

UNDERSTANDING THE OTTOMAN EMPIRE'S FISCAL EVOLUTION: AN EXPLORATION OF THE 1912 PROVINCIAL ACCOUNTING INSTRUCTIONS

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ABSTRACT

The aim of this study is to understand the Ottoman Empire's fiscal evolution. With this aim, content analysis of the regulation (document) named “Instructions Prepared by the Ministry of Finance Concerning the Records and Account Books to be Kept in the Special Accounting of the Provinces”, which is required to be implemented in the lands under the administration of the Ottoman Empire, realized. The date of the regulation is Hijri 1330 (1912). The document consists of 14 leaf numbers in total. The document has been archived in the Ottoman State Archives under the name “Bařbakanlık Osmanlı Arřivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiř Talimatnamenin Gõnderildiđi. DH.İD.. / 10- 14”. As a result, in the Regulation dated Hijri 1330 (1912), a draft was created on how to organize the ordinary and extraordinary budgets and this draft was sent to the accounting departments of the provinces. It was obligatory to prepare the ordinary and extraordinary budgets within this draft and to send the prepared budgets to the center (Dersaadet-İstanbul). While preparing the budgets, it was requested to provide the representation of incomes and expenses with different schedules such as Elif, Be, Te etc.

Keywords: 1912 Ottoman State Finance, Ordinary Budget, Extraordinary Budget, Ottoman Empire’s Fiscal Evolution.

Jel Classification: H30, M40, N40.

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OSMANLI İMPARATORLUĞU'NUN MALİ EVRİMİNİ ANLAMAK: 1912 VİLAYET MUHASEBE TALİMATNAMESİ ÜZERİNE BİR İNCELEME

ÖZ

Bu çalışmanın amacı; Osmanlı İmparatorluğu'nun mali gelişimini anlamaktır. Bu amaçla, “Vilayet Muhasebe-i Hususilerde Tutulacak Kayıt ve Hesap Defterleri Hakkında Tertip Edilmiş Hicri 1330 Tarihli Talimatname” adlı yönetmelik (nizamname) içerik analizi yöntemiyle incelenmiştir. Nizamname tarihi Hicri 1330 (1912)'dir. Nizamname toplamda 14 varaktan oluşmakta ve Osmanlı Devlet Arşivi'nde “Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14” adıyla arşivlenmektedir. Sonuç olarak; Hicri 1330 (1912) tarihli Nizamname'de olağan ve olağanüstü bütçelerin nasıl düzenleneceğine dair bir taslak oluşturulmuş ve bu taslak vilayetlerin muhasebe dairelerine gönderilmiştir. Olağan ve olağanüstü bütçelerin bu taslak kapsamında hazırlanması ve hazırlanan bütçelerin merkeze (Dersaadet-İstanbul) gönderilmesi zorunlu tutulmuştur. Bütçeler hazırlanırken gelir ve giderlerin Elif, Be, Te vb. farklı çizelgelerle temsil edilmesi istenmiştir.

Anahtar Kelimeler: 1912 Osmanlı Devleti Maliyesi, Adi Bütçe, Fevkalade Bütçe, Osmanlı Devletinin Mali Evrimi.

JEL Sınıflandırması: H30, M40, N40.

1. INTRODUCTION

The onset of the 20th century marked a pivotal era of substantial economic transformation within the Ottoman Empire. In response to a pressing need for modernization of its administrative and fiscal systems, the empire enacted a series of pivotal reforms. One key reform enacted in 1909 was the transition to a decentralized budgeting framework. This reform shifted fiscal responsibility to the provinces, symbolizing a concerted drive towards modernization and systemic administrative reform (Quataert, 2005).

With the Tanzimat Edict (1839), the Ottoman Empire started the modernization process in every field (Aktel, 1998). By the process of modernization, “Divan-ı Hümayun” lost the influence and left its duty to the Ministries (Nakiboğlu, 2011). The Ministry of Finance, on the other hand, was divided into eight items in terms of its institutional structure and carried out its duties. These departments are Exhibition Accounting, Financial Accounting, Esham Accounting, Ceride Accounting, Mukataat Accounting, Haremeyn Accounting, Zecriye Accounting and Evkaf Accounting (Ağar, 2007). Among these items, Financial Accounting is divided into two parts as expenditure and revenue (Kaya, 2013); the revenue accounting part followed the revenues of the state and the expenditure accounting part followed its expenditures. (Öner, 2005). By 1860, the concept of budget came to the fore with the increasing external debt effect (Çakır, 2001). The budget, which was prepared considering the constitution and presented to the parliament during the Second Constitutional Monarchy period, is the first

modern budget of the state (Çataloluk, 2015). The Ottoman Empire, which wanted to carry the state budget practices to local governments (Kaya, 2013), established the “Provincial Special Administrations” with a legal personality and prepared the provincial budgets through this administrative unit, with the “İdâre-i Umûmiye-i Vilâyât Kanûn-ı Muvakkatı”, which was issued on 26 March 1913, has been implemented and the provinces have been restructured. The revenues (varidat) and expenditures (mesarifat) of the provinces were calculated through the provincial budgets (Nakiboğlu, 2019).

In the study, the regulation (document) named “Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatname”, which is required to be implemented in the lands under the administration of the Ottoman Empire is analyzed by content analysis method. Content analysis is defined by (Gökçe, 2006:7) as; “It is an empirical method that systematically and objectively describes the content and formal characteristics of statements. Content analysis familiarizes the researcher with the collected data and allows the data to be used for further analysis. (Coşkun et al., 2015: 324). In other way, content analysis defined by (Bilgin, 2006:2) as “It is a technique that enables the content of various texts to be examined methodically, systematically, objectively and quantitatively in order to classify and interpret the basic elements that do not allow itself to be read directly”. Words, sentences, paragraphs, themes, actions and examples are among the elements that can be analyzed by content analysis method (Coşkun et al., 2015:327-328).

The date of the regulation is Hijri 1330 (1912). The document consists of 14 leaf numbers in total. The document has been archived in the Ottoman State Archives under the name “Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14-”.

2. THE OTTOMAN EMPIRE IN 1912: ECONOMIC, POLITICAL, AND FISCAL REALITIES

The collapse of multinational empires and the emergence of nation states, which started with the French Revolution, made itself felt in the Ottoman Empire at the beginning of the 20th century. As a result of the nationalism movement that started and strengthened in the Balkan lands, independence rebellions broke out. The Ottoman Empire aimed to suppress the rebellions through various currents (Islamism, Ottomanism, Nationalism, Westernism and Decentralization) and tried to prevent the disintegration of the Empire. However, the economic situation of the Ottoman Empire, the political conflicts within the state, Russia's efforts to strengthen its current situation in the Balkans, and the wars that broke out (Tripoli War, Balkan Wars and World War I) made the current situation even more dire.

Simultaneously, the Ottoman Public Debt Administration (OPDA), established back in 1881, played an instrumental role in this era of economic metamorphosis. The OPDA's role transcended the simple management of the empire's foreign debt, as it also assumed critical fiscal responsibilities including tax collection and budget planning (Pamuk, 2000). In 1881, with the "Duyun-u Umumiye - the Ottoman Public Debt Administration (OPDA)" established

as a result of the negotiations between England, France, Italy, Austria, Germany and the Ottoman Empire, the Ottoman Empire, whose authority to collect and spend some taxes was taken away (Adiloğlu and Yücel, 2021), In 1912; seemed to have weakened financially. The epoch in question also saw a surge in foreign investment and the inauguration of novel fiscal instruments. A discernible trend towards enhanced budgetary transparency became evident with the initiation of public budget books in 1908. These publications offered comprehensive details on governmental revenue streams and expenditures, marking a shift in the empire's approach to fiscal management (Lewis, 1961).

From a chronological point of view, it is possible to create the following table to understand the economic, political and financial situation of the Ottoman Empire in 1912 (Wikipedia, 2023):

Sultan: Mehmet V. - **Grand Viziers:** Kamil Pasha (Until 23 January), Mahmud Şevket Pasha (23 January - 11 June), Said Halim Pasha (After 11 June)

Important Events (Monthly)

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| <ul style="list-style-type: none"> • 9 January - The Tobruk attack began under Major Mustafa Kemal in the Tripoli War. • 15 January - First declaration from the air (Turkish - Italian War) • 18 January – Parliament (Meclis-i Mebûsan) was closed. • 24 February - Battle of Beirut: The Italians won the naval battle between the Italian and Ottoman navy off the coast of Beirut. The Ottoman navy here was destroyed. • 25 March – “Turkish Hearths (Türk Ocakları)” was founded as an association defending the ideology of Turkism. • 26 April- For the first time, Fesa Bey (Evrensev), an Ottoman pilot, flew over Turkish territory in an Ottoman airplane. • 27 April- The rebuilt Galata Bridge was opened to traffic. • 16 May – Battle of Tripoli: Italian troops land on Rhodes. The Ottoman garrison there surrendered without a fight. The Italians will also take over the Dodecanese over the next two weeks. • 4 June- 1120 houses were destroyed in a big fire in Istanbul. • 8 June - Turkish resistance in the Battle of Tripoli is completely broken. The Italians dominated Tripoli. • 7 July - Yeşilköy Air Flight School opened in Istanbul. | <ul style="list-style-type: none"> • 9 August – 216 people died and 466 people were injured in the 7.3 magnitude earthquake that occurred in Mürefte town of Tekirdağ. 450 buildings were damaged. • 23 August - Peace talks started between Turkey and Italy in Caux, Switzerland. • 25 August - Bulgarian commissioner in the region revolted when the Ottoman Empire began to settle Muslim Albanians in Macedonia. • 12 September - Bulgaria gave a note stating that if Macedonia is not given specialties, it will declare war against the Ottoman Empire. • 22 September - 350 Greek rebels from Crete came to Samos and called on the islanders to rise up against the Ottoman Empire. • 3 October - Serbia, Montenegro, Greece and Bulgaria demanded autonomy from the Ottoman Empire to Albania and Macedonia within 3 days. • 4 October - The Ottoman Government rejected the note. • 8 October - Montenegro declared war on the Ottoman Empire. Thus began the First Balkan War. • 18 October - The Treaty of Uşi was signed between Italy and the Ottoman Empire. • 26 October - Thessaloniki unites with Greece. • 1 November- Former sultan, who was in exile in Thessaloniki, II. Abdülhamid was brought to Istanbul on a German ship. The first club of İzmir, Karşıyaka Muaresei Bedeniye Club, or Karşıyaka Sports Club, with its current name, was established. The right to bear the crescent |
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- 16 July - The government of Mehmet Said Pasha, supported by the Unionists, resigned.
- 22 July - The head of the Ayan Assembly, Gazi Ahmet Muhtar Pasha, was appointed as the grand vizier and established the new government.
- 3 August- The Ottoman Empire granted Albania a limited autonomy. Albanian is considered the official and educational language in this country.
- 15 November - The Peace of Ouchy is signed between Turkey and Italy. Tripoli and Benghazi were ceded to Italy.
- 30 November - The Greek people of Samos declared that they were united with Greece.
- 1 December – Mustafa Kemal went to Gallipoli.

As a result of the current economic situation of the Ottoman Empire, borrowing with high interest and being unable to collect the tax amounts it needed to collect caused the situation to become more difficult in terms of finance. In addition, the economy based on industrialization, which started in the West and became stronger by the beginning of the 20th century, could not develop at the desired pace in the Ottoman Empire. In the Ottoman Empire, an economic structure based on agriculture (based on the feudal system) and farming was still dominant.

Inflation and the declining value of the Ottoman Empire's currency were another problem that negatively affected the public. High budget expenditures in military fields, socio-cultural fields, infrastructure services and palace life necessitated an effective financial management. This situation made it necessary for the existing budget system to be improved and become more effective.

3. ANALYSIS OF THE ACCOUNTING INSTRUCTIONS

The regulation regarding the records and accounts to be kept in the accounting departments in the provinces of the Ottoman Empire, dated Hijri 1330 (1912), also includes the legislation related to the provincial budgets. In the regulation dated 1330, a draft was created on how to organize the ordinary and extraordinary budgets and this draft was sent to the accounting departments of the provinces, it was obligatory to prepare the ordinary and extraordinary budgets within this draft and to send the prepared budgets to the center. While preparing the budgets, it was requested to provide the representation of incomes and expenses with various tables. The statements in the Regulation on the preparation of the budgets are as follows:

111- Each province shall prepare two budgets as specified in the Provincial Administration Law, one regular and one extraordinary. The regular budget's revenue section will consist of the deposits described in Article 80, while the extraordinary budget's revenue section will consist of the items listed in Article 81. As for the expenditures, the regular budget's expenses will include the salaries and expenses stated in Article 82, while the extraordinary budget's expenses will include the expenditures listed in Article 83. Both regular and extraordinary budgets, which will be prepared and executed by the special administration of the province through the accounting department, will also be drawn up in a unified manner according to the rules and forms stated in this specification and the regulation.²

² Transcription to the latin alphabet of original document part shown as: "111- İdare-i vilayet kanununda suretinin beyan edildiği vech ile her vilayet biri adi, biri fevkalade olmak üzere iki bütçe tanzim edecektir. Adi bütçenin varidat kısmını teşkil

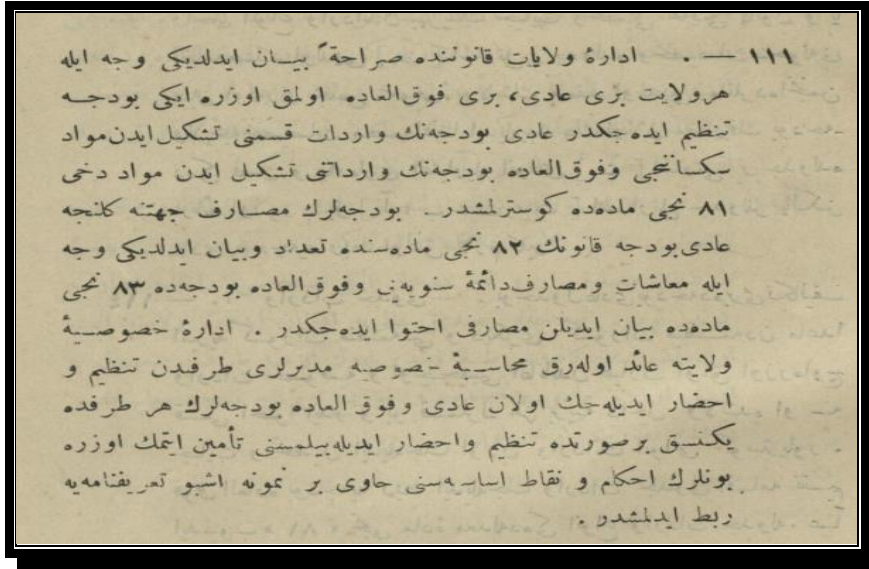


Fig. 1: Article 111- starts with “Each province shall prepare two budgets ...”

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD../ 10- 14 -.

112- Budget Comparison Table: This table shows the excess or shortfall of the amount of expenses proposed for the current year's regular budget compared to the amount in the previous year's budget, along with the reasons for the difference, based on the information to be obtained by the branch administrative officers.³

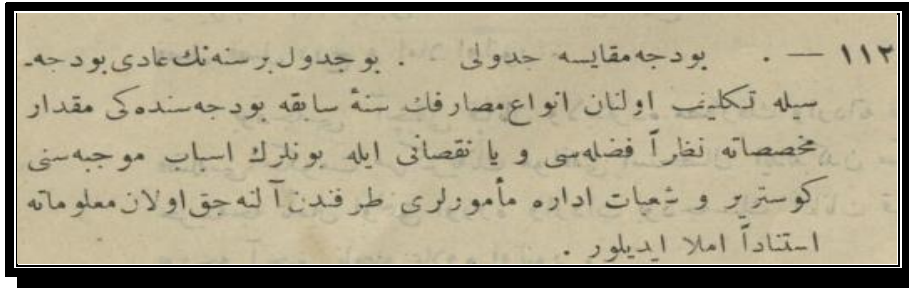


Fig.2: Article 112- Budget Comparison Table

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD../ 10- 14 -.

113- Budget Regulation: In this regulation, the total amounts of expenses and revenues are specified, and other expenses are also recorded each month in accordance with the regulation. The basic details of estimated revenues are shown in a table marked with (Elif),

eden mevduat sekseninci ve fevkalade bütçenin varidatını teşkil eden muvaddihi 81. maddede gösterilmiştir. Bütçelerin Masarif cihetine gelince, adi bütçe kanununun 82. Maddesinde tadat ve beyan edildiği maaşat ve masarifat fevkalade bütçede 83. maddede beyan edilen masarifat ihtiva edecektir. İdaret-i hususiye vilayete ait olarak muhasebe-i hususiye müdürleri tarafından tanzim ve ihzar edilecek olan adi ve fevkalade bütçenin her tarafı da yakınsak bir sureti de tanzim ve ihzar edilebilmesini temin etmek üzere bunların ahkam ve nikat esasinesine havi bir numune iş bu tarifnameye nizamnameye rabit edilmiştir.”

³ Transcription to the latin alphabet of original document part shown as: “112- Bütçe Mukayese Cetveli: Bu cetvel bir senenin adi bütçesiyle teklif olunan envai masrafın sene-i sabıka bütçesindeki miktar muhassasata nazaran fazlası veya noksanı ile esbabı-mucibesini gösterir ve şube idare memurları tarafından alınacak olan malumata istinaden amel edilir.”

while the total amounts of expenses, including various items to be included in the revenue section, are indicated in a table marked with (Be), along with their collection and payment. Details of appropriations are indicated by specifying the appropriation items by provincial committees when the General Assembly is not in session, and the expenses associated with the division and items of expenditure in the budget are explained in a table marked with (Se). [Elif, Be, Te, Se] marked tables are only related to the regular budget.⁴

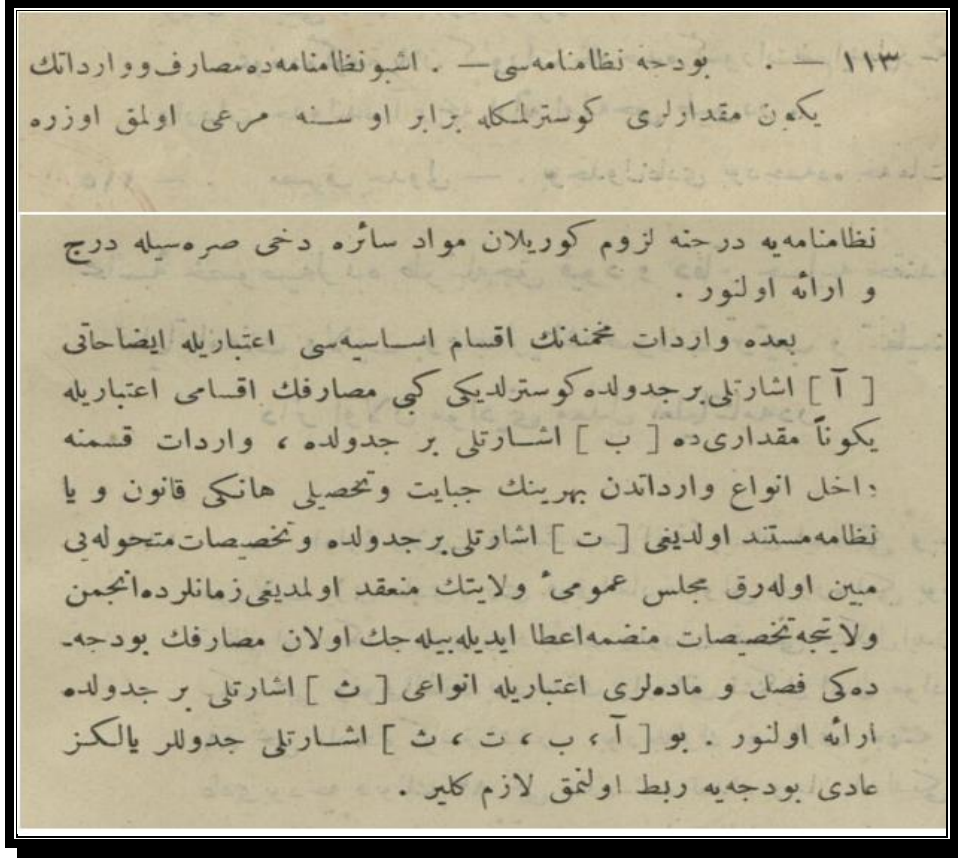


Fig.3: Article 113- Budget Regulation

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

114- Revenue Table: This table contains three sections for the ordinary budget, including one for the total amount of fractional amounts by order of appropriation, one for the special revenue from fractional amounts, and a third for grants. Each section shows the various types of revenue to be collected that year in the internal provinces. The revenue table for the extraordinary budget is not divided into sections, and the revenue types in Section 81 of the Main Table of Revenues and Expenses are listed separately and implemented. In provinces

⁴ Transcription to the latin alphabet of original document part shown as: "113-Bütçe Nizamnamesi: İş bu Nizamnamede Masarif ve varidatın yekün miktarları gösterilmekle birebir o sene her ay olmak üzere nizamnameye der-hane lazım görülen muvad saire dahi derç ve iare olunur. Ba'de varidat muhammenenin aksam-ı esasiyesi itibariyle izahatı (Elif) İşaretli bir cetvelde gösterildiği gibi Masarifin aksam-ı itibari ile yekünün miktarları da (Be) İşaretli bir cetvelde varidat kısmına dahil envar bahriyenin cibayet ve tahsili hangi kanunname de olduğu (Te) işaretli bir cetvelde ve tahsizat mütehavviliyle mubeyyin olarak Meclis-i Umumiyenin munakid olmadığı zamanlarda encümen-i vilayetçe tahsizat manzume iata edilebilecek olan Masarifin bütçedeki fasıl ve maade itibari ile envarı (Se) İşaretli bir cetvelde irae olunur. [Elif, Be, Te, Se] işaretli cedveller yalnız adi bütçeye rabit olunmak lazım gelir."

where expenditures exceed revenue, the budget deficit is added to the revenue budget as a separate item with the approval of the central government, to be provided by the treasury. If there is a fractional increase in the tax shown in the sample, it is understood that it will also be shown separately in the revenue table.⁵

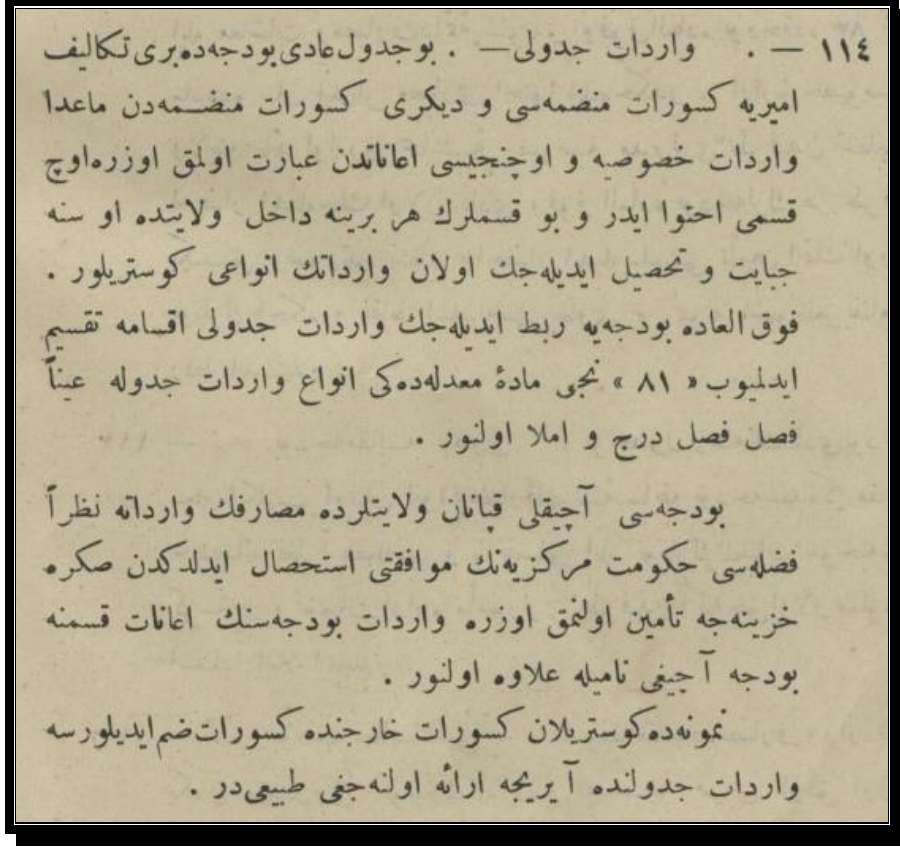


Fig.4: Article 114- Revenue Table

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

115- Expenditure Table: This table in the ordinary budget is divided into seven sections according to the main types of services of the province, including General Assembly and Provincial Officials, Roads and Bridges, Education Affairs, Agriculture, Veterinary and Industrial Affairs, Health and Charitable Affairs, and Miscellaneous Expenses. Each section shows the ongoing expenses of the services that will be provided in that province during the year. In the extraordinary budget, this table should include the necessary parts for the

⁵ Transcription to the latin alphabet of original document part shown as: "114- . Varidat Cedveli-. Bu cedvel adi bütçede biri tekaliif emiriyle kësورات manzumesi ve diğeri kësورات manzumeden maade varidat hususiyeh ve üçüncüsü ianatdan ibaret olmak üzere üç kısım ihtiva eder ve bu kısımların her biri yine dahili vilayette o sene cibayet ve temsil edilecek olan varidatın envai gösterilir. Fevkalade bütçeye rabit edilecek varidat cetveli aksam a taksim edilmeyip 81. Maade-u madledeki envai varidat cetvele aynen fasıl fasıl derc ve amel olunur. Bütçesi açıklı kapanan vilayetlerde masarifin varidata nazaran fazlası hükümet merkezinin muvafakati istihsal edildikten sonra hazinece temin olunmak üzere varidat bütçesinin ağanet kısmına bütçe açığı namıyla ilave olunur. Numunede gösterilen kësورات harcında kësورات zammedilirse varidat cetvelinde ayrıca irae olunacağı tabidir."

construction of new facilities and services to be provided, according to the various types of extraordinary services required, and should be divided into sections and items.⁶

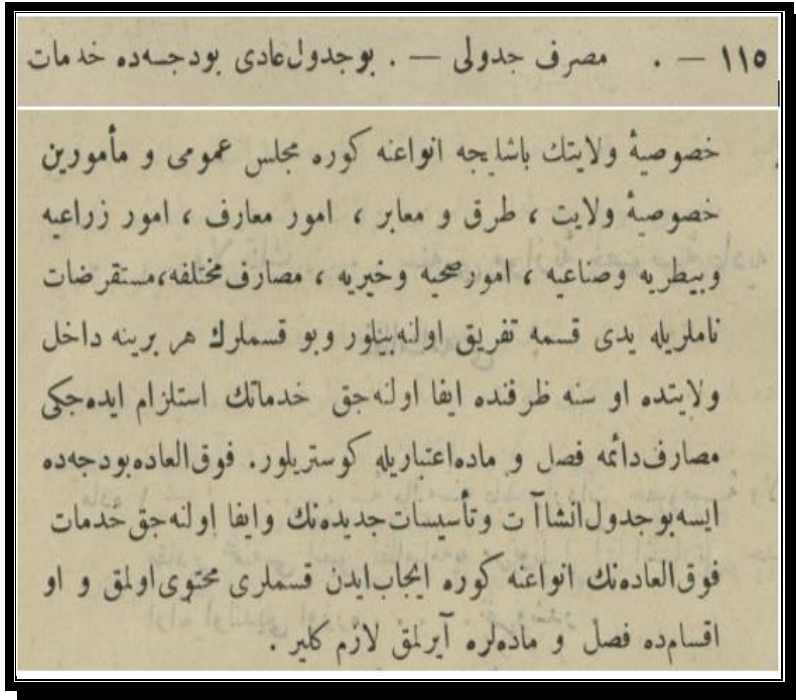


Fig.5: Article 115- Expenditure Table

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

116- Ordinary and extraordinary budget proposals prepared in this way are sent to the Ministry of Internal Affairs with one approved and two separate approved copies by the chairmanship of the parliament after they are approved by the General Assembly. When the budgets are approved, they will be returned to the provincial authorities with a notification of confirmation. If there are any necessary revisions, they will be made and the revised copies will be sent back to the ministry. In order to be put into effect that year, the copies of the approved budgets will be delivered to the officials and printed copies will be sent to the Ministry of Internal Affairs.⁷

⁶ Transcription to the latin alphabet of original document part shown as: "115-. Masarif cedveli-. Bu cedvel adi bütçede hidmet hususiy-u vilayetin başlıca envana göre meclisi umuminin ve memurin hususiy-u vilayet, Turuk ve Maabir, Umur-i Maarif, Umur-i Ziraatiye ve Baytariye ve Sinayiye, Umur-i Sıhhiye ve Hayriye, Masarifi muhtelif, Müstakrazat namlarıyla yedi kısma tefrik olunabilir ve bu kısımların her birine dahil vilayetde o sene zarfında ifa olunacak hizmetin istilzam edileceği Masarif-i daima malde itibar ile gösterilir. Fevkalade bütçede ise bu cetvel inşaat ve tesisat-ı cedidenin ve ifa olunacak hizmetin fevkaladenin envana göre icab eden kısımları muhteviye muhteva olmak ve aksamda fasıl ve maddelere ayırmak lazım gelir."

⁷ Transcription to the latin alphabet of original document part shown as: "116-. Bu suretle tanzim olunacak adi ve fevkalade bütçe layihaları Meclis-i Umumumice kabul edildikten sonra divanı riyyaset tarafından musdak bir ve ayrı musdak iki ayrı nüshası dahiliye nezaretine gönderilir. Bütçeler tasdik aliye aktaran edib vilayeti alada olundukda nesih kafiyesi tebağ ettirilerek o sene zarfında mamul bihi olmak üzere memurin iadesine tevziğ ve birkaç nüsha matbuası dahiliye nezaretine gönderilecektir."

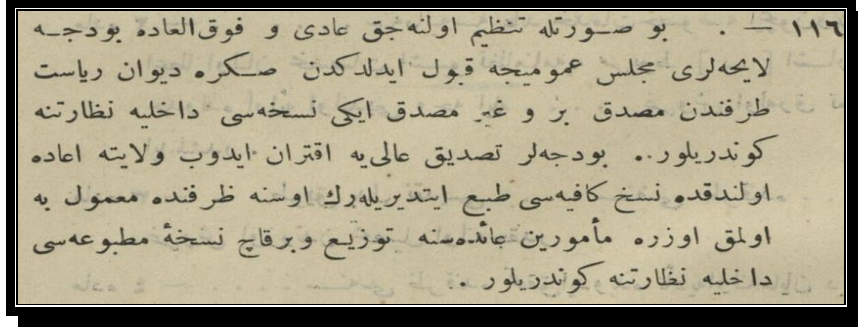


Fig.6: Article 116- starts with “Ordinary and extraordinary budget...”

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

Regulation on Special Revenue Offices of the Province for the Year⁸

Article 1: The province's special revenues for the year amount to kurus, calculated through the accounting specified in Table [Elif] prepared in accordance with this regulation.

Article 2: The appropriations for the province's special services for the year are determined as kurus, calculated through the accounting specified in Table [Be] prepared in accordance with this regulation.

Article 3: Cash payment transactions will be collected throughout the year at a rate of kurus.

Article 4: Unconfirmed debts during the year will be adjusted by increasing them if a provision exists in the relevant section and article of this budget.

⁸ Transcription to the latin alphabet of original document part shown as:

“..... Vilayeti Senesi.... Muvazene Hususiye Adiye Nizamnamesi

Madde 1: Sene-i maliyesine ait varidat hususiye vilayetin miktarı muhasebesi iş bu nizamnameye merbut [Elif] işaretli cetvelde irae olunduğu üzere guruşdur.

Madde 2: Seney maliyesine aid hizmeti hususiye için vilayete ait olunan muhassasat iş bu nizamnameye merbut [Be] işaretli cetvelde irae olunduğu veçhileguruş olarak tayin edilmiştir.

Madde 3: Turuk-i bedel nakdiyesi Senesi zarfında Guruş üzerinden tahsil olunacaktır.

Madde 4: Senesi zarfında tahkik edilip de tediye olunamayan düyun Senesi bütçesi tahsisatında, karşılığı mevkufl bulunmak şartıyla iş bu bütçenin ait olduğu fasıl ve maddelerine zam ile tesviye olunacaktır.

Madde 5: İdaret-i hususiye bütçesinin varidat kısmına dahil olunan ve iş bu nizamnameye merbut [Te] işaretli cetvelde gösterilen kefe rüsum ve tekalifin Senesi zarfında tahsiline devam olunacaktır.

Madde 6: İş bu nizam name ile muayyen olunan varidatın maade vilayet namı hesabına hiçbir teklifin tarh ve tevzi ve tahsili caiz olmayıp mezkur nizamname ile verilen mezuniyet haricinde her ne nam ve suretle vilayet hesabına tarh ve cibayet teklif hakkında emir ağa ve icra edenler muhasebe-i umumiye kanununun 17. Maddesi mucibince mesul olacaktır.

Madde 7: İdaret-i hususiye vilayet meclisi talimat namesinin onuncu maddesi mucibince meclisi umumi vilayetin isnaa tatilinde encümen vilayetçe tahsisat menzume ağa edilebilecek hizmet iş bu kararnamenin merbut [Se] işaretli cetvelde teğdat edilmiştir.

Madde 8. icabı halinde seneyi maliye zarfında ödenmek ve miktarları guruştan az etmemek, guruşa tecavüz etmemek üzere muvakkat avanslar akdine veya hesap-ı cariler keşadına vilayet mezundur.

Madde 9: İş bu nizamnamenin icrasına Vilayeti mezundur.”

Article 5: The collection of taxes and fees included in the income section of the administrative special budget and specified in Table [Te] in accordance with this regulation will continue throughout the year.

Article 6: The revenues specified in this regulation cannot be collected or accrued through any other method or collection process on behalf of the province. Any accrual or collection in violation of this regulation will result in those responsible being held accountable for accounting procedures under Article 17.

Article 7: In accordance with Article 10 of the Provincial Council's instructions, services determined by the Provincial Council during its recess and specified in the decrees listed in Table [Se] will be budgeted for and provided by the Provincial Executive Committee.

Article 8: In case of need, temporary advances or current accounts may be opened for the province's account, not less than kurus for the year's cost.

Article 9: The Province is responsible for the implementation of this regulation.

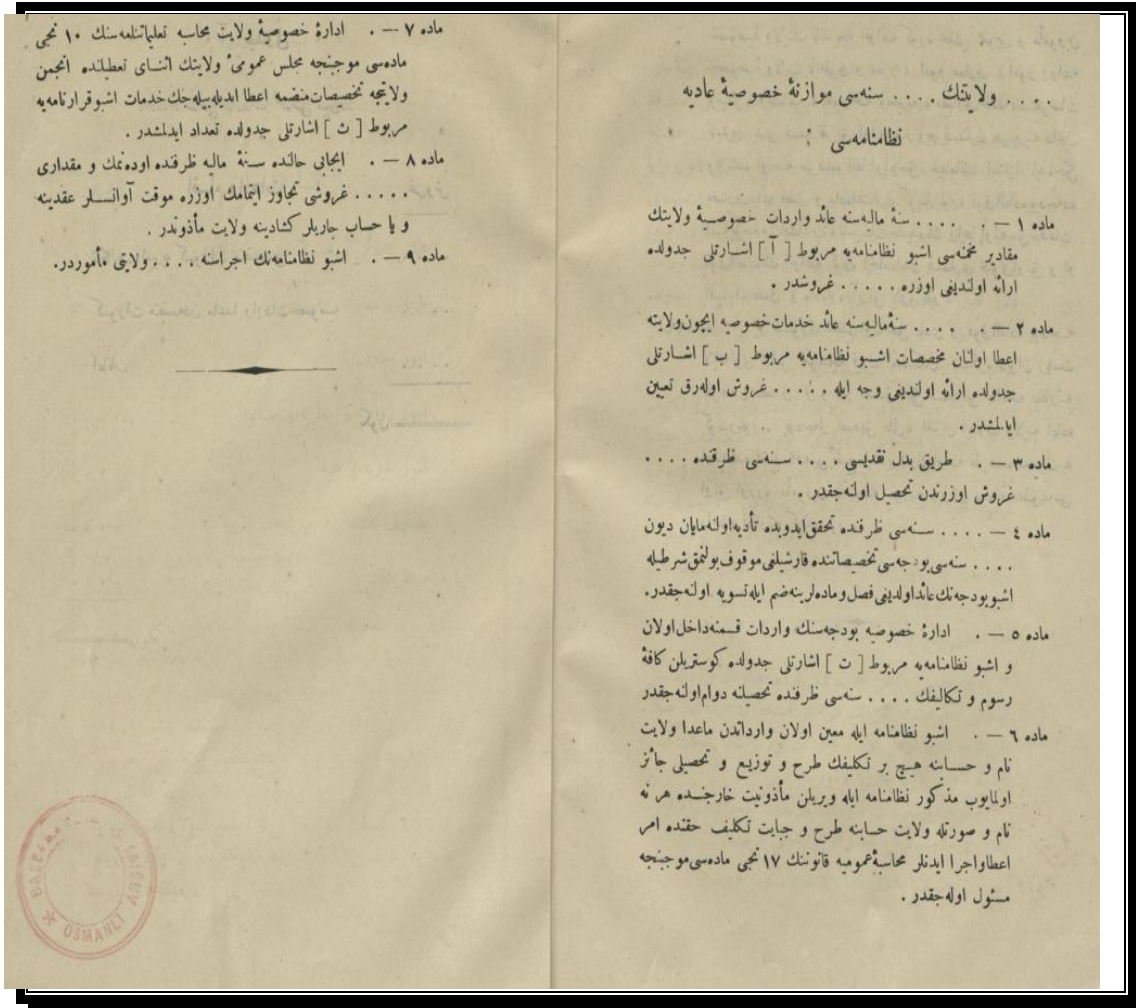


Fig.7: Regulation On Special Revenue Offices Of The Province For The Year ...

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD../ 10- 14 -.

Table 1: (İ) Elif Schedule

(İ) Elif Schedule ((İ) Elif Cedveli)	
Specifies the Appropriation Given for the Year (... Senesi Varidat Muhammenesine mübeyindir)	
<u>Gurush</u> (Guruş)	Revenue Items (Aksam-ı Varidat)
.....	Revenue from Government Levies Surplus from Levies after Deductions (Tekalif-i Emiriye Kûsurat Munzaması)
.....	Special Revenues Except Surplus (Kûsurat Munzamadan Maada Varidat Hususiye)
.....	Benevolence (İanet)
.....	Total (Yekûn)

Table 1 indicates the types of income and the total income as of a certain year. Basic income types in the Elif table; Revenue from Government Levies Surplus from Levies after Deductions, Special Revenues Except Surplus and Benevolence items.

Fig.8: (İ) Elif Schedule

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

Table 2: (ب)Be Schedule

(ب)Be Schedule ((ب)Be Cedveli)	
Specifies the Appropriation Given for the Year (... Senesi İçin Verilen Tahsisatı Mübeyindir)	
<u>Gurush</u> (Guruş)	Appropriated Items (Aksam-ı Mubassesat)
.....	General Assembly and Special Accounting of the Province (Meclisi Umumiye ve Muhasebe-ü Hususiye Vilayet)
.....	Roads and Bridges (Turuk ve Maâbir)
.....	Education Affairs (Umur-i Maarif)
.....	Agricultural, Livestock and Industrial Affairs (Umur-i Ziraat ve Baytariye ve Sinaïye)
.....	Charitable and Health Affairs (Umur-i Hayriye ve Sıhiye)
.....	Miscellaneous Expenses (Masraf-i Muhtelif)
.....	Fixed Assets (Mustakir Zaat)
.....	Total (Yekûn)

Table 2 specifies the allocation types and the total allocation as of a given year. The main income allocation types in table Be; General Assembly and Special Accounting of the Province, Roads and Bridges, Education Affairs, Agricultural, Livestock and Industrial Affairs, Charitable and Health Affairs, Miscellaneous Expenses, and Fixed Assets.

Fig.9: (ب) Be Schedule

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-I Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH. İD. / 10- 14 -.

Table 3: (ت) Te Schedule

(ت) Te Schedule ((ت) Te Cedveli)				
Relevant rules and regulations regarding the characteristics of private property need to be clarified. (Vilayeti Varidatı Hususiyenin Müstenid İleyhi Olan Kavainin ve Nizam ve Mukarreratı Mübeyyindir.)				
Summary (Hulasa-I Meali)	Type (Nev-I)	The date of Kavain, Nizam and Mukarrerat (Kavain ve Nizam ve Mukarreratın Tarihi)	Sequence Number as of Chapter (Fasil İtibari ile Sıra Numarası)	Succession Number (Teselsül Numarası)

Table 3 shows the relevant rules and regulations regarding the characteristics of private property.

[ت] جدولی

ولایت واردات خصوصیتک مستند علیہی اولادہ قوانین و نظامات و مقرراتی میں در۔

خلاصہ مالی	نوعی	قوانین و نظامات و مقرراتک تاریخ	ممبران	ممبران

Fig.10: (ت) Te Schedule

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-I Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

Table 4: (ث) Se Schedule

(ث) Se Schedule ((ث) Se Cedveli)		
The allocation is specified to the trustee. (Tahsisat Mutehavviliye Mübeyyindir)		
Type of Account (Nev-i Muhassetat)	Article (Madde)	Chapter (Fasıl)
General Assembly Member Daily Allowance (Meclisi Umumi Azası Yevmiyesi)		
Ziraat Bank Share of Profits (Ziraat Bankası Menafı Hissesi)		
Ziraat Bank Membership Fee (Ziraat Bankası Aidatı)		
Collection of Provincial Personal Inheritance Expenses (Varidat Hususiye Vilayet Masraf Tahsilıyesi)		
Court Expenses (Masarif-I Muhakeme)		
Rejections/Disapprovals (Reddiyat)		

Table 4 shows the chapters and items to which the expenditures are subject. The items in the table are General Assembly Member Daily Allowance, Ziraat Bank Share of Profits, Ziraat Bank Membership Fee, Collection of Provincial Personal Inheritance Expenses, Court Expenses and Rejections.

Fig.11: (ث) Se Schedule

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

Table 5: Provincial Special Administration's Ordinary Revenue Budget

Provincial Special Administration's Ordinary Revenue Budget (İdaret-i Hususinin ve Vilayet-i Varidatın Adı Bütçesi)			
Provincial Revenue Transactions of the Year ... (... Senesi Varidat Muamenesi)	Type of Revenues (Nev-i Varidat)	Article (Madde)	Chapter (Fasıl)
	Land Tax Collection (Aşar Hisse İanesi)		1
	Treasury Grant for Equivalent of Revenue Share (Hisse Menafi Muadili Hazineden Alınacak Tahsisat)	1	
	Treasury Grant for Equivalent of Education Revenue Share (Hisse Maarif Muadili Hazineden Alınacak Tahsisat)	2	
	Education Revenue Share for Pension Tax (Müsakkafat Vergisi Maarif Hissesi)		2
	Provincial Share of Dividend Tax (Temettü Vergisine Munzam Vilayet Hissesi)		3
	Provincial Share of Livestock, Camel, and Monster Fees (Ağnam, Deve, Camus ve Canavar Rüsümuna Munzam Vilayet Hissesi)		4
	Provincial Share of Transfer and Conveyance Fees (Ferağ ve İntikal Harçlarına Munzam Vilayet Hissesi)		5
	Provincial Share of Military Cash Compensation (Bedel-i Nakdi Askeriye Munzam Vilayet Hissesi)		6
	Provincial Share of Road Shares (Tarik-i Vilayet Hisseleri)		7
	Road Share of Income Tax (Müsakkafat Vergisine Munzam Tarik-i Vilayet Hissesi)	1	
	Road Share of Dividend Tax (Temettü Vergisine Munzam Tarik-i Vilayet Hissesi)	2	

	Road Share with Additional Withholding Tax as Specified in Articles Three and Eight of War Tax Law (Harb Vergisi Kanununun Üçüncü ve Sekizinci Maddelerinde Muharrer Tevkifatı Zam Olunan Tarik-i Vilayeti Hissesi)	3	
	Total of First Part (Birinci Kısım Yekünü)		
	Second Part: Share of Revenues from Rounded Fractions (İkinci Kısım: Küsürat-ı Manzumeden Varidat Hissesi)		
	Cash Payment of Road Fee (Tarik-i Bedeled Nakdiyesi)		8
	Fees/Taxes (Rüsumat)		9
	Provincial Share of Slaughter Fees (Zebhiye Rüsumu Vilayet Hissesi)	1	
	Fees and Levies on Salt (Maruriye Rüsum ve Bedelet)	2	
	Revenue from Monopolies and Labor (Mavususat ve Amelenin Hasılatı)		10
	Revenue from Monopolies, Agriculture, Industry, and Commerce (Mavususat, Ziraiye, Sınaiye ve Ticariye Hasılatı)	1	
	School Revenues (Mekteb varidatı)	2	
	Revenue from Hospitals (Hasta-hane Hasılatı)	3	
	Revenue from Newspaper Printing (Matba rüsum-i gazete varidatı)	4	
	Revenue from Work and Fishing (Amalen ve Ağlarat Hasılatı)	5	
	Sale of Goods Price (Satılan Eşya bedeli)	6	
	Provincial Share of Profits (Vilayete Ait Hasse Temettüat)		11
	Profits Share of Ziraat Bank (Ziraat Bankası Hasse Temettüat)	1	
	Provincial Share of Company Revenues (Şirketler Hasılatından Vilayet Hissesi)	2	
	Distributed Revenues (Hasılat Mütfirki)		12
	Recoveries (İstirdadat)		13
	Total of Second Part (İkinci Kısım Yekünü)		
	Third Chapter (Üçüncü Fasıl)		
	Bonds and Donations (İnanet ve Teberruat)		14
	Support from Treasury for Budget Deficit (Bütçe Açığı İçin Hazine Muavenet)		15
	Total of Third Chapter (Üçüncü Kısım Yekünü)		
	Grand Total (Cem'an Yekün)		
<p>Except for the revenues mentioned as a separate item in the budget under the name of provincial revenues (Elif), which are specifically regulated by law according to the (Te) Schedule, other revenues that fall within the same jurisdiction will be recorded under a separate heading for limitation purposes. Transcription to the latin alphabet of original document part shown as: “(Elif) Bütçede ayrı bir madde olarak zikr olunmuş varidat haricinde kalan ve fakat cibilliyeti bir kanunda nizama müstenit olduğu (Te) Cedvelde gösterilen varidat bu nam tahditte ayrı ada kaydolunur.”</p>			

Table 5 shows the provincial special administration's ordinary revenue budget. Ordinary Budget Revenue consists of 15 chapters. Among the chapters, Revenue from Monopolies and Labor draws attention with 6 sub-items.

سنة	نوع واردات	مبلغ
	مردود رسوم و بدلان	۲
	مؤسسات و املاك حادياتى	۱۰
	مؤسسات زراعية ، صناعية و تجاربه حاصلاتى	۱
	مكاتب و ارداتى	۲
	خسته خانه حاصلاتى	۳
	مطبعه و رسمى غزبه و ارداتى	۴
	املاك و عقارات حاصلاتى	۵
	صايلان اشيايدلى	۶
	ولايته عائد حصه منعم	۱۱
	زراعت بافهمى حصه منعم	۱
	شركتگر حاصلاتى و ولايت حصه منعم	۲
	حاصلات منفردة (۱)	۱۲
	استردادان	۱۳
	ايگنجي قسمك بكونى	
	اورهمى قسم : اعانات	
	اعانات و تبرعات	۱۴
	بودجه آجيني همچون خزينه دن معاونت	۱۵
	اوچنجي قسمك بكونى	
	عمله بكونى	
	(۱) بودجه آجيني بر ماده اولهرق ذكر اولمش واردات خارجنده قالان و فقط جبابى بر قانون ويا نظامه مسند اولدينى (ن) جدولده كوسترلرلار واردات بونام مختده ايراد قيد اولور]	

سنة	نوع واردات	مبلغ
	برنجي قسم : ناليف امير كورنات منفرسى	
	اعشار حصه اعاناتى	۱
	حصه منافع معادلى خزينه دن آله حق تخصيصات	۱
	حصه معارف معادلى خزينه دن آله حق تخصيصات	۲
	مسفقات و بر كوسه معارف حصه منعم	۲
	منعم و بر كوسه منعم ولايت حصه منعم	۳
	انعام ، دوه ، جاموس و خجوار رسومه منعم ولايت حصه منعم	۴
	فراغ و انتقال خراجينه منعم ولايت حصه منعم	۵
	بدل نقدي عسكرى به منعم ولايت حصه منعم	۶
	طرق ولايت حصه منعم	۷
	مسفقات و بر كوسه منعم طرق ولايت حصه منعم	۱
	منعم و بر كوسه منعم طرق ولايت حصه منعم	۲
	حرب و بر كوسه قانونك اوچنجي و سكرنجي ماده اولده محرد توقفاه من اولتان طرق ولايت حصه منعم	۳
	برنجي قسمك بكونى	
	ايگنجي قسم : كورنات منفرده داهر واردات منفرمه	
	طريق بدلان نقديه منعم	۸
	رسومات	۹
	ذبحه رسمى ولايت حصه منعم	۱

Fig.12: Provincial Special Administration's Ordinary Revenue Budget

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14-.

Table 6: Provincial Special Administration's Ordinary Expenses Budget

Provincial Special Administration's Ordinary Expenses Budget (İdaret-i Hususinin ve Vilayet Masarif Adi Bütçesi)			
...Account of	Type of Expenses (Nev-i Mesarif)	Article (Madde)	Chapter (Fasıl)
	First Part: General Assembly and Special Provincial Accounting Council (Birinci Kısım: Meclis-i Umum-i ve Muhasebe-i Hususi Vilayet)		
	General Assembly of Special Services (Meclis-i Umum-i Muhassasat)		1
.....	Daily Allowances of Members (Aza Yevmiyeleri)	1	
.....	Provincial Special Accounting Council (Encümen-i Vilayet Muhassasat)	2	
.....	Total of the First Part (Birinci Kısımın Yekünü)		
	Salaries of Special Accounting and Provincial and Council Offices (Muhasebe -i Hususiye ve Vilayet ve Encümen Kalemlerinin Maaşatı)		2
.....	Salaries of Special Accounting Director and Staff (Muhasebe-i Hususiye Müdür ve Memurları Maaşatı)	1	
.....	Salaries of Provincial Council Office (Encümeni Vilayet Kalemi Maaşatı)	2	
.....	Salary of the Clerk in Charge (Müstahdemin Müteferrika)	3	
.....	Total of the Second Part (İkinci Kısımın Yekünü)		
	Various Expenses (Masarif-i Mütenevviye)		3
.....	Travel Expenses (Harcırah)	1	
.....	Repairs (Tamirat)	2	
.....	Furniture and Equipment (Mefruşat)	3	
.....	Lighting and Heating (Tenvir ve Teshin)	4	
.....	Stationery and Printed Materials (Kırtasiye ve Evrak-i Matbua)	5	
.....	Various Expenses (Masarif-i Müteferrika)	6	
.....	Rental expenses (İcarat)	7	
.....	Communication Expenses for Special Services Adaret-i Hususiyeyse Ait Muhaberat Masarifi	8	
.....	Total of the Third Part (Üçüncü Fasılın Yekünü)		
.....	First Part Total (Birinci Kısımın Yekünü)		
	Second Part: Roads and Bridges (İkinci Kısım: Turuk ve Maâbir Vilayet)		
	Salaries of Technical Officials and Clerks (Memurları Fenniye ve Müstahdemin Maaşatı)		4
.....	Salaries of Technical Officials (Memurları Fenniye Maaşatı)	1	
.....	Clerks and Copyists (Katib ve Müstahdemin Müteferrika)	2	
.....	Permanent Workers' Wages (Tamirci Amele-ü Daimesi)	3	
.....	Chapter Four Total (Dördüncü Fasılın Yekünü)		
	Exploration and Repairs (Keşifat ve Tamirat)		5
	Expenses of Regular and Essential Repairs (Tamirat-ı Mütemediye ve Esasiye Masarifi)	1	
	Cost of Requested Explorations (İstenen Keşifat Masarifi)	2	
.....	Chapter Five Total (Beşinci Fasılın Yekünü)		
	Miscellaneous Expenses (Masarif-i Mütenevvia)		6
.....	Permanent Technical Officials' Expenses and Committee Requested Exploration Allowances (Memurları Daimi Fenniye ve Heyet İstenen Keşifat Harcırahı)	1	
.....	Cost of Warehouse Permits (Anbarlar Bedel İcaazi)	2	
.....	Cost of Cylinder (Silindir Masrafı)	3	
.....	Transportation and Repair Expenses of Tools and Equipment (Alet ve Edevatın Nakliye ve Tamiriyesi)	4	
.....	Expenses of Lighting, Heating, and Decoration of Goods and Others (Mefruşat Tenvir ve Teshin Vesaire Masraf Müteferrik)	5	

.....	Chapter Six Total (Altıncı Fasılın Yekünü)		
.....	Second Part Total (İkinci Kısımın Yekünü)		
	Third Part: Matters of Education (Üçüncü Kısım: Umur-i Maarif)		
	Education Inspectors (Maarif Müfettişleri)		7
.....	Inspectors' Salaries (Müfettişler Maaşatı)	1	
.....	Inspectors' Patrol Expenses (Müfettişler Masarif-i Devriyesi)	2	
.....	Chapter Seven Total (Yedinci Fasılın Yekünü)		
	Secondary Education (Tedrisat-i Taliye)		8
.....	School Management Salaries (Mekteb İdare-i Maaşatı)	1	
.....	School Management Expenses (Mekteb İdare-i Masraf-i)	2	
.....	Chapter Eight Total (Sekizinci Fasılın Yekünü)		
	Primary Education (Tedrisat-i İptidaiye)		9
.....	Primary School Teachers' Salaries (Mekteb-i İbtidaiye Maaşatı)	1	
.....	Primary School Expenses (Mekteb-i İbtidaiye Masarif-i Daimesi)	2	
.....	Chapter Nine Total (Dokuzuncu Fasılın Yekünü)		
	Teachers' Training School (Dar-ül Mualimin)		10
.....	Teachers' Training School Salaries (Dar-ül Mualimin Maaşatı)	1	
.....	Teachers' Training School Expenses (Dar-ül Mualimin Masarif-i Daimesi)	2	
.....	Chapter Ten Total (Onuncu Fasılın Yekünü)		
	Printing Expenses (Masarif-i Matbua)		11
.....	School Printing and Repair Expenses (Mekteb Masarif Tamiriyesi)	1	
.....	Travel Allowance (Harcırah)	2	
.....	Renting Out (İcaret)	3	
.....	Chapter Eleven (Onbirinci Fasılın Yekünü)		
.....	Total of Part Three (Üçüncü Kısımın Yekünü)		
	Part Four: Agricultural, Commercial, and Industrial Affairs (Dördüncü Kısım: Umur-ı Ziraatiye Ticariye ve Sınaiye)		
.....	Agricultural School (Çiftçilik Mektebi)		12
.....	Director, Officer, and Employee Salaries (Müdür Memurin ve Müstahdemin Maaşatı)	1	
.....	Current Expenses (Masarif-i Daimesi)	2	
.....	Total of Chapter Twelve (On İkinci Fasılın Yekünü)		
	Sample Field (Numune Tarlası)		13
.....	Officer and Employee Salaries (Memurin ve Müstahdemin Maaşatı)	1	
.....	Current Expenses (Masraf-i Daime)	2	
.....	Repair and Miscellaneous Equipment Expenses (Alet ve Edevat Tamirat ve Masraf Müteferrik)	3	
.....	Total of Chapter Thirteen (On Üçüncü Fasılın Yekünü)		
	Agricultural Equipment Depot (Aleti Ziraiye Deposu)		14
.....	Officer and Employee Salaries (Memurin ve Müstahdemin Maaşatı)	1	
.....	Current Expenses (Masraf-i Daime)	2	
.....	Agricultural Equipment Expenses and Transport (Alet Edevat Ziraat-E Masraf ve Nakliyesisi)	3	
.....	Total of Chapter Fourteen (On Dördüncü Fasılın Yekünü)		
	Breeding Animal Depot (Damızlık Hayvanat Deposu)		15
.....	Officer and Employee Salaries (Memurin ve Müstahdemin Maaşatı)	1	
.....	Current Expenses (Masraf-i Daime)	2	
.....	Total of Chapter Fifteen (On Besinci Fasılın Yekünü)		
	Industrial School (Sınaiye Mektebi)		16
.....	Director, Officer, and Employee Salaries (Müdür Memurin ve Müstahdemin Maaşatı)	1	
.....	Current Expenses (Masraf-i Daime)	2	
.....	Raw Materials Cost (Ham Eşya Bedeli)	3	
.....	Total of Chapter Sixteen (On Altıncı Fasılın Yekünü)		
	Part Five: Charitable and Health Affairs (Beşinci Kısım: Umur-i Hayriye ve Sıhhiye)		

.....	Hospital (Hasta-Hane)		17
.....	Salaries (Maaşat)	1	
.....	General Expenses (Sarf-i Umumiye)	2	
.....	Total of Chapter Seventeen (On Yedinci Fasılın Toplamı)		
	Orphanage (Dar-ül Yetim Muhassasatı)		18
.....	Total of Chapter Eighteen (On Sekizinci Fasılın Yekünü)		
.....	Total of Part Five (Beşinci Kısımın Yekünü)		
	Part Six: Miscellaneous Expenses (Altıncı Kısım: Masarif-i Muhtelif)		
	Vilayet Printing Press (Matbua Vilayet)		19
.....	Salaries of Vilayet Printing Press (Matbua Vilayet Maaşatı)	1	
.....	General Expenses of Vilayet Printing Press (Matbua Vilayet Masraf-i Umumiyesi)	2	
.....	Total of Chapter Nineteen (On Dokuzuncu Fasılın Yekünü)		
	Revenue from Tithes and Obligatory Payments to the Ziraat Bank (Ziraat Bankasına Ait Aşar-u Hasse Meblağı)		20
.....	Total of Chapter Twenty (Yirminci Fasılın Yekünü)		
.....	Collection Expenses (Masraf-i Tahsiliye)	1	
.....	Ziraat Bank Membership Fees (Ziraat Bankası Aidatı)	2	
	Personal Revenue Collection Expenses (Varıdat-i Hususiye Masraf Tahsiliyesi)		21
.....	Total of Chapter Twenty-One (Yirmi Birinci Fasılın Yekünü)		
	Expenses for the Administration's Daily Operations and Real Estate (İdaret- Hususiyeye Aiden Amel-i Gün ve Akarat Masraf-i)		22
	Total of Chapter Twenty-Two (Yirmi İkinci Fasılın Yekünü)		
	Court Expenses (Masarif-i Muhakeme)		23
.....	Total of Chapter Twenty-Three (Yirmi Üçüncü Fasılın Yekünü)		
	Rejection (Reddiye)		24
.....	Total of Chapter Twenty-Four (Yirmi Dördüncü Fasılın Yekünü)		
	Unauthorized Expenses (Masraf-i Gayr Mulhuza (Masraf-i Gayrı Melhuza))		25
.....	Total of Chapter Twenty-Five (Yirmi Beşinci Fasl Yekünü)		
.....	Total of Part Six Altıncı Kısımın Yekünü)		
	Part Seven: Miscellaneous Expenses (Yedinci Kısım: Müstakfirzat)		
	... Year Interest and Repayment of Public Debt (... Senesi İstikraz Faizi ve Resül Mal Taksidi)		26
.....	Total of Chapter Twenty-Six (Yirmialtıncı Fasılın Yekünü)		
.....	Total of Part Seven (Yedinci Kısımın Yekünü)		
.....	Grand Total (Cem'an Yekün)		

Table 6 shows the provincial special administration's ordinary expenses budget. Ordinary expenses budget consists of 26 chapters. Among the chapters, various expenses labor draws attention with 8 sub-items and miscellaneous expenses with 5 sub-items.

سنه	نوع خصصات	رقم	سنه	نوع واردات	رقم
۸	ابکچی قسم : طرح و معابر ولایت			برنجی قسم : مجلس عمومی و کاتبه مخصوصه ولایت	
	مأمورین فیه و مستخدمین معاشاتی	۴		مجلس عمومی خصصاتی	۱
	۱ مأمورین فیه معاشاتی	۱		۱ اعضا یوبه لری	۱
	۲ کتبه و مستخدمین متفرقه	۲		۲ انجمن ولایت خصصاتی	۲
	۳ تعمیراتی عمده دائمی	۳		برنجی فصلک بکونی	
	دردنچی فصلک بکونی			حسابه خصوصه ولایت و انجمن قلماری معاشاتی	۲
	کشفیات و تعمیرات	۵		حسابه خصوصه مدیر و مأمورین معاشاتی	۱
	۱ تعمیرات نمادیه و اساسیه مصارف	۱		۲ انجمن ولایت فنی معاشاتی	۲
	۲ استکشافات مصارف	۲		۳ مستخدمین متفرقه	۳
	بشنجی فصلک بکونی			ابکچی فصلک بکونی	
	مصارف متنوعه	۶		مصارف متنوعه	۳
	۱ مأمورین دائمه فیه و هیئت استکشافیه خرج راهی	۱		۱ خرج راه	۱
	۲ ایاب و آبرو بدل ابجاری	۲		۲ صرمت	۲
	۳ سیلندر مصارف	۳		۳ مفروشات	۳
	۴ آلات و ادوات نظیه و تعمیریه سی	۴		۴ تنویر و تسخین	۴
	۵ مفروشات سویر و تسخین و سایر مصارف متفرقه	۵		۵ قرطابیه و اوراق مطبوعه	۵
	آلتنجی فصلک بکونی			۶ مصارف متفرقه	۶
	ابکچی قسمک بکونی			۷ اجازات	۷
	ارمجهی قسم : امور معارف			۸ اداره خصوصیه عائد اخبارات مصارف	۸
	معارف مفتشلی	۷		اوجنجی فصلک بکونی	
	۱ مفتشلی معاشاتی	۱		برنجی قسمک بکونی	
	۲ مفتشلی مصارف دوریه سی	۲			
	بدنچی فصلک بکونی				

Fig.13. Provincial Special Administration's Ordinary Expense Budget

Continue of Fig.13

نوع محصنات	نوع محصنات	نوع محصنات	نوع محصنات
درودغی قسم : امور زراعت ریطربه رصناعه جفتجیلک مکتبی	۱۲	تدریسات ناله	۸
مدیر و معلمین و مستخدمین معاشاتی	۱	مکتب اعدادی معاشاتی	۱
مصارف دائمی	۲	مکتب اعدادی مصارف	۲
اون ایکنجی فصلک بکونی		سکوزنجی فصلک بکونی	
نمونه ناولاسی	۱۳	تدریسات ابتدایی	۹
مأمورین و مستخدمین معاشاتی	۱	مکتب ابتدایی معاشاتی	۱
مصارف دائمی	۲	مکتب ابتدایی مصارف دائمی	۲
آلات و ادوات تعمیراتی و مصارف متفرقه سی	۳	طقوزنجی فصلک بکونی	
اون اوچنجی فصلک بکونی		دارالمعلمین	۱۰
آلات زراعتی دیوسی	۱۴	دارالمعلمین معاشاتی	۱
مأمورین و مستخدمین معاشاتی	۱	دارالمعلمین مصارف دائمی	۲
مصارف دائمی	۲	اون وئجی فصلک بکونی	
آلات و ادوات زراعتی و مصارف و نقلی سی	۳	مصارف متنوعه	۱۱
اون دردنجی فصلک بکونی		مکتب مصارف تعمیراتی	۱
دامیزلق حیوانات دیوسی	۱۵	خرجه	۲
مأمورین و مستخدمین معاشاتی	۱	مکتب اجاراتی	۳
مصارف دائمی	۲	اون رنجی فصلک بکونی	
اون بشنجی فصلک بکونی		اون وئجی فصلک بکونی	
صنایع مکتبی	۱۶		
مدیر و معلمین و مستخدمین معاشاتی	۱		
مصارف دائمی متنوعه	۲		
خام اشیابلدی	۳		
اون آلتنجی فصلک بکونی			

Continue of Fig.13

نوع مخصصات	رقم	نوع مخصصات	رقم
مصارف محاكم	٢٣	بشقي قسم : امور فخرية و محرمه	
بكرى او جنجى فصلك بكونى		خسته خانه	١٧
ردبان	٢٤	معاشات	١
بكرى دردنجى فصلك بكونى		مصارف عموميه	٢
مصارف غير ملحوظه	٢٥	اون بدنجى فصلك بكونى	
بكرى بشنجى فصلك بكونى		دارالايتم مخصصاتى	١٨
آلتنجى قسمك بكونى		اون سكرنجى فصلك بكونى	
برنجى قسم : مستقرضات		بشنجى قسمك بكونى	
..... ستمى استقرضات فائض و رأس المال تقسبى	٢٦	آلتنجى قسم : مصارف فائده	
بكرى آلتنجى فصلك بكونى		مطبعه ولايت	١٩
بدنجى قسمك بكونى		مطبعه ولايت معاشاتى	١
جمله بكونى		مطبعه ولايت مصارف عموميه	٢
		اون طقوزنجى فصلك بكونى	
		زراعت باقسه عائد اعشار حصه منافع	٢٠
		بكرى منجى فصلك بكونى	
		مصارف تحصيله	٢١
		زراعت باقسه عائداتى	١
		واردان خصوصيه مصارف تحصيله	٢
		بكرى برنجى فصلك بكونى	
		اداره خصوصيه عائداتى كن و عقارات مصارف	٢٢
		بكرى ايكنجى فصلك بكونى	

Fig.13. Provincial Special Administration's Ordinary Expense Budget

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14-.

Extraordinary Budget Regulation⁹

Article 1: An extraordinary allocation of ... gurus has been made for the financial year in accordance with the attached table.

Article 2: Corresponding to this extraordinary allocation, a revenue allocation of ... gurus has been made in accordance with the attached table.

Article 3: An additional fractional amount has been added to the ... tax at a rate of ... percent to cover the extraordinary expenses.

Article 4: The budget balances related to the new construction and facilities expenses that could not be settled and paid in the previous year will be included in this year's budget and added to this budget.

Article 5: The province is authorized to borrow, provided that it does not exceed the allocated ... gurus in the budget.

Article 6: The execution of this regulation is the responsibility of the ... province.

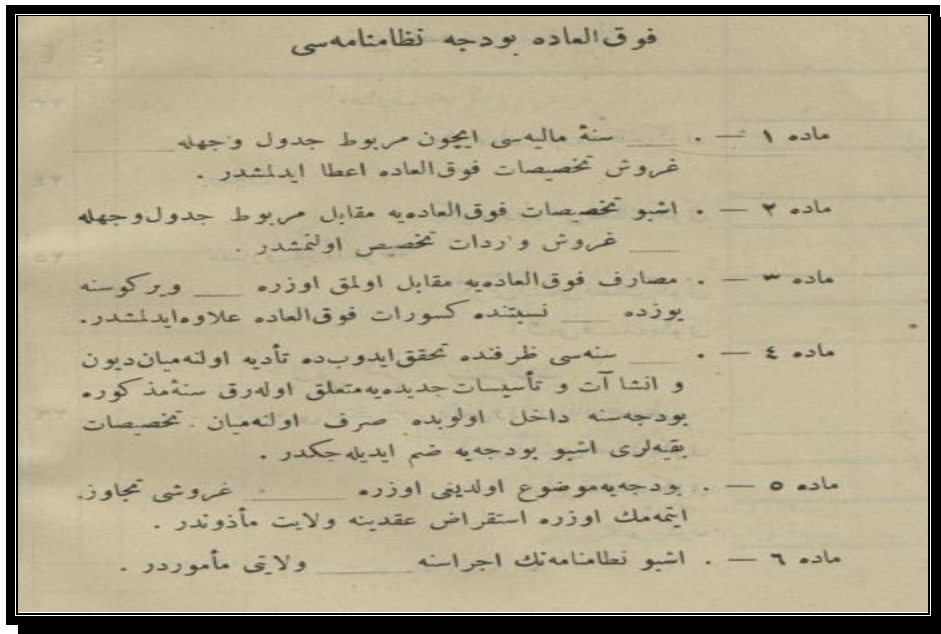


Fig.14. Extraordinary Budget Regulation

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD../ 10- 14 -.

⁹ Transcription to the latin alphabet of original document part shown as:

Fevkalade Bütçe Nizamnamesi

Madde 1: Seneyi maliyesi için merbut cetvel veçhiyle gurus tahnisat fevkalade itaa edilmiştir.

Madde 2: is bu tahnisat-i fevkaladeye mukabil cetvel veçhiyle gurus varidat tahnisat olunmuştur.

Madde 3: Masarif-i fevkaladeye mukabil olmak üzere Vergisine yüzde nispetinde küsurat fevkalade ilave edilmiştir.

Madde 4: Senesi zarfında tahkik edilip de tediyeye olunamayan divan ve inşaat ve tesisat-i cedideye mütalik olunarak senemize göre bütçesine dahil olup da sarf olunamayan tahnisat bakiyeleri iş bu bütçeye zammedilecektir.

Madde 5: Bütçeye mevzu olduğu üzere ... gurusa tecavüz etmemek üzere istikraza vilayet mezundur.

Madde 6: İş bu nizamnamenin icrasına Vilayeti me'murdur.

Table 7: Extraordinary Budget Revenues of the Year

Extraordinary Budget Revenues of the Year ... (... Senesinin Fevkalade Bütçe Varidatı)		
Gurush (Guruş)	Type of Revenue (Nev-i Varidat)	Chapter (Fasıl)
.....	Excess Revenue of Ordinary Budget (Adi Bütçenin Fazla Varidatı)	1
.....	Revenue from Loans (İstikraz Hasılatı)	2
.....	Supplementary Fractional Taxes on ... (... Vergisine Munzam Küsürat-i Fevkalade)	3
.....	Supplementary Fractional Taxes on ... (... Vergisine Munzam Küsürat-i Fevkalade)	4
.....	Assistance from Treasury (Hazineden Muavenet)	5
.....	Total (Yekün)	

Table 7 shows the extraordinary budgeted revenue types and the total revenue for a given year. The extraordinary budgeted revenue consists of 5 chapters. The main types of budgeted income in the table; Excess Revenue of Ordinary Budget, Revenue from Loans, Supplementary Fractional Taxes, Assistance from Treasury items.

نوع واردات	رقم
عادی بودجه نك فضله وارداتی	۱
استقراض حاصلاتی	۲
... ویرکوسه منضم کسورات فوق العاده	۳
... ویرکوسه منضم کسورات فوق العاده	۴
خزینة دن معاونت	۵

Fig.15. Extraordinary (Emergency) Budget Revenues of the Year

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD.. / 10- 14 -.

Table 8: Extraordinary Budget Expenditures of the Year ...

Extraordinary Budget Expenditures of the Year ... (... Senesinin Fevkalade Bütçe Mesarifatı)		
Gurush (Guruş)	Type of Expenditures ((Nev-i Mesarifat)	Chapter (Fasıl)
	First Section: Roads and Bridges (Birinci Kısım: Turuk ve Maâbir)	
.....	Expenditure for Construction of ...- ... Road 1(...- ... Yolunun Mesaraf-i İnşaiyesi)	1
.....	Expenditure for Construction of ...- ... Road 2 (...- ... Yolunun Mesaraf-i İnşaiyesi)	2
.....	Total of the First Section (Birinci Kısımın Yekünü)	
	Second Section: Educational Affairs (İkinci Kısım: Umur-i Maarif)	
.....	Expenditure for Construction of Primary Schools (Mektep-i İptidaiye Mesaraf-i İnşaiyesi)	3
.....	High Schools (İdadiye)	4
.....	Teachers' Training School (Dar-i Muallimin Mektebi)	5
.....	Total of the Second Section (İkinci Fasılın Yekünü)	
	Third Section: Agricultural, Industrial, and Commercial Affairs (Üçüncü Kısım: Umur-i Ziraat ve Sınaiye ve Ticaret)	
.....	Expenditure for Allocation of Sample Field (Numune Tarlası Masarif Tahsisiyesi)	6
.....	Expenditure for Construction of Livestock Breeding Station (Damızlık Hayvanat Deposu Masraf İnşaiyesi)	7
.....	Price of Livestock to be Purchased (Mubayaa Olunacak Damızlık Hayvanat Bedeli)	8
.....	Price of Agricultural Tools (Aleti-i Ziraatı Bedeli)	9
.....	Expenditure for Construction of Industrial (Sanayi Mektebi Masraf İnşaiyesi)	10
.....	Total of the Third Section (Üçüncü Fasılın Yekünü)	
	Fourth Section: Lakes and Swamps (Dördüncü Kısım: Göl ve Bataklıklar)	
.....	Expenditure for Improvement of ... Lake (... Gölünün İslâhiye Mesarafi)	11
.....	Expenditure for Reclamation (... Bataklığının Teybis Mesarafi)	12
.....	Total of the Fourth Section (Dördüncü Fasılın Yekünü)	
	Fifth Section: Charitable and Health Affairs (Beşinci Kısım: Umur-i Hayriye ve Sıhhiye)	
.....	Expenditure for Construction of Hospital (Hasta-Hane Masraf İnşaiyesi)	13
.....	Sanatorium (Bimar-Hane)	14
.....	Total of the Fifth Section (Beşinci Fasılın Yekünü)	
.....	Grand Total (Cem'an Yekün)	

Table 8 shows the extraordinary, budgeted types of expenses and the total expense for a given year. The extraordinary budgeted expenses consists of 14 chapters. The main types of budgeted expenses in the table; roads and bridges, educational affairs, agricultural, industrial, and commercial affairs, lakes and swamps and charitable and health affairs.

..... سنه سنك فوق العاده بودجه مصارفاتى		
ع	نوع مخصصات	غروش
	برنجى قسم طرق ومعارف	
١ يولك مصارف انشائيهسى	
٢ يولك مصارف انشائيهسى	
	برنجى قسمك يكونى	
	ايكنجى قسم - امور معارف	
٣	مكاتب ابتدائيه مصارف انشائيهسى	
٤	» اعداديه »	
٥	» دارالمعلمين مكتبي	
	ايكنجى قسمك يكونى	
	اوچنجى قسم - امور زراعت وصنایع وتجاره	
٦	نمونه تارلاسى مصارف تاسيسيهسى	
٧	داميزلق حيوانات دپوسى مصارف انشائيهسى	
٨	مبايعه اولتهجق داميزلق حيوانات بدلى	
٩	الات زراعيه بدلى	
١٠	صنایع مكتبي مصارف انشائيهسى	
	اوچنجى قسمك يكونى	

Fig.16. Extraordinary Budget Expenditures of the Year ...

Continue of Fig.16.

غروش	نوع مخصصات	س
	دردنجی قسم - کول و بطاقلقر	
	... کولنک اصلاحی مصارفی	۱۱
	... بطاقلنک تبیس مصارفی	۱۲
	دردنجی قسمک یکونی	
	بشنجی قسم - امور خیریه و صحیه	
	خسته خانه مصارف انشاییسی	۱۳
	بیمار خانه	۱۴
	بشنجی قسمک یکونی	
	عمله یکونی	

Fig.16. Extraordinary Budget Expenditures of the Year ...

Source: Screenshot from Başbakanlık Osmanlı Arşivleri (BOA), Vilayât Muhasebe-i Hususiyelerinde Tutulacak Kuyûd ve Hesab Defterleri Hakkında Maliye Nezareti'nce Tertip Edilmiş Talimatnamenin Gönderildiği. DH.İD../ 10- 14 -.

4. CONCLUSION

This research paper offers a comprehensive analysis of the financial development of the Ottoman Empire, with a specific focus on the regulation named "Instructions Prepared by the Ministry of Finance Concerning the Records and Account Books to be Kept in the Special Accounting of the Provinces". The study effectively underscores the significance of this regulation in structuring the ordinary and extraordinary budgets and its consequential impact on the accounting offices of the provinces. The obligatory nature of these budgets and the unique method of representing income and expenses using different charts, such as Elif, Be, Te, etc., add depth to the analysis.

However, like all research, this study is not without its limitations. The primary constraint is the reliance on a single archival source, which, while providing a rich and detailed account of the budgeting practices, may not capture the full complexity of the financial development of the Ottoman Empire. Additionally, the study could have delved deeper into the implications of these budgeting practices on the overall financial development of the Empire.

Future research could address these limitations by incorporating a broader range of archival sources to provide a more comprehensive understanding of the financial development of the Ottoman Empire. This could include examining other regulations, financial records, and correspondences that could shed light on the broader economic context within which these budgeting practices were implemented. Furthermore, future studies could also explore the broader implications of these budgeting practices, including their impact on economic policy, governance, and societal development.

The study of accounting history through archival sources, as demonstrated in this research, is of paramount importance. It not only provides insights into the financial practices and economic structures of the past but also helps us understand the evolution of accounting practices and their role in shaping economic and societal development. This research, therefore, contributes to the broader field of accounting history by shedding light on the unique budgeting practices of the Ottoman Empire, thereby enriching our understanding of its financial development.

While this research provides a thorough analysis of the regulation and its impact on budgeting practices in the Ottoman Empire, there is ample scope for future research to build upon these findings and further our understanding of the financial development of the Ottoman Empire.

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