the regulations respecting passengers arriving thence, published in Gazette No. 518, of the 5th June, 1896, shall be rescinded.

20th September, 1896.

(No. 3472.)
THE CONTAGIOUS DISEASES (ANIMALS) ORDINANCE, 1880.

HIS EXCELLENCY THE HIGH COMMISSIONER, under the power and authority in him vested by "The Contagious Diseases (Animals) Ordinance, 1880," is pleased to notify that the undermentioned place is infected with animal disease, and that the moving of cattle into or out of the area so notified to be infected is forbidden until further orders.

Peyra, in the District of Papho.

21th September, 1896.

(No. 3473.)

THE following Bulletin of Epizootic Diseases in Foreign Countries reported to the 25th September, 1896, is published.

Country.	Locality.	Nature of Disease.
Russia	Russia Odessa	Cattle Plague Glanders amongst horses
Turkey in Europe	Drama District	Anthrax
Syria	The Casus of Gaza and Jaffa	Cattle Plague
	Cauis	
Asia Minor	Hebel Samann	Sheep Pox
	Village of Aleppo	
Asia Minor	Village of Adana	Pleuro-pneumonia (bovine)
	Caza of Hinkak	

F. C. HEIDENSTAM,
Chief Medical Officer.

25th Sept., 1896.

Appendix 4 :

THE CYPRUS GAZETTE, OCTOBER 30th, 1896.

3179

(No. 3507.)

FAMAGUSTA MUNICIPALITY.

HIS EXCELLENCY THE HIGH COMMISSIONER is pleased to direct the publication of the following Statement of the Receipts and Expenditure of the Municipality of Famagusta, for the Half-Year ended 30th June, 1896.

30th October, 1896.

Translation.

RECEIPTS.		EXPENDITURE.	
	£ s. c.p.		£ s. c.p.
Slaughter-house Fees	60 12 4½	Relief of necessitous people and burial of paupers	2 12 0
Weighing and Measuring Fees ..	28 0 0	Miscellaneous expenses	5 4 4½
Rent of Municipal House	12 16 6	Expenses of Lighting	21 8 5
Petroleum Storage Fees	0 2 0	Expenses and Food of an Animal belonging to the Municipality...	4 6 5½
Trade Tax for the Year 1890	0 2 0	Fees of Critics	0 12 4½
" " 1891	0 3 0	Rent of Municipal Office and Stationery	2 8 0
" " 1893	0 3 0	Expenses and Rent of Petroleum Store	9 0 0
" " 1894	1 7 0	Expenses of Cleaning	9 6 5
Fees on Weights and Measures ..	0 1 8½	Salaries of Employes	16 10 0
Building Licences	1 1 0	Expenses for Repairs of Streets...	13 2 4
Music Licences	0 3 4½	Municipal House (repairs)	0 8 5
Fees of Fairs during the year, 1896	17 1 0	Plantation and cultivation of trees	2 2 0
Miscellaneous	0 19 0	Expenses of Fountains	1 6 6
Vand of Passports	0 1 0	Contributions to Christian and Mahom Schools	20 0 0
Revenue from the Aqueduct	125 9 5½	Expenses of Aqueduct	108 6 3½
Debt of Water Fund to the Municipality on the 31st Dec., 1895	268 2 5		12 10 5
Balance in the Treasury on the 31st December, 1896	96 19 2½	Debt of Water Fund to the Municipality on the 31st Dec., 1896	268 2 5
	365 1 7½	Surgery in the Municipal Treasury on the 30th June, 1896	102 8 5½
	126 6 0½		370 11 1½
	491 7 8½		4491 7 8½

We certify that we have examined the accounts of the Municipality of Famagusta for the Half-Year ended the 30th of June, 1896, as provided for by "The Municipal Councils' Ordinance, 1892," and that the above is a correct statement of its Receipts and Expenditure during that period. Dated 20th October, 1896.

J. C. PERISTIANIS } *Auditors.*
AHMET AKRIF }

(No. 3508.)

QUARANTINE.

STATEMENT OF QUARANTINE RESTRICTIONS IN FORCE ON 30TH OCTOBER, 1896.

Disease.	Country.	Localities quarantined.	Restrictions in force.	Authority.
Cholera	Egypt	Egyptian-Mediterranean ports	Medical inspection at port of arrival	Order of High Commissioner of 10th October, 1896 (<i>Gazette</i> 529, of 16th October, 1896), and Order of High Commissioner of 28th October, 1896 (<i>Gazette</i> 330, of 30th October, 1896).
		Red Sea (Egyptian coast)	Direct arrivals, 5 days, to be undergone at Larnaca	
"	Arabia	Red Sea (Arabian coast between Lith and Lohaya)	10 days, to be undergone at Larnaca	
Plague	India	Bombay	ditto	Order of High Commissioner of 15th October, 1896 (<i>Gazette</i> No. 529, of 16th October, 1896).

30th October, 1896.

F. C. HEIDENSTAM,
Chief Medical Officer.

By His Excellency's Command,
A. M. ASBMORE,
Acting Chief Secretary to Government.

Price 1 Piastre.

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