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# The Evolving Format of Building Accounts in Classical Athens

Cristina Carusi, Parma

The aim of this article is to show how the format of Athenian building accounts inscribed on stone evolved over the course of time as well as to discuss possible reasons for this development and for the concurrent appearance of building specifications in the epigraphic record.

Building accounts emanated from the work of ad-hoc appointed boards of officials known as *epistatai*, i.e. “overseers”, which the Athenian council and assembly put in charge of supervising the financial and technical aspects of public projects.<sup>1</sup> The size and term of office of each board of *epistatai* varied on a case-by-case basis.<sup>2</sup> The epigraphic evidence reveals that boards of *epistatai* in charge of different building projects consisted of between two and five members, plus or including the secretary, who was either designated as such at the time of the appointment or elected by the board itself from among its members. A board of *epistatai* held office for the entire length of a project, which could amount to a substantial number of years, such as fifteen in the case of the Parthenon. In most cases, the members of a board were entirely replaced from year to year, but there are exceptions to this rule: for example, the same board was probably in charge for the last five years of the Parthenon’s construction. Similarly, the board for the bronze statues of Athena and Hephaestus remained probably in charge for the five years or more of the project. Though, there is no explicit evidence as to the method of appointment. Since *epistatai* had to manage substantial amounts of public money, it is plausible to assume that they were elected by show of hands, as in the case of other offices with huge financial responsibilities. It is also possible that some sort of census requirement had to be fulfilled. Finally, a board might be assisted by some ancillary figures, such as the co-secretary mentioned in the Parthenon accounts or the under-secretary of the Erechtheum accounts, which were probably city employees.

As we said, *epistatai* oversaw large sums of public money and, consequently, were financially liable for it. At the end of their appointment, members had to undergo an audit in front of the council (the *euthynai*) and thus had to keep accurate accounts of receipts and

- 1 Unfortunately, in the Attic epigraphic evidence, there is no extant decree concerned with the appointment of *epistatai*. Our only indication of how such a text might look like is the rider that established the board of *epistatai* in charge of the financial administration of the Eleusinian sanctuary, dated to around 432/1 (*I.Eleusis* 30; *IG* I<sup>3</sup> 32). However, such *epistatai*, even if explicitly modeled on the *epistatai* of the acropolis’ works (I. 9-12), were not an ad-hoc appointed board in charge of a specific project, but ordinary officials in charge of the entire administration of the sanctuary from year to year. In general, on the appointment and functions of Athenian officials see Hansen 1991, 225-245.
- 2 The following outline of the appointment and composition of boards of *epistatai* is based on Marginesu 2010, 57-65. Before Marginesu’s work on the Athenian *epistatai*, the reference study on building committees in the Greek classical world as a whole was that of Wittenburg 1978.

expenditures incurred during their term of office so as to demonstrate their sound financial management of the project.<sup>3</sup> Some of these accounts, or, rather, a selective and rearranged version of them, were inscribed on stone and survive, albeit in fragments, until today.<sup>4</sup> These inscriptions almost exclusively belong to the second half of the 5<sup>th</sup> c., with very few and peculiar exceptions dated to the 4<sup>th</sup> c.

It is interesting to observe how the format and content of building accounts evolved during this period. The most ancient example of this category of inscriptions comes from a stele containing at least eight annual accounts of an unknown work (*IG I<sup>3</sup> 433*).<sup>5</sup> Each year's section, starting on a new line and usually five to ten lines long, lists the names of the secretary and *epistatai* in office annually, followed by the total receipts and expenditures of that accounting year and the remaining balance, if any, handed down to the following year's board.<sup>6</sup> Since several lines at the top of the stele are missing, it is possible that a lost prescript mentioned the identity of the work. Unfortunately, the total lack of details concerning the source of money and the nature of items and labor paid for makes it difficult to venture any guess.<sup>7</sup> The traditional date of the inscription to the mid-5<sup>th</sup> c. is based on letterform.<sup>8</sup> More importantly, the format and content of this text, if compared to other building accounts, as we will see below, points to an early stage in the epigraphic evolution of this category of documents.

The next text, traditionally identified with the accounts of the bronze statue of Athena Promachos that Phidias erected on the acropolis in the 450s, consists of eleven fragments (pertaining to one or possibly two marble stelae), most of them found on the acropolis, where the inscription was probably set up (*IG I<sup>3</sup> 435*). The extant fragments preserve at least nine annual accounts arranged in double columns.<sup>9</sup> Each year's section is separated from the previous one by a blank space and is dated by means of the annual *epistatai*'s

3 On the *euthynai* in the Athenian democracy, see Hansen 1991, 222-224.

4 The complex relationship between building accounts presented at the *euthynai* (and possibly deposited in public archives) and building accounts inscribed on stone has been recently discussed by Epstein 2013.

5 The stele (h. 1.39 cm, w. 0.45 cm, t. 0.22 cm) was found in Monastiraki. The most recent edition is Pitt 2015.

6 See, for example, the year VI section, at l. 31-40: Θ[ρ]ασί[π]ο γ[ρ]α[μ]ματεύ[ο]ντος | Γαργε[τ]τ[ί]ο, [ἐ]πιστάται ν | Ἀμ[ο]ιβίχος [Λ]αμ[π]τρ[ε]ύ[ς], Ο[.] c. 4 . | | ἡστιαϊό[εν] : [ . . . c. 12 . . . ] | Μυρρινόσ[ι]ος : . . | Θο[.] . | ο[.] c. 5 . | | Κέτιος, Φ[.] . . | λο[.] . . : Θ[ο]ρίκιος ? | | λ[ε]μμα Μ[Μ]Μ[.]XHHH[.] . | ΔΗΓ— — | ἀνάλομα : Μ[.] . | XX[.] . | Η[.] . | ΔΗΓ— — | τ[ο]ῖς νέοι[ς] ἐ[π]ι[σ]τ[ρ]ά[τ]η[ς] [ε]ἰ παρέ[δ]ομεν [ἀ]πὸ τ[.] . . . | ο[.] — — — — “When Thrasippos of Gargettos was secretary, we, the *epistatai* Amoibichos of Lamptrai, O[...] of Hestiaia, [...] of Myrrhinous, [...] of Kettos, Ph[...] of Thorikos (?), receipts 32,332+ (?) dr., expenditures 14,231+ (?) dr., handed over to the new *epistatai* from [...]”.

7 Since the few monetary figures preserved on the stone point to expenditures ranging from 15,000 to 35,000 dr. for the central years of the accounts, the total cost of the work was probably around 30-50 talents. This amount and the length of the works (8-9 years) suggest a substantial project, possibly linked to the agora or the lower city, if one considers where the stele was found.

8 See Pitt 2015, 700.

9 In the most recent re-edition of the accounts (Foley and Stroud 2019), the editors conclude that the extant fragments were not necessarily arranged in three double columns of text for a total of nine annual accounts, as traditionally thought. In reality, the stele could have included up to four double columns of text and up to a total of eleven annual accounts. In addition, it is possible that a second stele, possibly bearing the continuation of the accounts, adjoined the first stele on the right side.



Fig. 1

secretary. It opens with a statement of how much money the *epistatai* received from the *kolakretai* and how much from the previous accounting year. Then, it lists the expenditures the *epistatai* made from those sums, ending with a statement of how much money was spent as a whole and how much was left over for the next accounting year. Each double column breaks into two separate sub-columns, with a prescript and list of entries on the right and the related monetary figures on the left; horizontal lines separate monetary figures from each other (See Fig. 1).<sup>10</sup> Although the arrangement of the fragments and the heavily restored text must recommend caution, some expenditure entries seem to recur in more or less the same order in almost all sections. The most important are: copper talents (χαλκὸ τάλαντα), tin talents (καττιτέρο τάλαντα), charcoal and firewood (ἄνθρακες καὶ χυλόα καύσιμα), wages by the day, by the prytany, and by the job (μισθοὶ κατ' ἑμέραν, μισθοὶ κατὰ πρυτανείαν, μισθοὶ ἀπόπαχς), earth and hairs (γῆ καὶ τρίχες), and wages for the *epistatai*, secretary, and assistant (μισθοὶ ἐπιστάτεσι καὶ γραμματεὶ καὶ ὑπερέτει).

Recently, the traditional hypothesis that these accounts concerned the colossal bronze statue of

Athena Promachos has been called into question. Similarly, their traditional dating to the 450s on the basis of letterform is no longer upheld.<sup>11</sup> Regardless of the identity of the accounts' subject, in my opinion it is crucial to emphasize that the format and content of the inscription strongly suggest placing it at an intermediate stage in the epigraphic evolution of building accounts. Unlike the unknown work's accounts, here the expenditures are broken down in different entries and, similarly to the Parthenon accounts, which securely date to 447/6-433/2, the text is arranged in double columns, with monetary figures on the left and

10 The only two sections whose length is completely preserved range from 23 to 26 lines (l. 36-61 and l. 63-85). For the opening of a section see l. 36-41 (following here the text of Foley and Stroud 2019): : --- [hois .JAJ[ name . . 3-4 . . ἐγραμμάτενε | [demonic . . 6? . . JAJ[ἐπιστάται | --- ἔλαβο]γ π[αρά κολακρετὸν σύμπαν | --- λῆμμα] πε[ριγενόμενον | ἐκ τὸ π]ρο[τέρο ἐνιαυτὸ κτλ. "The *epistatai* to whom [name and demonic] was secretary took from the *kolakretai* all together [...]; receipts left over from the previous year [...] etc.". For an ending see l. 58-61: [- --- κεφάλαιον ἀναλόματ]ος[ σύνπαντος] vacat | [- --- περιεγένετο τὸ λῆμ]ματος | [ἐς τὸ ὑστερον ἔτος] vacat. "Total of the whole expenditures [...]; of the receipts it was left over for the following year [...]".

11 For the traditional interpretation and dating see Dinsmoor 1921a. For a recent reappraisal of all arguments in favor or against the traditional interpretation see Foley and Stroud 2019. They argue that no conclusive link can be found between the literary and archaeological evidence for the bronze statue of Athena Promachos and the extant fragments of the accounts. Rather, since the accounts register a series of repeated actions year after year, they likely recorded a process of manufacturing repeated on an annual basis, possibly the forging of a number of bronze objects for either a practical or a dedicatory goal.

entries on the right. However, unlike the Parthenon accounts, no distinction is made among the different jobs and professions of workers. In addition, the wages of workers paid on a daily rate system, a prytany rate system, and a piecework system are all gathered under the same heading. On this basis, it is plausible to place these accounts after the unknown work's accounts and before the Parthenon accounts, possibly in the early 440s.<sup>12</sup>

The fifteen annual accounts of the Parthenon were inscribed on the four sides of a large marble stele set up on the Acropolis, of which only 25 fragments survive (*IG* I<sup>3</sup> 436-451). The text was arranged in eight double columns, three on each of the two large sides of the stele and one on each of the narrow edges.<sup>13</sup> Each annual account opens with a prescript that runs for the entire length of the double column and gives the number of the annual account in the series by mentioning the board of *epistatai* with their own secretary and the first secretary of the council in charge for that year. Accounts from the year XI onwards also add the eponymous archon. After the prescript, the receipt entries follow, with monetary figures on the left and items on the right.<sup>14</sup> Then, the heading ἀναλόματα precedes the expenditure entries, again with monetary figures on the left and items on the right, followed by the remaining balance (περιεγένετο τὸ ἐνιαυτὸ τοῦτο) (See Fig. 2).

The receipt entries list a variable number of sources, the most important ones being the treasurers of Athena, which usually appear at the top of the list, and the *hellenotamiai*, i.e. the treasurers of the Delian League. Entries also occasionally mention other boards of treasurers and, starting from the year X onwards, the proceeds of the sale of surplus materials, such



Fig. 2

12 This dating is compatible with Tracy's observation (2016, 93-101) that the letter cutter who inscribed this document was active at least from 440 to 432, and possibly some more years before and after this time range. Considering that we do not know when the Parthenon accounts started to be inscribed on stone (years I-VI being apparently carved by the same letter cutter), it is certainly possible that *IG* I<sup>3</sup> 435 predated them of a few years.

13 According to Dinsmoor's reconstruction (1921b, 233-245) the stele was a parallelepiped of 1.60x1.80x0.20m. The first six annual accounts were inscribed on the obverse, the following seven on the reverse, the year XIV on the left side, and the year XV on the right side. Different letter cutters were at work on these accounts (see Tracy 2016, 43 n. 5).

14 For a typical prescript see e.g. *IG* I<sup>3</sup> 447, l. 344-346 (year XII): [τοῖς ἐπιστάτεσι τοῖς Ἀντικλῆς ἐγγραμμάτευε [ἐπὶ] τῆς [δο]δεκάτεος βολῆς ἡμεῖς . . . .] πρῶτος ἐγγρ[αμ]μάτευε[ν] | ἐπὶ Λυσισμάχῳ ἄρχοντος Ἀθηναίων]ς λέμματα τὸ [ἐν]ιαυτὸ τὰδε κτλ. "For the *epistatai* to whom Antikles was secretary, in the 12th council to which [...] was first secretary, when Lysimachos was archon of the Athenians, the following are the annual receipts etc."

as gold, wood, and ivory, as well.<sup>15</sup> Here, the list of expenditures contains much more detail than in previous accounts and the *epistatai* make a distinction among payments for different operations, such as the transportation and hoisting of stone, and to different categories of workers, such as quarrymen, carpenters, road-makers, and sculptors. In addition, they list payments for the purchase of materials – sometimes under a general heading (ὄνυματον), sometimes mentioning a specific commodity (e.g. wood and ivory) – and for monthly wages (καταμενίον), presumably for the architect and other city employees involved in the project.

The accounts of the Propylaea closely resemble the Parthenon accounts in both format and content. The five annual accounts (*IG* P 462-466), dated to 437/6-433/2, were inscribed on both sides of a marble stele set up on the acropolis, of which only 23 fragments survive. The text was arranged in four double columns, two on the front and two on the back of the stele, with monetary figures on the left and items on the right.<sup>16</sup> As in the Parthenon accounts, the receipt entries list a number of sources, most prominently the treasurers of Athena and the *hellenotamiai*.<sup>17</sup> Similarly, the expenditure entries, though very fragmentarily preserved, seem to list payments for some general operation, such as the transport of stone, and to different categories of workers, such as quarrymen and carpenters, as well as monthly salaries (καταμενίον).<sup>18</sup>

Even though the erection of the chryselephantine statue of Athena Parthenos, conceived and built by Phidias between 447 and 438, was ideologically and physically intertwined with the construction of the Parthenon, the ensuing accounts (*IG* P 453, 455-458) have no elements in common with the Parthenon and Propylaea accounts. In fact, they exclusively register the money that the treasurers of Athena allocated each year to the purchase of gold and ivory for the statue, with no mention of other materials (e.g. wood for the statue's core and for scaffolding) nor payments for any workers.<sup>19</sup> As such, they look more like a statement or an "inventory" of how much of the goddess' wealth was "hoarded" in the statue rather than building accounts, in line with the purpose of the statue itself, which was

15 Other boards allocating money include *xenodikai*, *trieropoioi*, the treasurers of the Hephaistikon, and some unknown treasurers linked to *balaneia*.

16 For the reconstruction of the stele, which was probably 1.23m large and 0.111-0.186m thick, see Dinsmoor 1913. For the conception of the Parthenon and Propylaea accounts as an unitary monument see Marginesu 2010, 33.

17 In addition to these, one can mention the treasurers of the Hephaistikon, the rent of a sacred house, the sale of hides from sacrifices, and the sale of dismantled materials, such as roof tiles, wood, and revetment slabs, probably deriving from the old entrance gate of the acropolis.

18 On the basis of format and content, it is possible to date to the years 440s another small fragment of building accounts found in Eleusis and probably concerning the construction of the "Periclean" phase of the Telesterion (*I.Eleusis* 23; *IG* P 395). Receipt and expenditure items were most certainly listed in a double column, with entries on the right and monetary figures, now lost, on the left. Both receipt and expenditure items are broken down in a series of entries, reminiscent of the Parthenon accounts. See Shear 2016, 170-174, and Clinton 2008, 44-45.

19 The jump-to-the-eye feature of these inscriptions, together with monetary figures always placed in prominent positions, is that each annual disbursement is accompanied by a list of all the treasurers that made up the allocating board (while the board of *epistatai* receiving the money is identified only by the name of the secretary). The accounts were inscribed on separate stelae and probably set up inside the temple. *IG* P 459 is a rejected and incomplete attempt to inscribe the same text as *IG* P 458, while *IG* P 454, originally considered part of the series, has now been recognized as a fragment of the Samian War expenses inscribed on *IG* P 363 (see Marginesu and Themis 2014).

not a cultic image but the repository of a large portion of the goddess' treasure.<sup>20</sup> The only exception is the summary account of the entire project, which was inscribed on a monumental and carefully polished stone, of which only two fragments survive (*IG* I<sup>3</sup> 460). As far as we can tell from the scanty, extant portions of the text, the *epistatai* stated first how much money and gold they had received (l. 1-9) and then broke down their expenses in different categories, of which only execution (ἀπεργασία), structure (κατάβλεμα), and gold survive (l. 10-19). Each entry is separated from the other by a *paragraphos* and monetary figures appear to start on a new line. The beauty and large size of the script, especially of numerals, add to the conspicuous grandeur of the monument (See Fig. 3).

The next extant accounts belong to the following decade and present an interesting development as compared to previous documents. These accounts, concerning the bronze statues of Athena and Hephaestus, are dated to the years 421-416 and were inscribed on a stele set up in the sanctuary of Hephaestus in the agora, of which only three large fragments survive (*IG* I<sup>3</sup> 472)<sup>21</sup>. The text opens with a prescript listing the names of the *epistatai* and their secretary, followed by the date in which the work for the statue began (l. 2-6).<sup>22</sup> After a blank space, it follows a list, year after year, of the sums of money allocated by the annual boards of the treasurers of the Other Gods, whose names are carefully recorded (l. 9-20). While the prescript and list of receipts run for the entire length of the stone, the expenditures (l. 138-160) are arranged in two double columns, with monetary figures, now lost, on the left and the related entries on the right. *Paragraphoi*



Fig. 3

20 See Marginesu 2009, 469-474, and 2010, 34. On the peculiar features of these accounts see also Shear 2016, 70. In this respect, they are similar to the so-called accounts of the Golden Nikai (*IG* I<sup>3</sup> 467-471), which contain, in reality, statements or inventories of the golden parts of each statue with their respective weight (on the golden Nikai see Thompson 1944).

21 According to Vallarino 2012, these accounts do not concern the erection of the statues but some restoration works and the construction of the *anthemon*, i.e. a bronze palm tree at the back of the statues. In addition, the large lacuna following l. 20 might have contained the receipt entries of at least two more years; as such, works might have lasted eight rather than six years, ending in 414/3.

22 See l. 2-6: ἐπιστάται ἀγαλμάτων ἐ[ς τὸ] ηφαίστιον Ἀπόλεχσις Σμικύθο ν | [Ἰ]φιστιάδης, Χαιρέας Ἐπι[...]. Ἰο ἡγνόσιος, Πείσανδρος Γλαυκέτο | Ἀχαρνεύς, γραμματεὺς Οἰκό[...]. τέλεος Γευσίο Λαμπτρεύς ννννννν | ν ἔρχσαντο τὸν ἔργον ἐπὶ Ἀριστί[ονος ἄρχ]οντος, ἐπὶ τῆς βολῆς ἡὶ Μενεκλῆς Ἀναφλύστιος ννν | ν πρὸτ[ο]ς ἐγραμμάτευε, ἐπὶ τῆς Λε[οντίδος] πέμπτες πρυτανεύσας vac. "The *epistatai* of the two statues in the sanctuary of Hephaestus, Apolexis son of Smikythos of Iphistidai, Xaireas son of Epi[...] of Hagnous, Peisandros son of Glauketes of Acharnai, secretary Oikoteles son of Geisios of Lamprai, started the work when Aristion was archon, in the council to which Menekles of Anaphlystos was the first secretary, in the fifth prytany of the tribe Leontis".

separate the entries.<sup>23</sup> The content of some of these entries is similar to the Parthenon accounts, with a simple mention of the materials and the categories of workers paid for.<sup>24</sup> In general, however, they tend to be decidedly more detailed and some, as Marginesu puts it, seem to have a certain “narrative flavor”.<sup>25</sup> For example, at l. 155-160, the purchase of wood is accompanied by a careful description of its use: “wood was bought to make the two ramps on which the two statues were brought inside and on which the stone blocks for the base were transported, and to secure the base of the statues and the doors, and to erect the scaffolding around the statues and the ladders against the scaffolding”.<sup>26</sup>

This level of detail represents a sort of prelude to the Erechtheum accounts, which mark a new stage in the evolution of building accounts. The construction of this temple, where the Athenians kept the most ancient and venerable cultic image of Athena, probably began in 421 though work halted in 413 in the aftermath of the disastrous Sicilian expedition.<sup>27</sup> When work resumed in 409/8, a decree of the assembly ordered the three *epistatai* of the project and the architect, Philocles of Acharnai, to prepare a report on the current progress of the work. This report was inscribed on the front face of an opisthographic stele set up on the acropolis (*IG* I<sup>3</sup> 474).<sup>28</sup> After the prescript, which ran along the entire length of the stele (l. 1-7), the report was arranged in two double columns and made up of two parts: first, a long and detailed survey of the unfinished parts of the temple (l. 8-92); then, an inventory of the stone blocks laying on the ground of the building site (l. 93-237). The description of each entry on the right takes up the largest part of the double column while the figures on the narrow left column refer to the number of architectural items of that kind.<sup>29</sup> Each entry starts on a new line and, similarly to the bronze statues’ accounts, a *paragraphos* sometimes separates it from the previous one.

The accounts proper, preserved in fragments, were inscribed on separate stelae and cover the works completed in 409/8 and 408/7 (*IG* I<sup>3</sup> 475-476).<sup>30</sup> Unlike previous accounts,

23 Despite the total amount listed on the front face of the stone (l. 166), the expenditure entries continue on the left side (l. 173-191), probably in a single column. See Thompson 1969 for the reconstruction of the stele.

24 See e.g. l. 151: — — — χσύλα καὶ ἄνθρακες τῷ μολύβδῳ “[? dr.] wood and charcoal for the lead”; l. 152: — — — τράπεζαν ποιέσαντι “[? dr.] to the one who made a table”.

25 See Marginesu 2009, 463-468.

26 See l. 155-160: — — — χσύλα ἐνόνθε τὸ κλίμακε ποιέσαι, ἐν ἡοῖν τὸ | ἀγάλματε ἐσεγέσθεν [κ]αὶ ἐφ’ ὃν ἡοὶ λίθοι ἐσσεκομίζοντο ἡοὶ ἐς τὸ βάθρον, καὶ φάρχσαι | τὸ βάθρον τοῖν ἀγαλμάτων καὶ τὰς θύρας, | καὶ ἱκρίοσαι περὶ τὸ ἀγάλματε καὶ κλίμακε | πρὸς τὰ ἱκρία.

27 See Hurwit 1999, 206, Holtzmann 2003, 166, Shear 2016, 376-381.

28 On this stele (h. 1.835?, w. 0.505, cr. 0.139) see Caskey 1927, 280-321. The reverse of the stele, of which only two small fragments survive, contains the building specifications for the remaining works (l. 238-258), on which see Carusi 2006, 13-14.

29 See e.g. l. 8-15: τὸ νεὸς τὰδε κατελάβομεν ἡμέτερα· | ἐπὶ τῇ γωνίᾳ τῇ πρὸς τὸ Κεκροπίο· | III | πλίνθος ἀθέτος μέκος τετρά|ποδας, πλάτος δίποδας, πάχος | τριημιποδίου. | I | μασχαλιαίαν μέκος τετράποδα, | πλάτος τρίποδα, πάχος τριὸν | ημιποδίου κτλ. “The following parts of the temple we took over half finished: at the corner towards the Kekropion: 4 blocks unplaced, length 4 feet, width 2 feet, thickness 3 half feet; 1 angular (?) block, length 4 feet, width 3 feet, thickness 3 half feet etc.”.

30 See Caskey 1927, 322-416. Construction works continued for at least three other years, but only small fragments of these accounts survive. Recently, Lambert 2016 put some order in the material and was able to establish that one of them (*SEG* 50.69; *IG* II<sup>2</sup> 1654 + *IG* I<sup>3</sup> 478) belongs to the accounts of the



they are organized per prytany. Each new section opens with the mention of the tribe holding the prytany and of how much money the treasurers of Athena allocated to the *epistatai*.<sup>31</sup> The list of expenditure entries follows, first the purchases (*honémata*) and then the payments for different kinds of operations (e.g. *λιθοργικῶ*, *ἀγαματοποικῶ*, etc.) and for different categories of workers (e.g. *κεροπλάσταις*, *ἐνκαυταῖς*, *χάλχας ἐργασαμένοις*, etc.). Each entry ends with the total amount spent for that particular operation and category of worker, and each prytany section ends with the total amount spent in that prytany.<sup>32</sup> The text is arranged in columns, but figures are not set apart in a different sub-column; on the contrary, they are incorporated into the body of the text and flagged by means of punctuation. New entries sometimes start in a new line or after a short blank space on the same line, but most often no break occurs between one and the other. Also, new prytany sections usually begin on a new line or after a short blank space on the same line, often flagged by a *paragraphos* or by punctuation marks (See Fig. 4).

What makes these accounts really peculiar is the level of detail describing each expenditure item. In particular, the accounts register the name of each single worker, his civic status, the exact content of his job, and the payment he received for such a job. For example, the accounts itemize the expenditures for a section of the roof thusly (*IG* I<sup>3</sup> 475, l. 240-250): “To

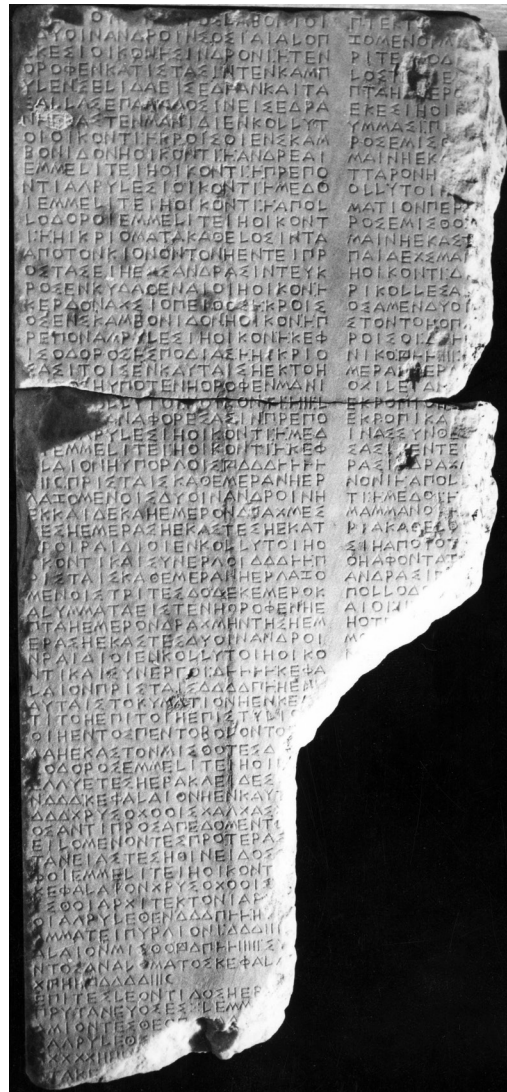


Fig. 4

years 407/6-406/5, while the other belongs to the accounts of the year 405/4 (*IG* I<sup>3</sup> 477; *IG* II<sup>2</sup> 1655). The fragment edited as *IG* I<sup>3</sup> 479 does not belong to the Erechtheum accounts.

31 For the opening of a prytany section see e.g. *IG* I<sup>3</sup> 476, l. 183-188: *ἡεὶ τῆς Πανδίου[ονί]δος ὀγδοῆς πρυτανευούσ[ε]ς ν. λέμματα παρὰ ταμιδὸν τῆς | [θε]ῶ, Ἀρεσαίχμο χαργυλῆθεν κ[αί] συναρχόντον, ΧΗΗΔΔΔΓ'ΗΗ[Η]Η[Η] ν[α]λόμενα κτλ. “In the eight prytany of the tribe Pandionis, receipts from the treasurers of the goddess, Aresaiachmos of Agryle and his colleagues: 1,239 dr. 1 ob.; expenses: etc.”.*

32 For the ending of a section see e.g. *IG* I<sup>3</sup> 476, l. 280-281: : *λέμμα : ΧΗΗΔΔΔΓ'ΗΗ[Η]Η[Η] ἀνάλομα τὸ αὐτὸ ν. :: “Receipts: 1,239 dr. 1 ob. Expenses: the same.”.*

wood-workers for planning planks for the roof, 7 palms long, 10 dactyls wide, at 1,5 ob. each: 45 dr. to Komon living in Melite, for 180 pieces; 17 dr. to Timomachos of Acharnai, for 68 pieces; 11 dr. 4,5 ob. to Tlesias of Kettos, for 47 pieces; 21 dr. to Mikion living in Melite, for 84 pieces; 2 dr. 1,5 ob. to Euthydemos of Melite, for 9 pieces. Sum total for work on the planks for the roof: 97 dr.”<sup>33</sup>

After the Erechtheum work, it becomes difficult to follow the evolution of building accounts for the simple reason that this category of inscriptions seems to virtually disappear from the Athenian epigraphic record. Among the few exceptions, there are some short inscriptions concerning the reconstruction of the Piraeus walls, covering the years 395/4 to 392/1 and inscribed on separate blocks or stelae, which were probably set up in different locations (*IG* II<sup>2</sup> 1656-1664).<sup>34</sup> Unlike other accounts, they do not provide a general picture of all receipts and expenditures. In fact, each inscription registers only the operations and relative expenses that different annual boards of tribal wall-builders (*teichopoioi*) managed in different years.<sup>35</sup> Despite the fragmentary state of most of these inscriptions, it is possible to observe that in most of them monetary figures were incorporated into the body of the text and that contractors were often mentioned by name, similarly to the Erechtheum accounts.<sup>36</sup> After the disappearance of building accounts proper, expenses for building works are occasionally found within some examples of general accounts, the most important ones being the accounts of the sanctuary of the Two Eleusinian Goddesses dated to the year 329/8 (*I.Eleusis* 177).<sup>37</sup> These accounts were inscribed on a large stele set up in the Eleusinian sanctuary, of which the upper and lower portions survive, with a substantial

33 See *IG* I<sup>3</sup> 475, l. 240-250:  $\chi\sigma\lambda\omicron\rho\gamma\omicron\iota\varsigma \epsilon\varsigma \tau\epsilon[v \mid \epsilon\pi\omicron\rho\omicron\phi\iota\alpha\nu \eta\mu\acute{\iota}\alpha\nu\tau\alpha\varsigma \acute{\alpha}\pi\omicron\chi\omicron\sigma\acute{\epsilon}\sigma\alpha\sigma\iota\nu \mid [\mu\acute{\epsilon}\kappa]\omicron\varsigma \eta\epsilon\pi\alpha\tau\alpha\lambda\acute{\alpha}\sigma\tau\omicron\varsigma, \pi\lambda\acute{\alpha}\tau\omicron\varsigma \delta\epsilon\kappa[|\alpha\delta\alpha|]\kappa\tau\acute{\iota}\lambda\omicron\varsigma, \tau\rho\iota\theta\eta\nu \eta\epsilon\mu\iota\omicron\beta\epsilon\lambda\acute{\iota}\omicron\nu : \eta\acute{\epsilon}\kappa\alpha[|\sigma\tau|]\omicron\nu : \Delta\Delta\Delta\Delta\Gamma^{\iota} : \text{Κ}[\acute{\omicron}] \mu\omicron\nu\iota \epsilon\mu \text{Με} : \omicron\iota : \text{Η}^{\iota}\Delta\Delta\Delta, \mid \Delta\Gamma^{\iota}\text{Η} : \text{Τιμομάχοι} : \text{Ἀχαρν}[\epsilon\iota : ] \text{Ι}^{\iota}\Delta\Gamma^{\iota}\text{ΙΙΙ}, \Delta\text{ΗΙΙ}|\text{ΙΙ} \text{Κ} : \text{Τλεσίαι Κεττίοι} : \Delta\Delta\Delta\Delta\Gamma^{\iota}\text{ΙΙ} : \Delta\Delta\text{Ι} : \text{Μικ}[\iota\omicron\nu] : \epsilon\mu \text{Με} : \omicron\iota\kappa : \text{Ι}^{\iota}\Delta\Delta\Delta\text{ΙΙΙΙ} : \text{Η}^{\iota}\text{Κ} : \text{Εὐθυδόμοι} \text{Μελιτ} : \text{Ι}^{\iota}\text{ΙΙΙ} : \epsilon\varsigma \tau\epsilon\nu \epsilon\pi\omicron\rho\omicron\phi\iota\alpha\nu \eta\mu\acute{\iota}\alpha\nu\tau\epsilon\iota\omicron\nu \epsilon\rho\gamma\alpha\sigma\iota\alpha\varsigma \acute{\alpha}\rho\gamma\upsilon\rho\acute{\iota}\omicron \kappa\epsilon\phi\acute{\alpha}\lambda\alpha\iota\omicron\nu : \text{Ι}^{\iota}\Delta\Delta|\Delta\Delta\Gamma^{\iota}\text{Η} . Note that the phrase "living in X" distinguishes metics from citizens, who are instead registered with their demotics. Slaves are identified by the possessive genitive of their owner.$

34 See also Maier 1959, nr. 1-9, 21-39, and Rhodes and Osborne 2003, nr. 9A-B, 46-49. To these, one must now add *SEG* 19.145 and *SEG* 32.165.

35 See e.g. Maier 1959, nr. 3 (*IG* II<sup>2</sup> 1658):  $\text{Αἰγείδος τεχο}[\pi\omicron\iota\omicron\iota \text{-----} \omicron\iota] \mid \acute{\epsilon}\pi' \text{Εὐβολίδο αἰρ}[\epsilon\theta\acute{\epsilon}\nu\tau\epsilon\varsigma \acute{\epsilon}\tau\acute{\epsilon}\chi\iota\sigma\alpha\nu? \mu]|\epsilon\tau\alpha\pi\acute{\upsilon}\rho\gamma\iota\omicron\nu : \acute{\alpha}\nu\alpha[\kappa\alpha\theta\acute{\alpha}\rho\sigma\epsilon\omega\varsigma \tau\acute{\omicron}] \mid \lambda\iota\theta\omicron\lambda\omicron\gamma\acute{\iota}\mu\alpha\tau\omicron\varsigma [\text{pretium} \mu\iota\sigma(\theta\omega\tau\acute{\eta}\varsigma) \text{Ἄν}]|\tau\iota\kappa\rho\acute{\alpha}\tau\eta\varsigma : \kappa\epsilon\phi. \pi\lambda[\acute{\iota}\nu\theta\omega\nu \acute{\alpha}\rho\iota\theta\mu\acute{\omicron}\varsigma] \mid \text{MMXXX}^{\iota}\text{Η} : <\acute{\alpha}>\nu\epsilon\beta\acute{\alpha}\lambda[\lambda\omicron\nu\omicron\tau\omicron \alpha\acute{\iota} \chi\acute{\iota}\lambda\iota\alpha\iota] \mid \Delta\text{Η}^{\iota}\text{Η} : \mu\iota\sigma(\theta\omega\tau\acute{\eta}\varsigma) \text{Κόνων} [\text{demoticum} \tau\omicron\upsilon\tau\epsilon]|\omega\nu \text{HHH}^{\iota}\text{Ι}^{\iota}\text{Η} \text{v. ET} \text{-----} \mid \mu\iota\sigma(\theta\omega\tau\acute{\eta}\varsigma) \text{Εὐγείτων Α} \text{-----} . "The *teichopoioi* of the tribe Aigeis [...] those appointed under the archonship of Eubolis built (?) the curtain wall. For clearing away the foundation: [...] dr. Contractor: Antikrates of Kephisia. Number of bricks: 23,600. A thousand were laid down for 13 dr. Contractor: Konon of [...] of these 306 dr. 3 ob. [...] Contractor: Eugeneion of [...]" . Even if *teichopoioi* are not explicitly mentioned in *IG* II<sup>2</sup> 1656-1657, it is quite probable that also these inscriptions were set up by annual boards of wall-builders.$

36 For the sake of thoroughness, I must add that some fragmentary accounts, stemming from the construction of an Ionic temple in the sanctuary of Apollo at Delos in the 350s, were found both in Delos and Athens (see Chankowski 2008, nr. 52-55).

37 Building expenses are recorded also in the Eleusinian accounts dated to 336/5 or 333/2 (*I.Eleusis* 159), of which only three fragments of the right portion of the stele survive. Their format is similar to *I.Eleusis* 177. The portion of a stele edited as *IG* II<sup>2</sup> 1669 and dated to the second half of the 4<sup>th</sup> c. contains some building expenses related to the sanctuary of Zeus Soter at Piraeus. However, the surface of the stone is extremely corroded and difficult to read, so that restorations are far from sure. As far as it is possible to tell, their format is similar to the Eleusinian accounts.

lacuna between the two. The text is arranged in two wide columns. The accounts list receipts and expenditures on a prytany-by-prytany basis, with how much money the administrators of the sanctuary received or had in their hands at the beginning of each prytany and how much was left at the end of it.<sup>38</sup> Each prytany section starts on a new line or is separated from the previous one by a couple of blank lines. Figures are incorporated into the body of the text and flagged by means of punctuation. The level of detail is similar to the Erechtheum accounts, even if not as accurate. For example, as Epstein notes, the Eleusinian accounts are often vague about the identity and civic status of individual workers.<sup>39</sup> However, the layout of the text looks even more crammed than the Erechtheum accounts, especially given the breadth of each column (78 to 81 spaces) and the remarkably small size of the letters (only 4 mm high as compared to 5<sup>th</sup> c. accounts where, on average, letters are 8 mm high) (See Fig. 5).

It is interesting to observe that while building accounts seem to gradually disappear from the epigraphic record, building specifications inscribed on stone become more and more frequent in the course of the 4<sup>th</sup> c. These documents, called *συγγραφαί* in the Attic usage, contain a technical description of the works to be performed and some of the terms and conditions according to which works were to be contracted out, such as, for example, rules concerning the supply of material, appointment of guarantors, methods of payment, and deadlines for delivery. Building specifications were usually drawn up by architects appointed by the Athenian council and assembly and were a necessary step for the realization of building projects. Indirect evidence in the Attic epigraphic record indicates that they were part of the Athenian administrative procedure since at least the mid-5<sup>th</sup> c. Nevertheless, all building specifications inscribed on stone, with the exception of the document inscribed on the reverse of the Erechtheum report (*IG* I<sup>3</sup> 474), belong to the 4<sup>th</sup> c.<sup>40</sup>

38 See e.g. the opening statement of the 6<sup>th</sup> prytany (l. 176-178): [ἐπ]ὶ τῆς Κεκροπίδος πέμπτης προ-  
τανείσας τὸ περιὸν παρὰ ταμίαιν τοῖν θεοῖν : ΧΙϞΙΔΓΙΙΤΧ : καὶ τὸ περιὸν | [π]αρὰ ταμίαι τοῖν θεοῖν  
Νικοφίλοι Ἀλωπεκῆθεν ἸΔΔΔΗΗΙΙΙ. καὶ τὸ περιὸν παρ' ἐπιστάταις Ἐλευσινόθε | ΙΙΙΧ καὶ τὸ μερισθὲν  
παρ' ἀποδεκτῶν ἐπιστάταις : ΙϞΗΗΗΙΔ. ἀπὸ τούτου ἀνήλωται κτλ. "Under the fifth prytany held by the  
tribe Kekropis, the surplus from the treasurers of the Two Goddesses: 1565 dr. 2 ¼ ob. 1 ch.; the surplus  
from the treasurer of the Two Goddesses, Nikophilos of Alopeke: 42 dr. 3 ob.; the surplus from the  
Eleusinian *epistatai* 1,5 ob. 1 ch. and the money allocated from the *apodektai* to the *epistatai*: 850 dr.  
From this money the following expenses have been made: etc." See also the closing statement of the  
same prytany (l. 196-198): κεφάλαιον ἀναλώματος : ΙϞΗΗΗ{Η}ΙϞ<Δ>ΙΧ : κεφάλαιον λήμματος παρ'  
ἀποδεκτῶν ΙϞΗΗΗΙΔ : περίεστι[ν παρὰ] ταμίαιν τοῖν θεοῖν : ΧΙϞΙΔΓΙΙΤΧ : καὶ παρὰ ταμίαι τοῖν  
θεοῖν Νικοφίλοι Ἀλ[ωπε ΔΔ]ΔΓΓΗΗ. vac. "Grand total of the expenditures: 860 dr. 1,5 ob. 1 ch.; grand  
total of the receipts from the *apodektai*: 850 dr.; from the treasurers of the Two Goddesses there are left  
1565 dr. 2 ¼ ob. 1 ch.; from the treasurer Nikophilos of Alopeke 32 dr. 3 ob.".

39 See Epstein 2013, 129, 138-139.

40 For a catalogue of all known Athenian *syngraphai*, with a detailed study of their structure and function,  
see Carusi 2006. For 5<sup>th</sup> c. decrees making reference to the existence of *syngraphai* see *IG* I<sup>3</sup> 35, 45, 84,  
and *I.Eleusis* 41.

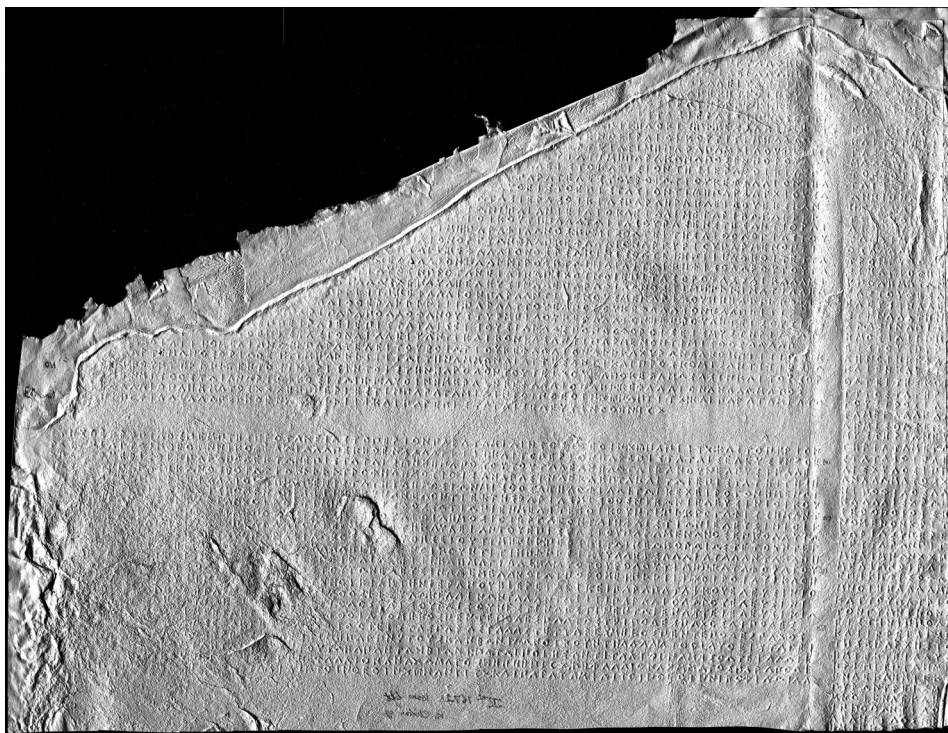


Fig. 5

The most famous example of this category of inscriptions is, without a doubt, the well-preserved stele with the *syngraphai* of Piraeus' arsenal (*IG* II<sup>2</sup> 1668), originally set up near the arsenal itself and probably dated to 347/6.<sup>41</sup> As the "title" of the inscription states, the *syngraphai* were drawn up by Euthydromus of Melite and Philon of Eleusis and concerned a stone arsenal for naval tackle and rigging to be built at Zea, between the ship-sheds along the harbor and the agora.<sup>42</sup> The rest of the text, which runs for 97 continuous lines,

41 For the arsenal and the relative inscription see Jeppesen 1958, 69-101. Construction works probably started in 347/6, when an *eisphora* for funding the project started to be levied (*IG* II<sup>2</sup> 505, l. 14-18), were interrupted in 339/8 because of the war against Philip II (Philoch. *FGrHist* 328 F 56a), and were completed under Lycurgus' administration (Plu. *Mor.* 841d, 852c), possibly by 330/29 (cf. *IG* II<sup>2</sup> 1627, l. 287-289) (See Fig. 6).

42 See l. 2-7: [σ]υνγραφαὶ τῆς σκευοθήκης τῆς λιθίνης τοῖς χρημαστοῖς σκεύεσιν | Εὐθυδόμου Δημητρίου Μελιτέως, Φύλωνος Ἐξεκεστίδου Ἐλευσινίου. | σκευοθήκην οἰκοδομήσαι τοῖς χρημαστοῖς σκεύεσιν ἐν Ζεΐαι ἀρξάμενον ἀπὸ τοῦ προπυλαίου τοῦ ἐξ ἀγορᾶς προσιόντι ἐκ τοῦ ὀπισθεν τῶν νηωσοίκων τῶν ὁμοτεγῶν, μῆκος τεττάρων πλεθρῶν, πλάτος πεντήκοντα πηδῶν καὶ πέντε σὺν τοῖς τοίχοις "Specifications of the stone arsenal for naval tackle and rigging by Euthydromus son of Demetrios of Melite and Philon son of Exekestides of Eleusis. To build the arsenal for naval tackle and rigging in Zea, starting from the propylaion that leads from the agora as one approaches from behind the ship-sheds under the same roof, 4 plethra in length, 55 feet in width, including the walls". For Philon of Eleusis as the architect of the arsenal see Vitruvius 7.praef.12, Cic. *de orat.* 1.62, Strabo 9.1.15, Pliny *NH* 7.125, Val. Max. 8.12.2, Plutarch *Sull.* 14.7.



Fig. 6

describes how to construct the arsenal, including its foundations, walls, doorways, windows, roof, and the internal organization of the space with galleries and shelves. After an initial infinitive sentence, all instructions are given in the future indicative, with circumstantial participles in agreement with an implicit, singular subject. However, the last lines of the text (l. 94-97) state that “contractors” - in the plural - “will carry out the works according to the specifications and in reference to the measures and model that the architect indicates, and will deliver them within the deadline at which they will undertake each of the works”.<sup>43</sup> Since such a massive building required the contribution of different kinds of craftsmen, such as stonemasons and carpenters, it is obvious that it was contracted out in multiple lots, probably different from each other in size and typology. This confirms that building specifications were inscribed on stone before construction works started and before the identity and number of the involved workers were known. Moreover, it reveals that *syngraphai* inscribed on stone usually gave a general description of the building but tended to leave out more detailed information, which would have been necessary for the contractors to complete their jobs (e.g. measures and deadlines).<sup>44</sup>

As I argued elsewhere, this text shows with particular force that the main purpose of inscribing building specifications on stone was not to provide prospective contractors, or whoever of the public might be interested, with practical information. On the contrary, inscribed *syngraphai* must be considered enduring monuments, erected to celebrate and perpetuate the memory of building enterprises that were felt as particularly significant to

43 See l. 94-97: ταῦτα ἅπαντα ἐξεργάσονται οἱ μισθωσάμενοι κατὰ τὰς συγγραφὰς καὶ πρὸς τὰ μέτρα καὶ πρὸς τὸ παράδειγμα, ὃ | ἂν φράζηι ὁ ἀρχιτέκτων, καὶ ἐν τοῖς χρόνοις ἀποδώσουσιν, οἷς ἂν μισθώσωνται ἕκαστα τῶν ἔργων.

44 See Jeppesen 1956, 85-86. Some of the missing information could be transmitted to the contractors by means of the measures and model (*metra* and *paradeigma*) mentioned in the last clause. However, the inscription is certainly more focused on the monumental aspects of the building than on matters of detail and appears to address the general public rather than the actual contractors.

the city of Athens and its policies.<sup>45</sup> In this specific case, the construction of a massive stone arsenal was a meaningful political and military endeavor, meant to reassert the city's naval power while recovering from the Social War and facing Philip II's activism in northern Aegean.

This survey shows that during the years 440s and 430s building accounts moved progressively from a more cursory format (i.e. the unknown work's accounts) to a format in which a more detailed list of receipts and expenditures was laid out in an extremely "user-friendly" interface. Within this newer format, some "visual devices" immediately call to attention the main sources of money and items of expenditure with their relative monetary figures. For "visual devices", I mean here the blank spaces separating each year's section from the following one; each entry starting on a new line; and, above all, the listing of figures and items in separate and parallel sub-columns.<sup>46</sup> The Parthenon accounts represent the most mature form of this evolution and, with their large stele set up on the acropolis, its most monumental outcome. On the other hand, the Erechtheum accounts, a couple of decades later, reach an unsurpassed level of detail in accommodating much information that had been omitted in previous accounts, but, in doing so, they abandon most of the visual devices adopted before. As a result, for a passer-by it was probably not so easy to immediately identify, just looking at the stone, the sums of money spent for the different categories of purchases and payments. Finally, building accounts seem to go out of fashion in the 4<sup>th</sup> c. and are gradually replaced, in the epigraphic record, by building specifications.

There is a large scholarly consensus, I believe, that public documents inscribed on stone, as showed above in the case of building specifications, did not have a purely informative function. In fact, the temporary display of relevant texts on wooden tablets or white-washed boards more conveniently fulfilled said function. In Athens, these temporary media were usually posted on special locations, such as, for instance, a wall in the Bouleuterion or the base of the monument of the Eponymous Heroes in the agora. It is to these temporarily displayed texts that whoever of the public was interested turned to get all sort of practical information.<sup>47</sup> In the case of building accounts it has been reasonably assumed, as said above, that this temporary display occurred when the *epistatai*, at the end of their term of office, were about to pass their *euthynai*.

It is clear, however, that the actual accounts submitted by the *epistatai*, previously posted on some prominent location and later stored in archives, were different from the texts inscribed on stone. The Parthenon accounts, as well as others mid-5<sup>th</sup> c. building accounts, omit too many relevant details and would be extremely inadequate to serve as a tool for accountability. As such, we have to assume that they represent only a selective and

45 See Carusi 2006, 28-29, and 2010, 214-223.

46 According to Meyer 2017, the columnar arrangement of building accounts, as well as of other category of inscriptions such as casualty lists and tribute lists, was adopted as a conscious visual reference to the inscribed stone posts that characterized the epigraphic landscape of the acropolis in the first half of the 5th c. and were used to dedicate to the gods achievements considered of particular importance to them. For the columnar arrangement as borrowed from the formatting of originals written on papyri see Del Corso 2002, 181-189. In either case, it cannot be denied that this arrangement was ideal for organizing and conveying lists of items in a functional way.

47 On the temporary display of public documents see the seminal article by Wilhelm 1909. More recently, see Davies 1994, 205-207, and Rhodes 2001, esp. 33-36.

rearranged version of the actual accounts presented by the *epistatai* at the time of the *euthynai*.<sup>48</sup> Their primary function was not to divulge practical information for whomever might be interested in checking the conduct of the *epistatai*, but to assert Athens' power by pointing to the grandeur of its achievements and the largesse of the sums of money involved.<sup>49</sup> Not surprisingly, monetary figures occupy a prominent position in these accounts. In addition, we must not forget that accounts set up in sacred spaces and concerning sacred buildings had an important religious dimension as dedications meant to both please and honor the gods.<sup>50</sup>

These elements - celebrating the city's achievements and honoring the gods - are certainly part of the goal of later accounts as well. However, the increasing level of detail and the concurrent abandonment of most visual devices seem to obscure the incisiveness and effectiveness of this goal in favor of what might appear - at first sight - a more "bureaucratic" concern. In order to explain this change of attitude and the unsurpassed level of detail of the Erechtheum accounts, scholars have looked at the difficult financial situation that Athens was facing in the war against Sparta and to the recent political crisis that had led to the abolition and then restoration of the democracy in 411-410. These political and financial factors would have sparked the need for an increased level of accountability and transparency from the part of public officials and led to the inscribing of documents that would have allowed the public to inspect with closer scrutiny the conduct of said officials.<sup>51</sup>

In my opinion, however, two arguments undermine this idea. First, the format of the Erechtheum accounts is not a complete watershed in the history of inscribed accounts, since some of its trends are anticipated by the accounts of the bronze statues of 421-416 (*IG I<sup>3</sup>* 472). Such being the case, the new format cannot be considered a result of the specific financial and political situation in the aftermath of the Sicilian expedition and oligarchic coup. Second, the level of detail displayed in the Erechtheum accounts pays more attention

48 See Epstein 2013, 132. From the late-5<sup>th</sup> c. or early 4<sup>th</sup> c. onwards, public documents stemming from the activity of the council and the officials working in close relation with it were kept in a central record office located in the Metroon, the sanctuary of the Mother of the Gods in the agora. As such, it is likely that all documents related to building activities were kept in the same archive. Before such a central record office was created, the council as well as most Athenian officials probably maintained separate archives. For 5<sup>th</sup> c. record-keeping and the establishment of a central record office see Sickinger 1999, esp. 62-138. On the complex relationship between archival texts and documents inscribed on stone see Boffo 1995 and Davies 2003.

49 See, to quote only the most recent contributions, Marginesu 2010, 33-34, and Epstein 2013, 132-133. Even though inscribed accounts were not suitable to check the *epistatai*'s conduct, they can still be seen as symbols of the democratic principles on which the Athenian political and administrative system was based, i.e. transparency and accountability (see Davies 1994, esp. 211). As Rhodes argues, the celebration of Athens' power passed through the parading not only of the city's endeavors and financial prowess but also of the democratic principles that made such achievements possible (2001, 140-141).

50 On the religious dimension of public inscriptions see Meyer 2013.

51 The idea that the Erechtheum accounts aimed at attaining a tighter control on the expenses made by the *epistatai* is expressed by several scholars, even if with different nuances. See Davis 1948, 485-486 (to counteract possible political opposition to the project), Wittenburg 1978, 72-73 (to meet the principles of a more radical form of democracy), and Feyel 2006, 16-17 (to respond to the concerns created by the dire financial situation). Also Epstein 2013, 134-137, sees the Erechtheum accounts as a step further in attaining an increased level of accountability and transparency from the part of public officials.

to the identity of the workers who performed the different jobs and the description of each job than to the sums of money spent in the process. In these accounts monetary figures do not occupy a prominent place anymore and, despite the signs of punctuation meant to flag them, they are not particularly discernible, but rather obscured and “swallowed up” by the abundance of the surrounding details, some of them frankly superfluous, if one was primarily interested in the accountability of the *epistatai*.<sup>52</sup>

As Marginesu pointed out, the accounts of the bronze statues have a certain narrative flavor and seem to display a somewhat self-congratulating and proud tone for the complexity of the job achieved – in that particular case the transport of the statues inside the temple.<sup>53</sup> It seems to me that the same attitude is at play in the Erechtheum accounts and in other later accounts, such as the Eleusinian ones, where the density of the text makes even more difficult to find and check the monetary figures.

In other words, I argue that in the last quarter of the 5<sup>th</sup> c. building accounts became more and more focused on describing how a building achievement was completed rather than in showing how much money was spent to complete it. The purpose was still to celebrate that achievement and the effort the city made to realize it, but by pointing less to the financial aspect and more to the deployment of the human and technical resources necessary to realize it. One might even argue that this occurred, not accidentally, when the sums of money at stake became less important than had been before.<sup>54</sup> In alternative, one might assume that the evolving format of building accounts was influenced by other epigraphic documents in which the descriptive and detail-oriented flavor is predominant, for example the inventories of the treasurers of Athena, which, incidentally, were written in the continuous-line format.<sup>55</sup> In any case, I wish to emphasize that, in my opinion, this development concerned the epigraphic habit and the way in which the city chose to celebrate its achievements, not the administrative practice of the *euthynai* nor any increased preoccupation with the accountability of the *epistatai*.<sup>56</sup>

This trend might also explain why building specifications started to replace building accounts in the epigraphic record. These documents, where monetary figures were dispensable and frequently overlooked, while technical instructions took most of the space,

52 For the idea that this kind of building accounts were meant to commemorate the names of the individuals who made possible the realization of a building scheme, in the same way as votive inscriptions, see Burford 1971. However, as Epstein 2013, 137, rightly points out, this purpose would have been more effectively fulfilled by a list of names, as, for instance, in the case of casualty lists. In addition, there are workers who remain anonymous also in the Erechtheum accounts (see e.g. *IG I<sup>3</sup>* 475, l. 272-285). As Meyer 2017, 244-248, points out, in the last years of the 5th c. the Athenian epigraphic record is marked by an increasing focus on individual names. This larger phenomenon reflects a change in the Athenian democratic culture, with a shift from a major emphasis on the role of the collectivity to a greater acknowledgment of the individual's role within the community.

53 See Marginesu 2009, 467-468.

54 The average cost of 1-year-works in the Erechtheum derived from the monetary figures preserved in the accounts, i.e. 24.500 dr., is 5 to 7 time smaller than the average cost of 1-year-works in the Parthenon, i.e. 136.000 to 188.000 dr., depending on what estimate of the Parthenon's cost one accepts (i.e. 340 to 470 t.).

55 On the “stamp-collector's pleasure” and the “stamp-catalogue compiler's professional satisfaction” that the inventories of Athena's treasurers convey see Davies 1994, 209.

56 In both these respects I dissent from Epstein 2013.



were certainly more focused than accounts on the level of accomplishment necessary to achieve a building project, and celebrated that achievement even when the building itself – the tangible proof of the city’s accomplishment – was yet to come.

## Illustrations

Fig. 1

*IG I<sup>3</sup> 435*, fragments E and F - By courtesy of the Sara B. Aleshire Center for the Study of Greek Epigraphy, University of California, Berkeley (photo 21147)

Fig. 2

*IG I<sup>3</sup> 449*, fragments D, E, and A - By courtesy of the Sara B. Aleshire Center for the Study of Greek Epigraphy, University of California, Berkeley (photo 21158)

Fig. 3

*IG I<sup>3</sup> 460* - By courtesy of the Sara B. Aleshire Center for the Study of Greek Epigraphy, University of California, Berkeley (photo 7327)

Fig. 4

*IG I<sup>3</sup> 476*, fragment XIII - By courtesy of the Sara B. Aleshire Center for the Study of Greek Epigraphy, University of California, Berkeley (photo 21171)

Fig 5

*I.Eleusis 177* (squeeze, detail of l. I.140-198, II.343-400) - By courtesy of Institute for Advanced Study (KP 1545)

Fig. 6

*IG II<sup>2</sup> 1668* (squeeze, detail of l. 1-26) - By courtesy of the Center for Epigraphical and Palaeographical Studies, Ohio State University

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