

The Ottoman Fiscal Calendar

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I

ONE of the daunting aspects of studying the Middle East is the confluence of several, often unrelated, languages, each with its own alphabet. Having gained some control over these, the student then comes up against a jumble of calendars. While many of these complications are lessened when focusing on a particular region or period of time, the cosmopolitan nature of the Ottoman Empire evolved a dense fabric of interwoven languages (Persian, Turkish, and Arabic) and of calendars, which were not only in use alongside each other, but were blended to create new subspecies! Handbooks and concordances have existed for a long time to enable the scholar to translate solar, lunar, agricultural, and urban time reckonings into modern calendars.¹ We are most familiar with the standard Gregorian/Hijra guides, as Europeans were once deeply involved in concordances of Old Style (Julian) and New Style (Gregorian) conversion tables.

The Ottoman fiscal calendar is one of the more peculiar challenges which must be attended to, in order to control adequately the immense store of documents from the last centuries of the Turkish Empire. This calendar was employed particularly in the State's fiscal and trade sectors; hereafter it is identified by the code **SM**, for *sene-i-maliye*, the fiscal year.² It is a solar calendar, first put into use in **AD 1676**, and adopted by more areas of trade and administration until it became the official standard calendar of the empire in **AD 1839**. The supremacy of **SM** usage then lasted until **AD 1917**, when it was first modified to accord with Gregorian **NS** reckoning over Julian **OS**. Finally, **SM** usage was discontinued entirely in December of **AD 1925**, and replaced by the "Western" Gregorian calendar.

What makes **SM** usage so hazardous for the historian (as it did no less for those using it in the nineteenth century) is the attempt of its creators to mimic the Christian solar and Muslim lunar calendars simultaneously. An

¹ V. Grumel, *La chronologie* (Paris 1958), or the earlier *Aus orientalischen Chroniken* by A. Wirth (Frankfurt 1894). Also helpful is E. J. Bickerman, *Chronology of the Ancient World*, 2nd ed. (Ithaca, N.Y. 1980).

² It is the *Bulletin's* normal practice to write dates as, e.g., A.D. 1676, but we put **SM**, **AD**, and so on, here in boldface for emphasis and clarity, as Dr. Rose has indicated in his ms. ED.

error of date interpretation can produce a result that is incorrect by almost two years, and almost always by nearly two weeks. Only one standard reference work contains concordance tables for translating SM dates into both AH and AD dates, the *Hicrî Tarihleri Milâdî Tarihe Çevirme Kılavuzu* by Faik Reşit Unat, in a first (Ankara 1943) and an expanded (Ankara 1959) edition.

These intricate volumes have several limitations:

1. the tables are designed to provide correspondence primarily from SM to AH usage, and are not as helpful for AD reckonings;
2. the names of the months used are contemporary Turkish names, and not those in use during the SM period;
3. the transition from Julian to Gregorian calendars within SM usage during the critical year of AD 1917, is not clearly illustrated.

In fact, the format of the Tables in the 1959 edition is so much more elaborate (including tables for an alternative solar Hijra calendar) than those in the 1943 edition, that they inhibit their use on a daily or routine level, for which the 1943 tables are preferable. The following concordance of AD, SM, and AH usages is designed to restore a knowledge and appreciation of the Ottoman fiscal calendar, and enable researchers to identify an SM date, and translate it to the standard Gregorian calendar. The process of transforming SM dates into AD dates is sufficiently simple that it can be reversed in order to move from contemporary dates back into the Ottoman fiscal calendar.

II

While we use calendars every day, we may be less familiar with their structure, much like using word processing routinely, but being baffled by the codes behind them. The information in this section can be skipped or reviewed lightly, depending on the reader's familiarity.

AH. The Hijra lunar era, and the basis of the Muslim calendar. In writing, Hijra dates are indicated by codes in Roman or Arabic characters, thus: AH 1293, or ١٢٩٣. AH = *anno hegiræ*, and the letter ه refers to the Arabic word, *hijra*.

AD. The Christian solar era, used with OS or Julian calendar (and referred to as the "Rumî" calendar in Arabic and Turkish), and with the NS Gregorian calendar (called "Milâdî" in Arabic and Turkish). In writing, these dominical dates are indicated by codes in Roman or Arabic characters, thus: AD 1924, or م ١٩٢٤. AD = *anno domini*, and the letter *mîm* م refers either to *masîhî*/مسيحي a word for Christian, or to *milâdî*. AD usage is often denoted with another code, CE, for the Common Era.

OS. The Julian Old Style solar calendar, used with the Christian era, but based on existing Roman reckoning. Due to its lack of correspondence

with the true solar cycle, the Julian reckoning was displaced by the Gregorian reform (see below). Other codes are **VS** (Latin) or **AS** (most Romance languages, and German).

NS. The Gregorian New Style solar calendar was the result of a calendar reform instituted by Pope Gregory Thirteenth in **AD** 1582. As the differences between **OS** and **NS** are still only a matter of weeks, and not yet months, it is useful to denote years with these codes only when ascertaining corresponding months or days as well, thus: 16 February [**AD**] 1917 **OS** = 1 March [**AD**] 1917 **NS**. This same code functions in Latin, Romance, and German languages also.

SM. A solar calendar which uses the Hijra era. No particular Arabic letter is used to denote it, and it is more frequently written and printed with the millennial absent, thus: **SM** 1302 or just ٣٠٢ = **AD** 1886 = **AH** 1303 or ١٣٠٣. As this report will explain, the fiscal calendar used the Hijra era overlaid on a Julian **OS** calendar, with some peculiarities deriving from its adaptation for the Ottoman environment. **SM** = *sene-i-maliye*, fiscal year in Turkish, or *sana(tu) malīya* in Arabic.

THE MUSLIM CALENDAR

The era on which this lunar calendar is based begins on the day on which the Prophet Muhammad left Mecca for the city of Yathrib, or Medina, to which he had been invited. According to the Christian (Julian) calendar, this date is July 16, **AD** 622. This departure or flight from Mecca in Arabic is *hijra*, hence, the Hegiran or Hijran calendar. The Hijran calendar's lunar cycle has 354 days, 11 days shorter than the solar year. In addition, in order to keep up with the true lunar cycle, 11 days are intercalated over a 30-year cycle, the Hijra calendar equivalent to leap years on the solar calendar.³

OS AND NS DISCREPANCIES

When the New Style reform was introduced in **AD** 1582, the difference between Julian and Gregorian was 10 days. Because the **OS** continued to intercalate leap year days in 1700 and 1800, when **NS** did not, the gap between the two increased to 11 and 12 days. The Day Conversion Formula (see below, part IV, no. 3) begins in **AD** 1677 (**SM** 1088), with the 10-day difference, and provides a new formula for each century as the difference increases to 13 days.⁴

³ Grumel, *Chronologie*, 180; and John J. Bond, *Handy-Book of Rules and Tables for Verifying Dates with the Christian Era* (George Bell, London 1875) 228-229.

⁴ The relationship between the Gregorian and Julian calendars is explained crisply in Bond, *Handy-Book*, 8-19, partly repeated on pp. 46-47. This is explained less clearly in Frank Parise, ed., *The Book of Calendars* (Facts on File, New York 1982) 294-297.

The change from 12 to 13 days between the two reckonings occurred on 29 February 1900 OS, which is the leap year day required by the Julian system, but not applied in the Gregorian reform system.

LEAP YEARS . . .

Our contemporary solar calendars consist of 365 days, with two systems for intercalating extra days, to accord with the true solar cycle. The Julian OS calendar intercalates an additional day at the end of February every fourth year (an even-numbered year), which is called (in English) a leap year. Among other things, the Gregorian reform calendar suppressed the intercalated day on centesimal (00) years whose number cannot be divided by 400. Thus, AD 1600 was a NS leap year, and so will be AD 2000. But AD 1700, 1800, and 1900 were not NS leap years, but in the OS reckoning, they were.

. . . AND NEW YEARS

Because the Ottoman SM calendar is basically a Julian OS calendar, its leap years are the same as in the OS reckoning. However, the SM calendar began on March 1st (the start of Spring, as the Julian used to do), not January 1st (the start of Winter). This was not unusual in the sixteenth and seventeenth centuries. In England, the legal year was reckoned from the 25th of March to the following 24th of March until AD 1751, when January 1 became the legal New Year. The Persian and Afghani years still begin in March, as do many other traditional calendars.⁵

As a result, the intercalated 29th of February was once the last day of the year (in a Spring calendar), but in comparing a Spring calendar leap year (SM) to a Winter calendar leap year (AD), the SM leap year will be a year *prior* to AD usage, though the intercalated day is identical, February 29. Thus, the year SM 1319, which began on 1 March AD 1903 OS, was a leap year, as the extra day (February 29) occurred during that year (1 March 1903 to 29 February 1904), while it is AD 1904 which is leap year in AD usage (reckoned from 1 January 1904 to 31 December 1904).

III

In the wake of other reforms which were introduced early in the nineteenth century by the Ottoman government, almost all departments adopted the new solar SM calendar in AD 1789, which included new names for the months. As a result, two "years" were employed side by side; one composed of 12 lunar months beginning the first of Muharram each year (primarily for religious use), and the other, a year of 12 solar months exactly

⁵ For Europe, see Grumel, *Chronologie*, 255, and Reginald Poole "The Beginning of the Year in the Middle Ages," *Proceedings of the British Academy* 10 (1921) 1-25 (particularly pp. 4-6).

parallel with the Julian OS year, though the months bore different names from those used in Europe. This state of affairs is somewhat similar to conditions in the modern state of Israel, which functions on the Gregorian and Jewish calendars, each in its own spheres.

This solar financial year did vary in two respects from the Julian OS calendar. First, the Ottoman fiscal calendar began on the first of March, rather than the first of January (as explained in part II). Second, the millennial number was that of the Hijra era, rather than the Dominical. That is, the SM year's millennial was that of the current lunar (AH) year in which the SM year began. For example, the 1st of March of the Julian calendar year 1864 falls within the lunar year AH 1281. Therefore, the SM year starting on that same 1st of March was reckoned as SM 1281, to match the Hijra era.

This scheme was not without some difficulties, however. The solar year is 11 days (approximately) longer than the lunar year, and so the solar 1st of March falls 11 days later with the passage of each lunar year. This reaches the point that, when the start of the SM year (1st of March) falls within 11 days of the start of the AH lunar year (the 1st of Muharram), the lunar year will finish its cycle before the next 1st of March, thus entirely within the time borders of that solar year. This circumstance will occur every 33 (lunar) years, and whenever it did, the practice developed of skipping one solar year, in order to catch up with the faster lunar cycle.

The first time this was done was in AD 1676. The 1st of March of that year occurred during the year AH 1086, but only 4 days later, AH 1087 began, which would end before the following 1st of March (solar). Therefore, the SM year which coincided (for 9 months) with AD 1676 was called SM 1086, as it began during that Hijran year. But the following fiscal year was called SM 1088; SM 1087 was skipped. This adjustment was necessary to ensure that the fiscal years would overlap with the religious calendar (lunar cycle) most of the time. The year left out was *sene-i-siviş*, the empty or hidden year.⁶ This adjustment was duly accomplished for the years AH 1121, 1154, 1188, 1222, and 1255, which brings us into the early nineteenth century. This *siviş* correction would probably have gone into the twentieth century (when the Hijra era was abandoned altogether in Turkey), were it not for an unexpected incident which called the system into question.

Sometime during the year SM 1287 (which began the 1st of March AD 1871 OS, and during the year AH 1287, although that lunar year was to

⁶ On the *siviş* system, see Unat, *Hicri Tarihleri*, p. viii (1943 ed.) or p. xiii (1959 ed.).

end 10 days later), coupon booklets were printed for the consolidated debt repayment program.⁷

After the booklets were released, it was noticed that coupons had been included for the year **SM** 1288, which was to have been skipped, because **AH** 1288 would have ended before **SM** 1288 ever began. The error having been made public, however, it was decided not to correct it, but instead to abandon the *siviş* correction entirely. As a result, **SM** 1288 (which began the 1st of March **AD** 1872 **OS**) no longer matched the lunar calendar, in which it was the year **AH** 1289. The two calendars no longer synchronized. This is the reason for devising **SM/AD** concordance tables, because the Hijra year is no longer a practical guide for aligning the **SM** and **AD** calendars after **AD** 1870.

The next chapter in the Ottoman fiscal calendar began in **AD** 1916, when the Sultan's ministers decided to accord the **SM** calendar (which was, in effect, a civil Julian calendar) with the Gregorian calendar, then in use for civil and business purposes world-wide. It is no accident that Turkey was an ally of Germany and Austro-Hungary at that time in the Great War, nations which used the Gregorian calendar, while their common adversary, Russia, still followed Julian usage. The Old Style calendar was, and is, the basis for religious calendars among most Orthodox or Eastern Christian churches today.

This change was to be implemented in the transition from **SM** 1332 to **SM** 1333—February and March of **AD** 1917—in two stages.⁸ In the first stage, the 13-day discrepancy between **OS** and **NS** calendars was compensated by starting **SM** 1333 on the **NS** Gregorian 1st of March, rather than the **OS** Julian 1st of March (which occurred 13 days earlier; see the Table for 1917, ahead). As a result, Shobat (= February), the 12th month of **SM** 1332, lost 13 days (the 16th to 28th).

In the next phase, the year **SM** 1333 (= **AD** 1917) lost two months—Kanun-i-thani (January) and Shobat (February) (of 1918)—because **SM** 1334 (1918) would now begin on the 1st of January, New Style, instead of the 1st of March. Thus, from the 1st of January **AD** 1918 **NS**, the Ottoman fiscal calendar was identical to the Gregorian New Style calendar, except

⁷ The story is told succinctly by J. Deny, "L'Adoption du Calendrier Grégorien en Turquie," *Revue du Monde Musulman* 43 (1921) 51. Also Louis Massignon, "Calendriers Financiers," *Annuaire du Monde Musulman* (Paris 1923) 8–10. A lively account is provided by Col. O. K. Tancock, "Dates on Turkish Stamps and Postmarks," *The London Philatelist* 39 (1928/29) 290–292, based on Joachim Mayr "Probleme der islamische Zeitrechnung," *Mitteilungen zur osmanischen Geschichte* 2 (1923–1926). The information collected by J.-B. Moens for his journal *Le Timbre Fiscal*, 233 (1894) 3–4, came from G. Lacoine, the sous-directeur of the Imperial Observatory in Istanbul at the time. According to Lacoine, the decision to suppress the *siviş* adjustment was made back in **SM** 1256 (**AD** 1840–41), thirty years earlier than the other versions would have it.

⁸ J. Deny, "L'Adoption . . .," 46–53

in its two particular features: (1) the millennial was the quasi-Hijra era, and (2) the names of months were Turkish. This first peculiarity was done away with in a decree of December 1925, which approved the adoption of the Western (Dominical) era as of 1 January 1926.

IV

The following Conversion Formulas are simple means for moving a date from a Julian to Gregorian format, only adding the process of a change of eras (from Hijra to Dominical), and adjusting the sequence of months (from a Spring to a Winter calendar).

Because SM is solar, the conversion from Julian and Gregorian is done first, and then one can make a conversion to the Hijra (lunar) date, if desired.

When reading/interpreting a Turkish or Arabic date, how does one determine whether it is a solar (SM) or a lunar (AH) Hijra-era date?

(1) First, almost all civil, fiscal and administrative documents in the eighteenth and nineteenth centuries issued by the central (Ottoman) government will bear SM dates. The only exceptions are documents from religious tribunals and charitable (*waqf*) offices, and even these will not necessarily use the lunar calendar.⁹ Then, (2) the names of the months on the two calendars differ. Documents are often dated with a month name or number. If the name is written out or abbreviated, consult the Table of Months in Annual Cycles to see to which calendar the month belongs. If the document bears the number of the month, another test may assist. (3) The number of days in each month are also different. Except in leap years, only two months on the fiscal and Hijra calendar have the same number of days. This is only helpful for the final one or two days of each month. For instance, the Julian SM calendar has seven months with 31 days, while the Hijra calendar has none. Finally, (4) as we noted earlier, the Hijra date *may* be identified as such by the code letter **▲**.

TRANSLATING FISCAL TO GREGORIAN DATES

1. *Years*. Table 1. Find the block of years containing the SM date in question, and add the figure indicated, either 589 or 588, etc. While this is simple enough, remember that the fiscal year began on 1 March, and so coincides with the resultant AD year for ten months only (March through December). Fiscal January and February before March belong to the prior

⁹ An example of the uncertainty involved is the overprint applied on postage stamps to commemorate the Sultan's visit to Macedonia in AD 1911. The Imperial Palace often used the solar reckoning, but in this instance the stamps were overprinted with the date 1329, in Arabic numerals. The fiscal year corresponding to AD 1911 is SM 1327, and 1329 is the AH date. Evidently, the Sultan's court considered this ceremonial visit to the province an opportunity to exhibit the symbolic authority of the Sultan as caliph and ruler of a Muslim state.

AD year, but January and February of the following AD year belong to the same SM year. Thus, SM 1297 = March through December of AD 1881 plus January and February of AD 1882.

2. *Months*. Table 2. If the fiscal month is named or written out, determine to which Western/European month it corresponds. If, just as frequently, the month is indicated by a number, add *two* to the number to arrive at the corresponding month in AD usage. Thus, Shobat = February, and month number $12 + 2 = 14$. As the calendar base is 12 months, any result over 12 begins the series again. Thus, 8th month + 2 = 10 (October), 10th month + 2 = 12 (December), 11th month + 2 = 13 (then -12 = 1, January), and so on. As of Mart (March) SM 1333, however, the fiscal and Gregorian months coincide, so there is no need for conversion.

3. *Days*. Translate the SM day number into Gregorian by *adding* 10 days (from SM 1088 to SM 1110), 11 days (from SM 1111 to SM 1213), or 12 days (from SM 1214 to SM 1315), and then 13 days beginning with SM 1316. The result will be the Gregorian date. To convert this to the corresponding Hijra date, one can then use any of the standard Conversion books.¹⁰

Examples:

٢١ حزيران ١٣٢١ = day 21 of Haziran (= June) SM 1321. Add 13 days to 21 June OS to get 4 July NS. Add 584 years to 1321 to get AD 1905.

١٤ - ٧ - ١٣٢٢ = day 14 of 7th month (= Eilul/September) SM 1322. Add 13 days to September 14 OS to get September 27 NS. Add 584 years to 1322 to get AD 1906.

٢٨ - ١٠ - ٣١٥ = day 28 of 10th month (= Kanun-i-evel/December) SM 1315. Add 12 days to December 28 OS to get January 9 NS. Add 584 years to 1315 to get AD 1899. [The change in day formula from adding 12 days to adding 13, in converting Julian OS to Gregorian NS, begins with February 29, 1900 OS. To convert from Gregorian back to Julian, 13 days are subtracted only as of March 12, 1900 NS.]

4. 1917. Table 3. The year of conversion from a Julian to Gregorian base for the fiscal calendar was full of momentous events in the Middle East, as elsewhere around the globe. For these reasons, it may be useful to refer to the more detailed Table for 1917 for this period, to ensure an accurate translation of dates.

Incarnate Word College

¹⁰ Grumel, *Chronologie*, 246-268, and Hans Lietzmann, *Zeitrechnung der römischen Kaiserzeit* (de Gruyter, Leipzig 1934) 102-104, give only annual concordances, with starting times in days. For complete conversion tables, see G. S. P. Freeman-Grenville, *The Muslim and Christian Calendars*, 2nd ed. (Rex Collings, London 1977). This lacks sufficient detail to take into account Hijra leap years, however.

1. TABLE OF YEARS

For SM years 1088 through 1120	add 589	= AD years 1677 to 1709 (March through December)*
SM 1121 was dropped, <i>siviş</i>		
For SM years 1122 through 1153	add 588	= AD years 1710 to 1741 (March through December)
SM 1154 was dropped, <i>siviş</i>		
For SM years 1155 through 1187	add 587	= AD years 1742 to 1774 (March through December)
SM 1188 was dropped, <i>siviş</i>		
For SM years 1189 through 1220	add 586	= AD years 1775 to 1806 (March through December)
SM 1221 was dropped, <i>siviş</i>		
For SM years 1222 through 1254	add 585	= AD years 1807 to 1839 (March through December)
SM 1255 was dropped, <i>siviş</i>		
For SM years 1256 through 1332	add 584	= AD years 1840 to 1916 (March through December)
For SM years 1333 through 1341	add 584	= AD years 1917 to 1925 (January through December)

* E.g., SM 1088 + 589 = AD 1677 (March through December, *plus* January and February of AD 1678).

2. TABLE OF MONTHS IN ANNUAL CYCLES

HIJRA CALENDAR MONTHS	DOMINICAL CALENDAR MONTHS (English names)	OTTOMAN MONTHLY CYCLES				
		Pre-1917 annual order of months	Pre-1917 names of months	Names in Arabic script	1917-1923 names of months	Post-1917 annual order of months
Muharram (30)	January (31)	11	Kanun-i-sani	كانون ثاني	Kanun-i-sani	1
Safar (29)	February (28/29)	12	Shobat (Shvat)	شباط	Shobat (Shvat)	2
Rabi'l-awal (30)	March (31)	1	Mart	آذار / مارت	Adhar	3
Rabi'l-akhir (29)	April (30)	2	Nisan	نيسان	Nisan	4
Jumada'l-aula (30)	May (31)	3	Mayis	أيار / مایس	Ayyar	5
Jumada'l-ukhra (29)	June (30)	4	Haziran	حزيران	Haziran	6
Rajab (30)	July (31)	5	Tammuz	تموز	Tammuz	7
Sha'ban (29)	August (31)	6	Aghostos	أغسطس / آب	Ab	8
Ramadan (30)	September (30)	7	Eilul	أيلول	Eilul	9
Shawwal (29)	October (31)	8	Tishrin-i-evel	تشرين أول	Tishrin-i-evel	10
dhu'l-Qa'da (30)	November (30)	9	Tishrin-i-sani	تشرين ثاني	Tishrin-i-sani	11
dhu'l-Hijja (29/30)	December (31)	10	Kanun-i-evel	كانون أول	Kanun-i-evel	12
Muharram (30)	January (31)	11	Kanun-i-sani	كانون ثاني	Kanun-i-sani	1
Safar (29)	February (28/29)	12	Shobat (Shvat)	شباط	Shobat (Shvat)	2

3. TABLE FOR AD 1917

GREGORIAN		JULIAN,		OTTOMAN		MUSLIM	
Month	NEW STYLE AD	Month	OLD STYLE AD	Month	FISCAL CALENDAR, SM	Month	LUNAR CALENDAR, AH
	Nov. 14-Dec. 13, 1916	11th Nov.	1-30, 1916	9th	Tishrin-i-sani 1-30, 1332	1st-2nd	Muharram 18-Safar 17, 1335
(1916)	Dec. 14-Jan. 13, 1917	12th Dec.	1-31, 1916	10th	Kanun-i-evel 1-31	2nd-3rd	Safar 18-Rabi'l-awal 19
	Jan. 14-Feb. 13, 1917	1st January	1-30, 1917	11th	Kanun-i-sani 1-31	3rd-4th	Rabi'l-awal 20-Rabi'l-akhir 19
	February 14-26	2nd February	1-13	12th	Shobat 1-13	4th-5th	Rabi'l-akhir 20-Jumada'l-aula 3
	February 27	February	14		Shobat 14		Jumada'l-aula 4
	February 28	February	15		Shobat 15*		Jumada'l-aula 5
3rd	March 1	February	16	3rd	Mart 1,† 1333		Jumada'l-aula 6
	March 2	February	17		Mart 2		Jumada'l-aula 7
	March 3	February	18		Mart 3		Jumada'l-aula 8
	March 4-13	February	19-28		Mart 4-13		Jumada'l-aula 9-18
	March 14-31	3rd March	1-18		Mart 14-31		Jumada'l-aula 19-Jumada'l-ukhra 6
4th	April 1-30	March	19-April 17	4th	Nisan 1-30	5th-6th	Jumada'l-aula 19-Jumada'l-ukhra 6
5th	May 1-31	April	18-May 18	5th	Mayis 1-31	6th-7th	Jumada'l-ukhra 7-Rajab 7
6th	June 1-30	May	19-June 17	6th	Haziran 1-30	7th-8th	Rajab 8-Sha'ban 8
7th	July 1-31	June	18-July 18	7th	Tammuz 1-31	8th-9th	Sha'ban 9-Ramadan 9
8th	August 1-31	July	19-August 18	8th	Aghostos 1-31	9th-10th	Ramadan 10-Shawwal 10
9th	September 1-30	August	19-Sept. 17	9th	Ehul 1-30	10th-11th	Shawwal 11-dhu'l-Qada 12
10th	October 1-31	Sept.	18-Oct. 18	10th	Tishrin-i-evel 1-31	11th-12th	dhu'l-Qada 13-dhu'l-Hija 12
11th	November 1-30	Oct.	19-Nov. 17	11th	Tishrin-i-sani 1-30	12th-1st	dhu'l-Hija 13-Muharram 14, 1336
12th	December 1-31	Nov.	18-Dec. 18	12th	Kanun-i-evel 1-31	1st-2nd	Muharram 15-Safar 14
1st	January 1-31, 1918	(1917) Dec.	19-Jan. 18, 1918	1st†	Kanun-i-sani 1-31, 1334	2nd-3rd	Safar 15-Rabi'l-awal 16
2nd	February 1-28	January	19-February 16	2nd‡	Shobat 1-28	3rd-4th	Rabi'l-awal 17-Rabi'l-akhir 17

* 13 days of Shobat were dropped here.

† Formerly the first month of the year, Mart is now the 3rd month of the reformed calendar.

‡ This is the first time that Kanun-i-sani and Shobat are the first months of the year; formerly they were the final months.