# A Third Annual Balanced Account of Silver from Neo-Sumerian Umma

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Abstract

A third annual balanced account of silver coming from Umma (BM 110126) is studied here after the two edited in D'Agostino - Pomponio 2004. This text preceded directly the other two (ŠS 9-IS 1), since is dated by the year name of Šū-Sîn 8. Together with it the article presents another tablet (BM 110144) which has a good deal of entries in common with the "capital" of BM 110126, but it is not a copy, because it seems to limit itself to the record of the entries for the Central Office of Umma, but does not have the section of the expenditures.

Ten years ago, two Neo-Sumerian silver balanced accounts (BdI 2, E-1 [= POMPONIO – STOL – WESTENHOLZ 2006: 79-81] and BM 106050), coming from the province of Umma, were studied in an article of D'AGOSTINO – POMPONIO 2004. Even if their name (ni$_3$-ka$_9$-aka) and structure (in four sections) were the same, the two records differed from the other Neo-Sumerian accounts of silver from Umma till then known[1]. The two tablets, indeed, documented amounts of silver received by the Fiscal Office of Umma from the most varied activities in the province, even if only a part of this silver was used to meet Umma administration's needs, the large majority of it being transferred to the capital of the empire, Ur, or to Nippur. More modestly, the most common type of silver balanced account, the "merchants' balanced accounts", records in the former section the "capital" in silver and in other items put at disposition of a merchant, connected with the governor of Umma or with a temple household of this province, and in the latter his deliveries of import goods with their value in silver.

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[1] The abbreviations employed in the present article are those of common use in the Neo-Sumerian studies (see SIGRIST – GOMI 1991: 7-12). See also: *BPOA* 1: T. OZAKI – M. SIGRIST, *Ur III Administrative Tablets from the British Museum. Part One*, Madrid 2006; *BPOA* 2: T. OZAKI – M. SIGRIST, *Ur III Administrative Tablets from the British Museum. Part Two*, Madrid 2006; *BPOA* 6: M. SIGRIST – T. OZAKI, *Neo-Sumerian Administrative Tablets from the Yale Babylonian Collection. Part One*, Madrid 2009; *CUSAS*: Cornell University Studies of Assyriology and Sumerology (Bethesda); Rochester, 1: M. SIGRIST, *Documents from Tablet Collections in Rochester*, 1, New York 1991; *SNAT*: T. GOMI – S. SATO, *Selected Neo-Sumerian Administrative Texts from the British Museum*, Chiba 1990.

However, it should be noted that the quantities of silver recorded in the two categories of accounts may be not very different. In our two texts the revenue and the expenditure are the following:

|  | BdI 2, E-1 | BM 106050 |
|---|---|---|
| saĝ ni$_3$-gur$_{11}$-ra | 22 minas, 28 shekels, 110.5 grains | 21 minas, 16 shekels, 146 grains |
| zi-ga | 25 minas, 2 shekels, 147.5 grains | 24 minas, 4 shekels, 159 grains |
| diri | 2 minas, 34 shekels, 37 grains | 2 minas, 48 shekels, 13 grains |

and in the merchants' accounts the largest sum of silver for the "capital" (including the value in silver of the received goods) amounts to 15 minas, 27 shekels and 83 grains (and the related "expenditure" to 10 minas, 65 shekels and 128 grains) (YOUNG 1979: 198-200).

BdI 2, E-1 and BM 106050 are to be assigned to two years in succession, respectively the ninth year of Šū-Sîn and the first of his successor Ibbi-Sîn[2], so that a gap in the former text, that is the total of its expenditures, could be filled on the basis of the deficit of the preceding year, registered in the latter account.

Now, another balanced account of this category has been brought to our attention by Faruq al-Rawi, Francesca Gorello and Palmiro Notizia, who have inserted this text in a recent issue of *Nisaba. Studi Assiriologici Messinesi* 26, Messina 2013, as Nr. 2. The text in question (BM 110126) is a large tablet (16.5 x 15.5 cm.) with four columns for each side, as well as BdI 2, E-1 (19 x 13.2 cm.) and BM 106050 (18.8 x 15.3 cm.). It is dated at the eight year of Šū-Sîn; so, BM 110126, BdI 2, E-1 and BM 106050 form a chronological sequence of three years. As far as the obverse of BM 110126 is concerned, two/three lines of the top of the first three columns are not readable, as well as the upper half of the IV column; for the reverse, two/three lines of the bottom of all the four columns are lost. Now, there is another text, BM 110144 (17.2 x 12.8 cm.), which has as well been published in *Nisaba* 26 as Nr. 7, which seems to belong to this same category of silver balanced accounts. More precisely, on the basis of the numerous passages that it presents in common with BM 110126, as it will be shown immediately below, it could be even considered as its copy, even if with a different order of the entries, but we shall return to this problem in the final paragraphs of our article.

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[2]   Ibbi-Sîn is considered as the son of Šū-Sîn, but most recently MICHALOWSKI (2013: 316) has suggested that the two kings were half-brothers, sons of Šulgi and, respectively, of Abī-simtī and of Šulgi-simtī.

<div align="center">

BM 110126[3]                                          BM 110144

</div>

obv. I                                                      obv. I

    two/three lines destroyed                 about eight lines destroyed

    [       ku$_3$]-babbar

    [maš a-ša$_3$-ga da umma]$^{ki}$

5.    [ki **lu$_2$-$^d$šu]l-gi-/[r]a**-ta

    [     ] 5 ½ še / ku$_3$-babbar

    [maš] a-ša$_3$-ga gu$_2$-edin-/na u$_3$ muš-bi-/an-na      9.    [maš] a-ša$_3$-ga] gu$_2$-/[edin-na u$_3$                                                m]uš-bi-an-na

    ki **e$_2$-gal-e-si**-ta                                10.    [ĝiri$_3$ **e$_2$-gal-e-]si**

    1 2/3 [ma]-na 4 ½ gin$_2$ / ku$_3$-babbar

10.    [maš a-ša$_3$-g]a a-pi$_4$-/sal$_4$$^{ki}$

    [ki **lu$_2$**]-**$^d$ha-ia$_3$**-/ta

    [     ] 11 ½ še ku$_3$-/babbar                        14.    [    ] gin$_2$ 11 ½ še ku$_3$-babbar

    [maš a-ša$_3$]-ga eš$_3$-didli                           15.    [maš] a-ša$_3$-ga eš$_3$-didli

    k[i **luga]l-nesaĝ-e**-ta                           16.    [ĝiri$_3$] **lugal-nesaĝ$_2$-e**

15.    6 5/6 gin$_2$ 22 ½ še / ku$_3$-babbar                11.    [6 5/6 gin$_2$] 22 ½ še ku$_3$-babbar

    maš a-ša$_3$-ga me-en-kar$_2$                        12.    [maš a-ša$_3$]-ga me-en-kar$_2$

    ki **ur-e$_2$-maš**-ta                              13.    [ĝiri$_3$] **ur-e$_2$-maš**

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    ku$_3$ maš a-ša$_3$-ga                           17.    [ku$_3$ maš a]-ša$_3$-ga

20.    [3] 5/6 ma-na 8 2/3 gin$_2$ / 24 še ku$_3$-babbar        III 6.    3 5/6 ma-na 8 2/3 gin$_2$ / 24 še                                                    ku$_3$-babbar

    [ki] ensi$_2$-ta                                   III 7.    ki ensi$_2$-ta

    6 gin$_2$ la$_2$-i$_3$ su-ga / i$_3$-nun

    ki **lu$_2$-$^d$ha-ia$_3$**-ta

obv. II

    [     l]a$_2$-i$_3$ s[u-ga] / a$_2$-erin$_2$-na

    ki **arad$_2$-ĝu$_{10}$** ugula-ta

    10 gin$_2$ la$_2$-i$_3$ su-ga a$_2$-/erin$_2$-na

    ki ugula-nam-10 a-pi$_4$-sal$_4$-/$^{ki}$-ke$_4$-ne-ta

5.    ĝiri$_3$ **mes-e$_2$**

    ½ ma-na 4 gin$_2$ 15 / še ku$_3$-babbar

    la$_2$-i$_3$ su-ga udu maš$_2$

    ki **a-du**-ta

    3 5/6 gin$_2$ mu gu$_2$-un gar-ra gudu$_4$ $^d$nin-e$_2$-/MIR.ZA

10.    ki **lugal-nesaĝ-e**-[ta]

    2 gin$_2$ ku$_3$ esir$_2$

    ki **ša$_3$-nin-ĝa$_2$**-ta

    2 gin$_2$ ku$_3$ še mu a-ša$_3$-/hul-a-še$_3$

    ki **lugal-ni$_3$-lagar-e** dumu / **lugal-sig$_5$**-ta

15.    15 gin$_2$ la$_2$-i$_3$ s[u-ga     ]

    ki **lu$_2$-kal-la**-ta

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[3]    Our collation of the two tablets has produced only a small number of changes, indicated by an asterisk, as regards the transliteration in *Nisaba* 26.

10 $gin_2$ engar ĝiš-$i_3$-「$ka*$-/me⌉-$eš_2$[4]　　　　II 14.　10 $gin_2$ engar ĝiš-$i_3$-ka-me-$eš_2$

1 $gin_2$ **$ni_3$-gi-na-zu**　　　　　　　　　　　　15.　　1 $gin_2$ **$ni_3$-gi-na-zu**

1 $gin_2$ **lugal-amar-$ku_3$**　　　　　　　　　　　16.　　1 $gin_2$ **lugal-amar-$ku_3$**

20.　1 $gin_2$ ĝiri$_3$ **mes-$e_2$**　　　　　　　　　　　17.　　1 $gin_2$ ĝiri$_3$ **mes-$e_2$**

2 $gin_2$ $la_2$-8 še dumu **ur-/$^d$utu**-me-$eš_2$　　18.　　2 $gin_2$ $la_2$-8 še dumu **ur-$^d$utu-/me-$eš_2$**

ša$_3$ a-pi$_4$-sal$_4$$^{ki}$　　　　　　　　　　　　　19.　　ša$_3$ A-pi$_4$-sal$_4$$^{ki}$

2 $gin_2$ 10 še ĝiri$_3$ **a-/du-mu**　　　　　　　　20.　　2 $gin_2$ 10 še ĝiri$_3$ **a-du**

3 $gin_2$ $la_2$-6 še ĝiri$_3$ / **lugal-nesaĝ-e**　　21.　　3 $gin_2$ $la_2$-6 še ĝiri$_3$ **lugal-/nesaĝ-e**

　　　　　　　　　　　　　　　　　　　　　　　22.　　2 $gin_2$ ĝiri$_3$ **ur-$^d$nu-muš-da**

　　　　　　　　　　　　　　　　　　　　　　　23.　　1 $gin_2$ ĝiri$_3$ **lu$_2$-du$_{10}$-ga**

　　　　　　　　　　　　　　　　　　　　　　　24.　　[x] $gin_2$ ĝiri$_3$ **ur-$^d$nun-gal**

## obv. III

one/two lines destroyed.

1 $gin_2$ k[i*　　　]

½ $gin_2$ **š[a$_3$　　　]**

5.　1 $gin_2$ **igi-tu[r-tur　　　]**　　　　　　　III 1.　「½ $gin_2$ ĝiri$_3$⌉ [　　　　]

½ $gin_2$ ki **lu$_2$-$^d$[　　]-ta**　　　　　　　III 2.　½ $gin_2$ ĝiri$_3$ **l[u$_2$-$^d$　　　]**

ša$_3$ Umma$^{ki}$　　　　　　　　　　　　　　　III 3.　「ša$_3$⌉ umma$^{ki}$

1 1/3 $gin_2$ ki **lu$_2$-diĝir-/ra**　　　　　　　III 4.　2 1/3 $gin_2$ ĝiri$_3$ **lu$_2$-diĝir-ra**

　　　dumu **ha-ba-lu$_5$-ge$_2$**-/ta　　　　　　　　　/ dumu **ha-ba-lu$_5$-ge$_2$**

　　　　　　　　　　　　　　　　　　　　　　　BLANK

la$_2$-i$_3$ su-ga a$_2$-bala　　　　　　　　　　　III 5.　la$_2$-i$_3$ su-ga a$_2$-bala

10.　10 $gin_2$ ku$_3$ pa-mušen　　　　　　　　　　I 21.　[10 $gin_2$] ku$_3$ pa-mušen

ki enku u$_3$ agar$_4$-niĝ[in$_2$-e]-/ne-ta　　　　I 22.　[ki/ĝiri$_3$ enku] u$_3$ agar$_4$-niĝin$_2$-e-/ne-ta

7 $gin_2$ 6 še ku$_3$ mun-/gazi

ĝiri$_3$ **mes-$e_2$**

6 1/3 $gin_2$ 15 še / ku$_3$ mun-gazi

15.　ĝiri$_3$ **ku-li**

ku$_3$ **arad$_2$**-[　　]

two lines destroyed.

2[+ x $gin_2$　　　]

20.　**lu$_2$-diĝir-ra** dumu [lugal]-/e$_2$-ma[h-e]

2 1/3 $gin_2$ la$_2$-i$_3$ [su-ga　　　]

**ur-$^d$šara$_2$** dumu **gu$_2$-u$_3$-/lu**

ki ša$_{13}$-dub-ba-ta

5 ma-na 14 $gin_2$ ku$_3$-/babbar

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25.　ki dam-gar$_3$-ne-ta

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4　Here and in obv. II 21 there is the plural marker -me-$eš_2$, but in other lines (obv. II 4, III 11, 26, rev. III 4), the marker (-e)-ne occurs. Of course, the scribe was copying a good deal of primary tablets, and the grammatical consistency was not one of his main interests. It is true also for BM 110144 with -me-$eš_2$ (obv. II 14, 18) and (-e)-ne (obv. I 22, rev. I 11, 16).

obv. IV

|  | six lines destroyed. |  |  |
|---|---|---|---|
|  | ⌜6⌝ [gin₂        ] |  |  |
|  | [   ] M[A$^?$        ] |  |  |
|  | 6 g[in₂        ] |  |  |
| 10. | 10 l[a₂-        ] / dumu [       ] |  |  |
|  | 1 gin₂ i[gi*-        ] |  |  |
|  | **lu₂-[            ]** |  |  |
|  | 3 gin₂ [     la₂-i₃] su-ga [       ] |  |  |
|  | [                ]* |  |  |
| 15. | ku₃ ⌜**lu₂***⌝-**[            ]** |  |  |
|  | 6 ⌜½⌝ gin₂ [           ] e₂ |  |  |
|  | ⌜**lu₂**⌝-**gi**[**ri**₁₇$^?$*****-**zal**$^?$***        ] |  |  |
|  | ⌜1/2 gin₂⌝ [               ] |  |  |
|  | [               ] |  |  |
| 20. | [               ] |  |  |
|  | [          gin₂] 25 še / [     ] |  |  |
|  | [               ] |  |  |
|  | [               ] |  |  |
|  | [               ] |  |  |
| 25. | [    la₂-i₃ su-ga] i₃-nun |  |  |
|  | ki **a-kal-la**-ta (*erased*) |  |  |
|  | ⌜3* gin₂ igi⌝-6-ĝal₂ | III 8. | 3 gin₂ igi-6-ĝal₂ ku₃-babbar |
|  | **lugal-u₂-šim-e** | III 9. | **lugal-u₂-šim-e** |
|  | 1 gin₂ *šu-gu-ub* | III 10. | 1 gin₂ *šu-gu-ub* |
| 30. | 2 gin₂ **ur-ni₉-ĝar** / dumu **lugal-**$^{ĝiš}$**gigir-re** | III 11. | 2 gin₂ **ur-ni₉-ĝar** /dumu **lugal-** $^{ĝiš}$**gigir-re** |

rev. I

|  |  |  |  |
|---|---|---|---|
|  | 2 ½ gin₂ **a-a-k[al-la** gudu₄] | III 12. | 2 ½ gin₂ **a-a-kal-la** gudu₄ |
|  |  |  | BLANK LINE |
|  | ku₃ **ĝiri₃-ni-i₃-ša₆** / dumu **inim-ma-AN** | III 13. | ku₃ **ĝiri₃-ni-i₃-ša₆** / dumu **inim-ma-AN** |
|  | ki **ur-**$^d$**nun-gal**-ta | III 14. | ki **ur-**$^d$**nun-gal**-ta |
|  | 12 gin₂ ku₃ eša / gaba-ta gi₄-a zabalam₃/$^{ki}$ | III 15. | 12 gin₂ ku₃ eša |
|  |  | III 16. | gaba-ta gi₄-a zabalam₃$^{ki}$ |
| 5. | ki **ur-e₂-maš**-ta | III 17. | ki **ur-e₂-maš**-ta |
|  | 13 gin₂ ku₃-babbar | III 18. | 13 gin₂ ku₃-babbar |
|  | 1/3 gin₂ la₂-4 še ku₃-sig₁₇ | III 19. | 1/3 gin₂ la₂-4 še ku₃-sig₁₇ |
|  | ša₃ ki-dagal *na-we-er*-DIĜIR | III 20. | ša₃ ki-dagal *na-we-er*-DIĜIR |
|  | 7 ½ gin₂ 20 še ku₃ sig₂ / kuš-bi-[še₃] zi-ra | III 21. | 7 ½ gin₂ 20 še ku₃ sig₂ / kuš-bi-še₃ zi-ra |
| 10. | [k]i **lu₂-**$^d$**ha-ia₃**-ta | III 22. | ĝiri₃ **lu₂-**$^d$**ha-ia₃** |
|  | 2/3* gin₂ 6 [še ku₃-babbar] | III 23. | 2/3 gin₂ 6 še ku₃-babbar |
|  | ki **kaš₄**-[ta] | rev. I 1. | ĝiri₃ **kaš₄** |
|  | 5/6 gin₂ 6 še [ku₃]-babbar | rev. I 2. | 5/6 gin₂ 6 še ku₃-babbar |

|  |  |  |  |  |
|---|---|---|---|---|
|  | ki **šeš-kal-[la**-t]a | rev. | I 3. | ĝiri₃ **šeš-kal-la** |
| 15. | ku₃ sig₂ kuš-bi-[še₃ zi]-ra | rev. | I 4. | [ku₃ sig₂] kuš-bi-še₃ zi-ra |
|  | 4 gin₂ la₂-i₃ su-ga udu k[uš?] |  |  |  |
|  | **bi₂-da** kurušda |  |  |  |
|  | 1/3 ma-na ku₃ [la₂-i₃ su]-/ga gu₄-niga [ ] |  |  |  |
|  | ki **uš-ĝu₁₀**-t[a] |  |  |  |
| 20. | 1/3 ma-na 4 gin₂ [ku₃ la₂-i₃] / su-ga [ ] | rev. | I 17. | 1/3 ma-na 4 gin₂ ku₃-babbar |
|  | ki **ᵈšara₂-kam**-t[a] | rev. | I 18. | ĝiri₃ **ᵈšara₂-kam** |
|  | 7 ½ gin₂ la₂-i₃ [su-ga ] | rev. | II 19. | [ ] la₂-i₃ su-ga / [engar ĝiš ]-i₃-ka |
|  | ki **ni₃-gi-na-[zu**-ta] | rev. | II 20. | [ki-**ni₃-gi]-na-zu**-ta |
|  | šu-niĝin₂ igi-3-ĝal₂ [la₂-4 še ku₃-sig₁₇] |  |  |  |
| 25. | šu-niĝin₂ [ ku₃-babbar] |  |  |  |
|  | [saĝ na₄-bi ] |  |  |  |
|  | [šu-niĝin₂ ku₃-babbar] |  |  |  |

rev. II

        saĝ nu-tuku
        BLANK
        šu-niĝin₂ igi-3-ĝal₂ la₂-4 še ku₃-/sig₁₇
        šu-niĝin₂ 19 2/3 ma-na 8 / ½ gin₂ 13 še ku₃-babbar
        BLANK
        saĝ-ni₃-gur₁₁-ra-kam

5.        ša₃-bi-ta
        12 ma-na har ku₃-babbar
        kiri₄ gu₄ u₃ har tur-tur
        NE-gu₇-bi 4 gin₂
        5 gin₂ ku₃-sig₁₇ h[u]š-/a 15 (erased)-ta

10.      ku₃-bi 1 ma-na 15 gin₂
        maš₂-da-ri-a lugal
        ezem 3-a-ba
        4 gin₂ ku₃-sig₁₇ huš-a / 15-ta
        ku₃-bi 1 ma-na

15.      ni₃-buru₁₄-da ku₄(KWU 636)-ra
        2 gin₂ ku₃-sig₁₇ huš-a /15-ta
        ku₃-bi ½ ma-na
        ku₆ nisig-da ku₄-ra ša₃ / bala-a
        2/3 ma-na har ku₃-babbar

20.      ni₃-ba alam ᵈšu-ᵈEN./ZU e₂-ᵈšara₂-ka ku₄(KWU 636)-/[ra]
        [1 ma-na ku₃:babbar ni₃-ba]

rev. III

        ᵈen-lil₂-zi-ša₃-ĝal₂ / zabar-dab₅
        kišib ensi₂
        3 ma-na 1 5/6 gin₂ ku₃-babbar
        a-gu₃ dam-<gar₃>-ne ba-a-/ĝar

5.        4 gin₂ šu-nir gu₂-eden-/na

ša$_3$ umma$^{ki}$
1 ½ gin$_2$ šu-nir gu$_2$-eden-/na ša$_3$ a-pi$_4$-sal$_4$$^{ki}$
ni$_3$-dab$_5$ za$_3$-mu-ka
2 1/3 ma-na 9 2/3 gin$_2$ 9 / ½ še ku$_3$-babbar

10. diri ni$_3$-ka$_9$ aka
mu $^d$*šu*-$^d$EN.ZU
lugal uri$_5$$^{ki}$-ma-/ke$_4$
ma-da *za-ab-ša-/li*$^{ki}$
mu-hul
BLANK SPACE

rev. IV

BLANK SPACE
šu-niĝin$_2$ 22 ma-na 6 gin$_2$
(*eras.*) ⌜<<10+10>>⌝(partially erased)+9 ½ še ku$_3$-babbar
zi-ga-am$_3$
la$_2$-i$_3$ 1/3 gin$_2$ la$_2$-4 še ku$_3$-sig$_{17}$

5. ku$_3$-bi 2 2/3 gin$_2$ 24 še
diri 2 ma-na 15 gin$_2$ / igi-6-ĝal$_2$ 12 ½ še ku$_3$-babbar

_____

gaba-ri

_____

ni$_3$-ka$_9$ aka ku$_3$-ga
**gu-du-du**

10. mu $^d$*šu*-$^d$EN.ZU
lugal uri$_5$$^{ki}$-/ma-ke$_4$
[ma$_2$-g]ur$_8$-mah
[$^d$en]-lil$_2$
[$^d$nin-l]il$_2$-ra

15. [mu-ne-di]m$_2$


# BM 110144[5]

obv. I

about eight lines destroyed
[maš] a-ša$_3$-ga] gu$_2$-/[edin-na u$_3$ m]uš-bi-an-na

10. [ĝiri$_3$ **e$_2$-gal-e-**]si
[6 5/6 gin$_2$] 22 ½ še ku$_3$-babbar
[maš a-ša$_3$]-ga me-en-kar$_2$
[ĝiri$_3$] **ur-e$_2$-maš**
[ ] gin$_2$ 11 ½ še ku$_3$-babbar

15. [maš] a-ša$_3$-ga eš$_3$-didli
[ĝiri$_3$] **lugal-nesaĝ$_2$-**e
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_____

5    In the following transliteration the lines that the text has in common with BM 110126 are underlined.

[ku₃ maš a]-ša₃-ga
[   ] ⌜+4ˀ *⌝ gin₂ 3 še ku₃ ku₆
20.    [ĝiri₃ l]u₂-du₁₀-ga šu-ku₆
[10 gin₂] ku₃ pa-mušen
[ki/ĝiri₃ enku] u₃ agar₄-niĝin₂-e-/ne-ta
[                ] ku₃-babbar
Rest destroyed

## obv. II

[                ] ku₃-babbar
[                ] dumu-nita₂
[         ] **ur-dun**
[    ] ⌜ gin₂*⌝ **la-ni-mu**
5.      4* gin₂* **gur₄-za-an**
4 gin₂ **lugal-u₂-šim-e**
6 gin₂ **lu₂-ᵈnin-šubur**
10 gin₂ dumu **šeš-kal-la**
6 gin₂ **ba-zi-ge**
3 gin₂ **inim-ᵈšara₂** dumu / **ni₃-bun₂-na** mu 2-kam
10.    1 gin₂ igi-6-ĝal₂ 8 še ku₃-babbar
**lu₂-diĝir-ra** dumu **ur-ᵍᶦˢ/gigir**
3 gin₂ **e₂-lu₂-bi-zu**
BLANK
ku₃ a₂
10 gin₂ engar ĝiš-i₃-ka-me-eš₂
15.    1 gin₂ **ni₃-gi-na-zu**
1 gin₂ **lugal-amar-ku₃**
1 gin₂ ĝiri₃ **mes-e₂**
2 gin₂ la₂-8 še dumu **ur-ᵈutu**-/me-eš₂
ša₃ a-pi₄-sal₄ᵏᶦ
20.    2 gin₂ 10 še ĝiri₃ **a-du**
3 gin₂ la₂-6 še ĝiri₃ **lugal-/nesaĝ-e**
2 gin₂ ĝiri₃ **ur-ᵈnu-muš-da**
1 gin₂ ĝiri₃ **lu₂-du₁₀-ga**
[x] gin₂ ĝiri₃ **ur-ᵈnun-gal**

## obv. III

⌜½ gin₂ ĝiri₃⌝ [            ]
½ gin₂ ĝiri₃ **l[u₂*-ᵈ        ]**
⌜ša₃⌝ ummaᵏᶦ
2 1/3 gin₂ ĝiri₃ **lu₂-diĝir-ra** / dumu **ha-ba-lu₅-ge₂**
BLANK
5.      la₂-i₃ su-ga a₂ bala-a
3 5/6 ma-na 8 2/3 gin₂ / 24 še ku₃-babbar
ki ensi₂-ka-ta
2 gin₂ igi-6-ĝal₂ ku₃-babbar
**lugal-u₂-šim-e**

10.     1 gin$_2$ *šu-gu-ub*
        2 gin$_2$ **ur-ni$_9$-gar** dumu / **lugal-$^{ĝiš}$gigir-re**
        2 ½ gin$_2$ **a-a-kal-la** gudu$_4$
        BLANK
        ku$_3$ **ĝiri$_3$-ni-i$_3$-ša$_6$** / dumu **inim-ma-AN**
        ki **ur-$^d$nun-gal**-ta
15.     12 gin$_2$ ku$_3$ eša
        gaba-ta gi$_4$-a zabalam$_3$$^{ki}$
        ki **Ur-e$_2$-maš**-ta
        13 gin$_2$ ku$_3$-babbar
        1/3 gin$_2$ la$_2$-4 še ku$_3$-sig$_{17}$
20.     ša$_3$ ki-dagal *na-we-er*-DIĜIR
        7 ½ gin$_2$ 20 še ku$_3$ sig$_2$ / kuš-bi-še$_3$ zi-ra
        ĝiri$_3$ **lu$_2$-$^d$ha-ia$_3$**
        2/3 gin$_2$ 6 še ku$_3$-babbar

## rev. I

        ĝiri$_3$ **kaš$_4$**
        5/6 gin$_2$ 6 še ku$_3$-babbar
        ĝiri$_3$ **šeš-kal-la**
        [ku$_3$ sig$_2$] kuš-bi-še$_3$ zi-ra
5.      [    ma-n]a 2* 1/3 gin$_2$ 25 še / ku$_3$-babbar
        [          ]-gu-la
        [ĝiri$_3$] **kaš$_4$**
        BLANK SPACE
        23 1/3 ma-na urudu
        ku$_3$-ta sa$_{10}$-a
10.     6 1/3 ma-na 7 5/6 gin$_2$ / 15 še ku$_3$-babbar
        ĝiri$_3$ dam-gar$_3$-ne
        15 gin$_2$ ĝiri$_3$ **lu$_2$-kal-la**
        2 gin$_2$ ĝiri$_3$ **lugal-ni$_3$-lagar-e**
        BLANK
        še-ta sa$_{10}$-a
15.     3 5/6 ma-na 7 gin$_2$ 12 ½ še / ku$_3$-babbar
        ĝiri$_3$ dam-gar$_3$-ne
        1 1/3 ma-na 4 gin$_2$ ku$_3$-babbar
        ĝiri$_3$ $^d$**šara$_2$-kam**
        BLANK
        [ku$_3$]-sig$_{17}$$^?$ *-ta sa$_{10}$-a
20.     [                    ] še / [            ]
        Rest destroyed.

## rev. II

        ĝiri$_3$ **lugal-iti-da**
        [        su]-ga udu
        a few lines destroyed.
1'.     [            ]-ta

```
         [        s]u-ga / gu4
         [        su]-ga maš2
         [           ]-ta
         [        i3]-nun
5'.      [           ] ga-har
         [           ]-ta
         [         ] i3-nun
         [        ĜI]R3-ta
         [_____ ] la2-i3 su-ga / [engar ĝiš]-i3-ka
10'.     [ki-ni3-gi]-na-zu-ta
         BLANK SPACE
         [       ]-KU-ni-ga
         [    sa]ĝ/[K]A-bi
         [        ]-DU
         [             ]-mu 0.0.2-ta
15'.     [             ]- ⌜bala? *⌝-a
         Rest destroyed
```

rev. III

Destroyed.


Translation of BM 110126

| passage | amount of silver | reasons | personal name | by means of (ĝiri3) | from (ki ~-ta) |
|---|---|---|---|---|---|
| Capital (obv. I 1 – v. II 4) | | | | | |
| obv. I 3-5 | [ ... ] | [Tax of the fields of the district of Umma] | | | [Lu]-Šulgira |
| obv. I 6-8 | [   ] 5.5 gr. | Tax of the fields of Guedinna and of Mušbianna | | | Egalesi |
| obv. I 9-11 | 1 m. 44 s. 90 gr. | Tax of the fields of Apišal | | | Lu-Haia |
| obv. I 12-14 | [   ] 11.5 gr. | Tax of the fields of the various sanctuaries | | | Lugal-nesaĝe |
| obv. I 15-17 | 6 s. 172.5 gr. | Tax of the field of Me-enkar | | | Ur-emaš |
| obv. I 18 | | Silver of the tax of the fields | | | |
| obv. I 20-21 | 3 m. 58 s. 144 gr. | | | | the governor |
| obv. I 22-23 | 6 s. | Arrears refunded of the ghee | | | Lu-Haia |

| | | | | |
|---|---|---|---|---|
| obv. II 1-2 | [    ] | Arrears refunded of the workers' activity | | Aradmu ugula |
| obv. II 3-5 | 10 s. | Arrears refunded of the workers' activity | Mes-e | ugula-nam-10 A-pi$_4$-sal$_4$$^{ki}$-ke$_4$-ne |
| obv. II 6-8 | 34 s. 15 gr. | Arrears refunded of the sheep and kids | | Adu |
| obv. II 9-10 | 3 s. 150 gr. | In place of the imposed tribute on the priest-gudu$_4$ of Nin-E-MIR.ZA[6] | | Lugal-nesaĝe |
| obv. II 11-12 | 2 s. | Silver of the bitumen | | Ša-ninĝa |
| obv. II 13-14 | 2 s. | Silver in place of the barley for the 'ruined' fields | | Lugal-nilagare, dumu of Lugalsig[7] |
| obv. II 15-16 | 15 s. | Arrears refunded of … | | Lukalla |
| obv. II 17 | 10 s. | Peasants of sesame[8] | | |
| obv. II 18 | 1 s. | | Niginazu | |
| obv. II 19 | 1 s. | | Lugal-amarku | |
| obv. II 20 | 1 s. | | Mes-e | |
| obv. II 21 | 1 s., 172 gr. | | the 'sons' of Ur-Utu[9] | |

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6   A priest-gudu$_4$ of the Temple of (Nin-)MIR.ZA (Eki) is mentioned in *YOS* 4: 244 obv. 1 (AS 4). A field belonging to the household of Nin-MIR.ZA occurs in *Nik.* 2: 236 rev. I 19, II 3 (AS 1); *MVN* 21: 342 obv. II 22 (ŠS 2); *BIN* 5: 277 obv. III 12, V 4: undated.

7   This official is responsible for a balanced account of barley, vegetable and spices with their value in silver (TCL 5, 6051: AS 2).

8   The explanation of this delivery of silver by the "farmers of the sesame" is supplied by the comparison with *BCT* 2: 78 (ŠS 7 XII), where the same amount of silver, delivered by the same workers to Gududu, is indicated as a$_2$ bala-a mu-ku$_x$, "(payment in substitution for) the work of the bala: delivery" (see OUYANG 2013: 85). In the passage of our text the amount of silver is followed by that of Niginazu, while in BM 110144 rev. II 19-20, in all probability to be put in relationship with BM 110126 rev. I 22-23, it is likely that the arrears due by the former category (maybe this time in relationship with their product, and not with their work) are furnished by the same official; see also: 10 gin$_2$ ku$_3$-babbar la$_2$-i$_3$ su-ga engar giš-i$_3$-ka-ke$_4$-ne ki-ni$_3$-ga-na-zu-ta in a brief record of silver received by Gududu and dated at ŠS 9 (*TJAMC*: pl.55, *YOS* 26). In *MVN* 14: 298 (ŠS 2) two engar giš-i$_3$ are listed together with Niginazu.

9   This item has to be compared with BM 106050 obv. III 7'-21', where 14 deliveries of amounts of silver, that vary from 1 to 6 shekels and are followed by a personal name, are recorded: the definition dumu Ur-$^d$Utu-me-eš$_2$ should indicate that all these officials are sons of Ur-Utu, or rather, in our opinion, his subordinates.

| | | | | |
|---|---|---|---|---|
| obv. II 22 | | In Apišal | | |
| obv. II 23 | 2 s., 10 gr. | | | Adumu |
| obv. II 24 | 2 s., 174 gr. | | | Lugal-nesaĝe |
| obv. III 3 | 1 s. | | [    ] | |
| obv. III 4 | 90 gr. | | Ša-[   ] | |
| obv. III 5 | 1 s. | | Igiturtur | |
| obv. III 6 | 90 gr. | | | Lu-[    ] |
| obv. III 7 | | In Umma | | |
| obv. III 8-9 | 1 s. 60 gr. | Arrears refunded of the work of bala | | Lu-diĝirra, dumu of Habaluge[10] |
| obv. III 10-11 | 10 s. | Silver of the birds' feathers | | the overseer of the fishing and the 'wanderers' of the meadows[11] |
| obv. III 12-13 | 7 s. 6 g. | Silver of the salt and plant-gazi | Mes-e | |
| obv. III 14-15 | 6 s. 75 g. | Silver of the salt and plant-gazi | Kuli | |
| obv. III 16 | . | Silver of Arad-[  ] | | |
| obv. III 19-20 | 2+x s. [  ] | | | Lu-dingira, dumu of Lugal-emahe[12] |
| obv. III 21-23 | 2 s. 60 gr. | Arrears refunded of … | | Ur-Šara, dumu of Gu'ulu[13] |
| obv. III 24-25 | 5 m. 14 s. | | | The merchants |
| obv. IV 7-8 | 6 s. [  ] | | | [     ] |
| obv. IV 9 | 6 s. [  ] | | | [     ] |
| obv. IV 10 | 10-x s. | | | [  ], dumu of [    ] |
| obv. IV 11-12 | 1+x s. | | Lu-... | |
| obv. IV 13 | 3 s. | Arrears refunded of … | | |
| obv. IV 15 | | Silver of Lu-… | | |
| obv. IV 16-17 | 6,5 s. | [    ] | Lu-kirizal [    ] | |
| obv. IV 18 | 1/2 s. | | | |

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[10] This official is mentioned in another silver account of ŠS 8 (XII month), where he delivers 2 shekels of silver (*MVN* 20: 201).

[11] The same amount of silver (10 shekels) from the same product and by the same deliverers is recorded in *BdI* 2, E-1 (rev. I 6-7) and in BM 106050 (rev. I 10-11).

[12] This official supplies 3 shekels of silver to Gududu as arrears refunded of a not indicated item in ARCHI – POMPONIO 1989: 67, N.67 (ŠS 8). His delivery probably is the same recorded in our account.

[13] This official, related to the sheep, supplies 2 minas of wool as arrears refunded in *Nisaba* 24: 38 obv. II 5-6 (IS 2) and is the conveyor of 6 shekels of silver as arrears refunded of kids in *BdI* 2, E-1 rev. I 21 (ŠS 9). His seal is impressed in *BPOA* 1: 117 (AS 7); *Nisaba* 9: 209 (AS 8); *BPOA* 6: 350 (AS 8); 1397 (ŠS 3).

| Location | Amount | Description | Recipient/Name | Name |
|---|---|---|---|---|
| obv. IV 21 | [ ] 25 gr. | | [ ] | |
| obv. IV 25-26 | [ ] | Arrears refunded of the ghee | | Akalla |
| obv. IV 27-28 | 3 s. 30 gr. | | Lugal-ušime | |
| obv. IV 29 | 1 s. | | Šugub | |
| obv. IV 30 | 2 s. | | Ur-niĝar, dumu of Lugal-gigirre | |
| rev. I 1-3 | 2 s. 90 gr. | Silver of Ĝirini-iša, dumu of Inimma-AN[14] | Aakalla, the priest-gudu$_4$[15] | Ur-Nungal |
| rev. I 4-5 | 12 s. | Silver of the flour-eša for the messengers returning from Zabalam[16] | | Ur-emaš |
| rev. I 6-8 | 13 s. of silver + 56 gr. of gold | At the "large place" of Nawer-Ilum | | |
| rev. I 9-10 | 7 s. 110 gr. | Silver of wool sheared down to the skin | | Lu-Haia[17] |
| rev. I 11-12 | 126 gr. | | | Kaš |
| rev. I 13-15 | 156 gr. | Silver of wool sheared down to the skin | | Šeškalla |
| rev. I 16-17 | 4 s. | Arrears refunded | Bida, the | |

[14] This delivery is recorded in *SAKF:* 76 (ŠS 8 IX), where 2,5 shekels, "silver" of Ĝirini-iša, dumu of Inimma-AN, are received by Gududu.

[15] This official is a priest-gudu$_4$ of the king Šu-Sîn (*BPOA* 1: 1048 obv. 5 [ŠS 4]; 479 obv. 7 [IS 2]; *BPOA* 6: 1250 [ŠS 9]), but he is defined as "servant" (arad$_2$) of Šara in *SAKF:* 76 obv. 3 (see supra, n.11). In a balanced account of silver he is the deliverer of 5 shekels of silver (*MVN* 2: 23 obv. I 16 [ŠS 6]).

[16] This kind of flour is put in relationship with the messengers of the category gaba-ta who return from Zabalam, but in BdI 2, E-1 with Inanna of Zabalam (obv. IV 1'-2') and in BM 106050 only with Zabalam (rev. I 22). In all the three cases the amount of silver seems to be the same (12 shekels). On the contrary, the supplier is different: Ur-Emaš, Lugal-nesage and Dudu, respectively. An allotment of flour-eša and barley flour to the messengers-gaba-ta who return from (the temple of) Šara of Umma by Ur-Šulpae is recorded in *BPOA* 1: 1037 (ŠS 2).

[17] Here Lu-Haia supplies the silver produced from the wool sheared down to the skin, but this amount of silver does not seem to have fulfilled his debt towards the Fiscal Office: in the balanced account of the following year (BdI 2, E-1, obv. IV 5'-7') the sipa Šakuge delivers 3 shekels of silver as arrears of Lu-Haia for this kind of wool. 5 shekels as arrears are paid by Lu-Haia also in our account (obv. I 22-23), in relationship with supply of ghee. For a balanced account of the silver received and issued by Lu-Haia, this time concluded with a positive balance of 2 shekels and 110 grains, during ŠS 7, see OUYANG 2013: 46.

| passage | amounts of silver and gold | use |
|---|---|---|
| | of the sheep fattener (and) hides (?) | |
| rev. I 18-19 | 20 s. Arrears refunded of the fattened oxen | Ušĝu[18] |
| rev. I 20-21 | 24 s. Arrears refunded of … | Šarakam |
| rev. I 22-23 | 7 s. 90 gr. Arrears refunded of … | Niginazu |
| rev. I 24 | Total: 56 gr. of gold Total: x of silver; | |
| rev. I 25 | its 'head' is ... Total: x of silver, | |
| rev. I 26 | which hasn't | |
| rev. I 27 | 'head'. | |
| rev. II 1-3 | *Total: 56 gr. of gold, 19 m. 48 s. 103 gr. of silver* | |
| rev. II 4.5 | They are of the capital. From within it: | |

| passage | amounts of silver and gold | use |
|---|---|---|
| rev. ii 6-8 | 12 m., whose loss in the production amounts to 4 s. | for nose-rings for oxen and small rings; |
| rev. ii 9-12 | 5 s. of red gold, in ratio with silver of 1:15, whose value in silver is of 1 m. 15 s. | delivery-maš₂-da-ri-a to the king, for the three feasts; |
| rev. ii 13-15 | 4 s. of red gold, in ratio with silver of 1:15, whose value in silver is of 1 m. | delivered together with the harvest; |
| rev. II 16-18 | 2 s. of red gold, in ratio with silver of 1:15, whose value in silver is of 30 s. | delivered together with the fish and vegetables for the bala; |
| rev. II 19-20 | 40 s. for rings of silver | gift for the statue of Šū-Sîn when it entered the temple of Šara; |
| rev. II 21-III 1 | | [gift for] Enlil-zišagal, the official of the zabar. |
| rev. III 2 | [x of silver] | (Data drawn from) the sealed tablets of the governor. |
| rev. III 3-4 | 3 m. 1 s. 150 gr. of silver | have been put at disposition of the merchants; |
| rev. III 5-6 | 4 s. of silver | for the standard of Guedena, at Umma; |
| rev. III 7-8 | 1.5 s. of silver | for the standard of Guedena, at Apišal, hand-over for the New Year festival; |

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[18] This official is responsible for another arrears refunded of oxen, in this case for the ta$_x$-gu$_2$-na, in *BPOA* 2: 2276 (ŠS 2).

rev. III 9-14    2 m. 29 s. 129,5 gr. of silver                                    remainder of (the balanced account
                                                                                   of) ŠS 7.

rev. IV 1-3      *Total: 22 m. 6 s. 109,5 gr. of silver*

## Surplus and deficit
(rev. IV 4-7)

rev. IV 4-5      la$_2$-i$_3$: 56 gr. of gold (=
                 2 s. 144 gr. of silver)

rev. IV 6-7      diri: 2 m. 15 s. 42.5 gr. of silver.

## Colophon
(rev. IV 8-15)

rev. IV 8-10    Copy. Balanced account of silver of Gududu
rev. IV 11-15   Year name of ŠS 8.


The deliveries that form the "capital" of our balanced account belong to the following categories:

1) The tax (maš a-ša$_3$-ga) that must be paid by the beneficiaries of the fields, for the agricultural works, and above all for the irrigation, of which the fields took advantage: see OUYANG 2010. Also in BM 106050, as well as in our text, the payment of this category is the first of the list of the revenues, while in BdI 2, E-1 the first two columns of the text are lost. In our text there are four distinct maš a-ša$_3$-ga, each related to an agricultural unit: 1) Gu$_2$-edin-na u$_3$ Muš-bi-an-na; 2) A-pi$_4$-sal$_4$$^{ki}$; 3) eš$_3$-didli; 4) Me-en-kar$_2$[19], even if the amount of the tax is wholly readable only for the second and for the fourth: 1 mina and 44.5 shekels and 6 shekels and 172.5 grains of silver, respectively. On the contrary, in BM 106050, there are recorded two maš a-ša$_3$-ga, related to the district da umma$^{ki}$[20] (x minas, 9 shekels and 12 grains) and to "the fields of the various sanctuaries" [21] (eš$_3$-didli: 2 shekels and 72.5 grains), but, since about a dozen of the initial lines of the I column got lost, it is likely that also the other districts of our text

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[19]  Of the four administrative districts of Umma (Da-Umma, Apisal, Mušbianna, and Guedenna), the first must be the most important since it included the towns of Zabalam and of Kamari besides the capital and, in all probability, the estates of a-ša$_3$ la$_2$-mah, a-ša$_3$ la$_2$-tur, a-ša$_3$ i$_3$-sum, a-ša$_3$ lugal, a-ša$_3$ $^d$šara$_2$, a-ša$_3$ $^d$nin-ur$_4$-ra, and a-ša$_3$ a-šim (see OUYANG 2013: 54-55). However, STEINKELLER 2013: 358-359 thinks that the four districts were of similar size, and besides that the percentage of arable land of Da-Umma that was controlled by the governor (about 60%) was by far higher than that of the other three districts, almost entirely under the control of the royal sector.

[20]  The district read ma$^!$-da umma$^{ki}$ in D'AGOSTINO – POMPONIO 2004: 191 obv. I 2'-4' (see also OUYANG 2013: 60), on the basis of a following passage relating to the fishing (obv. I 10'-11'), is actually da-umma$^{ki}$.

[21]  They probably were the lots of maintenance fields belonging to small temples existing in the royal settlements, but under the administrative control of the governor (STEINKELLER 2013: 356).

were mentioned[22]. On the other hand, the maš a-ša$_3$-ga da umma$^{ki}$ was most likely recorded in the lost initial lines of our text, as it is also suggested by the name of its provider, that is Lu-Šulgira in BM 106050 obv. I 4', while the lacuna of our text is followed by [   ]-Šulgira[23].

2) A delivery by the merchants (obv. III 25-26). No explanation of this substantial supply is given, but it is possible that it was the "left over", la$_2$-i$_3$, of the silver that the provincial administration had delivered to the merchants and they had not used and therefore had to hand back. It is the most abundant item (5 minas and 14 shekels) in the section of the "capital", as well as in BdI E-1 rev. I 4-5 (5 minas and 1.33 shekel) and in BM 106050 rev. I 16-17 (3.33 minas).

3) A delivery by the governor (obv. I 20-21). Also in this case the explanation of the delivery is not specified. It is the most abundant after that by the merchants (3 minas, 58 shekels and 144 grains). Most likely this kind of delivery was also recorded in BM 106050 obv. III 3'-4', but not in BdI E-1.

4) The receipts from the transfer of various items, alimentary (barley, salt and herb-gazi: obv. III 14, 16; flour-eša: rev. I 4) and not (bitumen: obv. II 12, birds' feathers: obv. III 10; wool: rev. I 9, 15). In obv. II 14-15 a small amount of silver comes in place of the barley produced by the a-ša$_3$-hul-a and in obv. II 18 10 shekels of silver are supplied by the producers of sesame (engar ĝiš-i$_3$-me-eš$_2$).

5) The repayment (la$_2$-i$_3$ su-ga) in silver of goods that had not been supplied in the size settled by an agreement with the provincial administration: oxen (rev. I 18); sheep and kids (obv. II 7); sheep (rev. I 16); ghee (obv. I 22, IV 25); work of personnel, a$_2$-erin$_2$-na (obv. II 1, 3); work of the turn-bala (obv. III 9); in some cases the name of the item in question got lost (obv. II 16; III 20, IV 13, rev. I 20, 22).

6) The by far more numerous deliveries are small quantities of silver (as rule, from ½ to 3 shekels) followed by the name of a personage, without any indication of the reasons of this supply. In obv. II 19-III 7, four and eight personal names (in one case the 'sons' of an official) are characterized as "in Apisal" and "in Umma", respectively.

7) A small amount of silver comes from the tribute of the priest-gudu$_4$ of Nin-E-MIR.ZA (obv. II 9-10).

8) A small amount of gold is united to an amount of silver as coming from the "large place (ki-dagal[24]) of Nawer-Ilum" (rev. I 6-8). The same amounts of silver and gold[25] are recorded in Maekawa 1986. 345, N.1: this text is the account of the delivery of 9 silver objects (whose total weight is of 13 shekels), 12 gold objects (for the weight of which see *supra*, n.26), 10 cornaline pearls, 1 stone-nir$_7$, and 18 shekels of copper. Even if these last three items do not occur in our balanced account, it is sure that the operation regarding silver and gold is the same, not only for the same amounts of metal,

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[22]   Of course, this tax was levied only on the allotment fields and likely on the leased plots under the control of the governor, but not on the domain land of the provincial sector.

[23]   The same official, Lugal-nesaĝe, supplies the tax of the eš$_3$-didli both in BM 106050 and in BM 110126.

[24]   The ki-dagal is the theophorous element of Ur-ki-dagal, a frequent personal name of Umma, and the supplier of fish in a tablet from Drehem (*MVN* 3: 173). It designates also the place of a sanctuary bara$_2$ (*SNAT*: 409 rev. I 13). This ki-dagal maybe considered as a variant of ki-gal, and then it indicates the (collective or personal) underworld.

[25]   But the modern copyist has read the latter as igi-3-gal$_2$ 4 še ku$_3$-sig$_{17}$.

but for the common provenance (ša$_3$ ki-dagal *Na-we-er*-DIĜIR), for the identity of their receiver, Gududu, and for the year[26]. Nawer-ilum was an important official mentioned in the Umma and Garšana texts[27], whose death is mentioned in ŠS 8 X (*CUSAS* 3, 250-251: see WAETZOLDT 2011: 443), while12 sheep for a funerary offering (ki-a-nag) of his are recorded in *CUSAS* 3, 982 (IS 2). As noted by KLEINERMAN 2011: 178-179, he most probably belonged to the family of Šu-Kabta, the šagina of Garšana and owner of the estate of this centre[28]. Since MAEKAWA 1986: 345, 1 is dated to the VII month of ŠS 8, it is possible that in this month the death of Nawer-ilum already occurred. It remains to understand why and how two amounts of precious metals that are the weight of two dozens of objects of his funerary gift, came to be part of the capital of our balance account. The question seems to be even more puzzling, if we consider that Nawer-ilum must belong to the royal, and not to the provincial sector of the province of Umma. Following KLEINERMAN 2011: 178-179, this Nawer-ilum held the title both of sukkal i$_3$-du$_8$, "secretary of the doorkeepers", and a-zu, "physician", as well as Šu-Kabta was šagina and a-zu. This Nawer-ilum is identified with the official of many Drehem texts (see KLEINERMAN 2011: 178), but it should be considered that the Drehem official seems to be yet mentioned as alive, since he acted as ugula, in a text of ŠS 9 IX (*PDT* 1: 7 obv. 6)[29].

Similarly to BdI 2, E-1 (obv. I 24-26) and BM 106050 (rev. II 11-13), the first section of our record (rev. I 25-27) must be concluded by two totals of silver, that in our text are preceded by the item regarding the above-cited small amount of gold. The first total must be followed by its "saĝ na$_4$", that in BdI 2, E-1 and BM 106050 is equivalent to the 1/120 of the preceding quantity; the silver of the second total is defined as saĝ nu-tuku, "which hasn't the 'head'", where evidently saĝ is the abbreviation of the above-recorded saĝ na$_4$ and probably has the same meaning of the saĝ of saĝ ni$_3$-gur$_{11}$-ra-kam[30]. In BdI 2, E-1 and BM 106050 the former quantity of silver is by far smaller to the latter, since the former amounts respectively about to a fourth and to a sixth of the latter, but we cannot establish which deliveries are to be assigned to either of the two sub-totals. In any case, their sum, with the addition of the saĝ na$_4$ of the former, makes up the "capital" supplied to the provincial administration of Umma.

After the capital, the list of the issues is recorded. They may be subdivided into three categories: 1) predicted and fixed in their figure[31]; 2) predicted, but fluctuating; 3) unplanned.

1a) a quantity of silver for nose-rings for oxen and for small rings (rev. II 6-8), with their loss in the production, that amounts to its 1/120;

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[26]  Moreover, in this text also the ĝiri$_3$ Atu, the throne-bearer, and the scribe Adu are mentioned.

[27]  Among his assets also a boat is mentioned (*CUSAS* 3: 220 obv. 4, rev. 3).

[28]  Both Nawir-ilum and Šu-Kabta gave the name to a ĝiškiri$_6$, likely after their death: see Rochester, 1, 209 obv. 3', 7' and OZAKI – SIGRIST 2010, 285 obv. 4, 7, both of IS 1, where their orchards are mentioned together, and PBOA 69 obv. 3 of IS 2 only for the latter.

[29]  His earliest mention in the Drehem texts is given by *AUCT* 2, 43 obv. 3 (Š 47).

[30]  OUYANG 2013: 23-24 and note 27 translates the formulae saĝ nu-tuku and saĝ-na$_4$ as "without weight adjustment" and "with weight adjustment", respectively, on the basis of VAN DE MIEROOP 1986. These differences must refer to the treatment of the received silver, not to its provenance.

[31]  In this case the same amounts of silver were employed for the same aim in all the three balanced accounts.

1b) three quantities of red gold, with the ratio of 15:1 with silver (15-ta) (rev. II 9-18). These amounts are intended for an offering-maš$_2$-da-ri-a to the king in occasion of three festivals[32], for a celebration of the harvest and for the fish of the festival-nisiĝ in the frame of the taxation-bala[33], respectively. This is the comparison with the similar issues of BdI 2, E-1 and BM 106050:

| BM 110126 | BdI 2, E-1 | BM 106050 |
|---|---|---|
| 5 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | 5 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | 5 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta |
| ku$_3$-bi 1 ma-na 15 gin$_2$ | ku$_3$-bi 1 ma-na 15 gin$_2$ | ku$_3$-bi 1 ma-na 15 gin$_2$ |
| maš$_2$-da-ri-a lugal | maš$_2$-da-ri-a lugal | maš$_2$-da-ra$_2$-a lugal |
| ezem 3-a-ba | ezem 3-a-ba | ezem 3-kam |
| 4 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | 4 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | 4 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta |
| ku$_3$-bi 1 ma-na | | ku$_3$-bi 1 ma-na |
| ni$_3$-buru$_{14}$-da ku$_4$-ra | ni$_3$-buru$_{14}$-da ku$_4$-ra | ni$_3$-buru$_{14}$-da ku$_4$-ra |
| 2 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | 4 gin$_2$ ku$_3$-sig$_{17}$ huš-a 15-ta | |
| ku$_3$-bi ½ ma-na | | |
| ku$_6$ nisiĝ-da ku$_4$-ra ša$_3$ bala | ku$_6$ nisiĝ-da ku$_4$-ra ša$_3$ nibru$^{ki}$ | |

1c) two quantities of silver offered to the standards of Guedena, erected respectively in Umma and in Apisal, in occasion of the Festival of the New Year (rev. III 5-8);

2a) a quantity of silver assigned to the commercial agents dam-gar$_3$, who acted together with the provincial administration of Umma (rev. III 3-4), receiving from it both silver and goods of local production with the aim of providing goods of import. This amount (3 minas, 1 shekels and 150 grains) is greater than that of BdI 2, E-1 (2 minas, 53 shekels and 15 grains) and by far smaller than that of BM 106050 (6 minas, 34 shekels and 32 grains).

2b) a quantity of silver that is the excess of the expenditures (diri) with regard of the income in the balanced account that had been drawn up for the previous year (ŠS 7): 2 minas, 29 shekels and 129.5 grains (rev. III 9-14).

3) two quantities of silver for the gift (ni$_3$-ba) to the statue of the divinized Šū-Sîn, when it was introduced into the temple of Šara, and to the zabar-dab$_5$ Enlil-zišaĝal, respectively (rev. III 19-III 1). The rebuilding of the temple of Šara in Umma gives the name to the last year of Šū-Sîn, and our passage could be another evidence to support of the fact that the year names mentioned events occurred in the previous years[34]. However, it should be noted that also in the balanced account of ŠS 9 a gift for the introduction of the royal statue in the temple of Šara is recorded, and this time the name of the recipient of this gift, the cup-bearer Sîn-ilšu, is indicated (BdI 2, E-1 rev. ii 24-iii 2). The high official Enlil-zišaĝal occurs almost exclusively in the texts of Drehem (cf. SIGRIST 1992: 323): it should be noted that his last mentions are dated to ŠS 7 (see *CTNMC*: 6, obv. 2; *Nisaba* 8: 49 rev. 5; *OrSp* 18: tab.7, 23 obv. 7; OWEN – WASILEWSKA 2000: 11, 45 obv. 7; *PDT* 1: 445 obv. 4; 453 obv. 1; 545 obv. 10; 2, 1112

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[32]  For these three festivals related to the ta$_x$-maš-da-ri-a of the king, see SALLABERGER 1993: 160-170; OUYANG 2013: 99-101.

[33]  It should be noted the interesting variant ša$_3$ bala / ša$_3$ nibru$^{ki}$ in our text and in BdI 2, E-1.

[34]  For this question see lastly DAHL 2010: 87.

rev. 2; *SACT* 1: 178 rev. 9; *TRU*: 181 obv. 11)[35]. Therefore, it is likely that his gift was of funerary kind.

The sum of the silver issues is as it follows:

|            | minas   | shekels | grains |
|------------|---------|---------|--------|
| rev. II 6  | 12      |         |        |
| rev. II 8  |         | 4       |        |
| rev. II 10 | 1       | 15      |        |
| rev. II 14 | 1       |         |        |
| rev. II 17 |         | 30      |        |
| rev. II 19 |         | 40      |        |
| rev. II 21 | [1?]    |         |        |
| rev. III 3 | 3       | 1       | 150    |
| rev. III 5 |         | 4       |        |
| rev. III 7 |         | 1       | 90     |
| rev. III 9 | 2       | 29      | 129.5  |
|            | +2      | +2      |        |
| sum        | 21      | 6       | 9.5.   |

The total (rev. IV 1-2) seems to be read: 20+2 ma-na 6 gin$_2$ (erased) ⌜<<10+10>>⌝(partially erased)+9 ½ še ku$_3$-babbar, that is 22 minas, 6 shekels and 9.5 grains[36], in perfect accordance with the sum of the single issues. It results that the amount of the silver for the gift to Enlil-zišaĝal (rev. II 21), at all not legible, has to be restored as 1 mina.

The two balanced accounts of silver of ŠS 9 and IS 1, as well as that of ŠS 8, as we have just seen, produced a diri. It is noteworthy that all these deficits amount nearly to the same quantities (from 2 minas and 15 shekels to 2 minas and 48 shekels)[37].

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| BM 110126            | BdI, E-1             | BM 106050            |

**saĝ ni$_3$-gur$_{11}$-ra**
*gold*
56 gr. (= 2 s., 144 gr. of silver) +
*silver*
19 m., 48 s., 103 gr. =

| 19 m., 51 s., 67 gr. | 22 m., 28 s., 110.5 gr. | 21 m., 16 s., 146 gr. |

**zi-ga**

| 22 m., 6 s., 109.5 gr | 25 m., 2 s., 147.5 gr. | 24 m., 4 s., 159 gr. |

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[35] As it has noted by SALLABERGER 1999: 186, the zabar-dab$_5$ was "das höchste kultische Amt".

[36] But, at this regard, it should be noted that it is not clear if the scribe meant to erase the first of two "10" that precede "6 še".

[37] A deficit was produced also by the balanced account of ŠS 7, as it is indicated by our text: it amount to 2 m. 29 s. 129,5 gr. (rev. III 9-14).

**diri**
*silver*
2 m., 15 s., 42.5 gr. -        2 m., 34 s, 37 gr.                2 m., 48 s., 13 gr.
**[la$_2$-i$_3$**
*gold*
56 gr. (= 2 s., 144 gr. of silver)]

The calculations of deliveries and issues in our text could have presented some difficulties to the scribe; in any case, the total of the issues is partially erased. Since among the items of the deliveries there is a small amount of gold (56 grains), its equivalent in silver (amounting to *2 shekels and 144 grains*[38]) had to be added to the "capital" (saĝ ni$_3$-gur$_{11}$-ra) of *19 minas, 48 shekels and 103 grains* (rev. II 3), that is the surplus (la$_2$-i$_3$) formed by the gold (rev. IV 4-5) would have been used to lower the deficit (diri) of the silver, indicated immediately after (rev. IV 6). So, we have a total "capital" of *19 minas, 51 shekels and 67 grains*. Now, the deficit, as it is indicated by rev. IV 6, and as it is carried to the zi-ga of the balanced account of the following year (BdI 2, E-1 rev. III 20), amounts to *2 minas, 15 shekels and 42.5 grains*. So the total of the issues (zi-ga) of silver must amount to *22 minas, 6 shekels and 109.5 grains*, even if we have read the figure of rev. IV 1-2, that is not easy legible because of the erasure, as *22 minas, 6 shekels and 9.5 grains*, and it seems to be the sum of the silver issues. We are not able to make sense of this possible difference of *100 grains*: we leave its explanations to our colleagues.

An important datum with regard to this kind of silver balanced accounts is the identity of the official who drew up them, a datum which was not supplied by BdI 2, E-1 and BM 106050 since both these two records are lacking of the last lines. Now, the colophon of BM 110126, after the notation gaba-ri, "copy", adds: ni$_3$-ka$_9$ aka ku$_3$-ga Gu-du-du, "silver balanced account of Gududu". This official is the "son"[39] of Dadaga, the last governor of Umma, who was preceded in this rule by two "brothers" of his, Ur-Lisi and Ajakalla, all "sons" of the extremely prolific šuš$_3$ Ur-niĝar. It is most likely, indeed nearly sure that also the following silver balanced accounts of ŠS 9 and IS 1 were compiled by Gududu, as, however, has been already suggested by Ouyang 2013: 104-105. As noted by Dahl 2007: 81-83, Gududu is often mentioned in the last Umma texts dating to IS 4 and would most probably have promoted from chief administrator to governor of Umma, following his "father" and his "uncles", if Kindattu would not have destroyed this city.

We conclude with a brief discussion on the meaning of the account BM 110144. This text has a good deal of its entries in common with the "capital" of BM 110126, but the inference that it is a copy of the latter account is disproved by two considerations. Many of the entries of BM 110144 are not recorded in BM 110126, but there are not lacunas enough in the latter text to justify these lacks, even if it cannot be excluded that these entries, or most of them, were collected into a unique item. Besides, BM 110144

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[38]   Here the ratio gold:silver amounts to 1:9, and not to 1:15, as in other passages of the balanced accounts, that must refer to the "red gold".

[39]   The inverted commas in relationship to the names of kinship in the present page flag the F. Pomponio's doubts about the exclusive interpretation of dumu as a biological son in the Neo-Sumerian administrative texts (see POMPONIO 2013*:* 227-231).

presents in all only six columns, of which the upper half of the first of the obverse got lost for about a half and, for the reverse, about a half of the first two columns and the whole third column are destroyed. Now, the last lines of BM 110144 rev. II seem to record the payment of arrears and then belong to the section of the "capital"; consequently, it is unlikely, even if not quite impossible, that the section of the expenditures, together with the totals, the name of Gududu and the year name, concentrated in the III column of the reverse.

Lastly, another consideration seems to be worthy of notice. The delivery by the merchants in BM 110126 obv. III 24-25 (5 minas and 14 shekels) is not mentioned in BM 110144. However, the following section of purchases is recorded in the latter account (rev. I 8-16): "23.33 minas of copper, purchased by silver: 6 minas, 27 shekels and 165 grains of silver, under the responsibility of the merchants; 15 shekels under the responsibility of Lukalla; 2 shekels under the responsibility of Lugal-nilagare, purchased by barley; 3 minas, 57 shekels and 12.5 grains of silver, under the responsibility of the merchants; 1.33 minas and 4 shekels of silver, under the responsibility of Šarakam", with as a whole 10 minas, 24 shekels and 177.5 grains of silver supplied ($\hat{g}iri_3$) by the merchants. Surely the amount of silver supplied by the merchants in BM 110126 and that by the merchants in BM 110144 are not necessarily exclusive[40]. But, if we add the 10 minas, 24 shekels and 177.5 grains of silver supplied ($\hat{g}iri_3$) by the merchants in BM 110144 to the 3 minas, 58 shekels and 144 grains of silver delivered by the governor (BM 110144 obv. III 6-7 = BM 110126 obv. I 20-21) and to the at least 4 minas of the legible items of the same text, we reach about the 18 minas and 22 shekels against the 19 minas, 48 shekels and 103 grains of the "capital" of BM 110126. Now, if we consider that at least the half of the items of BM 110144 is destroyed, it results difficult to think that all the deliveries of BM 110144 are inserted in the "capital" of BM 110126. So, in our opinion, BM 110144 cannot be an exact copy of BM 110126 and most likely it is not a balanced account. On the other hand, the entries that BM 110126 and BM 110144 have in common give as a fact that both the texts record the deliveries to the Umma administration during the eight year of Šū-Sîn. So, there is another element that BM 110144 suggests in convincing manner, that is that the entries of the "capital" of our balanced accounts (BM 110126), as well as that of BdI 2, E-1 and BM 106050, do not include *all* the annual deliveries in silver to the Fiscal Office of Umma, as, for that matter, it should be suggested by their relatively modest amount.

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[40]   Actually the two amounts put in relationship with the merchants in BM 110144 are characterized as $\hat{g}iri_3$ and that of the "capital" of BM 110126 is followed by the formula ki dam-gar$_3$-ne-ta, but it does not imply necessarily that the entries refer to two different operations. Indeed, in nearly all the entries that BM 110126 and BM 110144 have in common, the former account indicates the suppliers of the silver with the formula ki …-ta and the latter as $\hat{g}iri_3$.

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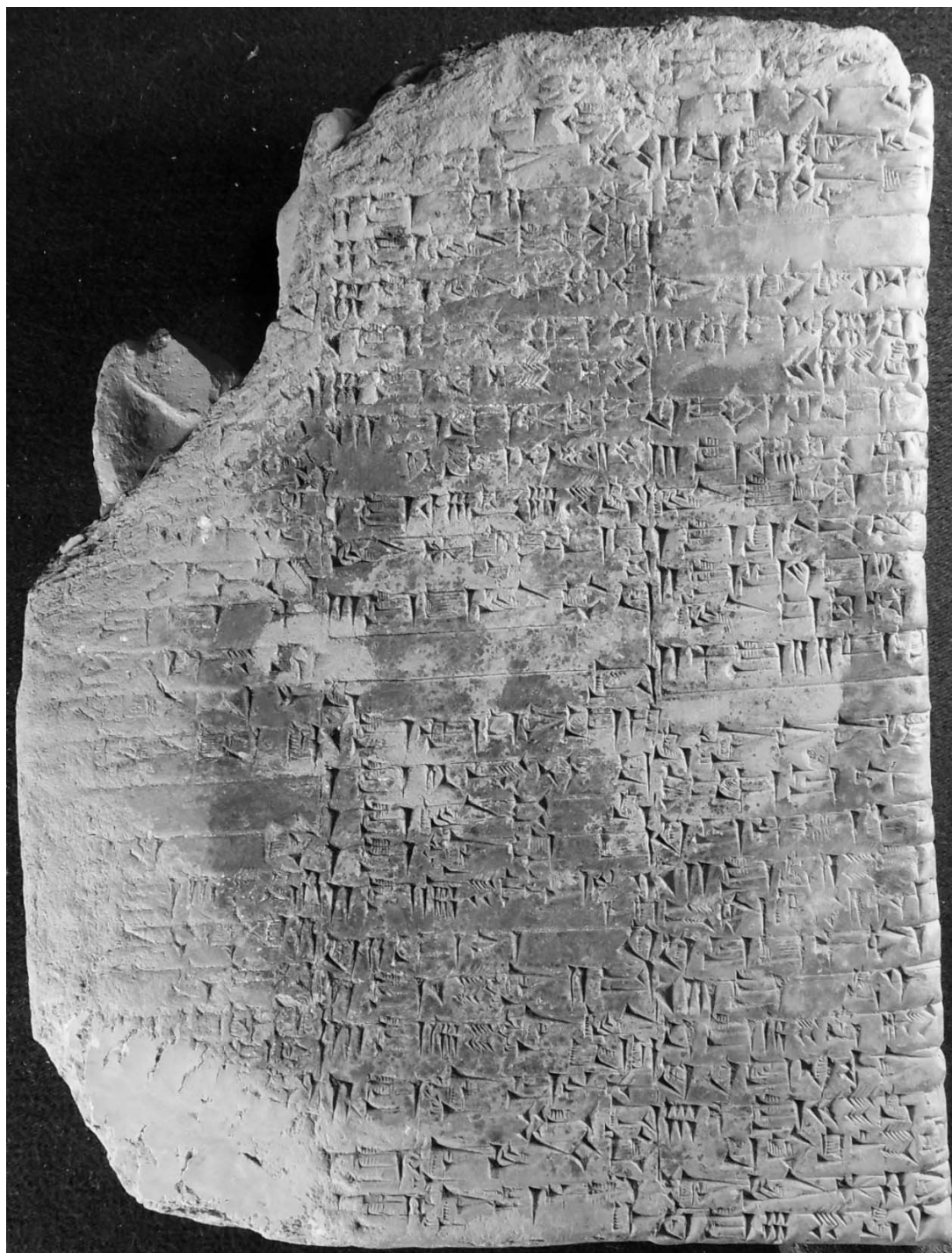
# Figures

BM 110126 obverse
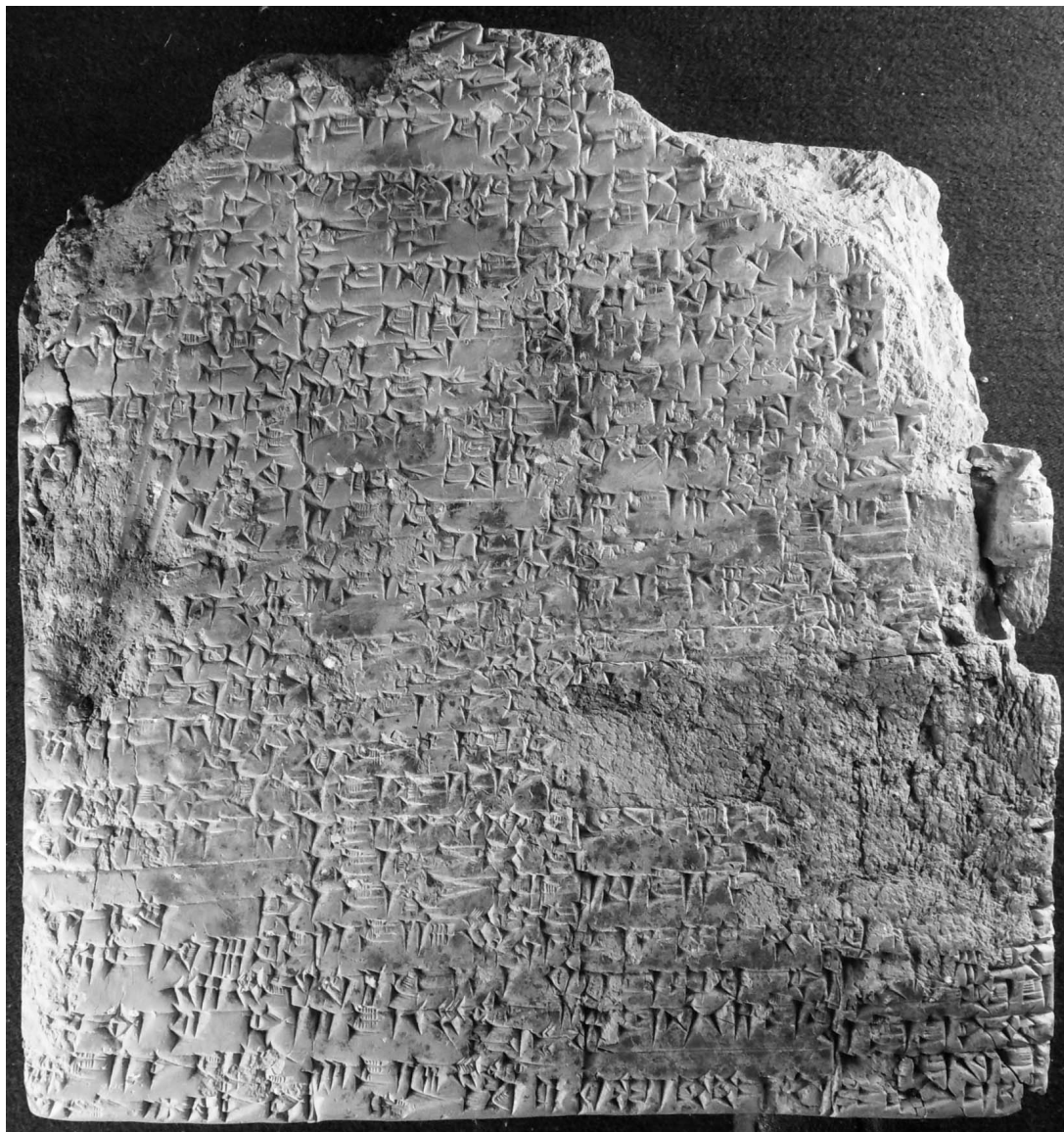
BM 110126 reverse

BM 110144 obverse

BM 110144 reverse