

THE MAGNIFICENT SÜLEYMÂNİYE OWED A DEBT TO THE BUTCHER AND THE GROCER

KAYHAN ORBAY*

The imperial waqfs called “evkâf-ı selâtin”, which were established by the ruler and his family, were the largest economic institutions holding vast agricultural lands and diverse revenue-yielding real estates.¹ They performed various charitable services and functioned as an instrument of poor-relief in the society.² The imperial waqfs distributed food to poor and needy through public kitchens (‘imâret), provided free cure for the sick in their hospitals (dârü’ş-şifâ, bîmârhâne), paid stipend to retired persons.³ They provided educational, religious and cultural services by constructing schools (mekteb), high-education centers (medrese), great mosques and libraries. In addition, they built houses, rooms and shops to lease them out

* Assistant Professor, Middle East Technical University, Department of History.

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¹ For the importance of the imperial waqfs in the Ottoman economy, see Ömer Lütü Barkan, “Edirne ve Civarındaki Bazı İmaret Tesislerinin Yıllık Muhasebe Bilançoları”, *Türk Tarih Belgeleri Dergisi*, 1/2, 1964, pp. 236-237; Halil İnalcık, “Capital Formation in the Ottoman Empire”, *Journal of Economic History*, XXIX-1, 1969, pp. 132-135; Bahaeddin Yediyıldız, “XVIII. Asır Türk Vakıflarının İktisadi Boyutu”, *Vakıflar Dergisi*, 18, 1984, 5-41; Abraham Marcus, *The Middle East in the Eve of Modernity, Aleppo in the Eighteenth Century*, New York, Columbia University Press, 1989; Haim Gerber, “The Waqf Institution in Early Ottoman Edirne”, *Asian and African Studies*, 17, 1983, 29-45; idem, *Economy and Society in an Ottoman City: Bursa, 1600-1700*, Jerusalem, The Hebrew University, 1988; Miriam Hoexter, “Adaptation to Changing Circumstances: Perpetual Leases and Exchange Transactions in Waqf Properties in Ottoman Algiers”, *Islamic Law and Society*, 4, 1997, 319-333.

² For the charitable aspect of the waqfs and the waqfs as poor-relief institutions see Oded Peri, “Waqf and Ottoman Welfare Policy”, *Journal of Economic and Social History of the Orient*, XXXV, 1992, 167-186; Amy Singer, *Constructing Ottoman Beneficence, An Imperial Soup Kitchen in Jerusalem*, State University of New York Press, 2002; Miriam Hoexter, “Charity, the Poor, and Distribution of Alms in Ottoman Algiers”, in *Poverty and Charity in Middle Eastern Contexts*, ed. M. Bonner, M. Ener, A. Singer, State University of New York Press, 2003; Kayhan Orbay, “Distributing Food, Bread and Cash: *Vakıf Taamhoran* and *Fodulahoran* Registers as Archival Sources for *Imarets*”, in *Feeding People, Feeding Power; Imarets in the Ottoman Empire*, ed. Nina Ergin et al., Istanbul, Eren Yayıncılık, 2007, 171-196.

³ Miri Shefer, “Charity and Hospitality”, in *Poverty and Charity in Middle Eastern Contexts*, ed. M. Bonner, M. Ener, A. Singer, State University of New York Press, 2003, pp. 121-143.

to the tenants engaging in commerce or in manufacture. The waqfs also benefited from the rents of baths, watermills, dye houses, slaughterhouses, bakeries and other workshops in their possession.

The waqfs met some basic needs of the urban infrastructure and of civil life through the construction of public kitchens, mosques, schools and public fountains. Thus they provided places around which new urban centers of commercial, social and cultural life to develop. In this way the waqfs allowed the emergence of new districts and urban centers with houses, public service buildings, mosques, educational buildings and market places.⁴

The imperial waqfs employed a large number of persons in various offices. The salary payments were one of the largest expense items in their budgets. Through the food and material purchases for the fulfillment of services and for the upkeep of waqf buildings, as well as through the salary payments to their employees and the allocation of food and stipend to the beneficiaries, the imperial waqfs undertook a re-distributive function in the economy and society.⁵

⁴ For the role of the waqfs in urbanization and in colonization see Ömer Lütfi Barkan, "Osmanlı İmparatorluğunda Bir İskan ve Kolonizasyon Metodu Olarak Vakıflar ve Temlikler I, İstila Devirlerinin Kolonizatör Türk Dervişleri ve Zaviyeler", *Vakıflar Dergisi*, 2, 1942, 279-304; idem, "Vakıfların Bir İskan ve Kolonizasyon Metodu Olarak Kullanılmasında Diğer Şekiller", *Vakıflar Dergisi*, 2, 1942, 354-365; Hilmi Ziya Ülken, "Vakıf Sistemi ve Türk Şehirciliği", supplement to *Vakıflar Dergisi*, IX, 1971, 13-37; Leonor Fernandes, "Three Sufi Foundations in a 15th Century Waqfiyye", *Annales Islamologiques*, 17, 1981, 141-156; Bahaeddin Yediyıldız, "waqf" in *İslam Ansiklopedisi*, vol. 13, İstanbul, Milli Eğitim Basımevi, 1986, 153-172; Alexander Lopasic, "Islamization of the Balkans with Special Reference to Bosnia", *Journal of Islamic Studies*, 5, 1994, 163-186; Richard Van Leeuwen, *Waqfs and Urban Structures: The Case of Ottoman Damascus*, Leiden, Brill, 1999; André Raymond, "The Ottoman Conquest and the Development of the Great Arab Towns", in *Arab Cities in the Ottoman Period, Cairo, Syria and the Maghreb*, Variorum, 2002; see in the same volume, idem, "Architecture and Urban Development: Cairo During the Ottoman Period, 1517-1798".

⁵ For the re-distributive function of the waqfs see Barkan, "Edirne ve Civarındaki Bazı İmaret Tesislerinin", pp. 235f, Halil İnalcık, "The Ottoman State: Economy and Society, 1300-1600", in *An Economic and Social History of the Ottoman Empire, 1300-1914*, eds. İnalcık H., Quataert D., New York: Cambridge University Press, 1994, p. 47. Also see Gerber, "The Waqf Institution in Early Ottoman Edirne", pp. 44f; Marcus, *The Middle East in the Eve of Modernity*, p. 312; Murat Çizakça, "Cash Waqfs of Bursa, 1555-1823", *Journal of the Economic and Social History of the Orient*, 38,3, 1995, p. 351. The imperial waqfs and the large waqfs of the high-ranking officials were constructed though the initial allotment of state lands and revenues. Through the construction and maintenance of the establishments and the employment of a large number of people in their operation, the waqfs transferred the wealth of *vâkıfs* (founders) and later on the revenue of the waqfs to their employees, to poor and to the others who benefited from the waqf services.

One of these imperial waqfs, a splendid one performing many charitable services and fulfilling social functions was the Süleymânîye waqf, as a set of institutions founded by Süleymân the Magnificent. Its establishment was even a gigantic construction project.⁶ It was designed as a big waqf complex composed of an elementary school, five theological schools of high-education and one medical school, a great mosque, a large public kitchen, a hospital, two mausoleums and a bake-house, bathhouse, storehouse, depots and rooms as integrated parts of the main waqf buildings.⁷ Its endowment deed (waqfiyye) stipulated an employment capacity of more than seven hundred workers in various offices.⁸ Feeding of the waqf employees and of the students attending to high schools, as well as serving out meals to the poor and to the guests was projected in its endowment deed. Many articles of elaborated regulations, subtle descriptions and careful instructions on various aspects of its actual operation were specified in its voluminous endowment deed. To complete the pre-requisite conditions for its perpetual existence and to guarantee its well functioning, the waqf was endowed extensive, safe and regular income-producing properties.⁹

It was endowed well, holding large revenue resources, financially strong enough to maintain all the services and execute undertakings in conformity with the stipulations contained in its endowment deed. Eventually the whole mechanism was put fully in motion in 966/1559.¹⁰ What went wrong there and when it first occurred,¹¹ whether due to the effects of adverse external developments or the impairment in its inner structure or what else reason was active, needs to be further studied in a

⁶ Ömer Lütü Barkan, *Süleymaniye Cami ve İmareti İnşaatı (1550-1557)*, Ankara, Türk Tarih Kurumu, 1972. The construction has begun in 957/1550 or maybe even earlier in 951/1544 and the opening ceremony was in 964/1557. A total of 53.782.980 *akça* was expended for the construction. Barkan, *Süleymaniye Cami ve İmareti İnşaatı*, pp. 40 note 12, 47-49, 54.

⁷ Kemal Edip Kürkçüoğlu, *Süleymaniye Vakfiyesi*, Ankara, Vakıflar Umum Müdürlüğü, 1962; Barkan, *Süleymaniye Cami ve İmareti İnşaatı*.

⁸ Kürkçüoğlu, *Süleymaniye Vakfiyesi*.

⁹ About 217 villages and 30 large farms (mezra') have been donated to the waqf in addition to real estates.

¹⁰ After the first months of this year, the registers of construction were closed, see Barkan, *Süleymaniye Cami ve İmareti İnşaatı*.

¹¹ Although the conditions and instructions were defined well and the revenue sources allotted to the waqf of Muhammad Bey, it fell into decay immediately after it started to function, see Daniel Crecelius, "The Waqf of Muhammad Bey Abu Al-Dhahab in Historical Perspective", *International Journal of Middle East Studies*, 23, 1991, pp. 71-78.

separate work, however, the waqf was mentioned as having owed a debt to butcher and grocer in a long text which was probably written in the year 994/1586, about thirty years after its inauguration.¹²

Barkan has examined and published the account book of the Süleymâniye waqf for the years 993-94/1585-86.¹³ His work, which provides the full transliteration of a sample account book and gives detailed explanations on its content, was a pioneering one in the field of waqf studies. Since its publication, his article has been resorted by many researches in drawing conclusions on the imperial waqfs.¹⁴ However, a single account book would

¹² MM 1148. I have mentioned before the financial distress of the Süleymâniye waqf in a conference paper, Kayhan Orbay, "Müfredât Registers of *Defter-i Mukâta'ât* and *Defter-i Bakâyâ-i Mukâta'ât* as Sources of the Waqfs' Financial Analysis", paper presented at the XVI. CIEPO, held in Warsaw, 13-19 June 2004. Also see "Detailed Tax Farm Registers and Arrears Registers as Sources of the Waqfs' Financial Analyses", *Acta Orientalia: Academiae Scientiarum Hungaricae*, vol. 58, no. 4, 2005, 331-347.

¹³ Ömer Lütfi Barkan, "Süleymaniye Cami ve İmaret Tesislerine Ait Yıllık Bir Muhasebe Bilançosu 993/994 (1585/1586)", *Vakıflar Dergisi*, 9, 1971, 109-161. For the published account books together with full transliteration and explanations on their content and structure see Ömer Lütfi Barkan, "Fatih Cami ve İmaret Tesislerinin 1489-1490 Yıllarına ait Muhasebe Bilançoları", *İktisat Fakültesi Mecmuası*, 23/1-2, 1962-63, 297-341; idem, "Ayasofya Cami'i ve Eyüb Türbesinin 1489-1491 yıllarına ait Muhasebe Bilançoları", *İktisat Fakültesi Mecmuası*, 23/1-2, 1962-63, 342-379; idem, "Edirne ve Civarındaki Bazı İmaret Tesislerinin". For the studies based on the account books containing explanations on their content and structure see Suraiya Faroqhi, "Vakıf Administration in Sixteenth Century Konya, The Zaviye of Sadreddin-i Konevi", *Journal of the Economic and Social History of the Orient*, XVII/2, 1974, 145-172; idem, "Seyyid Gazi Revisited: The Foundation as Seen Through Sixteenth and Seventeenth-Century Documents", *Turcica*, 1981, 90-121; idem, "A Great Foundation in Difficulties: or some evidence on economic contraction in the Ottoman Empire of the mid-seventeenth century", *Revue D'Histoire Magrebine*, 47-48, 1987, 109-121; idem, "Agricultural Crisis and the Art of Flute-Playing: The Wordly Affairs of the Mevlevi Dervishes (1595-1652)", *Turcica*, XX, 1988, 43-69; Stéphane Yerasimos, "Le Waqf du *Defterdar Ebu'l Fazl Efendi et ses Bénéficiaires*", *Turcica*, tome 33, (2001), 7-33; Kayhan Orbay, *The Financial Administration of an Imperial Waqf in an Age of Crisis: A Case Study of Bâyezîd II's Waqf in Amasya (1594-1657)*, Unpublished M.A. Thesis, The Department of History, Bilkent University, Ankara, June 2001.

¹⁴ One of the primary archival sources of the waqfs is the endowment deed or waqfiyye. On the importance of "waqf documents" as historical sources see Rondi Deguilhem, "Waqf Documents: a multipurpose historical source – the case of 19th century Damascus", in "Les Villes Dans L'Empire Ottoman: Activités et Sociétés", ed. Daniel Panzac, Paris, Editions du Centre National de la Recherche Scientifique, 1991, pp. 67-95; Behija Zlatar, "The Importance of *Vakf* Registers in *Defters* as Historical Sources", in *Ottoman Bosnia, A History in Peril*, Madison, The University of Wisconsin Press, 2004. The waqfiyyes list all the revenue sources that were initially endowed to the waqf institutions. However, the waqfiyyes cannot give an answer to the question of how much revenue were these sources yielding. Moreover, they do not allow us to see the actual amount of income collection and the change in income composition in time. They contained the list of all the offices of employments in the waqfs and determined the salary of each employee. Many expense items including kitchen and repair expenditures were minutely defined and specified in the waqfiyyes. On the other hand, the increases in the number of employees or in their salaries as well as the payments for beneficiaries

bring out a drawback and bear the risk of being misleading as a source for the financial and economic aspect of this imperial waqf, for its employment capacity and its beneficiaries or for its kitchen consumption *etc.* Therefore, Barkan always emphasized in his publications further studies on a series of account books.¹⁵ Unfortunately, his pioneering works did not receive much interest by the historians but in spite of this, they also inspired a few scholarly and fruitful studies on some waqfs.¹⁶ Yet, neither the account books nor the other detailed account registers (*defter-i müfredât*) of the waqfs received enough scholarly attention they certainly deserve. The fact that the account books of the Süleymâniye remained thus far intact and still not

cannot be seen in these documents. The amount of kitchen expenditures were stipulated in quantities, for that reason one cannot calculate the actual cash equivalent of kitchen expenditures. The waqfiyyes say nothing about the amount of repair costs, which would even drive a waqf into serious financial difficulty. Furthermore, the waqfiyyes did not mention all the expense items. In short, although the waqfiyyes are valuable sources for many aspect of the waqfs they were not so for the financial analysis of the waqfs. This was noticed before by Barkan and Roded, Barkan, "İmaret Sitalerinin"; Ruth Roded, "Quantitative Analysis of Waqf Endowment Deeds: A Pilot Project", *Osmanlı Araştırmaları*, 9, 1989. The survey (*tahrîr*) registers either *mufassal* or *evkâf* also contribute very limitedly to the economic and financial analyses of the waqfs. They do not yield data at sufficient frequency for a reliable financial analysis, and not all the revenue items of the waqfs were included in these registers. For a sample study see D. S. Powers, "Revenues of Public Waqfs in Sixteenth-Century Jerusalem", *Archivium Ottomanicum*, IX, 1984, 163-202. Although some waqf registers and also some *sicil* registers contain the account books of the waqfs, these do not take place regularly. Actually the information found in these registers was copied into these registers from the waqf account books. For such waqf registers and the account books in the court registers see Ömer Lütfi Barkan and Ekrem Hakkı Ayverdi, *İstanbul Vakıfları Tahrir Defteri, 953 (1546) Tarihli*, İstanbul, 1970; Marcus, *The Middle East in the Eve of Modernity*. These survey and *sicil* registers, on the other hand, together with the *mühimme* and *ahkâm* registers constitute the most valuable complementary and supplementary archival sources for the economic and financial analysis of the waqfs. See Ronald C. Jennings, "Pious Foundations in the Society and Economy of Ottoman Trabzon, 1565-1640", *Journal of Economic and Social History of the Orient*, XXXIII, 1990, 271-336; idem, "The Pious Foundation of İmaret-i Hatuniyye in Trabzon; 1565-1640", in *X. Türk Tarih Kongresi*, 22-26 Eylül 1986, vol. IV, Ankara, Türk Tarih Kurumu, 1993, 1569-1579.

¹⁵ Barkan, "Edirne ve Civarındaki".

¹⁶ For Barkan's other studies on the waqf account books see footnote 13 in this study, also see Ömer Lütfi Barkan, "İmaret Sitalerinin Kuruluş ve İşleyiş Tazına Ait Araştırmalar", *İktisat Fakültesi Mecmuası*, 23/1-2, 1962-63, 239-296. For the studies on the waqfs using mainly the waqf account books see Faroqhi, "Vakıf Administration"; idem, "Seyyid Gazi Revisited"; idem, "A Great Foundation in Difficulties"; idem, "Agricultural Crisis"; Yerasimos, "Le Waqf du Defterdar Ebu'l Fazl Efendi"; Orbay, *The Financial Administration of an Imperial Waqf*; idem, "Structure and Content of the Waqf Account Books as sources of Ottoman Economic and Institutional History", *Turcica, Revue D'Etudes Turques*, vol. 39, 2007, 3-48. Also see Marcus, *The Middle East on the Eve of Modernity*; Gerber, *Economy and Society in an Ottoman City*.

much is known about the actual functioning of the Süleymâniye waqf.¹⁷ The present study is an attempt to extend Barkan's work. It follows the financial situation of the Süleymâniye waqf between the years 993-1000/1585-1592 by making use of its account books and detailed registers. This study does not employ widely the other archival sources nor it is exhaustive in terms of the detailed waqf registers in order to treat various aspects of the waqf's actual functioning. However, the account books and the detailed registers used together in this study enable to reveal the financial situation of the waqf for the period under consideration. The first results obtained in this study, which refer to financial instability and distress, can be deepened in future with further investigation in order to detail the reasons of the waqf's financial fluctuations and to correlate the waqf's financial situation with the current economic and social conditions.

The Waqf's Finance as an Economic Indicator and Archival Sources for Financial Analysis

The waqf account books listed all the revenue sources of the waqfs sorted under their relevant headings. The account books enable us to see both the method by which these properties were operated and the actual amount to which they were rented or farmed out. The amount of actual revenue collection was also given in the account books. The books registered the miscellaneous revenues such as the revenue obtained through the sale of food and material from the storehouse, donations, borrowings or the income left to waqf from the estates of deceased persons in the waqf hospital.

The expenditures sides of the account books contained the records of all the expenses. In addition to the kitchen outlays and salary payments, the accounts recorded the repair expenses, payments for the beneficiaries and debt repayments. Although the salaries remained unchanged for long periods, there have been made some adjustments in salary levels and some new offices of employments were created in the waqfs or more beneficiaries were entitled to receive stipend. All such arrangements in various waqf offices and in salaries can be seen in the account books. The amount of repair expenses, the payments to the beneficiaries and the debt repayments, as well as the actual amount of kitchen consumption can be seen

¹⁷ Recently, Güran examined the Süleymâniye waqf, Tevfik Güran, *Ekonomik ve Mali Yönleriyle Vakıflar*, İstanbul, Kitabevi, 2006.

only through the account books. A series of account books, even though with some interruptions, allow us to track financial and economic situation of the waqfs in detail and on very reliable terms.

The waqf detailed registers (*müfredât defterleri*) constitute another important set of archival material for the waqfs' financial analyses. Several types of detailed registers were kept in waqfs. The tax-farm and the arrears registers, of which records were closely related to the records in the account books, are particularly important sources. They contain detailed records some with additional explanatory notes and provide rich financial data.¹⁸ In many cases, these registers supply us with further details on the actual revenue collection and on the later collections of the unpaid revenues, which were mentioned only through short entries and in aggregate figures in the account books.¹⁹

The imperial waqfs were endowed large revenue sources and emerged as leading economic institutions in the local economy. Their extensive budgets, agricultural and commercial holdings, their purchasing power as well as their investments into the infrastructure of the Ottoman Empire make them a fundamental subject of research in the Ottoman economic history. The economic and commercial activities of the imperial waqfs constituted an important part of the economic and commercial life in their regions. As being active economic and commercial institutions, they both influenced and reflected the local economic conditions. Therefore, the financial situation of a certain waqf can be taken as an indicator of the economic conditions. The financial difficulties of a waqf may refer to a worsening local economic situation and *vice versa*. Taking this correlation between local conditions and the waqfs' financial situation into consideration, scholars attempted to examine the financial situation of the waqfs. The expounding and insightful economic and financial analyses of the waqfs in these studies were based mainly on the detailed information extracted from the waqf account books.²⁰

¹⁸ Kayhan Orbay, "On the *Mukâta'a* Revenues and the Revenue Collection" of Bâyezid II's waqf in Amasya", *Wiener Zeitschrift für die Kunde des Morgenlandes (WZKM)*, vol. 95, 2005, 139-162.

¹⁹ Orbay, "Detailed Tax Farm Registers and Arrears Registers".

²⁰ For studies on the local economic developments and the financial situation of the waqfs based on the examination of their account books see Faroqhi, "Vakıf Administration"; idem, "Seyyid Gazi Revisited"; idem, "A Great Foundation in Difficulties"; idem, "Agricultural Crisis"; Yerasimos, "Le Waqf du *Defterdar Ebu'l Fazl Efendi*"; Orbay, *The Financial Administration of an Imperial Waqf*.

Süleymâniye in the Last Decades of the Sixteenth Century

The short period covered in this study falls into a particular period in the Ottoman history, which is recently called "the transformation period", and in which the Empire was undergoing through changes and transformations in some of its fundamental structures.²¹ A severe economic crisis both in rural and town economies, great commercial losses due to change in international trade routes and monetary instability along with steady price rise, as well as long and costly wars were argued in the scholarship for the "transformation period".²² At the same time, social disturbances, rebellions, and large-scale peasant migrations accompanied by a population growth have been discussed for the same period.

The empire went through some changes in its military organization in this period which can be seen connected with the contemporary military developments in the West. Some historians argued a "Military Revolution" in Europe in the 16th and 17th centuries. According to widely held interpretation of "Military Revolution", a series of revolutionary changes and innovations took place in military technology, tactics and administration, which provided in turn military superiority to the Europeans against non-Europeans. It is claimed that the Ottoman Empire failed to adapt itself to these military developments as a result of which its territorial expansion in Europe came to a standstill as well as it lost the naval supremacy in Mediterranean.²³ Albeit the "Military Revolution" thesis were widely criticized

²¹ For the comprehension of this period as a decline by the contemporaries see Halil İnalcık, "The Heyday and Decline of the Ottoman Empire", in *The Cambridge History of Islam*, vol. 1, The Central Islamic Lands, eds. P. M. Holt *et al.*, London, Cambridge University Press, 1970, pp. 342-343; idem, "Periods in Ottoman History", in *Essays in Ottoman History*, Istanbul, Eren Yayıncılık, 1998, 15-28; Mehmet Öz, *Osmanlı'da Çözülme ve Gelenekçi Yorumcuları*, İstanbul, Dergah Yayınları, 1997; Bernard Lewis, "Ottoman Observers of Ottoman Decline", *Islamic Studies*, I, 1962, 71-87; Rifa'at 'Ali Abou-El-Haj, *Formation of the Modern State; The Ottoman Empire Sixteenth to Eighteenth Centuries*, Albany, State University of New York Press, 1991.

²² For the development of the "Transformation" conception in the Ottoman historiography see Halil İnalcık, "Military and Fiscal Transformation in the Ottoman Empire, 1600-1700", in *Studies in Ottoman Social and Economic History*, London, Variorum Reprints, 1985, V, pp. 284-286; Öz, *Osmanlı'da Çözülme*; Linda Darling, "Ottoman Fiscal Administration: Decline or Adaptation?", *The Journal of European Economic History*, 26/1, 1997, pp. 157-158; and she reviewed comprehensively the literature on decline, see idem, *Revenue-Raising and Legitimacy: Tax Collection and Finance Administration in the Ottoman Empire 1560-1660*, Leiden, E.J. Brill, 1996, pp. 1-21.

²³ For the "Military Revolution" discussion see Michael Roberts, "The Military Revolution, 1560-1660", in *The Military Revolution Debate*, ed. Clifford J. Rogers, Westview Press, 1995, 13-35; and see the following two works in the same collection, Geoffrey Parker, "The 'Military Revolution, 1560-1660' - A Myth?", 37-54; Clifford J. Rogers, "The Military Revolution in History and Historiogra-

and revised for instance with respect to its periodization, the revolutionary nature of the changes, and with respect to its results as well, the two developments that inspired the conception of "Military Revolution" appeared in the Ottoman army.²⁴ One of them is the increasing importance of the handguns and the other is the recruitment of larger infantry forces equipped with firearms.

The *timar* system and the timariot army lost gradually its former importance and even though the replacement of the timariot cavalry forces and of standing cavalry army with infantry troops lagged into a century later, an ever-growing infantry army marked a clear change in military organization. In addition, irregular troops equipped with firearms were recruited in this period. Keeping a larger standing army brought about additional pressure on budget. The central budget had to meet the increased salary payments and other costs related to this change such as supplying greater amounts of weaponry and ammunition.²⁵ While provisioning and equipping the army during the long campaigns were already costly enough on their own, newly conquered regions brought about additional costs of stationing troops in fortresses.²⁶

During the years examined here, the Ottoman Empire waged a long war against Persia. The period of this study corresponds also to the first years of the protracted war against Habsburgs. It was much stressed the negative effects of the warfare in this period on the central budget and

phy", 1-10. Cf. Rhoads Murphy, *Ottoman Warfare, 1500-1700*, London, UCL Press, 1999, and Jonathan Grant, "Rethinking the Ottoman 'Decline': Military Technology Diffusion in the Ottoman Empire, Fifteenth to Eighteenth Centuries", *Journal of World History*, Vol. 10, No. 1, 1999, and for a recent and important contribution see Gabor Agoston, *Guns for the Sultan; Military Power and the Weapons Industry in the Ottoman Empire*, Cambridge University Press, 2005.

²⁴ Jeremy Black, *A Military Revolution? Military Change and European Society 1550-1800*, MacMillan, 1991; John F. Guilmartin, "The Military Revolution: Origins and First Tests Abroad, in *The Military Revolution Debate*, ed. Clifford J. Rogers, Westview Press, 1995, 299-333; idem, *Gunpowder and Galleys, Changing Technology and Mediterranean Warfare at Sea in the Sixteenth Century*, Cambridge University Press, 1980.

²⁵ Halil İnalçık, "Military and Fiscal Transformation"; Murphy, *Ottoman Warfare*. Also see V. J. Parry, "Materials of War in the Ottoman Empire", in *Studies in the Economic History of the Middle East*, ed. M. A. Cook, London, Oxford University Press, 1970, 219-229; I. A. A. Thompson, " 'Money, Money, and Yet More Money', Finance, the Fiscal-State, and the Military Revolution: Spain 1500-1650", in *The Military Revolution Debate*, ed. Clifford J. Rogers, Westview Press, 1995, 273-298.

²⁶ Murphy, *Ottoman Warfare, 1500-1700*.

state's finance, and on Ottoman economy and society in general.²⁷ The waqf of Süleymâniye with its extensive rural and urban properties was an indispensable part of the economic and commercial life, and thus it would be affected by the military campaigns and economic deterioration.²⁸ Alike many other imperial waqfs, the Süleymâniye was bound to forward large sums from its income surplus to the central treasury. It is likely that during these war years, the central treasury would demand the delivery of larger sums by the waqfs, which would leave less cash sums at the disposal of the waqfs.²⁹

Towards the end of the 16th century, the *Celâli* rebels were roaming through the Anatolian countryside.³⁰ They harmed the rural structure by destroying the villages and towns and by plundering the peasants' harvest. Together with the devastation caused by the rebel movements, the oppression of the local governors to extort additional income from the peasantry is seen as a major reason for the uproot of the peasants and for the large scale peasant migrations as well as for the ensuing drop in the agricultural

²⁷ Ömer L. Barkan, "The Price Revolution of the Sixteenth Century: A Turning Point in the Economic History of the Near East", *Internation Journal of Middle East Studies*, 1975, 6, 3-28; İnalçık, "Military and Fiscal Transformation"; idem, "The Socio-Political Effects of the Diffusion of Fire-Arms in the Middle East", in *The Ottoman Empire: Conquest, Organization, and Economy*, London, Variorum Reprints, 1978, XIV, 195-217; William J. Griswold, *The Great Anatolian Rebellion 100-1020 / 1591-1611*, Berlin, Klaus Schwarz, 1983; XIII; Ahmet Tabakoğlu, *Gerileme Dönemine Girerken Osmanlı Maliyesi*, İstanbul, Dergah Yayınları, 1985; Caroline Finkel, *The Administration of Warfare: The Ottoman Military Campaigns in Hungary, 1593-1606*, Wien, VWGÖ, Beihefte zur Wiener Zeitschrift für die Kunde des Morgenlandes, 1988; idem, "The Cost of Ottoman Warfare and Defence", *Byzantinische Forschungen*, XVI, 1991, 91-103; Suraiya Faroqhi, "Labor Recruitment and Control in the Ottoman Empire (Sixteenth and Seventeenth Centuries)", in *Manufacturing in the Ottoman Empire and Turkey, (1500-1950)*, ed. Donald Quataert, SUNY Press, 1994, p. 42; Mustafa Akdağ, *Türkiyenin İktisadi ve İçtimai Tarihi 2 (1453-1559)*, İstanbul, Cem Yayınevi, 1995; Darling, "Ottoman Fiscal Administration"; Murphy, *Ottoman Warfare, 1500-1700*.

²⁸ The waqfs as major agents in the economic activity were interdependent with local rural and urban economy, see Gerber, "The Waqf Institution in Early Ottoman Edirne"; idem, *Economy and Society in an Ottoman City*; Bahaeddin Yediyıldız, "XVIII. Asır Türk Vakıflarının İktisadi Boyutu", *Vakıflar Dergisi*, 18, 1984, 5-41; Marcus, *The Middle East in the Eve of Modernity*; Hoexter, "Adaptation to Changing Circumstances".

²⁹ A good sample for the effect of wars on the waqfs is told in the *mühimme* register MD 48, decree no. 13, 991/1583. The waqf of Hatuniyye in Trabzon was purchasing some foodstuffs from İstanbul, because of the ongoing war since three years, the waqf could not make purchase and got into difficulty to meet its needs.

³⁰ For the general developments of this period İnalçık, "The Heyday and Decline"; idem, "Military and Fiscal Transformation"; Akdağ, *Türkiyenin İktisadi ve İçtimai Tarihi 2 (1453-1559)*.

production.³¹ The waqfs also suffered great losses from the *Celâlî* movements.³² The waqf of Süleymânîye was, however, deriving the larger part of its revenues from the agricultural holdings on the Balkans. Therefore, marked losses in the agricultural revenues would indicate deterioration in the agricultural conditions, or would imply irregularities in revenue collection due to banditry in the Balkanian countryside.³³ The adverse climatic conditions, which could cause a drop in agricultural production and might be reason for the difficulties experienced by the waqf in revenue collection, were also assumed for the years under study.³⁴

That prices showed steady rise throughout the second half of the 16th century in the Ottoman Empire is widely held view in historiography.³⁵ These rises were considered as the reflections of the "Price Revolution" characterized by an inflationary process and monetary instability in the Ottoman history.³⁶ The years between 1585-87 covered by this study show

³¹ For a general description of the Rebel movements in this period see Mustafa Akdağ, "Celali İsyanlarının Başlaması", *Dil ve Tarih-Coğrafya Fakültesi Dergisi*, cilt. 4, sayı 1, 1945, pp. 23-37; idem, *Türk Halkının Dirlik ve Düzenlik Kavgası, Celali İsyanları*, İstanbul, Cem Yayınevi, 1995; Griswold, *The Great Anatolian Rebellion*; Karen Barkey, *Bandits and Bureaucrats*, New York, Cornell University Press, 1994.

³² Faroqhi, "A Great Foundation in Difficulties"; idem, "Agricultural Crisis"; Orbay, *The Financial Administration of an Imperial Waqf*.

³³ On the banditry in the Balkans see Fikret Adanır, "Heiducktum und osmanische Herrschaft", *Südost-Forschungen*, XLI, 1982, pp. 43-116. *Celâlî* rebellions disrupted collection of state revenues in Anatolia, see Linda Darling, *Revenue-Raising and Legitimacy*.

³⁴ William J. Griswold, "Climatic Change: A Possible Factor in the Social Unrest of Seventeenth Century Anatolia", in *Humanist and Scholar, Essays in Honor of Andreas Tietze*, eds. Heath, W., Lowry and Donald, Quataert, İstanbul, The Isis Press and the Institute of Turkish Studies, 1993, 37-57; Christian Pfister and Rudolf Brazdil, "Climatic Variability in Sixteenth Century Europe and its Social Dimension: A Synthesis", in *Climatic Variability in Sixteenth Century Europe and its Social Dimension*, ed. C. Pfister, Dordrecht, Kluwer Academic Publishers, 1999, pp. 5-53. Seasonal fluctuations and short-term adverse weather conditions can also cause to harvest failures, see Lütü Güçer, *XVI-XVII. Asırlarda Osmanlı İmparatorluğunda Hububat Meselesi ve Hububattan Alınan Vergiler*, İstanbul, İstanbul Üniversitesi, No.: 1075, İktisat Fakültesi: No.: 152, 1964.

³⁵ For the most comprehensive price serials established for the prices in the Ottoman Empire see Şevket Pamuk, *İstanbul ve Diğer Kentlerde 500 Yıllık Fiyatlar ve Ücretler, 1469-1998*, Ankara, Devlet İstatistik Enstitüsü, 2000.

³⁶ Barkan, "The Price Revolution of the Sixteenth Century"; Halil Sahillioğlu, "The Role of International Monetary and Metal Movements in Ottoman Monetary History 1300-1750", in *Precious Metals in the Later Medieval and Early Modern Worlds*, ed. J. F. Richards, Durham, Carolina Academic Press, 1983, 269-304; Akdağ, *Türkiyenin İktisadi ve İçtimai Tarihi 2 (1453-1559)*; Halil İnalıcık, "Notes on a Study of the Turkish Economy during the Establishment and Rise of the Ottoman Empire", in *The Middle East and the Balkans under the Ottoman Empire*, Indiana University, vol. 9, Bloomington, 1993, 205-263; Şevket Pamuk, *A Monetary History of the Ottoman Empire*, New York, Cambridge University Press, 2000. For the "Price Revolution" see Earl J. Hamilton, "American Treasure and the

particularly sharp rises in the price index. The increases especially in the foodstuff prices were so high that would affect negatively the budget of the imperial waqfs, which run great public kitchens. Indeed, the effects of the price inflation can also be seen in the kitchen expenditures of the Süleymâniye waqf. The role that was played by the influx of silver, by the population growth or climatic change in price rise is a controversial subject in the economic history in general and in the Ottoman historiography as well.³⁷ A number of research documented marked population growth in many regions of the Ottoman Empire in the course of the sixteenth century.³⁸ And a contrary population movement, a population decline even a

Rise of Capitalism, (1500-1700)", *Economica*, 27, 1929, 338-57; Renate Rieper, "American silver Production and West European Money Supply in the Sixteenth and Seventeenth Century", in *Economic Effects of the European Expansion, 1492-1824*, ed. Jose Casas Pardo, Stuttgart, Steiner, 1992, 77-98; Dennis O. Flynn, "A New Perspective on the Spanish Price Revolution: The Monetary Approach to the Balance of Payments", in *World Silver and Monetary History in the 16th and 17th Centuries*, Variorum, 1996, I, 388-406; idem, "Spanish-American Silver and World Markets in the Sixteenth Century", Variorum, VIII, 46-72; Cf. Carlo M. Cipolla, "The so-called 'Price Revolution': Reflections on 'the Italian Situation'", in *Economy and Society in Early Modern Europe, Essays from Annales*, ed. Peter Burke, London, Routledge & Kegan Paul, 1972, 43-54. Reviews of "Price Revolution" argument in the context of Ottoman monetary developments are found in Holm Sundhaussen, "Die Preisrevolution im Osmanischen Reich während der zweiten Hälfte des 16. Jahrhunderts", *Südost-Forschungen*, 1983, 42, pp. 169-181; Şevket Pamuk, "The Price Revolution in the Ottoman Empire Reconsidered", *International Journal of Middle East Studies*, 33, 2001, pp. 69-89; idem, "Prices in the Ottoman Empire, 1469-1914", *International Journal of Middle East Studies*, 36, 2004, 451-68.

³⁷ For some works emphasizing the effects of population movements in price risings see Y. S. Brenner, "The Inflation of Prices in Early Sixteenth Century England", *The Economic History Review*, vol. XIV, no.2, 1961, 225-239; J. H. Elliott, *Imperial Spain, 1469-1716*, London, Edward Arnold Ltd., 1963, pp. 182-191; M. M. Postan, *Essays on Medieval Agriculture and General Problems of the Medieval Economy*, Cambridge University Press, 1973; Carlo M. Cipolla, *Before the Industrial Revolution: European Society and Economy, 1000-1700*, London, Routledge, 1976; Jack A. Goldstone, "East and West in the Seventeenth Century: Political Crises in Stuart England, Ottoman Turkey, and Ming China", *Comparative Studies in Society and History*, 30/1, 1988, 103-142; idem, *Revolution and Rebellion in the Early Modern World*, Berkeley, University of California Press, 1991. Cf. Dennis Flynn, "The 'Population Thesis' View of Inflation versus Economics and History", in *World Silver and Monetary History in the Sixteenth and Seventeenth Centuries*, ed., Dennis O. Flynn, Aldershot, Variorum, 1996, II, pp. 361-382.

³⁸ For some of the studies yielding a marked population growth in the sixteenth-century Anatolia see Michael A. Cook, *Population Pressure in Rural Anatolia 1450-1600*, London, Oxford University Press, 1972; Ronald J. Jennings, "The Population, Society and Economy of the Region of Erçiyas Dağı in the Sixteenth Century", in *Contributions a l'histoire économique et sociale de l'Empire ottoman*, Leuven, Editions Peeters, 1983, pp. 149-250; idem, "Urban Population in Anatolia in the Sixteenth Century: A Study of Kayseri, Karaman, Amasya, Trabzon, and Erzurum", in *Studies on Ottoman Social History in the Sixteenth and Seventeenth Centuries: Woman, Zimmis and Sharia Courts in Kayseri, Cyprus and Trabzon*, (İstanbul, The Isis Press, 1999, 677-718; Feridun Emecen, *XVI. Asırda Manisa Kazası*, Ankara, Türk Tarih Kurumu, 1989; Mehmet Ali Ünal, *XVI. Yüzyılda Harput Sancağı (1518-1566)*, Ankara,

“demographic catastrophe” has been argued for the seventeenth century.³⁹ Changes in long-term climatic conditions, the “Little Ice Age” was put forward to explain the harvest failures causing rise first in the prices of foodstuffs and then in average prices in Europe during the 16th century.⁴⁰ Such an adverse climatic change was also suggested for the Ottoman lands.⁴¹ On

Türk Tarih Kurumu, 1989. Huri İslamoğlu-İnan, *State and Peasant in the Ottoman Empire, Agrarian Power Relations and Regional Economic Development in Ottoman Anatolia during the Sixteenth Century*, Leiden, E. J. Brill, 1994. Some demographic studies revealed fluctuations in population instead of a steady growth pattern, see Ammon Cohen and Bernard Lewis, *Population and Revenue in the Towns of Palestine in the Sixteenth Century*, Princeton, Princeton University Press, 1978; Leila Erder and Suraiya Faroqhi, “Population Rise and Fall in Anatolia, 1550-1620”, *Middle East Studies*, 15, 1979, 328-345. For the demographic movements in the Balkans see Yusuf Halaçoğlu, “XVI. Yüzyılda Sosyal, Ekonomik ve Demografik Bakımdan Balkanlar’da Bazı Osmanlı Şehirleri,” *Belleten*, LIII, 1989, 637-678. For the population movements in some other regions of the Ottoman empire see Andre Raymond, “The Population of Aleppo in the Sixteenth and Seventeenth Centuries According to Ottoman Census Documents”, *International Journal of Middle East Studies*, 16, 1984, pp. 447-460; Amy Singer, “The Countryside of Ramle in the Sixteenth Century: A Study of Villages with Computer Assistance”, *Journal of Economic and Social History of the Orient*, vol. 33, 1990, 51-79.

³⁹ For a recent contribution examining comprehensively the literature on the demographic history of the Ottoman empire see Oktay Özel, “Population Changes in Ottoman Anatolia During the 16th and 17th Centuries: The “Demographic Crisis” Reconsidered”, *International Journal of Middle East Studies*, 36, 2004, 181-205. For the “demographic catastrophe” see Bruce McGowan, *Economic Life in the Ottoman Empire; Taxation, Trade and the Struggle for Land, 1600-1800*, Cambridge, Cambridge University Press, 1981. Cf. Maria N. Todorova, “Was There a Demographic Crisis in the Ottoman Empire in the Seventeenth Century?”, *Etudes Balkaniques*, 2, 1988, 55-63. On the population decline in the 17th century see Özel, “Population Changes; idem, “State, Banditry and Economy: On the Financial Impact of the Celali Movement in Ottoman Anatolia”, in *The Proceedings of the IXth Congress of Economic and Social History of Turkey, Dubrovnik 20-23 August 2001*, Ankara, Türk Tarih Kurumu, forthcoming. Kiel claims a decline in the 17th century Balkanian population but with local differences in intensity see Machiel Kiel, “Remarks on the Administration of the Poll Tax (Cizye) in the Ottoman Balkans and Value of Poll Tax Registers (Cizye Defterleri) for Demographic Research”, *Etudes Balkaniques*, 4, 1990, 70-104. The population was increasing in the 17th-century Bursa until the end of the century see Gerber, *Economy and Society in an Ottoman City*.

⁴⁰ For the discussion on the economic and social effects of climatic fluctuations see Emmanuel Le Roy Ladurie, “History and Climate”, in *Economy and Society in Early Modern Europe, Essays from Annales*, ed. Peter Burke, London, Routledge & Kegan Paul, 1972, 134-169; Pfister and Brazdil, “Climatic Variability in Sixteenth Century Europe”; H. Flohn, “Short-term Climatic Fluctuations and Their Economic Role”, in *Climate and History, Studies in Past Climates and Their Impact on Man*, ed. T. M. L. Wigley et al., Cambridge University Press, 1981, 310-318; see in the same volume J. L. Anderson, “History and Climate: some economic models”, 337-355. Also see Eric L. Jones, “The Environment and the Economy”, in *The New Cambridge Modern History*, ed. Peter Burke, XIII, chp. II, 1979, 15-42; Reid A. Bryson and Christine Padoch, “On the Climate of History”, in *Climate and History; Studies in Interdisciplinary History*, ed. Robert I. Rotberg and Theodore K. Rabb, Princeton, Princeton University Press, 1981, 3-17.

⁴¹ Griswold mentioned the possible effect of the climatic fluctuations on the agricultural crisis and price movements in the Ottoman empire, Griswold, “Climatic Change”. Also see Güçer, *Osmanlı İmparatorluğunda Hububat Meselesi*; Goldstone, *Revolution and Rebellion*”.

the other hand, in the year 1585 or 1586, the central treasury resorted to the devaluation, which considerably reduced the silver content of the *akça*. Following this coin debasement, the prices increased sharply. Therefore, the effect of coin debasement on the waqf's financial situation shows up more directly whether it is itself eventually due to a price revolution resulting from the silver influx, population growth, budget deficits or from adverse climate.⁴²

Financial Situation in the Accounting Years 993-94/1585-86

The account book of the Süleymâniye, which has been published by Barkan, is housed with the call number MM 1954 in the "Maliyeden Müdevver" (MM) collection of the Prime Ministerial Ottoman Archive (BOA) in Istanbul. Actually, the register MM 1954 contains several account books and some detailed (müfredât) registers of the Süleymâniye waqf. The first account book pertaining to the accounting year 993-94/1585-86 is the earliest dated one in the register. This book, which was published by Barkan and will be examined first, is named as MM 1954/1 (993-94/1585-86) in this study. According to the revenue records in this account book, the Süleymâniye derived the largest part of its income from the agricultural sources, which were operated through the tax-farming (*mukâta'a*) system. In addition, it possessed some revenue-producing real estates and public facilities such as bathhouses, shops and rooms from which rent revenues were obtained. The waqf also received revenue from the vineyards and orchards, and the djizye (poll tax) collection contributed significantly to the waqf's budget.

Table I was prepared to facilitate following the examinations on the accounts of the Süleymâniye. The total expected revenue of the waqf (*asl-ı mâl*) was 9.039.602 *akça* (silver coin) in the accounting period of 993-94/1585-86.⁴³ The term *asl-ı mâl* used for the total income of the current accounting period does not actually refer to the realized revenue collection but to the revenue expected to be collected in the relevant period. After the main account entry of *asl-ı mâl*, the entry of "an bakiyye-i yedek-i muhâsebe-i

⁴² Pamuk argued the more direct effect of the debasements on the prices, see Şevket Pamuk, "Money in the Ottoman Empire, 1326-1914", in *An Economic and Social History of the Ottoman Empire, 1300-1914*, ed. Halil İnalcık with Donald Quataert, New York, Cambridge University Press, 1994, 947-985; idem, "The Price Revolution"; idem, "Prices in the Ottoman Empire".

⁴³ Barkan, "Süleymaniye Camii ve İmâretî", p. 125, also see MM 1954/1.

mâziye" (from the remainder of reserve of prior account) came in the book. A sum of 3.341.733 *akça* recorded under this last entry seems to be the cash-sum, which was transferred from the previous period and kept in the waqf's coffer.⁴⁴ Although it is well known about the accounting principles that the transferred revenue, more correctly, the transferred prior balance would contain the uncollected revenues of the former periods beside the cash, the term "yedek" or reserve leads the reader to consider this sum as composed completely of cash. Barkan has also come to this conclusion on the figure given under the entry in question.⁴⁵ Moreover, the *asl-ı mâl* entry was given in full length of its title as "asl-ı mâl-ı mahsûlât ve yedek ve bakâyâ-i muhâsebe-i mâziye". In other words, it consisted of three items, the "mahsûlât" (revenue collection), the "yedek" (reserve) and the "bakâyâ" (account balance), which were given as 5.277.759 *akça*, 3.341.733 *akça* and 420.110 *akça* respectively in the account book. Since the account balance (bakâyâ) was given separately, the account entry of "yedek" for the reserve strengthens the opinion that the reserve was cash.

The waqf operated most of its revenue sources through tax-farming system. As seen in Table I, the waqf farmed out these sources for 4.286.300 *akça* for the current accounting year. The tax farmed revenues consisted mostly of agricultural holdings. The rent revenues from the bath, shops, rooms, which were recorded under the heading of "monthly", were 126.872 *akça* that is to say, the share of urban revenues in the waqf's budget was minor. The waqf therefore was financially much sensitive to the adverse changes in the agricultural conditions. Miscellaneous revenues coming from the tax-farm of bake-house, gardens and vineyards, and from some rent revenues *etc.* amounted to 145.498 *akça* in the budget. Down payments (icâre-i mu'accele) received through double-renting method (icâreteyn) were 222.408 *akça* and the poll tax collection was 453.194 *akça*. Some provisions sold from the storehouse and depot produced an income of 43.487 *akça* in this year.

The entry of "yedek" was not further detailed on the income side of the book. However, the prior account balance of 420.110 *akça* under the entry of "an bakâyâ-i sâbık" (from the prior balance), which consisted completely of the arrears, was fully documented. This is not a usual practice in

⁴⁴ Barkan, "Süleymaniye Cami ve İmaretî", p. 125, also see MM 1954/1.

⁴⁵ Barkan, "Süleymaniye Cami ve İmaretî", pp. 119f, also see MM 1954/1.

the account books if the amount in question was not actually collected. As a rule, the part of the revenue, which was collected in the current period from the former arrears, is given on the income side under the heading of "minhâ tahsîl şode" (collected therefrom) and the rest, which remained uncollected, is listed at the end of the book.

The whole prior account balance is detailed on the income side of the book which implies that it was completely collected, however, not the term "tahsîl şode" (collected) instead the term "an tahvîl" (from sums owed) was employed in the records, which means that the prior account balance consisted of the sums owed by some debtors to the waqf. Some records of the prior account balance were repeated at the end of the book while some records did not appear again, which is to say that the arrears in the prior account balance were not completely but partly collected. I will return to this matter in the later part of this work, for now I can sum up the following that the total transferred revenue of 3.761.843 *akça* appears in the account book as the sum of transferred cash-reserve of 3.341.733 *akça* plus the transferred arrears of 420.110 *akça* at the beginning of the accounting period. I should however state also that a part of the reserve, about one third of it seems to be consisted of some arrears and undelivered collections instead of the cash.

In the current accounting year, the waqf paid 1.237.546 *akça* for the annual salaries of its employees. A sum of 971.378 *akça* was spent for kitchen consumption. Beneficiaries who were entitled to receive a monthly stipend from the waqf were paid 1.174.986 *akça* in a year. These three expense items constituted the largest regular outlay of the waqf. After the expenses and payments were registered in the account book, their total amount was dropped from the total expected income figure and thus, 5.138.730 *akça* was obtained under the term "nassa'l-bâkî" (definite balance) at the end of the account book.⁴⁶ The uncollected revenues from the current year of 993/1585 and from the previous year constituted 2.059.001 *akça* of this sum. There is no record of uncollected revenues from the earlier periods. Only 331.310 *akça* of the last mentioned figure was from the uncollected revenues of the previous year. This sum was, however, fully documented at the beginning of the book as if it has been already collected – the aforementioned prior account balance of 420.110 *akça* contains this

⁴⁶ Barkan, "Süleymaniye Cami ve İmaretî", p. 152.

sum. It is an interesting point that why were they listed both on the income side as if they were collected and then they were listed again at the end of the book as if they have remained uncollected. I will deal with this point in the following part. After the aforementioned two millions *akça* of uncollected revenues was dropped from the definite balance of five million *akça* (*nassa'l-bâkî*), 3.079.779 *akça* remained which was recorded under the term of "sahha'l-bâkî" (final definite balance). Of this, 3.059.779 *akça* was kept as reserve having been recorded under the heading of "ihrâcât-ı sene-i âtiye, ber-vech-i yedek" (for the expenditures of the next year, as reserve).⁴⁷ Since the waqf expenditures exceeded the waqf's actual revenue collection, the amount of reserve declined at the end of the financial year.

Because all the uncollected revenues from the former and current periods were listed at the end of the book, one gains the impression that the figure in the last mentioned account entry of "yedek" at the end of the book is the amount of cash-sum existing in the waqf's safe box. Consequently, it can be reasonably assumed that the waqf had a cash-sum of more than three millions *akça* in its safe at the beginning of the current period, and the waqf closed the current account with a cash-sum of over three millions *akça* in addition to the uncollected revenues of about two millions *akça*, both of which will be transferred to the following period and then be registered under the entry of "bakiyye-i mâziye" or the prior balance. In other words, the waqf seems to be financially strong holding a considerable sum of reserve money. Barkan, who ably transliterated and examined the account book in question and published another pioneering work in the fields of waqf studies and in the "defterology", has also seen the waqf well situated financially. However, the waqf detailed (*müfredât*) arrears registers (*bakâyâ-i mukâta'ât*) which contain the detailed records serving as a base source in the compilation of the account books draw somewhat different picture for the waqf's financial situation.

In the following section, making use of the account books and the waqf detailed registers I attempt to reveal the financial situation of the Süleymâniye. Doing this, the content of the arrears registers will be shown as well as their value as complementary and supplementary archival sources to the account books for the in-depth analysis of the waqfs' financial situation will be emphasized. Looking at the records on the income and expend-

⁴⁷ Barkan, "Süleymaniye Cami ve İmaretî", p. 153.

iture sides of the account book of MM 1954/1 (993-94/1585-86) first, I will try to determine the financial situation of the waqf as it was given in the account records.

Collections and Arrears, and the Financial Distress in the Arrears Registers

As mentioned earlier, in the year 993-94/1585-86, the *asl-ı mâl* or the total income was 9.039.632 *akça* of which 3.341.733 *akça* was transferred as the reserve *akça* from the previous period. Following this, the book gave the records of the prior balance due as seen below.⁴⁸

<i>'an bakâyâ-i sâbık [an] zamân-ı Bâlî ed-dâ'î ve</i>	<i>'an zamân-ı 'Abdî Çelebi mütevellî-i sâbık</i>	420.110
<i>'an zamân-ı Bâlî ed-dâ'î</i>	<i>'an vâcib-i sene 992</i>	331.310
<i>'an zamân-ı 'Abdî Çelebi mütevellî-i sâbık</i>		88.800

The account book provides further details related to the prior balance (*bakâyâ-i sâbık*) record of 420.110 *akça*, which are not excerpted here. Considering the fact that the amount of prior balance was singled out and recorded in detail on the income part, Barkan thought that the mentioned sum was fully collected by the waqf in the current accounting period.⁴⁹ The account books register the formerly uncollected revenues, which were transferred from the previous period, on the income side. If any sum was collected therefrom in the current period, it was separately stated in general under the heading of "minhâ tahsîl şode" (collected therefrom) which is, however, lacking in the book in question. After the expenses were given on the expenditure side, the cash-sum in the safe box and the arrears of the current and former periods were registered at the end of the book in order to balance the account. In this last part of the book, an uncollected sum of 331.310 *akça* from the previous period appears. The content of this sum is completely same as the 331.310 *akça* included in the previously mentioned prior balance of 420.110 *akça* given on the income side. As seen in the above excerpt, the sum in question consisted of the arrears from the year 992/1584. It seems that this sum could not have been collected in the current period. The other part of the prior balance due, namely 88.800 *akça*

⁴⁸ MM 1954.

⁴⁹ Barkan, "Süleymaniye Cami ve İmaretî", p. 113.

was not registered at the end of the book therefore one can conclude that it was collected in the current accounting period.

The first register I will resort to reveal the financial situation of the Süleymâniye waqf is the arrears register of MM 1148. The arrears registers are types of the detailed registers kept in the waqfs.⁵⁰ They contain the list of uncollected tax-farm revenues of the waqfs and record the collections from them. MM 1148, dated *Şa'bân* 994 / July 1586, contains the list of the uncollected revenues for the period between the years 983/1575 and 991/1583. It provides an account of the actual state of collections and arrears on the date of its compilation. According to the dates given in its introduction, the account book MM 1954/1⁵¹ (993-94/1585-86) covers the period from *Rebî'ü'l-evvel* 993/March 1585 to *Rebî'ü'l-evvel* 994/February 1586 and bears the date *Ramazân* 994/August 1586 in its end. Thus, MM 1148 was compiled about four months later than the period of the account book MM 1954/1. However, the arrears recorded in the register belonged certainly to earlier dates. Although the period covered by the account book MM 1954/1 and the dates of collections recorded in MM 1148 may not completely match, it can be assumed that the records both in the account book and in the register should have coincided to some extent, more explicitly; the dates of some collections in MM 1148 would fall into the accounting period. Furthermore, if MM 1148 recorded the arrears from an earlier period than the accounting period of MM 1954/1, the records of the same arrears had to be included in the entry of prior balance of MM 1954/1 or else in another account entry. As will be shown later, on the other hand, the account books did not contain the records of those arrears listed in the arrears registers unless any sum was collected therefrom.

On the first page of MM 1148 “Sultân Süleymân Evkâfi Bakâyâsına Müte'allik” was written. The phrase of “defter-i bakâyâ-i evkâf...” takes place on the left side of the following folio and a long explanatory text which was taken below, is on the right side.

Bakâyâ-i evkâf-ı imâret-i merhûm ve mağfûrîn-leh Sultân Süleymân Hân tâbe serâhu der İstanbul der zamân-ı 'Abdü'r-rahmân el-mütevellî 'an yigirmi iki Şa'bân sene 985 ilâ on beş Safer sene 991

⁵⁰ For the relationship between the records of account books and the “bakâyâ-i mukâta'ât” registers, see Orbay, “On the *Mukâta'a* Revenues”.

⁵¹ The first account book in the register MM 1954.

tahmînen

kırk dört yük

minhâ

makbûz-ı Bâlî mütevellî-i cedîd ki 'an zimem tahsîl kerde ber müceb-i defter-i Sinân kâtib-i 'imâret

on iki yük otuz üç bin yedi yüz yetmiş beş

'imâret-i mezbûrenin hayli müzâyakası olub kassâba ve bakkâla akçaları ve ehl-i vezâ'ife vazîfeleri verilmemeğin merhûm nakîbü'l-eşrâf hazretlerinin huzurunda ibtidâ-i târîhden muhâsabeleri görüleb ba'dehu 'İvaz Efendi hazretlerine fermân olunub bakiyye-i muhâsebâtдан ve zâyi'âtdan on yükden ziyâde akça mezkûr 'Abdü'r-rahmân'da zâhir ve tahsîl olunub ve kırk dört yük akça bakâyâ husûsunda mütevellî-i cedîd mezbûr Bâlî ile muvâcehe olub mütevellî-i sâbık ile dokuz yüz doksan iki târîhinde sekiz ay mikdârı kendüsü ve mâ'adâsını ben zabt ederim işbu senenin bakâyâsı yedek vefâ eder ben tedbîr ve tedârik ederim, bakâyâ zevâ'id için hazînede hufz olunsun deyü kabûl eylemişdi hâliyâ zikr olunan bakâyâdan on iki yük otuz üç bin yedi yüz yetmiş beş akça tahsîl eylediğüne kâtibi defter getirüb meblağ-ı merkûmdan bir yükden ziyâde duyûn edâ eylemiş ve yedek verilen seneyi kemâkân zabt eylemişdir mâ'adâsı mukaddema müte'ahhed olduğu üzere alınub hizâne-i 'âmireye teslim olunmak hükm olunmuşdur.

Zikr olunan makbûz ma'lûm olmayub ve (...) tahmîn olunmak için muhâsebe henüz beyâz olmamışdır (...) tahmîn eylemişler ve mütevellî-i cedîdin kabz eylediği zevâ'idin defteri getürdülüb vezîr-i â'zam ve 'İvaz Efendi hazretleri kendüniin şartı üzere 'Abdî'nin zevâ'idinden kabz eylediği akça teslim-i hazîne olsun ber-vech-i iştirâk zabt eyledükleri doksan iki sene zevâ'id didüğü gibi kendüye yedek olsun deyü buyurmuşlardı hâlâ defter için çâvuş buyurub taleb olunmak fermân eylemişlerdir on iki yükden güzeste duyûna bir mikdâr akça edâ eylemiş su'âl olunub mâ'adâsı taleb olunmak bâbında fermân-ı şerîf sa'âdetlü sultânımındır

According to the above excerpt, the waqf was experiencing financial distress. It fell into debt and could not pay the salaries. Approximately forty-four yük akça or 4.400.000 akça from the former periods remained uncollected, apparently due to which the financial situation worsened. The text tells that the new waqf administrator Bâlî collected twelve yük (more precisely 1.233.770 akça) from the arrears and the waqf's debt of more than 100.000 akça was paid from this collection. The remaining amount from his collection of twelve yük was to be delivered to the central treasury. The waqf

administrator Bâli would keep on the other hand, the "bakâyâ" (balance) of the year 992/1584 as reserve.

The above text sheds light on the financial situation of the waqf. It appears now that as contrary to what the figures in the account book implied, it was unlikely that the waqf was financially strong although it had over three million *akça* cash reserve in 994/1586. Actually, the waqf had the arrears of approximately 4.4 million *akça* from which about 1.2 million *akça* was collected. Thus, there remained arrears of more than 3 million *akça*, which were not, however, recorded in the account book as arrears. I assume that the arrears of over 3 million *akça* were not entered in the account book at all except for the aforementioned arrears of 420.110 *akça*.

The arrears from the tax-farm units were recorded in detail in the following pages of MM 1148. At each record, the name of the tax-farmer and the tax-farm unit, the year for which the tax-farmer owed as well as the amount of unpaid due were stated. If any sum was collected from the dues, both the amount of collection and the remainder were recorded. It is understood from the records in the register that Kemâl Bey was the waqf administrator during the years 983/1575 and 984/1576, and the total revenue of 250.463 *akça* remained still uncollected from his periods. For the following years, 'Abdî Çelebi was the waqf administrator and the uncollected revenues from his periods amounted to 3.991.856 *akça*. The amount of the uncollected revenues for the period covered by the register totaled 4.242.419 *akça*, which was estimated in the above excerpted text as 44 *yük akça*. The register itself provided the total figure of arrears from Çelebi's period and singled out both the collections and the remainder from his period as the following; 1.075.307 *akça* was collected from the arrears by the incoming waqf administrator Bâli, 373.000 *akça* was removed with the record of *fürûnihâde* and 33.333 *akça* was delivered to the "hizâne-i 'âmire" (central treasuries). In sum, a total of 1.481.640 *akça* was collected or dropped from the account, thus a revenue of 2.510.216 *akça* remained uncollected. The compilation date of MM 1148 did not match into the accounting period of the account book MM 1954/1 (993-94/1585-86). As mentioned before, it was compiled about four months later than the accounting period. Considering the register contained the arrear records of the years before 992/1584 and it was compiled later than the account book, it can be safely said that in the accounting period of 993-94/1585-86, the waqf had the arrears which were documented in MM 1148.

Beside the account books, the main register of MM 1954 contained two arrears registers, the first of which will be referred to as MM 1954/B1 in the present study. On its cover, “defter-i bakâyâ-i evkâf-ı merhûm Sultân Süleymân Han” is written. The following is the introductory part of this register; “Defter-i bakâyâ-i evkâf-ı merhûm ve mağfûrûn-leh Sultân Süleymân Han tâbe serâhu der mahrûse-i İstanbul ‘an zamân-ı ‘Abdî Çelebi mütevellî-i sâbık der zimem-i ‘ummâl-ı mukâta’ât-ı mezkûrîn”. The register bears the date 26 *Zi'l-ka'de* 994/8 November 1586 at the end of it. Likewise MM 1148, it recorded the uncollected revenues pertaining to the dates between 983/1575 and 991/1583. After the amount of arrears was recorded, the collections and the remaining amounts were given for each tax-farm unit. The aggregated figures, which can be seen in the following excerpt, were provided at the end of the register.

Cemân

bakâyâ-i evkâf-ı şerîfe

<i>'an zamân-ı Kemâl mütevellî-i sâbık</i>	<i>'an zamân-ı 'Abdî Çelebi</i>
239.358	<i>der-zimem-i der zimem-i</i>
<i>minhâ</i>	<i>sânî 'ummâl-i mukâta'ât</i>
<i>furûnihâde</i>	58.099 2.417.322
<i>'an cibâyet-i Aydos</i>	<i>yekûn</i>
<i>'an tahvîl-i Şa'bân</i>	2.417.322
<i>ve (...) mültezimân</i>	+ <u>58.099</u>
22.000	2.475.421
<i>sahhü'l-bâkî</i>	
217.358	

The total figures in the above records do not represent the initial total amount of the uncollected revenues contained in the register but the amount of arrears, which still remained after the collections. In other words, there remained more than two and a half million *akça* to be collected. An explanatory text following the above records in the register gave slightly different figures. I will take below the full text which informs us on the financial situation of the waqf.

hâliyâ merhûm ve mağfûrîn-leh Sultân Süleymân Han 'aleyhi'l-rahmeti ve'l-gufrân Hazretlerinin evkâfından sâbikâ mütevellî olan 'Abdî Çelebi kullarının zamânından otuz dokuz kerre yüz bin doksan bir bin yedi yüz otuz üç akça zimem-i 'ummâl ve zimem-i sâni bakıyyesi kalub meblağ-ı mezbûrun on bir kerre yüz bin altmış dört bin yüz yedi akçasın tahsil idüb mütevellî-i cedîd Bâlî Ağâ kulları kabz idüb ve üç yüz doksan dokuz bin akçası dâhî ahkâm-ı şerîf ve sûret-i siciller ile furûnihâde olunub ondan mâ'adâ yigirmi dört kerre yüz bin ve on yedi bin iki yüz doksan iki akçası tahsili lâzım bâkinin müfredâtı defter olundu fî 26 Za sene 994.

hurrîre bi-ma'rîfeti'l-fakir Muhammed bin 'Abdu'l-lah el-me'mûr bi-tefahhus hâzihi'l-kaziyye.

The above text tells that the total amount of waqf's arrears were 3.991.733 *akça* of which 1.164.107 *akça* was collected by the waqf administrator Bâlî and 399.000 *akça* was removed in accordance with the imperial and legal documents. Thus, a total of 2.417.292 *akça* remained to be collected.

Most of the tax-farm units recorded in the aforementioned two arrears registers (bakâyâ-i mukâta'ât) are the same. Since the registers did not cover exactly the same period, there are some discrepancies between their records. However, when the both registers are taken into consideration together with the account book MM 1954/1 (993-94/1585-86), one can reach a significant conclusion about the financial situation of the waqf. The Süleymâniye waqf, which according to its account book appears to have kept a cash-sum of nearly 3,5 million *akça* as reserve, and which had only 420.110 *akça* arrears from the former periods, was actually experiencing constant difficulties in the revenue collection. Apart from the arrears of the year 992/1584 and of the following years, the waqf had arrears of over four million *akça* remaining from the date going back even till the year 983/1575. Furthermore, the register MM 1148 described the waqf in a financial hardship (müzâyaka).

Continuing Financial Distress (994-95/1586-87)

In the account book of 993-994/1585-86 in MM 1954/1, only the arrears from the current and previous years, which totaled 2.059.001 *akça*, took place. The other arrears of the former periods were not registered. The account book of the following financial year, which will be mentioned here as MM 1954/2 (994-95 / 1586-87), is also available in the register MM 1954. This account book covered the period between the dates 20 *Rebî'ü'l-evvel* 994 – *selh-i Rebî'ü'l-evvel* 995. On the income side of the register, the "asl-ı mâl" namely the total income including the reserve (yedek) and the

transferred account balance (bakâyâ) from the previous year is given as 104 *yük* 60.781 *akça* or 10.460.781 *akça*. Although the total income figure considerably increased, this does not mean a real financial improvement. In fact, apart from the transferred reserve and the arrears, the waqf revenues slightly declined from 5.277.759 to 5.263.129 *akça*. Tax-farm revenues for the current period was expected to be 4.286.297 *akça*, only 3 *akça* less than the prior period. The revenue obtained as down payments declined significantly in this period. The waqf compensated this fall in revenues through the sales from the storehouse. In closing the account, the reserve money which was registered as “an bakiyye-i yedek-i muhâsebe-i mâziye” was given in *Divân* numerals as 2.717.919 *akça*. However, it was corrected as 2.721.079 *akça* with Arabic numerals.⁵²

The amount of reserve money in the previous book of 993-94/1585-86 was 3.341.733 *akça* which reduced to 3.059.779 *akça* at the end of the same period. The amount of reserve, however, was given as 2.721.079 *akça* at the beginning of the following book that is of 994-95/1586-87. It is expected that because the expenses exceeded the disposable income in the current accounting period, the amount of reserve would further decrease at the end of the period, and the fact that it declined to 2.068.597 *akça*. However, the difference of 338.700 *akça* between the reserve figure at the beginning of the current period and the figure of transferred reserve from the previous period should have been included in another entry at the beginning of the account book. I cannot determine where was this difference spent or was it removed from the account through an accounting arrangement that was not explicitly mentioned in the book?

There is also a discrepancy between the arrears figures. At the end of the previous accounting period, the total arrears, which will be transferred to the next period, was 2.059.001 *akça*. In the following book MM 1954/2 (994-95 / 1586-87), the transferred arrears of 2.479.733 *akça* were listed under the heading of “an bakâyâ-ı muhâsebât-ı sâbika...”. The amount of arrears remaining from the previous years of 992/1584 and 993/1585 did

⁵² Actually, at the end of the previous book MM 1954/1, the amount of the “sahhü'l-bâkî” and “yedek” (reserve) were given first in *Divân* numerals but re-recorded with correction in Arabic numerals. It should be stated at this point that Barkan assumed that MM 1954/1 was the final and definite copy approved by the central administration. Contrary to him, I think this account book and the other books in MM 1954 may not be the final account books. It may be for this reason that the books carried only the sign and seal of the waqf administrator and not the “kuyruklu imzâ” of the “Dârü's-sa'âde Ağası” who was the authority responsible for the inspection of the Süleymaniye waqf.

not change in the transferred arrears. However, a sum of 420.732 *akça* was added to the total amount of the prior account balance (*bakâyâ*). This sum consisted of the arrears remaining from the former periods before the year 992/1584, from the period of previous administrator 'Abdî Çelebi. It is worth noting that this sum of 420.732 *akça* did not appear at all as the uncollected revenue in the previous account book, since the mentioned sum consisted of the arrears remaining from the years before 992/1584. It was however recorded a year later in MM 1954/2 (994-95 / 1586-87) because it was actually collected in this accounting year. As said earlier, the prior account balance contained the amounts of arrears remaining from the year 992/1584 onwards, and contained only the collected amounts of arrears from the years before 992/1584 and the cash-sum, if any, remained in the waqf's coffer. Consequently, the amount of prior account balance consisting completely of arrears and transferred from the previous year rose from 2.059.001 *akça* to 2.479.733 *akça* in MM 1954/2 (994-95 / 1586-87). The collections from the arrears remaining from the period of previous administrator were listed under the heading of "an zamân-ı 'Abdî Çelebi mütevellî-i sâbık" coming below the main entry of "bakâyâ-i muhâsebât-ı sâbika" or the prior account balance. The arrears from the period of new administrator which were transferred from the previous account, were all listed in detail through the heading of "an zamân-ı Bâlî Ağa el-mütevellî" taking place under the main entry just mentioned above, although they were not collected completely.

As previously said, only the arrears from the current and the prior year were registered at the end of MM 1954/1. The uncollected revenues remaining from the former periods were not entered into the book. That is to say there was no record of arrears belonging to the years before 992/1584 at the end of the book. A similar case can be seen in the following book MM 1954/2. In this last book, the uncollected revenues from the year 992/1584 and from the following years were recorded. The arrears remaining from the former periods were not included in the account.

The arrears register of MM 1993 bears no date and records the uncollected revenues going back till the year 983/1575. The register contained the records of collections from the arrears remaining from the years between 983/1575 and 1002/1594. These arrears were not given explicitly as the uncollected revenues in the account books MM 1954/1 and MM 1954/2. Some total figures for the arrears given at the end of MM 1993 show that the waqf must have had an enormous stock of arrears during the

990s/1580s. The register MM 1993 of which compilation date was not earlier than the year 1002/1593-94, documented the arrears remaining from the periods of former waqf administrators. According to the figures given in MM 1993, there remained 89.500 *akça* from the period of the administrator Kemâl Bey, 924.130 *akça* from the period of 'Abdî Çelebi and 1.173.233 *akça* from the period of the administrator Bâli Ağa. The arrears remaining from their periods totaled 2.186.863 *akça*. One can safely assume that at the end of the administrator Bâli's period in the year 995/1587, the total amount of the arrears from those mentioned three administrator's periods must have been more than the above given figure. I should mention here also that in the accounting period of 1004-05/1596-97, the waqf was still collecting arrears amounting to more than 110.000 *akça* and remaining from the years 991, 993 and 994. However, these arrears never showed in the account book as long as they were not actually collected.

Another arrears register MM 1954/B2 which is not dated but was most probably kept at the end of the 980s (1575-80), contained the records of the arrears remaining from the years between 966/1559 and 987/1579. Considering the data provided by the arrears registers MM 1954/B2 and MM 1993, as well as the successive account books in MM 1954, one can assume that the financial distress of the Süleymâniye waqf has been going on for many years before 993/1485 and continued in the period of 993-95/1585-87. The Süleymâniye waqf was in financial distress due to the considerable amount of uncollected revenues remaining before the year 993/1585.

In the accounting period of 993-94/1585-86, the total income of the waqf was about 9 million *akça* which contained the uncollected revenues of only 420.110 *akça* remaining from the former periods, and the waqf kept a cash reserve of more than 3 million *akça*. These figures refer to a strong financial situation and make it difficult to see the real financial situation. Owing to the arrears registers where the uncollected revenues documented in detail, it is possible to determine the actual financial situation. The waqf had a large stock of arrears amounting to 3 million *akça*, which were kept out of the account book. At the end of the accounting period, a large part of the former arrears and also a further 2 million *akça* remained uncollected from the revenues of current year. The revenues could not meet the expenses and the budget deficit was financed through the cash reserve. In the following year, the expected revenue from the current period did not change, the amount of reserve was less compared to the previous year and the amount of transferred revenues including the arrears of the prior year

rose from about half a million *akça* to two and a half million *akça*. At the end of the accounting period, the total amount of arrears further increased to 2.601.651 *akça*. These arrears still did not include the enormous sum of arrears recorded in the arrears registers. They consisted of the arrears remaining only from the years 992/1584, 993/1585 and from the current year of 994/1587 as being 261.033, 463.728 and 1.876.890 *akça* respectively.

The total amount of expenditures increased considerably in the same accounting period. The number of employees did not increase and the salaries remained on a large extent unchanged but the salary payments covered one month more than the previous account, for this reason they increased from 1.237.546 to 1.364.662 *akça*. Six more beneficiaries were entitled. Payments for the beneficiaries covered one month more than the previous year and thus the total amount of stipend payments rose from 1.174.986 *akça* to 1.501.331 *akça*. The increase in the kitchen expenditures was much remarkable due to the steep rise in the foodstuff prices. As mentioned earlier, at the end of the 16th century, the Ottoman Empire were experiencing an inflationary process which was documented *inter alia* through the price data extracted from the waqf account books including that of the Süleymâniye's.⁵³ As the commodity prices rise, the real income of the waqf employees declines. For the period examined in this study, neither the numbers of the employees and beneficiaries nor their salary levels show a significant increase. The relative weight of the total salary payments decreased in the total waqf expenditures. On the other hand, as long as the waqf could not adapt its revenues to the price rises, it suffers financial losses. The rises in commodity prices especially in foodstuff prices would increase considerably the kitchen expenditures and drive the waqf into financial hardship. In the case that price rises were induced by a gradual increase in money supply resulting from a silver influx, not a sudden negative financial effect is expected. The fact that the prices were showing an increasing trend from about 1570s on. Although it can be assumed that the waqf was not able to adapt its rent revenues to the rising prices because of the long-term lease contracts, the largest part of its revenues were coming from tax farmed properties whose contracts would be renewed for higher

⁵³ For the comprehensive indices showing the continual increases in prices in the 16th century see Pamuk, *500 Yıllık Fiyatlar ve Ücretler*.

sums.⁵⁴ If, however, the prices rose due to a population growth, one can assume that the waqf would also profit from this growth.⁵⁵ The Süleymâniye was holding large agricultural properties. It can be supposed that the population growth increase the agricultural production through the intensified cultivation and through the cultivation of marginal lands. The increasing production together with the rising grain prices would bring much more income to the waqf. Moreover, the waqf was collecting poll tax which is also expected to increase through population growth. However, the sharp rise of prices in the years following immediately the years 1585-86 were mainly attributed to the coin debasement. In the case that the prices were pushed up by a currency debasement, one would speak about immediate negative financial effects of the coin debasement on the waqf. Whatever the case may be, it seems that none of the revenue items, except the poll-tax revenues, showed a significant increase in the short-term. Unfortunately there is no information about that the increase in the poll-tax revenues following a new survey was a result of how many years or decades of a negligence in updating poll tax records.

In 994-95/1585-86, the kitchen expenditures increased about two and a half fold compared to the expenditures in the previous year. The kitchen expenditures, which were 971.378 *akça* in the previous account, now rose to 2.435.979 *akça*. However, taking a closer look at the kitchen expenditures, it appears that the sharp rise in food prices can only partly explain the increase in kitchen expenditures. Actually prices of most foodstuff items did not change considerably. Meat was one of the largest expense items in the kitchen budget and its price remained constant at the rate of 3 *akça* per *kıyye*. The price of clarified butter and honey decreased. On the other hand, the price of rice increased from 33 *akça* per *kile* to about 37,5 *akça*. The waqf has spent 39.418 *akça* for rice purchase a year ago. In the current year, 216.442 *akça* was paid for rice. Such a significant rise however resulted from the increase in the amount of purchased rice, which was about

⁵⁴ The waqfs in general failed to keep pace with price risings in their rent revenues, Barkan, "Edirne ve Civarındaki Bazı İmaret Tesislerinin", p. 253; Gerber, *Economy and Society in an Ottoman City*, p. 179.

⁵⁵ In his work on the town of Razgrad in Bulgaria, Kiel assumed a relationship between the population increase in Razgrad -and in its villages- and the rise in the revenues of the waqf of Ibrahim Pasha in Razgrad, which derived its income largely from the agricultural holdings, Machiel Kiel, "Hrazgrad-Herazgrad-Razgrad the Vicissitudes of a Turkish Town in Bulgaria", *Turcica Revue D'Etudes Turques*, vol. 21-23, 1991, 495-563.

five fold larger than the amount of rice purchased in the previous year. The same is true for wheat and flour purchases. The price of wheat per *kile* increased from about 23 *akça* to about 43 *akça*, and the total expenditure for flour rose from 157.760 to 1.029.387 *akça*. The amount of flour purchased for kitchen consumption increased about four fold from 6.845 *kile* to 23.604 *kile*. Because the total waqf expenditures exceeded the revenues once again, a budget deficit emerged which was met through the cash reserve. The reserve sum of 2.721.079 *akça* declined to 2.068.597 *akça*. Thus, in two year's period the reserve reduced about a million *akça*.

Further Signs of the Financial Distress in the Account Entries

The signs of the financial hardship of the waqf can also be seen to a certain extent in the account books. However, it is hard to interpret the records of delayed salary payments and debt repayments as a sign of a financial distress while the waqf had a cash reserve of nearly 3 millions *akça*. In the account book MM 1954/1 (993-94/1585-86), only a payment of 1.900 *akça* for the formerly unpaid salaries was recorded. No other delayed salary or debt payments appeared in the book. A considerable sum of arrears, about two million *akça* was recorded at the end of the book. The largest part of these arrears resulted from the low collection rate in the current period. Therefore, comparing with its previous amount, the sharp increase in the amount of arrears in the current period would be considered a new situation and possibly only a temporary financial distress. While the waqf was supposed to have had a reserve of nearly three millions *akça*, the financial situation seemed to be strong in the book.

In the following account book MM 1954/2 of the years 994-95/1586-87, the waqf appears even stronger financially. It held a reserve of about three millions *akça*, and appeared to be collected about two and a half million *akça* from the former arrears. At the end of the book, on the other hand, more than two and a half million *akça*, a larger amount of uncollected revenues compared to the prior period, were recorded. In addition to the uncollected revenues of the current period, a considerable amount of arrears, which were recorded at the beginning of the book as if they were collected, appeared again at the end of the book as the arrears. In addition, the book registered a payment of 98.581 *akça* for unpaid salaries remaining from former years. A sum of 88.153 *akça* was paid for the formerly unpaid salaries from the years 991/1583, 992/1584 and 993/1585. The account book contained the record of debt repayments of 86.767 *akça* remaining from the

previous years. It is unlikely that a waqf with a reserve of millions of *akça* could not pay some salaries two years along. In spite of this, the book recorded 2.068.597 *akça* reserve at the end of the period.

The following account book MM 1954/3 (1587) was kept for a period of three months from "gur-re-i Rebî'ü'l-evvel sene 995" to "gâyet-i Cemâziye'l-evvel sene-i minhu" because the waqf administrator changed. Since each administrator was responsible only for his period, as the administrator changed the account was closed. The book recorded 2.068.597 *akça* of reserve transferred from the previous account. At the end of the same book, some payments for the unpaid salaries from former months of the year 995/1587 are given.

Towards the Financial Recovery (995-96/1587-87)

After the account book MM 1954/3, the period of the administrator Bâli was over. The first account book, which was prepared and submitted by the incoming waqf administrator Derviş Çelebi, is found in the register MM 5832. The first account book in this register is MM 5832/1 covering the period between the dates *gur-re-i Cemâziye'l-âhir* 995/1587 - 11 *Rebî'ü'l-âhir* 996/1588. Differently from the former books, the account books in this register were appended synoptic (icmâl) account books. The following text takes place in this synoptic book. It can be supposed that because of the ongoing financial difficulties, the central administration considered to appoint a more capable person as the waqf administrator.

Mezkûr kulları mukaddemâ sipâhî oğlanları zümresinden olub ehl-i kalem olmağla mahrûse-i Edirne'de merhûm ve mağfûrünle Sultân Selîm Han tâbe serâhu hazretleri tevliyyeti 'inâyet buyurulub evkâf-ı mezbûreyi tahrîr idüb kendüden mukaddem olan mütevelliden yüz otuz bin akça ziyâde muhâsebe virüb ba'dehu mahrûse-i İstanbul'da merhûm ve mağfûrünle Sultân Mehmed Han hazretlerinin tevliyyeti (...) buyurulub anda dahî üç yük akça ziyâde muhâsebe virüb ba'dehu merhûm ve mağfûrünle Sultân Süleymân Han tâbe serâhu hazretlerinin tevliyyeti ta'yin buyurulub evkâf-ı mezbûrede dahî sadâkat ve istikâmet ile hidmet idüb evkâf-ı kurâyı tahrîr idüb haracdan bin dört yüz altmış hane ziyâde ve elli bin yedi yüz akça (...) tahsîl idüb ve kendüden mukaddem olan mütevellilerden Kemâl'in muhâsesinden yedi yük akça ve 'Abdu'r-rahmân'dan üç buçuk yük akça ve Bâli'den beş yük akça ziyâde muhâsebe virüb cemân zamân-ı tevliyyetlerinde on yük akça (...) olub sa'y ve hidmeti mukâbelesinde kendüden mukaddem mütevellî olub fevt olan Bâli yevmî yüz akça 'ulûfe ile dergâh-ı 'âlî müteferrikalarından olub mezkûr Derviş Muhammed kullarının mutasarrıf olduğı yüz on akça tevliyyet 'ulûfesi vakfa kalub

mezkûr Bâli'den mahlûl kalan 'ulûfe ve müteferrikalığı kendüye 'inâyet buyurulmak ricâ eder.

The above text comparing the revenue figures with the figures in the periods of previous three administrators shows that the new administrator Derviş increased the waqf revenues. It is understood that Derviş Muhammed was formerly appointed as the administrator to two different large imperial waqfs. He was pretty much successful in his earlier career proving his capacity as manager. Compared to the former administrators, he raised more income for the waqfs that he has administered before. Lastly, he was appointed to the Süleymâniye. In his new office, he conducted a survey of the waqf villages resulting in an increase from the poll tax revenues. After his first year as the administrator of the Süleymâniye, the waqf revenues increased considerably. He was so self-sacrificing to the favor of the waqf that he offered to leave all his salary to the waqf and was ready to receive a lower salary instead.

In the account years of 995-96/1587-88, the total expected revenue was 8.484.780 *akça* of which 5.677.971 *akça* was coming from the revenue sources that were farmed or rented out for the current period. The agricultural tax-farm revenues of the current period provided 4.738.548 *akça* in this sum. This indicates to a significant increase of about 500.000 *akça* in the tax-farm revenues compared to the same revenue item in the former two years. The account entry for the transferred reserve disappeared from the book in this period. A sum of 1.171.833 *akça* was given as the prior account balance. This sum consisted of the money owed to the waqf by the previous administrator Kara Bâli and the revenue collector (el-havâle) Hüsrev Çavuş. Albeit a part of this sum was collected, the tax-collector Hüsrev Çavuş still owed a debt of more than 600.000 *akça* to the waqf. In addition, the book recorded the receipt of 354.682 *akça* as another income item under the heading of "et-teslimât" (the deliveries). The outgoing administrator Bâli delivered 40.000 *akça* whereas the tax-collector Hüsrev delivered 314.682 *akça*. It is clear now that the waqf had the arrears stock of 1.526.515 *akça* as being the sum of 1.171.833 and 354.682 *akça*, which were included by the term "reserve" given at the end of the previous account book, that is to say, the reserve did not consist completely of the cash.

The following account entry, which gives another revenue item, is "ani'l-makbûzât 'an bakâyâ-ı mütevelliyân-ı sâbık". This entry gives a total figure of 1.280.293 *akça* and refers to the collections from the former ar-

rears. It is interesting however to see that among these arrears was a sum of 392.979 *akça* remaining from the years before 992/1584. All these arrears were not registered in the former account books but took place in this account book because they were actually collected in the current accounting year.

The total amount of waqf expenditures declined considerably in this year compared to the accounting period of 994-95/1585-86. Salary payments and the payments for pensioners realized lower for they covered a period of ten months instead of an entire year. Although they were comprised a period of ten months, it is still noticeable that the kitchen expenditures declined to 1.650.663 *akça*, while their annual amounts was about two and a half million *akça* a year ago. Actually the price of meat, wheat and flour increased compared to the prices in former two years. However, although the price of wheat per *kile* rose from about 43,5 *akça* to about 54 *akça*, the total expenditure for wheat decreased from a million *akça* to 623.189 *akça* as the amount of wheat purchased for the kitchen consumption decreased from about 24.000 *kile* to 11.540 *kile*. This reduction in the total cost of wheat purchase led to a significant drop in the total kitchen expenditures of the waqf. In addition, meat was served for 277 days instead of 361 days, which led to a reduction of about 57.000 *akça* in meat expenditures. The records of payments for the formerly unpaid salaries of the years between 990-95/1582-86 were continued to appear at the end of the book.

The waqf closed the accounting year with a considerable financial success. The revenue collection rate from the current year's revenues was significantly higher than that of the former years. Only 64.541 *akça* remained uncollected from the current year's revenues. A large sum was collected from the former arrears. Thus, the waqf achieved a significant budget surplus at the end of the period. Formerly mentioned sum of 1.985.833 *akça* which remained at the hands of previous administrator and owed by the tax collector was registered as arrears in the last part of the book. The amount of reserve money was given as 2.009.410 *akça*. The following text outlining the financial improvement was appended to the end of the account book.

bu kulları bir sene muhâsebesinde mütevellî-i sâbık muhâsebesinden mukâta'ât furûhtundan ve cizye nev-yâftesinden cem'an beş kerre yüz bin ve otuz beş bin altmış akça ziyâde sa'y olub ve sene-i mezbûreden mukâta'âtdan ve müşâhereden bir akça bâkî kalmamışdır bâkî ferman dergâh-ı mu'adelet penâhındır.

The Years of Financial Wellbeing (996-1000/1588-1592)

The following account book MM 5832/2 of the years 996-97/1588-89 gives the total income as 8.544.105 *akça*. None of the revenue items showed a significant change up or down compared to the previous year. A cash reserve of 2.009.410 *akça* was transferred from the previous year. On the income side, 813.056 *akça* was recorded under the heading of “an bakâyâ-i mütevelliyân-ı sâbık”. This sum consisted of the arrears remaining from the former years. The part of these arrears pertaining to the years 992/1584 and onwards has been registered as arrears in the former account books. The remaining part, which belonged to the years before 992/1584, was not registered as arrears in the former account books. It was kept out of the account till it was actually collected.

The waqf expenses increased compared to the previous year mainly for the reason that the salary payments, payments to the beneficiaries and kitchen expenditures covered an exact year. The waqf was highly successful again in the collection of current revenues, and together with the collections from the former arrears the waqf closed the financial year with a considerable budget surplus. The uncollected part of the current revenues was only 61.449 *akça* and the waqf kept a reserve of 2.577.483 *akça*, both of which will be transferred to the following accounting period. The records of payments for the formerly unpaid salaries took place also in this account book. The waqf was financially strong to the extent that it delivered 1.100.130 *akça* to the central treasuries in this year.

It appears now that the waqf improved its financial situation in a few years. It achieved a very high collection rate incomparable with the former years. Each year the budget produced considerable surplus. A significant amount of cash reserve was accumulated in a few years. The arrears belonging to the former years were collected. Debts and unpaid salaries from the former years were paid. Large sums of money were delivered to the central treasury, especially in the accounting period of 996-97/1588-89. The following excerpt was taken from the synoptic book of this year. The text tells the improvement in the financial situation of the waqf, and by mentioning the rise in prices it provides some information on the general economic condition of these years.

bâkî otuz yedi yük otuz dokuz dokuz bin akçe kalub meblağ-ı mezbûrun on bir yük akçesi hizâne-i âmireye teslim olunub lakin meblağ-ı merkûmun yedi yük yigirmi bin akçesi bakâyâdan hurde akçe tahsîl olunmağla dirhem ile verilmişdir ve altmış bir

bin akçesi zimmetde olub ve yigirmi beş yük yetmiş sekiz bin akçe sene-i âtiyye muhâbesiçün yedek alkonmuşdur.

mezkûr Derviş kulları kendü zamânında vâki' olan bakâyâyı bükusûr cem' ve tahsîl eyleyüb ve her nesne ziyâde bahâda iken matbah ve sâ'ir ihrâcâtı sene-i sâbıkadan ikiyüz seksen bin akçe noksan ile görüb her vechile evkâfa sâ'i olub yarar ve müstakîm kulları olmağın hidmeti mukâbelesinde terakkî ile behremend buyurulmak bâbında 'inâyet ricâ eder.

The register MM 5758 contains an account book and a synoptic book pertaining to the years 997-98/1589-90, which will be referred to as MM 5758/1. There is an appended text at the beginning of the book in which an outline of the annual account book is given. The last part of the text is partly worm-eaten, however, still provides some important information. According to the excerpt given below the waqf administrator Derviş has collected the arrears of his period and increased not only the waqf revenues but also the kitchen and other expenditures. Being a competent and successful manager he asked an increase in his salary.

mezkûr Derviş kulları kendü zamânında vâki' olan bakâyâyı (...) cem' ve tahsîl eyleyüb ve her nesne ziyâde bahâda iken matbah ve sa'ir ihrâcâtı sene-i sâbıkadan üçyüz elli bir bin sekiz yüz elli altı akça mahsûlâtda (ziyâde) olub her vechile evkâfa sâ'i yarar ve müstakîm kulları olmağın mukâbelesinde terakki ile behremend buyurulmak bâbında 'inâyet ricâ ider.

A synoptic account book followed the above text in the register MM 5758. At each entry in this synoptic book, after the relevant sum was recorded, its previous amount and the amount of increase was also stated. It is clear that the laudatory expressions for the deeds of the waqf administrator in the above text and by documenting his achievements through the comparisons of the income and expenditure figures with the figures of previous period in the synoptic book, the waqf administrator demonstrated his proficiency as waqf manager to the central administration.⁵⁶ However, these comparative accounts may imply something more than the promotion expectation of the administrator. It may be assumed that while the waqf was undergoing financially hard days, Derviş Muhammed was appointed to the administration of this great waqf institution for he was a trustworthy and an exertive man. The central administration was informed about his achieve-

⁵⁶ For a similar case see Singer, *Constructing Ottoman Beneficence*, p. 122.

ments and the financial improvement of the Süleymâniye waqf through the comparisons in the synoptic accounts and the improvement was also told narratively in the account summary.

The total expected revenue in 997-98/1589-90 was given as 86 *yük* 84.690 *akça* or 8.684.690 *akça*. The amount of reserve transferred from the previous year was 2.577.483 *akça* and the transferred account balance, which was composed of the arrears, was only 61.449 *akça*. The revenue projected for the current term was 6.009.488 *akça* of which 4.821.305 *akça* was expected from the tax farmed revenue sources. The heading of “an bakâyâ-i mütevelliyân-ı sâbık” appeared again under which 36.220 *akça* was recorded. It consisted of the collections from the former arrears of the years 984, 990 and 994. In the mentioned sum, 6.820 *akça* was from the years 984/1576 and 990/1582 i.e., from the periods of former administrators Kemâl Bey and ‘Abdî Çelebi and the remaining was from the period of the administrator Bâlî Ağa.

In the accounting period under consideration, the waqf spent 1.336.420 *akça* for the salary payments and 1.287.862 *akça* for the stipend payments to the beneficiaries. In addition, some new persons were entitled for the first time to receive stipend from the various offices of *zevâ'idhorân*. The kitchen expenditures amounted to 1.888.598 *akça*. Thus, the total expenditures for kitchen consumption showed a steady increase in three year's period from 995/1587 to 998/1590. A sum of 30.540 *akça* was spent for the formerly unpaid salaries. At the end of the book, 73.763 *akça* registered as the sum of uncollected revenues whereas 2.587.556 *akça* was kept as reserve for the following account (*sene-i âtiye muhâsebesi için yedek alikonulmuşdur*).

Although the real estates rented for higher income or the agricultural sources were tax-farmed for larger sums, the main reason behind the financial improvement seems to be the impressive achievement in the revenue collection. At the end of the accounting period of 997-98/1589-90, there remained uncollected revenue of only 73.763 *akça*. The amount of uncollected revenues at the end of the previous period was also only 81.449 *akça*. When these figures are compared with the figures in the period of previous administrator Bâlî Ağa, on which the uncollected revenues from the current period was 1.727.691 *akça*, then the financial improvement became more obviously visible.

In the following account book of MM 5758/2, kept for the accounting period 998-99/1590-91, the total expected income rose to 8.827.430 *akça*. The amount of revenue from the current term was 6.119.088 *akça* of which 5.027.299 *akça* was expected from the tax farm revenues. The arrears in the transferred prior account balance were 73.763 *akça* and the reserve was 2.587.556 *akça*. The book recorded a sum of 47.023 *akça* as the amount of collections from former arrears under the heading of "bakâyâ-i mütevelliyân-ı sâbık". The salary payments amounted to 1.242.820 *akça* and 2.230.074 *akça* was spent for the kitchen consumption. The beneficiaries were paid 1.237.173 *akça*. About 300.000 *akça* was delivered to the central treasury. At the end of the accounting year, the total amount of the uncollected revenues was given as 67.563 *akça* and the reserve money rose to 3.081.344 *akça*. An explanatory text presenting the financial improvement was appended to the end of the account book which I take below.

Bu kullarının mütevellî-i sâbık zamânlarından her sene on yük akça ziyâde mahsûlüm olub ve 'ummâl zimmelerinde dâhî zamân-ı tevliyyetimizden bir akça bâkî kalmayub tahsil olunub bu hizmet mukâbelesinde 'avâtıf-ı 'aliyye-i hüsvânîden ihsân 'inâyet olunmak ricâ olunur bâkî fermân dergâh-ı mu'adelet penâhındır.

In the following accounting period of the years 999-1000/1591-92 in the account book MM 5758/3, the total expected income increased about half a million *akça*. Although the tax farm revenues increased to 5.130.965 *akça*, the total income expected from the current term's revenue sources declined slightly. The reserve money of 3.081.344 *akça* transferred from the previous period into the current account. In addition to the arrears of 68.563 *akça* remaining from the previous accounting period, there was recorded the collections of 159.970 *akça* from the former arrears of which 89.970 *akça* was from among the arrears of the years before 992/1584 and therefore they were appeared for the first time in the account books upon their collection.

Coming to the expenditures side of the book in question, the salary payments were 1.246.742 *akça*. The waqf beneficiaries received a total of 1.204.478 *akça*. The expenditures including the repair expenses, kitchen expenditures and miscellaneous expenditures were 3.648.604 *akça* of which 2.701.769 *akça* was spent for the kitchen consumption that is to say kitchen expenditures persisted their rise. About 200.000 *akça* was delivered to the central treasury in this year. At the end of the accounting period, 141.265 *akça* from the current revenues remained uncollected. The amount of re-

serve declined to 2.928.996 *akça* which indicates that the expenditures exceeded the revenue collection in the current period.

The following explanatory text, in which the successful management of the current waqf administrator was mentioned and a promotion was asked for one of his relatives in return for his services, was appended to the account book.

mezkûr Dervîş kulları 'arz-ı hâl idüüb merhûm ve mağfûrûn-leh Sultân Süleymân Han Gâzî tâbe serâhu hazretlerinin câmi'-i şerîf ve 'imâret-i 'âmirelerinin altı yıldan mütecâviz hidmet-i tevliyyetlerinde olup ibtidâ-i tevliyyetden eğer evkâf tahrîrinde ve eğer sâ'ir umûr-ı lâzimesinde envâ'i sa'y ve hidmetim sebkat itdüğünden mâ'adâ mukâta'ât furûhtunda (...) mukaddem olan mütevellî kulları furûhtundan her tahvilde otuz yük akça ziyâde mukâta'ât furûht olup bi'l-küllîye 'ummâldan tahsîl olup bir akça bâkî kalmış değildir ve sene-i sâbika muhâsebesinde üç yük dokuz bin altıyüz altmış bir akça ziyâdesi olup her vechile evkâfa sâ'y yarar ve müstakim kulları olmağın hidmet-i sa'y mukâbelesinde akrabâsından olup züemâdan Sefer kullarına dergâh-ı 'âlî çâvuşluğu sadaka ve behremend buyurulmak bâbında 'inâyet ricâ eder.

Worsening Financial Situation in the Following Years

The account books of the following years are not available till the years 1004-05/1596-97, and in the account book MM 4503 pertaining to this accounting period, the heading which gives the total expected income reads "âsl-ı mâl-ı makbûz ma'a bakâyâ-i sâbika ki tahsîl şode ve teslim-i Ahmed Efendi mütevellî-i sâbık an bakiyye-i kese". Some information extracted from the records show that Dervîş was still the waqf administrator in the accounting year of 1002/1594. Ahmed Efendi was the waqf administrator in the accounting period of 1003/1595 and certain Mehmed was appointed as the waqf administrator in the current period. The book in question seems to be a rough draft not the final copy. It lacks the figure of the total income. The delivery of 23.754 *akça* as the remainder in the waqf's cash box in the previous year by the previous administrator Ahmed was recorded under a separate heading. If this sum was really the total amount of the transferred revenue from the previous year, then one can conclude that the waqf drained off all its reserve money amounting to about 3 millions *akça* which has been accumulated throughout the former years. The collections from the arrears of the former years were listed in detail although their total amount was not stated. It is seen in these collection records that a sum of 2.471 *akça* remaining from the year 991/1583 when 'Abdi Çelebi was the waqf administrator was collected about thirteen years later. More than 100.000 *akça* was

collected from the arrears remaining from the period of the waqf administrator Bâlî which corresponds to the years 992-994/1584-86. A Sum of 37.179 *akça* from the arrears of the year 1002/1594 was delivered to the waqf. About 600.000 *akça*, which has remained uncollected at the end of the previous year of 1003/1595, was collected.

At the end of the account book, some debt repayments and payments for unpaid salaries and stipends from the periods of the administrators Derviş and Ahmed were listed. Debt repayments amounted to 372.138 *akça* for Derviş's period. The payments for the formerly unpaid salaries was 2.400 *akça* for the year 1001/1593, 35.730 *akça* for the year 1002/1594, and 21.360 *akça* for the year 1003/1595, thus in total 59.490 *akça*. Payments for the debts remaining from Ahmed Efendi's period, namely from the previous year was 382.577 *akça*. The payments for the unpaid salaries of the previous year were 28.079 *akça*. The payments for the unpaid stipends to the beneficiaries from the same period were 94.820 *akça*. Lastly the book listed the revenues, which remained uncollected at the end of the current term. The uncollected revenues of the current financial year were 618.326 *akça*. There is no mentioning of the cash or reserve at the end of the book.

An Outline and Conclusion

When all the information was put together, it is possible to derive two conclusions; first is related to the financial situation of the Süleymâniye waqf and the second is about the worth of the arrears registers (*bakâyâ-i mukâta'ât*) as sources for financial analysis. It seems that the waqf was in financial distress in the accounting period of 993-94/1585-86 due to continuous difficulties in the revenue collection. The arrears from the former periods have amounted to about four million *akça*. These arrears were not registered in the account books unless they were actually collected. The waqf kept a reserve money amounting to more than 3 million *akça* however about one third of this sum was not cash but arrears. Nearly two million *akça* remained uncollected from the current period. The expenditures exceeded the realized revenue collection resulting in a decline in the reserve. In the following year, as a result of the budget deficit the amount of reserve further declined. The arrears of the waqf remaining from the former years were listed in the arrears registers. The waqf was mentioned as in debt and unable to pay even the salaries of the employees in these registers.

It seems apparent that the waqf was in a financial distress. In spite of this, one may not speak about a deep financial crisis. The waqf's educational and religious services seem to have been performed, and food was served from the *'imâret*. However, there were some reflections of the ongoing financial hardships. For instance, the waqf could not pay the salaries regularly. The records of the debt repayments and the payments for delayed salaries were recorded in the following account books which are some visible signs of financial deterioration. Although the account books of the periods preceding the year 993/1585 were not available, the arrears registers allow us to see that the revenue irregularities was chronic even before 993/1585 giving way to the financial distress eventually.

In the year 992/1584 the waqf administrator changed. The incoming administrator 'Abdî Çelebi could collect a considerable amount of arrears and repaid some debts. Nevertheless, the failure in the revenue collection seems to be persisted. In the accounting period of 994-95/1586-87, the kitchen expenditures grew considerably due partly to the rise in food prices following the coin debasement. The total expenditures exceeded the revenues and the amount of reserve money declined once again. Probably on the month of *Cemâziye'l-âhir* of 995/1586, Dervîş Muhammed was appointed as the waqf administrator who was a proficient manager. He increased the waqf revenues and collected the former arrears. He was very successful in collecting the current revenues of each accounting period. During his administration, the financial situation of the waqf considerably improved, and former debts and unpaid salaries were paid.

The detailed register MM 7150 gives the aggregate figures for the main income and expenditures items for an 8,5-years period between the years 995-1003/1587-1595.⁵⁷ The first entry in the register is "*âsl-ı mâl fî semân sinîn ve hamse eşhür fî 23 eyyâm*", where different kinds of revenues were recorded under their relevant headings. The first heading of "*ân mahsûl-ı cedîd*" records the total amounts of the tax farm revenues for each year. Tax farm revenues show an uninterrupted increasing trend throughout this 8,5-year period. It is to be noted however that the figures represent the expected figures or the amount agreed on tax farm contracts. The second heading is "*ani'l-mahsûlât 'an bakâyâ-i sinîn-i mâziye*", which gives the amounts collected from the arrears each year. The figures given under

⁵⁷ See Table II.

this heading fluctuate significantly from year to year. For instance, about one and half millions *akça* was recorded for the year 995/1587 whereas it was about 800.000 *akça* for the year 996/1588 and only about 36.000 *akça* for the following year. The lower amounts given for the years 997-999/1589-1591 due actually to the improved rates in revenue collection. As the waqf was more successful in revenue collection the amount of arrears and the collections therefrom naturally declined. The rent revenues fluctuated around 400.000 *akça* throughout the period. The down payments and the amount of revenues obtained through the sales from the storehouse varied significantly from year to year. The amounts of the *djizye* revenues showed steady increase. *Djizye* collection was about 530.000 *akça* in the year 995/1587 and rose nearly to 900.000 *akça* in 1002/1594. The total amount of the revenues for this 8,5-year period was given as 54.842.888 *akça*.

The aggregate figures for the waqf expenditures of which total amount was given as 46.908.374 *akça* for the period in question were also provided in the register. During this period, the number of employees increased from 939 in 995/1587 to 950 in 1004/1596. The total amount of salary payments rose slightly from 1.077.255 *akça* in 995/1587 to 1.233.370 *akça* in 1003/1595. The total number of beneficiaries also showed a significant increase from 604 to 696 while the payments to the beneficiaries rose continuously from 809.957 *akça* to 1.214.383 *akça* in the same period of 995-1002/1587-1594. The total figures given for the kitchen expenditures show marked increases from year to year as seen in Table II.

Another register in MM 7150 is "defter-i mukâta'ât-ı evkâf-ı merhûm ve mağfûrîn-leh Sultân Süleymân Han der İstanbul der zamân-ı Dervîş Efendi el-mütevelli ber-müceb-i arz-ı hod be defter-i hizâne-i 'âmire kayd şode (...) bâ fermân-ı 'âlî". Based on the information provided by the waqf administrator the register was kept by the central treasury. It contained the records of some of the tax farm units. The same register included also the arrears records. These records are especially important because they list the arrears remaining from the former years during the period of 995-1003/1587-1595. The total amount of arrears remaining from the years between 984/1576 and 994/1586 amounts to about 1.600.000 *akça* of which only about 30.000 *akça* was from the period 984-989/1576-1581 and the rest was from the period 990-994/1582-1586. The amount of arrears demonstrates that despite the considerable collections from the former arrears during the period of the waqf administrator Dervîş there were still signifi-

cant amounts of arrears remaining from the former years. This indicates that the waqf experienced serious collection difficulties during the period 990-994/1582-1586.

The financial situation of the waqf that was improved in the first years of Derviş's administration worsened once again most probably from the year 1002/1594 or 1003/1595 onward. Some salaries remained unpaid from these periods. In the accounting period of 1004-05/1596-97, the financial worsening became apparent in the account book MM 4503. A draft decree found in the *mühimme* register MD 73, which pertains to the year 1003/1595, confirms the financial deterioration. This decree is excerpted below.⁵⁸

sâbuka Mekke-i Mükerreme kâdısı olub hâlâ müfettiş olan Mevlânâ 'Abdü'r-raûf zîdet fazlühûya hükm ki merhûm ve mağfûrûnleh Sultân Süleymân Han 'aleyhü'r-rahmetu ve'r-rizvânın evkâf-ı mezbûre mütevellisi tarafından südde-i sa'âdetime bir arz-ı hâl sunulub 'imâret-i mezbûrenin kilârında me'kûlât kısmından bir nesne kalmadığından gayrı vakfın on yük akça deyni dâhî olub mevâcib-i mu'ayyenesin vermeğe vakfın müsâ'adesi yoğiken zevâ'idhorlar vazîfelerin taleb idüb ziyâde tekâza eyledüklerin bildürüb eğer mevâcib-i mu'ayyenedir ve esbâb-ı kilârdır tedârik olunmaya değîn zevâ'idhorlar te'hîr etdirülmek için emr-i şerîfim verilmek bâbında 'inâyet ricâ etmeğîn te'hîr etdürülmek emr idüb buyurdum ki vusûl buldukda emrim üzere 'imâret-i mezbûrenin eğer mevâcib-i mu'ayyene ve esbâb-ı kilârdır tedârik olununcaya değîn vazîfeye mutasarrıf olan zevâ'idhorlar istimâlet virüb bir iki ay te'hîr etdüresin sonra vakfın akçası geldikde mutasarrıf oldukları 'ulûfelerin kemâkân virdirüb ta'allül ve bahâne etdürmeyesin.

It is understood that there existed no foodstuff in the storehouse, the waqf went into a debt of 1.000.000 *akça* and it was not financially capable even to pay the salaries. The beneficiaries complained about their unpaid stipends. In these financial conditions, it was asked to postpone the payments for the beneficiaries for a few months until the waqf became capable of paying the salaries and purchasing foodstuffs.

Another document in the register MAD 7336 confirms the deteriorating financial situation and depicts even worse financial situation. I excerpt the text below which tells that the waqf has a debt of 1.380.000 *akça* for its

⁵⁸ MD 73, p. 162 no. 280.

purchases and 1.640.000 akça for the unpaid stipend payments of beneficiaries in addition to the arrears of 6.000.000 akça.

İstanbul'da vâkî merhûm ve mağfûrûnleh Sultân Süleymân Han evkâfî mütevellîsi Dervîş Ağa 'arz gönderüb sâbıkâ mütevellîler zamânından vakfın hâlâ ihrâcâta on üç yük ve seksen bin akça ve zevâ'idhorân vazîfesine on altı yük ve kırk bin akça duyûn ki cem'ân otuz yük akça olur ve ummâl zimmetinde dâhî altmış yük akça bakâyâ olub mütevellîler tahsile çakduklarında yerleri âhere verilüb ahvâl-i vakf muhtell ve müşevveş kalmışdır hâlâ varub tahsîl olunmak lâzım olub bu kulları yerlî yeründen görüb tahsîl ve evkâfî tashîh etmek kâbildir lâkin bu kullarınun dâhî yeri âhere verilmeyüb istimâlet verilüb ve tahsile istihdâm ve mu'âvenet için iki kapucu ta'yîn olunmak lâzım ve mühimdir bu takdirce in-şâ-allahu ta'âlâ bakâyâ tahsîl olub kat'-i 'alâka olmak memûldur deyü vech-i meşrûh üzere hükm-i şerîf ricâsına i'lâm eyledüğü sene bin beş Şevvâlinin yigirmi dokuzuncu günü 'arz olundukda min ba'd tevliyyetine kimesne dahl etmemek üzere emr-i şerîf ve iki kapucu verilmek fermân olunmağın mâliye tarafından vech-i meşrûh üzere hükm-i şerîf verilmek için işbu tezkere verildi tahrîren fî târîhi'l-mezbûr

During the 1590s, prices were gradually increasing in Istanbul. This price rise was most likely connected with the wars against the Habsburgs. The price rise would negatively affect the budget of the Süleymâniye by increasing certain expenditure items such as the kitchen and miscellaneous expenditures. On the other hand, as long as the waqf was able to reflect the price rise to the tax farm contracts, it would profit significantly from the increases in the prices of agricultural products. Can we link the financial deterioration of the waqf to the price rise and thus to the Habsburg wars? The waqf income could not keep pace with the increasing expenditures due likely to the price rise, and the negative economic effect of the warfare contributed to the financial distress of the waqf. However, there was another explanatory factor for the worsening financial situation of the Süleymâniye waqf. The years between 1591 and 1595 were drought years in the Eastern Mediterranean and the same years seem to have witnessed droughts, harvest failures and famines in Istanbul and in the Balkans.⁵⁹ Successive droughts lasting throughout years push the agricultural prices up. The kitchen expenditures increase bringing about an additional burden to the waqf budget. While the expenditures increase, the waqf

⁵⁹ Ramzi Touchan et al., "Reconstructions of Spring/Summer Precipitation for the Eastern Mediterranean from Tree-Ring Widths and Its Connection to Large-Scale Atmospheric Circulation", *Climate Dynamics*, 25, 2005, 75-98.

income declines due to the widespread harvest failure resulting from drought. Thus, as the crop yield declines the waqf could not profit from the increase in agricultural prices. At the same time, the waqf experiences difficulties in revenue collection and the arrears begin to accumulate year by year. As the receipts could not meet the expenditures, the waqf needed to suspend some salary and stipend payments and got into debt for its purchases in the middle of the 1590s. However, mismanagement and corruption are to be seriously considered in explaining the financial decline of the waqf institutions. It is likely that the control over the imperial waqf institutions might have loosened up amid the social and political turmoil, widespread rebellions and wars of the late 16th century. Appointing an experienced and skillful manager to the waqf administration and maintaining an efficient and constant control over the waqf was significant for improving financial performance and preventing corruption. It can be more than a mere coincidence that the financial situation of the Süleymâniye was getting better after 1587 when a new administrator who has proved in his past career that he is a capable manager was appointed.

Coming to the second point, the detailed arrears registers which enabled me to conduct this financial analysis and to draw the actual financial picture of the waqf, contain various, comprehensive and detailed information on the financial and operational matters. Only through the arrears registers, the real stock of waqf's arrears could have been revealed. These registers listed the arrears, the collections and the remainder sums of arrears which were not recorded in the account books. It was difficult in some cases to follow the arrears and collections over time through the account book and registers. This was partly due to the reason that the account books applied an unusual bookkeeping practice and partly due to the fact that the date of collections were not stated in the records in the arrears registers. In addition, these made formidable difficulties for determining the amount of arrears at each accounting period and the amount of arrears included in the reserve. Nevertheless, the records in the arrears registers evidently demonstrated two significant points that first, there were continuous difficulties in revenue collection and secondly there were large sums of arrears accumulated throughout the years.

Account Books	Accounting Period
MM 1954/1	9 Rebî'ü'l-evvel 993 – 19 Rebî'ü'l-evvel 994
MM 1954/2	20 Rebî'ü'l-evvel 994 – selh-i Rebî'ü'l-evvel 995
MM 1954/3	gurre-i Rebî'ü'l-evvel 995 – gâyet-i Cemâziye'l-evvel sene-i minhu
MM 5832/1	gurre-i Cemâziye'l-âhir 995 – 11 Rebî'ü'l-âhir 996
MM 5832/2	12 Rebî'ü'l-âhir 996 - 22 Rebî'ü'l-âhir 997
MM 5758/1	23 Rebî'ü'l-âhir 997 – 3 Cemâziye'l-evvel 998
MM 5758/2	4 Cemâziye'l-evvel 998 – 14 Cemâziye'l-evvel 999
MM 5758/3	15 Cemâziye'l-evvel 999 – gâyet-i Felvâr 1000
MM 4503	19 Receb 1004 – 20 Muharrem 1005

Detailed Registers	
MM 1954/B2	Contains the records of the arrears from 966-987, dateless
MM 1954/B1	Gives the arrears from 983-991, dated 26 Cemâziye'l-evvel 994
MM 1148	Gives the arrears from 983-991, dated Şa'bân 994
MM 513	Gives the records of the deliveries from the revenue collections by el-havâle Hüsrev Çâvus between 2 Zi'l-ka'de 993-gayet-i Şa'bân 994, dated evâhir-i Şevvâl 994
MM 1993	Gives the arrears remaining from the period 983-1002, dateless
MM 7150	Gives the summary accounts for the years 995-1003, and contains the tax farm and the arrears registers covering the years 984-994, probably dated 1003

Table I

	993-94	994-95	995	995-96	996-97	997-98	998-99	999-1000
	1585-86	1585-86	1586	1587-88	1588-89	1589-90	1590-91	1591-92
Total Expected Income	9.039.602	10.460.781	5.128.139	8.484.780	8.544.105	8.684.690	8.827.430	9.387.783
Expected Rev. of the Current Period	5.277.759	5.263.129	451.763	5.677.971	5.657.098	6.009.488	6.119.088	6.077.906
<i>Tax-farm revenues</i>	4.286.300	4.286.297		4.738.548	4.747.297	4.821.305	5.027.299	5.130.965
<i>Monthly revenues</i>	126.872	133.608		103.100	116.681	123.764	107.607	105.826
<i>Miscellaneous revenues</i>	145.498	136.574		130.642	153.483	139.114	?	164.952
Down payments	222.408	67.188		43.960	129.400	113.200	?	44.030
<i>Poll tax revenues</i>	453.194	448.533		529.675	493.857	492.638	?	476.028
<i>Revenue from the sales</i>	43.487	207.617		132.046	17.390	160.662	?	4.905
Previous Acc. Balance	420.110	2.479.733	2.607.779 ⁶⁰	2.806.808 ⁶¹	877.597 ⁶²	97.669	120.786	228.533
<i>Arrears pre- 992/1584</i>	88.800	420.732	261.033	392.979	398.445	6.820	17.063 ⁶³	89.970
<i>Arrears from 992/1584</i>	331.310	331.310	463.728	12.468	3.800			
<i>Arrears from 993/1585</i>		1.727.691	1.876.890	143.672				70.000
<i>Arrears from 994/1586</i>				743.642	410.811	29.400	29.960	
<i>Arrears from 995/1587</i>					64.541			
<i>Arrears from 996/1588</i>						61.449		
<i>Arrears from 997/1589</i>							73.763	
<i>Arrears from 998/1590</i>								68.563
Transferred Reserve	3.341.733	2.721.079	2.068.597		2.009.410	2.577.483	2.587.556	3.081.344

⁶⁰ Its previous amount at the end of the prior account book was 2.601.651 akça. A sum of 6.128 akça was added to this sum and an explanation was provided for it in the account book.

⁶¹ It is the sum of 1.171.833 akça remaining at the hands of outgoing administrator and revenue collector, and 1.280.293 akça registered as the collection from the former arrears and 354.682 akça which was delivered to the waqf by the hands of previous administrator and revenue collector from the collections from the former arrears.

⁶² It is the sum of 64.541 akça which remained uncollected from the previous period and 813.056 akça which consisted of the arrears remaining from the former years but was not registered in the account book before, however, which appears now because it was collected.

⁶³ The exact date of this arrear is not certain but it remained from the period of the administrator 'Abdî.

	993-94 1585-86	994-95 1585-86	995 1586	995-96 1587-88	996-97 1588-89	997-98 1589-90	998-99 1590-91	999-1000 1591-92
Expenditures								
Salary Payments	1.237.546	1.364.662	209.540	1.092.055 ⁶⁴	1.310.746	1.336.420	1.242.820	1.246.742
Expenditures (Kitchen Expenditures)	1.486.990	2.924.540	644.215	2.395.567	2.547.478	2.770.621	2.845.286	3.648.604
<i>Pays for beneficiaries</i>	971.378	2.435.979	417.968	1.650.663	1.747.478	1.888.598	2.230.074	2.701.769
	1.174.986	1.501.331	190.789	775.209	939.201	1.287.862	1.237.173	1.204.478
Uncollected revenues	2.059.001	2.601.651	2.819.157	1.150.374	61.449	73.763	67.563	141.265
<i>Arrears from 992/1584</i>	331.310	261.033	254.033	1.085.833 ⁶⁵				
<i>Arrears from 993/1585</i>	1.727.691	463.728	463.728					
<i>Arrears from 994/1586</i>		1.876.890	1.876.890					
<i>Arrears from 995/1587</i>				64.541				
<i>Arrears from 996/1588</i>					61.449			
<i>Arrears from 997/1589</i>						73.763		
<i>Arrears from 998/1590</i>							67.563	
<i>Arrears from 999/1591</i>								141.265
Reserve	3.059.779	2.068.597			2.577.483	2.587.556	3.081.344	2.928.996

⁶⁴ Paid for ten months.

⁶⁵ The total amount of arrears for the years before the current year.

Table II: Some main revenue and expenditure items according to MM 7150

Total Income			54.842.888					
	995/1587	996/1588	997/1589	998/1590	999/1591	1000/1592	1001/1593	1002/1594
new revenues ⁶⁶	4.350.549	4.747.297	4.821.305	5.027.299	5.130.966	5.178.301	5.204.156	5.315.001
from the arrears ⁶⁷	1.534.975	813.056	36.220	47.023	159.970	1.151.230		179.468
poll tax collection	529.675	493.875	651.443	637.566	627.228	871.762	910.855	905.251
rent revenues	285.247	246.789	262.787	201.025	270.978	274.200	260.000	155.000

Total Expenditures			46.908.374					
	995/1587	996/1588	997/1589	998/1590	999/1591	1000/1592	1001/1593	1002/1594
num. of employees	939	917	957	956	936	948	942	948
salary payments	1.077.255	1.310.746	1.336.230	1.242.820	1.244.250	1.491.156	1.270.361	1.233.370
num. of beneficiaries	204	240	261	260	268	288	292	296
stipend payments	809.957	969.433	1.287.867	1.237.173	1.203.978	1.326.730	1.264.934	1.214.383
kitchen exp.	1.813.734	1.873.158	2.071.921	2.229.074	2.915.551	1.855.491	4.121.611	3.333.575
Delivered to the Central Treasury			4.196.798					

⁶⁶ an mahsûl-i cedit.⁶⁷ an bakâyâ-i sinîn-i mâziye.

