Economic administration in the kingdoms of Israel and Judah (ca. 931 – 587 BCE): epigraphic sources and their interpretations

Archéologie de la comptabilité. Culture matérielle des pratiques comptables au Proche-Orient ancien

Administration économique dans les royaumes d’Israël et de Judah (env. 931-587 av. J.-C.) : sources épigraphiques et leurs interprétations
Wirtschaftsverwaltung in den Königreichen Israel und Juda (etwa 931-587 v. Chr.) : epigraphische Quellen und ihre Interpretation
La administración económica en los reinos de Israel y Juda (hacia 931-587 a.C.) : las fuentes epigráficas y sus interpretaciones

Alexey Lyavdansky

Electronic version
URL: http://journals.openedition.org/comptabilites/2024
ISSN: 1775-3554

Publisher
IRHiS-UMR 8529

Electronic reference
Alexey Lyavdansky, « Economic administration in the kingdoms of Israel and Judah (ca. 931 – 587 BCE): epigraphic sources and their interpretations », Comptabilités [Online], 8 | 2016, Online since 20 June 2016, connection on 19 April 2019. URL : http://journals.openedition.org/comptabilites/2024

This text was automatically generated on 19 April 2019.
Tous droits réservés
Economic administration in the kingdoms of Israel and Judah (ca. 931 – 587 BCE): epigraphic sources and their interpretations

How did they keep accounts in the kingdoms of Israel and Judah in the first millennium BCE? Given the obvious limitations related to scarcity of the written sources from the Southern Levant in this period (ca. 931 – ca. 587 BCE), it is better to ask: How and what can we know about accounting practices in Ancient Israel? There are two main bodies of textual evidence for the given place and period: the text of the Hebrew Bible and the epigraphy. Benzion Barlev provides an interesting attempt to explain one of the texts in the Bible related to the sphere of accounting (Ex 38:21-31). A number of studies are dedicated to the issue of taxation in the kingdoms of Israel and Judah based on biblical texts. The purpose of the present paper is to make a survey of the epigraphic documents related to accounting practices in a broader sense from Southern Levant in the first half of the first millennium BCE. This study is not exhaustive: we have chosen the most important epigraphic corpora and some isolated documents relevant for the topic. We also do not discuss many details pertinent to the analysis of the documents, for which see references to literature. Special attention is given to Samaria ostraca, because their
interpretation caused much controversy and because they were often used as models
discussing other corpora and documents from Ancient Israel. The sources are reviewed in
the chronological order of their discovery, because in some instances the new epigraphic
data were interpreted in the light of former discoveries and their interpretations.

Fig. 1. Map of the kingdoms of Israel and Judah in the first half of the first millennium BCE.

![Map of Israel and Judah](http://www.bible-history.com/maps/israel_judah_kings.html)

1. Nature of the sources

If we would try to make an overall picture of accounting or economic administration in
the polities of the Southern Levant in the first half of the first millennium BCE, we would
inevitably encounter an insurmountable obstacle. One of the main peculiarities of the
economic and other types of documentation in this region within the said period is that
the coverage of different types of accounting by the available sources would be
necessarily incomplete. But it would be incomplete not only in the general sense, which is
natural for historical sources of antiquity. The specific problem here is related to the fact
that some considerable part of documentation is lost forever for environmental reasons.
It is common knowledge that in Palestine papyrus and skin do not survive or almost do
not survive into the modern period. The papyri survived from the monarchic period are
easy to count on one’s hand: actually we have only one papyrus from Palestine (Murabba at
Papyrus, viii-viiith century BCE), and one papyrus found in Egypt, sent from Palestine
(Adon letter, end of VI century BCE), both documents are letters. What does it mean for
the history of the accounting? As the analysis of epigraphic data from Ancient Israel
shows, some part of documentation was most probably made on papyrus. Two examples
from scholarly discussion of epigraphic documents may illustrate this point.
Anson Rainey, while discussing the nature of Samaria ostraca, which represent probably one of the main accounting corpora from monarchic Israel, suggested that these ostraca are just “scraps”, i.e. their content was summarized in a lost papyrus ledger (an account book, Großbuch). The ostraca, after being registered in the overall document, were discarded, thrown away\(^6\). One of the Aramaic ostraca from Arad (No. 38) was interpreted as an exercise, the main document (a bill of sale?) would have been executed on papyrus or leather: “A listing of a man’s belongings is not a subject fit for writing on sherds, but is very common in documents on papyrus or parchment”\(^7\).

Following this, it is natural to assume, that there were some types of documents (e.g. longer account lists, bills of sale or lists of belongings) which were produced mainly or only on papyrus. This entails that some important part of documentation from Israel is lost for us because it was created on perishable material. This situation is different from that in contemporaneous Syria and Mesopotamia, where longer documents could be compiled in much more enduring cuneiform.

Be it for the reasons of the climate, or for the reasons of insufficient development of literacy, but the fact is that the epigraphic sources from Palestine are usually scarce and isolated. If we take the sources from the palace of Samaria, the capital city of the Kingdom of Israel, its life and institutions for the period ca. 931 – ca. 720 BCE are documented by the main corpus of 102 ostraca from the first half of the \(^8\)th century BCE, by a fragment of a bowl with letters lyh, and by 10 assorted short inscriptions from the second half of the \(^8\)th century BCE: designations of ownership, a list of personal names, and a short document labelled “Barley letter”, probably related to administrative matters\(^8\). If we compare these data from Samaria with the documentation of the palace of Ugarit, we shall see that the sources in Ugarit reveal many aspects of economic and administrative activity\(^9\):

1. Lists of villages:
   a) Lists of mobilization of villagers for military purposes;
   b) A list of payments of tribute in silver to the Hittite king;
   c) Payments by the villagers to the royal treasury;
   d) Tablets recording the distribution of “food” or “rations” to the villages;
2. The documents of the gittu-estates (units of royal economy):
   a) The tablets concerning villagers, villages and royal service people, who had to deliver their share of their own produce to the gittu-estates;
   b) Texts concerning stocks of agricultural tools on various gittu-estates;
   c) Lists of the state of cattle on the gittu-estates;
   d) Texts concerning agricultural products (cereals, wine, oil, etc.) which are at the gittu-estates, including fodder and products delivered by the villagers and (non-agricultural) craftsmen to the stores;
   e) Tablets concerning ‘royal servicemen’, who had agricultural professions;
   f) Many texts also deal with the deliveries from the gittu-estates for certain persons.

Even if all the economic and cultural differences between Late Bronze Age polities like Ugarit and the Levant Iron Age polities like Samaria are taken into account, the difference in the density of sources is drastic. The only viable explanation of this gap would be that most of the documentation in Samaria was written on papyrus.

2. LMLK jar-handle stamps

This group of inscribed artefacts originating from many places in Judah is commonly known as lmlk jar-handle stamps or impressions. Technically these are jar-handles with
stamps bearing a short inscription, which consists of the prepositional phrase lmlk ‘to/for the king’ and one of the four geographical names ḥbrn, zyp, šwkh, or mmšt. These handles are believed to belong to one of the types of earthenware vessels with four handles of average capacity 45,33 l. The first specimens of this type were discovered in 1869 by Charles Warren during excavations in Jerusalem. At the moment there are more than 2000 lmlk jar-handles known, ca. 70% of them are provenanced and came from archaeological excavations. Because some of the vessels had stamps on more than one handle, it is difficult to assess, how many vessels are testified by the above figures.

Fig. 2. A lmlk impression on a jar handle.

In lmlk web site (http://www.lmlk.com/research/lmlk_z2u.htm)

All of the localities where the lmlk stamps were found, are within the borders of the ancient kingdom of Judah. The three geographical names on these stamps are identified almost with certainty as Hebron, Sokho and Ziph. The fourth name is difficult to relate to any place known in Judah. It was generally assumed that mmšt is a variant of the Hebrew word mmšlt ‘government’ and may point to Jerusalem as a center of administrative district in Judah. Though the dates of these inscriptions are debated, most would agree that they come from the period between the mid VIIIth century to 587 BCE. One of the popular theories connects lmlk stamps with the reign of Hezekiah, specifically with the last years before the Sennacherib’s invasion of Judah in 701 BCE. Recently an alternative view was advanced that the practice of lmlk stamps persisted several decades after 701 BCE.

The purpose of these stamps was variously explained, but all theories assumed that these inscriptions testify to some sort of economic administrative practice in the kingdom of Judah. One of the most popular interpretations was offered in 1899 by Charles Clermont-Ganneau, who came to the conclusion, that lmlk jars were used for products which were delivered regularly to the royal storehouses located in the four chief cities of the kingdom. Consequently, the products (oil, wine or grain) are the tributes or taxes in kind collected by royal administration. Charles Clermont-Ganneau also supposed that the lmlk impressions were made on jars before baking in royal manufactories; so, these jars were at the onset intended to be standard delivery capacities controlled by the royal administration.
Another theory assumed that the four cities were the places where the jars were manufactured\(^\text{14}\). In fact, this view does not depart deeply from the “store cities” theory of Clermont-Ganneau, because it also presupposes governmental control and does not exclude that the jars were used for tax-collecting. This theory, labelled “royal potteries” theory, apparently was disproven when it was shown that the clay for \textit{lmlk} jars originates from one source in the Shephelah area\(^\text{15}\).

The hypothesis put forward by Nadav Na’aman may be seen as a specific modification of the “store cities” theory. The four cities are not only storage centers, they are rather redistributive centers. According to this hypothesis, the jars with \textit{lmlk} impressions were manufactured in one center and then sent to the four administrative districts. In each of the four towns the royal jars were filled with products and sent to fortified cities in these districts. All this was done under the king Hezekiah as part of the planned preparations for war with Assyria. It is very important to note that Na’aman explicitly denies any direct connection of this system of control with tax-collecting: “The \textit{lmlk} jars were assigned for the storing of provisions for the anticipated hard time of siege rather than for the gathering of taxes”\(^\text{16}\). On the other hand, the products for these preparations were to be gathered by all possible means, including taxes and tithes\(^\text{17}\).

The recent interpretation of these sources advanced by Oded Lipshits, Omer Sergi and Ida Koch views the \textit{Sitz im Leben} of \textit{lmlk} jars quite differently. They also suggest that there is a certain administrative system behind \textit{lmlk} stamp impressions. This administrative system was created to answer demands of the Assyrian administration when Judah became a vassal kingdom of Assyria in the last quarter of VIII c. BCE. In order to pay the tribute to Assyria, the standardized mass-production of pottery was established. It facilitated storage and transportation of products under royal centralized control\(^\text{18}\).

### 3. Samaria ostraca

The corpus of texts discussed further comes from Samaria, a capital of the ancient “Northern” Kingdom, or kingdom of Israel (ca. 931 – ca. 720 BCE)\(^\text{19}\). During the work of the Harvard expedition on the site of Samaria (arab. Sebestiye) in 1908-10 under directorship of George A.Reisner 102 ostraca with alphabetic inscriptions were found\(^\text{20}\). Among them 25 items are illegible\(^\text{21}\). The ostraca were found in the debris on the floor of a building near the king’s palace. Most of the ostraca have the date according to the reign of an unnamed king. The dates are 9\(^\text{th}\), 10\(^\text{th}\) and 15\(^\text{th}\) year of a king. Ivan Kaufman notes, that ostraca from different years were found together; that means that they were probably kept together\(^\text{22}\). The content of the inscriptions also points to the fact that they constitute a sort of unified archive. Commonly accepted dating of Samaria ostraca is the first half of the VIII century BCE\(^\text{23}\).

There are attempts to classify the inscriptions on these ostraca by patterns or types\(^\text{24}\), but basically they follow the same structure. By “structure” we understand the deep syntactic structure which may be expressed variously on the surface.

One of the typical texts is the ostracan No. 17.
Almost invariably, an inscription on Samaria ostracon begins with the dating formula bšt h-X ‘in the year X’. Then follow two prepositional phrases m-GN ‘from GN’ and l-PN ‘to PN’; the order of these phrases may be different. After that usually a commodity (wine or olive oil) and its quantity is stated. It is noteworthy, that the quantity is almost always the same – one jug or skin (nbl), but the numeral ‘one’ is always omitted. Only two ostraca, no. 1 and 2, specify a number of jars near the name of every (sending?) person. Quite often a text may be expanded or shortened. Thus, some additional persons may be named, sometimes also with the preposition l- ‘to’, but more often without any prepositions. Another geographical name can be also added, usually with the preposition m- ‘from’. The word ‘wine’ (yn) is sometimes specified by the phrase ‘the Vineyard of the Tell’: yn krm htl ‘the wine of the Vineyard of the Tell’. Several ostraca omit commodity, but it is supposed that a commodity was implied by the context of the transaction. Some authors single out the group of ostraca from the year 15, which are 24 in number. Their characteristic traits are: the absence of any product, be it wine or olive oil; additional geographical name with the preposition m-, which is understood as a clan name; an additional personal name without any preposition.

Summing up, these inscriptions register transfer of wine or olive oil from a certain place to a certain person. In the case of no. 17 it is understood that a jug of choiced olive oil came to the person named Gaddiyau from the location named ‘Azza. If we follow this interpretation, which we can call the simplest for reasons to be seen further, there arise some questions: Who are the persons receiving wine or oil? What is the economic reality behind these texts? Why these ostraca were kept in one place in the vicinity of the king’s palace?

One of the authoritative theories, put forward by Martin Noth, claimed that the recipients of the products were court officials, collecting yield from the king’s estate. The ostraca themselves were understood as docketes attached to the product by its sender or as accompanying documents (Begleitschreiben). Thus, the documents were written not in the city Samaria, but in the vineyards and olive groves belonging to the king. The final recipient, or beneficiary, of these products was the king of Israel, but the products...
were not sent as tax, as it was claimed by many authors before and after Martin Noth. Although the theory was quite popular until the 1960-s, there were many critical remarks from the proponents of other theories.29

Another interpretation was suggested by the famous Israeli archaeologist Yigael Yadin. His core argument was that the meaning of the preposition l- should be understood differently: it does not mean ‘to’, as it was claimed by excavators and Noth; it denotes possession and stands for ‘belonging to’, ‘of’ 30. Now, the persons referred to by the names after preposition l- (l-men), are not recipients, but senders, or owners of the estates. The transaction recorded by the ostraca involved registering shipments of the tax in kind, which came to the king’s storehouse from landowners. The ostraca are receipts written in Samaria. One point was common for theories of Noth and Yadin: the final beneficiary of the transaction is the king according to both interpretations.

The theory of Yigael Yadin met strong opposition from the part of Anson Rainey, who advanced an alternative view31. According to Rainey, even if wine and oil went through the king’s storehouse, the king was not the beneficiary: these products were destined to the nobles or high officials who lived in the capital and were “eating at the king’s table”. The products came to the noblemen from their estates which were granted to them by the king. A. Rainey compared this situation with the system of royal land grants which existed in Ugarit and which was reliably documented by many written sources. Another important point was that the ostraca were written in Samaria, but not as receipts: they were used as scratch-pad notations, which were discarded after the information from them was copied on a ledger (a register), probably made of papyrus32.

Frank M. Cross supports certain tenets of Yadin’s theory: the ostraca are tax receipts, l-men are lords in Samaria, non-l-men are their (sub)-tenants. Only one point by Cross is different, because according to him the final recipients of tax shipments are lords themselves, not king33.

An interesting solution to the problem that the ostraca from the year 15 omit commodities, was suggested by William H. Shea. These ostraca, according to him, are not tax-receipts, they are military conscription docketts. The personal names without a preposition are the names of young men sent by the clans to the capital to serve as warriors. The names with preposition l- ‘to’ are the names of military officers under whom the conscripts are going to serve. Thus, the typical text can be read as follows: “Year 15: (sent) from (the clan of) Abiezer to (the officer) Asa (son of) Ahimelech, (the conscript) Baala from (the town of) Elmattan.”34 A modification of this theory may be found in the publication of John Dearman, who sees these documents as related to a very specific kind of tax, the corvée (forced labor) system: “...perhaps the "shipment" in these ostraca is named and consists of the workers themselves whose personal names are included along with clan and village names; that is, these particular ostraca are records of clan contributions to the corvée system or national draft35.

Recent interpretation by Roger Nam suggests that the recipients of very sophisticated and valuable products (“aged wine” and “washed oil”) were in fact “friends” of the king from the Samaria nobility. These choiced commodities, which were supplied in very small quantities, were probably used by king to manipulate his subjects, including or excluding them into/from the “club” of the recipients of such commodities. In other words, the transaction involved rather symbolic than economic sense: it deals with the exchange of
loyalty and support from the part of local leader for the opportunity to take part in the consumption of elite products.

4. Gibeon jar handles

Archaeological excavations at Gibeon (el-Ğīb, 9 km NNW of Jerusalem) in 1956-57 led by Pritchard have revealed 56 inscriptions on handles of storage jars, which may be considered as a unified group. Later six more inscriptions of the same type were added to the corpus. At the same place were found 83 lmlk jar stamps and some other inscriptions. The inscriptions on jar handles may be grouped to several patterns, but a big part of them, including the damaged ones, are of the following pattern: gb\text{\textsuperscript{ın}} gdr PN.

Let us take no. 14 as a prototypical example: gb\text{\textsuperscript{ın}} gdr ʔmryhw. Following the interpretation of Pritchard himself, the inscription may be translated ‘(From) Gibeon. (Belonging to) the wine estate of Amariah’. This interpretation is corroborated by the unique no. 51, where both gdr and PN are preceded by the preposition l-. gb\text{\textsuperscript{ın}} l gdd l lhm [ yhw nr]. This reading is far from being universally accepted, because the reading and the meaning of the word gdr was variously contested. First, some authors including Pritchard himself at the beginning of his research read gdd instead of gdr, which would probably be a personal name. There were also suggestions to see in gdr a geographical name, “a place name in the Gibeon area”, or a personal name.

Nevertheless, these various readings do not affect the understanding of a principal purpose of these inscriptions. Since it was generally assumed that these jars were destined to keep wine, it was suggested that these inscriptions are related to the wine production industry at Gibeon. The personal names on the inscriptions would then refer to the individual owners of the vineyards. The purpose of the inscriptions would be either a trade-mark, or an address to return the used jar to its owner.

It was Anson Rainey, who included Gibeon jar handles into broader discussion of the economic administrative practices in the kingdoms of Judah and Israel. A. Rainey was against the view that the discussed inscriptions from Gibeon reflect the economic life of some private institution. In his view the wine-collecting installation at Gibeon was part of the royal property included into the system of land grants comparable to the one which existed in Ugarit. The crucial argument was that Gibeon jar handles were discovered in the same stratum as lmlk seal impressions. Accordingly, the names on inscribed jar handles referred to individual recipients of the wine from Gibeon: they lived at the royal court, but owned a land at Gibeon by way of a royal grant, exactly as it was the case in Samaria according to Rainey’s view. Thus, the jars with inscribed handles went to individuals, the jars with lmlk handles went to the king.

Rainey’s interpretation did not gain much support among scholars. It is probably instructive to follow the view of I.Kaufman, who rightly compares Gibeon jar handles with other jar labels from Israel and Egypt, which bear names of producers.

5. Kenyon ostracon 3 from the Ophel excavations in Jerusalem

Among the ostraca discovered in Jerusalem during the excavations at the Ophel led by Kathleen Kenyon, there is one specimen, which deserves special attention, Kenyon
Ostracon 3. Its significance for the history of accounting in Judaea was highlighted by the interpretation of André Lemaire, which is generally accepted until now. The text is dated to the end of VIII c. BCE on palaeographic grounds.

(1) 200
(2) mnw 18
(3) lṣr
(1) 200
(2) They have counted 18
(3) to give a tithe.

We do not have here any reference to a product, but it may be omitted, as it happens in some of the Samaria ostraca and in “fiscal” bullae, which are discussed further. The practice of the tithe tax is amply attested in the text of the Hebrew Bible. According to Lemaire, this ostracon is the only clear evidence of this practice in epigraphic sources from Judaea. If the interpretation is correct, this document may be considered as an example of the approximate counting of the tithe: $18 \times \frac{100}{200} = 9\%$. Another possibility is that the text implies double counting of the tithe: first, 10 percent of 200 is counted, which is 20; then, before the tithe goes to the main beneficiary, 10 percent of 20 is counted to some other beneficiary, supposedly a tax collector. So, the main beneficiary receives the tithe as 18 items or measures of a product; a tax collector would then get 2 items or measures of a product. Actually, this interpretation is based on a biblical source, which reflects similar practice: ‘When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord’s offering’ (Num 18:26).

Other ostraca, found in 1964 in Jerusalem by the same archaeological team, also deserve our attention. Here it will suffice to point out, that ostraca 2 and 4 in all probability are administrative documents, because they are lists of products (jars of oil and grain) and their quantities; in one case a geographic name is designated on one of the sides of the ostracon (no. 4). Obviously, these documents, found in one place, may have been part of an economic administrative archive.

6. “Fiscal” bullae

First published in 1990, this type of bullae was at the onset of their research related to the taxation system in Ancient Judaea. According to the recent study by G. Barkay, there are over 56 bullae of this type published, some others awaiting publication. Most of the “fiscal” bullae come from antiquities market. Only two specimens originate from controlled archaeological excavations. There are two types of “fiscal” bullae according to the components of the inscription:

1) date, city, the phrase lmlk, e.g. b-26 šnh ʔltld lmlk ‘in the year 26 Eltolad to the king’.
2) date and personal name with the preposition l-, e.g. 21 šnh ʔṣm lʔ yšhw lmlk ‘in the year 21 to Ŋṣmaʕel (son of) lAsayahu’.

Following Avigad, whose interpretation is accepted in its main points by the subsequent authors, the more accurate translation of an example of the type (1) would be ‘In the 26th year of king X Eltolad [paid] to the king’. The personal names on the bullae in the group (2) are assumed to refer to officials, who were responsible for collecting taxes for a king. These interpretations are based on the obvious structural analogy of these inscriptions with Samaria ostraca and lmlk jar handles. These parallels were pointed out by Avigad in...
the first publication, dedicated to these artefacts. Though there were a number of publications on “fiscal” bullae after 1990, only the recent article of Barkay provides thorough discussion of the purpose of these bullae, but the author follows Avigad in his main points including references to such parallels as Samaria ostraca, lmlk jar handles and Phoenician seals. As far as the date of these documents is concerned, Vitzhak Avishur and Michael Heltzer dated fiscal bullae to the time of the king Josiah and related their Sitz im Leben to the reforms of this king in the late VIIth century BCE. Gabriel Barkay dates fiscal bullae to the time of the king Manasseh in the first half of the VIIth century BCE57.

Not all the documents presented by Barkay as belonging to these two groups of “fiscal” bullae, exactly follow these patterns. Some of them omit one of the components. For example, there is a group of five bullae bearing only the name Yshmaʕʕel (son of) ʕ Ayahu with the preposition: l-yšmʕʕel. Since there is no date, it is natural to cast doubt on the belief that these five bullae also belong to the group of “fiscal” bullae. The main reason to consider these bullae as fiscal is the name of the official which appears in a more typical context on other bullae of this type.

7. Arad Hebrew ostraca

The town Arad is Southern Judaea is a place with rich archaeological history, its strata ranging from the period of the Early Bronze Age until the Roman period. For our purposes it is enough to review only the documents pertaining to the period of the early Israelite monarchy. But it is interesting to note that the later documents from Arad dating to the Persian period also clearly testify to administrative and economic activity in this region.

Given the variety of epigraphic material found in Arad’s Iron Age strata59, we should restrict our focus even further. It is the archive of Eliashiv, a corpus of documents from the early viith c. BCE, well-known among students of Ancient Israel. It is believed that Eliashiv was a commander of fortress Arad. “The stratum VI archive pertaining to Eliashih attests to the daily operation of an administrative supply center which served the needs of local patrols and probably catered in part to the trade caravans passing through the area”60.

The types of documents in this archive include the following ones: rations for mercenaries (nos. 1, 2, 4, 7); rations for other purposes (nos. 18, 31); provisions to be sent to the city Beersheba (no. 3); deliveries of barley from different places (no. 25).

As opposed to other corpora, which reflect some governmental activities, this collection of documents registers economic activity of a local official. We are dealing here with the economic administration on a small scale, or on a lower level, than it is the case with the corpora related to centralized royal economy.

8. Other documents

For the sake of completeness of the present survey it is necessary to mention some other documents apparently related to economic administrative practice. They were not presented here in detail for different reasons: some of them are less important for the present discussion, others are not from Israel or Judah:
1) two ostraca from Tell Qasile (near Tel Aviv): a) the phrase *lmkh*, a quantity of olive oil and a personal name; b) a delivery of gold from Ophir to Beth Horon⁶¹;
2) lists of persons, e.g. the Ophel (Jerusalem) ostracon discovered in 1924⁶²;
3) lists of goods, e.g. Kenyon ostracons 2 and 4, found in Jerusalem, mentioned above in the section on Kenyon ostracon 3;
4) epigraphic documents from adjacent polities in Southern Levant, e.g. Ammonite ostracon from Tell Hesban, which is interpreted as distributions from the royal stores⁶³.

9. Concluding remarks

From the point of view of geography the foregoing survey shows an uneven picture for the kingdoms of Israel and Judah. Only Samaria ostraca belong with certainty to the documents from the kingdom of Israel. The site Tell Qasile, mentioned in the section “Other documents” could have been Israelite town, but the theophoric element -yhw points to the Judean authorship of the inscriptions. Samaria ostraca (first half of the VIII century BCE) is the earliest big corpus of inscriptions in Southern Levant. It corresponds to common view that the Israelite kingdom was more advanced economically in the VIII century BCE, than its southern neighbour, the kingdom of Judah. All the other corpora and inscriptions discussed above come from Judaea. Most probably they are from the period when the kingdom of Israel ceased to exist – ca. 720 – ca. 587 BCE. Therefore, if the Israelite kingdom survived the Assyrian invasion in 720, the picture would have been obviously different. On the other hand, we do not see clear reasons, why accounting would stop after the establishment of Assyrian rule on the territory of the kingdom of Israel.

Another conspicuous comparative feature is that the epigraphic documents from the Israelite kingdom do not show anything close to the system of *lmkh* jars, which existed in the kingdom of Judah. To put it more boldly, in the VIII century BCE we have one local archive form the city of Samaria in the kingdom of Israel, and more than 2000 *lmkh* jar handles found in around 40 localities throughout the kingdom of Judah.

Most of the inscriptions discussed are apparently related to deliveries, because they include the prepositional phrase with the directive-dative preposition *l* - ‘to, for’. This led many researchers to think that these inscriptions are tax-collecting documents. This view was reinforced by the fact that some of these inscriptions bear the phrase *lmkh* ‘to (for) the king’. Actually, the *lmkh* jar handles were discovered before all the other documents surveyed here. One of the first popular interpretations by Charles Clermont-Ganneau related these inscriptions to taxation system of the kingdom of Judah. Probably this interpretation was decisive for the analysis of many documents found later, especially for the Samaria ostraca and for the bullae which were called “fiscal” by their first researcher Nathan Avigad. The recent contribution of Gabriel Barkay is a good example of this tendency: *lmkh* jar handles, Samaria ostraca and “fiscal” bullae are considered *tout court* as taxation documents, all the other possible interpretations were not even mentioned⁶⁴. We should bear in mind, that one of the functions of the preposition *l* is to denote possession. Thus, the phrase *l-mlkh* may be translated “belonging to the king”. This possibility was considered by a number of authors analyzing inscriptions discussed here. Therefore, the available sources do not allow us to conclude with certainty that all of these “taxation” corpora are really related to any system of taxation. Some of them could have been storage documents, rather than delivery documents, as many would think. The
inscriptions which do not have the word mlk ‘king’, but have presumed dates according to the reign of a king (e.g. Samaria ostraca) could have bear these dates only as dates. I.e. they could be private documents, rather than documents related to royal administration. With all these doubts and caveats in mind, we should wait for newer sources or for other interpretations to come before we can conclude anything certain about the accounting systems in the kingdoms of Israel in Judah.

NOTES

1. Barlev, B., « A biblical statement of accountability », Accounting History 11.2, 2006, p. 173-197. Though this study ignores the findings of modern critical theory, it deserves attention, because it is a unique endeavour to interpret an Ancient Hebrew text in terms of the history of accounting.


4. « All things considered, we may assume that the majority of the early Israelite contemporary written documents, and particularly the literary works, were written on papyrus or leather, which in the damp soil of the Holy Land could not be expected to endure, as it has survived in the drier soil and climate of Egypt. » (Diringer, D., « The royal jar-handle stamps of ancient Judah », The Biblical Archaeologist 12.4, 1949, p. 70). Cf. also Rollston, Ch. A.. Writing and literacy in the world of ancient Israel: epigraphic evidence from the Iron Age, Atlanta, 2010, p. 74-79.

5. Rainey, A. F., « The Sitz im Leben of the Samaria Ostraca », Tel Aviv 6, 1979, p. 91. The author points to the similar practice of « scratch-pad notations » in the cuneiform world, but gives no references.

6. The reading of this complicated document is uncertain, that is why it is not included into the reviewed sources, cf. Renz, J., Die althebräischen Inschriften: Text und Kommentar, Darmstadt, 1995, p. 136-139; Dobbs-Allsopp F. W., Roberts J. J. M., Seow Ch.-L., and Whitaker, R. E., Hebrew


14. To our knowledge, the earliest form of this interpretation is to be found in Bliss, F. J. and Macalister, R. A.S., Excavations in Palestine during the Years 1898-1900, London, 1902.


19. Samaria became the capital of the Northern Kingdom around 880 BCE.


25. I.e. chosen oil. According to Roger Nam it is analogous to the ‘fine oil’ in cuneiform sources, a Sumerian logogram İ.DÜ.GA: Nam, R. S., « Power Relations In The Samaria Ostraca », Palestine Exploration Quarterly 144.3, 2012, p. 160.


27. Noth, M., « Das Krongut der israelitischen König und seine Verwaltung », Zeitschrift des Deutschen Palästina-Vereins 50, 1927, p. 211-244. The innovative point of Noth’s theory was that the vineyards and olive groves sending wine to the king belonged to the king. Before Noth it was accepted that the vineyards and olive groves belonged to private owners: « Man versteht sie [Ostraka] als Begleitschreiben zu an den Hof abgelieferten Naturalabgaben der israelitischen Grundbesitzter » (Noth, M., op. cit., p. 219).

28. It is interesting, that Martin Noth referred to analogous documents from Ancient Egypt, inscriptions, which registered shipments of wine and other products to the king’s storehouses from the period of the New Kingdom. The weak point of this analogy is that the Egyptian
inscriptions were not true ostraca: they were intended as inscriptions on the vessels, i.e. jar labels.


32. It is to be noted in this connection that among Samaria ostraca we have two unique items, ostraca no. 1 and 2. Beyond the usual components (date, origine, recipient, commodity) their texts include a list of extra persons with corresponding figures. The excavators of Samaria noticed that ostraca 22-27 have the same heading with date, origin and recipient (a product is omitted but understood): « In the year 15 from Ḫēleq to Ḫāšā (son of) Ḫāhīmelek ». Thus, the content of the ostraca 22-27 could have been summarized in a list comparable to ostraca 1 and 2, cf. Reisner, G. A. et al. op. cit. 1924, p. 231f.). If we accept this interpretation of ostraca 1 and 2, then these ostraca with lists of persons are exactly those ledgers meant by Anson Rainey. But his suggestion that the ledgers were of papyrus is superfluous, if we have examples of ledgers on ostraca.


40. For the summary of the discussion see: Dobbs-Allsopp Frederick W. et al., op. cit. 2005, p. 168.


43. Pritchard, J. B., op. cit., 1959, p. 16.


45. More precisely, three strata with lmlk jar handles precede, coincide and follow the stratum with inscribed jar handles at Gibeon.


49. Translation after: Lemaire, A., op. cit. 1978. The authors of the volume « Hebrew Inscriptions » cast doubt on the reading ‘200’ expressed by hieratic numerals. But still they keep to the main


64. Barkay, G., op. cit., 2015, p. 31-33.

---

ABSTRACTS

Several epigraphic corpora and some isolated inscriptions from Southern Levant may be considered as documents reflecting accounting procedures. This paper is a survey of such documents from the kingdoms of Israel and Judah in the period between ca. 931 and ca. 587 BCE. The emerging picture is fragmentary and uneven, which is related to two main reasons: apparently most of the documentation was kept on papyrus which usually does not survive in this region; the kingdom of Israel ceased to exist after ca. 720 BCE, the period when writing started to proliferate in Southern Levant. In the course of the research some of the corpora have been analyzed according to several, sometimes conflicting theories. On the other hand, there is a strong tendency to consider such corpora as \textit{lḿlk} jar handles, Samaria ostraca and “fiscal” bullae as documents reflecting taxation systems in the kingdoms of Israel and Judah.

Plusieurs corpus épigraphiques et quelques inscriptions isolées provenant du sud du Levant peuvent être considérés comme des documents reflétant des procédures comptables. Cet article est une étude générale de tels documents provenant des royaumes d’Israël et de Judah dans la période entre 931 et 587 av. J.-C. Le tableau qui se dégage est fragmentaire et non homogène, pour deux raisons principales : apparentemment, la majeure partie de la documentation était conservée sur du papyrus, qui habituellement ne résiste pas au temps dans cette région ; le
royaume d’Israël a cessé d'exister après 720 av. J.-C., la période pendant laquelle l'écriture a commencé à proliférer dans le sud du Levant. Lors des différentes recherches sur ce sujet, plusieurs corpus ont été analysés selon des théories distinctes et parfois contradictoires. D’un autre côté, il y a une forte tendance à considérer des sources tels que les anses de jarres lmlk, les ostraca samariens et les boules « fiscales », comme des documents reflétant des systèmes de taxations dans les royaumes d’Israël et de Judah.

Mehrere epigraphische Korpora und einige isolierte Inschriften, die aus dem südlichen Orient stammen, können als Dokumente betrachtet werden, die Rechnungsverfahren widerspiegeln. Dieser Aufsatz stellt eine allgemeine Studie zu solchen Dokumenten dar, die aus den Königreichen von Israel und Juda aus der Zeit zwischen 931 und 587 v. Chr. stammen. Das Bild, das sich so abzeichnet, ist vor allem aus zwei Gründen fragmentarisch und keineswegs homogen: Offensichtlich war der größte Teil der Dokumentation auf Papyrus niedergeschrieben, der gewöhnlich nicht dem in dieser Region üblichen Klima standhält; das Königreich Israel hat nach 720 v. Chr. aufgehört zu existieren, zu einer Zeit, in der die Verbreitung der Schrift im südlichen Orient ihren Anfang nahm. Im Laufe der verschiedenen Forschungen zu diesem Thema wurden mehrere Korpora nach unterschiedlichen und manchmal widersprüchlichen Theorien analysiert. Auf der anderen Seite gibt es eine starke Tendenz, Quellen wie die Vasenhenkel lmlk, samarische Ostraka und „Steuerkugeln“ als Dokumente zu betrachten, die Steuersysteme in den Königreichen von Israel und Juda widerspiegeln.

Varios corpus epigráficos y algunas inscripciones aisladas procedentes del sur de Levante se pueden considerar como documentos que reflejan procedimientos contables. Este artículo es un estudio general de tales documentos procedentes de los reinos de Israel y Judá en los años que corren desde 931 a 587 a.C. Permiten recomponer un cuadro incompleto y heterogéneo, por dos razones principales: aparentemente, se conservaba la mayor parte de la documentación en papiro, una materia que no suele resistir al paso del tiempo en aquella región; el reino de Israel dejó de existir después de 720 a.C., periodo en que la escritura empezó a proliferar en el sur de Levante. En las sucesivas investigaciones sobre el tema, se analizaron varios corpus a partir de teorías distintas y a veces contradictorias. Por otra parte, existe una fuerte tendencia a considerar unas fuentes como las asas de tinajas lmlk, los ostraca samaritanos y las bolas “fiscales” como documentos que reflejan sistemas de exacción fiscal en los reinos de Israel y Judá.

INDEX
Mots-clés: comptabilités, tenue des comptes, taxation, ancien Israël, épigraphie.
Schlüsselwörter: rechnungswesen, Kontenführung, Besteuerung, Altes Israel, Epigraphik.
Keywords: accounting, bookkeeping, taxation, Ancient Israel, epigraphy.
Palabras claves: contabilidad, teneduría de cuentas, exacción fiscal, antiguo Israel, epigrafía

AUTHOR
ALEXEY LYAVDANSKY
Russian State University for the Humanities (Moscow), Institute for Oriental and Classical Studies, faculty member
lyavdansky.a@rggu.ru