

Legal Documents in Ancient Societies VIII

ACCOUNTS AND BOOKKEEPING IN THE ANCIENT WORLD: QUESTION OF STRUCTURE

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BOOK OF ABSTRACTS

ANCIENT NEAR EAST

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Accounts and Bookkeeping in the Neo-Sumerian Period (c. 2110-2003 BC)

The last century of the third millennium BC in Southern Mesopotamia witnessed the rise of the so-called Third Dynasty of Ur (c. 2110-2003). King Ur-Namma and his successors, particularly Šulgi, managed to build up a very well organized and powerful state that, directly or indirectly, controlled a vast extension of land. Its organization rested on an efficient bureaucracy that produced thousands of documents. At least 120,000 of these texts are today kept in museums and collections all over the world. These documents are for the most part cuneiform tablets, but labels, bullae and other objects were also used, and are essential for our understanding of the ancient bookkeeping techniques.

The vocabulary and typology of these documents were exceptionally rich and diverse, but also strikingly coherent. Partly based on Sargonic and older traditions, the Ur III bureaucratic apparatus developed a bookkeeping and accounting system that reached the state, provincial, local and private administrations. At different levels, an interconnected chain of documents recorded the incoming and outgoing of assets to and from an institution or a private household, and their movements inside them. Inventories, receipts, balanced accounts, lists of workers, letter-orders, and other kinds of documents, related to all branches of the economy, were thus produced. This presentation will focus on some of the most important categories of these texts, their structure, technical vocabulary and how were they connected to each other.

DANIEL FLEMING – SOPHIE LAFONT

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Administrative Documents in Late Bronze Age Syria : the example of Emar

The Syrian kingdom of Emar (14th-13th centuries BCE) has provided a large quantity of tablets, one main feature of which is to exhibit two different formats for composing legal texts : one is closer to the Babylonian tradition and the other depicts various other influences. The denominations "Syrian" and "Syro-Hittite" proposed by the first editor for each type of document have been recently challenged by Fleming and Démare-Lafont, in view of the lack of a clear and confessed influence of the Hittites on the Emar institutions and culture. Instead, it is suggested to label these two groups "Conventional Format" and "Free Format". The flexibility and diversity of the Free Format legal documents is best exemplified in administrative sources from the same writing tradition, which have no standardized formulation and reveal a large range of individual practices. The paper will develop some examples of this diversity.

MELANIE GROß

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The Total of the Crown Prince's Revenues: Accounting in the Neo-Assyrian Palace Household

The Neo-Assyrian Empire, which expanded massively during the 8th and 7th centuries BCE across an area stretching from the Persian Gulf to the Mediterranean Sea, developed particular administrative structures and procedures in order to keep itself going. Apart from the well-known royal correspondence, the remnants of about 1.000 administrative documents, written in cuneiform on clay tablets from the palaces in Kalḫu and Nineveh mainly dating to this period of expansion, represent the most important source to investigate the administrative apparatus of this initial “world” empire. Except for a few studies of single text groups, this administrative corpus has not yet been fully examined.

In my paper I will first give an overview of the corpus and present its basic text groups along with their physical and textual characteristics. In the main part of my lecture I will focus on documents recording the traffic of goods from and to the royal palace. While the type of commodities and their amount are carefully listed in these texts, the exact place and time of event, the involved authorities as well as the specific background of the operation often remain obscure. So much, that in many cases it is far from clear whether the recorded goods – including foodstuffs, textiles and other everyday commodities as well as luxury items – have been delivered to or distributed by the palace. I will discuss these issues by comparing and examining the direct and indirect information given in the accounting records and by paying particular attention to the reoccurring keywords and standard phrases. This in-depth analysis of the composition and terminology of the administrative records will lead to a more sophisticated understanding not only of the written documentation as such, but also of the underlying administrative and economic system controlled by the Assyrian royal palace.

ANCIENT GREECE

JULIA LOUGOVAYA

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***Tamiai* in Early Greece**

This paper will investigate the emergence of the office of the treasurers, often denoted as *tamiai*, in early Greece. Most scholarship on *tamiai* focusses on treasurers of classical Athens, with the relationship between the developing democracy and its financial administration the primary area of investigation. For earlier periods, the presence of treasurers is simply presumed to have been required by societal needs of a communal life. My interest is in contextualizing the crystallization of the magistracy of *tamiai* within the fabric of early Greek governance, religion, and law, and in attempting to delimit the societal needs that were met by the bearers of the name of *tamiai* or equivalent appellations.

The cluster of duties ascribed to a *tamias* consisted in or were related to such tasks as recording, counting, distributing, accounting, and even enforcing, with various combinations evolving over time and in different contexts of stewardship. To investigate the emergence and development of the office of *tamias* in the archaic period requires us to transcend several assumptions or tendencies common in scholarship pertaining to Greek magistracies. These tendencies include the Athenocentrism of the methodology; the identification of Athenian institutions as immanent of a democracy; the synchronic treatment of magistracies with the descriptions supplied by the Aristotelian *Athenian Politeia* projected on an earlier period; and, more specifically for Athenian *tamiai*, the evaluative approach, exemplified by the opposition of archaic *tamiai* as either “simple bureaucrats” or as individuals with considerable authority. The study proposed here is part of a larger project on the formation of institutes and procedures of governance in early Greece, with the figure of *tamias* standing at the crucial junction of recording, distributing, and accounting procedures. It is based on both literary and epigraphic material.

VÉRONIQUE CHANKOWSKI

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Sanctuaries as Administrative Laboratories: Bookkeeping Experience in the Greek World, from Wood Tablets to Marble Steles

The paper will mostly concentrate on the rich epigraphic documentation of the accounts of the *hieropoioi* from Delos between the end of the 4th c. BC to the end of the 2nd c. BC, but it will also make use of several other testimonies from Greece and Asia Minor concerning sanctuaries accounts during Hellenistic and Roman times. Sanctuaries appears as places where administrative experiences and innovations were possible, due to the amount of money involved and because of the visibility to be given to the administration of the gods properties.

Since discussions on legal aspects of archives in the ancient Greek world mostly concentrate on Athenian documents, the Delian accounts (about 500 long financial inscriptions) shed light on several important questions:

— The different supports of writing, which are mentioned in the Delian records, have usually been interpreted as the preliminary version of a unique annual document. On the contrary, the study of the vocabulary used to describe these supports in the accounts themselves shows a coherent and complex hierarchy between the documents, and reveals some aspects of the organization of the financial archives of the city. The paper will show that this organization was close to later systems known as double-entry bookkeeping.

It will also focus on the question of the function of the marble steles as part of the bookkeeping system: since steles could be used as a proof in case of trial for embezzlement, the question of the visibility of the records in the public or in the sacred space should be reexamined.

— In the Delian accounts, the more the vocabulary gets specialized, the more the form of the text of the accounts stabilizes, following established scheme, despite of the annual rotation of the officials. Some observations on the technical vocabulary of the Delian accounts may also be extended to other epigraphic habits in Hellenistic cities from Greece and Asia Minor. However, the confrontation between Greek accounting traditions and the Roman powers, at the end of the Hellenistic Period and during the setting up of Roman administrative control on Greek cities, tells a different story: Roman testimonies, in inscriptions as well as in literary sources, emphasize the corruption of the officials and the lack of efficiency of Greek financial organizations. It may be argued that this conflict between the rational systems which can be observed in the Hellenistic accounts and the corrupted finances denounced by the Roman authorities is not always the result of a crisis, but it often reflects differences between Greek and Roman practices of public accounting, which deserve further investigation.

CRISTINA CARUSI

The University of Texas at Austin

The Evolving Format of Building Accounts in Classical Athens

My paper deals with the format of building accounts inscribed on stone in 5th and 4th c. BCE Athens. According to the guidelines of the meeting, I will analyze the formulary and structure of these documents, as well as their vocabulary and categorization methods, give an overview of the organs producing them, and compare them with other documents emanating from the public works sector, in particular building specifications. I will show how the format of inscribed building accounts changed in the course of time by giving up visual devices that allowed for a more functional reading of the text in favor of a more detailed listing of income and expenditures and I will discuss possible reasons for this change.

DAVID LEWIS

University of Edinburgh

Misthos, Apophora, or Something Else? A Fresh Look at SEG XXXV 134

In 1985 Alan Johnston published a fascinating and enigmatic text found in the Kerameikos at Athens and dating to c. 350 BC ('A Fourth Century Graffito from the Kerameikos' *MDAI(A)* 100: 293-307). Written on an ostrakon (the bottom of a plate, to be precise), the text provides a list of names and figures. The onomastics themselves are of great interest due to the frequency of foreign names, which taken individually prove nothing, but in such a concentration make it virtually certain that we are dealing with a number of non-citizens or at the very least a mixture of statuses. As for the figures, Johnston put forward two suggestions: they were figures recording either *misthos* or *apophora* payments relating to the named individuals, who were slaves. In other words, the figures represented either (i) payments made to a slaveholder by a third party who had rented the slave, or (ii) a fixed fee paid by slaves to their owners (usually in the circumstance of the slave working relatively independently, unsupervised by the owner; any income above and beyond the *apophora* would be retained in the slave's possession and saved towards his or her manumission. Cf. the link between *apophora* and manumission stated in [Xen.] *Ath.Pol.* 1.11). Since Johnston's *editio princeps*, little work has been done on this document, and the two scenarios suggested by him have not been challenged (cf. R. Thomas, 'Reading, Writing, Public and Private "Literacies"' in W.A. Johnson & H.N. Parker, *Ancient Literacies: The Culture of Writing in Greece and Rome*. Oxford 2011: 13-45, at 29-30).

However, there are major problems with both suggestions. We possess reasonable information on slave prices and wages from Athens in the fourth century, as well as limited information on *apophora* payments. If we compare the figures on our ostrakon to these data, it is obvious that they are far too small to be credibly either *apophora* or *misthos* payments relating to slaves. In this paper, I will provide a close study of the document and test it for 'goodness of fit' against other kinds of scenario known from Athens in this period. I aim to elucidate and delimit a range of possible circumstances other than the two hypotheses suggested by Johnston that might form plausible contexts in which to understand this document.

GRAECO-ROMAN EGYPT

WILLY CLARYSSE

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Headers for Lists and Accounts in Ancient Documents and in Modern Editions

Ancient lists and accounts are often preceded by a header, which gives a title (e.g. λόγος, γνώσις, βρέουιον, ἔκθεσις) and sometimes some extra information (income and/or expenses, date, place, product). I have studied the different types of header both as to their form (separate line, paragraphos, οὕτως) and as to their contents in about 1000 papyri and ostraca. Modern editors also use headers, e.g. account, list, register, inventory, schedule, but also "list of payments, Zahlungsliste, Auflistung von Weizenmengen". I would like to propose a more uniform modern titlature, which informs the reader of the main features of the texts, but at this stage I am not sure how to do that.

KATELIJN VANDORPE

Katholieke Universiteit Leuven

Land Surveys from Ptolemaic Egypt

The paper will discuss the structure of land surveys from Ptolemaic Egypt. Land was surveyed on two occasions: 1) after the flood (Sept.-Oct.) land and its holders were listed, and 2) a crop report was drawn up before the harvest (Febr.-March) on which occasion tax revenues were estimated. Both operations resulted in many forms of listings: by area, land category, crops and landholder, and these surveys were compiled at village level (examples in P. Tebt. I and IV), toparchy (e.g. BGU XIV 2441-50) and nome level. Only one report at nome level is extant, the so-called Edfu survey (P. Haun. IV 70, forthcoming), which will be dealt with in more detail.

PATRICK SÄNGER

Universität Wien

Zur bürokratischen Kontinuität der Textgattung „νόμος“

Aus dem hellenistischen Osten und dem römischen Westen sind einige Satzungen — die urkundlich verbrieften Grundordnungen — antiker Vereinigungen auf uns gekommen. Die erste und einzige Studie, die der systematischen rechtshistorischen Auswertung dieser Quellen gewidmet war, wurde im Jahr 1927 veröffentlicht, beschränkte sich hinsichtlich der Analyse aber auf das hellenistische Ägypten. Das sozialhistorische Phänomen der Vereinigungen auf Basis aller erhaltenen Satzungen in einen breiten interdisziplinären Kontext zu stellen und die Deutung dieser Textgruppe vor dem aktuellen Stand rechtshistorischer Forschung neu zu überdenken, ist demnach ein langjähriges Desiderat der Forschung.

Der geplante Vortrag möchte einen ersten Eindruck über das Potential einer übergreifenden und komparativen Untersuchung der hellenistisch-römischen Satzungen vermitteln, indem der Frage nach der bürokratischen Kontinuität dieser Textgattung nachgegangen wird. Ein derartiges Unternehmen ist deswegen reizvoll, weil die Satzungen in drei verschiedenen Sprachen (demotisch, griechisch, lateinisch) überliefert sind und unabhängig davon von ihren Ausstellern als „Gesetz“ aufgefaßt wurden (*p3 hp, νόμος, lex*). Eine Subskription in einer ptolemäerzeitlichen Petition und ein Verzeichnis der im Grapheion von Tebtynis während eines bestimmten Zeitraumes um die Mitte des 1. Jahrhunderts n. Chr. registrierten Urkunden spiegeln genau diese Terminologie wider: In ersterem Zeugnis wird Bezug auf einen *θηλασικτικὸς νόμος* genommen (P.Enteux. 20, 9 [Ars., 221 v. Chr.]), in letzterem begegnet an mehreren Stellen der Verweis auf einen *νόμος σὺ νόδου* (P.Mich. II 123 Rekto, Kol. VI, 18; IX, 45; X, 6; XI, 36; XVI, 12 [*νόμος ποιμένων*]; XVI, 38 [*νόμος οἰκοδόμων*]; vgl. auch P.Mich. II 124, Kol. II, 23 [46–49 n. Chr.]). Der bürokratische Sprachgebrauch im hellenistisch-römischen Ägypten scheint also zu bestätigen, daß die von den Satzungen gebildete Textgattung „νόμος“ genannt wurde, und auch das römische Recht kennt die Kategorie „*lex collegii*“.

Der Vortrag möchte auf vergleichender Basis genauer untersuchen, ob hinter den Bezeichnungen *p3 hp, νόμος* oder *lex* ein eigener Urkundentyp steht oder ob es sich um eine Kategorie von Rechtstexten handelt, die auf unterschiedliche Weise formuliert werden konnten. Kann man vielleicht sogar von einem hybriden Textgenre sprechen? Von Bedeutung ist schließlich auch die Frage, ob die Register aus dem Grapheion von Tebtynis einen Hinweis darauf geben, daß Satzungen von Vereinigungen öffentlich beurkundet sein mußten.

THOMAS KRUSE

Austrian Academy of Sciences

Accounting Theadelphia

The village of Theadelphia in the Arsinoite Nome is the provenance of a surprisingly large number of administrative fiscal accounts mostly dating to the reigns of the emperors Hadrian, Antoninus Pius and Marcus Aurelius. These accounts (many of them being very long papyrus-rolls) concern to a large extent the collection of taxes in money and kind compiled by the πράκτορες ἀργυρικῶν and the σιτολόγοι but also the remuneration of liturgists engaged for the transport of state grain or as guards (see BGU IX; P.Berl. Frisk; P.Berl. Leihg. I; P.Col. II; P.Col. V). One of these rolls (BGU IX 1893) was reused for the famous epitome of the “Gnomon of the idios logos” (BGU V 1210). The paper will try to give an introduction to the Theadelphia accounts, the different methods of accounting practice (κατ’ ἄνδρα-lists, summary reports etc.) and will in particular ask where all these accounts were possibly archived and why Theadelphia has provided so much documents of this sort. The similarity of most of the fiscal documents points to a certain bureau of the local administration the exact nature of which remains still unclear. In dealing with this problem a vital point is to keep in mind and try to assess the chronological and (possible) textual relation between the writing on the recto and that of the verso on many of the rolls. Because, for example, while the overall majority of the material hints to Theadelphia as provenance of the papyri, some files, however, like the τόμοι συγκολλήσιμοι with receipts issued to the state bankers (P.Berl. Frisk; P.Col. II 1 r 4) seem to indicate that they were originally compiled in the metropolis of the Arsinoite nome and have been brought to Theadelphia in order to be reused for fiscal accounts concerning the payments of the lessees of the state land of the village (P.Col. V 1 v 4). Some of the editors thought that the bureau where the fiscal accounts of Theadelphia were housed and maybe also partly compiled was that of the toparch since Theadelphia was the centre of a toparchy, but this assumption meets certain difficulties because, while the τοπαρχία doubtlessly retained an important role as a district of fiscal administration the office of the toparches itself had lost its importance and even more or less disappears from our records by the time the Theadelphia accounts were written.

URI YIFTACH

Tel-Aviv University

***Kollêma*: Cross Referencing in Roman Egypt**

Quite frequently, reports issued by state bureaux contain reference to other, earlier reports. The reference is sometimes implicit, hinted at through check-sign on the marginalia of the later report, but sometimes it is quite direct, mentioning the exact passage within the earlier report to which the present reports relates. Such an account even allows us, occasionally, to reconstruct the contents of the earlier report. The term *kollêma* (actually originally meaning no more *that which is glued together*) is a common indicator of such cross-referencing, and will thus be used as a starting point for the study of this phenomenon. The paper will primarily focus on the documentation from Theadelphia.

NICOLA REGGIANI

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Identifying People in Official Reports in Roman Egypt (I-III cent. CE)

A key issue within the very complex bureaucratic network weaved by the Roman rule over Egypt was reporting relevant data about population collected locally by lower offices to higher and higher authorities, for the final purpose of tax collection. According to a practice already established under the Pharaohs, and later under the Ptolemies, information was regularly and intensively gathered all over the country and then processed to be both stored in the local archives and sent to whoever had the power to supervise the administrative procedures involved, to manage the data, and to check the results.

The paper aims at presenting a general reconstruction and analysis of the administrative processing of data related to the identification and categorization of individuals in the first three centuries of Roman Egypt. It will take into consideration the various types of documents involved in such a process (personal declarations, daily and general registers, special reports, summaries) and the different ways in which a person could have been identified and categorized (genealogy, provenance, social and tax status, profession...), the meaning of the administrative choices performed through the offices, and the connections of population reports with the other main public sectors which the State dealt with (namely, above all, land administration and tax management).

ANCIENT ROME

MIKLÓS KÖNCZÖL

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Accounting and Bookkeeping: the Literary Sources

This paper seeks to give an overview of Roman literary sources (understood in the broadest sense, as non-documentary texts) relevant for the study of accounting and bookkeeping in classical antiquity, and the structure and vocabulary of such documents in particular.

The first question is to what extent literary sources can be expected to provide insight into the practice of accounting. It is argued that in most cases, one can reasonably assume that authors had first-hand experience with, or at least access to, the respective kinds of private and/or public records.

The second question concerns the kind of information one may extract from these sources. Texts belonging to different genres differ in that respect. Nevertheless, apart from certain comic contexts, authors must have used a technical vocabulary their audience could understand, and their wording may therefore reflect actual contemporary usage.

EVA JAKAB

University of Szeged

Accounting in the Roman Army: Money Transactions

Vegetius underlined that “the administration of the entire legion, including special services, military services and money, is recorded daily in the Acts with one might say greater exactitude than records of military and civil taxation are noted down in official files” (Vegetius, *Epitoma rei militaris*, 2.19; translation Milner, 1993). Centuries earlier, Pliny the Younger was occupied during his military service mostly with auditing the accounts of auxiliary units in the province of Syria (see e.g. Pliny, *Epistulae*, 3.11 and 7.31).

Documents reporting of money transactions in military context are preserved on papyrus and wooden tablets. In this contribution I am especially interested in three aspects: the common technique of Roman accounting (how such accounts looked like); the legal framework of money transactions; and the impact the Roman army had on local economy in the light of legal documents. For the latter I try to examine the documents about sale and loan contracts.

ORNELLA SALATI

Project PLATINUM, University of Naples)

A New Military Account-Book: PSI II 119 + P.Oxy. III 454 + P.Laur. IV 134 recto

Papyri and wooden tablets prove that payments, transactions and other financial activities were a significant portion of the documentation concerning the Roman army. The evidence consists mostly of pay-records, receipts and records of material. Now a new account-book in Latin script can be added to the list of the extant documents: PSI II 119 + P.Oxy. III 454 + P.Laur. IV 134 recto. It combines inheritances and debts together with payments and summaries of revenues. But, up to now, only a portion of the whole papyrus (P.Oxy. III 454 recto) has been published in the *Chartae Latinae Antiquiores*, volume IV.

This paper offers a full re-edition of the papyrus, focusing on the format and physical features of the original roll, then on the contents and formulas of the text. Eventually, comparisons with similar documents from Roman army will show the peculiarities of this account-book and its consequent relevance in the larger framework of Roman military paperwork.

CHARLES BARTLETT

Harvard University

The Customs Law of Asia and Roman Administrative Policy

This paper examines the *Customs Law of Asia* for what it reveals about the agents who administered the Roman province of Asia and the means by which they did so, especially in light of changing politics at Rome. The *Customs Law* is an inscription that dates to 62 ce, but that preserves clauses dating to 75 bce and to several years in between. It is therefore a fascinating witness to changing administrative practice over this period of time. This paper concentrates on the level of taxation of certain goods, the places where the taxes were levied, and the agents involved in the process, and tracks the changes in these considerations over the life of the document. I pay particular attention to the *publicani*, whose position within this system is shown to be central. I argue that, contrary to at least one prominent view of the power and access of the *publicani* during the later years of this period, the *Customs Law of Asia* shows that these quasi-public agents have built for themselves a rather robust network and position. I conclude with several thoughts on what the picture from this document means for our conception of Roman administrative “policy” in Asia, and how it might also impact our understanding of Roman action elsewhere.

LATE ANTIQUITY

ELIZABETH BUCHANAN

University of Oxford

**The Certainty of Death and Taxes:
Greek and Coptic Tax Receipts in Byzantine and Umayyad Egypt**

This paper considers the tax receipts for Byzantine and Umayyad Egypt, in Greek and Coptic. It discusses the standard language of the Greek chancery tax receipt as well as the Greek short form receipt that was developed in the sixth century. Then it turns to the language of the Coptic receipts, and the mix of languages employed by those documents. Most of the Coptic tax receipts, for example, use the Greek terms (but not necessarily Greek grammatical rules) for official positions and the specific tax collected. The amount paid is often spelled out in both Greek and Coptic. The receipt language itself generally uses a Coptic vocabulary. Administrative documents, unlike most personal legal documents, continued to be written in both Greek and Coptic after Arab conquest. This paper looks to the sender and recipient of the post-conquest tax receipts to search for patterns defining the choice of language. It also uses this information to consider the role which private parties played in the collection of taxes, and how this changed over time.