

131) A Multi-year Audit Belonging to the Late Achaemenid and Early Hellenistic Esangila Archive: A New Text* —

1. Introduction

This note consists of the primary publication of a text that relates to the Esangila temple of Marduk in Babylon and deals with the period of time between year 44 of Artaxerxes II and year 3 of Artaxerxes III (ca. 360-356 BC) (see Kleber 2008 chapter 2, on the Esangila archive). Typically, it can be unclear which Artaxerxes is in view within a text, but any texts mentioning more than 21 regnal years must be dated to Artaxerxes II, since Artaxerxes III only reigned for 21 years. As such, the text belongs to the “Late Achaemenid and Early Hellenistic Esangila archive” (Hackl 2018: 167). Michael Jursa offers a provisional discussion of the Late Achaemenid and early Hellenistic Esangila archive. Jursa states that there are well over two hundred texts, many of which remain unpublished that belong from the temple to Marduk in Babylon during the period (Jursa 2005: 73).

According to Michael Jursa, this archive consists of two main groups. First, there are approximately 150 texts dealing with rations paid to temple dependents. These texts discussed by Jursa could be dated between Artaxerxes (III) year 4 and Alexander (IV) year 10. Approximately another 50 texts can be dated sometime between Artaxerxes (II) and 75 SE. The present text belongs with the first group of 150 tablets that are “often large and thick tablets (usually fragmentary) containing lists of temple personnel receiving rations for stated periods of time” (Jursa 2005: 73-74). This text is large and thick, except it is reasonably well preserved, despite some unfortunate breaks. The extant portion of this text provides new evidence, confirming that the archive securely belongs to at least the latter years of the reign of Artaxerxes II (Jursa 2005: 73-74).

The new tablet (2012.44.77 = X.3.292 = CDLI P433264) was received into the Michael C. Carlos Museum at Emory University in 2012 and was donated by James E. and Elizabeth J. Ferrell. The author does not know how the Ferrells acquired the tablet. However, the late archive to which this tablet originally belonged currently exists in museums as the result of “clandestine diggers and acquired on the antiquities market,” as described by Hackl (2018: 167-168). The non-scientific excavation and subsequent dispersal of the tablets have complicated the reconstruction of the archive, which can now only be done in the context of museum collections.

As this text belongs to the Late Achaemenid and Early Hellenistic Esangila archive, the period in question is not nearly as well attested as the Neo-Babylonian period. The text further stands out in the record, as we possess relatively few multi-year inspections. This leads to the question of whether this text was a routine audit or if some unique event, such as suspected embezzlement, resulted in the collection and documenting of the records. For an example of embezzlement, see the well-known case of Gimillu. See Jursa 2004 and Kozuh 2014: 159-176, 304-305.

The text establishes the rations allotted to the assembly of priests (see discussion below of the *kiništu*), as well as the amount levied from their allotment. As expected, the text points toward common features of the operation and support of temples and the related functionaries, namely the management of sacrifices for the temple as well as the preparation of meals.

2. Edition

Transliteration

- Obv. 1. *broken*
 2. *traces*
 3. [mu 44] ʾkam^m ar₂-tak^l-[šat-su lugal ...]
 4. [mu] 3ʾ.kam^m ar₂-tak^l-šat-[su...]
 5. [m^x]-[d⁺ag^l-pap^{lu₂}umbisag.meš ša₂ e₂.sag.ʾil₂^l
 6. [m]^{d+}en^l-uru₃-š_u² a^{md+}en-tin-su^{lu₂}kab.sar-ʾru^l
 7. ^{md+}en-tin-su^{md+}en-ad-uru₃^{md}be-uru₃-š_u²
 8. ^{md}ta-nit-tum-^den a.meš ša₂^{md}mu-^{md}en[?] [...]
 9. ^{md+}en-tin-su-e a^mša₂-^{d+}ag-mu^{md}be-[x x]
 10. ^{md+}en-sur-ru u^{md}di.kud-mu-mu a.meš^m[...]
 11. ^{md+}en-a-mu^{md+}be-mu^{md+}ag-ik-šur u [...]
 12. ^{md+}en-su a.meš ša₂^{md}be-kad₂^mkar-^dš_u² a^mʾx^l[...]
 13. ^{md}tin-su-^{md}en a^{md}amar.utu-mu-šeš^{md+}en-mu [...]
 14. a^{md}be-ad-uru₃ i-mu-ru-u^ʾ 12 1/2 ʾx^l [...]
 15. ša₂ ina a-mir-tum ša₂ mu 44.kam šat-ra u₃ x[...]

16. *ša₂ lu₂umbisag.meš u₃ lu₂en.meš piq-ni-e-tim.* ʿmeš¹
 17. *u₃ ina igi-šu₂-nu paq-du²* 1 1/2 ma.na ku₃.babbar
 18. 1/2 gin₂ ku₃.gi *ir-bi ša₂ giš²qu-up-pu ša₂ ta iti.bar₂²*
 19. mu 44.kam en til iti.še mu 3.kam *ma²ar₂-tak-šat-[su lugal]*
 20. 36 (gur) še.bar 24 <gur> ziz₂.am₃ *ir-bi ša₂ ka₂*
 21. ʿša₂ ta¹ iti.bar₂ mu 44.kam en til mu 3.kam
 22. ʿx+ 4(gur) ziz₂¹.am₃ 1 me 44(gur) še.bar ab₂ ka x ma
 23. [...ku₃.bab]bar *gi-nu-u₂* 1 1/2 ma.na^o ku₃.babbar *a-na i-di-x* ʿx¹
 24. [...] ʿx¹ u₃ mun *ša₂ ta iti.bar*
 25. [mu 44.kam en til iti.]še mu 3.kam
 26. [...]tu
- Rev. 1. [...] ʿše.bar pad¹.hi.a lu₂ʿki¹-[niš-tum]
 2. [...] x [ip]-pu-uš lu₂ki-niš-tum ʿu₃¹ [...]
 3. [te-li-tum] ʿgab-bi¹ ša₂ ta iti.bar₂ mu 44.[kam₂ ma²ar₂-tak-šat-su lugal]
 4. [a-di iti.]še mu 3.kam ma²ar₂-tak-šat-su ʿlugal¹ [x]
 5. [...] ša₂ giš x x u₃ gi-iz-zi [...]
 6. (erasure) *ša₂ ina a-mir-tum*
 7. *ša₂ ʿmu¹.[4²]-kam ina igi-šu₂-nu ša²ra a-na gi-nu-[u₂ u]*
 8. pad.hi.a lu₂ki-niš-tum ip¹-pu-uš lu₂ki-niš-tum¹
 9. u₃ te-li-tum ʿgab-bi ša₂ ta iti.bar₂ mu 44.kam
 10. en til iti.še mu 3.kam ma²ar₂-tak-šat-su lugal
 11. *mun-na-aš₂-nu-tu re-ḥi u* še.bar x x ziz₂-am₃
 12. u zu₂.lum.ma bi-ri-nu 9 pu-ḥal 1 me 3 a-lit 5 par-ri
 13. 25 par-rat pap 1 me 42 babbar.meš 12 maš₂ gal 1 uz₂
 14. pap 3 gi₆.meš pap-ma 145² babbar.meš u gi₆.meš
 15. *ina igi lu₂sipa.meš erasure*
 16. *uk-tal-li-mu-u¹ 1+en du-u₂-du zabar ḥu (1+en?) šu-[x]*
 17. 1+en ši-in-du-u₂ zabar 1+en *ša₂-aš-lam-mu zabar*
 18. 2 du-u₂-du zabar 1+en da-la zabar 5/6 ʿma¹-na pap? [...]
 19. 1+et kuš²na-aš₂-tu-ʿuq¹ nig₂.na₄ meš la-nu-ʿx¹
 20. gi-nu-u₂ pad.hi.a ʿlu₂ki-niš-tum ip¹-pu-uš
 21. [x] ki-niš-tum u₃ te-li-tum gab-bi
 22. [mu]-na-aš₂-nu-tu nig₂.šid mu-tim
 23. ʿu₂¹-kal-li-mu-ʿu ʿḤU x IGI¹-šu₂-nu
 24. [e]-lat 5 ma.na 8 ʿgin₂¹ ku₃.babbar ʿra¹-[šu-tu] ʿša₂¹ ina mu ʿx¹.[kam]
 25. [ina] ʿigi¹ mu^o.d⁺en u lu₂ki-na-at-ta ... lu₂ki-niš-tum¹
 26. ʿu₃¹ e-lat im.ša₂-ṭa-ra sumun.meš ša₂ ina igi lu₂un.meš

Translation

Obverse

(1-5) [These are the *mār banē* who the inspection of]... from the 44th year of Artaxerxes II [...] 3rd [year] of Artaxerxes III, king... (PN) [and] Nabū-nāšir the scribes of Esagil;

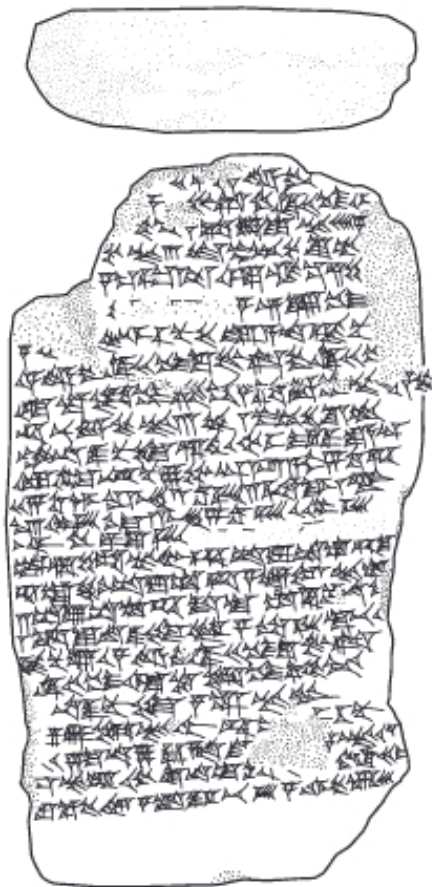
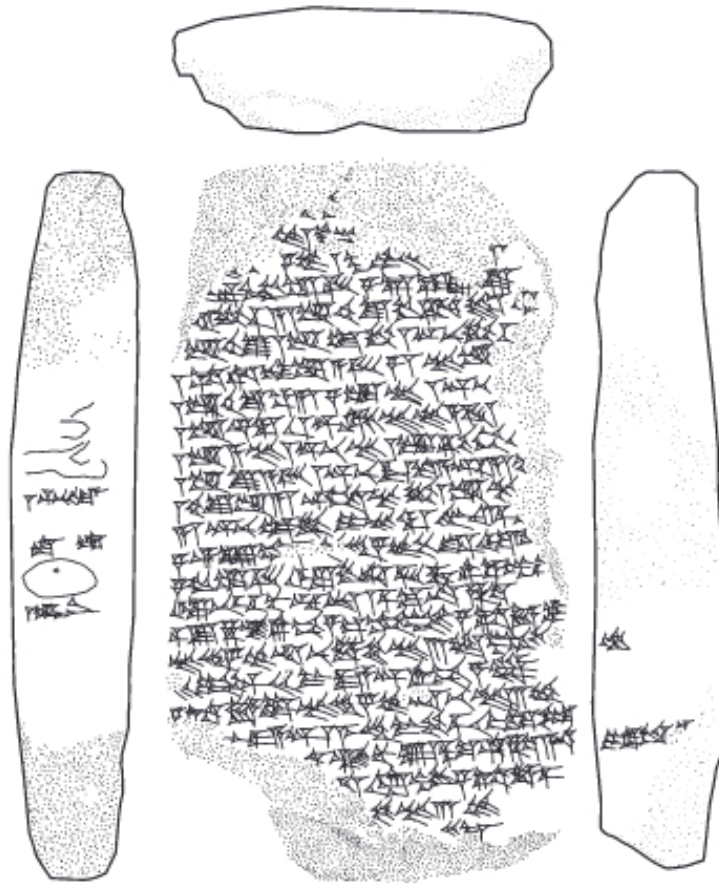
(6-19) Bēl-ušuršu descendant of Bēl-uballissu, the stone carver, Bēl-bullissu, Bēl-ab-ušur, Ea-ušuršu, Tanittum-Bēl, descendants of Iddin-Bēl. Bēl-balāssu-iqbi, descendant of Ša -Nabū-šū, Ea-..., Bēl-ētir and Madānu-šuma-iddin, descendants of [...], Bēl-aplu-iddin, Ea-iddin, Nabū-ikšur and Bēl-erība, descendants of Ea-kāšir, Mušēzib-Marduk, descendant of [...], Uballissu-Bēl, descendant of Marduk-nādin-aḥi, Bēl-iddin [...] descendant of Ea-ab-ušur, have seen (= made the inspection): 12 1/2 [minas of silver], which in the inspection of the 44th year were written and ... of the scribes and the trustees, and before them were entrusted: 1 1/2 mina of silver 1/2 shekel of gold, income of the treasury that from the 1st month of 44th year until the end of the 12th month of the third year of Artaxerxes III [king].

(20-26) 36 gur barley 24 gur emmer, income of the door (cash box) from the 1st month of year 44 until the end of year 3, 4+ gur emmer, 144 gur barley, 12 gur dates, [...] regular silver, 1 1/2 mana silver for/as wages ..., [...] and salt that from the first month [of the 44th year until the end of] 12th [month] of the 3rd year. [...]

Reverse

(1-2) [...] barley rations for [assembly...] [...] was made.

(2-8) The assembly and [...] the whole [income] that from the 1st month 44th year [Artaxerxes II] [until the] 12th [month] of the 3rd year of Artaxerxes III, the king,... of ... and the sheering, which in an inspection of the fourth year is written before them (i.e. at their debit), for the *gin[ū-offerings and]* rations for the assembly was made. (8-11) The assembly (...) and the entire income from the first month year of the 44th year until the



end of the 12th month of the 3rd year of Artaxerxes III, the king, have been calculated for/charged against them (11-16) They have at their disposal the outstanding balance and the barley ... emmer and dates, our mutual account (being) 9 studs, 103 (females able to give) birth, 5 males, 25 females, altogether 142 white ones, 12 he-goats, 1 she-goat. Total 3 black ones, grand total 145 white and black ones at their disposal (i.e. these are counted as owed by the shepherds).

(16-20) One bronze kettle ... one bronze *šindū*-container was made. One bronze ... 2 bronze kettles, one bronze bucket (of) 5/6 mina, one leather bag (purse) x money bag...regular (offerings), rations for the assembly.

(21-23) [Rations of] the assembly and the entire income calculated for/charged against them! This account they have at their disposal... before them. (24-26) (This is with the) exception of five mina eight shekels silver, a cl[aim that is] in the N year at the disposal of Iddin-Bēl-and his colleagues ... assembly (and) apart from (any) written records that are before with the people (i.e. citizens).

3. Notes and Discussion

The structure of the text follows the anticipated formula of debits, credits, and what Jursa calls “balance” (2005). In this instance the text deals with an inspection of records over a five year period in order to establish the amount debited to the accounts of the assembly. The inspection lists an amount that is owed by the assembly.

Obverse

(1-5)

While the first part of the text is broken, it is reconstructed to begin by establishing the “free citizens” (*mār banē*) before whom the audit was performed, together with the years in question. Based on the rest of the tablet, the years may be constructed to span from Artaxerxes II Year 44 until the beginning of Artaxerxes III Year 3. Line 5 identifies, in a partially broken context, the scribes of Esangila (^{lu}umbisag.meš ša₂ e₂.sag.il₂).

(6-19)

In these lines, there are 14 *mār banē* identified before whom the inspection will be performed. These are listed by name and patronymics in the table below.

Name	Family	Profession
Bēl-ušuršu	Bēl-uballissu	stone carver
Bēl-bullissu	Iddin-Bēl	
Bēl-ab-ušur	Iddin-Bēl	
Ea-ušuršu	Iddin-Bēl	
Tanittum-Bēl	Iddin-Bēl	
Bēl-balāssu-iqbi	Ša-Nabû-šû	
Ea- [...]	[...]	
Bēl-ētīr	[...]	
Madānu-šuma-iddin	[...]	
Bēl-aplu-iddin	Ea-kāšir	
Ea-iddin	Ea-kāšir	
Nabû-ikšur	Ea-kāšir	
Bēl-erība	Ea-kāšir	
Mušēzib-Marduk	[...]	
Uballissu-Bēl	Marduk-nādin-aḫi	
Bēl-iddin [...]	Ea-ab-ušur	

Presumably, at the bottom of the reverse, these *mār banē* would be indicated to be witnesses to the inspection, since the text is clearly establishing that they saw the inspection performed.

(20-26)

The starting point of the inspection in question begins here. It identifies the amount of the inspection from year 44, namely 12 1/2 [minas of silver]. This is followed by the amount received by the temple functionaries from month 1 year 44 until month 12 of year 3 of Artaxerxes III. These amounts are divided between the income of the door, the income of the treasury, and perhaps one other source that is broken in the text:

Income of the Treasury: 1 ½ mina of silver ½ shekel of gold

Income of the Door: 36 gur barley 24 <gur> emmer

Income: 4+ gur emmer, 144 gur barley, 12 gur dates, [...] regular silver, 1 ½ mana silver for ..., [...] and salt

Reverse

(1-16a)

On the reverse, the audit continues and discusses the rations given to the assembly, ^{lu2}kiništu. CAD K defines these as “a class of priests of a low status (concerned with the preparations for food offerings).” Johannes Hackl (2013, I 298- 299), by contrast, takes the term to be used for a group of temple functionaries of higher rank during this period. Further, Hackl (2018:172) describes the ^{lu2}kiništu as the temple assembly that consisted of prebendaries and priests, who represent the higher stratum of temple functionaries, as opposed to the lower ranking individuals who were necessary for the everyday workings of the temple. The ^{lu2}kiništu represent the group of functionaries who are also called in the Esangila archive *tuššarrū u bēl piqnēti ša Esangila*. The terms *tuššarrū u bēl piqnēti* appear in line 16 of the obverse written as *ša^{lu2}umbisag.meš us^{lu2}en.meš piq-ni-e-tim-meš*. The scribes and the trustees represented by the latter term together make up “the highest level of Esangila’s administration in the Late Achaemenid period” (Hackl 2018:174).

In relation to the assembly, the entire income (^{lu2}ki-niš-tum us [...] [*te-li-tum*] ^lgab-bi¹) is given. Waerzeggers (2010: 329-337) provides an excellent discussion of the term *tēlītu*: “a redistributive system within the priesthood; it re- allocated income of certain prebendaries to the benefit of others.” In short, the *tēlītu* was a portion of money paid from income received by some and redistributed for the support of other temple personnel.

After this, the text deals with the amount owed by shepherds at the sheering. For a discussion of the sacrificial economy and related audits, see Kozuh (2014), who discussed the Eanna temple.

rēhu – The balance is an amount owed after the inspection which would have consisted of debits and credits (see Jursa 2004: 156-157).

munnaššunūtu – this form presumably comes from *munnu-am-šunūši*; CAD *manū* D – “to be charged against.”

(2, 8, 20)

The scribe wrote *lu-pu-uš*, which does not make sense in this context. The text is emended to *ip-pu-uš* to align with the third person used elsewhere in the text.¹ Since the scribe wrote the form incorrectly twice in 8, 20, it may be assumed that the same occurred in line 2 where the break occurs.

(16b-20)

This section details the rations that are given to the assembly in the form of finished products (one bronze kettle ... one bronze *šindū*-container. One bronze ... 2 bronze kettles, one bronze *bucket* (of) 5/6 mina, one leather bag (purse) x money bag ... regular (offerings), rations for the assembly).

(21-26)

The final section of the preserved tablet deals with establishing that the rations have been distributed to the assembly, minus a claim “of five mina eight shekels silver, a cl[aim that is] in the N year at the disposal of Iddin-Bēl- and his colleagues.”

4. Conclusions

In the Late Achaemenid and Early Hellenistic Esangila archive, the temple functionaries are referred to as ^{lu2}umbisag.meš us ^{lu2}en.meš *piq-ni-e-tim.meš* or ^{lu2}kiništu rather than by name (see Hackl 2018: 173-174). Further, the functionaries receive rations (še.bar pad.ḫi.a). Scholars have attributed changes from the earlier prebendary system, which mentioned the elite by name and provided finished products as part of their income, to the rebellion during the reign of Xerxes. The current text audits the receipt and redistributive responsibilities related to the temple functionaries from Artaxerxes (II) year 44 to Artaxerxes (III) year 3. We cannot finally see who took over the distribution of the goods due to the break in the text, and it is unclear why the audit occurred. But the text remains an important addition to this archive which has been dispersed throughout collections around the world.

5. Notes

* I would like to thank Cornelia Wunsch for helping me with this text. Thanks also goes to Henry Stadhouders for reading an early draft. Of course, I am responsible for any mistakes or errors.

1. I would like to thank Johannes Hackl for suggesting this emendation in personal correspondence.

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