

ESTATE ACCOUNTING AS A PUBLIC POLICY TOOL AND ITS APPLICATION IN THE OTTOMAN EMPIRE IN THE 17TH CENTURY

Cengiz Toraman

Sinan Yilmaz

Fatih Bayramoglu

RESUMEN

En el Imperio Otomano, bajo ciertas circunstancias, la herencia y adjudicación de los patrimonios eran objeto de atención legal. Tal hecho se producía siempre que se daba una de las siguientes circunstancias:

- El difunto debía dinero al estado.
- El difunto no tenía herederos.
- Existían discrepancias entre los herederos.
- Había menores que debían ser protegidos legalmente.

Este estudio pretende informar sobre la contabilidad sucesoria en el Imperio Otomano, presentando una muestra originaria del siglo XVII. En el Imperio Otomano, la contabilidad sucesoria y la liquidación de herencias servía para mantener el orden social, asegurando la pervivencia de las deudas cuando una de las partes fallecía, así como el debido pago a terceros con derecho a bienes pertenecientes al patrimonio objeto de la herencia.

ABSTRACT

In the Ottoman Empire under specific conditions estate settlements and distribution entered the domain of the legal system. These conditions can be summarized as any of the below:

- The deceased owes money to the state,
- The deceased has no inheritors,
- There is a dispute between the inheritors,
- When there are children who must be legally protected.

The objective of this study is to give information about estate accounting in the Ottoman Empire and present a sample from the 17th century. In the Ottoman Empire estate accounting and settlement served to maintain social order by ensuring the continuation of debt-credit relationship even when one of the parties died and also by ensuring the rightful discharge of estates between those with rights to the estate.

PALABRAS CLAVE:

Imperio Otomano, historia de la contabilidad, siglo XVII, contabilidad sucesoria

KEY WORDS:

Ottoman Empire, accounting history, 17th century, estate accounting

1. General Information

In the Ottoman Empire which in its peak ruled in Anatolia, Middle East, Northern Africa, the Balkans and much of Eastern Europe from 1299-1922, and controlled a vast empire of 19 million square kms by the end of the 16th century a single government accounting system was employed for over 500 years.

This accounting system was acquired from the Ilhans which was a Mongol state in what is now Iran in while paying them tribute for the first 60 years of the 14th century. This accounting system is known as the “merdiban”¹ system. The Ottomans adopted, developed and used this system until the end of the 19th century but did not use the name merdiban or for that matter name it as something else either. They usually referred to it as “muhasebe usulu” (system of accounting).

There were five major reforms during 1470-71, 1566-67, 1670-71, 1787-90 and 1839-40 concerning the structure of the accountancy bureaucracy and the records they kept but the essence of the system was kept intact. The reforms of 1470-71 during the reign of Fatih (Conqueror) were important reforms where the foundations of the system were strengthened.

The system in question is an accrual based system. In this system for any given district a record is made in the ledger of the revenue to be accrued at the beginning of the year and the revenues collected are recorded quarterly until the end of the year and this way the revenues are monitored. As the years end approaches the actual collection for the nine months are recorded, and by adding the expected collection for the last three months the annual collection estimate is derived. From this expected revenue figure the revenue to be accrued the following year is calculated and this figure is sent to the district where the revenue is to generate from. In this fashion the districts knew before hand the amount they were to pay each quarter and collected the revenue in a timely fashion. The estimated annual revenue and expenditures for the whole country would be discussed in the “Divan” (a council of cabinet members)². This budgeting method which was perfected by the beginning of the 16th century was known in the Ottoman Empire as “estimate accounting”. Vehicles used for transporting documents and records were horse back mail, carts pulled by horses, mules, and oxen, and sailboats. Although accounts of Northern Africa, Arabian Peninsula, and Northeastern Europe were held independently of the central system, the rest of the Empires accounts for the first 9 months of the year reached Istanbul in mid November so the estimates for the following year could be derived. The proof that this information and records are correct is that controls showed that they were at par with the estimates at a 95% level. Undoubtedly this success owes as much to the accountancy bodies organization as it does to the system of record keeping.

A short review of the accountancy structure and the record keeping system will be useful addition to this general review.

¹ Merdiban: In the Persian language means stair or ladder.

² Also in the first month of the year the revenue derived from a district in the past year is compared to the estimates and the deviations are determined. Research show that these estimates were realized at 95% level.

2. Background on Ottoman Accounting System

Accounting practices until the 19th century follow traditional Ottoman Accounting system. This was a unique system developed indigenously by the Ottomans that is very un-similar to the west's simple entry bookkeeping. Ottoman's initial experience with double entry bookkeeping dates to the second half of the 19th century. Therefore it can be said that the Ottoman Empire adopted double entry bookkeeping without ever experiencing the western simple entry accounting (Guvemli, 2000, 321).

Many of the institutions and organizations developed during the Ottoman Empire were advanced compared to its contemporaries and in light of the conditions and resources of the time. The Ottoman revenue office had an important place in this system and successfully performed all the fiscal affairs of a geographically vast empire. The accounting system developed during the Ottoman era was successful in establishing and preserving very detailed records of expenses and revenues over centuries of a vast empire which in its peak had spread through to Hungary and Algeria in the west, Crimea in the north, Middle East in the east and almost to the Sahara in the south.

Western scientists, statesmen and other observers investigating the fiscal system of the Ottoman Empire have written various records detailing the perfection of the system. The Italian scientist Luigi-Fernando Compte de Marsigli who presented the Ottoman military structure to the west, states in his work titled "L'Etat militaire de l'Empire Ottoman, ses progress et sa decadence":

"In Turkey the system used for administration of fiscal affairs, be it record or transaction wise, is so fine and ordered that any Christian state can realize regulations that will alleviate many misappropriations that have a very small chance of being recognized in their current state by investigating this system" (Belen, 1931, 48).

Garzoni who was the Venetian representative in Istanbul during 1572 also states that during this era the revenue office kept systematical records and at the end of the fiscal year, prepared annual balance sheets showing revenues and expenses. Other observer, named Vigenere, who was a contemporary of Garzoni, confirms these observations (Belen, 1931, 50).

The Ottoman accounting system mentioned here was adopted from previous Turkish and Islamic states and developed upon. It is a known fact that Ottoman rulers were rather flexible in their adaptation of experiences of previous Turkish-Islamic states. Accountancy profession with its roots in the Emawiad, Abbasid, Ilhan and Seljuk states was perfected under Ottoman rule.

It is widely accepted that the Ottoman Empire was influenced by the Ilhans who in many areas and especially in fiscal matters were highly developed at their time. Although they adapted principles of their fiscal policies and rules from their predecessor states Ilhans had a better organized fiscal structure and a more advanced fiscal system than their contemporaries (Barthold, 1931, 143). Sahib-i Azam (grand vizier) Semsuddin Mehmed Cüveyni who for the first time established an office for the recording of revenue and

expenses, upon finding that revenues were not enough to cover expenses (a deficit) gave the task of administrating fiscal affairs to Hoca Cemaluddin Munki who was known for his talent in keeping records of the divan (court) in siyakat (a special script) and his knowledge of mathematics. After this all records of revenue and expenses were recorded using this special script (Uzuncarsili, 1984, 215).

In the pre-Ottoman era the term “siyakat” was also used to refer to accountancy profession. Also because this script was used for accounting records over many years by many other Turkish states that preceded the Ottoman Empire it was thought of as a science and the science of accounting was eventually called “ilm-i siyakat” (literally the science of accounting). In many books on accounting this word was also used to mean accounting. Also the accounting of the revenue office was referred to as state (government) accounting.

The profession of accounting also known as “sanat-i siyakat” (the art of accounting) and “fenn-i siyakat” saw some development during the Seljuk and Ilhan states and many books were written during the Ilhan era for teaching of accounting.

These titles show that a great deal of importance was placed on performing of fiscal duties and that accounting was a branch of science with an especially important emphasis in the Near and Middle East. The first accounting book to survive to present is a title named “Sa’adetname” which was written by Felek-alay-i Tebrizi in the year 1307, 187 year previous to Pacioli, who in the west is accepted as the founder of accounting.

It is uncountable that an accounting culture existed in the west before Pacioli’s work. It is very likely that this culture was influenced by the accounting culture of Near and Middle East. It can also be stated that it is very likely that this culture flowed from the East to the West as a result of the trade between these regions. When the fact that revenue-expense records were first kept in France and England in the 14th century, where the provincial budgets were combined into the general budget in France in the first half of the 16th century and in Prussia a general state budget was first prepared in the 17th century.

Halil Inalcik states that the fiscal practices used by the Ottomans after Yildirim Beyazid were adapted from practices of Abbasids-and later Ilhans (Inalcik, 1955, 128). In his argument he presents the books authored by Ilhan writers for the purpose of teaching accounting during the establishment of Ilhan state in Anatolia. The influence of the Ilhans was not limited to the books authored for the purpose of teaching accounting or to books written during the rise of the Ottoman Empire but also impacted practice. It is possible to see traces of this influence in the practice and techniques of records kept by Ottoman revenue workers. In books authored by Ottoman revenue workers for the purpose of teaching accountancy a method of recording called the “merdiban method” (ladder method) was used and the Ottoman recordkeeping system was shaped in accordance to this method (Guvemli, 1995, 221).

During the second half of the 19th century double entry method eventually replaced siyakat. Double entry method was translated and adopted from books authored in the West, especially France. Double entry method which came to the Ottoman Empire with these translated works was used in every day Turkish with no relation to siyakat and with time the siyakat script was abandoned.

3. Organization of State Accountancy

Central State Accountancy is connected to the “Hazine-i Amire” which is the equivalent of a ministry of finance and treasury. In this organization accountants are trained in a “usta-sakird” (master-apprentice) relationship. Each master has 3-4 apprentices. After 5-6 years of apprentice the accountant candidate starts to rise in the accountancy organization. In 30 years one can become a “Defterdar”³ and in 35-40 years around the age of 50 can become the “Basdefterdar”⁴.

At the beginning of the 18th century the foremost part of the organization was “basmuhasebe” or “Muhasebe-i Evvel”⁵ which was led by the Basdefterdar. In this part daily ledgers of “irad” (revenues) and expenses were maintained. The other part of the organization was made up of twenty different departments and was generally referred to as the Anotolian Accountancy. This part was led by the Anotolia Defterdar (Sikk-i Sani Defterdar⁶) and the Third Defterdar (Sikk-i Salis Defterdar⁷). These other departments were tasked mostly with the maintenance of main ledgers. One of these departments is the “Mevkufat”⁸ department which was responsible for keeping accounts of military purchases and their transport. The account records used in this study belong to this department. It is thought that at the beginning of the 17th century this central accountancy body employed about 500 people.

4. Recordkeeping System of State Accountancy

In the recording system siyakat letters and numbers are used. This writing style employs non-punctuated Arabic letters and is in effect the steno of the Ottoman language. Not easily legible, it requires certain knowledge and skill. In the Ottoman Empire this style is used in accountancy and foreign policy correspondences to its embassies. There are two main reasons why this style was used in accountancy. The first reason is because it is non-punctuated it allows for a greater volume of information to be recorded in a given space. The second reason is the desire for secrecy concerning the states revenues and expenses

Daily ledger records are made by writing individual items one below the other (appendices 1). Main ledger records are in a ladder fashion in keeping with the name “Merdiban” style. (Figure 1).

For 15^C 1115 .

Paid from treasury for military expedition 6.848.609 Akca

³ The rank just below the Bas Defterdar, literally means the maintainer of the records.

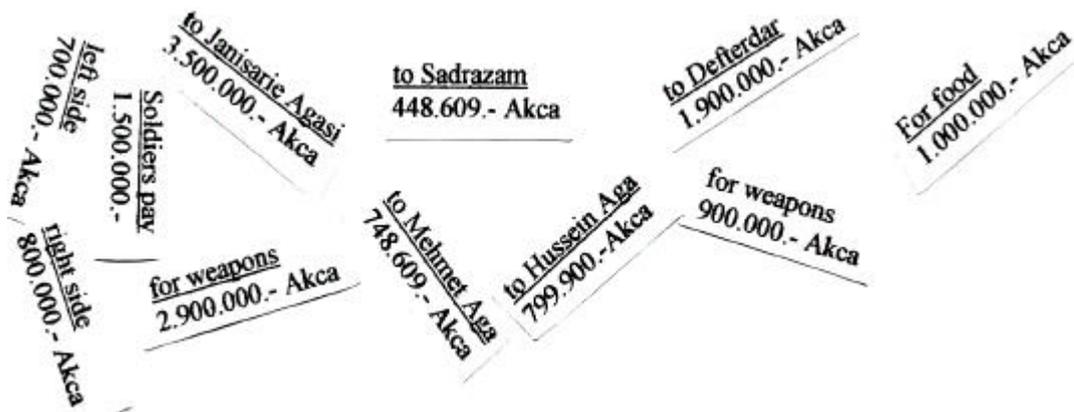
⁴ Head of the accountancy organization, in today’s terms a ministerial position.

⁵ Basmuhasebe: means primary accounting, synonymous with Muhasebe-i Evvel: means priority accounting.

⁶ Sikk-i Sani Defterdar: Means the defterdar of second rank.

⁷ Sikk-i Salis Defterdar: Means the defterdar of third rank. Together with the 2nd rank Defterdar he managed all of the departments of the accountancy other than basmuhasebe.

⁸ Mevkufat: Means property that is endowed.



In this sample record we see that 6.848.609 akçes are released from the treasury for a military expedition, the record also shows the distribution of the money.

5. Estate Accounting

Ottoman fiscal administration managed to keep all fiscal transactions under record to the largest extent possible. From annual general budgets to the smallest purchases, from full details of the smallest repairs to even the daily and monthly account of the amount of soap used by the emperor, even the detailed account records of an evening meal menu were not overlooked. Officials of the Turkish fiscal administration, in a vast area, from Baghdad to Budapest, recorded each kurus (penny) of states wealth, all sources of revenue down to the garlic tax of villagers and also all expenses of the state.

In line with this policy of keeping a record of all fiscal affairs the estates of deceased people were also recorded in full detail. During the Ottoman Empire, Estate Ledgers (Tereke Defteri) where all details of a deceased person's assets are recorded in accordance to Ottoman accounting practices. Estate (tereke) refers to assets with monetary worth left behind by the deceased.

Recording of deceased persons assets was done by officials tasked by the magistrate. The transferring of estate distribution to the court would come about either when one of the inheritors requested courts mediation or when the courts right of intervention took place. Courts right of intervention included estates where there were no inheritors, in estates where rights of young children had to be protected and in estates where these was Miriye debt.

Estate ledgers and records are found in the Ottoman Archives in Istanbul and in various regional Seriyeye records (Seriye Sicili). The seriyeye records for Istanbul (public records dating from the Ottoman era) are maintained by the office of Mufti in Istanbul (an official government post attached to the Office of Religious Affairs); the records for other provinces are preserved by the National Library in Ankara. During the Ottoman era special courts whose jurisdiction was dividing of estates among inheritors were set up in Istanbul. Records kept by these courts are focused solely on dividing of estates and problems related to estates. Estate records for other provinces are found scattered among collections of Seriyeye records.

6. Importance of Estate Records

These records, which are alternately called Kassam, Tereke or Muhellefat ledgers are as useful in providing information about the social structure of the day as they are in informing us about material welfare of individuals. They are a very important source of information about individual wealth, distribution of wealth among society and also level of social welfare which is directly related to the other areas.

In this respect one of the most important aspects of these ledgers is that they make it possible to analyze personal wealth. All real estate and securitized assets of the deceased person were recorded in these ledgers. For estates that were to be transferred to the state treasury and in estates where there was a dispute between the inheritors, officials tasked by Ottoman courts would make an accurate record of all assets owned by the deceased along with their estimated values. The task of the courts in these kinds of situations was to make peace between the parties and ensure that all rightful inheritors would get a fair share of the estate. After all the assets were determined, accounted for and recorded any money owed by the deceased to third parties, money necessary to realize a will if there was one, any mehir owed to spouse, burial costs, costs of services rendered by the court and other deductions were subtracted from the total wealth and the remainder distributed among inheritors (Ozdemir, 1987, 130).

Not having large gaps between individual wealth levels in a society is the way forward to social welfare state. In the economic, social and legal environment of the Ottoman Empire over accumulation of wealth in the long run was not possible. Occasional instances of musadere participation in financing of wars, establishing foundations and similar expenses were aimed at preventing wealth from being concentrated in a small circle and resulting in great differences in individual's standard of living in the society. Also distribution of estates according to estate law ensured that wealth distributed from an estate to inheritors was divided up into smaller pieces and had more of a re-distributing rather than a concentrating effect on wealth. This is clearly evident in the levels of personal wealth as indicated in estate records of deceased individuals.

One of the most important and accurate source of information for determining the social structure of the Ottoman Empire are the ledgers mentioned here. Estate ledgers provide information on the marital status of the deceased, presence of inheritors, if present who they are, where they are from, and also information about profession, duty and titles that indicates the person statute and role in the society.

Also some aspects of Ottoman era can be explained by this data that provides quantitative and qualitative information about the demographic structure. In these records that, due to legal requirements, represent accurate information about the household, before listing the inventory of the estate left behind by the deceased the official responsible for writing the records had to indicate the name, profession and the title of the deceased, along with the names, professions and the titles of those with a write to the estate. Any estate record gives especially reliable information about spouses, offspring and parents. Because distribution of the estate had to be performed according to inheritance laws, in cases where there were no surviving immediate family other relatives are listed in the record. Therefore in

some instances it is possible to obtain information about inheritors other than spouse, offspring and parents.

The wealth of information about belongings listed in estate ledgers also allow us to obtain important insight about different aspects of everyday life of the era. Especially information on the amount and features of clothing and other household items listed in the estates gives us an insight about the social, economical and cultural features of the family or the individual, lets us get a glimpse of the worldview and the lifestyle prevailing at the time and, starting from the 18th century, gives us a pretty accurate picture of the influence of western values had on social life and how these influences reflected on the lives of average Ottoman Turks. Therefore these estate ledgers are also among the most reliable of historic sources for researching social and cultural change in the Ottoman Empire⁹. Estate ledgers provide a rich source of historic data and information that can be used in many areas of research concerning the Ottoman society.

7. Functioning of the Institute of Kassam

Estate accounting in the Ottoman Empire was performed by clerks under the supervision of officials named kassam. The term kassam refers to the official who personally goes to the place of the estate, performs necessary investigations, decides the dispute and also decrees the distribution of real-estate assets among inheritors in cases of estate disputes. This official distributes the estate of the deceased persons (Akgunduz, 1994, 232).

The institute of kassam has its roots in pre-Ottoman Turkish states. It was had not only continued into the Ottoman legal structure but also developed upon and more independent of other legal areas. In the Ottoman legal structure the institute of kassam had two dimensions. One of these was military kassams (kassam-i askeri) who under the authority acted as a representative of kadiasker (also called kazasker, the supreme military magistrate) in distributing estates of military class members among inheritors. The other was the municipal/provincial kassams who under the authority of the provincial magistrates were tasked with distributing estates of general public (reaya, citizenry) among inheritors.

The estate of deceased military class members were distributed among inheritors by kassam-i askeri who were present in most provinces and were attached to the kazasker (Barkan, 1968, 5). Administratively those in Asia were connected to the Anatolian kazasker and those in Europe were connected to the European kazasker. These military kassams were obligated to place all moneys collected as cost of services rendered and taxes in the safe at the local magistrate for safe keeping. When an inspector military kassam or a cavalry kassam came to collect these funds they would be bearing an official sealed document from the kazasker and would take receipt of these funds from the magistrates or vice magistrates.

When kassams went to a locale to distribute an estate they would have with them a clerk on duty. These clerks would be selected for duty in court and their selection process was

⁹ For more information about how the effects of Westernization of Ottoman social life reflected on clothing, household utensils and other tools see Fatma Muge Gocek, *Toward A Theory of Westernization and Social Change: Eighteenth and Nineteenth century Ottoman Society*, Unpublished Doctorate Dissertation, Princeton University 1988, pp. 193-226.

a diligent one where the selection criteria was that they would have to be kind and obey orders along with merit and professional competence¹⁰.

Kassam's duty started as soon as the dispute between the inheritors was brought to court. They were forbidden from interfering in estate distribution unless requested by the inheritors. Recording and distribution of estates by court was possible only if requested, and this was a general principle¹¹. It was therefore stated that kassam's who would distribute estates without being requested to do so by the inheritors would be dismissed¹².

Kassam and other officials (clerk, expert witness for valuation of assets) would perform their duties at the locale where the estate was¹³. Assets that made up the estate would be inventoried by type in the Kassams presence. For each asset the value estimated by an expert broker would be recorded in the presence of an expert witness for valuation and the inheritors. By making sure that the estate was valued and inventoried in the presence of all interested parties ensured that no part of the estate were hidden from some of the inheritors and also prevented the likelihood of the estate from being overvalued to increase the amount of taxes due (Ozdeger, 1988, 12). After the estate for distribution among inheritors was recorded by the kassam a copy of the ledger would be left to the inheritors¹⁴.

Any estates or part of estates that needed to be sold off (converted to cash due to difficulty in transportation or indivisibility) would be brought to the local market (bezazistan/bedesten-covered bazaar) under the kassams supervision and would be auctioned off at estimated value. Estates or parts of estates could not be sold off at posts¹⁵.

It was not always possible to sell estates immediately in an auction. Especially real-estate sales took some while¹⁶. Goods that were sold through auction were sold through criers in the local markets and they were paid a commission for their service¹⁷. If the deceased does not have any known inheritors the sale of the estate would be appointed to a bailiff¹⁸. In cases where the inheritors of the deceased resided in a different town the estate would be sealed by the kassam of the locale where the deceased lived and sent to the place where the inheritors lived¹⁹.

¹⁰ There are many records related to the posting of clerks. Generally these records take place in the entries of kassam ledgers. See for examples: Ser'iyе Sicil at Istanbul, Kismet-i Askeriye Mahkemesi (KAM), nr, 66, p. 1; KAM, nr, 51, p. 1. For examples of other postings see KAM, nr, 47, 68, 77, 78, 90, 97.

¹¹ This matter was mentioned in various laws, decrees and similar sourced and was done to prevent the magistrates and kassams from being able to misuse their positions.

¹² *Kanunname*; I. Ü. TY, nr.1807, vrk.70b.

¹³ For examples see KAM, nr, 2, 77a, 4, 60a, 5, 127a, 5, 149a. In KAM, nr, 4,99b we see that a lot is measured by an architect and also valued.

¹⁴ KAM, nr, 3, vrk. 72b.

¹⁵ See KAM, nr, 45, vrk1/a. For sales made by kassams see; KAM, nr, 1, vrk. 75b, nr, 2, vrk. 4b, nr, 5, vrk. 74b, 135b.

¹⁶ For example a house remained on auction for 15 days, see, KAM, nr, 5, vrk. 28a. Another house remained on sale for ten days. See, KAM, nr, 5, vrk. 104b.

¹⁷ KAM, nr, 5, vrk. 98b.

¹⁸ KAM, nr, 5, vrk.120b.

¹⁹ KAM, nr, 5, vrk. 135b.

When a kassam was appointed he would start a new ledger to record the estates and estate cases he would preside and would keep all records in this ledger. Because of this in most ledgers it also states which kassam it belongs to²⁰.

8. The Case in Janissary Estates

Different procedure existed for distribution of estates belonging to janissaries with military service obligations. There were two types of estate ledgers where the estate of a deceased janissary was recorded:

- 1) One of these is the mufassal (detailed) ledger which contained detailed information about the estate owner and the estate; where the name of the deceased janissary, his division, battalion, date of death, where his estate was sold, descriptions of items sold and how much they was sold for, by whom they were sold, expenses incurred, and the net remainder of the estate would be recorded.
- 2) The second type of ledger belongs to estates under the janissary chief's supervision. A copy of this ledger would be kept by the janissary clerk and the other would be safeguarded by the chief's clerk. These ledgers were in ways summaries of estates that were transferred to the treasury. These ledgers also indicated which janissary chief's time it belonged to. Records would be entered daily and dated. Following this the name of the estate owner, his city of residence, division and battalion, the place and date of death, the worth of the estate, expenses, net remainder and the name of the official who deposited this remainder in to the treasury closing the account entry in the ledger.

Janissary chief, along with divisional and battalion commanders are inheritors of janissary troops and officers. The estate would be taken under custody by a treasurer²¹, a clerk, an inspector and a military kassam Later these assets would be sold off and the proceeds would be recorded into the ledger. If the deceased janissary or officer had inheritors 10% of the estate would be shared between the Janissary chief, treasurer and the divisional or battalion commander and the remainder would be given to inheritors. In cases where the inheritor was a minor the proceeds would be kept in the janissary treasury. If the deceased had no inheritors and the estate was valued below 10.000 qurush²²- piaster (at the end of 18th century) the whole estate would be left to the janissary chief and 10% of this would be given to the treasurer and divisional commander. If the estate was larger than this the whole estate would be transferred to state treasury. The janissary chiefs could, by giving 10.000 kuruş to the revenue agency annually, appropriate the estates of all janissaries who died without heir to the janissary treasury.

If the deceased janissary left behind an inheritor under the legal age the estate would be recorded and sold by the janissaries and the ledger would be placed in the box at the

²⁰ For example see KAM , nr, 28, p1.

²¹ Beyt-ul malci, a person who interest in estate inheritance left behind by a deceased janissaries

²² The Ottomans curenry and their relationships are 1 Lira = 100 Qurush, 1 Qurush = 40 para, 1 Qurush = 120 akca, 1 para = 3 akca

janissary clerks office, the money obtained from the sale of the estate would be used by the squadron which the deceased served in and kept under the supervision of all the squadron members. The return obtained from this money would be used for the upkeep of the minor inheritor. When the inheritor grew up this money and its earnings would be calculated by the squadron and turned over to the inheritor. In case where the inheritor did not need this support their inheritance would be placed for safekeeping the janissary treasury and when they reached legal age the money would be given to the inheritors and deducted from the treasury records.

When a janissary posted outside Istanbul, in a rural area, died without an heir a janissary with a letter from the janissary chief would be sent. The estate of the deceased janissary would be appropriated by the local magistrates and recorded into a ledger. Afterwards the estate would be sold off, items that couldn't be sold and the proceeds of the sales would be recorded into a ledger and signed by a magistrate. Afterwards a copy of this record and the proceeds from the sale would be turned over to the janissary bearing the letter from the janissary chief²³, and be sent to Istanbul. Upon returning to Istanbul the official would prepare a ledger for the estate with the assistant treasury accountant, also the money from the sale of the estate would be given to the Janissary chief during the divan day in the presence of sekbanbasi and the janissary clerk. After the janissary and the chief clerk made records in the ledger this ledger would be put into a safe for keeping.

Once every three months or one year the money collected in the treasury would be presented to the state treasury in a red and a yellow purse while indicating during which janissary aga and treasurers time these monies were transferred²⁴.

The assets at the treasury in Galata and Uskura, Istanbul, would be sold and recorded by the treasurer and the treasury clerk. The treasurer and the clerk would receive a 2.5% fee for this service and the rest of the money would be turned over to the office of the janissary chief and the ledgers would be sent to the janissary archives.

Even when a deceased janissary had heirs the magistrates would preside over the selling of the estate sending the proceeds to the janissary headquarters where the estate would be distributed among the inheritors under the supervision of the janissary chief and the treasurer (Uzuncarsili, 1988, 314).

When the estates of janissaries who died in the rural areas without any heirs was not enough to cover the costs of burial and other necessary services, these would be settled from the treasury with the permission of the magistrate.

In cases where the deceased had debts and other obligations and the creditors came forth to collect, the janissary treasurer, military kassam or the treasury trustee would listen to the cases and the debts would be settled in the presence of the janissary chief²⁵.

9. The Method For Preparing the Kassam (Estate) Ledger

The general layout of the ledgers prepared by kassams was as below:

²³ Kayseri Seriyeye sicili , nr.88, p.110.

²⁴ *Mebde-i Kanun* , vrk. 95a , B. O. A, Hatt-i Humayun ,nr, 14109-A.

²⁵ KAM, nr, 90, vrk. 1a; B. O. A, Hatt-i Humayun , No 14109-A.

a) Identity of the deceased

In the first part of the estate ledger the identity of the estate owner was given. First of all the name and also the title and post of the deceased would be written along with his fathers name. For slaves the fathers name would be recorded as “Abdullah”. The place of death (neighborhood, city) would be indicated. If the circumstances of the death was something other than normal, such as; killed in war, drowned in sea, died in hospital, murdered etc, the circumstances of death were also written. From here the record would move on to inheritors. If there were no heirs the record would indicate that the deceased died “without heirs” and that the estate was taken under custody by the treasurer trustee. Lastly the date when the estate was inventoried, valued and recorded was written.

b) Listing of items in estates

In this part items that make up the estate are itemized. The values of the items as estimated by the expert witness are written below the list of these items. Although there isn't a general way to itemize the assets in the estate books, if present in the estate, are listed first. After this valuables are written. After all the items in the estate are written a line is drawn and then the total value shown.

Assets in the estate can also be classified as real-estate and other assets. Real-estate covers all land, building and similar assets. In estate ledgers we find that non real-estate assets or other assets are listed in detail. Cash, credit, livestock and stable animals are listed in this category.

Real-estate types identified from 17th century estate records are these; House, room/cell, store, bakery, bathhouse, cellar, coffee shop, lot, garden, vineyard, farm, mill, cottage, inn, stable, field.

Other assets listed in estates are; cash, credit, household items, clothing, commercial goods, kitchen utensils, jewelry and luxury items, fabric, weapons and accessories, riding gear, livestock, pack animals, tools, other goods, writing utensils, books and food.

One of the interesting items in estate records are books. Books are found listed in many estate ledgers. Especially in the estate records originating in Istanbul books are very common. This is seen as the indication Istanbul which was the capital of the Ottoman Empire was as important a cultural center as it was a political and economic center. With many scientific and cultural center it allowed an intellectual environment to thrive.

c) Listing debt, costs incurred and other expenses

In this section the debts of the deceased, if there are any, itemized, and along with the amount, who the creditor is recorded. The expenses and taxes incurred in distributing the estate are also recorded in this section. If the estate had to be transported from another place the transportation costs are also recorded. In this section the mehir (amount of money owed by the husband to wife as specified in their marriage agreement) owed by a man to his wife, wills up to 1/3 of the estate and burial costs were also listed in this section.

If the deceased owed any money to any endowments or in any way any endowment had any rights on the deceased these had priority in settlement. Therefore they were settled

first.²⁶ some expenses had to be incurred from the estate. First of these were the burial costs, which were paid from the estate. If the deceased died with debt, the amount owed would be paid out of the estate before it was to be distributed to the inheritors. If a man owed mehir to his wife this would also be paid out of the estate. If the deceased is a woman mehir would be recorded as a credit (i.e. the husband would have to pay it into the estate). If the debts are larger than the estate itself the whole estate would be left to the creditors. Any wills made by the estate owner while alive can be realized as long as the wills stated doesn't exceed 1/3 of the total estate.

Official with specific tasks in determining and recording an estate are paid fees from the estate. Also the taxes levied by the state for estate distribution are also calculated on the total value of the estate. If the estate is to be sold off and the proceeds distributed to inheritors the wages and fees of those involved in the process, such as criers, brokers, valuers, transporters, the rent fee for the place where the estate is sold and similar costs are also paid from the estate itself.

Some of the costs incurred for the distribution of an estate are as follows:

This part which makes up the expenses are calculated and subtracted from the estate total. This gives the amount to be distributed to the inheritors or transferred to the treasury. Sometimes expenses can exceed the estate total. In cases where the deceased had more debts than assets, whatever estate there was would be distributed to the creditors.

d) Determining the amount left for inheritors or the treasury

In the last section whatever was left from the expenses would be recorded as net balance. This balance is what the inheritors would share or would be transferred to the state treasury.

²⁶ KAM , nr, 19, vrk.1a.

APPENDIX

Sample Estate²⁷

The estate records showing the estate of Yusuf Pahsa who son of Osman from Hoca Hayreddin neighborhood of Istanbul as left behind to his wife Nesli Hatun who daughter Mehmed, sons Mustafa and Osman and daughter Ayse, according to records of 1037 Hegira²⁸(1687 in Gregorian Calendar).

Name of the Estate	Unit	Price (Qurush)
Estimate value of the house		60000
Estimate value of the Yanboli felt (commercial goods and capital)		25400
Female Slave called Bahr		7500
Silver sword		1760
Rifle	1	1150
Yan felt	2	600
Silver sword	1	550
Sword	1	121
Silver horse set	1	1550
Kedeliç	2	150
Dish	10	790
Acem felt	1	575
Old purple shalwar	1	130
Red cloth waistcoat	1	180
Purple coat with squirrel fur		2400

²⁷ KAM, 2/111-a

²⁸ Being an Islamic society the Ottomans Employed the calendar based on Hegirah (the emigration of Prophet Mohammed from Mecca to Median in the year 622 AD). Thus there is a 622 year difference in the dates to begin with. Since this calendar is based on a 12 month year of 355 days every 37 years another year is added to the difference. The twelve moths of the Ottoman calendar are as fallows:

The Months Name		Abbreviation	The Months Name		Abbreviation
1.	Muharrem	M	7.	Receb	B
	Safer	S	8.	Saban	S
	Rebiulevvel	Ra	9.	Ramazan	N
	Rebiulahir	R	10.	Sevval	L
	Cemaziyelevvel	Ca	11.	Zilkade	Za
	Cemaziyelahir	C	12.	Zilhicce	Z

Black coat with fur		1440
Turban		1635
The Velvet Pillow	1	231
The Velvet Pillow	4	1490
The Washbowl and long spouted pitcher		150
Old Towel		20
Old Red Blanket		121
Old Edirne Felt		300
Red Shalwar	1	380
Belt with Embroidered		260
The Rust Colored Silk Caftan	1	790
The Quilt		1505
Cushion Cover		80
The Velvet Pillow	2	730
Old Rug	1	80
Cushion Cover	1	70
Pillow Cover	2	80
Silver Knife	1	200
Coffee Cup set		60
Rug	1	120
Pillow Cover	4	200
Cushion Cover	3	300
Old Upholstery		180
Old Cookstove Curtain		80
Saucepan	2	220
Baklava Tray	1	100
Yemeni Curtain		400
Mattress	2	200
Old Quilt		80
Velvet Pillow	1	200
The Fine Muslin	1	100
Sheet	3	240
Old Small Carpet	1	80
The Quilt	1	100
Old Velvet Pillow		2000
Old Fine Muslin		30
Small Silver work		190

Silver Furnishings		700
The Saddle Set		453
Embroidered Pillow	2	60
The Chest		60
Red Broadcloth Curtain		380
The Angora Felt	1	500
Horse	1	500
Old Coral Rosary		300
Milk-can	1	200
Ahmed Pasha's answerable for		780
TOTAL		119631

Remove from upper total

Buried Procedure		5000
The part of the wife's dower paid to her by her husband on consummation of the marriage		2000
Debt to Alime Hatun		3000
Debt to Mehmet Pahsa		2300
Debt to Odabashi (chief janisary)		5600
Debt to Sinan Pasha		1000
Various Debts		580
Paid amounts for treats, rents and customs of the felt which upper writings		8699
Paid amounts for small debtors		1000
Porterage		35
Keepings the boks		92
Division of Dead Soldiers inheritance among his heirs toll		1700
Bookkeeping and fees		300
Fee paid to town-crier		610
TOTAL		31716
REMAINDER		87915

Share of widow
10989

Share of son
30770

Share of son
30770

Share of daughter
15485

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Dr. Cengiz Toraman es Profesor Asociado en la Karaelmas University, Zonguldak-Turkey

e-mail: cengiztoraman@hotmail.com

Sinan Yilmaz es Ayudante de Investigación en la Anadolu University, Eskisehir-Turkey

Fatih Bayramoglu es Ayudante de Investigación en la Karaelmas University, Zonguldak-Turkey

Dr. Cengiz Toraman is Associate Professor at the Karaelmas University, Zonguldak-Turkey

e-mail: cengiztoraman@hotmail.com

Sinan Yilmaz is Research Assistant at the Anadolu University, Eskisehir-Turkey

Fatih Bayramoglu is Research Assistant at the Karaelmas University, Zonguldak-Turkey