

ON THE FORMAT AND LAYOUT OF ATHENIAN BUILDING ACCOUNTS (AGAIN)

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1. THE EVOLUTION OF BUILDING ACCOUNTS IN CLASSICAL ATHENS

In a recent article on the format and layout of building accounts in classical Athens, I argued that this typology of epigraphic documents underwent a gradual evolution. The first preserved specimens, dating to the third quarter of the fifth century, adopted a “list-like format”, with a strong emphasis on concise receipt and expenditure entries, each with its relevant monetary figures. In the last quarter of the same century, by contrast, building accounts began to accommodate many more details, attaining a decidedly more “narrative format”.¹

The earliest example of this category of inscriptions comes from a stele containing at least eight annual accounts of an unknown work that, based on letterforms, can be dated to the mid-fifth century (*IG I³ 433*).² Each year’s section, which always starts on a new line, names the secretary and the *epistatai* (overseers) of the work in office that year, followed by only two entries: one for total receipts, the other for total expenditures (e.g., ll. 31–40). Within each section, entries are mostly written continuously with monetary figures incorporated into the body of the text.

However, the next set of building accounts, conventionally known as the Athena Promachos’ accounts and probably dating to the early 440s, inaugurates a new format with more extensive lists of entries organized in multiple columns (*IG I³ 435*).³

¹ See Carusi 2020. All dates in this chapter are BCE.

² The stele (1.39 x 0.45 x 0.22 m) was found in Monastiraki. The most recent edition is Pitt 2015.

³ For the most recent edition of the eleven fragments of these accounts, see Foley and Stroud 2019. According to the two authors, there is no conclusive link between the literary and archaeological evidence for the bronze statue of Athena Promachos and the extant fragments of the accounts (Foley and Stroud 2019, 141–150). As for dating, Stephen Tracy’s analysis of fifth-century Athenian lettering shows that the letter-cutter who inscribed this text was active at least from 440 to 432, and possibly for more years before and after this time range (Tracy 2016, 93–101).

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Referee List (DOI 10.36253/fup_referee_list)

FUP Best Practice in Scholarly Publishing (DOI 10.36253/fup_best_practice)

Cristina Carusi, *On the Format and Layout of Athenian Building Accounts (Again)*, © Author(s), CC BY 4.0, DOI 10.36253/979-12-215-0456-9.04, in Davide Amendola, Cristina Carusi, Francesca Maltomini, Emilio Rosamilia (edited by), *Text, Layout, and Medium. Documents from the Greco-Roman World between Epigraphy and Papyrology*, pp. 3–25, 2024, published by Firenze University Press, ISBN 979-12-215-0456-9, DOI 10.36253/979-12-215-0456-9

Here, each annual section, separated from the previous one by a blank line, opens with a statement of how much money the *epistatai* received from the *kolakretai* and how much was left over from the previous accounting year. Each section then lists several expenditures entries, followed by a statement of how much money was spent as a whole and how much was left over for the next accounting year (e.g., ll. 36–61 and 63–85). Within each column, the text is divided into two sub-columns, with the prescript and list of items occupying the right-hand sub-column and the relevant monetary figures occupying the left-hand one. In addition to each entry starting on a new line, we can also posit – despite the fragmentary state of the original stele (or stelae) on which the accounts were inscribed – that *paragraphoi* systematically separated monetary figures from each other (Fig. 7).⁴ Entries consist of general categories of material (i.e., copper and tin talents, charcoal and firewood), plus workers' wages and the salaries of public officials.

The fifteen annual accounts of the Parthenon (*IG I³ 436–451*), dated to the 440s and 430s, were inscribed on the four sides of a large marble stele set up on the Acropolis, of which only twenty-five fragments survive.⁵ Within each column of text, each annual section is separated from the previous one by a blank line and opens with a dating prescript running for the entire width of the column. Following the prescript, the receipt entries are arranged in two sub-columns, with monetary figures on the left and items on the right. The heading ἀναλώματα is then inscribed before the expenditure entries, again with monetary figures on the left and items on the right, followed by the remaining balance (e.g., ll. 344–364). While each entry starts on a new line, *paragraphoi* are used only to separate entries in the accounts for the year XIV (434/3), which were inscribed on the right narrow side of the stele (Fig. 1). Unlike in previous samples, lists of receipts and expenditures in the Parthenon accounts are more detailed and workers' wages are not gathered together under the same item but are rather broken down according to the different operations and the different categories of workers paid for.⁶

⁴ The stele could have included up to four columns of text and up to a total of eleven annual accounts. In addition, it is possible that a second stele, bearing the continuation of the accounts, adjoined the first stele on the right side (Foley and Stroud 2019, 134–139).

⁵ The Parthenon is securely dated to 447/6–433/2; however, because several letter-cutters were at work on the accounts, with one of them possibly responsible for the years I–VI (see Tracy 2016, 43 n. 5), inscribing on stone may have started a few years after the project began. According to Dinsmoor 1921, 233–245, the stele was a parallelepiped of 1.60 × 1.80 × 0.20 m; the first six annual accounts were inscribed in three columns on the obverse, the following seven in three columns on the reverse, the year XIV on the left side, and the year XV on the right side.

⁶ Judging by format and content, a small fragment of building accounts from Eleusis, probably concerning the construction of the “Periclean” phase of the Telesterion, must also be dated to the 440s (*IEleusis* 23; *IG I³ 395*). Receipt and expenditure entries were most certainly listed in columns, each of which was divided into two sub-columns, with items on the right and monetary figures, now lost, on the left. Both receipt and expenditure entries include a series of different items, recalling the Parthenon accounts (see Shear 2016, 170–174, and Clinton 2008, 44–45).

Whereas the accounts of the Propylaea (IG I³ 462–466) closely resemble the Parthenon accounts in both format and content,⁷ the accounts of the chryselephantine statue of Athena Parthenos – although ideologically and physically intertwined with the same construction program – deserve a separate mention (IG I³ 453, 455–458). In fact, these accounts register only 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 material or of payments for any workers. Therefore, they constitute a sort of inventory that show how much of the goddess's wealth was channeled into the statue, rather than proper building accounts; nonetheless, the entries in these inscriptions are also broken down into two sub-columns, with items on the right and monetary figures on the left.⁸

The only exception is the summary account of the entire project, dated to 438 and inscribed on a monumental and carefully polished stele, of which only two portions survive (IG I³ 460). As far as we can tell from the extant fragments of the text, the account, arranged in a single column, first registered how much money and gold the *epistatai* had received (ll. 1–9), then broke down the expenses into a few general categories (ll. 10–19). Entries are separated from one another by a *paragraphos*, and monetary figures always begin on a new line. The beauty and large size of the script – especially the numerals, which are larger and occupy a two-letter space – add to the conspicuous grandeur of the monument (Fig. 2). There is no doubt that the monetary figures, despite not being emphatically isolated in sub-columns, are the most striking feature of this inscription.

Almost two decades later, the accounts of the bronze statues of Athena and Hephaestus (IG I³ 472), dated to the years 421–416, present an interesting development. They were inscribed on a stele, set up in the sanctuary of Hephaestus in the agora, of which only three portions survive. After the prescript and a blank line, the text lists, year after year, the sums of money allocated to the project by the treasurers of the Other Gods (ll. 1–20). While the prescript and the list of receipts run across the entire width of the stone surface, the expenditure entries are arranged in columns,

⁷ The five annual accounts, dated to 437/6–433/2, were inscribed on both sides of a marble stele, probably 1.23 m wide and 0.111–0.186 m thick, set up on the acropolis, of which only twenty-three fragments survive. The text was arranged in four columns (each of which was divided as usual into two sub-columns), two on the front and two on the back of the stele (see Dinsmoor 1913). For the conception of the Parthenon and Propylaea accounts as a unitary monument, see Marginesu 2010, 33.

⁸ The chryselephantine statue accounts were inscribed on separate stelae, probably set up inside the Parthenon. I do not include IG I³ 459 and IG I³ 454 in the series because the former is a rejected and incomplete attempt to inscribe the same text as IG I³ 458, while the latter has been recognized as a fragment of the Samian War expenses contained in IG I³ 363. On the peculiar features of these accounts, see Marginesu 2010, 34, and Shear 2016, 70. As for the so-called accounts of the Golden Nikai (IG I³ 467–471), in reality they are inventories of the golden parts of each statue with their respective weight, with numerals incorporated into the text.

each of which is divided into two sub-columns, with monetary figures (now lost) on the left and the relevant items on the right (ll. 138-160). *Paragraphoi* separate the entries (Fig. 3). Despite the total amount being inscribed in larger letters on the front face of the stone (l. 166), the expenditure entries continue on the left side, arranged in a single column with monetary figures incorporated into the text and following rather than preceding the relevant items (ll. 173-191). The content of some of these entries is similar to those of the Parthenon accounts, mentioning materials and categories of workers paid for. In general, however, they tend to be more descriptive, almost narrative, as is the case with one concerning the purchase of wood, whose intended use is accurately spelled out (ll. 155-160).⁹

This level of detail represents a sort of prelude to the Erechtheum accounts, which themselves mark a new stage in the evolution of building accounts. The construction of this temple probably began in 421 and halted in 413. When work resumed in 409/8, a decree of the assembly ordered the *epistatai* of the project and the architect to prepare a report on the progress of the work. This report was inscribed on the front face of an opisthographic stele set up on the Acropolis (*IG I³ 474*).¹⁰ Inscribed after the prescript, which runs across the entire width of the stone surface (ll. 1-7), the report itself is arranged in columns, listing the unfinished parts of the temple (ll. 8-92) and the stone blocks lying on the ground at the building site (ll. 93-237). Again, each column is divided into two sub-columns, where the description of each entry on the right side takes up most of the space, while the figures on the narrow left-hand sub-column indicate the number of architectural elements of that kind. Each entry begins on a new line and, as is the case in the accounts for the bronze statues, a *paragraphos* separates each entry from the previous one, although not with the same consistency (Fig. 4).

The accounts proper, preserved in fragments, were inscribed on separate stelae and cover the works completed in 409/8 (*IG I³ 475*) and 408/7 (*IG I³ 476*).¹¹ Unlike previous accounts, 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*. The list of expenditure entries follows, first detailing the purchases of various materials and then the payments for different operations and different categories of workers. Each entry and each prytany section ends with the total amount of money spent (e.g., *IG I³ 476*, ll. 183-281). However, entries do not only mention individual items; they rather describe them with a lev-

⁹ On the “narrative flavor” of these accounts, see Marginesu 2009, 463-468.

¹⁰ On this stele (1.835? x 0.505 x 0.139 m), see Caskey 1927, 280-321. The reverse of the stele, of which only two small portions of text survive, contains building specifications for the remaining work (ll. 238-258). On this, see Carusi 2006, 13-14.

¹¹ See Caskey 1927, 322-416. Construction continued for at least three further years, but only small fragments of these accounts survive (on which see Lambert 2016).

el of detail never reached up to that point. These details include the name of every single worker, his civic status, the exact content of his work, and the payment he received for it. 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 marks, although this is not done systematically. Each prytany section usually begins on a new line or after a short blank space on the same line, sometimes flagged by a *paragraphos* or by other graphic dividers. As for expenditure entries, however, only occasionally do they begin on a new line or after a short blank space on the same line; most often there is no break between one entry and the next (Fig. 5).

After the Erechtheum works, it becomes difficult to follow the evolution of building accounts, because this category of inscriptions seems almost to disappear from the Athenian epigraphic record.¹² Nevertheless, expenses for building works are occasionally found within some examples of general accounts. The most notable of these are the accounts of the sanctuary of the Two Goddesses at Eleusis, dated to 329/8 (*IEleusis* 177).¹³ 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 lacuna between them. The text is arranged in two wide columns. The accounts list receipts and expenditures on a prytany-by-prytany basis (e.g., ll. 176–198). Each prytany section begins on a new line or is separated from the previous one by a couple of blank lines. Each entry, however, follows the previous one without interruption; monetary figures are incorporated into the body of the text and mostly flagged by means of punctuation marks (Fig. 6). The level of detail is similar to that found in the Erechtheum accounts, but they are not as accurate as the latter (e.g., the identity and civic status of individual workers are often overlooked). Despite this, the layout of the text is even more crammed than in the Erechtheum accounts, especially given the breadth of the columns (78 to 81 letter spaces) and the

¹² Among the few exceptions, there are some peculiar, short inscriptions concerning work to the Athenian fortification system, covering the years 395/4 to 392/1 and inscribed on separate blocks or stelae, which were probably set up in different locations (Maier, *Mauerbauinschriften* 1–9; *SEG* XIX 145; *SEG* XXXII 165). Despite their fragmentary state, it is possible to observe that in most of these inscriptions monetary figures are incorporated into the body of the text and contractors are often mentioned by name, in a similar manner to the Erechtheum accounts. Equally peculiar are some fragmentary accounts, stemming from the construction of an Ionic temple in the sanctuary of Apollo at Delos in the 340s, found in both Delos and Athens (on which, see Chankowski 2008, nos. 52–55).

¹³ Building expenses are also recorded in the Eleusinian accounts dated to 336/5 or 333/2 (*IEleusis* 159), of which only three fragments of the right portion of the stele survive. Their format is similar to *IEleusis* 177. The portion of a stele edited as *IG* II² 1669 and dated to the second half of the fourth century contains some building expenses related to the sanctuary of Zeus Soter at Piraeus; despite their poor state of preservation, their format appears similar to that of the Eleusinian accounts.

remarkably small size of the letters (only 4 mm high, compared with the average letter height of 8 mm for most fifth-century accounts).

This brief survey shows that, in the 440s and 430s, building accounts consisted of concise lists of receipts and expenses, displayed in an extremely user-friendly layout, in which particular visual devices immediately drew attention to the main sources of money and items of expenditure with the relevant monetary figures. These visual devices include: blank lines separating one annual section from another; each entry beginning on a new line; the (unsystematic) use of *paragraphoi*; and, in particular, the arrangement of items and monetary figures in separate and parallel sub-columns. These accounts adopt what I call a “list-like format”. The Parthenon accounts represent the most mature form of this type of account and, with their large stele set up on the Acropolis, its most monumental outcome. By contrast, a couple of decades later, the Erechtheum accounts – partly foreshadowed by the accounts for the bronze statues of Athena and Hephaestus – reached an unsurpassed level of detail in meticulously describing the individual jobs performed. In doing so, however, they abandoned many of the visual devices adopted before, thus making it less straightforward for any passers-by to identify the various items of expenditure and the relevant monetary figures at first glance. This typology of accounts, whose main characteristics persist in the few extant samples from the fourth century, adopt what I call a “narrative format”.

2. FUNCTIONALISM VS. SYMBOLISM

The evolution in the format and layout of building accounts outlined above prompts us to question the purpose of accounts inscribed on durable media and exposed to public attention and, in doing so, leads us once again to address any supposed dichotomy between functionalism and symbolism.

It is well known that building accounts stemmed from the work of ad hoc appointed boards of public officials called *epistatai*, who were in charge of supervising the financial and technical aspects of public projects.¹⁴ In this role, *epistatai* handled substantial amounts of public money (as the inscriptions themselves attest) and likely kept accurate records of all sorts of transactions in order to ensure the proper financial management of projects. Their day-to-day operations no doubt involved the production of various types of written documents on perishable media, partly intended for temporary practical use and partly for permanent storage in public archives.¹⁵

¹⁴ On the appointment and function of the Athenian *epistatai*, see Marginesu 2010, 57–65.

¹⁵ Scholarship on public archives and archival practices in the Greek world is extensive: for a recent bibliographical overview, see Boffo and Faraguna 2021, 3–20; see also 29–40 for a discussion of how the concept of archive should be understood in the Greek world (and beyond).

In addition, in Athens (as well as in other cities), documents of public interest were temporarily posted in prominent locations within the civic space in order to give citizens the opportunity to examine them. Such locations included the base of the monument of the Eponymous Heroes in the agora or a wall in the *bouleuterion*, or other locations chosen depending on the occasion; the media used for writing were usually wax-covered wooden tablets or whitewashed boards.¹⁶ In the case of the *epistatai*, it is likely that the temporary display of the documents resulting from their work occurred in conjunction with the statutory and legally mandated scrutiny of their conduct.

This scrutiny was held in several stages: Michele Faraguna has convincingly argued that as early as the fifth century the examination of public officials at the end of their annual term of office first involved the audit of their financial accounts (strictly speaking the *logos*), followed by a general review of their conduct (the actual *euthynai*, although the term could be used to indicate the entire procedure). In the fourth century, the financial audit was conducted by public officials called *logistai*, who then transmitted it to court, while the general review pertained to members of the council, called *euthynoi*, who received complaints from citizens within three days of the examined official rendering his financial accounts in court. In the fifth century, both phases were probably presided over by *euthynoi*.¹⁷ Moreover, according to the *Constitution of the Athenians* (48.3), a committee of members of the council, also called *logistai*, reviewed public officials' accounts each prytany (i.e., each of the ten months of the Athenian administrative calendar).¹⁸

We must assume that, in view of the *logos* and *euthynai*, the *epistatai* gathered and summarized all the information derived from the transactions carried out during their tenure so as to present their work to the citizens and relevant officials in the most comprehensive manner. It is possible – but not certain – that this document was the same one temporarily displayed to the public at some prominent site. We do not know, however, whether the accounts of the *epistatai* were displayed to the public on a monthly or annual basis.

In any case, it is clear that all these procedures led to the production of a large number of written documents, which made use of a variety of writing materials. The

¹⁶ On the temporary display of public documents, see the seminal article by Wilhelm 1909, esp. 229–238 with Klaffenbach's clarifications (1960, 21–28), Rhodes 2001, esp. 33–36, Sickinger 2009, 88–90, and Faraguna 2021a, 193–199. The disclosure formula σκοπεῖν τῷ βουλευμένῳ, ordering the public display of documents so that any citizen who wished to do so could scrutinize them, was employed precisely in relation to legislative and financial texts written on perishable media (see Lasagni 2018 with references to previous bibliography).

¹⁷ See Faraguna 2021a, 237–245, and Faraguna 2021b, 229–235, with relevant sources and further bibliography. For the fourth-century procedure, see Arist. *Ath.* 48.4–5 and 54.2 with Rhodes 1981, 561–564, 597–599. On the *euthynai* see also Oranges 2021, 206–208.

¹⁸ See Rhodes 1981, 560.

Erechtheum accounts offer us some indication in this regard: in the eighth prytany of 408/7, the *epistatai* bought *sanides*, “writing tablets”, for transcribing the accounts, at the price of one drachma each; then, in the ninth prytany, they bought *chartai*, “sheets of papyrus”, for registering the copies of the accounts, at a total price of two drachmas and four obols. It is possible that *biblia*, “papyrus rolls”, were bought in the last prytany of 409/8, even though the context in which this word is found is so fragmentary that the presence and function of the word itself are far from certain.¹⁹ It is usually assumed that *sanides* were meant for notes and preliminary drafts (i.e., temporary and practical documents), whereas the final and cumulative version of the accounts intended for archival record was written on papyrus.²⁰

In fact, Véronique Chankowski’s study of bookkeeping practices in independent Delos (314–167) shows that this distinction was not necessarily valid and that the hierarchy of writing media could be much more complex. According to the testimony of the annual accounts of the Delian sanctuary, the administrators regularly bought sheets of papyrus on which they produced preliminary drafts before the annual accounts themselves were inscribed on stone; a *deltos* (a wooden panel of cypress), however, was bought each year so that the text already engraved on the stele could be copied on to it, possibly as a document intended for archival record. At the same time, *leukomata*, “whitewashed boards”, were used for the display of monthly accounts on the agora (i.e. those expenses for which the *hieropoioi* did not need to ask the authorization of the assembly) and *peteura*, “planks” (also bleached for writing), were used for registering documents other than the annual accounts, such as lists of contracts and securities.²¹ The complexity revealed by the Delian accounts confirms that public officials could elaborate their final accounts by making use of the many different categories of drafts and documents produced during their tenure. These were written on a variety of different media, some of which were meant for separate, temporary display and/or for independent archival record.

However, not all financial documents and accounts ended up inscribed on stone. Just as was the case for all categories of public documents, publication on stone involved selection. In fact, the documents that the Athenians decided to inscribe on stone were a limited and select number in relation to the overall set of public documents that were regularly being produced. Moreover, in terms of content, most of

¹⁹ See *IG I³ 476*, ll. 188–192: *σανίδες δύο ης ἄς τὸν λόγον ἠαναγράφομεν, δραχμῆς ἑκατέραν ΗΗ; ll. 288–291: χάρται ἠεονέθησαν δύο ης ἄ τὰ ἀντίγραφα ἠεγεγράψαμεν, ΗΗΙΙΙ. The purchase of a *χάρτης* also appears in a fragment belonging to the third prytany of 405/4 (see *IG I³ 477*, l. 1 with Lambert 2016, no. 2, 5–10), apparently at a cost of three drachmae and three obols. The word *βιβλία* is mentioned in the verso of a fragment attributed to the sixth and last column of the 409/8 accounts (*IG I³ 475*, l. VI 19).*

²⁰ See Del Corso 2002, 174–180.

²¹ See Chankowski 2020.

the time the text on stone was a selected and redacted version of the document (or documents) from which it had been drawn.²²

It is precisely in relation to this selection process that the dichotomy of functionalism and symbolism comes into play. Scholars have often questioned whether epigraphic documents, such as accounts and inventories, were, on the one hand, intended to provide an accurate overview of the officials' conduct, corresponding in all respects to what had been presented for the *logos* and *euthynai*; or whether, on the other hand, they had no practical purpose, being instead mere excerpts intended to symbolically represent whatever political or religious principles the city wished to affirm.²³ More specifically, the evolution from a "list-like format" to a "narrative format" could suggest, from a strictly functional perspective, that inscribed accounts reflected how the actual accounts presented for the *logos* and *euthynai* developed from a more rudimentary form of accounting to one showcasing an increased level of accountability and transparency required of public officials. Alternatively, the increased level of detail could signal a shift from inscribed accounts in which the symbolic value is most important to accounts that embrace a distinctly functional purpose.²⁴ Conversely, one could even argue that the user-friendly layout and greater readability of earlier accounts speak in favor of their adherence to functionality, in contrast to narrative and crammed accounts, from which it would have been more difficult to extract meaningful information.²⁵

²² On the selection of text and content, see, in addition to Wilhelm 1909, 249–250, 271–280 and Klaffenback 1960, 1–20, 26–36, Sickinger 1999, 62–92, Rhodes 2001, 37–41, Davies 2003, 328, and Faraguna 2021a, 218–221 (with references to previous bibliography and a rebuttal of contrary arguments).

²³ Recently this dichotomy has been explored by Scott 2011, Faraguna 2021b, 236–248 (to be read with the remarks of Kantor 2021), and Marginesu 2022, where one can find references to previous bibliography.

²⁴ In order to explain the greater level of detail displayed by the Erechtheum accounts, scholars have invoked the increased need for tighter control over the conduct of public officials generated by the difficult political, military, and financial situation Athens was facing in the last decade of the fifth century. For Davis (1948, 485–486), for instance, the accounts were meant to counteract possible political opposition to the project; for Wittenburg (1978, 72–73), they were intended to demonstrate the principles of a more radical form of democracy; for Feyel (2006, 16–17), they responded to the concerns created by the dire financial situation. Epstein (2013, 134–137), however, links them to a simple evolution in the accounting practices required of public officials.

²⁵ The point has been raised mainly with regard to lengthy inventories, but in principle it can also concern accounts (see especially Linders 1992, 31–32, and Scott 2011, 240–241 for references to further bibliography). In the introduction to *GHI*, R. Osborne and P.J. Rhodes observe: "though in theory the purpose of a published text is that it should be available to be read, some texts were published in a way that they were not easy to read" (p. xv). They go on to say that texts such as lengthy inventories may have had a symbolic rather than a functional value, while other texts were clearly designed in ways that aided intelligibility. In any case, they conclude that "it would be a mistake to make too much of the symbolic aspect of inscription and too little of the notion that texts were published so that they could be read".

I believe, however, that, in the terms outlined above, the question is ill defined. If emphasizing the symbolic value of financial documents inscribed on stone is tantamount to saying that they were solely monuments, so much so that their text was not relevant and thus not even consulted, I cannot agree.²⁶ As Michael Scott has aptly observed (with regard to inventories, but the argument applies also to accounts), “the symbolic potential of these lists rests upon their grounding in functional reality”, i.e., they must have offered reliable information to whomever read them (or at least had the potential to do so) in order to remain meaningful symbols of the values they intended to convey.²⁷

In my view, there is no doubt that accounts inscribed on stone were meant to be read and thus that they served a functional purpose; however, their function was not merely informative and did more than simply provide the general public with details of the *epistatai*'s conduct. In fact, this function was already being fulfilled, and in a much more effective and timely manner, by the use of perishable media to temporarily display the *epistatai*'s accounts in view of the *logos* and *euthynai*, when it was crucial for them to be checked out by whoever wished to do so. Conversely, as I have argued elsewhere, the decision to inscribe accounts on stone, making them potentially everlasting, went beyond the immediate circumstances; instead, it served to celebrate and perpetuate the memory of building achievements that were deemed particularly significant to the city of Athens for political or religious reasons, or both.²⁸

In this respect, the shift from a “list-like format” to a “narrative format” must be seen not as a swing between symbolism and functionalism, but rather as a change in the ways in which the city decided to celebrate its achievements. The Parthenon accounts (IG I³ 436–451), as well as other mid-fifth-century inscribed accounts, are too concise and omit too many relevant details to allow us to assume that they correspond to the same documents the *epistatai* submitted for the *logos* and *euthynai*. The *epistatai* certainly composed their final accounts as comprehensive summaries of the

²⁶ For Hedrick 1994, inscriptions were not meant to be read so much as recognized, functioning as mnemonic devices that confirmed what people already knew; this belief is based on the premise that, in a society characterized by an agrarian, conservative economy, little exposure to written texts, and no publicly subsidized education, only a minority of Athenian citizens were able to read properly. See, however, Missiou 2011 for the view that in Athens extensive functional literacy was acquired through informal learning processes owing to the peculiar social and political context: in short, it was the very functioning of the democracy that required and motivated ordinary citizens to learn to read and write in order to manage the procedures of a political system that was inherently literate. Furthermore, Pébarthe 2006 argues that there was a significant degree of literacy among the Athenian population and emphasizes the widespread use of writing and written communication by the city in order to ensure the functioning of its political and imperial system.

²⁷ The quotation is from Scott 2011, 241.

²⁸ See Carusi 2020, 86–89.

data drawn from the various sets of documents they had produced during their tenure, as the Delian example suggests.²⁹ However, in this case, unlike in fourth-century Delos, the inscribed text represents a further stage in the process of selection, emphasizing the elements deemed most functional to its celebratory and commemorative intent. There is no doubt that the layout of these types of accounts emphasizes the magnitude and prominence of the monetary figures – not only of the expenditure items, but also, as Marginesu points out, of the receipt entries.³⁰ Evidently, it was the financial means deployed by the city to express its piety for the patron goddess and to assert its own political and military roles in the Greek world that the city authorities decided to emphasize in parading their building enterprise.

This is not to say that any other ideological meanings should be discarded. Stelae set up in sacred spaces and concerning buildings of a sacred nature also served as dedications intended to please and honor the gods.³¹ At the same time, even though these stelae were not primarily erected so that the public could examine the actual accounts of the *epistatai*, they still embodied the democratic principles on which the Athenian political and administrative system was based, i.e., transparency and accountability.³² As mentioned above, however, for these meanings to have any value it was necessary for the text to be firmly grounded in real and verifiable data.³³

As regards later inscribed accounts, the increasing level of detail at the expense of some visual devices signals that the ways in which the city celebrated its building enterprises were changing. In these epigraphic documents, more space is given to the description of the various works that were performed and the workers who performed them rather than to the sums of money spent in the process. Monetary figures no longer occupy a prominent position and, despite the signs of punctuation meant to flag them, they are not particularly discernible but almost obscured and “swallowed up” by the abundance of the surrounding details. In this case, in view of the publication on stone, a different choice was made, resulting in the selection of those elements of the original documents produced by the *epistatai* that best served

²⁹ See, among others, Boffo 1995, 117–118 (who recommends that we do not confuse inscribed texts with written documents), Sickinger 1999, 67–68, Epstein 2013, 132, and Marginesu 2022, 98–99.

³⁰ See, to cite only some of the most recent contributions, Epstein 2013, 132–133, Carusi 2020, 86–87, and Marginesu 2022, 96.

³¹ This religious dimension is emphasized by Meyer 2013.

³² See Davies 1994, 211 on the affirmation of the democratic principles (this aspect is also emphasized by Marginesu 2022, 106). As Rhodes (2001, 140–141) argues, the celebration of Athens’ power was manifested in parading not only the city’s endeavors and financial prowess but also the democratic principles that made such achievements possible.

³³ Epstein (2013, 132) is right in stating that “it would be pointless to check the rectitude of the officials who underwent their audits several years ago”; however, the very fact that whoever wished could still do so was a powerful reminder of the democratic principles that were the foundation of the city’s power.

the celebratory purpose. In my view, beginning with the bronze statues of Athena and Hephaestus (IG I³ 472) and reaching their peak with the Erechtheum (IG I³ 475–476), later accounts increasingly focused on describing how a building project had been completed rather than on showing how much money had been spent to complete it. The purpose was still to celebrate those achievements and the effort the city had made to realize them, but by pointing less to the financial aspects and more to the deployment of the human and technical resources necessary to accomplish it. Perhaps it is no coincidence that this change occurred when the sums of money involved became less important than they had been previously.

This trend could also explain why inscribed accounts seem to go out of fashion in the fourth century and are gradually replaced, in the epigraphic record, by a different category of inscriptions, namely building specifications (*syngraphai*). These documents – mostly arranged in the continuous-line format and lacking the visual devices typical of accounts – usually contain lengthy narrative descriptions of the work to be performed and, as such, seem better suited to serve the new manner of celebrating the city's building enterprises.³⁴

This being the case, the change in format of inscribed accounts should be attributed neither to an evolution in accounting practices nor to an increased concern for the accountability of the *epistatai* – which scholars usually link to the political crisis that had led to the abolition and subsequent restoration of democracy in 411–410 and to the dire financial situation of the last phase of the Peloponnesian War.³⁵ Proof that neither of these factors is responsible for changes in inscribed accounts lies in the fact that the format of the Erechtheum accounts (409–407) is somewhat anticipated by certain “narrative” elements already present in the accounts of the bronze statues of Athena and Hephaestus (421–416), accounts that arise from a completely different political, military, and financial situation.³⁶

The greater presence of details makes it likely that these inscribed accounts were closer to the version the *epistatai* submitted for the *logos* and *euthynai*. However, we should not necessarily assume that the two perfectly overlapped, when we recall that the two types of documents were created in response to different functions.³⁷

³⁴ See Carusi 2020, 87–89. On building specifications, see Carusi 2006 and Carusi 2010.

³⁵ See n. 24 above for bibliographical references.

³⁶ This is not to say that there was no evolution of accounting practices over time, only that inscribed accounts do not necessarily bear a trace of it.

³⁷ Although certain inscribed accounts, such as those of the *epimeletai* of the dockyards from the fourth century (on which see Faraguna 2021b, 243–248), were presumably closer, if not identical, to the end-of-year accounts submitted by the officials themselves, the reason for their inscription on stone, which is not always easy for us to reconstruct, should not be confined to the desire to provide the general public with details of the *epistatai*'s conduct. It remains true that, selective or not (and more or less recent), all inscribed accounts imply the existence of archival documentation that was far more extensive in quantity, as well as more varied and articulated in typology, than is traditionally assumed

Here as well, we cannot rule out some kind of reorganization, selection, or greater emphasis accorded to certain elements over others, of course without drastically altering the content of the accounts presented by the *epistatai* and without foregoing accuracy.³⁸ For instance, one cannot help but notice the prominence that single workers assume in the Erechtheum accounts, where they are recorded individually by name and civic status, while previously they had remained an anonymous collective, identified only by their trade or the type of work they had performed.³⁹ I do not believe that the Erechtheum accounts were inscribed on stone as votive inscriptions of some sort, to commemorate the names of the individuals who had made the completion of the project possible.⁴⁰ However, I agree with Daniela Marchiandi that, when inscribing these accounts on stone, the decision was probably taken not so much to emphasize the financial prowess of the city but more to highlight the collective dimension of the city's enterprise as well as the cooperation among the diverse components of the civic body.⁴¹

Ultimately, when dealing with accounts as well as with all categories of inscriptions, it is crucial to retain the distinction between written document and inscribed text. While recognizing the potential of inscribed texts in helping us reconstruct the administrative procedures and written documents – now lost – that were behind

(see Faraguna 2021a, 264); in this respect, they cannot be considered merely symbolic monuments, nor were they devoid of any legal value. I agree with Kantor (2021, 259–260) that because the “rhetoric of accountability” was expressed by inscribing accounts on stone, these inscriptions are a valuable source for the *euthynai* process; however, “the practical use of monumental inscriptions remains a more intractable question”.

³⁸ As Marginesu (2022, 101–108) rightly points out, inscribing accounts on stone was always the result of a decision made at the institutional level, which had to state clearly the manner and content of the publication; authorial responsibility for inscribed accounts, however, still belonged to the *epistatai*, so much so that they often expressed themselves with first-person plural verbs in them (see, e.g., *IG I³* 476, ll. 110–111, 115–116, 120–121; *IEleusis* 159, l. 73, etc.).

³⁹ To appreciate the difference, one need only compare expenditure items recorded in the Parthenon accounts (e.g., λιθοτόμοις, λιθαγωγίας, λιθολκίας, τέκτοσι, ἀγαλματοποιούς, etc.) with just one entry of the Erechtheum accounts (e.g., *IG I³* 475, ll. 20–28: “On the east wall close to the altar: to Simias living in Alopeke, for placing one block six feet long, two feet high, one foot thick, 7 dr. 3 ob.; to Simias living in Alopeke, for placing two backing-stones for this, from the stoa, four feet long, two feet wide, three quarters of a foot thick, 6 dr.; to Simias living in Alopeke, for dressing the top surface of these, four feet and a half, 7 dr.”).

⁴⁰ On the idea that the Erechtheum accounts were meant to commemorate the workers, see Burford 1971. However, as Epstein (2013, 137) notes, if that had been the case, the purpose would have been more easily achieved by inscribing a list of names, as in the format adopted by casualty lists. Moreover, the Erechtheum accounts also register some groups of workers who remain anonymous (e.g., *IG I³* 475, ll. 272–285).

⁴¹ See Marchiandi 2018, esp. 118–127. Meyer (2017, 244–248) also remarks that in the final years of the fifth century, the Athenian epigraphic record is marked by an increasing focus on individual names, thus signaling a shift in the Athenian democratic culture from a major emphasis on the role of the collectivity to a greater acknowledgment of the individual's role within the community.

them, scholars must always explore why the decision was made to publish certain texts permanently on stone and what the nature and emphasis of the selection they display can tell us about that reason.⁴²

3. THE COLUMNAR FORMAT

A prominent feature of the layout of our building accounts is their arrangement in the columnar format – a type of layout they share with other categories of Athenian inscriptions.

Elizabeth Meyer has recently tackled the origin of this format, which she defines as “the inscription of information (often one item of information, such as a name, per line) in relatively narrow left-aligned columns, with spaces left blank between them to set the columns off against each other and emphasize their verticality”. Meyer notes that the columnar format was not common in Athens between 500 and 410 and was used consistently only in casualty lists, the so-called Athenian tribute lists, building accounts, and the Attic stelae, namely the inscriptions listing the properties seized from those convicted in the religious scandals of 415 and auctioned off by the *poletai*. In the last decade of the fifth century, this format was extended to other categories of inscriptions, i.e., the re-inscription on stone of the sacrificial calendar and archons’ list, group dedications, and the “hybrid genres” of account-inventories and decree-lists.⁴³

In Meyer’s opinion, the adoption of this format – a specifically Athenian “invention” – was mainly inspired by earlier epigraphic practices, from before the stela emerged as the standard medium for displaying public inscriptions. In particular, for Meyer, this format would be a conscious visual reference to the stone posts that had been used on the acropolis as the main medium for dedicating *thesmoi* and other achievements that honored the gods during the first half of the fifth century. As such, the multi-columnar format, meant to recall inscribed posts standing next to each other in architectural rows, would have implied a particular honor of an old-fashioned sort, associated primarily with divinities and heroes and the special treatment to which they (and some of their property) were entitled.

⁴² As Chaniotis (2014, 134) puts it, what inscribed texts represent and how they do so is always the result of a reasoned arrangement (*Komposition*).

⁴³ See Meyer 2017, 205–206. Casualty lists: *IG* I³ 1142–1193; Athenian tribute lists: *IG* I³ 259–272; Attic stelae: *IG* I³ 421–430; sacrificial calendar: *SEG* LII 48, *SEG* LVII 64; archons’ list: *IG* I³ 1031; group dedications: *IG* I³ 515, 1032, 1038, 1040, *IEleusis* 49; account-inventory of the treasurers of the Other Gods: *IG* I³ 383; Eleusinian account-inventories: *IEleusis* 46–48, 50, 52 (*IG* I³ 390, 385, 388, 389, 386–387); decree-lists: *IG* I³ 71, 77, 100, Osborne – Rhodes, *GHI* 178, *SEG* XXVIII 45, Rhodes – Osborne, *GHI* 4. See also the list of properties seized from the Thirty Tyrants and their associates and auctioned off by the *poletai* in 402/1 (*Agora* XIX P2) and the catalogue of prizes for victors at the Panathenaic Games dating to around 380 (*IG* II² 2311; *SEG* LIII 192).

However, Meyer's explanation as to why this format would have been reserved for only certain categories of inscriptions and not for other potentially analogous ones (e.g., the inventories of Athena's treasurers (*IG I³ 291-362*), which display the continuous-line format) is rather unconvincing. In her view, this format would have been chosen for inscriptions in which the transformation or change in nature of the listed items (i.e., of human property into divine wealth or of divine wealth into buildings and statues) was the salient feature. However, it is not entirely clear why for other categories of inscriptions, such as inventories, a format that was thought to particularly please and honor the gods would be consciously avoided simply because there was no change to the nature of the items involved.⁴⁴ Her explanation for why this format was later extended to other categories of inscriptions appears equally forced. For instance, after using the continuous-line format in their inventories for a decade or so, the Eleusinian *epistatai* would have switched to columns between 420 and 410, because by that time, despite still using inventory language, they were listing not only precious objects but also revenues and building materials *ready to be transformed into cash should that be needed*.⁴⁵ As for the report of the Erechtheum *epistatai* (an inventory rather than an account), the use of the columnar format would be justified because the stone blocks listed there – already the property of the goddess – *were to be transformed into the goddess' temple*.⁴⁶ It is quite evident that, accepting the author's premise, the alleged transformation or change in nature would be strictly hypothetical in the former case and completely nonexistent in the latter.

In reality, it is hard to escape the impression that the columnar format is the most natural way of organizing a long list of items so as to utilize the available space in an efficient manner, as argued by Michele Faraguna. Not only is this format found outside Athens (and where an Athenian model cannot be assumed); coeval private documents inscribed on non-stone media, though scarce, also attest to its use.⁴⁷ In a

⁴⁴ See Meyer 2017, esp. 221-226. In order to fit the casualty lists into her pattern, the author claims that the columnar format was adopted to signal the exceptional status of the city's dead as akin to heroes worthy of being honored in the same format used to convey special honor to the gods (p. 229). For a critique of Meyer's argument, tackling especially the idea that the columnar format was an Athenian invention, see Faraguna 2020, 122-124.

⁴⁵ On the hybrid account-inventories of the Eleusinian *epistatai*, see Meyer 2017, 237-238. However, some of the stone blocks listed in the inventory of 408/7 (*IEleusis* 52A, l. II.43-50; 52B, l. II.54-61), presumably belonging to the archaic Telesterion, laid idle in the sanctuary for several decades, while analogous blocks had previously not been sold but used in other building projects, including a wall and a bridge (*IEleusis* 41, ll. 5-9).

⁴⁶ See Meyer 2017, 238. However, it is worth recalling that the Erechtheum report lists not only stone blocks lying on the ground of the building site (*IG I³ 474*, ll. 93-237) but also unfinished parts of the temple (ll. 8-92), such as unrefined ornamental details, unsmoothed walls, and unfluted columns, already in their proper place.

⁴⁷ See Faraguna 2020, 120-124, esp. 123. For examples outside Athens see e.g., *SEG XI 244* and *ICret. IV 72*.

judiciary *defixio* from the Kerameikos, dated to the beginning of the fourth century, three curses, probably written by the same professional engaged by one *defigens*, are arranged in three columns on the long side of a lead plate, with spaces between the columns and a *paragraphos* at the beginning of the third column, possibly as well as at the beginning of the first and second columns (*SEG XLVIII* 354–356; *SEG LI* 328).⁴⁸ In a private letter on a lead plate from Hermonassa, dated to the late fifth or early fourth century, the author also arranged the text in two columns divided by a vertical line, cutting the plate in half (*SEG LXI* 614). More significant for the case in point is a graffito engraved on the floor of a black-painted plate from the Kerameikos, dated to the middle of the fourth century, which consists of a list of names followed by two sets of numerals (*SEG XXXV* 134). Regardless of the nature of the accounts, the list is arranged in two columns with a space between them; punctuation separates names from numerals and the two sets of numerals from each other (Fig. 8).⁴⁹

As has been argued, this evidence seems to suggest that the use of both the columnar format and diacritical signs such as the *paragraphos* may originate from a “documentary tradition” of texts written on perishable materials.⁵⁰ However, a word of caution is needed before assuming that Athenian accounts inscribed on stone – especially the earliest specimens – adopted the columnar format and the (unsystematic) use of *paraphoi* because they derived these features directly from the accounting documents on perishable materials used by letter-cutters as models for the epigraphic versions.⁵¹

First, I argued above that such a direct derivation cannot be assumed in all cases, given the selective nature of many epigraphic accounts. I would say that letter-cutters certainly had a draft on perishable material in front of them when they engraved their text on stone; but in many cases this text had been expressly prepared with a view to publication on stone, and was not the same accounting document the *epistatai* submitted for the *logos* and *euthynai*. Second, unlike coeval accounting documents on non-stone media – such as the Kerameikos accounts (*SEG XXXV* 134) – and later lists and accounts on papyri, in inscribed accounts, numerals, set apart in a specific sub-column, do not follow to the right but *precede* their respective items on the left.⁵²

As seen above, the two-sub-column format with numerals on the left features in the so-called Athena Promachos accounts (*IG I³* 435), the Parthenon and Propy-

⁴⁸ See also Costabile 2001 and Jordan 2004. At the end of the first line of the second column, there is also an *aversa diplo peristigmene*, while a *signum separationis* is used between two words at l. III.5.

⁴⁹ See Lewis 2020 for the most recent interpretation of the text, with references to previous bibliography.

⁵⁰ See Faraguna 2020, esp. 124; see also Del Corso 2002, esp. 181–183.

⁵¹ See Boffo 1995, 119 and Del Corso 2002, 180, 183–184, for inscribed accounts reproducing the features of accounting texts on perishable materials.

⁵² For an overview of the layout of lists and accounts on papyri, see Clarysse 2020, esp. 117–118.

laea accounts (*IG I³ 436–451, 462–466*), the annual accounts of the chryselephantine statue (*IG I³ 455–458*), the four columns on the front side of the bronze statues' accounts (*IG I³ 472*), and the Erechtheum report (*IG I³ 474*, where numerals do not indicate monetary figures but rather the quantities of the listed blocks). The same layout features in the so-called Athenian tribute lists (*IG I³ 259–272*), the Attic stela (*IG I³ 421–430*, with two sets of numerals – sale taxes and sale prices – preceding the entries), and in most of the account-inventories (*IG I³ 383; I.Eleusis 46–48, 50, 52*).⁵³ Clearly, this peculiar trait – not borrowed from accounting documents on perishable materials – was specifically conceived for inscribed texts in which money and monetary figures had to be quite literally at the forefront, so much so that their prominent position is visually emphasized by numerals that precede rather than follow their respective items.

It is interesting to note that in the first tribute quota list inscribed on the large stela (*lapis primus*) containing the first fourteen annual accounts of the *aparchai* offered to Athena – incidentally, the first Athenian state document featuring numerals – monetary figures regularly follow the names of the members of the Delian league (*IG I³ 259*); only from the second annual list onwards (*IG I³ 260*) is the order reversed. Similarly, in the earliest preserved specimen of building accounts inscribed on stone dated to the mid-fifth century – which records only total receipts and expenditures – numerals, embedded in the text, always follow their respective entry (*IG I³ 433*).⁵⁴ In light of this change, one can only conclude that, at some point, a conscious choice was made to adopt a new layout for some typologies of accounts inscribed on stone, expressly designed to enhance the kind of visual impact they were meant to have on viewers.⁵⁵

⁵³ The same format can be observed in the lists of allies appended to the preserved portions of two tribute assessment decrees (425/4–422/1), where the quotas assigned to the allies are listed in a sub-column to the left of the names (*IG I³ 71, 77*), and in the civic sacrificial calendar (ca. 410–400/399), where prices of sacrificial animals and other necessities are listed in a sub-column to the left of their respective items (*SEG LII 48, LVII 64*). Similarly, in the catalogue of prizes for victors at the Panathenaic Games, dating to around 380 (*IG II² 2311; SEG LIII 192*), the numerals in the left sub-column indicate the value or number of the prizes. In the list of properties seized from the Thirty Tyrants and auctioned off by the *poletai* in 402/1 (*Agora XIX P2*), the two sets of numerals preceding each entry on the left (sales taxes and sale prices) do not occupy two different sub-columns as in the Attic stela but are arranged one below the other in the same sub-column.

⁵⁴ See Osborne 2022 for an overview of the appearance of numerals in Greek inscriptions. While the alphabetic system first appeared around 575, the acrophonic system made its first appearances in ceramic graffiti in the late sixth century. In Athens, acrophonic numerals appeared first in documents issued by demes, the earliest being the Rhamnous accounts engraved on a lead tablet and dated to the first half of the fifth century (*IG I³ 247bis; IRhamnous 181*). Here, too, the text consists of two sections divided by a horizontal line, where the names of debtors and creditors are each inscribed on a new line and monetary figures follow – rather than precede – their respective names, separated by two or three dots.

⁵⁵ As Robin Osborne (2022, 68) puts it, “the Athenians knew how to make things clear if they wanted to”. Also in the summary accounts of the chryselephantine statue (*IG I³ 460*), numerals, despite

Likewise, the use of *paragraphoi*, although not systematic, seems different from that found in coeval accounting documents written on non-stone media. Thus, in the Rhamnous accounts engraved on a lead tablet, the *paragraphos* does not separate different entries but rather the two main sections listing debtors and creditors (*IG I³ 247bis*; *IRhamnous* 181), while in the ostrakon bearing the Kerameikos accounts, *paragraphoi* do not appear at all (*SEG XXXV* 134).⁵⁶ Conversely, in inscribed accounts, such as the Promachos accounts (*IG I³ 435*), year XIV of the Parthenon accounts (*IG I³ 449*), the summary accounts of the chryselephantine statue (*IG I³ 460*), the front side of the bronze statues' accounts (*IG I³ 472*), and (most of) the Erechtheum report (*IG I³ 474*), each *paragraphos* appears to separate a single numeral or item from another.⁵⁷ *Paragraphoi* are also used to separate items in other financial documents, such as (rather sporadically) in the Attic stelae (*IG I³ 421-430*) and the list of properties seized from the Thirty Tyrants (*Agora XIX P2*), and (more consistently) in the Eleusinian account-inventories from 413 and 408/7 (*IEleusis* 50, 52).⁵⁸

Apparently, in Athens this specific use of the *paragraphos* was often conjoined with the two-sub-column format with numerals on the left and was not necessarily borrowed from accounting documents written on perishable materials. Rather, one may wonder if *paragraphoi* – dividers meant to aid legibility – featured in the first place in preparatory drafts of inscribed documents that adopted the two-sub-column format, in order to help letter-cutters visualize and replicate a layout expressly designed for inscribing these typologies of accounts on stone. If this were the case, letter-cutters seem to have transcribed *paragraphoi* from preparatory drafts only in an

not being set apart in a separate sub-column, are pretty much “shot out” (p. 64), the largest being twice as high as the other letters (3.2–4.3 cm vs. 1.6 cm) and occupying the horizontal space of two letters. On the visual prominence that monetary figures enjoy in the layout of certain fifth-century Athenian accounts, see also Marginesu 2017.

⁵⁶ Also in the *defixio* from the Kerameikos (*SEG LXI* 614), the *paragraphos* divides one section from the other. For an extensive review of the uses of *paragraphoi* in Greek epigraphic documents from the Archaic Age to the late Hellenistic period, see D. Amendola's chapter in this volume, whom I thank for generously sharing the results of his research with me. Even outside the Athenian context, coeval accounting documents written on non-stone media seem to predominantly employ *paragraphoi* to separate sections rather than individual items; see, in Amendola's chapter, cases nos. [3], [4], [5], [6], [52] for sections and [29] for individual items.

⁵⁷ In the extant portions of the Erechtheum accounts proper, *paragraphoi* or other graphic dividers appear only twice separating a prytany section from the previous one (*IG I³ 476*, ll. 183, 281).

⁵⁸ In the tribute quota lists (*IG I³ 259-272*), *paragraphoi*, when present, appear to separate one geographic section of the list from the next rather than each individual entry from another; in the tribute assessment decrees *IG I³ 71* and *77*, however, they are used sporadically to separate either sections or entries. In other lists that adopt the two-sub-column format with numerals on the left, *paragraphoi* also separate sections or entries, as, somewhat erratically, in the civic sacrificial calendar (*SEG LII* 48, *LVII* 64) and, more regularly, in the catalogue of Panathenaic prizes (*IG II² 2311*; *SEG LIII* 192).

irregular manner; interestingly, however, their use seems more consistent in building accounts than in other financial documents.⁵⁹

In the light of these observations, one should look at the layout of earlier building accounts inscribed on stone as a format neither intended in particular to please and honor the gods nor directly derived from accounting documents on perishable materials; instead, these earlier accounts were expressly designed to visually emphasize the elements deemed most conducive to performing their celebratory and commemorative function. This being the case, it becomes easier to explain why different choices were made for other categories of inscribed documents. For instance, the inventories of Athena's treasurers mentioned above (*IG I³ 291-362*), which adopted the continuous-line format with numerals embedded in the text indicating the quantity and weight of the objects, were clearly designed to emphasize aspects other than those chosen for building accounts. The descriptive and detail-oriented flavor of these inscriptions is conspicuous in its predominance: here, the intended message – the opulence and lavishness of the goddess' treasure and the diligence with which the *tamiai* took care of it – was more effectively conveyed by the accumulations of details and information rather than by setting apart numerals and figures.⁶⁰

These considerations reinforce the idea that in later building accounts inscribed on stone the shift from a “list-like format” to a “narrative format” was prompted, as stated above, by a change in the way in which the Athenians decided to celebrate and commemorate their construction projects. This change brought with it a different choice of elements to be emphasized in order to achieve the intended goal, with money and monetary figures giving way to an abundance of details concerning the human and technical resources that made the completion of the projects possible.⁶¹

Notably, however, the columnar format was not abandoned. The Erechtheum accounts, where entries proceed in a continuous-line format with numerals embedded in the text, are still arranged in columns, the appearance of which is even sharper owing to the quasi-justification of the left and right edges of each column in *IG I³ 475* and the *stoichedon* pattern in *IG I³ 476*.⁶² Even the late-fourth-century

⁵⁹ The strong association between *paragraphoi* and the columnar format peculiar to building accounts cannot be conveniently explained by Meyer (2017, 212 n. 17) either.

⁶⁰ As Kirk (2021, 127-132) argues, the format of temple inventories is expressly designed to convey “a holistic sense of a large mass of objects”, allowing viewers to think of treasures as consisting of individually valuable objects and, at the same time, so abundant as to be potentially uncountable.

⁶¹ Once again, the accounts of the bronze statues of Athena and Hephaestus (*IG I³ 472*) are an interestingly transitional document in which the “narrative” elements coexist with the two-sub-column format with set-apart numerals on the front side and embedded numerals on the left side. Another example of building accounts with embedded numerals, dating from the 420s, is perhaps preserved on the back side of the stele bearing the decree that probably ordered the erection of the statue of Athena Nike (*IG I³ 64*).

⁶² For Meyer (2017, 238-239), “the effect is emphatically architectural”.

Eleusinian accounts, which are mostly devoted to building expenses, are arranged in two columns (*IEleusis* 177), although the continuous-line format within each column, combined with the large width of the columns and the small size of the letters, make the use of this layout a relic of the past completely detached from its original purpose.⁶³

The evolution of the way in which the Athenians decided to celebrate and perpetuate the memory of their building achievements on stone – moving away from financial aspects and focusing more on technical and human resources – precipitated a change in the format of building accounts from the last quarter of the fifth century onward. The layout expressly designed to emphasize the elements that best served the original celebratory intent also underwent an evolution, adapting to its changed purpose. Therefore, those visual devices that were typical of lists of items were abandoned, while numerals were embedded in the text, hand in hand with the accumulation of more and more details. Ultimately, by the fourth century, this change led to the near disappearance of this typology of inscriptions from the epigraphic record in favor of more narrative and descriptive documents, such as building specifications, the layout of which does not display any of the characteristics that distinguish building accounts. Nonetheless, the columnar arrangement remained a layout feature inextricably linked to building accounts inscribed on stone. Even when columns were no longer organized as lists of separate entries and had lost their original function, they stood as a visual hallmark that was felt to be irreplaceable for this category of epigraphic documents.

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⁶³ Note that from l. 426 on, the text of *IEleusis* 177, while dealing with expenses from the *aparche*, after the prytany sections are over, abandons the columnar arrangement and runs across the entire width of the stele until the end of the inscription, maintaining a somewhat irregular *stoichedon* pattern.

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