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Greek Sanctuaries as Administrative Laboratories: Bookkeeping Experience on Delos, from Wood Tablets to Marble Steles

Véronique Chankowski, Lyon

Greek sanctuaries are places where administrative experience and innovations were possible, due to the amount of money involved in their chests and because of the visibility to be given to the administration of the gods' properties. Sanctuaries were under the supervision of civic authorities in the communities within the boundaries of which they lie. Since it was the responsibility of public officials to administrate the god's properties, the sacred chest could become a kind of financial reserve for the city. Public financial surpluses were regularly dedicated to sanctuaries in the form of precious metallic vases in order to increase the fortune of gods. It could also happen that some monetary surpluses were consecrated by a city in the sanctuary of its auspicious god (apart from several specific situations as the consecration of foundation capitals). The financial reserves of the sanctuary may in turn provide loans to the city and to the citizens on advantageous terms, so that cities benefiting from a rich sanctuary would have an easy access to capital.¹ This situation, roughly described here in its main lines, explains why the so-called "sacred accounts" constitute the major part of our documents on Greek bookkeeping and accounting. Admittedly "city accounts" did exist too, since all the officials were submitted to strict accountabilities and reviews whether they had managed "public" or "sacred" funds.² But city accounts were usually not preserved on stone, contrary to the accounts of sanctuaries.³ However, the distinction between "sacred" and "public" money is not completely clear, as shown in the numerous publications dedicated to this question, which concerns not only the vocabulary but also the institutions.⁴ Since sanctuaries were often places where civic institutions and civic officials managed huge amounts of money, they also tended to be places where bookkeeping methods were experimented and sometimes spread to other entities.

This paper aims to shed light on some specificities of the Greek way of understanding accountancy. Former work about the Delian accounts, where detailed analysis is provided, will constitute the basis of the analysis.⁵ On other documents, the masterful synthesis of Leopold Migeotte on the finances of Greek cities provides a very precise and detailed

1 Migeotte 2014, 20–25.

2 Fröhlich 2004.

3 See for instance in Argos the discovery of bronze tablets with public and sacred accounts : Kritzas 1992 et Kritzas 2006.

4 See recently Rousset 2013 and Rousset 2015; Dreher 2014.

5 Chankowski 2013 and Chankowski, to be published.

overview of the evidence and can be completed by comparisons with other periods and other contexts.⁶

1. The organization of the registers

As a case study for accounting methods, Delos offers an exceptional situation since about 500 steles (with various states of preservation) correspond to the engraving of annual accounts recording the detail of the financial activity of the sanctuary under the supervision of civic officials, from the end of the 5th to the middle of the 2nd century a.C.

One interesting but neglected aspect of those inscriptions is that they also mention expenses for bookkeeping during each year, among which several writing supports are mentioned. In many studies about ancient archives, these writing supports bought by the officials are usually interpreted as intended for drafts documents, used by the administrators when they were preparing the final text, which would be later on engraved on the stele.⁷ But the situation is in fact more complicated. A hierarchy between those different documents can be shown through the study of the writing material bought by the annual officials. It is the more visible during the period named “Delian Independence” (314–167 BC), where the sanctuary of Apollon was under the administration of the city of Delos and no more under Athenian domination.

According to the testimony of the annual accounts, the officials (the *hieropoioi*) bought each year a *deltos*, a wooden panel of cypress (a high quality substrate), whose destination is clearly described: they paid a worker to write on the *deltos* a copy of the data already inscribed on the annual stele (*IG XI 2, 287, A, 197* : τῶι εἰς τὴν δέλτον γράψαντι τὰ ἐκ τῆς στήλης). After that, the stone stele could be placed in the sanctuary and fixed with lead in its basis.

During their year of service, the *hieropoioi* also bought a *leukôma* (a wooden panel covered with white substance). Contrary to the *deltos*, the *leukôma* could probably be reused if painted again. It was explicitly intended for the display of the monthly accounts on the agora (*IG XI 2, 161 A, 89*: τοῖς κατὰ μῆνα λόγοις ἐκτιθεμένοις εἰς τὴν ἀγορὰν λευκῶμα). The Council indeed regularly examined monthly accounts, but the final text of the stele was not only the collection of the monthly accounts. So, the text of the *leukôma* was not a preliminary draft for the final account. The expression κατὰ μῆνα (for instance *ID 442, A, 180*: τάδε ἀνήλῳται εἰς τὰ κατὰ μῆνα) refers to a specific chapter of the accounts which concerns current expenditure, like regular supplies from the market, for which the officials used a specific capital in the sanctuary, so that they did not need to ask each time for the authorization of the *ekklesia*, as they had to do for other expenses like the award of public contracts.

In the accounts as they are engraved on the steles, monthly expenses are always separated from other expenses, which were submitted to the decision of the *ekklesia* (τάδε ἀνήλῳται εἰς τὰ κατὰ μῆνα / τάδε ἀνήλῳται κατὰ νόμους καὶ ψηφίσματα).⁸ Sometimes the officials even specified the total amount of the monthly expenses, showing that it was

⁶ Migeotte 2014 and the collection of articles in Chankowski, Rousset 2015.

⁷ Migeotte 2008, 62 and 73 ; Davies 2003 ; Faraguna 2013, 167 ; Epstein 2013, 132.

⁸ *IG XI 2, 269, ab, 14*; *IG XI 2, 290, 105* ; *ID 442, A, 180* ; *ID 456, B, 4* ; *ID 459, 43* ; *SEG XXXV, 882, A, l. 2*.

understood as a separate chapter in their accounting. Since other expenses were already controlled when submitted to the *ekklesia*, we may suppose that only the working capital used for the monthly expenses, and not all the financial activity of each month, was the subject of the public control done periodically by the *logistai* during the year of function of the officials in charge of the administration of the sanctuary.⁹ This observation leads also to the conclusion that the *leukômata* were not drafts but the substrate of a specific element of the annual account. It is also supported by the existence of another writing substrate, the *peteura*, intended for awarding public contracts.

Nor are the *peteura* preliminary drafts of the final account on stone. The word πέτευρον means “plank”. It was also bleached for writing (*IG* XI 2, 205, bc, l. 22: πέτευρον λευκ[ώσαντι]). As mentioned in the accounts, the *peteura* were registers for lists of cautions, contracts, offerings,¹⁰ with the names of all the financial partners of the business of the sanctuary.

The administrators of the sanctuary bought regularly sheets of papyrus (χάρτη) which were probably used to produce first drafts. They needed them at the end of the year, when they were preparing their final account, because they always bought the χαρτία in the last months.¹¹ Their use is maybe connected with the constraints of the abacus. It is clear from the Delian accounts that the officials were currently doing the four mathematics operations, but the use of the acrophonic system, with tokens put on the abacus, makes it impossible to write directly the result of the operation, as we do with Arabic numerals.¹² It was necessary to report on a sheet of papyrus the different intermediate results in order to get a total.

Thus *leukômata* and *peteura* were the substrates of specific records held separately during the administrative year. They could be kept separately in the sanctuary. Besides these registers, the administrators had also access to another type of documents: the public records of the treasurers of the city. The writing material for these records do not appear in the accounts of the sanctuary because it was not the responsibility of its administrators to buy it, but it is clear from the steles that the evidence from the records of the treasurers of the city is integrated in the annual account of the sanctuary: the account of the sanctuary is a mathematic annual synthesis of the sacred chest and of the public chest, as the unique balance of the accounts shows.¹³

Moreover, the accounts show that the elaboration of the text engraved finally on the stele benefited also from other evidence coming from banker's records. Bankers intervened in the redaction of the annual accounts by giving to the *hieropoioi* the exact amount of several sums according to the Attic standard. These amounts consisted in coins transferred

9 Contrary to the opinion of Vial 1984, 102 and 158; Fröhlich 2004, 271 and Migeotte 2008, 62–63.

10 For instance *IG* XI 2, 287, A, 42 and 71 ; *ID* 316, 70 ; *ID* 338, A, 19 and 54 ; *ID* 372, A, 75, 103 and 116 ; *ID* 442, A, 200 and 204.

11 *IG* XI 2, 161, A, 112 ; *IG* XI 2, 2013, A, 56 ; *IG* XI 2, 199, A, 22, etc. See Glotz 1929 for other references.

12 Schärlich 2014.

13 Chankowski 2013, but an erroneous view defended in Migeotte 2014, 595; cf. *ID* 399 A, l. 41 : ἀπὸ παντὸς τοῦ ἀργυρίου τοῦ τε[ε] ἱεροῦ καὶ τοῦ δημοσίου.

by several individuals to the banks for payment to the sanctuary: it means that Apollo had banking accounts in several banks, as did other gods in Cos, for instance.¹⁴

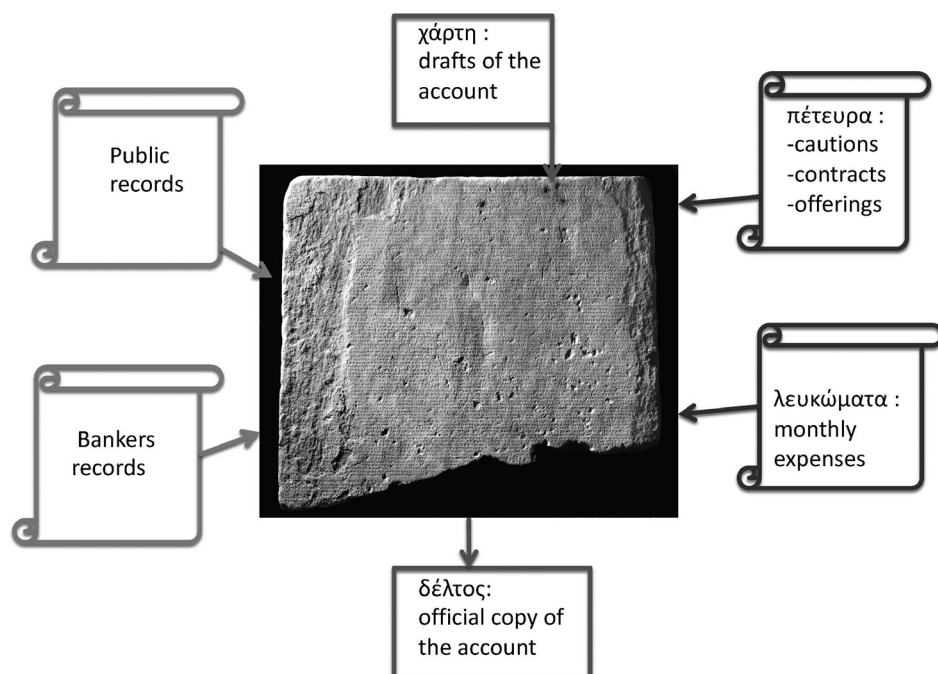
In the final accounts of the *hieropoioi* the involvement of the bankers appears in the description of the amounts contained in jars stored in the sacred chest (for instance, *ID* 442, A, l. 68–70 : στάμνου οὗ ἐπιγραφή· ἀπὸ τῆς Νυμφοδώρου καὶ Ἡρακλείδου, ἐπὶ Δημάρου Ποσιδεῶνος, ἔθεσαν ἱεροποιοὶ οἱ ἐπ’ ἄρχοντος Τελεσαρχίδου Εὐβοεὺς καὶ Παρμενίων τὸ πραχθὲν ἐνηροσίων, ἐνοικίων, τελῶν, τόκων Εἰς ΧΡΗΜΑΤΑ ΔΕΛΤΑ ΔΙΕΚΑΤΗ ΜΥΡΙΑΔΕΣ (//)). This inscription on the jar is a copy from a banker’s register listing the amount of several payments made to a bank account of Apollo.

All these different registers, whether they were elaborated by the administrators themselves (as the *peteura* and *leukômata*) or they were created by other financial partners of the sanctuary (as the public records of the city, or the registers of the bankers), were not drafts for the stele. They were independent series of documents and could have been stored as thematic registers (as the cautions and contracts for instance) or according to specific classification (individual accounts in the banks registers). The text of the annual account, as prepared with its own preliminary drafts on sheets of papyrus, engraved on the stele and copied on the *deltos*, was elaborated with the evidence recorded in these different registers, under the unique responsibility of the *hieropoioi* who were in charge of the final synthesis.¹⁵ Although it is visible only through the diversity of writing material bought by the *hieropoioi*, it seems clear that the Delian accounts can be considered as a ledger, since it presents a comprehensive information elaborated from a panel of documents and registers. It is neither the result of a simple narrative logic, nor a selection of evidence from drafts of financial reports, but an exhaustive synthesis of capital movements. If we consider the system in its entirety, it is not so far away from the method of the double-entry book-keeping system as Pacioli theorized it during the 15th century AD.¹⁶

14 Parker & Obbink 2000, n°1. On the banks working for the Delian sanctuary, see Bogaert 1968, 170–187.

15 Chankowski 2013, 941–944 ; Chankowski 2008, 84–86.

16 De Roover 1956, 118–123; Minaud 2005, 32–44.



The organization of the registers in the production of the final account in the sanctuary of Apollo on Delos.

2. The legal status of the documents

For some scholars, the appearance of this accounting tends to demonstrate that the engraving of the accounts answers only symbolic reasons: the very small letters, the height of the stone, the messy aspect of the shaping, accredit the idea that the administrators had created monuments symbolizing their probity, more than readable documents on stone.¹⁷ Some rare and slim pieces of information allow questioning this idea.

Moreover, the creation of such monuments for each year of administration was costly: according to the Delian accounts, about 300 drachmas per year for the supply of the stone, the engraving of the stele, its transport and its sealing with lead. It means that the sanctuary would have spend more than seven talents (at least half or the third of the cost of the building of a small temple¹⁸) to present its financial records during the 147 years of the period called “Independence”, without mentioning the other periods of its administrative

17 de Ste. Croix 1956; Linders 1988; Epstein 2013, 132 : “The Parthenon inscriptions as we have them are hardly a convenient tool for democratic accountability”. Concerning the inventories, see also Vial 1984, 222 reporting the opinion of Jacques Tréheux: “Selon lui, l'érection de la stèle et la publication de l'inventaire avaient une valeur principalement symbolique et étaient une manifestation de la piété des hiéropes et de la cité au nom de laquelle ils agissaient”.

18 Burford 1969, 81–83: 10 talents (eginetic) for the building of the Propylaia of the sanctuary of Asklepios in Epidaurus.

activity. These numerous stones also occupied an important place in a sanctuary (but this archaeological aspect has received few investigation). The gratitude to the administrators of god's assets could have been shown by more simple dedications than meters of engraved sums and evidence.

On Delos again, but in an Athenian context since the inscription dates from the 4th century, when Athenian officials were in charge of the administration of the sanctuary, an epigraphic fragment found during the excavations in 1987 offers an interesting testimony.¹⁹ This inscription constitutes the end of the account of Philistides, the secretary of a board of *naopoioi* in charge of some sacred money for a building program during the year 345/344 BC. It contains the fragmentary report of a trial against the unfortunate secretary, who was accused of stealing sacred money. He successfully applied the legal procedure of *paragraphe*, refuting the accusation and requesting the court to drop the charges. One of his arguments seemed to be connected with the information written by the former board of officials on the accounting stele: the secretary was probably able to prove that, contrary to the sums that they had declared on the stele (l. 48: [γ]ράφουσιν ἔχοντας εἰς τὴν στήλην), the former board of officials did not transmit the correct amount to their successors. It is worth to note that the account as presented on the stone served as a legal element of proof. Exactly as did the Roman *codex accepti et expensi* of the *paterfamilias* and the *codex rationum* of the bankers,²⁰ the text of the account as engraved on the stele could be presented to the court.

Later, during the Delian Independence, the document on stone is mentioned several times as a reference: debts, for instance, are listed according to the register of debtors written on the steles.²¹ In the text inscribed on stone, the words “the stele” simply means sometimes the account itself, as a validated and open-accessed document (τὸ λοιπὸν τοῦ περιόντος ἐκ τῆς στήλης, *ID* 442, A, 35: “the rest of the balance of the stele”).²² As we have seen, the text of the account as engraved on the stone is the authoritative document to be copied on the *deltos*. It was probably a right way to avoid such problems as those who occurred in Paros, when some officials had erased some data and added others in the records placed under their responsibility.²³

As legal documents, these engraved financial records appear to be part of the financial and legal system of the city. Another example from the *Tituli Camirenses* (110, l. 9–19) seems to point to the same direction. The inscription is dated between 225 and 180 BC. It shows how a citizen of Camiros named Philocrates reorganized, as a *hieropoios*, part of the archives of his city by ordering a copy of missing information from the originals records saved in a sealed box:

τῶν τε χρηματισμῶν τῶν ἐν τοῖς προχείροις διαφωνούντων ἐξ ἐτέων ἑβδομήκοντα καὶ ἑπτὰ ἐπεμελήθη ὅπως, λυθεισὰν τὰν κιβωτῶν, πάντες οἱ ἀπό<λ>ογοὶ ἀναγραφῶντι, ἐξ οὗ συνάντασε Καμπεῦσι τοὺς τε αἰρουμένους ἐπὶ τὰς κο[ι]νὰς πράξεις ὑπ’ αὐτῶν εὐχερῇ

19 This document, published in Chankowski 2001, should have been mentioned in Harris 2013. See also Chankowski 2008, n° 55, 515–518 (full text of the inscription and translation); *SEG* 51, 1001.

20 Andreau 1996.

21 *ID* 290, 11–12 ; *ID* 316, 19 ; *ID* 356 bis, A, 34 ; *ID* 371 l. 37.

22 Kahrstedt 1938 about the same habit in Athenian documents.

23 Lambrinoudakis & Wörrle 1983.

ποιεῖσθαι τὰν ἐπίσκεψιν περὶ ὧν καὶ χρήζωντι, ἐμὴ μνητὶ καθυστεροῦντας, καὶ πλείονα χώραν ἀμφισβητηθεῖσαν ὑπὸ τινων ἀνακτησάσθαι, εὐρεθέντων τῶν περὶ αὐτὰς χρηματισμῶν, καὶ διάφορον ἱκανὸν πετεῖν πραθέντων τῶν καρπῶν καὶ τὰς χώρας.

The text of the decree creates an opposition between τὰ πρόχειρα and οἱ κιβωτοί, two different places for storing documents with two different levels of accessibility: the *kibōtoi* were probably sealed and had to be opened according to a complex procedure, when the *procheira* offered probably open-accessed data concerning the administration of the city.²⁴ Philocrates ordered a transcription of the records (οἱ ἀπό<λ>ογοι), and the decree insists on the fact that this transcription, whose substrate of writing is unknown, allowed the other officials to proceed quickly to urgent arbitrations for the city and the citizens.

The documents transcribed were probably not exactly missing since 77 years.²⁵ The verb διαφωνεῖν is to be understood here as a technical term of accounting. It has some epigraphic parallels on Delos and in Caria,²⁶ where it concerns some incoherence or inadequacy in the calculation of sums in the accounts. Over the last 77 years (ἐξ ἐτέων ἑβδομήκοντα καὶ ἑπτὰ), some amounts presented a discrepancy with the totals (or with the other pieces of information) and this impeded the resolution of some conflicts, probably those concerning financial arbitration and land disputes. By giving access to all the accounts rendered by the help of a new transcription (πάντες οἱ ἀπό<λ>ογοι ἀναγραφῶντι), Philocrates referred probably to the records in the form validated by *logistai* or other officials and thus authoritative. The inscription says nothing about the material used for the transcription: was it an *anagraphe* on stone or on another type of material? But the problem of the city of Camiros was that discrepancy between the information coming from several registers. The solution was to refer to the original records as a legal reference. This inscription points to a hierarchy between the accounts after their validation (οἱ ἀπό<λ>ογοι) and the other registers stored in the archives.

These relations between the different registers that constitute the financial documentation of the city ensured not only the good functioning of bookkeeping, but also more opportunities for capital movements.²⁷ The god's assets under supervision of city's administrators were integrated within a financial and administrative system. The Delian accounts shed light on the fact that the city of Delos went very far in experimenting the integration of the sacred chest and of the public chest in a unified system of accounting. As a matter of fact, it is clear from the accounts of the 2nd century that both assets were calculated together in the final balance of the account: it was probably the most convenient method of bookkeeping for the administrators, because of intensive movements of capital between the public and the sacred chest, due to loans, reimbursements of loans and several other payments in both directions.²⁸

Some other inscriptions show that the Delian case was not an exception. For instance, in Athens at the end of the 4th century BC, a gift of 140 talents received from Antigonos

24 Lambrinoudakis & Wörle 1983, 349, n. 336 : « Belege für πρόχειρα in dieser technischen Bedeutung sind mir freilich nicht bekannt » ; Faraguna 2000, 86–87.

25 Despite of the opinion of Migeotte 2014, p. 82, n. 192.

26 Délos, *ID* 399, A, l. 40 ; Apollonia under Salbaké, L. & J. Robert, *La Carie* II, 1954, n°167, 303–304, l. 19–20; Chankowski 2008, 86 (διαφωνεῖν).

27 For Athens, see also the argumentation of Faraguna 2008.

28 Chankowski 2013.

Monophthalmos for military purposes was placed in the sacred chest of Athena under the supervision of her treasurers (*IG* II², 1492B). Part of this money was probably used for loans or cash advances to the city. Another document from Lindos (*Lindos II*, 419 = *LSCG Suppl.* n° 90), dated from 22 AD, refers to the creation of a *parakatatheke* for Athena Lindia and Zeus Polieus. In order to facilitate some expenses for religious purposes, the Lindians decided to create a special fund coming from several financial surpluses and from a subscription. The so called “sacred administration” is in fact the area where public management of funds is implemented with an obligation of publicity and open access. The assets of the gods were the major financial reserve of capital for a city-state and became therefore the core of the elaboration of public bookkeeping, on which came the management of other complementary funds. We are thus very far away from an only symbolic function of the engraving.

All these bookkeeping and accounting experiences were made possible due to the expertise of citizens. It is a fact that has to be emphasized, since some recent publications tend to favor the role of public slaves as experts in technical and financial aspects of public administration, because they were not sharing in the democracy.²⁹ The testimonies coming from accounting documents are proof of the contrary. Even if some limited and subordinate work was done by *demosioi douloi*, it is clear from all these financial inscriptions that the participation in accounting and administration of public finances was the duty not only of officials, but also of the *ekklesia* and the *boule* and sometimes of specific commissions of citizens. The citizens were certainly gaining skills when participating in these various procedures, from the beginning of their political activity in the *ekklesia*. Some of them, probably because of their private business, were more involved than others in budgeting and accounting techniques, as Silenos on Delos, Philocrates in Camiros, or Pamphilos in his small city of Caria: in Apollonia under Salbake, during the 2nd century BC, this model citizen is honored for the help that he had provided to his city by reorganizing the administration of the state incomes.³⁰ Greek citizens shared, in various degrees, both technical and political expertise. They collectively contributed to the development of accounting methods that resulted in the gradual development of consolidated forms of books and accounts, despite of the rotation of charges.

29 For instance Ismard 2015, highlighting a model of ancient Greek democracy “against the experts”.

30 Robert 1954, n°167, p. 303–304 (Pamphilos); Segrè, Pugliese Carratelli 1951 n°110 (Philocrates); Chankowski 2008 (Silenos).

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