A DREHEM TEXT CT 32, BM 103431

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Among a great number of Drehem texts published so far of the Ur-III period, there are a lot of curious ones which are interesting but difficult to understand satisfactorily. The text of CT 32, BM 103431 (plate 24) published by L. W. King about forty years ago is one of such texts. Remaining untouched, this text has become no object of study as yet, so far as I know. It is not altogether without reason; as its full text cited below clearly shows, one finds in it neither personal names nor words which tell us what is/are here dealt with (for example barley, oxen, and so on). The tablet lacks the date which informs us when it was composed. Instead three year-formulas and some of the month names of the Drehem calendar are enumerated side by side in the text. It must be especially due to the lack of personal names that scholars, being not interested in it, have not taken this important text into account. But under some circumstances it may and can become very useful in fact for study of cattle management in Drehem. So the main theme I want to set up in this thesis is to find out what sorts of informations the text convey to us.

I begin my study by transcribing its full text. The Roman numerals in parentheses show the month order of the Drehem calendar valid only before its revision that took place in the fourth regnal year of Shu-Sin, the fourth ruler of the Ur-III dynasty.\(^{(1)}\)

CT 32, BM 103431:

\[
\begin{align*}
159 & \quad \text{mu-}\text{tù iti-}\text{ezem-me-ki-gál (XI)} \quad \text{mu } \text{Ḫa-ar-šī ki ba-ḫul.} \\
295 & \quad \text{iti-še-gur₁₀-kuₙ (XII)} \quad \text{mu } \text{Amar-Šīn lugal-e Ur-bi-lum ki } \\
62 & \quad \text{iti-ezem-An-na (X)} \quad \text{mu-ḫul.} \\
20 & \quad \text{iti-ezem-me-ki-gál (XI)} \quad \text{mu } \text{Amar-Šīn lugal-e Ur-bi-lum ki } \\
18 & \quad \text{iti-še-gur₁₀-kuₙ (XII)} \quad \text{mu-ḫul.} \\
92 & \quad \text{iti-maš-da-kū (I)} \\
16 & \quad \text{iti-šeš-da-kū (II)} \\
26 & \quad \text{iti-šu-bí-kū (III)} \\
22 & \quad \text{iti-ki-sig-Šīn-a-zu (IV)} \quad \text{mu } \text{gu-za-Šīn-līl-lá ba-dīm.}
\end{align*}
\]
Thus arranged, the text in question surely belongs to the so-called “balanced accounts, the Sumerian form of double-entry bookkeeping” which ”list the receipts and expenditures for a day, a month, or a longer period.”(2) Enumerated month by month for thirteen months within the period from the eleventh month of the final regnal year of Shulgi, the second dynast, up to the eighth of the third year of Amar-Sin, his son and successor, incomes are dealt in the first half of the text, as is indubitably indicated by the first technical term found in the text, mu-tu. This word usually expresses “delivery,” but literally “what one brought.” For previously stated reason, I do not know what the delivered things were in the concrete. After that comes the total 1010. It is followed first by the second term, ša-bi-ta, which means “out of them,” or “thereof” and then by the third, zi-ga, “expenditure.” The thirteen month names mentioned in the second half of the text are exactly the same ones as those found in the other half. Lastly at the end of the text the balance between in-
comes and expenditures is expressed by the fourth technical term, ia-NI. Strictly speaking, this text lacks the date of its composition as I have already pointed out.

First of all, we need ascertain with whose activities and what sorts of goods this balanced account text is concerned. The text mentions no personal names; but the month names amply indicate its Drehem provenance. This affords a sound basis for the assumption that each figure in the text may show reception or expenditure of animals under the control of an unknown person who must have been active in Drehem at that time. This is a probable assumption, because we know the fact that ca. ninety-nine per cent of Drehem texts deal with many kinds of animals living or dead.

As concerns the received ones, here is a small text OLP. 19 which was published by N. W. Forde as No. 31 in his “Nebraska Cuneiform Texts of the Sumerian Ur III Dynasty” (1967). It is dated the twelfth month of the second year of Amar-Sin. The text runs as follows:

Forde, NCT 31:

18 gu₄ ki-Ka₃-a-mu < -ta > ia-En-lil-lá i-[dab₃].
"Enlilla received eighteen oxen from Ka’amu."

This teaches us that the eighteen animals in question were transferred from Ka’amu into the hands of Enlilla who as one of the most important and active Drehem officials took charge of oxen and cows exclusively. I will not take up the social status and the profession of Ka’amu here. Instead the readers’ attention should be called to the fact that the figure eighteen is in exact accordance with the same figure given for the twelfth month of Amar-Sin’s second year in our text. This accordance gives us an important clue to our problem.

Before treating the subject, it seems essential for us to add two other similar clues which are found in the following Drehem texts that bear the date of the fifth and sixth month of the third year of Amar-Sin respectively: the one is H. de Genouillac, TD 4685 and the other TD 4686.

H. de Genouillac, TD 4685:

8 gu₄ šu-gid ki-Ur-mes ensi²-Uru-sag-frig³-ta u₇x₇-[kam] mu-tù
8 áb } ³E[n’-lil]-lá i-[dab₃]. 16.
"Eight oxen and eight cows (are) general dues. Enlilla received (them) from Urmes, governor of Urusagrì on the x day (as) delivery."

H. de Genouillac, TD 4686:

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...su-nigin 16 gu₄, 15 áb i-dab₅. 31.

"...Total: sixteen oxen and fifteen cows. Enlilla received (them)."

Here also attention may specially be called to the totals of cattle in these two texts; they are 16 (=-8 + 8) and 31 (=16 + 15) respectively. They accurately correspond to the figures mentioned in BM 103431 for the fifth and sixth month of the year severally. The perfect coincidences of figures in these three cases imply that the text of BM 103431 might have been concerned with receipts of cattle by Enlilla in all probability.

How about the entries of expenditures, then? Also in this case there are some good evidences to show that the activities of Enlilla were recorded in the text. The first text to be examined is Langdon, TAD 43 which preserves a concise record of his expenditures in the last two months of the forty-eighth regnal year of Shulgi. It runs as follows:

Langdon, TAD 43:

147 gu₄, 23 áb: iti-ezem-me-ki-gál (XI) 325. zi-ga-lugal.
117 gu₄, 38 áb: iti-še-gur₉-ku₅ (XII) 334. kisib-dab't-iti-ezem-maḫ (IX)
241 gu₄, 93 áb: 659. zi-ga-ga-ga-ra-dEn-lil-lá.

"One hundred and forty-seven oxen and twenty-three cows: the eleventh month. One hundred and seventeen oxen and thirty-eight cows: the twelfth month. (Total:) Three hundred and twenty-five. Expenditure for the king. Two hundred and forty-one oxen and ninety-three cows: (total:) three hundred and thirty-four which were received by sealed tablets in the nineth month. Total: five hundred and five oxen and one hundred and fifty-four cows: six hundred and fifty-nine (were) the established (?) expenditure of Enlilla."

My attention is called here to the fact that the total number of oxen and cows comes up to 170 (=147+23) in the eleventh month or to 155 (=117+38) in the twelfth. Both figures perfectly agree with those given for the first two entries of expenditure in the text of BM 103431. In addition another text Legrain, TRU 318 (=Schneider, Or. 47-49, 24) gives one more example of similar accordance, this time for the sixth month of Amar-Sin's third year. The following is its text.

Legrain, TRU 318=Schneider, Or. 47-49, 24:

1 gu₄ 6-MU u₄-2-kam
2 gu₄ Ba-ri-a-šum lú-Mar₄-ḫa-ši₃-ta i-im-gin-na-a. u₄-3-kam
1 gu₄ u₄-7-kam
2 áb u₄-8-kam
…………………
2 gu₄ u₄-30-kam}

é-MU-šè

šu-nügin 18 gu₄, 17 áb ki₄-En-līl-lá-ta ba-zi. 35.

On the above-stated trustworthy evidences it may be given as a logical conclusion that the text of BM 103431 records Enlilla’s acceptances and deliveries of cattle.

However tenable such a conclusion may seem, I must acknowledge at the same time that there are also some evidences which do not always support it, on the other hand. Let us examine them. The first is the case of the second month of the third year of Amar-Sin. Jones and Snyder, SET 60 records Enlilla’s cattle disbursement for é-MU “kitchen(?)” and a festival in Nippur called ezem-gu₄-si-sú in the month. But according to the text it was only seventy-eight cattle in all (of them, thirty-six were oxen and forty-two cows) that were delivered from him then. On the contrary the British Museum text records his expenditure of ninety-nine cattle. Langdon, TAD 61 can serve as another example. There his expenditure is mentioned for the seventh month of the same year.

Langdon, TAD 61:
11’gu₄, 31 áb: kišib-Ka₅-a-mu
3 gu₄, 17 áb: kišib-Uš-mu
13 gu₄, 47 áb: kišib-Lú₄-Nanna šabra
7 gu₄, 8 áb: kišib-Šu-i₄₃-tár’ dumu-lugal
3 gu₄, 11 áb: kišib-Ur-ni₄₃(NIGIN₃)-gar kuš₃(SAHṣAR)


This reports that Enlilla delivered one hundred and fifty-one cattle in total to five men in the month (here also we meet Ka’amu, who certainly is identical with the person of the same name in the No. 31 of the Nebraska Cuneiform Texts). It is true that there exists a difference of twenty-seven; but judging from its contents this text resembles rather the latter half of the TAD 43 text where, as cited above, the following expression is found: “241 gu₄, 93 áb: 334. kišib-dab’-ba-iti-ezem-maḥ”. TAD 61 should, therefore, perhaps not be compared with BM 103431.

In the text of Schneider, Or. 47-49, 70 four men handed nineteen
cattle over to Enlilla in the tenth month of the second year of Amar-Sin. But BM 103431 records his receipt of sixty-two cattle in this month. Because a comparatively small number of records for this month has been published so far, it is impossible to explain how this difference results.

Apart from these exceptions, it may be sufficiently admitted that the text of BM 103431 is a balanced account of Enlilla from the eleventh month of Shulgi’s forty-eighth year till the eighth of the third regnal year of Amar-Sin. The next problem to be discussed is to make clear the sources of cattle received by Enlilla on the one hand and the purposes for which they were spent, on the other. The full text of H. de Genouillac, TD 4686, only whose end was already cited above, is shown here:

H. de Genouillac, TD 4686:

\[
\begin{align*}
2 \text{ gu} & : u_4-2-k[am] \\
1 \text{ gu} & : u_4-17-kam \\
1 \text{ gu} & : ša-Urīkī-ma u_4-25-kam \\
8 \text{ gu} & , 11 \text{ ab} : u_4-3-kam^? \\
4 \text{ gu} & , 4 \text{ ab} : u_4-21-kam \\
\end{align*}
\]

\[\text{ki-Gū-dē-a ensī-Gū-du₈-a₉₈-ta.} \]

\[\text{šu-nigin 16 gu₄, 15 ab } ₈\text{En-līl-lā } ₈\text{-dab₈. 31.} \]

"Two oxen on the second day. One ox on the seventeenth day and one ox in Ur on the twenty-fifth day. (Total:) 4. Brought for the king. Eight oxen and eleven cows on the third day and four oxen as well as four cows on the twenty-first day. From Gudea, governor of Gudua. Enlilla received sixteen oxen and fifteen cows in total."

Through this text it becomes obvious that the sources of Enlilla’s incomes or at least their small portion were mu-tū-lugal as well as what governors brought. The latter is testified also in the text of TD 4685 cited above. There Urmes, governor of Uruṣagrig, delivered sixteen cattle to Enlilla. As for the technical term mu-tū-lugal, some years ago I studied its meaning and the organization of this institution. At that time I hesitated to decide definitely whether mu-tū and mu-tū-lugal were two different things or not, although I pointed out that at least a small part of mu-tū-lugal animals was composed of those which were simply designated as mu-tū. Now I rather lean to conclude that mu-tū-lugal and mu-tū are one and the same, the latter being the abbreviation of the former. There are no means by which we know who brought the four cattle listed in TD 4686.
But, as many parallel examples show, they must have been a part (or possibly all) of such animals as had been first brought to Abbashaga who in turn entrusted them to various Drehem officials to whom Enllila belonged, too.

For what purposes Enlilla expended cattle comes into another question. It is rather easy to answer it. As the above-cited text of Langdon, *TAD* 43 clearly shows, its scribe used a term zi-ga-lugal when he recorded the expenditures both in the eleventh and twelfth months. Translated word for word, this expresses "expenditure of the king," or "royal expenditure" and is used in order to summarize more or less constant and regular spendings such as *e.g.* animal deliveries for ē-MU and offerings to gods and their temples and so on, as contrasted with the analogously composed term ni-ba-lugal. In two other texts, Legrain, *TRU* 318 and Schneider, *Or.* 47–49, 24, animals were sent from Enlilla for ē-MU as well as for one person who, the text says, came from the land of Marhashi. Thus we may draw a sure conclusion that, so far as based on the available materials, the text of BM 193431 records Enlilla's cattle payments mainly for ē-MU and occasionally also for particular individuals.

Why then does this text record his cattle revenues and expenditures not in every month during the four years from Shulgi's last to Amar-Sin's third year, but only in the months which were selected seemingly with a special intention? In the case of the last year it is not only possible but even probable to consider that the scribe in charge drew up the document in the eighth or in the following ninth month of the year. How about the months between the first month of the year AS 1 and the nineth of the next? Cattle were disbursed from Enlilla also in this term, as for example the text of Schneider, *Or.* 47–49, 10 teaches us. This text is dated the third month of the year Amar-Sin 2. According to it Enlilla parted with forty-six cattle in all. But BM 103431 is completely silent on that matter. Moreover, his activities are proved by Salonen, *PDT* 401 and *Nik.* II 525 also for the sixth and nineth month of the year when Amar-Sin ascended the throne. For the time being, it is difficult to know the reason why the British Museum text ignored them. New texts will give us useful hints toward it some day.
Notes


(3) Jones and Snyder, *ibid.*, p. 240 distinguished balanced accounts into three main groups, the first of which is, according to them, "those which deal with cattle and do not mention the name of the official (GDD 136; TAD 45; TRU 11; Cat 93, 96)." Our text belongs to this group, too. But their citation of instances is not always exact. The first example they cited, GDD 136 (i.e. Schneider, *Or.* 47-49, 136) does mention the name of the official concerned in the lines 32-33 as follows: 'ki'-bê-gi-[a]-Ur-ša-ga (literally "the return to its place of Urshaga") which, it seems to me, is the original Sumerian technical term for "the balance of the account of Urshaga" or the like. And in the case of the last text, Cat 96, i.e. SET 96, one cannot say definitely that its text does not refer to the personal name of the official in fact, because its end is not preserved.

(4) This translation provisionally follows S. T. Kang, *Sumerian Economic Texts from the Drehem Archive*, Urbana 1972, p. 279. The term is well worthy studying in detail separately.

(5) See the collation of the text by H. Waetzoldt, *OA 17* (1978), 38.

(6) We have another similar text concerning with Enlilla's cattle expenditures for some months. It is Nies, *UDT* 139. Although at least one half of its whole text is lost, there exists a small possibility to assume that it might cover the period prior to that with which BM 103431 is concerned. In order to make my assumption more understandable, its full text is cited below:

\[
\begin{align*}
157 \text{ gu}^4, 120 \text{ áb: } & \text{iti}-\text{ezem-mê-ki-gâl} \\
[ & ] + 50 \text{ gu}^4, 15 \text{ áb: } \\text{[iti-š]e-gurta-kus} \\
[ & ] : \text{mitt-} \text{ezem}^2 \text{n}-[ \\
\hline
\text{su-nigin} 505 \text{ gu}^4, 60 + [60+35 \text{ áb}]: & \text{zi-ga-â[am]} \\
\text{mu-tû-zi-ga-ga}^1 \text{-[ga]}^1 \text{-[ra]}^1 \text{-[a]En-lil-là-ka, mu } \text{ha-ar-ši}^2 \text{ bi-} & \text{buł gi-né-} \text{dam!} \text{?}.
\end{align*}
\]

Meaning that "Enlilla's established receipts and expenditures in the year when Harshi was destroyed is to be confirmed", the last sentence implies the following: This is a balanced account text of Enlilla, in which both mu-tû and zi-ga were recorded. But the first two preserved month names seem not to belong to the year but to the previous one, for the text BM 103431 deals with them, as it is known now. The last month name partially preserved is very difficult to be fully reconstructed, for the reading ezem of its second sign is dubious. Is it iti-ezem-[An-na], the tenth month? If so, this text is directly followed by BM 103431 which begins with the next eleventh month of the same year.


(8) As for the proofs of my new conclusion, see texts cited in *ibid.*, p. 8

(9) For the time being, see M. H. Mahoney, *A Study in Sumerian Administrative History of the Third Ur Dynasty* (Minneapolis: 1965), p. 16, note 7.

(10) As for the fact that the cattle in this text were disbursed by Enlilla, though the text does not refer to his name, see Jones and Snyder, *op. cit.*, pp. 220-221.