

Research Article / Araştırma Makalesi

TARHUNCU AHMET PASHA BUDGET IN CLASSICAL AND MODERN MEANING

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ABSTRACT

The expenditures made by the state throughout history have been documented. Today, a budget is a document prepared, approved, and implemented according to specific rules, containing financial plans for the future. The modern state budget requires adherence to various budgeting principles. Interestingly, the budget prepared by Tarhuncu Ahmet Pasha in the 17th century Ottoman Empire is known to resemble today's state budget. This study aims to determine whether the budget led by Tarhuncu Ahmet Pasha is a modern state budget or what type of budget it represents. Information and documents obtained from the Ottoman Archives were used. It was found that the budget prepared by Tarhuncu Ahmet Pasha aligns with most of today's budget principles and rules. Features such as the clear recording of revenues and expenditures and the maintenance of financial discipline show that it closely approaches the modern budget concept. Tarhuncu Ahmet Pasha's budgeting practices emphasized financial discipline and accountability, laying the groundwork for many principles used today. Therefore, the budget from Tarhuncu Ahmet Pasha's era can be seen as an important step towards the modern budgeting system.

Keywords: Ottoman Budget, Budget Principles, Tarhuncu Ahmet Pasha

JEL Classification: H60, H61, N43

KLASİK VE MODERN ANLAMDA TARHUNCU AHMET PAŞA BÜTÇESİ

ÖZET

Devletin tarih boyunca yaptığı harcamalar belgelenmiştir. Günümüzde bütçe, belirli kurallara göre hazırlanan, onaylanan ve uygulanan, geleceğe yönelik mali planları içeren bir belgedir. Modern devlet bütçesi, çeşitli bütçeleme prensiplerine uymayı gerektirir. İlginç bir şekilde, Osmanlı İmparatorluğu'nun 17. yüzyılında Tarhuncu Ahmet Paşa tarafından hazırlanan bütçenin, bugünkü devlet bütçesine benzerlik gösterdiği bilinmektedir. Bu çalışmanın amacı, Tarhuncu Ahmet Paşa'nın liderliğinde hazırlanan bütçenin modern anlamda bir devlet bütçesi olup olmadığını veya hangi türde bir bütçe olduğunu belirlemektir. Osmanlı Arşivi'nden elde edilen bilgi ve belgeler kullanılmıştır. Tarhuncu Ahmet Paşa'nın hazırladığı bütçenin, günümüz bütçe prensip ve kurallarının büyük çoğunluğuna uyduğu tespit edilmiştir. Gelir ve giderlerin belirgin şekilde kayıt altına alınması ve mali disiplinin sağlanması gibi özellikler, modern bütçe anlayışına önemli ölçüde yaklaştığını göstermektedir. Bu bulgular, Osmanlı İmparatorluğu'nun mali sisteminin, kendi dönemine göre oldukça ileri düzeyde olduğunu ve bugünün bütçe anlayışına önemli ölçüde katkıda bulunduğunu ortaya koymaktadır. Tarhuncu Ahmet Paşa'nın bütçe uygulamaları, mali disiplini ve hesap verilebilirliği öne çıkararak, günümüzde kullanılan pek çok bütçeleme prensibinin temelini oluşturmuştur. Bu nedenle, Tarhuncu Ahmet Paşa dönemi bütçesi, modern bütçeleme sistemine giden yolda önemli bir adım olarak değerlendirilebilir.

Anahtar Kelimeler: Osmanlı Bütçesi, Bütçe İlkeleri, Tarhuncu Ahmet Paşa

JEL Sınıflandırması: H60, H61, N43

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1. Introduction

The basic needs of people living in communities must be met in order to survive. People's needs in economic and financial terms consist of private needs and public needs. Special needs can also be called individual needs, which are needs that belong only to the user, such as food, clothing, and shelter. However, people's needs do not consist only of special needs. In addition, there are some needs that cannot be produced by the market or are not within the scope of the market's interest. These types of public needs are needs that individuals cannot meet themselves, but must be met (Akça, 1996: 1). Public needs are fulfilled only by the state and state-owned institutions. In order for the state to provide these services, it must spend (public expenditures) and generate income (public revenues). While providing these services, the state must know how much money it will allocate for which needs, what kind of revenue items the expenditures will be provided with, and the positive and negative effects of these.

These needs, called social, public or common needs, consist of administrative activities such as security, peace, justice and diplomacy. People will be able to live comfortably and peacefully only if these two types of needs (public and private) are met. If one of these types of needs cannot be met, humanity cannot survive for a long time. Thus, meeting human needs is the most important problem and primary goal in every society. People's needs can be met with the scarce (not infinite) resources in this world (Eker et al., 2006: 1).

In this context, the budget performs an important function in making choices between resources and needs. The budget is an important document that determines how much of the limited resources in economic life will be shared/allocated to the state and how much to private individuals and institutions. In other words, the budget is a document that determines and directs how much of the world's scarce resources should be used to meet social needs and how much to meet private needs. Accordingly, the main function of the budget is to ensure the distribution of resources between the public sector and the private sector (this is also between private goods and public goods).

2. Budget Concept

The word budget, which means money purse, came from Latin to English as "budget" and from English to us as "budget". In our country, until the end of the 19th century, the terms "Muvazene ledger", "Muvazene-i fiscal" or "Muvazene-i umumiye" were used instead of budget (Aksoy, 1993: 4-5).

It is stated by various scientists that the state budget is of great importance in terms of its political and legal nature and that it is essentially an economic institution (Due, 1959: 1-3; Feyzioğlu, 1984: 3).

If we look at other definitions of the budget, Nihat Sayar defines the budget as "a law, regulation, decree or law that estimates the income and expenses of public legal entities such as the state, province and municipality, as well as semi-governmental or private organizations and communities within a certain period and allows these to be made in advance." "It is also an administrative decision" (Sayar, 1974: 7), while Feyzioğlu said; He defines the budget as "a legal act that estimates the income and expenses of the state and other public legal entities in a certain future period and allows their execution and implementation" (Feyzioğlu, 1984: 14). Batrel also makes a similar definition (Batrel, 1990: 1).

Claiming that these definitions are in line with classical economics, Coşkun (1994) stated that the budget is a tool that provides national economic requirements such as economic development, full employment, price stability and balance of payments with a modern approach, as well as classifying the services that fall within the scope of the state's responsibility and addressing the ones that need to be done first. It is a legal document and tool that enables these to be done in the most effective way and can establish the balance between the state's revenues and expenses in an economic sense, allocates resources to service titles for this, and informs both the public and the parliament about the effective performance of past services while determining this financial plan for the future. states (Coşkun, 1994: 13).

As can be understood from these definitions, the budget in the classical sense is a table containing the mutual estimates of the revenues and expenses expected to occur in a certain period in the future, as well as a law and order that estimates the revenues and expenditures of the state in a future period and gives authority and permission to the executive body to make expenditures and collect revenues. It is a document (Özen, 2008: 9).

Budget in the modern sense has been shaped by later additions to the definition of the classical budget. In addition to being a document and law showing the income and expenses in producing public services, the state budget also has social, economic and political features and constitutes the activity program of the executive body in a certain period (Mutluer et al., 2005: 79).

UNICEF's definition of budget is one of the tools available to governments to achieve social goals and reflects the demands of the people of the country from the state. Unicef deals with the budget more from its social dimension. Accordingly, the budget is the planning and implementation of social expenditures such as social aid, salaries for personnel, and expenditures within the scope of social services such as education, health, culture and sports (Unicef, 2009: 11).

The budget shows an estimate of the public expenses to be incurred and the public revenues to be obtained for a certain period. This period is called the fiscal year and is usually limited to a calendar year. The budget creates economic, financial, political, legal and audit results. With careful use of the budget, national income, income distribution, economic development, elimination of economic and social problems, etc. may become possible. The budget includes only public expenses and revenues that will be covered by the public economy. It does not include expenditures and revenues of businesses in the private economy. In this respect, we should not confuse the budget with development plans. While the expenditure and income relations of both public and private economies are included in the development plans, only public expenditures and public revenues are included in the budget.

Expenditures are determined first in the budget. Because public activities that the state has to carry out are mandatory (Moğol, 2002: 127). It needs to be done even if no income is generated. No expenses or revenues that are not included in the budget, which is a temporary law, can be spent or collected by public institutions. The budget comes into force after it is prepared by the executive body and approved by the legislative body. The budget law that has entered into force shall be repealed with the entry into force of the new budget law.

3. Historical Development of the Budget

The first development regarding the budget in the historical process occurred with a document signed in England in 1215. With this document, the authority to impose taxes was taken from a single person, the king, and given to the representatives of the people. Of course, the budget indicates that the authority for both revenues (taxes) and expenditures should be in the hands of the people. However, it was not possible to take these two aspects of the budget from the king at the same time and give them to the representatives of the people, but only in terms of taxes. Still, this development is the first in terms of world history and budget history.

Since its foundation, it has been a rule in the Ottoman Empire to prepare a budget every year. 16-18. Ottoman budgets from the 19th century are in the archives. A significant part of these budgets have been published. Many of the budgets of these centuries have been published and show income and expenditure breakdowns in the form of the state's year-end or final account statement. These budgets, which are described as classical or traditional, generally show how much of the revenues entering the treasury in a fiscal year are spent in the same year (Şahin, 2013: 856).

Although these charts of accounts are not budgets in today's sense, they are referred to as budgets because they include the income and expenses of the state. Since even the concept of budget was not yet known at that time, it would be wrong to call them budgets. These studies were referred to as account statement, summary, expense ledger, expense schedule, income-expenses. (Şahin, 2013: 857). Although a complete budget in today's sense had not yet been made at that time, these studies carried out by the Ottoman State within the historical development process of the budget are very important studies that cannot be ignored within the framework of budget right and modern budget understanding. Moreover, the development that took place in England in 1215 was simply that the power to collect taxes was taken from the king and given to the representatives of the people. It contained no other developments. Since this is considered an important stage for budget studies, it is a fact that the above-mentioned budget studies carried out by the Ottoman state also contributed to the formation of the budget in the modern sense (Ergen & Durak Oldaç, 2020: 242-243).

In Turkey or the Ottoman Empire, the concept of budget began to be used after the Tanzimat, and the preparation of the first budget in accordance with today's definition became possible about 25 years after the declaration of the Tanzimat. In the periods before Tanzimat, the incomes and expenses of the Ottoman Empire were recorded in detail and meticulously, and great importance was always attached to the healthy conduct of accounting transactions. Starting from the 15th century, the Head Defterdar, who was the head of the financial administration, prepared the tables of the state's income and expenses by using the accounting records, and if there was a surplus of income, he gave this excess to the Enderun treasury, that is, the sultan's internal treasury, and when there was a deficit, this deficit was covered from the internal treasury (Siverekli, 2002: 101). However, these income and expense statements are not budgets in today's sense but are final accounts. Because it was not possible to predict and determine the annual general income of the Ottoman state and the annual general expenses of the state. Therefore, we can say that these records are not real budgets but are documents showing the state's income and expenses. The Ottomans did not call these documents budget anyway, they called them "income and expenditure statement of the treasury" (Mutluer et al., 2005: 63-64).

In this context, the Ottoman state prepared “account summaries” (account summaries) showing the income and expenses of the previous years in the 17th century. Efforts were made to ensure the balance of these account summaries at the end of the year. The most well-known account summaries are “Revenue Tables” of the government center by Ayni Ali Efendi in 1609 during the reign of Ahmet I, IV. During the reign of Mehmet, the “Tarhuncu Ahmet Pasha Statement” in 1653 and the “Eyyübi Efendi Schedule” in 1660 (Tüğen, 2012: 14). However, the first Ottoman budget identified in the Archives belongs to the years H.930–931/AD1524–1525 (Şahin, 2013: 858).

With the Tanzimat reform, there were important developments in the understanding of budget, and the first budget regulation was prepared in 1855. According to this regulation, it was decided to collect all state revenues and expenses in a document called “Equation Book”. According to this regulation, the income and expense estimates to be made by the Ministry of Finance every year will be written in the same books and will be presented to the government at least two months before March, the fiscal new year. The first practice regarding budget in the modern sense in the Ottoman Empire was the 13-article budget regulation on the Compensation of the Balance Book of the Treasury in 1855. In this regulation, the preparation, review, approval, execution and supervision of the state budget are clearly determined (Ergen & Durak Oldaç, 2020: 245).

During the reign of Abdulaziz, budgets began to be prepared in accordance with Western understanding, and the second budget regulation was published in 1872. In this regulation, the word “budget” was used for the first time and the principle of priority of expenditures was adopted. The first budget right in the Ottoman Empire was accepted with the 1876 Constitution, and taxes and tax-like financial obligations were stipulated to be imposed by law. In addition, this Constitution included provisions that only budget-related provisions would be included in the budget, that voting would be held section by section, that the budget would be annual, and that the spending of taxes would only be authorized by the budget. However, these provisions were not implemented or could not be implemented for a long time until 1908. With the Constitutional Monarchy, the 1876 Constitution was re-implemented, and the first modern real budget was the 1909-1910 budget. In the following year (1911), the Accounting-i Umumiye Law (General Accounting Law) was put into effect and remained in force for many years (Giray, 2006: 142-146).

4. Budget Functions in Classical and Contemporary Senses

Although the classical (traditional) functions of the budget and the contemporary (modern) functions have similarities, they also have differences. In the classical sense, we can list the functions of the state budget, that is, the tasks it is expected to achieve, as follows:

In the classical sense, the functions of the state budget are political, legal, financial, economic and auditing. The political function emerges when council members and political parties in the legislative body express the wishes of the people. Governments aimed and undertook to transform citizens’ demands into government programs and have them implemented by the bureaucracy through the budget. Here, the government is a political entrepreneur that aims and undertakes to realize the wishes of the citizens through the budget. Bureaucracy, on the other hand, is an organization that produces public services (Tüğen, 2012: 21). The legal

function is first embodied in the determination of the basic powers, principles and legal limits of the budget in each country in the constitution of those countries. Because it is desired that the rules that draw the mutual authority limits of the legislative and executive bodies on the subject should be put into practice at the constitutional level. In addition, disputes arising between public administration units and citizens during budget implementation are resolved by judicial bodies. The fact that the budget is prepared by the government, discussed and approved or not approved by the legislative body, being a binding act on public administration units, and being audited by the executive, judicial and legislative bodies reflects its legal dimension (Eker et al., 2006: 19). Because budgets are also laws that give limited-term authority to collect public revenues and fulfill public expenditures. The financial and economic function of budgeting means using the scarce resources we have in the most effective way and finding other different sources of income for the state's expenses. The audit function of the budget includes checking and concluding whether the services provided through public expenditures are used in the best way to achieve the objectives of the public sector and whether the income and expenses for the purposes are made in accordance with the law (Coşkun, 1994: 29).

The functions of the state budget in modern terms are It can be used as a tool to ensure efficiency in resource allocation, justice in income distribution, economic stability and growth/development. Efficiency in resource allocation requires working to maximize the production and social benefit of the public and private sectors. In order to maximize social benefit, it is necessary to investigate which needs the public sector should meet and which ones should be done by the private sector and arrange the budgets accordingly. The function of ensuring justice in income distribution is also related to the idea that when there is no intervention in the market economy, it works to disrupt income distribution, and that the state has a duty to correct income distribution. Of course, using some items from the state budgets will contribute to eliminating this injustice. The function of ensuring economic stability requires the preparation of budgets to eliminate the negative effects of the economic conjuncture and to display features accordingly. The function of ensuring economic growth and development gives the state the task of ensuring economic growth at the desired level and in a stable manner. This task can be achieved by using the revenue sources and expenditures in the state budget as required by growth and development (Gürdal & Şanver, 2013: 129-204).

5. Budget of Tarhuncu Ahmet Pasha

Tarhuncu Sarı Ahmed Pasha IV. He is a statesman who served as grand vizier in the Ottoman Empire between 20 June 1652 and 21 March 1653 during the reign of Mehmed II. Tarhuncu Ahmed Pasha, who remained in the Grand Vizier position for approximately nine months, is known for his eponymous document (document, draft) in Ottoman historical literature. IV. The petition he presented to Mehmed will be named Tarhuncu petition or Tarhuncu budget after him. Tarhuncu also had several petitions that he presented to the sultan regarding the general condition of the treasury and financial measures. The known document is an accounting summary covering the income and expenses of the treasury in the year 1063 Hijri (1653 AD). There are thoughts that the Tarhuncu petition is considered the first budget or the first modern budget of the Ottoman Empire. When we look at the recording method and arrangement in the document, the accounts are similar to the budgets seen since the reign of Suleiman the Magnificent. In addition, the charter is like an example of a modern budget in

terms of estimating the income and expenses of the same year at the beginning of the year 1063 Hijri (late 1652). However, it is said that this feature is not specific to the Tarhuncu budget, and that future income and expense calculations are also included in the budgets of the previous and subsequent years. According to the Tarhuncu budget, the revenues of the treasury in the year 1063 (1653) were 500,712,502 coins, its expenses were 676,106,387 coins, and the budget deficit was 175,393,885 coins (Özvar, 2011: 22). The importance of the Tarhuncu budget became evident not in the fact that it was the first budget, but in the preparation of treasury income and expenditure accounts, which could not be gathered together for a long time at that time. According to the archive documents, some sections of the budget of Tarhuncu Ahmet Pasha are as follows (Halife, 1986: 84-95) (The Ottoman text of Tarhuncu Ahmet Pasha's budget plan is attached).

The amount of its supply is this: 5007 loads and 11492 coins, according to the book kept in the provinces of Rumelia and Anatolia, which are still among the Memaliki privates, the jizya, avariz, mukataat and other property, the happiness of the court of the Humayun, which will be collected in one year; 1677 loads and 83292 silver coins are given to the servants of the Alii Janissary Lodge, whose sum is in Asitanei happiness and under the protection of Crete and other border mansure castles, for four castes. And 1677 loads and 87120 silver coins are given for the yearly duties of the teberdar servants of the gardeners and gardeners; For this sentence, 1839 loads and 70012 silver coins are given in one year. And 1306 loads and 86160 silver coins are given to the servants of the six companies of sipahan and squires who are in the happiness of Asitanei and under the protection of Crete for a year.

And the dervish lodge, which is in Asitanei happiness and the siege of Crete and other frontier mansure castles, provides 112 loads of 5420 coins in a year to the followers of the Ali Cebeci. And 12 loads of 39484 silver coins are given to the servants of the gun carriages who are in the happiness of Asitanei and are protected by the poets' limit mansure castles. And 110 loads of 9684 silver coins are given to the servants of the chief of the kitchen and the staff of the chief of staff in a year.

And 50 loads and 38365 coins are given to the servants of the people of letters and life, the hiyme and knowledge, the people of life, the hiyme and knowledge, the council, the imperial court and other servants in a year. And the superior gatekeepers of the lodge are given 76 loads of 26932 silver coins for their duties in a year. And 224 loads of 15,388 silver coins are given to the servants of the imperial aghas, the dervish lodge, Ali, various sergeants, the draftsmen, the aghayani, the council clerks, the treasury, the peykan, the architect, and other demonstrators. And 128 loads of 48040 coins are given to the servants of the sultan, enderun and birun, and gilmanan, enderun, etc., for a year. And 67 loads of 27823 coins are given to the shipyard commander's servants who are employed for a year. Generally, 3977 loads and 20277 silver coins are given to the door servants who are registered in the war for a year.

Elmasarifat: And the uppers of broadcloth and silk fabric given annually to the prices of the sable caps and gold and silver caps purchased for the ammunition of Imperial Imperial Saadeti Makruns, and to the cost of sashes and gold and silver caps sent from Crete, and for the ammunition of the Ottoman Empire. and 230 coins are given to the London broadcloth, satin, velvet, cheesecloth and kirbas dealers.

And in addition to the quarries for the mutbahi superiors' ammunition, 86 loads of coins are given to the mutbahi trusted servants. In addition to their quarries, 66 loads of 26,392 coins will be given to the servants of the Shehrma for the waste of the palace and for the lumber and forecourts of the buildings that need repairs, for the supplies and supplies of the Galata and Ibrahim Pasha Palaces, which are used for their groceries and beverages. And the servants of the shipyard masters are given 5280 silver coins for 144 cargoes other than those transferred from their quarries for the imperial navy's expenses.

And while 74 loads of 83712 coins were given in addition to the barley assigned as a quarry for the barley and other exports that were contracted for the superiors, Mirahor Agha's servants still received 5 loads of 81000 coins in accordance with the census.

And while 32 loads of 97000 coins were given to the servants of the Islambol Agha for the cost of the wood purchased from the quarry for the cedid superiors of the palace, 20 loads of coins were still given when it was recorded.

And currently, 100 coins are required to be given to the gunpowder tanks for ammunition of the Armory and Artillery, and the expenses of the expeditionary empires and the expenses of the frontier castles, in addition to the export amounts, and 70 coins are given to the expenses of the servants of the Alii Janissaries of the Lodge who are in the protection and siege of the frontier mansure castles. And 33 loads of 10000 silver coins will be given for the money contributed for the expedition to Crete, etc. and charity expenses.

And 12 loads of 31440 coins are given for the summer and winter housing and inexperience of the Ottoman Empire's masters and other Aghayan servants. In this case, 849 loads and 53994 coins will be given to the person who calculates the export and expenses recorded in the project in one year.

A total of 4833 loads and 93150 coins will be given in one year for general public obligations and other expenses. Moreover, it is mentioned that the items that are used for quarry purposes are the ones that are expenses according to the treasury books. And 130 silver coins are given to the mutbahi superiors at the expense of lahmi ganem for their ammunition. And 120 loads of coins will be given to the kitchen and halvah shops for other expenses; Even Ceman was appointed as a quarry of 250 silver coins.

And according to the treasury books, 80 loads of furnaces were assigned to the palace atik and palace Galata and palace Ibrahim Pasha's servants, in accordance with the treasury books. And 15 loads of 16288 silver coins were assigned to the estabeli chiefs, apart from the households assigned to barley. And 9 loads of 3000 silver coins were allocated from the quarry at the expense of the wood purchased for the palace cedid superiors. And 71 loads of 42298 silver coins were assigned for the expenses of Mecca Mukarreme and Medina Münevver and Hajj pilgrimage. And 311 loads of 28000 coins will be given to the elders of the servants of the cavalry and six companies of arms, and to the servants who are veteran and have been given retirement, and to the duties of the servants of the ulema, savat, suleha and poor people who are in the service of the state for all eternity, and to the duties of the servants of the royal family.

And 617 loads of 82,701 coins are transferred by order from the mines for the servants of the servants of the castles in their memaliki confines. And even the saliyares of the servants

of the Crimean Khan, the Cherakese lords and the servants of the Mediterranean princes are given 169 loads of 56710 silver coins. And 183 loads of 86031 silver coins will be given to the dargah's allied janissaries, their servants' broadcloths and linings, and their kirbas. And 75 loads of 14514 silver coins were given for the mutton given to the servants of the Supreme Janissaries of the Lodge in their squares during their happiness in Asitanei. And 13 loads of 13050 silver coins were assigned to the mekulat and soft drinks of the noble servants of Edirne palace in one year. And in the Diyaribekir settlement, 5 loads of 78000 silver coins are given to treasury clerks and other servants of the government.

And 13 loads of 28110 silver coins were assigned from the goods used as a furnace for black gunpowder. And 4 loads of 99300 silver coins were assigned from the quarry to the garden gardeners' slaves. And 85 loads of 88617 coins are given in one year for the cost of rice fields and salt pans in Hamada, the cost of bridges, the cost of waterways, the seed prices of rice paddies, etc. In accordance with the treasury books, the expenses and exports from the quarries are given to the muine and non-muine in one year. 934 loads and 32116 coins are given.

In this case, 6761 loads and 6387 coins will be given in one year from the goods that are generally destined for public purposes, exported to the mune and non-muinee, as well as various goods that are designated as a quarry. Currently, the expenditure is more than 1753 loads and 93885 coins from the revenues determined in accordance with the treasury books.

The terms *mevacip*, *jizye*, *avariz mukataat*, *Ocaklık* and *saliyane* used in the budget will be presented in a dictionary in the future, together with some other economic, financial and commercial terms. In the expense budget of Tarhuncu Ahmet Pasha, the salaries of civil servants and soldiers, which were paid in four annual installments on a daily basis, were shown in the first chapter, and other expenses of the state were shown in the second chapter under the title "elmasarifat".

According to this first budget, the state's treasury deficit was 175,393,885 coins. One load is one hundred thousand silver coins. The value of the coin in various periods, its burden and purse calculations will also be found in the dictionary we have recorded above.

6. Evaluation of Tarhuncu Budget in Terms of Classical and Modern Budgeting

It is known that budgets must have a number of principles in order to fully fulfill their functions. It is essential to comply with these principles for budgets to achieve their goals or to be successful. In this context, budget principles are a systematized version of the rules that must be followed in the preparation, approval, implementation and supervision of budgets. In the 16th and 17th centuries, the term budget was not yet known in the world. It is not difficult to guess that records similar to the budget records in the Ottoman Empire were implemented in many countries. The Ottomans kept account books under the name of "icmal-i varidat ve masarifat-ı Hizane-i Amire" or "Muhasebei Varidat ve Mesarifat-i Hizane-i Amire". These books are called the income and expense summary of the treasury or the income and expense accounting of the treasury (Karta, 2018: 404). The first sultan of the Ottoman Empire, Osman Gazi (1299-1326), said the following in his will to his son and heir, Orhan Gazi, regarding the financial system that forms the basis of the state; "Take particular care not to spend more money than necessary on any business, try to keep the state treasury full, and take measures to

increase state revenues.” These advices of Osman Gazi show the importance given to the state finance/treasury since the early periods of the Empire, and the need to act frugally and avoid unnecessary expenses (Çiçek & Dikmen, 2015: 84).

First of all, it is necessary to evaluate what the classical budget principles are and how well the Tarhuncu budget complies with these principles. The first and most important of the classical budget principles is the principle of generality. According to this principle, the budget of a state should cover all expenditures and revenues of all institutions belonging to that state. In addition, this principle means that no income can be obtained outside the budget, nor can any expenditure be made outside the budget. The principle of generality also states that revenues cannot be allocated entirely to an institution and must be recorded and known in gross form (Tüğen, 2012: 33). Of course, it is difficult to say that the Tarhuncu budget complies with this principle. Budgets in the early periods of the Ottoman Empire covered only the palace budget or palace expenditures and revenues. In this respect, it cannot be said to cover all the income and expenses of public service units other than the palace. However, a similar situation also applies to the budgets of today’s modern states. Today, there are practices that do not comply with the principle of generality. For example, university budgets, local government budgets, social security institutions’ budgets, fund applications, revolving fund enterprises are examples of these contradictions. These exceptions, which do not comply with the principle of generality, are methods used for reasons of necessity in the past as well as today. The fact that the Tarhuncu budget shows the income and expenses of the central government of the Sultan mostly meets the principle of generality under the conditions of that day. It can be said that budgets other than the palace budget, especially the budgets of foundations established to perform some public services, are separate budgets. Information and documents regarding the existence of separate foundation budgets for the relevant periods have survived to the present day (Çakır, 2016: 126).

Again, some of the revenues collected were not recorded as revenue in the budget and were excluded; Tax revenues collected from various regions were left in the form of property, fief and timar, or in return for military and administrative services that would be most necessary in case of various privileges and tax exemptions, and some taxes were allocated to foundations established to meet some religious, cultural or social needs. has been made. In this context, the timar system, which covers the monthly payments made to the staff working in the central bureaucracy, judicial organization and provincial administration, and some revenues such as fees, allowances and permissible allocated to these staff, were not included in the budgets (Yeşilyurt & Cural, 2015: 161).

Another of the classical budget principles is the principle of unity. This principle states that there should be only one state budget and that all revenues and expenses of the state should be collected in a single budget. Again, it is seen that the Tarhuncu budget is a single palace budget in accordance with this principle. Similar exceptional practices in the generality principle also apply to this principle. Nowadays, it is seen that the budgets of some state institutions differ from the principle of unity by having an autonomous structure separate from the general budget (Mutluer et al., 2005: 89).

Balanced budgets mean that public revenues are at a level that can cover expenditures. However, it is a fact that today, even though budgets are desired to be balanced in many countries, this cannot be done in practice. For this reason, we can say that the first budgets of the

Ottoman state had similar features. Tarhuncu Ahmet Pasha also tried to balance the budget. As a matter of fact, while there was a surplus of 174 million akçe in the budget of the 1527/28 period, it is stated that there was a deficit of 45 million akçe in the budget of the 1669/1670 fiscal year (Çataloluk, 2015: 505). Accordingly, it cannot be said that the first Ottoman budgets were different from today's practices in terms of this principle. One of Osman Bey's financial recommendations to Orhan Bey was to have a full treasury and increase state revenues (Çiçek & Dikmen, 2015: 84).

Other classical budget principles are the principle of clarity, which means that the income and expenses in the budget should be clear in a way that the public can understand, the principle of accuracy, which means that the income and expense figures reflect real and objective information, the principle of voting the budget in parts, and the principle of legalization before the fiscal year. Similar explanations are valid for the principle of annuality, which states that the permit given should only be for one year. The Tarhuncu budget was not made in the form of a law and was not voted on, so it was not announced to the public but was only known by the relevant public officials. Although they did not comply with the principles mentioned above, we can say that the early Ottoman budgets were in accordance with the principle of being annual based on the hijri calendar. It is understood from Cavit Bey's 1909 budget speech that the real sovereignty in the first and last periods of the Ottoman Empire was financial sovereignty or budget sovereignty (Tufan, 1980: 129).

Although Tarhuncu Ahmet Pasha's budget experiences are not similar to today's budget understanding, it is known that they are similar to the budgets and accounts of his era. It is a point that should be emphasized that in both the Ottoman Empire budgets and the Tarhuncu Budgets, the budgets were kept annually and although they did not comply with the principles such as generality and unity, they were in accordance with the principle of equivalence. In addition, the principle of knowing and planning public revenues and expenditures, which is the basic function of the budget, was also fulfilled in the Tarhuncu budget. Tarhuncu budget is a budget or expenditure schedule with social expenditure content, in accordance with Unicef's budget definition mentioned above. It is seen that a large amount of social expenditures were made from the palace budget at that time.

7. Conclusion

The public budget performs an important function in making choices between resources and needs. The budget is an important document that determines how much of the limited resources in economic life will be shared/allocated to the state and how much to private individuals and institutions. In other words, the budget is a document that determines and directs how much of the world's scarce resources should be used to meet social needs and how much to meet private needs. Accordingly, the main function of the budget is to ensure resource distribution between the public sector and the private sector.

The activities and revenues of the state are planned, voted on, enacted and implemented by showing them in a budget. Since the early periods of history, there has been a budget or a statement of accounts showing the state and its expenditures. However, in the modern sense, a budget is a budget prepared, approved and implemented according to certain rules for the future. Various budgeting principles must be followed in the modern state budget. In addition,

today's budgets are laws, documents and plans that allow the making and collecting of a state's income and expenses for the next year. While these rules and principles were determined step by step throughout the historical process, the first step was taken in 1215. This step towards the legality of taxes led to the fact that expenditures in later periods should also be determined by law, and then finally, it was accepted that all income and expenses should be determined by law and there should be plans and laws for the future.

The budget determined according to archive records prepared in the 16th century during the time of Tarhuncu Ahmet Pasha in the Ottoman Empire is similar to today's state budget. It is a fact that the budget spearheaded by Tarhuncu Ahmet Pasha was not a state budget in today's modern sense. However, it can be said that the budget prepared by the Pasha partially complies with the budget principles of unity, generality, equivalence and publicity. However, it should be noted that it does not comply with the principles regarding legality and the need for a budget for the coming year. In addition, it should be emphasized that the principle of knowing and planning public revenues and expenditures, which is the basic function of the budget, is also present in the Tarhuncu budget and that it complies with Unicef's budget definition.

Conflict of Interest

Not applicable

Contribution Statement

The authors' contributions to the article are half and half.

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Attachment

ANNEX: Tarhuncu Ahmet Pasha's Budget Proposal.



وعلو سائری ایبون و سار لعیر لایم اولان بیلرک کرمت و استایبری ایبون شهر امین قورقنه بوختلقلندن مامعا ائش آتی بوذ کرمی آتی پئنا دوچیوز طشان ایکی آغی، وریبور . و ژسانه امینی قورقنه دوغای مایون صغاری ایبون اوچاققلندن حواله اولاندن قیری بوذ قرق دوت بوک پش بیگ ایکبوز سکس آغی وریبور . و اصلقل صغاری ایبون انشا اولان آریه و سار اشرجات صغاری ایبون اوچاققلنن قیرین اولان آرمه ن قیری پش دوت بوک سکس اوچ یات قورقنی پش بوک سکس ریک آغی وریبور کی حایا تحریر جدید موجینه میر انور انا قورقنی پش بوک سکس ریک آغی مطلق ایشدر . و ساری جدید صغاری ایبون اوچاققلندن قیری انشا اولان اودن پها بیجون اسلامبول اعلی قورقنه اوتوز ایکی بوک طشان پشی بوک آغی، وریبور کی حایا تحریر اولنده کرمی بوک آغی، وریبور . و حایا حیا و طوحنه مسمانی ایبون باریت سیاه سکارینه و سفر مایون مصارفاته و سرحد قلماریک مصارفات اشرجات مقرر ماریک مامعا بوذ بوک آغی وریبورک اقتضا ایلد . و سرحد منصوبه قلماریک محافظه و محاصره زاده اولان درکده عالی کچیراری قورقنات خور طیارنه پش بوک حننه پارینه آغی، وریبور . و کرید ساری ایبون انشا اولان حننه و سار قیغی پش بوک آغی، وریبور . و اودون مایون اعلی و سار افاق قورقنات باق و قشقلاری پها بیجون و صغاری ایبون اودن ایکی بوک اوتوز بر بیگ دوتوز قرق آغی، وریبور . و بتدریجه باله تحریر اولان اشرجات و مصارفات مقرر ماریک رسنده جمأ سکز بوذ قرق مقلوز بوک آغی اوچ بیگ مقلوز بوذ طشان دوت آغی، وریبور . و چه مشروح اوزره عومأ قول موجباته و سار مصارفاته رسنده جمأ دوت بیگ سکز بوذ اوتوز اوچ بوک پش طشان اوچ بیگ بوذ آغی ایلد . و بوحن مامعا اوچاققلار اولان اموالنه خزنه و مزاری موجینه مصرف اولان اموالدرکه ذکر اولور . و صغاری صغاری مسمانی ایبون طر مغم پش بوک اوتوز آغی، وریبور . و سار مصارفات مطبخ و حواشالاریه بوذ کرمی بوک آغی، وریبور . دخی جمأ ایکبوز آغی بوک آغی اوچاققلنن قیرین اولاندی . و ساری عقی و ساری غلظ و ساری ابرامع پش مصارفاترینه خزنه و مزاری موجینه شهر امین قورقنه سکس بوک اوچاققل

قیرین اولاندی . و اصلقل صغاری ایبون آریه قیرین اولان خاندان قیری اولن پش بوک اولن آتی بیگ ایکبوز سکس سکز آغی قیرین اولاندی . و ساری جدید صغاری ایبون انشا اولان اودن پها بیجون حننه مقلوز بوک اوچ بیگ آغی قیرین اولاندی و سکار مومدمینور و حیح شریف صغاری ایبون پش بوک قرق ایکی بیگ انا کوز طشان سکز آغی قیرین اولاندی . و سار اشرجات آغی بوک حننه قورقنات اختیارنه و سار انکدار اولوب قانده وریبان قورقنه و دوام دولت ایبون صغاری ماری خستمر خدایان طماز سادات و صلحا و فقر قورقنات و طغافینه و سلاطین عظام جوامعی خداماریک و قانده قیرینه اوچیوز اودن بوک کرمی سکز بیگ انا وریبور . و نکات هر مودارنده اولان قلماریک قرقاق قورقنات موایجاری ایبون آقیر بوذ اولن پشی بوک سکس ایکی بیگ پش بوذ بر آغی اوچاققلندن امر شریف سایه حواله اولور . و قرق حننه قورقنات و چیرا که سکریک و آند کز ایکی قورقنات سایه لاریه دخی بوذ ائش مقلوز بوک آغی ایکی بیگ پش بوذ اوتوز آغی، وریبور . و درکده عالی کچیراری قورقنات چوقاری و استناری و کراسی پارینه بوذ سکس اوچ بوک سکس آغی قیرین اوتوز بر آغی، وریبور . و درکده عالی کچیراری قورقنات آتانه ساد قیرمه مینارنده وریبان قیون آغی پش ایبون پش پش بوک اودن دوت بیگ بیئوز اودن درنا آغی وریبور اوچاققلندن . و لودنه سراینده اولان ایرداق و سار انمان اودون قورقنات ما کولان و مشروقاترینه رسنده اودن اوچ بوک اوتوز اوچ بیگ ائش ایکی قیرین اولاندی . و دریکر اولانده خزنه کتیرینه و سار خدام قورقنه دخی پش بوک سکز بوک آغی، وریبور . و باریت سیاه ایبون اوچاققل اولان اموالنه اوچ بوک کرمی سکز بیگ بوک اوتوز آغی، قیرین اولاندی . و سار ایکی قورقنات طر ختم و کراسی پش پارینه دخی اوچاققلندن دوت بوک طشان مقلوز بوک اوچیوز آغی، قیرین اولاندی . و حواله اولان مری طولاب و میری چشکار اقراری و میری طوزلفو مصارفه و کوربار مرمانه و صوبلی مصارفاته و میری چشکار کتم پارینه و سار اشرجات بر سده سکس پش بوک سکس سکز بیگ اوتوز آغی، وریبور . و چه مشروح اوزره خزنه و مزاری موجینه اوچاققلندن مصارفات و اشرجات صغایه و غیر صغایه رسنده مقلوز اوزره دوت بوک اوتوز آغی، وریبور .

بو قدرجه باله تحریر اولدی اوزره عومأ قول . ایچسره و اشرجات مینه و غیر مینه آتانه سادنه ارسایه اولان اموالنه و دخی اوچاققلنن قیرین اولان اموال مقرر قیلنن رسنده ائش ایکی بیگ اوتوز آغی قیرین اوتوز آغی، وریبور . و سار خزنه و مزاری موجینه مین اولان ایراد مالدن مصارفات بوک اوتوز آغی اوچ بوک طشان اوچ بیگ سکز بوذ سکس بوذ آغی .

ایچدن اونا پروقاری نمانده . پشاهه ورد کشفکره جوذ مسم اولوب قشاد آسار آریه او اشرایوب بیقلاتش اوجینن رسنده ورج الاخره کرمی کولمه کوم ایشدن قریب مسم اولوب مسموم اولدی و مرض موند، صابنا عیان اوزره اولان انا ایشر پشاهه و زر لکی و صحت ایشیه پشاهمز دخی غلظت قیری ایه مورشرفی ایشر پشاهه کوردی . و کورده صنت باغت بودکه مقلما طشان و حرکت ساری ایه اسلامبوله کتورتک مکن اولدنی بیجون پشوروی مبر انا ایشر ارسال اولدی اولاکه مبر سینه کله مورشرف انا و اودقده ساقا جرم و صغاین سینه پشاه حضوره پاکوز کندو توابیه کنگ اقداری اولدنی بیجون اول اول خاققنن ایشته جم ایوب و جمیت طغایه ایه آهسته آهسته استیوره قریب کدرکه سادو ایشله طرف قیلنن پشاهک ایشاهک خواجی اولان دیمان انا طقت قشقر ایه استیاله اربوب و طرف ایشاهمندن کندو قده قشقر مضرت و عقل خطایه و حجاب دورشدنه کین ایوب و کلام شریفه ال اربوب پشاهلورم سکا ایشاه طرف قیلنن ضرر بو قدر بوخوسومه بن حمان و کتول اولورم اول دخی بو عومده ایشاه پشاه حضوره کوب ایه نکات سلاطین پها معتمد دخی .

فصل سادس

ایشر پشاه امیر سید کدرکه نمانه مرده ایشر قریب اول طغایس آغی قورقنات ایشر پشاهلی پشاهلی لقی ایشدر مسمی پناه ایش .

ایشر پشاه کندوسیه اسلامبوله کتن سیاه طغایس اسلامبوله و ایشدر مامعا قلم اوزره غایبه و ورش شاه اوسان ایه و مزاری اولندن برفنده اسلامبوله

کدرکه و صدارنه و ایشدر کتین قیری ماخلن بالکبه دفع ایوب کرو کولاول ستهانی اولان مارت ایشدر کتین فروخت اولدنون دو بوکر ماخلن ایه عدت آتارک میری بو قدر کیمسی بالکبه ضایع و تلف اولدی مقرر اولدنده چلرته کار ایشله ایشدر کتین وزیر انا کس املورن سیاه ایه کتل و کیمتد اولوب سادو ایشاهمز ایه کرسانه کرسانه ایکی بوکر ماخلن ایلیح املورن قیولی قیایوب عومأ قول طغایس آناه قاقوب نسول مراب جمیت ایشر که بر قارنده اولش کدرکه بوذ مصلحتک خیری سادو ایشاه کدرکه علی التبییل ساری کتیدر ایشر ایشاه قریب عوم اوزره ساری توجا ایوب کیر ایه کیدرکی و سار ایشدر کتین مسموم اولدی وزیر و مقلن اسد ایشدر کتین و ایه اولیه دولت سار ایشر ایشاه و رجیمت اولدندو که سلاطین عیان قیل اولدنی و بوک اولش کدرکه دخی اواقع ایش اولش حاصل کلام پشوروی قریب کدرکه اول کیمتک ایشیه سادو ایشاه علی الصیاح خاص اولطایه ایشدر کتین طرفین مقلما و صلحا و ممانع عظام واراب وریبان اولاد اولام بوک بوک ایشاه حضوره کوب کیمتده اویه قریب اولدی جمیشتک دفع و دخی مکن اولدنی بیجون ایشر ایشاه سادو ایشاه پشاهه بو قدر مین طشره کوردی اوتوز آغی ایشر پشاه ایه کتن مینارنن برسی پش قورابور جمیه کوردی ق ایشل جمیت بر پشاه ایشر اولوب طغایس ایشر پش تکرار مزار ایشر وزیر اعظم اولدی و قول طغایس و آنا قو ایشدر کتین ایشر ایه کتن بر آغی چارقی تورکر و مزار بریه زاده بوذ بر قیلنن نصیب ایه ایه جدید و درکده دخی و مزار ایشر کوردی بر آغی کتل بر قیولی تصحیح ایشدر بوکر ترخو ایشاه مینارنده کرمی ایشدر کتین ایشدر سیاه و دخی ایشر ایشدر کتین سلاطین پها معتمد مینارنن سرکره اوتوز بیگدن زاده سیاه و انا کورده ساری قون ایشدر بوک مواجب کتبات ایشر اولدی و سار ایشدر کتین ایشدر کرم صدارتی زمانده حضوردن آتورده مصلحتی ایشر اولدنی ایه آناه کرم کیدر کتین ایشدر ماخل اولوب چنک و ممانع حننه بر آغی کس کفاره چایوب ایشدر ایشدر کتین مقلن چنک واقع ایشدر کتن عوم اوزره دوغای مایون بار اولدنده کتین غالب و مسم اسلام مقلوب و مزار اولوب کس اسیر و کس شید اولدی اگر عوم اوزره دوغای بار اولدی