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The Journal of Juristic Papyrology 30, 21-29

2000

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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 Titkois (Bawīt), 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

¹ See *BL* VIII 503; X 282, and L. S. B. MACCOULL, 'A Reattribution of *P. Vat. Aphrod. 13*', *ZPE* 88 (1991) 209-10. Particularly important are the reviews of J. GASCOU, *Aegyptus* 61 (1981) 279, and E. WIPSYCKA, *BiOr* 39 (1982) 100.

² Cf. E. WIPSYCKA, *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 Bawīṭ. 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 Bawīṭ 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, 24.⁴ Of these papyri only 13 and 21B⁵ 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,⁶ but it is perhaps significant that 15 refers to Tolkis, a village in the southern part of the Hermopolite nome,⁷ and thus not far from Bawīṭ.

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 Rāšid b. Ḥālīd to monks of a monastery of Apa Apollo.⁸ Rāšid b. Ḥālīd headed the pagarchy of Hermopolis

attested in the seventh century, all places, including Aphrodito, are possible as place of origin of *P. Vatic. Aphr.* 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 Titkois is always written out in full and not abbreviated'. But neither argument is convincing. (i) There is not a single reference to an Apa Apollon 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 Bawīṭ (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 Titkois.

⁴ Cf. R. S. BAGNALL, *BASP* 18 (1981) 180; J. GASCOU, *loc. cit.* (n. 1) 279-80.

⁵ The text seems to be the heading of a fiscal register; it may be presented as follows (cf. Tav. XIII): [- - month ()]ε ἰ(ν)δ(ικτίωνος) δευτέρα(ς) δ(ιὰ) Πατερμουθ(ίου) (καί) Ἡλίας ὑποδ(εκτών) (ὑπὲρ) ἐχθ(έεωσ) [(at the start of the line ed. pr. reads εἰδ() δευτερ()]; note also that ἐχθ(έεωσ) is after *BL VIII* 503 [J. GASCOU]).

⁶ 23r refers to an Ἀνοῦφ πρεσβύτερος, 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 Aphrodito priest. Cf. *CPR XIV* 52B, allegedly of Memphite origin, recording payments π(αρά) Ἀνοῦφ πρεσβύτερος Ἀνδρέου in l. 28, and π(αρά) τοῦ ἀγίου ἄπα Ἀπολλ. 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 Τῶλικις, a village in the old toparchy of Λευκοπυργίτης Κάτω, 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', *CdÉ* 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 Bawīṭ.¹⁰ This should also hold for the other Apa Apollo papyri in the collection.

Text

	† γνῶ(σις) λοιπ(ῶν) διανομῶ(ν) μον(ακτηρίου) αββ(α) Ἀπολλῶ(τος) οὔ(τως)·	
	κίλικ(ια)	μδ
4	θαλλί(α) τρίχ(ινα)	λς
	κακκί(α) τρίχ(ινα)	μη
	πιςσο(μένων) λί(τραι)	ρ
	ἐψημί(ατος) ξ(έτται)	ρμδ
8	σταφίδ(ος) ἀρτ(άβαι)	ιγ
	[ἀ]κανθ(έαι)	β
	[c]ακκωπ(ά)θ(νια)	ς

1. λοιπ(ῶν): λοι(πῶν) *ed. princ.* An expansion λοιπ(αδαρίων) may also be considered, cf. H. I. Bell, *P. Lond.* IV p. 605 (index of abbreviations).

αββ(α) Ἀπολλῶ(τος): Ἄπα Ἀπολλῶ *ed. princ.* (Ἀπολλῶ(τος) already read by J. Gascon, cf. *BL* VIII 203). The short stroke above αββ often represents α of this period, cf. ἐψημί(ατος) in l. 7, and may also be transcribed as α.

2. This line was not read in *ed. princ.*, so that line 2 there corresponds to l. 3 here, l. 3 to l. 4, etc.
3. κίλικ(ια): κιλίκια *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 Rašid b. Ḥālid is attested at Heracleopolis in an official capacity which is probably that of a pargarch 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 Rašid's dossier will appear elsewhere.)

¹⁰ It may also be relevant that another collection which contains documents from the Apa Apollos 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 *Teilpacht* from Aphrodito (P. Duk. inv. 500) in 'Three Fragmentary Byzantine Documents from the Duke Collection', *JJP* 29 (1999) 8-10, and a poll-tax receipt from Bawīṭ (P. Duk. inv. 498v) in 'Two Poll-Tax Receipts from Early Islamic Egypt', *ZPE* 131 (2000) 150-53; cf. also *P. Mon. Apollo* I 31-32. A similar mixture of Aphrodito and Bawīṭ 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 κιλίκια mostly occur in connection with requisitions.
4. θαλλί(α) τρίχ(ινα). Cf. *P. Oxy.* XVI 2058.26 τρίχιν(α) στρώμα(τα) γ (καὶ) θαλλία δ. A θαλλίον (ⲑⲁⲗⲗⲓⲥ 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. σακκί(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 κάκκος τρίχινος 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 κάκκοι were 'manufactured as a rule from goat's hair' (H. C. Youtie, *op. cit.* 153; cf. *LSJ* s.v. I).
 6. πιτσο(μένων), I. πητσο(μένων): πίτσο(υ), I. πίκο(υ) *ed. princ.* πίκον, 'flax', a rare word in the papyri, has never occurred among requisitioned items, contrary to πητσομένα, 'nails', on which see Bell, *P. Lond.* IV 1369.4 n. For πητσομένα measured in λίτραί cf. *P. Lond.* IV 1414.70, 114 (VIII), 1433.108 (706/7). The iotacistic spelling may also be attested in *P. Bas.* 19.5, cf. *BL* I 433, III 7.
 7. ἐψημ(ατος) ζιέεται: ἐψημ(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 Aphrodito 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 ἐψημ(ατος) in place of ἐψημ(άτων) 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 αε, should be checked in case it should be read as λε (35).
 9. [ἀ]κανθ(έαι): [ἄ]κανθ(αι). *ed. princ.* For the form ἀκανθέα see F. Morelli, 'Legname, palazzi e moschee. *P. Vindob.* G 31 e il contributo dell'Egitto alla prima architettura islamica', *Tyche* 13 (1998) 167, who also lists the evidence on acacia wood in the papyri of this period on pp. 169-70 (further literature on p. 167 n. 2).
 10. [c]ακκωπ(ά)θ(νια), I. αακκοφάτνια: []ηκκαπυ'θ' *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 [c]άκκα πυθ(μένων) (*loc. cit.* [n. 1] 210 n. 3) is impossible; what was originally read as υ, 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:

	<i>Kilikia</i>	44.
4	<i>Thallia</i> made of hair	36.
	Sacks made of hair	48.
	Nails, <i>litrai</i>	100.
	<i>Epsema, sextarii</i>	144.
8	Raisins, <i>artabai</i>	13.
	Acacia trees	2.
	Nose-bags	6.

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 ἀνδριμόσ: in lines 14, 1[7]-23, in place of (ὕπερ) ἀνδ(ρῶν) read (ὕπερ) ἀνδ(ριμοῦ)'. 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(ιὰ) τ(ῆ)ς συντελεία(ς) ἀπόλλωνος. 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 Ἀπόλλωνος. The latter is not a personal but a place name: Ἀπόλλωνος, scil. πόλις. For the collocation συντέλεια + toponym compare the heading of the fiscal register *CPR* IX 44: τὸ καθ(έν) συντελειῶν κόμης *Κενιλά(εως)* (cf. *BL* VIII 116).¹¹

Ἀπόλλωνος is probably to be identified with Apollinopolis Heptacomias or Minor (Ἀπόλλωνος πόλις Μικρά, modern Kōm Isfaḥt).¹² Line 16 records a payment (ὕπερ) ὄργ(άνου) ἀββ(α) Ἀγεν[ί]ου. A monastery of this name is attested in

¹¹ The term συντέλεια may be understood in the sense of '«base» ou «assiette» de l'imposition' (J. GASCOU, *BiOr* 43 (1986) 96). Cf. also J. R. REA, *P. Oxy.* LV 3804.30, on the equation συντέλεια = *tributum*.

¹² Cf. D. HAGEDORN, *P. Köln* III, pp. 157-58.

the area of the said city, cf. PSI VIII 933.2-3 (538) τῷ [δι]καίῳ τοῦ ἁγίου μοναστηρίου ἀπα Ἀγενίου ὄρουσ τοῦ Ἀπολλωνοπολίτου | μι[κρ]οῦ νομοῦ. PSI 933 comes from Aphrodito, which is also the origin of all other papyri attesting the monastery. This is easy to explain in view of the geographical proximity of Aphrodito 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.) μοναστηρίου ἀββα Ἀγενοῦς refers to the same monastery; the editors identified the Ἀπολλωνοπολιτῶν mentioned in the text with Apollinopolis Magna (Edfu), but this is not necessary. In view of its Aphrodito provenance, *P. Lond.* IV 1412.277 (699-705) ἀπὸ Κᾶ. αυ ἀββα(α) Ἀγενίου 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 Apa Horus is the one called Dēr Sawāda, situated in the vicinity of Mīnya, to the north of Hermopolis. This does not encourage an identification of Dēr Sawāda with our monastery, if we assume that the latter was situated in the Heptacomia.¹⁴

The expansion (ὑπὲρ) ὄργ(άνου), which recurs in lines 12-13, also invites discussion. It seems preferable to resolve (ὑπὲρ) ὄργ(ου); 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 (ὑπὲρ) ὄργ(ων), cf. *P. Lond.* IV 1419.1329ff. (716-). The same considerations apply to *CPR* IX 52.ii.23, where the editor resolves (ὑπὲρ) ὄργ(άνων) (also in lines 29, 31, 34) That said, it should be noted that whatever expansion one may adopt, the sense remains the same. ὄργον, like ὄργανον (of which ὄργον 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* (ὀνόματα).

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. Dēr Sawāda was situated near ρασε (Ῥακίς), on which see M. DREW-BEAR, *op. cit.* (n. 7) 55-56. Curiously enough, ρασε had once been thought to be located in the environs of Apollinopolis Heptacomias, see E. AMÉLINEAU, *La géographie de l'Égypte à l'époque copte*, Paris 1893, 191, but subsequent research has shown that this cannot be upheld.

¹⁵ P. Vindob. G 30883, first published in *AnPap* 5 (1993) 102-04. A separate note on this text will appear elsewhere.

¹⁶ See H.I. BELL, *P. Lond.* V 1741.6 n.; D. BONNEAU, *Le régime administratif de l'eau du Nil dans l'Égypte grecque, romaine et byzantine*, Leiden-New York-Berlin 1993, 104. Cf. also F. MORELLI, 'CPR IX 52: Riepilogo di un registro fiscale?', *ZPE* 127 (1999) 123-26.

Here the payments ὑπὲρ ὄργων may represent collective payments from these small fiscal units. The tax may have been the land-tax, the δημόσια γῆς, cf. *P. Lond.* V 1741, a receipt for the payment of 7 1/4 *solidi* ἀπὸ δημοσίων δεκ(ά)τ(η)ς ἰ(ν)δ(ικτιώνος), 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

	† μ ρ [c. 3] [c. 9] αβιρ[οὐ(τωσ)·	
	δ(ιά) Κελωλ καὶ τῶ(ν) κοιν(ωνῶν) ἀντ(οῦ)	νο(μίματα) λδ
4	δ(ιά) Σευήρου Ἐλλῶτος	νο(μίματα) ζ (κεράτια) [
	δ(ιά) Γεωργίου Ψαμηνᾶ	νο(μίματα) θ
	δ(ιά) Μουσαίου Ἀπολλῶτος	νό(μιμα) α
	δ(ιά) Σενουθ(ίου) (καὶ) Ψα (καὶ) Κυριακοῦ	νο(μίματα) κγ
8	/δ(ιά) τ(οῦ) μονα(κτηρίου) αββ(α) Ὠρου	νο(μίματα) ςξε
	/δ(ιά) τ(η)ς συντελεία(ς) Ἀπόλλωνος	
	οὐ(τωσ) ?·	
	(ὑπὲρ) Παύ[λο]ν Ἐρμ[ο]δώρου [] []	νο(μίματα) κς (κεράτια) ια

Back (upside down in relation to the front)

12	(ὑπὲρ) [ῶ]ρ[γ(ου)] (κεράτι-) [
	(ὑπὲρ) ὄργ(ου) Κελωλ	[νο(μίματα)] ε (κεράτιον) α
	(ὑπὲρ) ἀνδ(ριμοῦ) Γεωργίου Ψαμηνᾶ (καὶ) ἀπα Νοσ νό(μιμα) α (κεράτι-) [
	δ(ιά) Σενουθ(ίου) (καὶ) Ψα (καὶ) Κυριακοῦ	
16	(ὑπὲρ) ὄργ(ου) αββ(α) Ἀγεν[ί]ου	νο(μίματα) ε (κεράτι-) [
	(ὑπὲρ) ἀνδ(ριμοῦ) Α []ος Γε(ωργίου?)	[νό(μιμα)] α
	(ὑπὲρ) ἀνδ(ριμοῦ) Ψα ἀδελφ(οῦ)	νό(μιμα) α
	(ὑπὲρ) ἀνδ(ριμοῦ) Κυριακοῦ ἀδελφ(οῦ)	νό(μιμα) α
20	(ὑπὲρ) ἀνδ(ριμοῦ) Γεωργίου ἀμπ(ελουργοῦ)	νό(μιμα) α
	(ὑπὲρ) ἀνδ(ριμοῦ) Ἀθανασίου ἀμπ(ελουργοῦ)	νό(μιμα) α
	(ὑπὲρ) ἀνδ(ριμοῦ) Ὠρο[υ] Κόστου	νό(μιμα) α
	[(ὑπὲρ) ἀνδ(ριμοῦ)] <i>traces</i>	[νό(μιμα)] α

1. *Ed. princ.* notes: '[the line] may have begun with † μερ[ισμός]. At the end perhaps αβιαρ (abbreviated or not?) preceded by two letters descending below the line'.
3. κοιν(ωνῶν): κοι(ωνῶν) *ed. princ.* (κοιν'ν' pap.).
11. (ὑπὲρ): I would expect δ(ιά), but the trace suits the symbol commonly representing ὑπέρ, not δ(ιά) Παύ[λο]ν: Παω[] *ed. princ.*
- 12.-13., 16. ὄργ(ου): ὄργ(άνου) *ed. princ.*

- 14., 17.-23. ἀνδ(ριμοῦ): ἀνδ(ρῶν) *ed. princ.*
15. *Ed. princ.* does not indicate that the line is written in *ekthesis*.
16. (κεράτι-): possibly (κεράτιον) α, cf. l. 13.
17. Γε(ωργίου?): γε(ωργοῦ) *ed. pr.*, but the occurrence of 'brothers' in the next two lines seems to favour the idea that the papyrus' γ^ε refers to a patronymic (cf. e.g. *SPP X* 229.6).
- 20., 21. ἀμπ(ελουργοῦ): a personal name is another possibility, i.e., read Αμπ().

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 Apollo | sol. 1. |
| Through Senouthios and Psas and Kyriakos | sol. 23. |
| 8 Through the monastery of abba Horos | sol. 265. |
| Through the <i>synteleia</i> of Apollonos | |
| As follows: | |
| For Paulos son of Hermodoros | sol. 26, car. 11. |
| 12 For the <i>orgon</i> of ... | car. ... |
| For the <i>orgon</i> of Kelol | sol. 5, car. 1 (?) |
| For the <i>andrismos</i> of Georgios son of Psamenas and apa Nog | sol. 1 car. ... |
| Through Senouthios and Psas and Kyriakos. | |
| 16 For the <i>orgon</i> of abba Agenios | sol. 5, car. ... |
| For the <i>andrismos</i> of A... son of Georgios (?) | sol. 1. |
| For the <i>andrismos</i> of Psas, (his) brother | sol. 1. |
| For the <i>andrismos</i> of Kyriakos, (his) brother | sol. 1. |
| 20 For the <i>andrismos</i> of Georgios, vinedresser | sol. 1. |
| For the <i>andrismos</i> of Athanasios, vinedresser | sol. 1. |
| For the <i>andrismos</i> of Horos son of Kostos | sol. 1. |
| For the <i>andrismos</i> of ... | sol. 1. |

The document was assigned to the seventh century, but a date in the eighth may also be considered; the payments for ἀνδριμόσ, 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 Horos concern the ἀνδριμόσ 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-

thograph roll, not a codex. Although the two sides carry texts which are related to each other, these need not be part of the same document.

It is unfortunate that the heading of the account on the 'front' is so much damaged. If $\mu\rho$ in line 1 is correctly read (as I believe!), we are dealing with a *μερικμός* account, a type of document which is well represented in the Aphrodito archive. This as well as the reference to the *συντέλεια* of Apollonos may suggest that the entries refer to rates of assessment. The *μερικμός* will have concerned the whole or part of the administrative district to which Apollonos belonged, viz. the *παγαρχία Ἀνταίου καὶ Ἀπόλλωνος*.¹⁷ 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, Psa(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 (*ἀνδρικμός*) and/or the money-tax on the monastery's landed property (*δημόσια γῆς*). Line 9 is a heading; it will have been followed by the entries that collectively made up the *συντέλεια* of Apollonos. The amount of text lost after line 11 cannot be determined.¹⁸

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¹⁷ See *P. Lond.* IV p. XIII and 1460.16 n.; A. GROHMANN, *Studien zur historischen Geographie und Verwaltung des frühmittelalterlichen Ägypten*, Wien 1959, 40, 47 n. 1.

¹⁸ I am grateful to Federico MORELLI for some helpful comments on a draft of this paper.