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06876

**CENTRAL  
RESEARCH  
AND TRAINING  
INSTITUTE  
FOR HIDES, SKINS  
AND LEATHER**

DU/TUR/74/007

**TURKEY.**

Technical report:  
**ORDERING OF FUR (GRANIT) SKINS**

Prepared for the Government of Turkey by the  
United Nations Industrial Development Organization  
Contract No. 74/007  
United Nations Development Programme

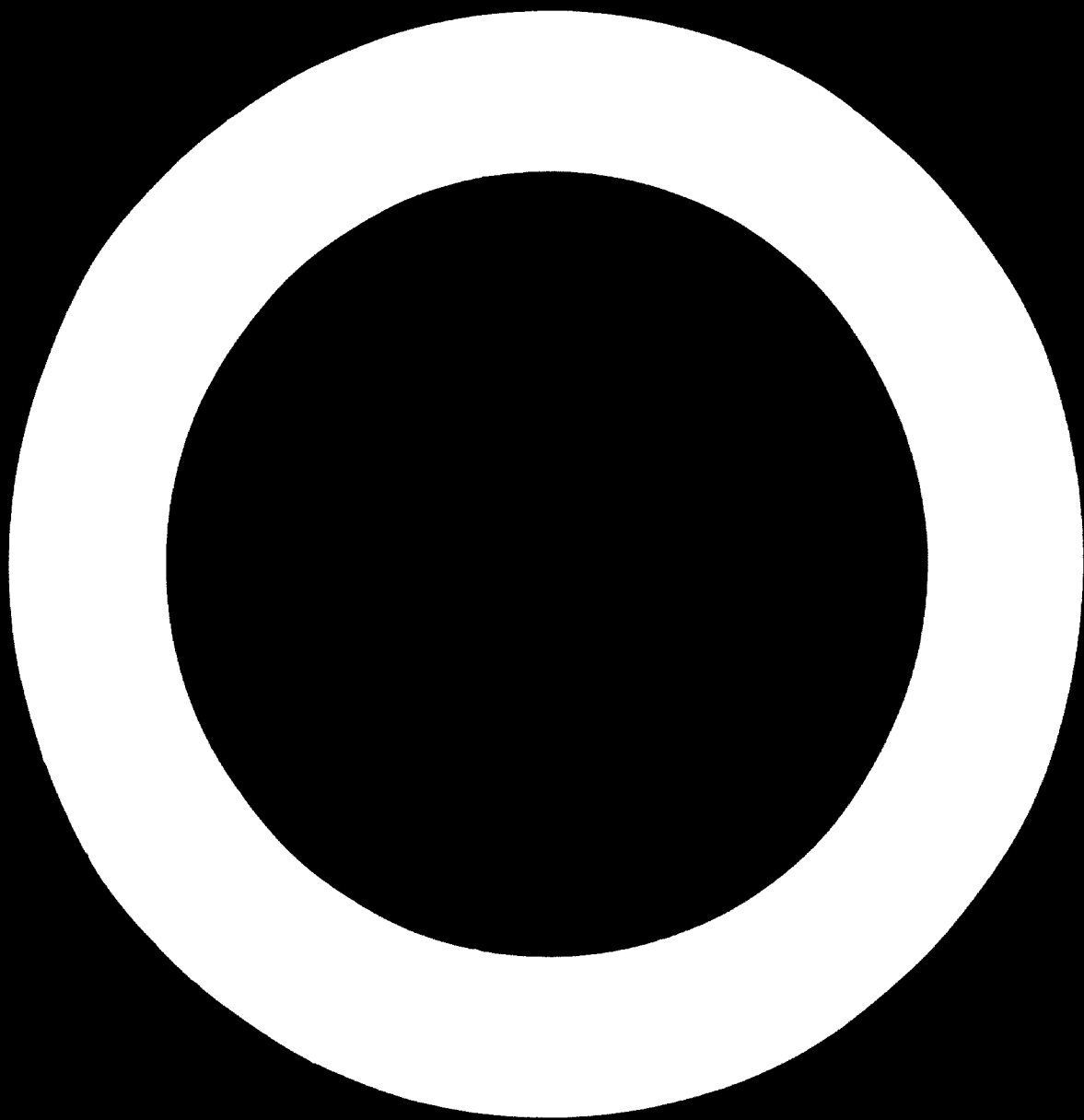
United Nations Industrial Development Organization

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in legal consequences for the organization.

2. The second part of the document outlines the specific procedures that should be followed when recording transactions. It details the steps from the initial receipt of goods or services to the final entry in the accounting system. This includes instructions on how to handle invoices, receipts, and other supporting documents, as well as the timing and frequency of record-keeping activities.

3. The third part of the document addresses the role of management in ensuring that the record-keeping process is effective. It stresses that management should establish a strong control environment and provide adequate resources and training to the accounting staff. Regular monitoring and review of the records are also highlighted as essential for identifying and correcting any issues promptly.

4. The final part of the document concludes by reiterating the overall goal of the record-keeping process: to provide reliable and transparent financial information. It encourages the organization to adopt a proactive approach to record-keeping, recognizing it as a key component of sound financial management and risk mitigation.



United Nations Development Programme

GENERAL RESEARCH AND TRAINING INSTITUTE

FUR HIDES, SKINS AND LEATHERS

STUDY REPORT

NO. 10

Technical report: Dressing of fur (rabbit skins)

Prepared for the Government of Turkey by the  
United Nations Industrial Development Organization  
as an agency associated with the executing agency,  
the Food and Agriculture Organization of the United Nations

Based on the work of Peter Ebner, expert in the dressing  
of fur skins (rabbit skins)

United Nations Industrial Development Organization

Vienna, 1975

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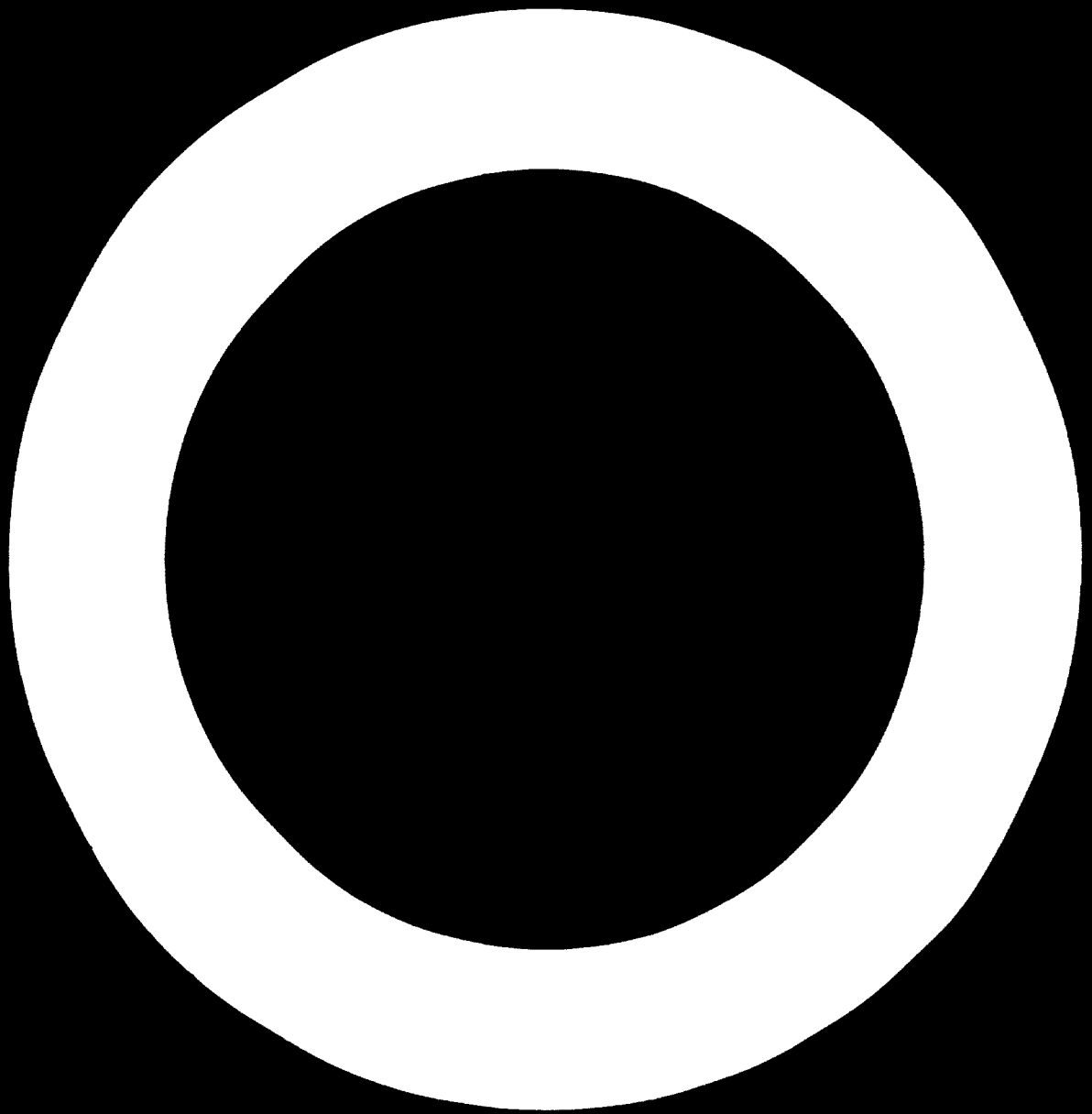
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## INTER-DUCTION

In August 1975, the United Nations Industrial Development Organization (UNIDO) assigned an expert in the dressing of fur skins (rabbit skins) to Turkey to assist in the organization and operation of the Central Research Institute for Hides, Skins and Leather, Fendik. This institution is a project of the United Nations Development Programme (UNDP); the executing agency is the Food and Agriculture Organization of the United Nations (FAO); UNIDO is an associated organization. Specifically, the expert was to provide specialized advice on the dressing, for export, of the skins of rabbits of the New Zealand variety, which are being raised in large numbers in Turkey by battery breeding, and to advise the Turkish fur industry on modern fur-processing techniques and particularly on modern plant layouts. The programme of the expert during his stay in Turkey is presented in annex I; the fur-processing plants that he visited and to which he offered technical advice are listed in annex II.

## FINDINGS

According to information received from the President of the Leather and Fur Industry Employers' Association of Turkey and confirmed by other prominent individuals in the Turkish fur industry, the numbers of fur skins produced in Turkey fall within the following ranges:

<u>Skin type</u>	<u>Numbers per year</u>
Lamb (for fur and leather)	6 - 12 million
Rabbit (white and other)	150 000 - 250 000
Squirrel	100 000 - 150 000
Kid	50 000 - 70 000
Fox	40 000 - 90 000
Marten (stone and other)	20 000 - 50 000
Otter	5 000 - 12 000

These wide ranges are attributable to climatic variations that affect breeding conditions and, consequently, skin production.

Reading down from the top of this list, it can be seen that the number of skins produced decreases but that the value of the individual skins increases greatly. It is thus evident that greater importance should be given to the production, dressing and manufacture of skins other than lamb. Practically all of these skins, with the exception of lamb and possibly some rabbit (a certain amount of the latter are exported for the production of felt) are dressed and manufactured within the country.

It is worthy of note here that, although moles appear to be plentiful in Turkey, they are not being trapped commercially by farmers or others. It would thus appear that a considerable source of revenue is thereby being foregone. The encouragement of mole trapping might therefore be advisable.

With the possible exception of lamb skins, there seem to be severe restrictions on the import and export of fur skins. Consequently, all of the dressing and manufacturing of furs is being done for the home market. The quality attained is somewhat lower than the internationally accepted level, especially for lamb skins.

### Activities of the expert

Almost from the outset of his visit, it became evident that the advice of the expert would be required not only for rabbit skins but also for the entire range of fur skins available in quantity in Turkey, among them lamb, squirrel, kid, fox, marten and otter.

In preliminary talks with the Project Manager of the Central Research and Training Institute for Hides, Skins and Leather, Bendik, a two-part programme for the stay of the expert was worked out (annex I). First, there were to be direct contacts with the fur and leather industry (annex II) and second, during the latter part of August, the conducting of a practical and theoretical demonstration and information programme at the institute, to which technicians of fur-processing plants would be invited and which would be designed to provide advice and information to both the institute and the fur industry (annex I).

At the end of his mission, in order to facilitate the improvement of the Turkish fur industry, the expert prepared detailed accounts of the advice that he had given during his visits to fur-processing plants and of the material that he presented during the demonstration and information course. This information was turned over to the Project Manager of the institute.

### Direct contacts with the fur industry

A certain number of fur-dressing firms were selected for visits by the expert and his Turkish counterpart. These firms represented a sample of the entire industry. While advice was given to these firms during these visits, their primary purpose was to gain insight into the over-all problems of the industry. It should be mentioned here that, unfortunately, it was not possible to reach the small country fur-dressing units. Only a part of the fur skins reach the large fur-dressing centres such as Izmir and the Kazlıcesme area of Istanbul. The importance of these small, village dressing and manufacturing units should not be underestimated. In addition to supplying a certain indirect export market through the tourist trade, they cater for the local markets for furs.

In the course of the visits to the fur-processing plants, the problems about which advice was asked and offered centered around relatively few problems, the most important of which were excessive hardness and thickness of

the underlying skin, environmental problems such as the disposal of industrial wastes and the lack of proper mechanical equipment and chemicals, with the consequent use of inappropriate machinery and materials.

#### Demonstration and information programme

Invitations to attend a fur-processing course conducted by the expert were sent to the fur-processing enterprises in the Istanbul area and neighbouring districts. The response was excellent; 15 fur-processing technicians from as many enterprises attended the course throughout its two-week duration.

Eleven different kinds of skins (lamb, fox, squirrel, kid, caracul, rabbit (white), lynx, slink, chinchilla, bear and marten) were dressed during the course. The skins used were received at the institute either raw or semi-dressed. A furrier's bench was specially constructed for the course in the workshop of the institute.

During the intermissions in the daily practical fur-processing programme, lectures were delivered in which the work just done was explained. In this way the participants, who included technicians from the institute as well as those from industry, acquired a theoretical background in fur processing. It should be noted that the interest of the participants was very great.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

The present state of the fur-processing industry in Turkey is encouraging. It would be worth while to promote any endeavours that would lead to further development of this industrial branch, which already represents an important factor in the economy of the country.

While it is important for any country to try to increase its direct exports, it would seem to be of equal importance to raise the living standards of its people by improving the quality of the goods available to them, and especially to the rural population. As regards the Turkish fur industry, this would mean special attention to the small-scale fur-processing operations in rural areas that supply most of the domestic market.

Information on the dyeing of furs would be of great value not only to the institute but also to the Turkish fur industry as a whole.

While the institute is, generally speaking, well equipped, it still lacks some important items. A list of these requirements was deposited with it by the expert.

The technical background information acquired by the counterpart during a short fellowship visit to manufacturers of auxiliary products in the Federal Republic of Germany and in Switzerland was undoubtedly of great value to him. This knowledge was put to practical use during the period that he worked with the expert. When possible to provide it, such preliminary preparation of a future counterpart of a field expert should generally prove beneficial.

At present, the Turkish fur industry devotes its efforts primarily to lamb skins, the individual value of which is relatively small. Comparatively few more valuable skins are produced. Also, while moles appear to be abundant, there is no commercial trapping of these animals, which could provide a valuable fur.

### Recommendations

1. Special attention should be given, by the Central Research and Training Institute for Hides, Skins and Leather, Pendik, to small-scale fur-processing operations away from the main centres. Specifically, modern and advanced fur-processing technology must be adapted to the climatic conditions and local traditions of the country.

2. A mobile demonstration unit, staffed by two experts and stocked with demonstration tools, chemicals and appropriate literature for distribution, could travel through the rural areas throughout the year, trying to improve fur processing at the important local level.

3. Information on fur dyeing would be of great value to both the institute and to the Turkish fur industry as a whole. It should be provided.

4. While the institute is rather well equipped, it still lacks some important equipment. A list of items that should be acquired has been left with the institute by the expert.

5. Over the longer term, it would seem advisable for the Turkish fur industry to devote less of its activities to lamb skins, which are relatively cheap, and to devote more effort to more valuable ones. In this connexion, it would seem advisable to encourage the commercial trapping of moles, which, although abundant, are not being exploited.

6. The preliminary training of future counterparts to visiting experts, including fellowships for study abroad, could prove to be very beneficial to both the counterpart and to the project to which he is assigned.

Annex I

ACTIVITIES PROGRAMME OF THE EXPERT

- 4 August Preliminary consultation with the Project Manager of the Central Research and Training Institute for Hides, Skins and Leather, Pendik, regarding the work programme.
- Preliminary talks with Turkish counterpart.
- 5 August In Ankara, briefings by the Assistant Resident Representative (in the absence of the Resident Representative and his Deputy) and by the UNIDO Senior Industrial Field Adviser.
- 6 August In Kalizcesme/Istanbul, visits to two fur-processing plants (S. Celil Tanatar Kürk Sanayii and Ahmet Tantar Kürk Sanayii), with offers of advice.
- 7 August In Kaslıcesme/Istanbul, visit to a fur-processing plant (Chaim Franco Kürk Sanayii), with offers of advice.
- Conference with the General Secretary of the Leather and Fur Trade Employers' Association concerning the Turkish fur industry.
- 8 August In Kalizcesme/Istanbul, visits to two fur-processing plants (Selahattin Bulek Kürk ve Deri Sanayii and Yüksel Aker Tannerie), with offers of advice.
- 11 August Leather Research and Training Institute, Pendik/Istanbul; report to Project Manager, planning the construction of a furrier's bench, surveying machinery, instruction of the institute staff in the shaving of furs on a banjo machine.
- 12 August In Kaliscesme/Istanbul, visits to two fur-processing plants (Dinal Kürk Sanayii and Karnik Saruyan Kürk Fabrikasi), with offers of advice.
- 13 August At Izmir, visits to three fur-processing plants (Suleyman Filibeli Interleder Sanayii, Sükrü Serin Desen ev Deri Isali, Kismet Kürk Sanayii, and Ismail Pakoglu Kürk Fabrikasi), with offers of advice.
- Visit to Faculty of Agriculture of the University of the Aegean (Ege Universitese Ziraat Fakultesi) Leather and Fur Technology Department.

- 14 August Central Research Institute for Hides, Skins and Leather, Pendik, to report to the Project Manager and prepare the information course.
- 15 August Tannery area of Kaliscesme/Istanbul to acquire materials (skins, tools, chemicals etc.) for the demonstration course. Further preparatory work at the Institute.
- 15 August Start of demonstration and information course, attended by fifteen technicians from the fur industry, the counterpart and other technicians of the institute. Introduction by the Project Manager. Practical demonstration of skin soaking (fox, squirrel, slink, chinchilla, bear). Lecture on preservation and soaking.
- 19 August Continuation of course: demonstration of fleshing on a furrier's bench, soaking and re-soaking of skins (lynx, white rabbit, lamb); lecture on fleshing machinery.
- 20 August Continuation of course: fleshing of skins (lamb, lynx, rabbit); demonstration of bleaching, soaking, pickling, washing and pre-pickling.
- 21 August Continuation of course: pre-tanning and tanning of various furs; dressing of kid and caracul; greasing and drying of chinchilla; lecture on washing and bleaching.
- 22 August Continuation of course: pickling and tanning (kid and caracul); demonstration of greasing; lecture on washing, bleaching and degreasing.
- 25 August Continuation of course: Demonstrations of soaking (green lambskins and dried kidskins), drumming of bearskin, soaking of rabbit etc. Lecture on the pickling of skins and opening their fibre structures. Reduction of potassium bichromate for use in tanning.
- 26 August Continuation of course: degreasing and washing of lambskins, opening up kidskins, bleaching lambskins, staking caracul etc., demonstration of drumming. Lecture on pre-tanning.
- 27 August Continuation of course: tanning lambskins with self-reduced chrome tanning liquor, pickling kidskins, preparation of drumming sand and drumming with and without organic solvents. Documentation of recipes for tanning formulations for the institute.



- 28 August Continuation of course: demonstration of roping for cased furs such as marten, drumming with kaolin for staking purposes, staking of chinchilla etc., buffing after white drumming. Lecture on tanning.
- 29 August Termination of course: finishing, stretching, brushing and storage of remaining skins in bundles, lecture on the dry dressing of fur skins.
- 1 September Final talks and summaries of experience with the Project Manager and the counterpart.

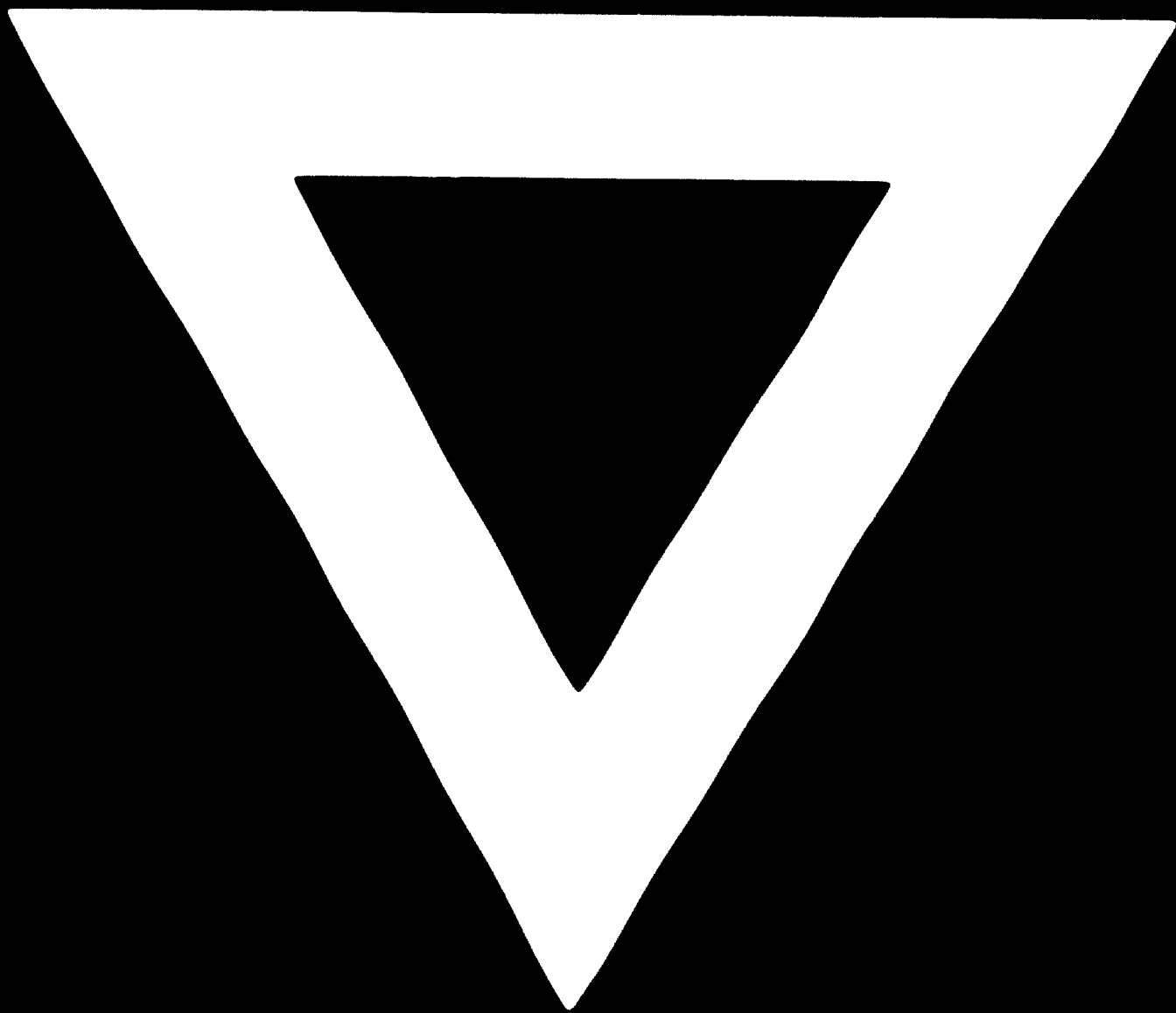
Annex II

FUR-DRESSING PLANTS VISITED AND TYPES OF FUR  
ABOUT WHICH ADVICE WAS ASKED AND PROVIDED

1. Tanatar Kürk ve Deri Sanayii (Tanatar Fur and Leather Industry)  
Kazlıcesme Istanbul  
Demirhane Caddesi 41-43  
(Squirrel, lamb, fox and rabbit)
2. Ahmet Tanatar Kürk Sanayii (Ahmet Tanatar Fur Industry)  
Kazlıcesme Istanbul  
(Fox, squirrel, marten, otter and rabbit)
3. Chaim Franco Kürk ve Deri Sanayii (Chaim Franco Fur and Leather Industry)  
Kazlıcesme Istanbul  
(Fur velour lamb, simple and double-faced)
4. Selahattin Bulek Kürk ve Deri Sanayii (Selahattin Bulek Fur and  
Leather Industry)  
Kazlıcesme/Istanbul  
Kulhan Cikmasi 3  
(Fur velour lamb)
5. Yüksel Aker Kürk Tannerie (Yüksel Aker Fur Tannery)  
Kazlıcesme/Istanbul  
P.O. Box 252  
(Kid, fur velour lamb)
6. Dinal Kürk Sanayii, Omer Duruk ve Ort. (Dinal Fur Industry, Omer Duruk  
and Partners)  
Kazlıcesme/Istanbul  
Capraz Sokak  
(Fur velour lamb, fox, caracul, marten)
7. Karnik Sarayan Kürk Fabrikasi (Karnik Sarayan Fur Factory)  
Kazlıcesme/Istanbul  
Kosele Sokak 4-6  
(Marten, fox, fur velour lamb)
8. Süleyman Filibeli Interleder Sanayii (Süleyman Filibeli "Interleather"  
Industry)  
Ismir  
Yesildere Caddesi 115  
(Fur velour lamb)

9. **Sükrü Serin Desen ev Deri İmali (Sukru Serin Leather Design and Production House)**  
İsmir  
Yesildere Caddesi 129  
(Squirrel, marten, fox, musquash, kid)
10. **Kismet Kürk Ticaret ve Sanayii (Kismet Fur Trading and Manufacturing)**  
İsmir  
Yesildere Caddesi 221  
(Fur velour lamb)
11. **İsmail Pakoglu Kürk Fabrika (İsmail Pakoglu Fur Factory)**  
Cinarlı/İsmir  
Solhane Arasi 21  
(Rabbit, marten, fox, squirrel, lamb)





**76. 04. 27**