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Nikolaos Gonis

TWO FISCAL REGISTERS FROM EARLY ISLAMIC EGYPT
(P. VATIC. APHROD. 13, SB XX 14701)

1. P. VATIC. APHROD. 13:
REQUISITIONS FROM THE MONASTERY OF ABBA APOLLOS

Since its publication, this document has received a good deal of critical attention.\(^1\) It has now been established that the papyrus belongs to the early Islamic period (late seventh or early eighth century), and carries an account of arrears of requisitions of various kinds levied on a monastery of Abba Apollos. The published photograph (Tav. IX) allows some further refinements on the published transcript. In view of the text’s interest, it has seemed worthwhile to print a new version with translation and notes.

The requisitions consist of durable cloth, sacks of various sizes, material for the building and maintenance of ships (acacia wood and nails), and edibles (raisins and boiled wine-must). The common factor is the needs of the army and the navy, apparently in view of the cursus.\(^2\)

A note on the provenance of the papyrus is in order. Leslie MacCoull has argued that the monastery of the Vatican text is not to be identified with the one at Pharou in the area of Aphrodito, but with that of Apa Apollos at Titkos (Bawiti), on the grounds that in the fiscal documents of this period the monastery of Apa Apollos at Pharou is usually described as the ‘monastery of Pharou’. The identification seems plausible, even if certainty is unattainable.\(^3\)

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\(^2\) Cf. E. WIPSZYCKA, ibid.

\(^3\) N. KRUIT, ‘Three Byzantine Sales for Future Delivery’, Tyche 9 (1994) 73, has expressed reservations over MACCOULL’s identification, and suggested that ‘since all Apa Apollos monasteries are
The 'arrears' are fairly high, which suggests a monastery of some size, and would suit the picture of the large monastic complex at Bawît. We may note for example that the market value of the requisitioned forty-four kilikia (l. 3) at that time would have been some eighty-eight solidi, a large amount of money.

A closer look at the collection to which the papyrus belongs would likewise not exclude, if not favour, a Bawît provenance. The entire collection is believed to derive from Aphrodito. This is true for most of the Greek papyri published in P. Vatic. Aphrod. All the undisputable Aphrodito items date or may be assigned to the sixth and early seventh centuries. But uncertainty surrounds the origin of five items which may be assigned to the late seventh or eighth century: nos. 13, 15, 21B, 23, 24. Of these papyri only 13 and 21B have been published in full; 15, 23, and 24 have been described briefly and reproduced in the plates. 21B, 23, and 24 offer no clue to their provenance, but it is perhaps significant that 15 refers to Tolkis, a village in the southern part of the Hermopolite nome, and thus not far from Bawît.

The collection of the Vatican library also includes a number of Coptic papyri, several of which mention a monastery of Apa Apollo. One of them, P. Vatic. copti Doresse 20, is a communication from Râsid b. Hâlid to monks of a monastery of Apa Apollo. Râsid b. Hâlid headed the pagarchy of Hermopolis attested in the seventh century, all places, including Aphrodito, are possible as place of origin of P. Vatic. Aphrod. 13'. KRUIT's arguments are: (i) 'MacCoull states [that] after the Arab conquest, the Aphrodito monastery is referred to usually by its place name, i.e. not in all cases'; (ii) 'in the Greek texts the name of the monastery near Tîktîos is always written out in full and not abbreviated'. But neither argument is convincing. (i) There is not a single reference to an Apa Apollo monastery in the seventh/eighth-century documents from Aphrodito; the texts cited by KRUIT (n. 36) as contradicting MACCOULL's statement are P. Vatic. copti Doresse 20, discussed below, and two Duke papyri which may now be associated with Bawît (they are published as P. Mon. Apollo I 31-32). (ii) The texts in which the name of the monastery is written out in full are earlier in date than P. Vatic. Aphrod. 13, and with the single exception of a tax-receipt (SB XVI 12266) all the others are contracts. It would be odd if in the highly abbreviated fiscal documents of the Early Islamic period an exception were made for the Apa Apollo monastery at Tîktîos.

5 The text seems to be the heading of a fiscal register; it may be presented as follows (cf. Tav. XII): [ - - month ] i ( ) διεκτίωνοΟ δευτέρος Πατερμουθ(ίου) (και) ἩΛίαν ὑποδ(εκτών) (ὑπέρ) ἐχθ(ά:εω<:) ([at the start of the line ed. pr. reads ειδ(  ) δευτερ(  ); note also that ἐχθ(έοεοκ) is after BL VIII 503 (J. GASCOU)].
6 23r refers to an 'Ανούφ πρεβύτερο<., tentatively identified with the one in P. Lond. IV 1432.5 by J. GASCOU, loc. cit. (n. 1) 280. But the name is common, and this may be a namesake of the Aphroditos priest. Cf. CPR XIV 52B, allegedly of Memphite origin, recording payments π(αρά) Άνούφ πρεβύτεροσ Ἀνδρέου in l. 28, and π(αρά) του άγίου άπα Άπολλ in l. 29! (An important aspect of P. Vatic. Aphrod. 23 will be discussed elsewhere).
7 See J. GASCOU, loc. cit. (n. 1) 279; on Τάλκκ, a village in the old toparchy of Λευκοπυργίτης. Kάτω see M. DREW-BEAR, Le Nome Hermopolite, Missoula 1979, 311.
8 The papyrus receives a brief notice in L. S. B. MACCOULL, 'The Coptic archive of Dioscorus of Aphrodito', CĐÉ 56 (1981) 192. Another text mentioned in this article is 'what appears to be a tax-
in the earlier part of the eighth century.\(^9\) It is therefore a legitimate inference that P. Vatic. copti Doresse 20 and the contemporary P. Vatic. Aphrod. 13 relate to the same monastery of Apa Apollo in the area of Hermopolis, viz. the one at Bawlit.\(^10\) This should also hold for the other Apa Apollo papyri in the collection.

**Text**

\[\begin{align*}
\hat{\gamma} & \nu\nu(o)\lambda o\iota p(\dot{\alpha}n)\varepsilon i\tau a n\omicron o\mu o\iota (\alpha c t\nu r\acute{i}o\omicron)\ \alpha \beta \beta (\alpha) \ 'A\pi o\llll a\dot{\omega}(t o c) \\
κ\iota l\tilde{i}k(\iota) & \mu \delta \\
4 & \theta i\alpha l\lll l\iota (\alpha) \tau \acute{r}i\acute{z}(i n \alpha) \\
& \sigma \alpha \kappa \kappa \iota (\alpha) \tau \acute{r}i\acute{z}(i n \alpha) \\
& \pi \iota \iota \iota (\mu \acute{e}n\nu\omega) \lambda (t r \acute{\alpha} \alpha) \\
& \varepsilon n \acute{\eta} (\alpha t o c) \ \zeta (\acute{\epsilon}t \tau \acute{a}i) \\
8 & \tau \acute{\tau}i \phi \d\iota (o c) \alpha \rho \tau \acute{i}(\acute{a} \beta \xi \alpha) \\
& [\acute{\alpha}] \kappa \kappa \nu \theta (\acute{\epsilon} \acute{\epsilon} \alpha) \\
& [\iota] \kappa \kappa \omega \pi (\acute{\iota} \theta (\nu i \alpha) \ 
\end{align*}\]

1. \(\lambda o i p(\dot{\alpha}n):\ \lambda o i p(\dot{\alpha}d\alpha r\acute{\iota}n)\) \(ed.\) \(princ.\) An expansion \(\lambda o i p(\alpha d\alpha r\acute{\iota}n)\) may also be considered, cf. H.I. Bell, *P. Lond.* IV p. 605 (index of abbreviations).

\(\alpha \beta \beta (\alpha) 'A\pi o\llll a\dot{\omega}(t o c):\ 'A\acute{\alpha} \ 'A\pi o\llll a\dot{\omega}(t o c)\) already read by J. Gas- cou, cf. *BL* VIII 203. The short stroke above \(\alpha \beta \beta\) often represents \(\alpha\) of this period, cf. \(\varepsilon n \acute{\eta} (\alpha t o c)\) in line 7, and may also be transcribed as \(\alpha\).

2. This line was not read in \(ed.\) \(princ.,\) so that line 2 there corresponds to line 3 here, line 3 to line 4, etc.

3. \(\kappa l\iota k(\iota):\ \kappa l\iota k(\iota)\ \(ed.\) \(princ.\) That the word is abbreviated has already been pointed out by E. Wipszycka, *ibid.* (n. 1) (not in *BL*). On the term, denoting a coarse and receipt or requisition mentioning three sailors and the monastery of Apa Apollo dated to a sixth indiction; clearly, we are in the post-conquest period (is the text an *entagion*?).

\(^9\) RaSid b. Halid is attested at Hermopolis in an official capacity which is probably that of a pagarch between 718 and 723, which helps assign his presence at Hermopolis to the period 710-716 or, more likely, 725-731. Contrary to the current view, it is extremely doubtful that he ever was a dux. (A new study of RaSid’s dossier will appear elsewhere.)

\(^{10}\) It may also be relevant that another collection which contains documents from the Apa Apollo monastery and from Byzantine Aphrodito is the one acquired by the University of Mississippi in 1955 — the ‘Aphrodito’ lot was donated by Jean Doresse to the Vatican Library in 1961. The Mississippi papyri now belong to the Special Collections Library of Duke University. Of this group I have published a sixth-century *Tei\lj\acute{p}acht* from Aphrodito (P. Duk. inv. 500) in ‘Three Fragmentary Byzantine Documents from the Duke Collection’, *ZPE* 29 (1999) 8-10, and a poll-tax receipt from Bawlit (P. Duk. inv. 498v) in ‘Two Poll-Tax Receipts from Early Islamic Egypt’, *ZPE* 131 (2000) 150-53; cf. also *P. Mon. Apollo* 131-32. A similar mixture of Aphrodito and Bawlit material is in evidence in the Michaelides collection (cf. S.J. Clackson, ‘The Michaelides Manuscript Collection’, *ZPE* 100 [1994] 223-26), but we do not know whether the two groups were acquired together.
durable cloth made of goat’s hair, see F. Morelli, *P. Vindob. Eirene* 35.4 n. Its average price at that time was c. 2 *solidi*. In texts of this period κιλικία mostly occur in connection with requisitions.

4. θηλλά(α) τριήχ(ινα). Cf. F. Oxy. XVI 2058.26 τρίχαν(α) τρόμος(α) γ (και) θηλλάς δ. A θηλλίων (θηλλίων in Coptic texts) may have been a sack of various sizes, ‘but a standard size was so common that it eventually came to be a measure of capacity’; see further Bell’s note in *Wadi Sarga* pp. 20-21.

5. κάκξο(α) τρίχ(ινα). *Ed. princ.* identifies this item with the *saccus vinarius*, ‘a linen or hair cloth for straining wine’, following H. C. Youtie, *Scriptiunculae I*, Amsterdam 1973, 153-54. But even if the term κάκξοко τρίχινοκ may have this meaning in a handful of texts of the Roman period, it is difficult to place 48 sieves for wine in context with the other requisitions, in the Vatican papyrus as well as in *P. Lond. IV* 1414. It seems more likely that these are bags or sacks made of hair; after all, the κάκξοκ were ‘manufactured as a rule from goat’s hair’ (H. C. Youtie, *op. cit.* 153; cf. LS* s. v.*).

6. πικσο(μένων), I. πικσο(μένων): πίσο(μένων) ed. princ. πίσον, ‘flax’, a rare word in the papyri, has never occurred among requisitioned items, contrary to πικσόμενα, ‘nails’, on which see Bell, *P. Lond. IV* 1369.4 n. For πικσόμενα measured in λίτραι cf. *P. Lond. IV* 1414.70, 114 (VIII), 1433.108 (706/7). The iotaic spelling may also be attested in *P. Bas. 19.5*, cf. BL I 433, III 7.

7. ἔψημ(ατοί) ξέηαι: ἔψημ(άτων) (τάλαντα) ed. princ. The term refers to wine-must boiled down to its third. In the papyri of this period ἔψημα mainly appears among requisitioned items destined for the Muslim authorities. F. Morelli, *Olio e retribuzioni nell’Egitto tardo* (V-VIII d.C), Firenze 1996, 112 with n. 134, has pointed out the absence of this commodity from rations issued to workers, whereas it often figures in the rations of soldiers and other employees of the administration (mostly Muslims but also Christians). Outside the Aphroditio archive, which provides the bulk of the attestations, requisitions of ἔψημα are recorded in *P. Apoll. 30* [possibly 93A. 17], *P. Brook. 25.12* (for the reading see F. Morelli, *op. cit.* 195 n. 9), *SPP X* 124.6 (where read ἔψημα(ος) in place of ἔψημο(τος) of *ed. princ.*); cf. also *SB XX* 14219.1-2. *P. Hermitage Copt. 16* refers to a delivery of the extraordinary quantity of 1,005 kollatha (c. 12,500 litres) of ἔψημα from an ecclesiastical institution to a Muslim official; the figure, read as αξι, should be checked in case it should be read as λε (35).


10. [,]άκκοκο(άχινα), I. ακκοφάτνια: [,]ήκανθ(αι) ed. princ. The new reading is essentially after K. Maresch, *P. Köln VII* 318.2 n. (= BL X 282). For the significance of the term and its occurrences in the papyri (always in connection with requisitions) see *P. Vindob. Eirene* 35.6 n. (L.-S. B. MacCoull’s suggestion to read [,]άκκα ράθ(μενον) (loc. cit. [n. 1] 210 n. 3) is impossible; what was originally read as v, and later changed by Maresch to α, is only an oblique stroke marking the abbreviation.)
Translation

List of arrears of requisitions from the monastery of abba Apollos, as follows:

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kilikia</td>
<td>44</td>
</tr>
<tr>
<td>Thallia made of hair</td>
<td>36</td>
</tr>
<tr>
<td>Sacks made of hair</td>
<td>48</td>
</tr>
<tr>
<td>Nails, litrai</td>
<td>100</td>
</tr>
<tr>
<td>Epsema, sextarii</td>
<td>144</td>
</tr>
<tr>
<td>Raisins, artabai</td>
<td>13</td>
</tr>
<tr>
<td>Acacia trees</td>
<td>2</td>
</tr>
<tr>
<td>Nose-bags</td>
<td>6</td>
</tr>
</tbody>
</table>

2. SB XX 14701:
A FISCAL REGISTER FROM APOLLINOPOLIS MINOR

The papyrus, briefly described as *P. Lond. III* 1097b, received its first full publication more than eighty years later, in *Tyche* 5 (1990) 166-67 with Tafeln 17-18, where it was described as a 'list of payments'. In *ZPE* 131 (2000) 152 n. 13, I argued that it is 'a fragment of a taxation account; it has not been recognised that the document records, among other things, payments for άνδριμόα in lines 14, 1[7]-23, in place of (υπέρ) άνδ(ρίων) read (υπέρ) άνδ(ριμοΰ)'. The argument for the fiscal character of the text receives further support from and in turn casts light on the entry recorded in line 9: δ(ιά) τ(ήΟ ουνελεία(ο) 'άπόλλωνοο. According to the editor, 'συντέλεια has in this context probably nothing to do with taxes (cf. J. Gascou, 'Les grands domaines, la cité et l’état en Égypte byzantine', *Travaux et Mémoires* 9 [1985] 13ff.). It has here probably the meaning “Entlohnung für Arbeiter” (cf. F. Preisigke, *WB* II s.v. συντέλεια 3). But it is difficult to see how the term can have anything but a fiscal sense in this text: it refers to the tax quotas for 'Απόλλωνοο. The latter is not a personal but a place name: 'Απόλλωνοο, scil. πόλις. For the collocation συντέλεια + toponym compare the heading of the fiscal register *CPR* IX 44: τό καθ(έν) συντελ(εύων) κώμης 'Εσαυλίδη(εως) (cf. *BL* VIII 116).11

'Απόλλωνοο is probably to be identified with Apollinopolis Heptacomias or Minor ('Απόλλωνοο πόλις Μικρά, modern Köm Isfaht).12 Line 16 records a payment (υπέρ) ὀργ(άνου) αββ(α) 'Αγεν[ί]ου. A monastery of this name is attested in

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the area of the said city, cf. PSI VIII 933.2-3 (538) τῷ Τιτάνου μοναστηρίου ἀπ’ Άγενίου ὄρους τοῦ Ἀπολλωνοπόλεως μικρού νομοῦ. PSI 933 comes from Aphroditó, which is also the origin of all other papyri attesting the monastery. This is easy to explain in view of the geographical proximity of Aphroditó with the Heptacomia. Despite the variations in the name and title of the person after whom the monastery was named, there is little doubt that in P. Grenf. II 90.14, 24 (525, cf. P. Heid. VII 401.16-17 n.) μοναστήριον αββα Άγενοὺς refers to the same monastery; the editors identified the 'Απολλωνοπόλεως mentioned in the text with Apollinopolis Magna (Edfu), but this is not necessary. In view of its Aphroditó provenance, P. Lond. IV 1412.277 (699-705) ἀπὸ Κα. αββ(α) Άγενίου may also be relevant. Thus the locality which occurs in our papyrus may well have been named after this monastery.13

Another monastery mentioned in the papyrus is that of of abba Horus (l. 8), which, as the editor notes, has not occurred in any other Greek text. To judge from its tax quotas (295 solidi), it must have been a sizeable establishment. The only other known monastery in Upper Egypt named after an Horus is the one called Dër Sawāda, situated in the vicinity of Minya, to the north of Hermopolis. This does not encourage an identification of Dër Sawāda with our monastery, if we assume that the latter was situated in the Heptacomia.14

The expansion (ὑπέρ ὄργ(άνου)), which recurs in lines 12-13, also invites discussion. It seems preferable to resolve (ὑπέρ) ὄργ(ανον); cf. SB XXII 15261.6,15 where the word is written out in full and is followed by a name and an amount of money. An alternative would be to expand (ὑπέρ) ὄργ(άνον), cf. P. Lond. IV 1419.1329ff. (716- ). The same considerations apply to CPR IX 52.11.23, where the editor resolves (ὑπέρ) ὄργ(άνον) (also in lines 29, 31, 34) That said, it should be noted that whatever expansion one may adopt, the sense remains the same. ὄργανον, like ὄργανον (of which ὄργανον is a by-form) in earlier times, and μηχανή in texts from Oxyrhynchus, originally denoted an irrigator, but later it also came to mean an irrigated area of cultivation, so that the name by which the latter was called is effectively a toponym.16 An important text is CPR IX 52, which shows that localities described in this fashion produced fiscal capita (ὄνόματα).

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13 On this monastery see S. TIMM, Das christlich-koptische Ägypten in arabischer Zeit 3, Wiesbaden 1985, 1285.
14 See The Cop. Encyc. 3.770-71 s.v. Dayr Apa Hor (R. G. COQUIN); S. TIMM, Das christlich-koptische Ägypten in arabischer Zeit 2, Wiesbaden 1984, 803-04. Dër Sawāda was situated near Ḍeir ("Akk"), on which see M. DREW-BEAR, op. cit. (n. 7) 55-56. Curiously enough, Ḍeir had once been thought to be located in the environs of Apollinopolis Heptacoma, see E. AMÉLINEAU, La géographie de l’Égypte à l’époque copte, Paris 1895, 191, but subsequent research has shown that this cannot be upheld.
Here the payments υπέρ δργων may represent collective payments from these small fiscal units. The tax may have been the land-tax, the δημόαα γηο, cf. P. Lond. V 1741, a receipt for the payment of 7 \(\frac{1}{4}\) solidi \(άπο δημοαων δεκ(ά)τ(ηΟ \ι(ν)δ(ικτίωνοο), including a payment of 6 solidi for οργ( ) Τκιναργ( ).

At this point it may be useful to reprint the text, incorporating the modifications suggested above and a few other new readings.

**Text**

**Front**

\[\text{μερ[, c. 3] [c. 9], αβιρ[} \\
δ(ι(ά) Κέλωλ και τώ(ν) κοιν(ονον) αύτ(ιοο)} \quad \text{νο(μίατα) λδ} \\
4 \quad \text{δ(ι(ά) Σενήρου Έλλατος)} \quad \text{νο(μίατα) ζ (κεράτα)} \\
δ(ι(ά) Γεωργίου Ψαμηνία) \quad \text{νο(μίατα) θ} \\
δ(ι(ά) Μουσαίον 'Απολλώτος) \quad \text{νό(μιμα) α} \\
δ(ι(ά) Σενουθ(ίου) (κα(τ) Ψα (κα(τ) Κυριακού) \quad \text{νό(μιμα) κγ} \\
8 \quad /δ(ι(ά) τ(οο) μονα(στηρίου) αββ(α) "Ωρου \quad \text{νό(μιμα) ζε} \\
/δ(ι(ά) τ(ηθ) κυντελεία(ε) 'Απόλλωνος} \quad \text{ού(τοκ) ?} \\
(υπέρ) Παύ[λο]υ Έρμ[ο]δώρου [ ] [ ] \quad \text{νο(μίατα) κς (κεράτα) ια} \\

**Back (upside down in relation to the front)**

12 \quad (υπέρ) [δ(ι)γ(ου)] [ (κεράτι-) [ \\
(υπέρ) δργ(ου) Κέλωλ \quad \text{νο(μίατα) ε (κεράτιον) α} \\
(υπέρ) ανδ(ρκμου) Γεωργίου Ψαμηνία (κα(τ) α(πα) Νος νό(μιμα) α (κεράτι-) [ \\
δ(ι(ά) Σενουθ(ίου) (κα(τ) Ψα (κα(τ) Κυριακού) \quad \text{νο(μίατα) ε (κεράτι-)} [ \\
16 \quad (υπέρ) δργ(ου) αββ(α) 'Αγεν[ί]ου \quad \text{νο(μίατα) ε (κεράτι-) [ \\
(υπέρ) ανδ(ρκμου) Δ [ , ] ο(ν) Γεωργίου?) \quad \text{νο(μίατα) α} \\
(υπέρ) ανδ(ρκμου) Ψα άδελφ(οο) \quad \text{νό(μιμα) α} \\
(υπέρ) ανδ(ρκμου) Κυριακού άδελφ(οο) \quad \text{νό(μιμα) α} \\
20 \quad (υπέρ) ανδ(ρκμου) Γεωργίου άμπ(ελουργού) \quad \text{νό(μιμα) α} \\
(υπέρ) ανδ(ρκμου) 'Αθανασιου άμπ(ελουργού) \quad \text{νό(μιμα) α} \\
(υπέρ) ανδ(ρκμου) "Ωρου Κός(ιου) \quad \text{νό(μιμα) α} \\
(υπέρ) ανδ(ρκμου) traces \quad \text{νό(μιμα) α} \\

1. Ed. princ. notes: 'The line may have begun with τ μερ[ισμός. At the end perhaps αβιρ (abbreviated or not?) preceded by two letters descending below the line'.

3. κοιν(ονον): κοιν(ονον) ed. princ. (κοιν’ν’ pap.).

11. (υπέρ): I would expect δ(ι)ά, but the trace suits the symbol commonly representing υπέρ, not δ(ι)ά. Παυ[λο]υ: Παω[ ] ed. princ.

12-13, 16. δργ(ου): δργ(άνου) ed. princ.
14.-23. ἀνδρ(ἰκμοῦ): ἀνδρ(ῶν) ed. princ.
15. Ed. princ. does not indicate that the line is written in ekthesis.
16. (κεφάτι-) possibly (κεφάτιον) α, cf. l. 13.
17. Γεωργίου?: γεωργοῦ ed. pr., but the occurrence of 'brothers' in the next two lines seems to favour the idea that the papyrus' γ refers to a patronymic (cf. e.g. SPP X 229.6).
20., 21. ἀμπελούργου): a personal name is another possibility, i.e., read ἀμπελούργου.

Translation

2 ... As follows:
Through Kelol and partners sol. 34.
4 Through Severos son of Ellos sol. 7, car. ...
Through Georgios son of Psamenas sol. 9.
Through Musaios son of Apollos sol. 1.
Through Senouthios and Psa(s) and Kyriakos sol. 23.
8 Through the monastery of abba Horos sol. 265.
Through the synteleia of Apollonos As follows:
For Paulos son of Hermodoros sol. 26, car. 11.
12 For the orgon of Kelol car. ...
For the orgon of Kelol sol. 5, car. 1 (?) For the andrismos of Georgios son of Psamenas and apa Nog sol. 1 car. ...
Through Senouthios and Psas and Kyriakos.
16 For the orgon of abba Agenios sol. 5, car. ...
For the andrismos of A... son of Georgios (?) sol. 1.
For the andrismos of Psas, (his) brother sol. 1.
For the andrismos of Kyriakos, (his) brother sol. 1.
20 For the andrismos of Georgios, vinedresser sol. 1.
For the andrismos of Athanasios, vinedresser sol. 1.
For the andrismos of Horos son of Kostos sol. 1.
For the andrismos of ... sol. 1.

The document was assigned to the seventh century, but a date in the eighth may also be considered; the payments for ἀνδρικμῶν, a term for the capitation tax levied by the Muslims on the 'people of the Book', leave no doubt that the supreme authority in Egypt at that time was an envoy of the Caliph. If the payments from the monastery of abba Horus concern the ἀνδρικμῶν of the monks, the text cannot be earlier than 693/94, cf. ZPE 131 (2000) 152.

The text on the back is written upside down to the text on the front, possibly in a different hand. This suggests that the fragment comes from an opis-
It is unfortunate that the heading of the account on the ‘front’ is so much damaged. If μεριμύος account, a type of document which is well represented in the Aphroditos archive. This as well as the reference to the ιυντέλεια of Apollonos may suggest that the entries refer to rates of assessment. The μεριμύος will have concerned the whole or part of the administrative district to which Apollonos belonged, viz. the παγαρχία Ανταίου καὶ Απόλλωνος. The document is likely to stem from the central office of the pagarchy.

The pattern of the entries is interesting; the editor wrote: ‘Several persons mentioned on the recto return on the verso. From the verso it seems to follow (cf. lines 15ff.) that the payment made by (a) certain person(s) (and listed on the recto in line 7) is split up.’ We may try to move a little further.

Lines 3-7 list quotas for a number of individuals responsible for the collection of taxes from the areas of their competence. The formulation ‘through Kelol and partners’ in line 3 indicates a college, possibly of tax collectors. The same may hold for the individuals listed in lines 5-7. In fact, Senouthios, Ps(s) and Kyriakos (line 7) recur in the text on the back (line 15), making up an entry which functions as a heading; there follow the taxes of a number of persons that the three men were to collect. It is possible that the total of these payments was equal to the sum of 23 solidi recorded in line 7 on the front.

Line 8 records the collective tax-quotas for a monastery; they may consist of the poll-tax of the monks (άνδρικμύος) and/or the money-tax on the monastery’s landed property (δημόαα γῆς). Line 9 is a heading; it will have been followed by the entries that collectively made up the ιυντέλεια of Apollonos. The amount of text lost after line 11 cannot be determined.

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