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

Manuel Molina

CSIC, Madrid

*Abstract*

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 importante categories of these texts, their structure, technical vocabulary and how were they connected to each other.