

# **ANALYSIS OF OTTOMAN ECONOMY ON THE BASIS OF IMARET'S ACCOUNTING RECORDS IN 14<sup>TH</sup> AND 17<sup>TH</sup> CENTURIES**

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## **ABSTRACT**

The objective of this paper is to explore the socio-economic changes in the Ottoman Empire based on assessing the data recorded in the annual balance sheets of some imarets. We, firstly, explained general features of imarets. Then, we demonstrated the organizational structure and administration, the sources of income as well as the expenditures of these endowments. The type and quantity of dishes, their ingredients, when and whom they were handed out were also described in depth. We, finally, analysed the changes in the revenues of imarets and staff. This analysis is based on the annual balance sheets of different years. In brief, it appears that both the quality of social services imarets served to society decreased over time in accordance with the decline in their revenues.

**Key Words: Imarets, History of Economics, History of Accounting, Ottoman Economic History, Pious Endowments.**

## 1. INTRODUCTION

Ottoman *awqaf*<sup>1</sup> were pious endowments founded primarily for a charitable purpose and the revenue generated was spent for that purpose. These endowments were established throughout the territories of the Ottoman, ranging over a wide field. It is already known that *awqaf* had extensive revenue-producing properties and big budgets (Orbay, 2006: 1). Even before the establishment of *awqaf*, their sources of income, administrative structure as well as how the revenues spent were determined in detail. Not only did *awqaf* play an important role for the construction of the new cities, but for the development of conquered lands.

Imarets are one of the principal units of *awqaf*. Their accounting records are quite important documents in order to gain an insight into their financial situation as well as the socio-economic situation of the society in that period.

In this paper, we will search for the answers of a few questions: How were imarets administrated? What kind of an organizational structure did they have? When and to whom did they provide services? How were their revenues and expenditures managed over time?

In the light of the foregoing we will try to reveal the socio-economic changes in the Ottoman Empire through assessing the data recorded in the annual balance sheets of imarets in different years. The data and the accounting records we analysed are based on the work of Prof. Dr. Omer Lutfu Barkan.<sup>2</sup>

## 2. GENERAL FEATURES OF IMARETS

Imarets, the large public soup kitchens of the Ottoman Empire, were pious endowments and they were established from the fourteenth century into the nineteenth. Imarets (Cohen, 2005a: 419) were often one unit in a *waqf* complex (*külliye*), a group of buildings, which could also include such beneficiaries as mosques, colleges, hospices, hospitals, and caravansaries. The endowed revenue-producing establishments of these complexes could encompass markets, with shops that were rented out; baths, the income from which contributed to the *waqf*, extensive agricultural properties, from which revenues

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<sup>1</sup> The word *awqaf* is the plural form of *waqf*. These words are derived from the Arabic root verb *waqafa*, which means causing a thing stop and stand still. The second meaning is charitable foundations.

<sup>2</sup> We would like to mention our appreciation to Prof. Dr. Omer Lutfu Barkan regarding his valuable contribution to the literature through his comprehensive academic research in the Ottoman archives.

formerly levied as taxes were redirected to the *waqf* institutions; and industrial facilities, such as mills, soap factories and looms. Since these complexes had extensive properties, they often employed a manager as well as staff members, all of whom had to be compensated from the endowment revenues. The beneficiaries were also the clients of the various institutions, whether people praying, scholars, students, patients, weary travelers, or the indigents (Singer, 2005: 485; Isin and Üstündağ, 2008: 522).

The institutions in a *waqf* complex, the essential part of a newly constructed city or a newly constructed neighborhood in an old city, can be divided into three fundamental groups:

- Certain religious, cultural and social institutions such as colleges, kitchens, guest houses, hospitals, baths and caravansaries which are often located around a mosque.
- Accommodations for a large number of officials and staff members as well as some infrastructural facilities, namely, water channel and sewerage system.
- Commercial buildings and places constructed with a view to getting continuous income for the imaret such as khans, bazaars, bakeries, mills, candle factories, dye-houses, slaughterhouses, market places and places for religious festivals, which were also in a privileged position as holding monopoly power.

Many cities in Anatolia and Balkans, like Bursa, Edirne and Istanbul, were located around the monumental buildings of imarets, and gradually developed there (Barkan, 1965: 235; Ener, 2005: 504).

The funds required for the establishment and running costs of imarets comprised the immense sources of income of Ottoman Empire, but often except for those coming from that city and its environment, along with the income obtained from the villages and lands endowed by the empire. Imarets were managed as privileged institutions having administrative and financial autonomy -as incorporated bodies- in accordance with their special legal status. Even though this sort of corporate identity provided them with a financial autonomy, their success always depended on the financial resources of the empire (Barkan, 1965: 236).

The fact that these endowments dealt only with charity and religious work, regardless of any personal or family interest; that is, they only provided public services in modern terminology, would make their possession of some imperial sources of income legal (Barkan, 1965: 236).

It could be necessary to analyse the population statistics and tax records belonging to the early period of the 16th century in order to reveal the strategic importance of imarets in the Ottoman Empire. Total income of the Anatolian province between the years 1530 and 1540 was 79.784.960 *akches* and 17 % of this income (13.641.684 *akches*) was obtained by the *awqaf*. A great amount of this income was reserved as the funding for public services, religious affairs, and charity (Barkan, 1965: 236).

It appears that these endowments gained a considerable amount of their revenue from rent payments received from the institutions like khans, baths, and shops; in addition, there were many villages in the Anatolian province in their possession. For instance, the revenues of 477 villages out of 1,966 (24.2 %) in *Hüdavendigar* County, 166 villages out of 1,071 (15.5 %) in *Kütahya Sahib* County, and 118 villages out of 629 (18.7 %) in *Karahisar-ı Sahib* County were allocated to these endowments (Barkan, 1965: 236).

The very important sources regarding imarets are *waqfiyyas*<sup>3</sup>, which were in fact the deeds of these endowments displaying their institutional status. In Ottoman practice, founders defined the following elements in a *waqfiyya*: (1) the precise property to be endowed; (2) the precise beneficiary of the revenues from the property; and (3) the person who would manage the endowed property (Singer, 2005: 484). *Waqfiyyas*, on the one hand, identified the sources of *awqaf*'s income and recorded them carefully, on the other, mentioned the principles and conditions as to how the income would be spent and the institutions would be managed, as well as informing the mission, the objective, and the management of *awqaf* (Barkan, 1965: 237).

Nevertheless, it was observed that the changes in economy and particular social issues led *awqaf* to fail in carrying out some of their duties. That is to say, changes in purchasing power and prices and some social disasters like fires and epidemics; moreover, ageing buildings over time, the moral corruption of administrators, staff members' abuse of their responsibilities by regarding themselves as privileged having monopoly power, the sources of income becoming inherited properties of the tenants, and freezing rents despite the price movements during that period affected the administration of *awqaf* in a negative way (Barkan, 1965: 238, Pamuk, 2005: 15-17).

In balance sheets prepared based on the annual accounting schemes, the posts for staff were named, the type of expenditures were stated in terms of the

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<sup>3</sup> *Waqfiyya*: The written document declaring the conditions of an endowment.

quantity and price. What's more, the annual fluctuations in the quantity and the combinations regarding the sources of income, the changes in repair expenses as well as the type and the quantity of equipment and the scale of workers' wages in that period were all noted. Therefore, balance sheets are undisputedly crucial sources not only for learning the history of *awqaf* but also for understanding the social and economic situation of *waqf* complexes (Barkan, 1965: 239).

### 3. TYPES AND QUANTITIES OF DISHES COOKED IN IMARETS

One of the most important tasks of imarets as poor relief centers was handing out food at no charge to the citizens having low income. In order to analyse this fact, we should give some information precisely about the pantries and the kitchens of imarets, management of some institutions such as dining halls and hospices as well as the quantity and the volume of the service carried out in these places (Barkan, 1965: 242).

Each morning meal included rice soup, chickpeas and, according to the season, squash, yoghurt, lemon, or pepper for additional flavor. In the evening, wheat soup served which was made with clarified butter, chickpeas, onions, salt, and cumin. Meals always included bread. Yet, on special days everyone was allowed to richer dishes: Friday nights (the night between Thursday and Friday); the nights of Ramadan; the nights of (*Aşure, Mevlud, Regaib, and Berat*); the sacrifice festival (*kurban bayramı*) during the annual hajj (pilgrimage); and the celebrations marking the end of Ramadan (*şeker bayramı*). At such times, *dane* (mutton and rice) and *zerde* (rice sweetened with honey and saffron) were handed out instead of the regular evening wheat soup. These two special dishes were familiar ceremonial staples, expected to be on every table, no matter the rank of the guest (Singer, 2005: 486; Tezcan, 1998: 45-53).

To illustrate, according to the distribution list of the Fatih Imaret<sup>4</sup>, two meals were distributed, one in the early morning and another in the evening. Except for Fridays<sup>5</sup>, regular menu included rice soup for mornings and wheat dish for evenings. On Fridays, however, in mornings wheat dish and in evenings rice,

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<sup>4</sup> Mehmed the Conqueror, known in Turkish as Fatih Mehmed, constructed an enormous complex in Istanbul between 1463 and 1471, which gave its name ("Fatih") to an entire quarter of the city.

<sup>5</sup> Fridays are official holidays in Ottoman period. Everyday except Friday was accepted as working days. Ottomans gave much more importance to Fridays. Besides, there are two religious festivals (*bayram*) in Islamic culture, which are also special days considered as holidays.

*zerde* (rice sweetened with honey and saffron), and *zirbac* (a sweet pudding with raisins, plums, figs or almonds) were served. Rice soup was cooked with 5 *kiles*<sup>6</sup> of rice and wheat dish was made with 5 *kiles* of wheat in regular days. Regular daily menu of imarets changed on Fridays, in Ramadan and *bayrams* (religious celebrations), thus, menu for these special days comprised rice, *zerde*, and *zirbac* instead of the regular wheat dish. 30 *kiles* of rice were used to make rice, *zerde* and *zirbac* served on Fridays. Furthermore, for *zerde* and *zirbac* each time 87 *okkas*<sup>7</sup> of butter, 140 *okkas* of honey, 60 *okkas* of red grape, 10 *okkas* of plum, 15 *okkas* of almond, 40 *okkas* of starch, 150 *dirhems*<sup>8</sup> of saffron, and 80 *dirhems* of black pepper were provided by the stock room (Barkan, 1965: 243).

### 3.1. Calculations of Rice

In a detail analysis of the consumption of rice in imarets about the dishes mentioned above, 322 days of Moon Calendar - 354 days in total - are supposed to be taken as regular days, thus, in order to cook the rice soup served every morning was apparently made of 5 *kiles* of rice.

**Table 1: The quantity of rice consumed in the Imaret of Bayazid II in Edirne**

	Rice ( <i>Kile</i> )
Rice soup served in regular days (322 days X 5 <i>kiles</i> )	1,610
Rice and <i>zerde</i> served in the nights of Ramadan (30 nights) and religious festivals (2 nights) (32 days X 20 <i>kiles</i> )	640
Rice and <i>zerde</i> for 46 Friday nights (46 days X 20 <i>kiles</i> )	920
Rice for special meals served during e.g. Berat, Mevlud and Aşure	80
The quantity of annual rice consumption for the banquets organized for guests	200
<b>TOTAL</b>	<b>3,450</b>

(Barkan, 1965: 244)

Thus far, it seems that 1,610 *kiles* of rice out of 3,450 *kiles*, which was the total amount of the annual rice consumption in the imaret of Bayazid II in Edirne, were used for soups served in mornings and the rest, 1,840 *kiles* of rice, was used for cooking rice, *zerde* and *zirbac* handed out in

<sup>6</sup> *Kile*: It is a measure of volume which is approximately 40 liters.

<sup>7</sup> *Okka*: a measure of weight: 1 *okka* = 1,283 kilograms.

<sup>8</sup> *Dirhem*: A measure of weight: 1 *dirhem* = 1/400 *okkas* & =3.207 grams.

the nights of Ramadan, religious festivals and Fridays and the dishes cooked for the guests as well. In the *waqfiyya*, the required amount of butter to make rice and *zerde* was calculated as 3 *okkas* per *kile* that comprised 49 *okkas* of rice. It was also noted that 5,520 *okkas* of butter were used for 1,840 *kiles* of rice (Singer, 2005: 490; Barkan, 1965: 244).

### 3.2. Calculations of Bread

Since meals always included bread in imarets, and we have got more information about bread, it would be necessary to analyse a group of numbers so that we could determine how many loaves of bread were distributed as well as how many people received. For example, according to the *waqfiyya* of the Fatih Imaret, 30 *kiles* of Istanbul flour (1.5 *muds*<sup>9</sup>) were required for bread-making every day. 3,300 loaves of *fodla* - weighed 100 *dirhems* - were distributed by the Fatih imaret in Istanbul. Given that one *fodla* was distributed both in the morning and in the evening to each person, 1,650 people were able to benefit from the imaret every day. Yet, it cannot be certainly claimed that everyone was receiving one loaf of bread weighed 100 *dirhems* per meal. There would probably be some beneficiaries who had only one meal with one loaf. On the other hand, it could also be seen that a few of officials and staff members had two loaves of bread per meal (Barkan, 1965: 245).

### 3.3. Calculations of Meat (Mutton)

Meat was an important ingredient for the dishes cooked in imarets. Therefore, the information about the daily amount of distributed meat, the size and the weight of the portions would enable us to have an idea about the type of food as well as the number of beneficiaries in imarets (Barkan, 1965: 246).

In the Fatih imaret in Istanbul, except for Ramadan, 320 *okkas* of meat were cooked everyday; first half was used for the morning meal and the other was for the evening. Based on the distribution list of the Fatih imaret, 320 *okkas* of meat was distributed in a day like this: Firstly, 320 *okkas* of meat were divided into two equal parts, 160 *okkas* for the morning meal and the other half was for the evening. Then, each *okka* of meat was cut into pieces weighed 80 *dirhems*, so 800 pieces of meat would be used per meal. The permanent beneficiaries, however, weren't allowed to receive a full piece each meal in a day. For this reason, 800 pieces of meat do not mean 800 portions per meal. It is not also likely to have a certain idea about the exact number of beneficiaries (Barkan, 1965: 246).

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<sup>9</sup> *Mud*. A measure of volume: 1 *mud* = 20 *kile*.

As to the distribution list, only one bowl of soup was shared by two student candidates (*softa*) and there was one piece of stewed meat in each bowl. The guests, served at tables (*sofra*) laid for four as 40 tables in total, in turn; service for 160 guests at most, received two pieces of stewed meat with rice. Thus, 380 pieces of meat out of 800 were served to at least 760 beneficiaries, which is twofold of the quantity of meat. It seems that the rest, 420 pieces of meat, was distributed as follows: Presumably 140 pieces but definitely 220 pieces were received by both high-ranking staff and senior students. The leftovers were apparently handed out to the numerous indigents in small portions (Barkan, 1965: 246).

Hence, it seems that 800 pieces of meat were received by almost 1,250-1,500 beneficiaries. This number is anyhow lower than 1,650 - reached through the calculations of the distribution of bread. Besides, it is likely to have increased the number of beneficiaries to 1,500 even 1,600 per meal provided that the pieces of distributed meat to the indigents were reduced (Barkan, 1965: 247).

#### **4. DISHES HANDED OUT IN IMARETS**

All imarets distributed dishes at no charge to a mixed group of receivers such as mosque employees, *madrasah* teachers and students, sufis, government officials on the move, travelers of other types, and local indigents. In some places, non-Muslims received food as well, a fact mentioned in both Muslim Ottoman sources and in the accounts of non-Muslims. Imarets, however, do not seem to have served food to active soldiers of any type. Also, they were not incorporated into military operations in any way (Singer, 2010).

By the mid-sixteenth century, almost 1,500 people were fed twice a day at the Fatih imaret. Among the diverse group of regular clients were visiting dignitaries, travelers, scholars and students from the prestigious Fatih colleges, the doorkeepers and guards of these colleges, the students of three other nearby colleges and four nearby zaviyes or dervish lodges, 600 student candidates (*softa*) and their eight proctors (*emi*), 56 members of the Fatih imaret staff, 47 hospital staff members and 51 other functionaries of the complex, including staffs of the mosque and tombs. When all these people finished eating, what was left over was distributed to the indigents (Singer, 2005: 487).

The main dishes cooked at the Fatih imaret were rice soup in the mornings and wheat soup at night. Both soups were made daily with meat and parsley. About 3,300 loaves of bread were baked and distributed every day. On Friday evenings, the menu included *dane*, *zerde*, and *zirbac*. The portions for the 600



student candidates were cooked in separate cauldrons. During Ramadan, everything was cooked for one meal only in the evenings (Singer, 2005: 488).

In the *waqfiyya* of Fatih, it was pointed out that no matter whoever it was, everybody was to be shown promiscuous hospitality. Weary travelers were provided with accommodation and tasty food and their horses were fed and stabled as well (Barkan, 1965: 247). Travelers who came to stay at the caravansary of the Fatih complex received honey and bread at the imaret immediately upon their arrival, to revive them after their journey. The Fatih imaret seems to have expected about 160 high-ranking guests per day, who were to be served at tables (*sofra*) laid for four. They *received* daily meals of *dane* and sometimes *zerde* as well, the dishes that most others ate only once a week. They had generous portions of meat and rice as well (Singer, 2005: 488).

*Zerde* and *ekşi*, special dishes served to the guests were also explained clearly. The ingredients of *zerde* comprised 100 *dirhems* of honey and 50 *dirhems* of butter at tables laid for four. As for *ekşi*, the ingredients included 25 *dirhems* of red grape, 25 *dirhems* of fig, and 25 *dirhems* of black plum per table. The regular meal, however, was rice and meat served in these tables for four. There could be at most 40 tables, 160 (40 x 4 = 160) recipients in turn. The ingredients of rice for 40 tables included 2 *kiles* of rice and 6 *okkas* of butter. There were 2 pieces of stewed meat made of 80 *dirhems* of meat and everybody received one *fodla*<sup>10</sup> weighed 100 *dirhems*. It can be seen that similar to the other beneficiaries, the guests were also fed two times in a day (Barkan, 1965: 247).

The large part of bread and food - at least 2,234 loaves out of 3,300 loaves of bread per day and 740 pieces out of 800 pieces of meat per meal - was distributed to almost 957 officials, staff members as well as students and about 160 guests. It appears that mostly officials and students benefited from imarets and there were not much food left for the destitute and needy people in Istanbul. On the other hand, a great number of indigents could be fed two times a day with 1,066 loaves of bread, each weighed 100 *dirhems*, and with the leftovers including 60 pieces of meat, soup and rice (Singer, 2005: 489; Barkan, 1965: 249).

Regarding the order of service, the guests ate first, followed by the Fatih college scholars, students, and staff. After them came the students from the nearby colleges and the dervishes, and then the 600 candidate students and their proctors. Next came the staff members of the imaret and the rest of the Fatih

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<sup>10</sup> *Fodla*: A type of bread like 'pita' made of whole-wheat flour and often distributed to the indigents.

complex. If someone held two positions in the complex, each one entitling him to eat, he was only to be served one portion at any meal (Singer, 2005: 488).

## 5. CHANGES IN THE REVENUES OF IMARETS AND INCOME OF STAFF MEMBERS

We can compare the revenue accounts of the imaret of Bayazid II belonging the years of 1489 and 1616 in order to figure out the economic and fiscal situation in that period. Table 2 and 4 below were prepared so that we could display the assets and liabilities in those years (Barkan, 1965: 252).

**Table 2: A comparison between the revenue account of 1489 and that of 1616 of the imaret of Bayazid II in Edirne**

<b>ASSETS (<i>Akche</i>)</b>			
	<b>1489</b>	<b>1616</b>	<b>The index of 1616 according to the index of 1489</b>
Annual Income	574,789	2,141,696	372.6
Turnover from previous year	256,856	240,814	
Commodity Sold	3,874	-	
Total	<b>835,519</b>	<b>2,382,510</b>	
Difference between 1489-1616		<b>1,546,991</b>	

(Barkan, 1965: 252)

According to the table above the most striking point is that the annual income rose from 574,789 *akches* in 1489 to 2,141,696 *akches* in 1616. This fact shows that the sources of revenue of the imaret increased 372 % within 127 years. What could be the reasons for this nominal rise? First, we should ascertain as to whether or not the sources of income allocated to the endowment remained the same within these years. In fact, additional sources of income could be allocated to the endowment by sultans so as to meet the increasing need of the endowment. Nonetheless, it is not likely to determine if there were additional sources of income allocated to the *waqf* because the sources of income in each revenue account, particularly the ones of villages, were not calculated with the same method and considered in detail. We, however, could determine the rents of real estate in Istanbul and Edirne after analysing the balance sheets of 1489 and 1616, which could be seen in Table 3 below (Barkan, 1965: 253).

**Table 3: Income of the imaret of Bayazid II in Edirne coming from the real estate in the years of 1489 and 1616**

	<b>1489</b>	<b>1616</b>	<b>Reduction</b>
<b>Shops and khans in Edirne</b>	45,377	23,004	-22.373
<b>4 baths in Istanbul</b>	113,219	108,272	-4,947
<b>Total</b>	158,596	131,276	-27,320

(Barkan, 1965: 253)

Even though there is a 372 % of increase in the revenue accounts from the year 1489 to 1616, there appears a decline in the rents of real estate in two cities. This fact can be explained as follows: Firstly, the rents of endowments were frozen during the period of inflation - not to mention an increase in the quantity and efficiency of the sources of income in cities. Secondly, the building of endowments had a value loss because of the tenants who were deprived of any ownership responsibility. That is, tenants were not able to keep the buildings in good condition and in a sense, they led them to ruin over time. Besides, some buildings were completely destroyed due to the fires (Barkan, 1965: 253).

We can also explain the reason why the sources of income of the imaret increased 372 % within 127 years as follows:

- Even if it is assumed that the numbers of villages owned by the endowment remained the same over time, the total amount of collected tax could increase due to the population growth in these villages or establishing new agricultural areas.
- Like the numbers of tax-payers, if the acres of cultivable lands remained the same, the total amount of collected tax could also increase depending on the possible changes in the methods of imposing and collecting tax as well as changes in tax rates.
- It could be thought that there became some changes in the methods of collecting taxes, thus, much more taxes might have been collected from tax-payers. For instance, taxes seem to have been collected directly by the officials working for the *waqf* in the balance sheet of 1489 whereas they were tendered to the tax collectors (*mültezim/kesenekçi*) in 1616.
- The taxes like tithe (*öşür*), calculated according to the agricultural products, could be one of the reasons for the increase in assets because these kind of taxes could be converted into cash with high prices depending on the increase in the market prices of cereals.

Hence, there are two crucial questions that we should take into account: Could this nominal rise in the assets be considered as a factual increase regardless of the decline in the purchasing power? If so, did they generate a development in

the volume and the quality of service carried out by endowments? To begin with, the value of *akche* declined a great deal against gold in that period. In particular, between 1489 and 1616, there was a considerable decline: to buy a gold coin weighed 3,559 grams, one paid 40 *akches* in 1452, 47 *akches* in 1480 and 52 *akches* in 1491, but 60 *akches* were required to purchase it in 1574. Therefore, it is likely to assume that one gold coin cost 50 *akches* in 1489 (Barkan, 1965: 254). The same gold coin equaled to 55 *akches* in 1512 and 60 *akches* in 1550. Further, since there were thousands of debased and depreciated *akches* seen in the market, no longer did gold represent the actual market value. Ottoman state increased the value of gold coin from 60 *akches* to 120 *akches* after issuing a new currency by the devaluation in 1589 (Yerasimos, 1980: 155-156).

Now that the Ottoman didn't make any changes in the market value of gold coin until 1616, we could presume that one gold coin cost 120 *akches* in 1616. In other words, there was a 59 % reduction in the value of *akche* in 1616 compared to that in 1484. Therefore, the true value of 2,141,696 *akches*, recorded as the annual income of the endowment in 1616, was in fact 892,370 *akches* ( $2,141,696 * 50 / 120$ ), based on the market value of gold determined by the official exchange rate. 1,566,907 *akches*, the nominal difference between the total annual income in 1489 and 1616, might stem mostly from the inflation. Indeed, the income of the endowment increased merely 55.3 %  $[(892,370 - 574,789) / (574,789 * 100)]$  over 127 years, after such a long time (Barkan, 1965: 255).

Yet, the endowment would have become poorer than it was 127 years ago. The prices of many commodities sharply increased after the Ottoman devaluation of 1584. As a result, imarets were no longer be able to keep either their competency at serving or their former purchasing power because of the value loss of purchasing power of *akche* in their assets (Barkan, 1965: 255).

We could evidently figure out the impact of this fact through analysing the liabilities in balance sheets. It significantly seems that the rise of salaries for officials and staff members could not accord with the increase in prices, which is quite typical at times of inflation (Barkan, 1965: 255).

**Table 4: A comparison between the balance sheet of 1489 and of 1616 of the imaret of Bayazid II in Edirne**

<b>LIABILITIES (<i>Akche</i>)</b>					
	<b>1489</b>		<b>1616</b>		index of 1616 according to 1489
		Rate (%)		Rate (%)	
<b>Salaries of Officials</b>	244,698	37.2	397,020	21.7	162
<b>Purchasing &amp; other expenses</b>	413,273	62.8	1,428,433	78.3	345
<b>Total</b>	<b>657,971</b>	<b>100</b>	<b>1,825,453</b>	<b>100</b>	
<b>Expenses for kitchen</b>	306,606	74.2	1,212,690	85	395
<b>Hospice</b>	72,000	17.4	79,170	5.5	110
<b>Other expenses</b>	9,930	2.4	68,519	4.8	687
<b>Construction, Repair &amp; Maintenance</b>	24,737	6	68,054	4.7	275
<b>Total</b>	<b>413,273</b>	<b>100</b>	<b>1,428,433</b>	<b>100</b>	

(Barkan, 1965: 252)

The below table has been prepared to demonstrate the numbers of officials and staff members available in the imaret (Barkan, 1965: 255).

**Table 5: A comparison between the number of officials & the amount of salaries of 1489 and of 1616 of the imaret of Bayazid II in Edirne (*akche*)**

	<b>1489</b>	<b>1616</b>	<b>Difference</b>	<b>Difference compared to 1489</b>
<b>Numbers of Official and Staff</b>	181	239	58	32.0%
<b>Annual amount of salaries</b>	244,698	366,480	121,782	49.7%
<b>Annual average</b>	1352	1536	184	13.6%

(Barkan, 1965: 255)

According to the Table 5, the amount of annual salaries of the officials and staff increased 49.7 % within 127 years. Since this increase included the salaries of 58 officials recruited over time, the average increase in the annual salary per person was 13.6 %, which was not that much, indeed. If the amount is compared to the value of the gold coin, it can precisely be seen that this 13.6 % of increase is, in fact, misleading. 1536 *akches* cost 12.8 gold coins in 1616 while 1352 *akches* equaled to 27 gold coins in 1489. This is because one gold coin cost 120 *akches* in 1616, but 50 *akches* in 1489. Even though it appears the salaries of officials and staff had a 13.6 % increase over 127 years, the amount of these *akches* were only able to keep 48 % of its value against gold (Barkan, 1965: 256).

In order to gain much more insight into the officials and staff members' financial situation, we should determine the purchasing power of their salaries. We could observe the substantial decline in the average annual salary when we compare the income statements of two separate imarets in terms of food prices (Barkan, 1965: 256).

**Table 6: Food prices in Edirne according to the financial statements of two separate imarets in different years (*akche*)**

		Imaret of Bayazid II			Imaret of Murat II	
		1489	1616	index of 1616 according to 1489	1489	1632
<b>Rice</b>	<i>Kile</i>	10.55	53.46	506	13.3	75
<b>Wheat</b>	<i>Kile</i>	11,14	55	493	13.9	40
<b>Flour</b>	<i>Kile</i>	13	53.84	415	13.6	42
<b>Barley</b>	<i>Kile</i>	3	20	666	4.2	19.5
<b>Butter</b>	<i>Okka</i>	5.9	20.1	340	6	20
<b>Honey</b>	<i>Okka</i>	3.9	12.5	320	4	17.6
<b>Olive Oil</b>	<i>Okka</i>	4.7	17.2	365	-	19.7
<b>Meat</b>	<i>Okka</i>	1.25	7.7	616	1.7	9
<b>Salt</b>	<i>Kile</i>	5.5	33.3	590	-	32.2
<b>Saffron</b>	<i>Okka</i>	400	1,400	350	288	1,200
<b>Black pepper</b>	<i>Okka</i>	25.5	200	800	29.5	-
<b>Wooden</b>	Tipcart	22	51	236	21.6	-
<b>Gold</b>	One gold	50	120	240	-	-

(Barkan, 1965: 257)

It can be observed in Table 6 that regarding the official exchange rate of gold between the years of 1489 and 1616 the index increased from 100 to 240, whereas food prices like wheat, flour, rice, meat, butter and salt increased, in turn, to 493, 415, 506, 616, 340, 590. In order to have one index rate for assessing the increases in food prices we can make the following calculations (Barkan, 1965: 258).

According to the balance sheet of the imaret of Bayazid II, the consumption of food in a year was recorded as follows: 7,225 *kiles* of flour, 841 *kiles* of wheat, 3.161 *kiles* of rice, 35,950 *okkas* of meat, 4,809 *okkas* of butter, 3,433 *okkas* of honey and 551 *kiles* of salt. If we add up the prices of all these food, then add 9.5 *okkas* of black pepper, 1 *okka* and 70 *dirhems* of saffron, 1,236 tipcart of wooden up to the total sum, we can find out 1,105,552 *akches*, which was the total amount of the annual consumption of food for making soup, meat dish, rice and bread in the imaret (Barkan, 1965: 258).

If it is assumed the same types and quantity of dishes made in 1489, the total amount will be 254,492 *akches*. As a result, the general index of food prices will be 434.4 over 127 years. While one sort of food cost 1 *akche* in 1489, it was 4,344 *akches* in 1616. In other words, in order to purchase the same amount of food cost 1,352 *akches*, which was the average annual salary of the officials and staff in 1489, the average annual salary of the staff in 1616 would have been  $1,352 \times 4,343 = 5,873$  *akches*. However, the average annual salary per person in 1616 was 1,536 *akches*. Indeed, the purchasing power of this amount equaled to 27 % of the former (Barkan, 1965: 258).

The only reason why staff continued to work with low wages and the number of job applications were even more than it had been, is the high unemployment rates in that period, besides the fact despite the four to fivefold rise in food prices, a large part of staff kept on receiving food at no charge in imarets (Singer, 2005).

What is quite noteworthy is even though the purchasing power of their wages declined, there was an increase in the numbers of officials and staff (see Table 5), i.e. 58 people were employed over 127 years for the same service carried out by the imaret. This may, indeed be a result of a policy on the part of the Ottoman administrators who yielded to the pressure of increasing unemployment and decided to create additional job opportunities within the imaret system. The high unemployment rates also had a negative effect on personal and professional qualifications of officials and soldiers, which led to a corruption in the administration of imarets (Barkan, 1965: 260, Ozmucur and Pamuk, 2002).

Despite the rise in the number of staff, the number of services provided did not increase, instead, had a decline. There are certain indicators displaying the decrease in the quality of services. For example, the imaret lost its former wealth over time, the food quality was not as well as it had been and above all, there was a dramatic loss of the quality of services provided by the hospital (*Darüşşifa*). If we compare the food consumption stated in both balance sheets we can reach the following conclusions: Although 5 *kiles* of rice used for the daily soup were allocated to the imaret before, it decreased to 4 *kiles* later. Likewise, the quantity of allocated wheat decreased from 4 *kiles* to 3 *kiles*. According to the balance sheet of 1489 55,370 *okkas* of meat were consumed in a year - 2,270 *okkas* used for the guests. In the balance sheet of 1616, this quantity decreased to 37,299, this time 1,444 *okkas* used for the guests. Moreover, while annual butter consumption was recorded as 5,098 *okkas* in the balance sheet of 1489, this quantity decreased to 4,422 *okkas* in 1616. As to the annual consumption of honey, the allocated amount, 3,680 *okkas*, remained the

same in both balance sheets. Similarly, daily allocated amount of 20 *kiles* for baking bread in 1489 remained the same in 1616 (Barkan, 1965: 261).

Furthermore, it seems that the prices generally increased 434.4 % over time, yet the allocated amount to the hospital did not change. This reveals the fact that the hospital (*Darüştifa*) was indeed neglected for many years.

## 6. CONCLUSION

As a conclusion, imarets failed in carrying out some of their duties over time depending on the substantial decreases in their revenues. This fact seems to stem from certain economic and social changes such as decreases in purchasing power, fluctuations in prices, ageing buildings and freezing the rents despite the price movements during that period. Imarets were essentially established to hand out food at no charge to the indigents. However, it is not certain the indigents were able to be fed, because people ate in shifts in imarets and the poor had to enter in shifts followed by the employees of the imaret, students, visiting dignitaries and the caravansary residents. In other words, after all these people finished eating, what was leftover was distributed to the indigents. The revenues of *awqaf* had a nominal increase within 127 years. Yet, akche was devalued in 1589 and purchasing power gradually decreased. Therefore, it can be observed that the nominal increase was not that much, indeed. Moreover, the number of officials and staff increased over time, but purchasing power of their annual income steadily decreased. This fact also gave a way to a quality loss for the further recruited staff. For all these reasons, it appears that the quality of services provided by imarets had a considerable decline over time.



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