Abstract

The cuneiform texts considered one of the most important resources which play an important role, and help us to know how was the economic, political and religious conditions, and everything related of the history of Mesopotamia, which contain many information that enrich our knowledge about Mesopotamia civilization, since using writing as a way to documentation the science and human knowledge.

Key Words: cuneiform texts, confiscated, loans, income

Introduction

In this research we studied four cuneiform texts, all confiscated texts and kept in the Iraq museum, all of these are economic texts, the content of three of them are loans, are taken the numbers (IM.206972- IM.163718-IM.163808-), the fourth text is income text which take the number (IM.163182). Therefore, we will talk about what loans and income texts as following.

The loans texts

The loans in cuneiform texts had a great importance, it is possible to know the economic conditions prevailing at that time, because they are closely related to the human economic and social life, As we know the economic crises have been facing people in different times, and find themselves forced to borrow. (DelaaBort,p:152.)

The loan text is a legal contract that is registered and certified, so the creditor lends a specific material to the other one or (the debtor). In return, the debtor undertakes to pay the borrowed material with or without interest according to the contract, to the creditor, when payment time is due. (Al-njefee,p:47.).

The loan text is one of the most common types of cuneiform texts in the old Babylonian period. The excavations revealed to us a large collections of texts that included the lending of various materials, Especially barley and silver.

we note that clauses of the loan contract in the old Babylonian period which similar to the loan contract at present, and lead to the same purpose, so completely agreed with the general basis for the loan Contract (Abed Alkareem,p:195).

it contains the following paragraphs:
1. Place of contract (quantity and type of borrowed material).
2. Type of Interest.
3. The contracting parties.
4. The creditor's obligation (delivers formula).
5. The period of the loan,
6. The date of repayment of the loan,
7. Witnesses.
8. Date of writing the loan (the Date Formula). (Aljboore, p:40.)

So, two main types of loans which can be distinguished as:

1. **Loans with Interest**
   
   Also called loans (—ubbulum). (CAD, —, P. 216/b). In Sumerian Language (UR5.RA). It was common to deal with loans interest in the old Babylonian period, because the add of interest on the loan text was a normal thing agreed upon it, in the ancient period in general. (UET, V, No. 325-361.)

2. **Loans without Interest:**
   
   It was also a very common loan texts in the old Babylonian period. This type of loan texts includes several types, the most important of them was loans (—uputtatum). (AHw, P. 352/b. & CDA, P. 119/a.) In Sumerian Language EŠ(.ŠE).DE.A., that means (loans without interest).
   
   The second type of loans without interest was called in Akkadian (qiptum). (MSL, I, 20: 76;) in Sumerian language (ŠU.LAL). (UET, V, No. 297, 299, 303, 307, 313-315, 318, 321) that means a( loan).
   
   Some of them see that the loans (ŠU.LAL) as loans with interest and when the term (ŠU.LAL) comes with the formula (MĀŠ NU.TUK). Become loans without interest. (Skaist, OBLC, P. 133.) as in( text no 1.) Other types of loans without interest characterized, so it didn't appeared an interest terms, such as:

   **Loans for Assistance (usātum):**
   
   This kind of loans didn't contain an interest or profit of any kind of benefit return to the lender, and the purpose of this loan is very clear, that "to help" (ana usātim). (Bilgiç, AÜD, V, P. 451.) and in Sumerian (ŠU.DIR.RA) or (ŠU.U4.SUD.DA) that mean is to aid or to assistance. (MSL, V, 10: 16-17;& CDA, P. 428/a.) and these loans were given to the poor and small younger investors to help them, and to make their investment successful, so this type of loans are free of interest to do its purpose that is to help. (MSL, V, 10: 16-17).

   **Loans for Seeding (zērānū):**
   
   The main purpose of these loans are (ana zērānī). (CDA, P. 446/a.), which mean for seeding in the cultivation land, so the
borrowed material is usually the grain for using in the cultivation of their land. And the time of borrowing before the seed seasons, and the date of payment after the harvest seasons.

**Loans for profit (kušīru):**

which means for profit (CDA, P. 170/b.), and the main purpose of these loans was purely commercial investment, and to take profit. Therefore we notes in these loans that it specializes in lending a large amounts of silver, as well as it includes large facilities, so in terms of interest, we find that this type of loans does not have interest rate, Such as (—ubuttatu(m) loans, including without interest, or some didn't contain this interest.

**Income texts:**

It is one of that types of economic texts, which means all documents that had relate with income of all animals or other material, came from different quarters and for many purposes. The term came in Sumerian(MU.DU), and in Akkadian (šurubtum)( AHW, p. 1287.), which means (income) of a certain materials. that means input of the material into the liability and responsibility of a particular person or institution under a contract of delivery. It is clear that there are several entities that send the income, just like a religious, or including professionals and artisans as well as administrative and military or rulers.( CDA, p:389:a.)

The Cuneiform texts included a different types of materials, that have considered as inputs, and the vast majority of these materials are animals, cattle, grains, metals, fabrics, oils and others. Hilgert.M.,OIP.115, p.342ff,p.514ff.), This term appeared in the form that gives the meaning of the nominal formula and translated into the meaning of (income), but it contained verb formula consists of (MU), the verb sentence tool in Sumerian, and (DU) the root of the verb in the sense to( bring) or (enter).

The beginnings of this term dates back to the Early Dynastic periods.( -Bauer.J ,p:154f,384f).

**No.1(IM.206972)**

Obv.
1. 3 G | N K | .BABBAR
U.L | MA.NU.TUK
KI d-UTU
nu-r-l-u
5. ∞sa-an-nu-um
U.BA.AN.TI
ITU SIG₄,GA
K |  \ L | .E
Rev.

10. IGI e- ri[.....]

IGI —u-li-[iz-za-am]
IGI -l-tab-ba
ITU NE.N]E.GAR UD 24 KAM [MuGU.ZA ZAG.B.[S K ]]SIG7

15. []UTU [RA]

BA.AN.K |

**translation**

**obvers:**
3 shiqel silver
Loan without interst
From utu
nur--l-u
sannum
received
The month of simânu
Weight the silver

**Revers**

.........
befor
e- ri[.....]
—u-li-[iz-za-am]
-l-tab-ba befor
In the month of abum, The 24th day
The year in wich the golden throne was attached to the temple of god utu. (the second year of the reign of king Nur-Addad, the eighth king of Larsa dynasty).

**Conclusions:**

U.L MA.NU.TUK: Sumerian term means loan without interest which opposite in Akkadian" qiptum" (MSL, I, 20: 76; MSL, V, 9:3. &CDA, P. 289,b.)

from those who believe that U.L loans are loans with interest, but when the term U.L comes with the term MA.NU.TUK, it becomes without interest. (Skaist, OBLC, P. 133.)

ŠU.BA.AN.TI: Sumerian past verb formula which means received and its represent a composite verb contain of a verb root ŠU .. TI which opposite by Akkadian (ilqi) means ((receive))(CAD, L , P. 131,a).

\{L \}.E: Sumerian present verb formula which means wight ,opposite by Akkadian (iaqqal)(CAD, /2,p:1).
No.2(IM.163718)

Obv.

1. 2(PI) 3(B|N) E A.R| 1 KAM
2(PI) 3(B|N) E A.R| 2 KAM
[……] u-a
[X] i ṣ
5. | M [……]
   MU [……]

Rev.

a-ab-ba-IM
gr ba-ta-ni
ki [……] e-ne
10. U.BA.AN.TI
    ITU AB.ʃ
    MU

_translation_

Obvers

2 (banu) 3 (sutu) barly for once time
2 (banu) 3 (sutu) barly for twice time
………………
price.........
year.........

Revers:

a-ab-ba-IM
warrantee ba-ta-ni
from .... e-ne
received
Month .e-bûtu
The year that (the king Rem-sin brings) statue of copper ( in prayer state ) to the temple of god shamash.( the seconed year from the reign of Rem-sin the king of Larse dynasty).

No3(IM.163808)

Obv.

1. 10 {R[………]}
[………]
   KI i-bi-₄-nin-an-e-ta
Za-za-na-bu-um DUMU -l-l
5. bu-ul-tum nin-a-x
   U.BA.AN.TI
   {R EN.L| L K }{.L}.E
IGI i-din-EN-L L DUMU ur.d EN-L L
IGI i-me-ia DUMU su-mu-[

10. IGI ia-bi-um-ma X
ITU APIN.DU₈.A
MU Bzd D BA. GIR.NU.UM MU.UN.RU

**translation**

**Obvers.**

10 slave[
[
from i-bi-d nin-an-e-ta
Za-za-na-bu-um son -l-l
And bu-ul-tum nin-a-x
received
slave EN.L L he will wight the metal(silver)

**Revers.**

i-din-EN.L L son ur-d EN.L L
i-me-ia DUMU su-mu-[
ia-bi-um-ma X
the month ara-šamu
the year of built the great wall GIR.NU.UM For The Goddess
BA.U
this date Formula is considered a new . for more see:
Alsamraee,, pp:150)

**No.4(IM.163182)**

**Obv.**

1. 19 GUR ZJUM
[......] nam—a-ar-tim
MU.DU si-di-rum
a-na[......]-e

**Rev.**

5. nam—a-ar-ti
αa—u-wa-qr
ITU U.NUMUM.NA UD 20[KAM]
MU sa-am-su-i-lu-na[.....]

**Up.edge.**

10 [.............]DI

**translation**

**Obvers:**

19 kurrum dates
Delivery
income si-di-rum

to ……..

**Revers:**
delivery

a—u-wa-qar
delivery

the 20\textsuperscript{th} day from the month duūzu

delivery

the year of the king Sa-am-su-i-lu-na

delivery

………………………………..

**Conclusions:**

**MY.ΔY:** Sumerian term means  \( \nu\chi\omicron\upsilon\dot{\nu} \), opposite by Akkadian (\( \nu\chi\omicron\upsilon\dot{\nu} \)\( \nu\chi\omicron\upsilon\dot{\nu} \)(\( \chi\Delta\Lambda,\pi.389:\alpha;\) & \( \chi\Delta\Lambda,\pi.63:61 \)).

\( \nu\chi\omicron\upsilon\dot{\nu}—\alpha—\alpha—\tau\iota\mu\alpha\kappa\kappa\alpha\delta\iota\alpha\nu \tau\epsilon \mu \mu \nu \sigma \nu \delta \epsilon \iota \sigma \varepsilon \rho \psi \).\( \chi\Delta\Lambda,\pi.226 \) & \( \chi\Lambda\Pi\Delta,\pi.2,40 \)

**NO.1(IM.206972)**

Obv.

![Obverse Image](image)

Rev.

![Reverse Image](image)
Rev.

NO.2(163718)
Obv.

Rev.
No.3(IM.163182) Obv.

Rev.

NO.4(IM.163182) Obv.
Rev.

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الملخص:

تم مراجعة النصوص المسمارية في المورد الذي أتى ذكره شارا في التعرف على الأحوال الاقتصادية والدينية وكل ما يتعلق بتاريخ بلاد الرافدين كما تجهيزه من معلومات غزيرة تغطي معرفتنا بكل جوانب حضارة بلاد الرافدين وذلك منذ استخدام الكتابة وسيلة لتكوين العلوم والمعارف الإنسانية.

الكلمات المفتاحية: النصوص المسمارية، المصدرة، القروض، مدخلات.