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INTERNAL CONTROL FOR OTTOMAN FOUNDATIONS

Abstract: The objective of this paper is to analyze Ottoman *waqfs* (foundations) to determine the internal control principles followed. In order to achieve this task, extensive references have been made to an actual waqf deed, *The Waqfiyah of Ahmed Pasa*. The original copy of this document is in the Free Library of Philadelphia and it was written December 1511. It is hoped that this research would lead to further research dealing with early accounting thought and practices in the Middle East.

Introduction

Waqf (or Wakf, Turkish version *vakif*) has been one of the most important institutions in Islam from the earliest time. In *The Encyclopaedia of Islam*, waqf is defined as a "thing which while retaining its substance yields a usufruct and on which the owner has surrendered his power of disposal with the stipulation that the yield is used for permitted good purposes."¹ The word is derived from the Arabic verb *waqafa*, which means "to stop, to hold, to restrain, and to prevent." Generally it is a religious term denoting an act by which the income of any property is devoted irrevocably to the benefit of individuals or to religious or charitable purposes. As an Islamic institution it has received considerable attention in both Muslim and non-Muslim countries (as in the case of British and Muslim legislation in India and North Africa before independence).²

There are several sects of Islam but in this paper the focus will be on Ottoman waqfs which have been governed by Hanafi rules. Many Hanafi jurists regard waqfs as the property of Allah, from whom they had originated and to whom they finally revert by the act of the giver of the waqf.³ According to Abu Hanifah, the founder of the sect, the legal meaning of waqf is the placing in permanent trust of specific profits of properties in such a way that the founders own-

The author wishes to thank Daniel L. McDonald and Irene M. Gordon for their valuable criticism.

ership of assets therein shall continue, but the income and other advantages shall go to some charitable purpose.⁴

The early Ottoman waqfs (the Ottoman Empire was founded in 1300 and lasted until 1923) consisted of three general types. *Royal waqfs* were set up by sultans in newly acquired territories for religious and charitable purposes. The second type, *waqf-i sari*, were waqfs established by wealthy individuals for the welfare of the public, especially for the poor. A third group, *waqf-i adi* or ordinary waqfs, were composed of waqfs which were endowed for the benefit of the beneficiaries of the donor for purposes specified by him. This last form of waqf was extensively used to avoid the strict inheritance laws of Islam.⁵

The legal and religious aspects of waqfs in the Ottoman Empire have been the subject of considerable research. However, administrative aspects, especially from the accounting point of view, have not received the same attention and there are very few works that deal with this topic.⁶ The objective of this paper is to analyze Ottoman waqfs to determine the internal control principles followed. In order to achieve this task, extensive references will be made to an actual waqf deed, (written document) *The Waqfiyah of Ahmed Pasa* in particular. This waqfiyah was selected over other available waqfiyahs because the documents were completely edited and translated and the original copy located in the Free Library of Philadelphia. It was therefore possible to conduct research using the original document.⁷

Before entering into discussion of the nature and provisions of Ahmet Pasa's (Pasa, pronounced as pasha, was a military and administrative title in Turkey) waqfiyah, it is appropriate to say a few words about the donor, whose life represents an interesting example of career advancement within the Ottoman hierarchy.

Ahmet Pasa was born as Stephan Cossovich in 1456, the youngest son of Duke Cossovich of Herzegovina. After the conquest of Bosnia in 1462, he was sent by his father as a hostage to Sultan Mehmet II with an offer to surrender half of Herzegovina in order to preserve peace. His terms were accepted, and it was agreed that the young prince was to be taken to the imperial palace in Istanbul and to be trained and educated for the service of the empire. Four years later his father died and Herzegovina became a province of the Ottoman Empire.

Very little is known about Ahmet Pasa's early life in the Turkish palace. He was converted to Islam and received the name of Ahmet

and the surname of Hersekoglu (Hersekoglu means son of Herzog or Duke). He was married to Sultan Bayezid's daughter, Hondi Hatun. He served as Grand Vizier (Prime Minister) five times, as commander-in-chief of the navy three times, and commander-in-chief of the army twice. Upon his death in 1517, he was buried in Hersek (Dil), a town named after him, which is located near Yalova.⁸

Description of the Waqfiyah

The manuscript, which is edited and translated by Muhammed Ahmet Simsar, is included in the *John Frederick Lewis* collection of the Free Library of Philadelphia. It consists of thirty-four folios or sixty-eight pages. They are written in large style, seven lines per page and each page is framed by gold rulings. For purposes of analysis, the manuscript can be divided into four sections:

- a. Certification and testimony of witnesses (page 1 and page 68).
- b. A prologue in rhymed prose (pages 2-18).
- c. The inventory of estate properties that are dedicated, and the subject of the waqf (pages 19-30).
- d. The donor's stipulations in regard to their administration (pages 30-67).

The absence of official seals proves beyond a doubt that this manuscript is not the official copy of Ahmet Pasa's waqfiyah or trust deed, but it seems to be the only surviving copy of the waqfiyah of Ahmet Pasa. My investigations between 1976-1979 on location have not yielded additional information about the financial administration of this trust.⁹

Although some of the original trust properties are still in use, no supporting documents have been discovered that would illustrate the actual administration of the trust. However, certain information can be obtained from the inscription above the door of the ruined mosque in Dil dedicated to Ahmet Pasa and the inscription of a ruined fountain near the mosque. Both inscriptions refer to Kemankeş İsmail Aga as the trust administrator between 1773 and June 7, 1792. A third inscription shows the existence of a fountain near the mosque, and indicates that the same administrator was still in office in 1811.¹⁰

The first page of the waqfiyah goes as follows:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ
مَا فِي هَذَا الْكِتَابِ الَّذِي وَاحْتَوَاهُ السَّمْعُ مِنْ أَمْرِ
الْوَهْبِ وَرِابِطَةِ وَالسُّبُلِ وَصَوَابِطِهِ لَدِي
وَبِسْمِ لَدِي وَالْمِصْدِقِ وَالرَّوْمِ أَصْلًا وَعَا
وَحُكْمِ بَدَلِكِ وَبِحُلَّةِ سِحْلَانِ عَا وَتَمَعَا وَأَبَا
الْمَوْلَا
الشَّهِيدُ لِلَّهِ أَبُو عَبْدِ الرَّحْمَنِ
مَالِكُ الرَّطْبِيِّ عَمِّي

Translated as:

. . . The contents of this religious book and [what I have learned from] oral speech in regard to the origin of the trust and its provisions, and the dedication [literally, assignment of the revenue of a property for charitable purposes] of the trust and its regulations, have been approved by me [as legal] and have declared its validity and the necessity of its execution in every detail. And I have issued my decree to that effect, and have caused its registration to be entered [in the official register] in conformity with the [written and oral] law. . . .

The judge whose certification appears on the first page is identified as the famous jurist Muayyedzadeh Abdulrahman bin Ali who had a library of seven thousand bound volumes in 1514. The last page, which gives the names of witnesses, is quite interesting from the accounting historians' viewpoint. There were four witnesses excluding the scribe of the document. Two of the witnesses namely, Pir Muhammad Pasa Al-Camali and Mawla Kiwamuldin Al-Deferi,

appear to be persons with extensive accounting backgrounds. The former served as *Bas Defterdar* or Chief Treasurer at the beginning of the reign of Bayezid II and also a Grand Vizier later during the reign of Selim I. Although we have no information about the latter witness, his last name, Defteri, indicates a connection with the field of financial administration and accounting, because *defter* means account book and *defteri* can be translated as accountant scribe. The third witness, Sidi Bali, was the Secretary of the Royal Court, a position that required administrative and financial skills. Finally, the fourth witness, Sinan Pasa, also served as Grand Vizier under Selim I, the top position of the Ottoman bureaucracy.¹¹ This section of the *waqfiyah* bears the date of the end of Ramadan, 917 A.H. or December, 1511 A.D.

Following the first page, a four-page doxology in rhymed prose embodies a number of Arabic quotations from the Koran. After a lengthy eulogy of the Prophet Muhammed and the religious views on charity, the specific purpose of the donor was presented. The objective of the trust was to maintain two mosques, one in Rus (today's Kesan),¹² and the other in Dil (Hersek), and a soup-kitchen (in Dil) as religious foundations. In order to maintain these mosques and the soup-kitchen, which were complete and ready for occupancy at the time of the drafting of the *waqfiyah*, nine villages entirely owned by the donor were set aside in a perpetual trust. In addition to these villages a bazaar and two hundred stores in Usak, three hundred stores in Kosk, a caravansaray in Kutahya, a farm in Rus, another farm in Siyullu, a public bath and several stores in Bornova (present location of the Aegean University) and an unspecified number of houses and stores in Bursa are itemized as trust property.

Personal investigation has revealed that the mosque in Rus (Kesan) is still in good condition and is being used for prayers. The soup-kitchen and the mosque in Dil were completely destroyed in the late nineteenth century, and most of the remaining artifacts were taken to various museums in Turkey.¹³

The last section of the *waqfiyah*, (pages 30-67) makes stipulations with regard to selection, appointment, remuneration, responsibilities, and finally dismissal of personnel that are required for maintaining the *waqf* property. Financial aspects of the administration are given in clear and precise terms in order to eliminate future misinterpretations.

The stipulated maximum expenditures permissible from the income of the *waqf* properties are given in Table 1. This table is con-

structed from the information given on pages 44 through 50. The only adjustment that was made was the payment to one soup-kitchen worker who was also required to help in one of the mosques. For this reason half of his wage was included in soup-kitchen expenditures.

In this section it is also stipulated that 45 portions (dinners) would be served at the soup-kitchen. Considering the daily cost of the soup-kitchen in terms of supplies and labor, the unit cost is 1 asper per portion which is composed of 0.68 asper for supplies and 0.32 asper for labor.

The daily total of (118) aspers expenditures totals a rather large annual sum of 43,070 aspers that would be met by the revenues of the trust properties scattered all over Asia Minor and the Balkans. In addition to current expenses a provision is made for routine and major repairs and other emergency items.

The last section of the waqfiyah starts on page 30 by saying:

. . . under the following conditions: in this manner that any part or the whole of the above mentioned bequests may not be sold to anyone, may not be given away, mortgaged, or acquired by inheritance and may not be changed or altered in any way. . . .

The subsequent pages dealing with the administration and accounting are very clear in terms of responsibilities, qualifications, reasons for dismissal, annual audit, and the management of the reserve fund. Pages 41 and 42 make direct references to the system of accounting for receipts and disbursements. The administrative organization of a typical waqf is given in Figure 1. Like the other waqfiyahs¹⁴ Ahmet Pasa stresses the necessity of timely recording (journalizing) of transactions as they occur. A system of internal control based upon:

- a. Reliable personnel
- b. Separation of powers
- c. Supervision
- d. Responsibility
- e. Routine checks (annual audits)
- f. Document control
- g. Physical safeguards
- h. Rendering periodic reports

reminds us of the checklists for internal control given in standard cost accounting textbooks.¹⁵ The following quotation taken from

Table 1

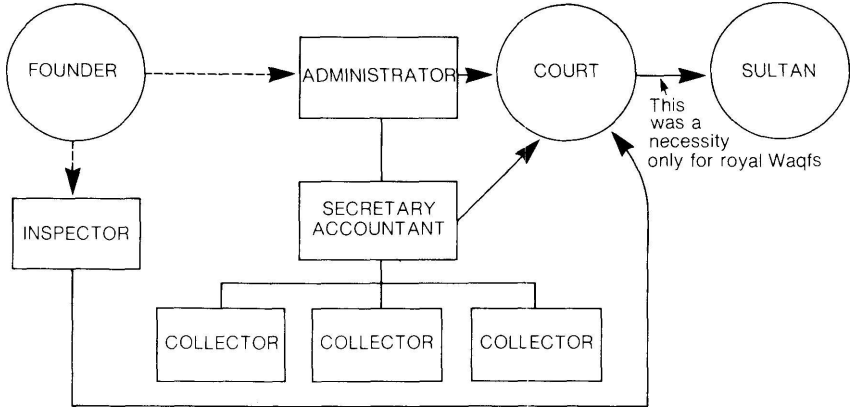
List of Expenditures Stipulated in Ahmet Pasa's Waqfiyah
(One Asper or Akcha = 1.152 grams of silver)

<u>Personnel Expenditures</u>	<u>Daily in Aspers</u>		
Administrator	10.00		
Inspector	10.00		
Collecting Agent of Rumelia	3.00		
Collecting Agent of Anatolia	4.00		
Total Administrative Personnel		27.00	27.00
Personnel Expenditures of the Mosque in Rus	15.00		
Personnel Expenditures of the Mosque in Dil	28.00		
Total Mosque Personnel		43.00	43.00
Including Soup-Kitchen Personnel Expenditures (one part-time)		14.50	14.50
<i>Supplies:</i>			
<i>Soup-Kitchen:</i>			
Meat	15.00		
Vegetables	2.00		
Other Supplies	7.50		
Wood for Fuel	6.00	30.50	
<i>Mosques:</i>			
Candles and Oil for Lighting for the Mosque in Rus	1.00		
Candles and Oil for Lighting for the Mosque in Dil	2.00	3.00	
Total Supplies			33.50
GRAND DAILY TOTAL			<u>118.00</u>

page 39 represents the donor's efforts to establish a system that could be maintained by checks and balances. Even the minute details are explained in clear and precise language:

. . . And also someone, who is known for complete trustworthiness and integrity, shall become [by appointment] store-keeper, and shall store and keep a record of the stock of provisions, and shall not give to anyone, contrary to stipulations of the founder, a drop and shall not also take it himself. . . .

Figure 1
Administration of a Typical Waqf



Note: This graph is drawn by the author to show the basic relations in administration. The number of collectors, of course, changes from one waqf to another depending on the need.

Pages 41 and 42 reflect the administrative and financial background of the donor and the witnesses:

And someone who can record all the revenues and expenditures of the trust, and who is familiar with the rules of bookkeeping and the system of accounting, reputable for trustworthiness and integrity, shall become [by appointment] secretary and shall write and make a list of all the receipts and disbursements that occur, just as they take place, and shall render an account [thereof] when required. Besides the above-mentioned secretary, two persons [by appointment] shall become collection agents of all the above-mentioned trusts, but none of these two collectors shall become [by appointment] collecting agents of the trusts situated in [European side], one of these shall record, in the form of trust [account] the income of the trusts that are included under his own controllership and turn it over, be it little or much through the secretary and

the inspector, to the administrator [serving] at the time. . . .¹⁶

The offices of the administrator, *mutevelli*, and the inspector, *nezir*, were reserved by the donor for himself until his death. After his death it was stipulated that the most capable of his freed slaves was to be appointed to the office of administrator. Family control was to be maintained through inspection:

After him the inspection shall be solely in the hands of the most upright and capable of his illustrious sons. After that in the hands of sons' sons . . . until they became extinct . . . [page 52].

In the event of the extinction of both lines, the duties of inspection and administration would pass to the State and the Governor of Rumelia who would have the power to appoint officers for these positions. But the same person could not be appointed to carry out both duties at the same time:

. . . but the duties of administration and of inspection shall not be combined in one person, the administratorship shall be given to one person and the inspectorship also to another person . . . [page 53].

This separation of function was stressed once more in subsequent pages. On pages 59 and 60:

. . . inspector in no way whatever interfere with the duties of the administrator, or with the income of the trusts, but . . . the inspector shall attend to the duties of inspection; and also who is the administrator shall attend to the duties of administration; neither of them shall interfere with the duties of the other.

To sum up, the above paragraphs reveal the important points of administration of Ottoman foundations. In this system the donor was required to appoint an administrator. Administrators were usually appointed from the freed slaves of the donor. Appointment of an inspector was compulsory in Ottoman waqfs, although in other Islamic countries this rule was not uniform. The inspector, as is seen in the above passages, had no authority over the collection of revenues, but was charged solely with seeing that there was no abuse or misappropriation of the revenues. In this system, courts represented the state authority in governing foundations which were exempted from taxes and the courts were charged with the smooth

running of the trust for perpetuity. The judge had the power of control over a waqf and could interfere in the administration of it, even if the donor made a condition to the contrary, for the court's supervision was controlling.

Another important point in Ahmet Pasa's waqfiyah is the requirement of an annual audit and discharge of accountability through submission of a report to the court. Pages 54 and 55 state that:

The administrator, the inspector, and the secretary [accountant] shall examine the accounts together once a year and shall submit them to the one who is Kadiasker of Rumelia [Chief Judge of the European Ottoman Empire], and he too shall report it to His Majesty [The Sultan], and things contrary to the stipulations of the founder shall not be accepted.

Finally, the question of any surplus *zayid nesne* (positive difference between revenues and stipulated expenses) is dealt with on pages 56 and 57:

. . . after the collection of the revenue of the trust in proper way, and after their disposal according to the aforementioned conditions, whatever remains [positive difference] shall be kept [in trust] by the administrator and the collector. If the original trust properties, or the mosques, or the soup-kitchen be in need of repairs, they shall be repaired and reconditioned with the [afore-said] surplus in such a way that if the surplus be insufficient for repairs and reconditioning, all of the income of the trust shall be reserved for this purpose . . . ; in short, the preservation shall be given preference over all expenses. . . .

Conclusion

Although it is a religious document, the waqfiyah of Ahmet Pasa contains very good examples of Ottoman governmental accounting requirements for the internal control of trusts. These are: careful selection of an administrator, precise job descriptions, separation of duties of administrators from the duties of inspectors, timely recording of transactions, periodic audits, and certification of documents by the courts. The system, whether used by government or by religious foundations (waqfs), was based on the establishment and maintenance of a system of checks and balances. The terminology in the waqfiyah clearly indicates the existence and use of well developed principles of accounting.

I hope that this short study will lead to further research about the role of accounting in the Ottoman Empire, which had had very close contacts with the Italian city-states since the beginning of the 14th Century.¹⁷

FOOTNOTES

¹*The Encyclopaedia of Islam*, p. 1,096.

²Gaudefroy-Demombynes, pp. 143-147.

³Gaudefroy-Demombynes, p. 144.

⁴Schacht, pp. 76-77, Simsar, p. 165., and Gaudefroy-Demombynes, p. 145.

⁵Simsar, p. 165. Also there is considerable discussion about a fourth type of waqf, which is a special form of waqf-i adi and can be called cash waqfs, or usurious piety. Certain schools do not recognize waqfs based on movable property or cash. For full discussion of this controversy see Mandaville, pp. 289-308, and also Cagatay, pp. 56-68.

⁶The most important reason, particularly for Turkey, is that the Latin alphabet replaced the Arabic alphabet nearly 50 years ago and thus made it very difficult to read financial and administrative archives which were written in Arabic script or in a shorthand form called *siyakat*. For further information see Shaw, p. 18 and L. Fekete's *Die Siyaqat-Schrift in der turkischen Finanzverwaltung* (2 volumes, Budapest, 1955).

⁷The only surviving copy of the original waqfiyah is identified as Number 92 in the *John Frederick Lewis* collection of the Free Library of Philadelphia.

⁸Simsar, pp. 176-181. Tursun Beg, an accountant and historian of the Mehmet II era, refers to Ahmed Pasa "... later Hersek, Stjepan Vukcic of Herzegovina, sent his son to the Sultan's court as a hostage and desired to make peace. . . ." See Tursun p. 51. The difference in names is explained in: *The Encyclopaedia of Islam*, pp. 340-342. Also estimates of the birth date for Ahmed Pasa range from early May 1456 to mid-July 1459 in various sources.

⁹Information sent by Mr. Kemal Tuna to Muhammed Ahmed Simsar in 1939 was checked by the author through correspondence. (See Simsar pp. 183-184). Pictures of the mosque in Kesan taken on October 14, 1979 and further information were provided by Selahaddin Kinalidere, President of the Association to Preserve and Maintain Hersekzade Ahmet Pasa Mosque. The author expresses his appreciation of the kind assistance provided by Mr. Kinalidere and Mr. Vural Yurseven, Kaymakam, chief administrative officer of District of Kesan.

¹⁰There are two tombs in the courtyard of the mosque in Kesan. It was not possible to determine any date from the first one but it is believed that this tomb belongs to one of the daughters of Ahmet Pasa. This was never mentioned by Simsar, except in a short note about the existence of a cemetery. An interesting piece of information was revealed on investigation of the second tombstone. The person buried there was from Kocaeli, the location of the first mosque. Since the administrator in 1811 was Kemankes Ismail Aga, Kocaeli Mustafa Aga must be another descendent of the donor, Ahmet Pasa.

¹¹Simsar, pp. 193-195. A simple conversion of the lunar Islamic calendar to the Gregorian calendar is given by the formula: $G = (H-3/100H) + 622$.

¹²Rus originally was a village of Kesan in European Turkey but today it is a part of the town of Kesan. Dil or Hersek is in Yalova, Province of Kocaeli in Asian Turkey.

¹³Personal correspondence. See also Simsar p. 184, and Halil Ethem, p. 293.

¹⁴Generally the royal waqfiyahs required involvement of the Sultan as represented in Figure 1. Although Ahmet Pasa married Hondi Hatun, the daughter of Bayezid II, his waqfiyah cannot be considered a royal waqfiyah. The inclusion of the Sultan represents an exception to the general rule which was firmly established in later centuries. There are very good examples of royal waqfiyahs. Copies of two waqfiyahs of Mehmed II, the conqueror of Istanbul, which were made by the order of his son Bayezid II, the father-in-law of Ahmet Pasa, were found in the Topkapi Museum, by its former Director, Mr. Tahsin Oz, who published facsimiles with an introduction. See Oz. Simsar suggests that the composer of the Ahmet Pasa's waqfiyah had access to the waqfiyahs of Mehmed II and used them as his model (Simsar, p. 2). His conclusion is based on extensive comparisons of phrases used in this waqfiyah with the earlier waqfiyah of Mehmed II. These similarities, especially the ones on pages 52, 53, 57, and 59, support his conclusion.

¹⁵Horngren, p. 657.

¹⁶The terminology used in the document for the secretary is *katip* which is derived from the word *kitap* (book) and refers to the person who keeps books. Although in a broader context it is used as a synonym for scribe, I think that the narrower meaning, i.e., bookkeeper, was used in this quotation. Also, the English translation by Simsar of "shall write and prepare a list" falls considerably short of the intention of the original document. The donor stipulates that *katip* shall "defter idup" literally, "make a copy-book," which in accounting language refers to journalizing. These are some of the technical terms that could not be used without a good knowledge of accounting. However, the origin of the special terminology used by Ahmet Pasa needs further research.

¹⁷Generally the education of a scribe (secretary-accountant) required formal studies in grammar, law, theology, literature, history, political theory, the science of administration and natural sciences. This means a much broader education that may be necessary for a scribe to copy or write letters. It is no surprise that most of the higher jobs ended up in the hands of scribes who first became Defterdar, highest financial official in the Ottoman administration; then they became Grand Viziers/Prime Ministers. This leads some researchers to a generalization that Ottoman Defterdars (accountants) were able to pyramid their control of the purse strings into political power. See Itzkowitz, pp. 73-94 and Seidler p. 3 and also Snider pp. 415-419.

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