“The total of the crown prince’s revenues” – Record-keeping in the Neo-Assyrian palaces

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Abstract: This article deals with the remnants of administrative documentation originating from the Neo-Assyrian royal palaces in Kalhu and Nineveh. Since this text group has hardly been studied in detail, it is aimed as an overview of these texts and provides the reader with information on their origin and their basic contents. Furthermore, it briefly discusses keywords applied in these texts and the administrative background and procedures they point to.

The origins of the Assyrian Empire go back to the early second millennium BCE. After a period of decline, it began to arise from the northern part of modern Iraq in the late 10th century BCE and grew considerably larger under its powerful kings Aššurnasirpal II (883–859) and Shalmaneser III (858–824). While in the later 8th century the kings Tiglath-pileser III and Sargon II pushed its borders further outwards, it obtained its maximum extent in the succeeding phase which is associated with the reigns of Sennacherib, Esarhaddon and Assurbanipal. Finally, its borders reached from the Mediterranean Sea into the Zagros Mountains and from the foothills of the Taurus Mountains to the Arabian Desert and the Persian Gulf. The Empire prospered, but at the same time it was threatened by internal crisis and foreign affairs. It finally collapsed when a coalition of Babylonian and Median forces subsequently conquered the most important centres in the Assyrian heartland: the religious centre Assur in 614 and, two years later, in 612, the imperial capital Nineveh.

While the Bible and the classical sources provide an external and somewhat distorted viewpoint of an oppressing Empire and its decadent kings, we are fortunate to have available from 1st-millennium Assyria up to 50,000 cuneiform clay tablets written in the Akkadian language. The corpus covers a broad range of different text genres. On the one hand, it includes literary compositions, ritual texts and omen series which are attributed to the well-known “Library of Assurbanipal” from Nineveh (Kuyunjik). On the other, a considerable number of royal inscriptions and treaties are preserved. Another important text group are the archival documents, which comprise letters – that is, especially the state correspondence from Nineveh – legal records and administrative texts.

1 This article has been written in the framework of IAP VII “Greater Mesopotamia” and the ERC-CoG-2015 – ERC Consolidator Grant Project “Persia and Babylonia” (ID 682241). Compare the citation in the heading with SAA 7 59 ii 1.
The archival documents mainly date to the last 150 years of the Empire’s existence and comprise less than 10,000 texts. From this figure we count approximately 1,000 administrative records. In accordance with the written sources in general, most of these texts originate from Nineveh and are kept in the British Museum. A smaller portion was found in Kalhu and some more administrative records come from Assur and the provincial capitals Šibanība, Tušan, Gūzāna and Til-Barsip as well as the cities Bit-Adad-eriba, Dūr-Katlimmu and Tarzi.

In addition to text editions, only selected groups among the administrative documents have ever been examined in more detail. In the introductions to their editions of administrative texts from Nineveh, Fales and Postgate (1992 and 1995) provide a somewhat broader discussion about this text type. And more recently has Gaspa (2012) examined the format and layout of Neo-Assyrian administrative records. Unlike other text corpora, such as the royal correspondence, these records have been largely left untouched, also because they are particularly enigmatic and ephemeral in nature.

This article represents another step to shed light on these not easily accessible but not less fascinating remnants of Assyrian state and its administration. I will focus on the typology and background of administrative documentation originating from the royal palaces of the two major cities Kalhu and Nineveh. Both cities functioned as capitals of the Neo-Assyrian Empire. In the 9th century Aššurnāṣirpal II was the first among the Assyrian kings to give up on Assur as the traditional capital city and established Kalhu as the imperial centre instead. Kalhu retained its central role until Dūr-Šarrukīn was completed and inaugurated as the new capital towards the end of the reign of Sargon II (707/706 BCE). Before Dūr-Šarrukīn was ever properly used as capital city, Sargon’s son and successor Sennacherib abandoned the city in favour of Nineveh which not only remained capital city until the end of the Assyrian Empire but also grew to the biggest among the Assyrian capitals.

1. The remnants of administrative documentation in the palaces of Kalhu and Nineveh

1.1 The administrative documentation of Kalhu

The two buildings that held written remnants of the palace administration in Kalhu are the North-West Palace on the main citadel and Fort Shalmaneser, which was located more than 1 km east of the citadel.2 Both were built during the 9th century – the North-West Palace as main royal residence in the reign of Aššurnāṣirpal II and Fort Shalmaneser as military headquarters during the reign of Shalmaneser III. Both kept their original function until Sargon II moved (albeit for only a very short interim) the imperial capital to Dūr-Šarrukīn. These palaces certainly lost their initial purpose when Sennacherib established Nineveh as the administrative, political and ideological centre of the Empire, but were maintained as royal establishments until the end of the Empire’s existence.

3 For floor planes see Oates and Oates 2001: Fig. 15 and Fig. 33 on pp. 37 and 61 (North-West Palace) and Fig. 91 on pp. 146–147 (Fort Shalmaneser). See also Kertai 2015, Plates: Figs. 4 and 9.
In the North-West Palace c. 80 administrative records have been found scattered in storage rooms which were situated on the north side of the courtyard leading to the throne-room.\(^4\) They were left behind along with part of the state correspondence dating to the reigns of Tiglath-pileser III and Sargon (in Room ZT 4) and, in a few cases, along with legal records from the 7\(^{th}\) century (in Rooms ZT 14, 16, and 17). It is likely that these rooms and the tablets therein were affiliated with the office of the north-eastern corner of that courtyard which might have been the office of the palace scribe (\(\text{ṭupšar eкаллі}\)).\(^5\) Such a reconstruction of the spatial organisation of the palace is especially intriguing in view of Room ZT 4 where installations of baked bricks were discovered which were probably used for filing the tablets. Based on the fact that the bulk of the administrative records was found in ZT 4 and, hence, contextualised with the state correspondence from the second half of the 8\(^{th}\) century, we are mostly dealing here with the administrative documentation from the same period when the imperial capital was about to be moved to Dūr-Šarrukīn. While most of these tablets do not bear a date, this is supported by their content, including prosopographical connections to other texts.\(^6\)

The administrative tablets (c. 110 tablets) from Fort Shalmaneser also mostly date to the 8\(^{th}\) century BCE.\(^7\) The bulk of these tablets (c. 80 tablets) was found in storage rooms next to the northern entrance of the palace and accessible via the North-East Courtyard (Rooms NE 48, 49 and 50). Some more tablets originate from storage rooms located immediately next to these rooms, but accessible from the North-West Courtyard instead (Rooms NW 20 and 21). All these tablets were possibly connected to the office situated in the north-eastern corner of the South-East Courtyard where a few more tablets have been found (NE 55, NW 3). There is reason to assume that the office in question was the one of the palace manager (\(\text{rab eкаллі}\)).\(^8\) A smaller number of tablets (c. 10 tablets) originates from Room SW 6 in the north-eastern corner of the South-West Courtyard which, fittingly to the content of these tablets (lists of wine rations), contained a number of large storage jars. In the vicinity to this group a few tablets (c. 7 tablets) were found in Rooms SE 10 and 1 in the north-western corner of the South-East Courtyard. They belong to the dossier (comprising legal records, administrative documents and letters) of palace managers who administered this palace in the 7\(^{th}\) century and are the only remnants of administrative documents from this palace which date to the late Neo-Assyrian period. A few more tablets were found in other rooms including Room SE 14 which is accessible from the South-East Courtyard, Room N2 which is close to Rooms SE 10 and 1 but accessible from North-East Courtyard, and Room C1 which is accessible from the South-West Courtyard. At least with Rooms NE 48-50 we can identify a distinct area which was used to keep the administrative documentation (either on ground-floor level or first-floor level). Among other administrative documents, they

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\(^{4}\) The principal edition for these texts is still Parker 1961.

\(^{5}\) See the detailed discussion in Groß and Kertai forthcoming.

\(^{6}\) See, for instance, Zadok 2013.

\(^{7}\) The principal editions for these texts are in Kinnier Wilson 1972 and Dalley and Postgate 1984.

\(^{8}\) Again, see the detailed discussion in Groß and Kertai forthcoming.
containing comparatively many dealing with the distribution of wine rations as well as the muster and allocation of horses.  

1.2 The administrative documentation of Nineveh

In Nineveh the majority of the c. 450 administrative texts originate from the South-West Palace and the North Palace on the main citadel. Due to in-accurate or rather non-existent documentation in the pioneering days of Near Eastern archaeology in 19th century, only for exceptional tablets do we know in which of the two palaces or even in which room from within one of the two palaces they were found. Museo-archaeological studies have revealed though that administrative documents dating to the reign of Sargon II originate from the North Palace and those dating to the reigns of succeeding kings in the 7th century originate from the South-West Palace. These later records represent the majority of the texts and presumably originate primarily from Room LIV (and surroundings) situated in the north-western part of the palace which according to this reconstruction also contained letters and astrological reports, queries to the sun-god Šamaš and legal records. This proposed distribution of the textual findings on chronological grounds corresponds with the likelihood that the South-West Palace – built as “Palace without a Rival” by Sennacherib and not encompassed in size by any other Assyrian palace – maintained its role as principal royal palace into Assurbanipal’s reign and possibly even until the end of the Empire’s existence. The North Palace for its part served as “Succession House” (bet redûti) since the reign of Sargon II where Sennacherib and his successors – as designated crown princes – resided and from where they carried out their governmental duties.

For the reign of Sargon we have, hence, royal administrative documentation (administrative documents, letters) originating from both Kalhu and Nineveh. This is due to the fact that for the greater part of Sargon’s reign Dūr-Šarrukīn was established and completed while Kalhu was meanwhile still functioning as imperial capital and shortly before the imperial capital was moved to Nineveh. This move might have entailed the transfer of relevant administrative documentation from Kalhu and/or Dūr-Šarrukīn.

Albeit we have to count in the fact that the original storage spaces were already disturbed in antiquity – either due to hostile attacks or the gradual decay of buildings (and therewith the destruction of an upper storey) – and notwithstanding the partly lack of archaeological

9 For the text contents and find spots see Dalley and Postgate 1984 passim, and especially the catalogue on pp. 261–265.
10 The principal editions of the administrative documentation from Nineveh are Fales and Postgate 1992 and 1995.
13 Alternatively, the presence of the correspondence of Sargon in the North Palace of Nineveh might be the result of the fact that crown prince Sennacherib was involved in the government affairs (incl. the establishment of Dūr-Šarrukīn, aspects of which are discussed in numerous state letters from Nineveh) and conducted his governmental tasks on behalf of his father (who was absent from Assyria also because of his stay in Babylonia).
14 Note, however, the critical viewpoint of Kertai (2015: 205–210) towards the possible existence of a (continuous) upper story.
documentation and the limited possibilities of modern reconstructions, distinct rooms or room clusters were designated to accommodate the administrative documentation along with other text groups such as the state correspondence. A somewhat systematic organisation of this documentation is furthermore indicated by the offices or bureaus which in the case of the two palaces in Kalhu can be tentatively associated with larger collections of administrative tablets in certain palace areas. It is clear from this close association of specific text genres connected to state administration (administrative records, state letters) and the usage history of the particular palace buildings in question that we are dealing here with the administration from the imperial centres of Assyria in their heyday.

The administrative records (along with the state correspondence) from the royal palaces in Nineveh and Kalhu are the core group among the remnants of written testimony for the Neo-Assyrian palace administration. At the same time, they represent only a fraction of the original amount of administrative palace documentation.

Except for the fact that not everything has been unearthed, this is due to the dumping or recycling of tablets in antiquity and, in particular, due to the bilingual administrative system of the Assyrians. Along with the application of the Aramaic language and script they increasingly used perishable writing material such as parchment and writing boards made of wood and ivory. While a few such writing boards have been found in Nimrud and Assur and several references can be found in the cuneiform sources,15 we can only speculate about the amount of data once recorded on perishable writing materials. All this is aggravated by the likelihood that the Assyrians did not document every step of their administrative procedures and, also, by the fact that what is documented is not necessarily intelligible for the modern scholar.16 As a consequence, the Neo-Assyrian administration can only be reconstructed to a limited extent and with several question marks, a fact which, however, should not prevent us from studying this essential component of the Assyrian Empire.

In accordance with the double function of the royal palace as residence of the king and his family as well as governmental centre of state, also the administrative records deal with both: the palace administration proper and the management of the Empire via the provinces and their governors. Like the two spheres were intermingled in the everyday routine, also the documentation does not necessarily and in each case distinguish between the two spheres.

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2. A typology of Neo-Assyrian imperial administrative documents

Administrative documents are a fundamental tool for the management of a household or an institution. While they can relate to other types of documents such as legal records and royal decrees, administrative documents are usually not legally binding and do not bear an official character. The range of information given on administrative tablets from Assyrian palaces includes:

1. type and amount of commodity
2. party/parties involved
3. type of transaction
4. date (and place)\(^{17}\)

The type and the amount of the commodity is a constant and obvious element of each Assyrian administrative record. Also the parties which are directly involved in the transaction are usually indicated. For instance, a document lists amounts of barley along with representatives of the palace personnel. The other details, however, are not necessarily provided or not provided in an (for modern scholars) intelligible way. The type of transaction is either not specified at all or indicated only on the basis of short keywords. While the date is occasionally given, the official or department who controlled the transaction on behalf of the palace often remains invisible. Hence, in the worst case we do not get to know whether the palace servant received a ration of barley from the palace or whether he delivered barley to the palace, though we might have good reasons to assume the first case. Neither might we learn about the time and place nor about the palace office responsible for the transaction. Despite the fact that this information was simply not recorded, some of the details are often also just lost because they were only given at the beginning or at the end of a tablet, those two parts of a clay tablet which are most vulnerable to damages.

Based on the range of details potentially given in administrative records, three categories emerge along which the administrative system may have worked:

- a. type of commodity
- b. type of transaction
- c. responsible office or department\(^{18}\)

In the following I will briefly discuss these three categories and whether the administration and its documentation was organised along with them.

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\(^{17}\) Cf. Jursa (2004: 150) who discussed in detail the Neo-Babylonian administrative documentation (of temples).

\(^{18}\) Cf. Jursa (2004: 149) and his classifications of the Neo-Babylonian administrative text material.
2.a. Type of commodity

The classification according to the type of commodity is the most obvious way and indeed usually we can distinguish clearly between tablets dealing with either

- edibles or
- domestic animals\(^{19}\) or
- wool, cloth and clothing or
- precious materials and items or
- raw materials or building materials or
- horses and mules or
- people or
- land

Many of these categories count in a wide range of sub-categories. Administrative documents dealing with edibles do usually either deal with raw ingredients (including animals or raw meat, corn, vegetables and fruit) or with processed ingredients and finished food and drink (including soup, roasted meat, sweets, beer and wine). On the one hand, these texts are ration lists which record the distribution of wine, beer or bread to, for instance, palace personnel. On the other, a number of administrative records are preserved which deal with domestic animals (mostly sheep but also oxen) and barley as they were due from the provinces (and other administrative units). Furthermore, a comparatively large amount of texts deals with edibles in the context of processing of offerings at the temples (and the palaces).

In connection with cloths and clothing, labels were found in the palaces of Nineveh which were originally attached to the goods in question and record the delivery of special types of wool and garments to the palace. A few texts deal with the distribution of commodities like wool or flax to various palaces and palatial departments for further processing or consumption.

The category precious materials and items includes texts about silver as a means of payment. Here, we find texts which deal with silver indebted to the palace or labels which were attached to considerable amounts (1 talent = 30 kg) of silver delivered to the palace by officials and vassals. Furthermore, precious materials (such as gold and lapis lazuli, wood) and items made out of these precious materials (such as jewellery and other accessories, furniture) are recorded in administrative documents as gifts handed out by the palace to its visitors or handed in to the palace by visitors from within and beyond the Empire’s realm. Also lists of tablets and writing boards, which have been collected from all parts of the Empire (but especially Babylonia) for the library in Nineveh, can be counted among precious items.

Furthermore, administrative records were found which deal with the building progress (in terms of layers of bricks) in Dūr-Šarrukīn. Every high official of state bore responsibility over a certain building section.

\(^{19}\) Due to their manifold use, domestic animals occur \textit{inter alia} in association with food, wool and leather and as well as a means of transport.
A larger number of texts (from Nineveh and Kalhu) deals with horses and mules which were delivered to the palace or which were assigned to members of the Assyrian army. Also a larger group of administrative texts deals with people, either with people (or entire families) deported from conquered territories and/or people (or entire families) working the fields and gardens in the Assyrian Empire. Furthermore, lists of other type of workforce (craftsmen such as weavers) as well as of military forces and military contingents are preserved. Furthermore, high-ranking state officials and palace personnel were recorded in administrative documents. They are either simply listed without any further information or occur in texts which record their assignment to specific residences (presumably in the context of a temporary stay in Nineveh).

Finally, land including landed properties (fields, gardens) as well as towns, cities and provinces are subject of administrative documentation. Cultivated land is recorded along with its location and the people who work on it as well as their equipment (as is the case with the so-called Harran Census). Furthermore, estates or entire towns and cities are assigned (to look after) or granted to people. A few documents list provinces or administrative units in an overview.

In several administrative texts, however, different categories occur together. This is true for texts which deal with obligations involving a wider range of things. Payments of īlku obligations in kind involved edibles, clothing and silver (e.g. SAA 7 45, SAA 11 88, ND 3467). Also tribute (maddattu) payments and audience gifts (nāmurtu) involve different things such as horses, silver and clothing (e.g. SAA 11 104, SAA 7 128).

Furthermore, a few administrative texts deal with different categories which are causally linked to each other. This might be the case with a text listing the places where šakintus are positioned and continues with listing the distribution of in total 145 weavers (SAA 7 23). It is clearly the case for a group of texts (SAA 7 148-154, 155-157) which are the remnant of accounts of banquets with presumably a cultic background. These texts first list the prepared dishes along with their amounts and continue with listing title-bearers or offices, mainly from the army and from among the scholars. These people were presumably the recipients or consumers of the meals.

These observations in connection with the type of commodity give a first impression on the nature of the transactions. The fact that the majority of the documents keeps separate the different types or sub-types of commodities and distinguishes between their state of preparation or manufacture points to specialised administrative channels and well organised administrative procedures. Administrative documentation (like archival documentation in general) evolves from concrete situations and has a clear connection to time and space. For instance, it was recorded how many sheep were put on disposal for a certain offering which was about to take place in the temple of Aššur or, which army member receives how many

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20 SAA 11 201–220. For a discussion see Fales and Postgate 1995: XXX–XXXIV.
21 For the šakintu as the female manageress of the queen and the queen and her household being involved in textile production see Svärd 2015: 91–104, 126.
22 For a discussion of these texts see Mattila 1990 as well as Fales and Postgate 1992: XXXI–XXXIV.
horses in the course of military campaign preparations. Such a situative character of the sources makes clear why one administrative record usually deals with one type of commodity or related commodities.

This also leads to the question about the time of drafting of the document in relation to the time of transaction. It is clear that administrative records were not only drawn up at the time of the actual transfer but also ante factum and post factum. Furthermore, a transfer involves different stages and, hence, administrative records deal with the initial situation, with an interim state or with the finalisation of a transfer. Hence, we are not only dealing with primary records but also with records which were drawn up on the basis of other records. The different types of records can also hint to the stage of the documented procedure. For instance, a memorandum noting the pending incoming and outgoing payments of cloth and garments was drawn up before the actual transfer (SAA 7 112). On the other hand, a textile label from 7th-century Nineveh proves the actual delivery of wardrobe to the palace (SAA 7 94). And an account was apparently made after the actual income of red and black wool – perhaps on the basis of such labels – and already in connection with the re-distribution of the wool (SAA 7 115).

Neo-Assyrian administrative documents do not follow a standard format. They have varying sizes and shapes (portrait and landscape) and show varying ways of organising the text on the tablet (with or without columns, rulings, tables). Furthermore, due to the limited aesthetics, one gets the impression that these records were hastily written and usually not meant for the long-term use. This impression is supported by the fact that only about 15 % percent of the administrative records under discussion here do have a date whereas from among these only a fraction bears full dates allowing us to pin down the administrative action to a concrete year. Even if the dates might to some extent be broken off, it is safe to assume that dates were not a common feature. Despite the fact that administrative texts were drafted at different moments (before, at the time, or after) in relation to the transaction which was drafted on them, both the rudimentary appearance of the tablets and the type and organisation of the data thereon points to a tendency towards short-term drafting and short-term use of these texts.

2.b. Type of transaction

Although information about the type of transaction is not always available, we can distinguish between three types of actions recorded by administrative texts:

- income of commodities
- expenditure of commodities
- stock-taking

While inventory lists are comparatively low in number, the great majority are records of either incoming or outgoing goods.

Regardless of whether records deal with goods coming in or going out, we can distinguish between records of a single transaction, of multiple identical transactions and of multiple...
distinct transactions. As a separate group we can list here memoranda which are informal notes written by or by order of the official in charge of the movement of goods.\footnote{23}

Records of a single transaction are sealed labels once attached to the container of the transferred commodity or the commodity itself. The majority of the documents belongs to the second group of multiple identical transactions and are de facto lists of specific types of commodities either brought to or delivered by the palace. In several cases these lists contain a heading or a postscript or both with details about the nature of the transaction, the responsible office and the date. For instance, some lists from Fort Shalmaneser subsequently enumerate the amount and the recipient, while only from the heading it becomes clear that these are wine rations given out for consumption on a specific day towards the end of the year.\footnote{24} Some of these ration lists also have a postscript preserved, as is the case with other administrative records. This final section is often used to give the total of the amounts listed, sometimes on the basis of sub-totals given in sub-sections. In these cases we can usually talk about accounts. The tablet SAA 7 118 from Nineveh, for instance, includes two separate accounts: on the one hand, an account about the processing of stones and, on the other, an account about the income of horses. While the tablet bears no heading, two totals on the basis of sub-totals are established and a precise date is given at the end of the record.

In many of the administrative records keywords were used in order to specify the background of the transaction. Since the palace economy was geared towards consumption rather than production, we especially find keywords for incoming goods which were levied by or on behalf of the palace. We can identify four main groups:

\begin{itemize}
  \item taxes and dues from Assyrians
  \item audience gifts from Assyrians and vassals
  \item tribute from vassals
  \item booty from enemies
\end{itemize}

For audience gifts, tribute and booty the keywords nāmurtu, maddattu and hubtu were applied. For taxes and other dues we deal with a number of different terms, including those for specific taxes on corn (nusāhu), straw (šibšu) and domestic animals (ṣibtu). Sometimes people were indebted to the palace (for unsaid reasons) as outlined in a number of administrative records which record these debts (hubullu) in detail. In addition, there is the īlku-obligation which requires military service or corvée work and, alternatively, payments in kind for the army. Another important term to be mentioned here is īškāru which designates a system of production outsourced by the palace.\footnote{25} In connection with this system, both the raw materials given out by as well as the produced materials handed in to the palace are designated īškāru.\footnote{26}

\footnote{23} Cf. these types of administrative documents with Jursa 2004: 150–154. For an example of administrative records recording multiple distinct transactions see SAA 7 148–154 (briefly discussed above).
\footnote{24} For a discussion see Fales 1994.
\footnote{25} See Groß 2018 \textit{passim}.
\footnote{26} For more details see Postgate 1974 and Radner 2007.
In fact, the ambiguous use of these terms is a general phenomenon and closely related to or even provoked by the redistributive system of the centralised palace economy. For instance, tribute (maddattu), as it was received by the king from his vassals, was distributed to key members of the royal family and high-ranking state officials (SAA 1 34, SAA 11 36). The income of the palace, generated from the palace’s own land and resources but especially from the four groups of external revenue, was not just kept but given out for the subsistence of palace residents and staff as well as the wider court of the king. Furthermore, the financing and supply of the Assyrian army was a central concern of the palace. The same is true for the maintenance of the temples and therewith their divine residents and affiliated personnel. Here the offering system and along with it the organisation of the great amounts of foodstuffs is a central issue. While gods were the primary consumers of the divine meal, the leftovers (rēhu, rēhātu) of these offerings were consumed by the temple personnel and the king and his court. On special occasions huge banquets were organised where these leftovers were consumed.\textsuperscript{27} In addition to the re-distributive system, also the principle of reciprocity reinforced the ambiguity of the system and its documentation. This is, for instance, clear in connection with the audience gifts, nāmurtu. Based on the rules of gift-exchange, the term was used to refer to gifts given by the palace and gifts delivered to the palace.

In addition to these explicit keywords based on the tax system, technical terms were in use in order to describe the administrative transaction or at least hint to the background of the administrative action recorded. These terms include substantives, verbs and prepositions, whereas the substantives and the verbs can share the same root (irbu and erēbu). The most common substantives include:

- akītu (consumption, > akālu = to consume)
- irbu (income, > erēbu = to enter)
- nikkassu (account), nikkassu epēšu (to make the account)
- pahhurtu (collection, > puhuru = to collect, muster)
- šazbussu or šazbultu (consignment, shipment, > zabālu)
- zu̇’uzu (distribution, > zâzu = to divide)

The verbs are (occasionally in other than the G-stem):

- abālu (to bring)
- amāru (to inspect)
- erēbu (to enter)
- mahāru (to receive)
- leqû (to take)
- naṭānu (to give, deliver)
- našū (to transport)
- zabālu (to carry, transport)

\textsuperscript{27} See, for instance, Milano 1998 and Joannès 2013.
The prepositions and prepositional phrases are:

- *ana* (to)
- *ina* (in, into)
- *ina libbi* (from, thereof)
- *ina (ana) qātē* (in the care of)
- *ina pāni* (before, at the disposal of)
- *issu pāni* (on account of, from)
- *piqīt* (charge of)
- *qātē* (care of)
- *ša* (of)
- *ša qātē* (in the care of)

The majority of these terms hints at the direction of the goods traffic. Either goods were delivered to the palace or distributed by the palace. From among the prepositional phrases some (*ina qātē, ša qātē, qātē and piqīt*) hint to the fact that a commodity is received not for consumption, but in order to take care of the further processing of this commodity. The person (or institution) in question does not receive a commodity, but the responsibility for the commodity. The verb *amāru* is especially applicable to inventories. From among all the expressions *ša* is more problematic since it does not clearly express whether goods were handed in or given out by the palace. For instance, when it is recorded in a document (SAA 7 133) that 10 jars of wine are “of” Aplāya, the palace herald (*nāgir ekalli*), and this document does not add any other information on this procedure, we cannot be certain whether this wine has been delivered by or to this high-ranking official. Moreover, it might even state that 10 jars of wine were not handed over to or by Aplāya, but that this is the amount of wine owned by Aplāya.

All in all, the keywords relating to the Assyrian tax system as well as the technical terms just described, if applied in the administrative records, do contribute significantly to the understanding of the text and its message. Unfortunately, while these expressions occur in other archival text genres, only about 25% of the administrative texts do mention them or have them preserved whereas the latter might have a greater impact in view of the high number of administrative texts whose beginning is not preserved.

If we examine the types of transaction and the types of commodities in combination, the inner logic or order, with the type of transaction as the main and the type of commodity as the second parameter, becomes apparent. Based on the occasion and the purpose associated commodities were handled and recorded. For instance, on a record about the redistribution (*za’uzzu*) of income from the tax on domestic animals (*ṣibītu*), we find a homogeneous selection of groups of oxen and sheep (SAA 11 90). On the contrary, in

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28 It would be worth to look into the appearance of the same administrative keywords in these other text genres (mainly legal records and letters) on another occasion.

29 However, since vassals had to pay tribute and audience gifts, these two types of fees can occur together; e.g. SAA 7 45.
connection with *ilku* payments for the supply and equipment of the army we come across various different commodities including grain, fat and garments in the very same tablet.

2.c. Responsible office or department

If we search the administrative texts for information about the office or department under whose responsibility the recorded administrative action has been performed and recorded, we hardly find any. In rare cases officials, who must have controlled or initiated the transaction, do appear in the texts. For instance, a chief of trade (*rab kār*ī) (personal name broken) has been responsible for the collection of oxen and sheep as tribute (*maddattu*) (ND 2754, edited in Postgate 1974: 394–395). Or, in the fragment SAA 11 82 the chief confectioner (*rab karkadinni*) is mentioned in the postscript.

If we look at the administration of the Assyrian Empire as a whole and the palace administration in particular, it emerges that in addition to state officials (magnates, including provincial governors) a considerable number of specialized managers or officials (many of which were concerned with foodstuff, as was the case with the chief confectioner) have been active throughout the Empire in order to control and channel the various goods and commodities due from the provinces but also from beyond the borders (from conquered or subjugated territories) on behalf of the king. Along with the fulfilment of their tasks, these officials were mobile and usually not constantly stationed at the royal palace in the capital city or any other of the royal palaces.

However, there are other officials who were positioned and active at the palaces where these texts have been found. In connection with the discussion about the findspots of the administrative palace documentation, bureaus were already mentioned which can be attributed to offices of the palace scribe (*ṭupšar ekalli*) and the palace manager (*rab ekalli*). These two officials were key figures of the palace administration proper: For the administration of the individual royal palace buildings a *rab ekalli* has been appointed to each of them. The palace scribe, on the other hand, was head of the chancery of the main royal palace and “secretary of state.” Do we find any references to these offices in our texts? In fact we do. In SAA 7 18 (lines i 14´–15´) the palace scribe (*ṭupšar ekalli*) Marduk-erība is mentioned towards the end of the text and the palace scribe Nabû-bēlšunu is mentioned at the end of the text SAA 11 140. Furthermore, according to ND 3467 (edited in Postgate 1974: 399–401) the palace manager (*rab ekalli*) controls the income of payments in kind of *ilku* tax. While such references remain scarce, they indicate that once commodities entered the palace realm proper or were of direct interest for the palace proper, these were the officials who supervised their administration and their documentation, while they must have been supported by others such as the other scribes of the chancery. On special occasions a specialized manager might have been present: for

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30 See Groß 2014 and Groß 2015.
32 Luukko 2007 and Groß 2014. The *rab ekalli* is not to be confused with the *ša-pūn-ekalli* official who was one of the most important figures in the direct environment of the king and of his itinerant court (see Groß 2014).
instance, the wine manager (rab karāni) is frequently listed in the so-called wine lists from Kalhu and was presumably also responsible for the wine rations given out on this occasion. Or, at the time of the drafting of the lists dealing with precious metal and precious items, the treasurer (masenna) might have been present.

What does all this say about the Assyrian royal administration and the palace departments responsible for the management of the traffic of goods? First, depending on the type of transaction or the background of the transfer, different channels were activated before goods came to or after goods left the palace. Of course, goods from foreign delegations handed over as audience gifts passed through other channels than the grain levied from the provinces under the control of the local tax masters and governors. Once they had entered the realm of the palace administration, however, only a handful of offices were in charge of the further treatment, that is, storage, processing or distribution.
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“The total of the crown prince’s revenues” 


