The Reality of Receipts and Expenditure System at Ancient Storehouse

TAKEI Noriko

Investigating receipt and issue of storehouse materials in ancient Japan, this article discovers the actual work of keeping paper account books based on the receipt and issue records in wooden tablets and points out similarities in storehouse receipt and issue operations between Japan and other East Asian countries in ancient times.

Loan-related wooden tablets had two purposes: to keep records of individuals borrowing loans and to keep records of the number. Various kinds of paper account books, including suiko-cho (loan registers), were produced by extracting necessary information from wooden tablets according to the purpose of each account book.

In addition, there were two ways for the central government to keep track of local finances based on the account books produced and submitted by provincial and district governments: a quantitative way of keeping records of the total amount of rice based on shozei-cho (rice tax account books); and a material-based way of keeping records of the amount of stockpiles at each storehouse called fudōō (reserve storehouse) and the like. This study indicates that in the latter way, records were created on the basis of the account books called Sōan. It was a paper account book produced for storehouse management at each site by compiling records in the wooden tablets called kura-fuda which kept track of receipt and issue of materials at each storehouse. Such paper account books were submitted to the central government as a record or inventory of each storehouse along with shozei-cho. In addition to serving as an attachment to shozei-cho, they seem to have been used in individual provinces and districts when provincial/district governors changed.

Most wooden tablets used in close relation to receipt and issue operations at storehouses were large in size. It is deduced that this kind of wooden tablet was used leaning against the wall of a storehouse to show what items were there. The records of receipt and issue of materials were kept for each storehouse. A chief tax collector managed the daily receipt and issue operations and visited the district government office to make reports on the operations. This material-based way of keeping records of each storehouse, in combination with the management system based on the document administration under the ritsuryō codes, is considered to have enabled the centralized control of storehouses interspersed throughout the district.
Comparing the above with the situations in ancient China and Korea, this study reveals several similarities: first, account books were kept by compiling the records of wooden tablets; second, receipt and issue were confirmed by cross-checking between relevant account books; and third, those responsible for receipt and issue of storehouse materials took note of the amount of stockpiles. These similarities indicate that the storehouse receipt and issue system on a practical level was widely spread across East Asia with exchanges of people and establishment of governing systems based on them.

Key words: Suiko mokkan (loan wooden tablets), Shozei-cho (rice tax account book), Kura-fuda (wooden tablets to keep records of receipt and issue of storehouse materials) and Sōan (accounting book regarding receipt and issue of storehouse materials), Receipt and issue of storehouse materials, storehouse management