

Six Receipts from the Demosion Logisterion of Hermopolis

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Abstract: Editions of six papyri published as descriptions in P.Lond. III and V.

Keywords: *demotion logisterion*, Hermopolis, receipt, taxes, *annona*, *canonica*, *embole*, *diastoleus*, *apaitetes*

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P.Lond. III and V contain numerous fiscal documents of the late sixth and early seventh centuries which stem from the δημόσιον λογιστήριον, the ‘public accounts office’, of Hermopolis. Many of these papyri, especially those in vol. III, were only presented as short descriptions; several of them were later published in full in various places. This article offers editions of six of these *descripta*, all of which may be described as ‘receipts’.¹

Documents of this kind are generally considered extracts from tax registers kept in the δημόσιον λογιστήριον; they were supplied to taxpayers upon request, and thus were essentially certificates.² Their form recalls receipts, with a verb indicating the payment, the sums given in full and in abbreviated form, and subscriptions of various employees of the λογιστήριον, occasionally represented by tax collectors (ἀπαίτηταί). Their purpose would not have been very different from that of receipts issued upon payment; cf. the docket of 2, which calls the text an ἀπόδειξις(ις). They contain no date, however, except for a reference to the tax year.

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¹ Editions of other *descripta* of the same origin are in preparation. We thank the British Library Board for permission for the reproduction of the images.

² First suggested by E. Wipszycka, ‘Les reçus d’impôts et le bureau des comptes des pagarchies aux VI^e–VII^e siècles’, *JJP* 16–17 (1971) 114–16; on the same lines, B. Palme, *CPR XXIV*, pp. 44–6.

The texts are written in hands of the kind associated with the Hermopolite λογιστήριον (see P.Sorb. II, p. 13), at various degrees of formality. **4** is the most informal, and speed results in several elliptical letter forms. Also tending to ellipsis but much more stylized is **6**. The others are less exceptional.

1. Receipt for *annona* and *canonica*

BL Pap. 1071a

16.3 (w) × 4.1 (h) cm

Sixth/seventh century

The document certifies that 11½ carats were paid through the heirs of Danielios, attested in several other texts, including **3** (see 2 n.). It is signed by the *diastoleus* Phoibammon, who recurs in **4**.

The payment combines an *adaeratio* for the *annona* and the scheduled taxes in gold (*canonica*). Other Hermopolite documents of this type that refer to the same charge(s) are BGU XVII 2712,³ CPR VII 29 and XIV 18, P.Berl.Cohen 20 (re-ed. *JJP* 37 [2007] 131–3), P.Herm. 41 and 85, P.Heid. XI 493–4, P.Lond. V 1758, SB XII 10904–5, SPP III 297–8 and VIII 1277; cf. also SB XIV 11377 = BGU XIX 2783.

The back is blank.

↓

1 †
 2 † δέδω[κ]εν ὄν(όματος) Φοιβάμμων Φιβίωνος δ(ιὰ) τῶν
 κληρ(ονόμων) Δανηλίου
 3 ε[ί]ς λόγον δημοσί(ων) ἀγνωνῶν καὶ κανονικ(ῶν) τετάρτης
 ἰνδ(ικτίωνος) χρυσοῦ κερ[ά]τια
 4 ἔνδεκα ἥμισυ, γί(νονται) κ(εράτια) ια ὤ μ(όνα). † Φοιβάμμων
 δι(αστολεύς). ἄκυρον δὲ κ(αὶ) ἀνίσκυρ(ον) τὸ ἐντάγι(ον)
 5 [] . . . ἀγι() κ(ερατίων?) ε . . . ἰ(ν)δ(ικτίωνος). †
 Χριστόδ[.] συμφ(ωνῶ) ††

2 ὄν, ~~κ~~, κληρ
 1. ἀνίσχυρον

3 δημοσι, κανονικε, ινδ
 5 κε, ~~κ~~, κυμφ

4 γε, μ[ι], δ, κ, ανισκυρ[ι], ενταγι

³ This papyrus, said to have been found in Hermopolis, attests a different formula from the rest, somewhat is similar to P.Cair.Masp. I 67043 from Aphrodito.

Translation

There have been given for the name of Phoibammon son of Phibion, through the heirs of Danielios, for the account of the public taxes of the *annonae* and *canonica* of the fourth indiction, eleven (and) one-half carats of gold, total 11½ carats only. Phoibammon, *diastoleus*. The chit ... of the 6 carats (?) ... indiction (is) void and without effect. I, Christod-, ..., agree.

Commentary

2 ὄν(όματος) Φοιβάμμων. For the construction, see J.-L. Fournet, *Tyche* 4 (1989) 89, with a list, updated by B. Palme, CPR XXIV, p. 45 n. 29. The case probably reflects the fact that the *onoma* appeared in the nominative in the registers; see further P.Sorb. II 69, p. 30. Cf. **6.1**.

κληρ(ονόμων) Δανηλίου. Cf. **3.1**, P.Lond. V 1782.2, P.Lond.Copt. I 1077.1.9, 6.8 (son of Zacharias).⁴

4 Φοιβάμμων δι(αστολεύς). Cf. **4.3**, and see P.Heid. XI 493.2–3 n. Phoibammon is attested in indictions 15 = 611/12 or 626/7 (P.Lond.Copt. I 1077; P.Lond. III 1322 = SB XX 14458), 1 (P.Lond.Copt. 1077; P.Lond. V 1740, 1758), 2 (**4**), and 4 (**1**; P.Lond. III 1310; P.Heid. XI 493). The signatures in SB 14458, P.Heid. 493, and **4** are in the same hand, presumably Phoibammon's. The reference to him should have come after the phrase in 4–5 here, as in **4.3**, to be followed by the signature of Christod—.

4 ἄκυρον δὲ κ(αὶ) ἀνίσκυ(ρον) τὸ ἐντάγι(ον). This would have been a similar document, referring to payments recorded up to an earlier point. In this case, the earlier payment may have amounted to 6 carats; a later payment brought the total up to 11 carats, and a new certificate was issued. Cf. **4.2–3** below, which mentions an ἐντάγιον of the current indiction, and SPP III 294.3 (646/7?⁵) ἄκυρα δὲ (καὶ) ἀνίσχυρα τὰ ἐντ[άγ]ια (ὑπὲρ) τ(ῆς) αὐτ(ῆς) εἰς ἰνδ(ικτίωνος).

5 [] . . . αγι(). Not [ἐ]ντάγι(ον), repeated in error. Perhaps ἐξαγι(), which would mean that the carats had been weighed or checked against a

⁴ Here and elsewhere, references to this text are after an unpublished transcription; work towards its full publication is in progress.

⁵ The kind of the tax paid, τ(ὸ) διαγρ(άφου) τῶν προσόδων, shows that the receipt post-dates the Arab conquest; cf. J. Gasco, *ZPE* 177 (2011) 249 n. 32. The earliest possible match for a 5th indiction is 646/7. The identification of the signatory as the Leontios of P.Bingen 147 (BL XII 265) also points to the middle of the seventh century.

certain measure. It seems less likely that this is the name of the person who issued the *entagion*, as in 4.3.

... ἰ(ν)δ(ικτίωνος). τῆς δ is expected, but τῆς is difficult and δ would have a flatter diagonal than other deltas in this text.

Χριστόδ[.]. The unread part is the title of Christod—, probably abbreviated; λογογρ(άφος) may be considered, but it is not an easy reading. There is a Christod— ἀπαιτητής in P.Lond.Copt. 1077.3.28 *et passim*.

συμφ(ωνῶ). Cf. 4.3. For the resolution in the first person, see CPR XXIV, p. 35 n. 8; it is further supported by subscriptions of the σεσημείωμα type. It seems inevitable, however, to opt for the third person when an intermediary writes δι' ἐμοῦ, as in 2.6 and 3.4.

2. Receipt for *annona*

BL Pap. 1316a

12.2 (w) × 8.1 (h) cm

Sixth/seventh century

The text records that 1¹¹/₁₂ carat was paid on behalf the intermediary's wife for her one-third share in a conglomerate of *onomata*. The payment is said to be for the *annona*; this may be mere a shortening of the formula that includes the *canonica*. It was issued by two *diastoleis* represented by a *logographos*; cf. P.Lond. V 1759, signed by two *diastoleis* but with no intermediary.

The text is written along the fibres, which puts it in the minority of texts of this kind (BGU XVII 2710, CPR VII 29, P.Lond. III 1310, V 1758, SB XII 10904, XX 14676).⁶ A sheet-join runs close to the left-hand edge on the front.

→

- 1 † δέδωκεν διαφόρ(ων) δι(ὰ) τοῦ θαυμ(ασιωτάτου) Φοι(βάμμωνος)
- 2 ὑπὲρ τῆς ἐλ(ευθέρας) ὑ(πὲρ) γ' μέρ(ους) εἰς λόγον δημοσί(ων)
- 3 ἀνν(ωνῶν) τρεῖσκαδεκάτης ἰνδ(ικτίωνος) χρυσοῦ
- 4 κεράτι(ον) ἐν ἡμισυ τρίτον δωδέκατον,
- 5 γίν(εται) χρ(υσοῦ) κερ(άτιον) α ζγιβ. † Ἄφοῦς καὶ Ἰσὰκ
δι(αστολεῖς)
- 6 δι' ἐμοῦ Ἰακυβίου λογογρ(άφου) συμφ(ωνοῦσι).

⁶ CPR XIV 18 is also written along the fibres but on the verso of the original roll.

Back:

→

1 † ἀπόδειξ(ις) Ἰακυβίου πα. [

1 διαφορ~~α~~, θαυμάφου// 2 ελ~~ο~~μερ, δημοσι 3 ανν~~ς~~, ιν~~α~~ 4 κερατι
5 γ~~ι~~ν~~α~~κερ, δ 6 λογογρ~~α~~μφ 7 αποδειξ

BL Pap 1316a recto

BL Pap 1316a verso

Translation

There have been given for various (names) through the most admirable Phoibammon for his wife for the $\frac{1}{3}$ -share for the account of the public taxes of the *annonae* of the thirteenth indiction, one one-half one-third one-twelfth carat of gold, total $1\frac{1}{2}\frac{1}{3}\frac{1}{12}$ carat of gold. Aphous and Isak, *diastoleis*, through me, Iakybios, *logographos*, agree.

(Back) Receipt of Iakybios ...

Commentary

1 διαφόρων): *scil.* ὀνομάτων. On these ‘various names’, which represent distinct accounts not further specified, see P.Sorb. II 69, pp. 31–2.

2 ὑπὲρ τῆς ἐλευθέρως ὑπὲρ γ’ μέρος). Cf. 6.2; CPR VII 29.1, 5–6 (with BL VIII 111) ὑπ(ἐρ) γ’ μέρος) ὑπ(ἐρ) τῆς μητρος; sim. P.Batav. 18.6. The one-third share of multiple accounts may suggest an inheritance.

2–3 δημοσί(ων) ἀνν(ωνῶν) is not followed by καὶ κανονικῶν also in P.Heid. XI 494 and P.Herm. 85.

5 Ἄφοῦς καὶ Ἰσακ δι(αστολεῖς). Isak is new. Ἄφοῦ διαστολεύς signs SPP VIII 1277.3, and is recorded in the registers; see P.Sorb. II 69.35.25. His heirs are presumably mentioned in P.Lond.Copt. I 1077.5.5. He may be the same as the *boethos logisteriou* Aphous in P.Lond. V 1756.14–15 and 1760.3 (see *ZPE* 218 (2021) 160), both of which refer to indiction 4. The career of Fl. Magistor, *diastoleus* and *boethos*, would offer a parallel.

6 Ἰακυβίου λογογράφου). Cf. 7. Not known from elsewhere.

7 Ἰακυβίου πα [. The traces between β and π are ambiguous. It is possible that α preceded π, in which case we may think of ἀπαίτητου, but the shape of the putative αι would be unusual. παρ[may also be considered. There appears to be more ink under this line, but these may partly be offsets.

3. Receipt for taxes in gold

BL Pap. 1155a

15.7 (w) × 12 (h) cm

Sixth/seventh century

The *diastoleus* Diogenes, represented by Victor the *apaitetes*, certifies receipt of 11 carats paid for *demosia* by the heir(s?) of Danielios (cf. 1). The format of this text is similar to BGU XVII 2720, P.Flor. III 351, and P.Heid.

XI 492: τῶ *taxpayer + official* + ἔσχον ἀπὸ δημοσί(ων);⁷ cf. also P.Ryl. IV 707, which lacks the prescript. A *diastoleus* has issued the other documents of this format except for BGU XVII 2720, signed by a *boethos logisteriou*.

The mounting of the papyrus suggests that the back was thought to be blank.

↓

- 1 † τῶ ἀδελφ(ῶ) κλ(ηρονόμῳ) Δανιηλίου † Διογένης διαστολεῦς.
- 2 ἔσχον ἀπὸ δημοσί(ων) π[ρ]ώτης ἰνδ(ικτίων)ο(ς) χρυσοῦ κεράτια
- 3 ἔνδεκ[α, γί(ν.) χρ(υσοῦ) κ(εράτια) ια]. † Διογένης διαστολεῦς
δι' ἑμοῦ
- 4 Βίκτωρ ἀπαι(τητοῦ) συμφ(ωνεῖ). †

1 ἀδελφ κλ 2 δημοσι, ἰνδ^ο 4 1. Βίκτωρος απαις συμφ

BL Pap 1155a

⁷ A similar prescript is found in the receipts of P.Batav. 18: τῶ ἀδελφῶ *taxpayer + official*. The papyrus is Hermopolite and dates from the sixth/seventh century, not the fifth.

Translation

To the brother heir of Danielios: Diogenes, *diastoleus*. I received of the public taxes of the first indiction, eleven carats of gold, total 11 carats of gold. Diogenes, *diastoleus*, through me, Biktor, *apaitetes*, agrees.

Commentary

1 κλ(ηρονόμω) is suggested by the article at the beginning of the line, but we expect κλ(ηρονόμοις). For the heirs of Danielios, see 1.2 n.

Διογένης διαστολεύς. Cf. 3. The same official or a namesake occurs in BGU XVII 2710.7, where read Διογένης σὺν Θ(ε)ῶ δι(αστολεύς) (συν θῶ δ̄, pap.), not συμ[βο]λαῖ(ογράφος); the text refers to indiction 3.

2 ἀπὸ δημοσί(ων). The charge is presumably the δημόσια ἀννωνῶν καὶ κανονικῶν. Cf. P.Lond. III 1310 and V 1740, also issued by a *diastoleus* through an *apaitetes*, where εἰς λόγον δημοσίων is a shortening for εἰς λόγον δημοσίων ἀννωνῶν καὶ κανονικῶν: we see this in P.Lond. III 1322 = SB XX 14458, which is part of the same group as the other two papyri and uses the full formula.

4 Βίκτωρ ἀπαι(τητοῦ). Presumably the same as the *apaitetes* in P.Lond. III 1310.6 and V 1740.3, both ‘written by the same clerk’ (P.Lond. 1740 introd.), but the hand in our texts is different. The name is given as Βίκτωρ with no abbreviation sign also in P.Lond. 1310, but P.Lond. 1740 has Βίκτωρος. Such spellings were perhaps due to convenience rather than poor grammar; cf. P.Sorb. II 69, p. 14.

It is less likely that the same Victor is to be recognized in the endorsement of SB XX 14458; cf. B. Palme, *Das Amt des ἀπαιτητής in Ägypten* (1989) 262. The same or a different Victor occurs in SB XII 10904.4, Ταυρίνος διαστολεὺς δι’ ἐμοῦ Βίκτωρος ἀπαι(τητοῦ) συμφ(ωνεῖ), but the hand responsible for the signature is not among those found in the London papyri; see further *ZPE* 218 (2021) 161.

4. Receipt for *embole*

BL Pap. 1057

29.4 (w) × 8.5 (h) cm

Sixth/seventh century

The heirs of Mousaios pay 7 artabas for the *embole* of the 2nd indiction, with freight charges included. A document issued in the same indiction is

declared void. The signature of the *diastoleus* Phoibammon concludes the text. The last two features are present also in 1.

Another receipt for *embole* is 5, but the format is different. Other Her-mopolite receipts for this charge are BGU XII 2143, XVII 2710, P.Lond. III 1038, V 1760 (*embole* specified as of *annona* and *canonica*), SB XX 14676, and XXVI 16751.⁸

The back of the papyrus is not visible, which suggests that it was presumed blank.

↓

- 1 † δέδωκεν ὄν(όματος) Ἑρμοδώρου . νηρο δ(ιὰ) κλ(ηρονόμων)
Μουσαίου ἀπὸ Ναγ(ώγεως) εἰς λόγον ἐμβολ(ῆς)
2 καγόνος δευτέρας ἰ(ν)δ(ικτίωνος) σίτου καθαρ[(οῦ)] ἀρτά-
βας ἑπτὰ, γί(νονται) (ἀρτάβαι) ζ· ἄκυρον εἶναι καὶ
3 ἀνίσχυ[ρο]ν τὸ ἐντ(ά)γι(ον) Φαρεσμανίου τῆς (αὐτῆς) β ἰδ(ικτί-
ωνος). † Φοιβάμμων διαστολ(εὺς) σϣ(μ)φ(ωνῶ).†

1 ὄν̄, δ̄ κλ̄, ν̄ ᾱ γ̄, ε̄ μ̄ β̄ ο̄ λ̄ 2, 3 ἰ δ̄ 2 καθαρ[ι], γί τ̄ 3 εντγκ, δ̄, ινδ̄, διαστολϣφ

Translation

There have been given for the name of Hermodoros ... through the heirs of Mousaios from Nagogis, for the account of the *embole* of the canon of the second indiction, seven artabas of clean wheat ..., total 7 artabas. The chit of Pharesmanios of the said 2nd indiction is void and without effect. I, Phoibammon, *diastoleus*, agree.

Commentary

1 . νηρο. Obscure. A Coptic name is not expected after Ἑρμοδώρου.

Ναγ(ώγεως) = TM Geo 2954. A village in the northern part of the Her-mopolite nome, sometime in the Patemites Ano toparchy and later of the 10th pagus; see P.Col. IX, p. 151.

2 What is written between καθαρ(οῦ) and ἀρτάβας is unclear. Neither σϣν̄ ν̄ ᾱ β̄ λ̄ (οις) nor χ(ωρις) ν̄ ᾱ β̄ λ̄ (ων) are satisfactory interpretations of the writing.

⁸ To these we may associate SPP III².1 48, 49, 77, III².5 573, and perhaps VIII 1275 and 1282, which were issued by a *hypodektes* of Hermopolis and a *sitometres* of Antinoe.

2–3 ἄκυρον εἶναι καὶ ἀνίσχυ[ρο]ν τὸ ἐν(τά)γι(ον). See 1.4 and n. εἶναι does not occur in the closest parallels, but is common in this formula in contracts, where however the syntax is different.

3 Φαρεσμανίου. Probably the same as the *boethos* in P.Lond.Copt. I 1077.1.24, 3.9, 6.16, 13.28. The name is of Persian origin, and occurs predominantly in Hermopolite documents; see P.Oxy. LXXXIII 5372.6 n.

Φοιβάμμων διαστολ(εὺς) συ(μ)φ(ωνῶ). Cf. 1.4 and n. On the face of it, the scribe wrote διαστολεω, and then intersected the right-hand part of ω with an upright and added two obliques combined into a loop at lower left.

5. Receipt for *embole*

BL Pap. 1725a

7.4 (w) × 14.9 (h) cm

Sixth/seventh century

The text was published in the form of a description as P.Lond. V 1865:

‘Acquired in 1906. Provenance unknown. (...) 6th cent. In a good-sized clear rounded cursive hand, across the fibres. Below the text a blank space of 2 ½ in., exclusive of the first fold (¾ in.), which has not been unfolded. Imperfect, having lost the right half. Folded from the bottom upwards. Receipt (...) for 3 (given by the endorsement) artabas of wheat μέτρ(φ) Ἰαθην(αίφ) for the [*embola*] of the 1st indiction, paid by the heirs of An—. Issued by a pagarch through Pcylius, a τρακτευτής.’

The mention of the ‘Athenian measure’ (5) and the name Pkylios (7) guarantee the Hermopolite origin of the text. A *tractator* signs on behalf of a pagarch also in P.Lond. V 1753. This text, assigned to the late sixth or early seventh century, is written in a hand suggestive of the *demosion logisterion* of Hermopolis.

Unlike all but one Hermopolite receipts for *embole* (see 4 introd.), the payment is not made on behalf of an *onoma* and through an intermediary, and there is no reference to freight and associated charges. There are some affinities only with P.Lond. III 1038. The pagarch is an unusual signatory, though cf. the Antinoite P.Leid.Inst. 72, which concerns the same tax.

A sheet-join runs between lines 2 and 3.

↓

1		†
2	† δεδώκ(ασι) κληρονόμοι Αν [(ὕπερ)]	
3	δημοσί(ου) σίτου ἐπὶ τ[όπου ἐμβολῆς]	

- 4 πρώτης ἰνδ(ικτίωνος) σ[ίτου ἀρτάβας τρεῖς]
5 μέτρ(ω) Ἀθην(αίω), γί(νονται) σ[ί(του) (ἀρτάβαι) γ. *name*]
6 σὺν Θ(ε)ῶ πάγαρχ(ος) στ[οιχ(ῶ). δι' ἐμοῦ]
7 Πκυλίου τρακτ(ευτοῦ) ἐγρ[ά]φ(η) [

Back:

σίτ(ου) (ἀρτάβαι) γ //

- 2 δεδωκ κλ 3 δημοσι 4 ινδλ 5 μετρ αθηνς γτ 6 θω̄ παγαρχς
7 τρακτς εγρ[α]φ 8 ριτς

BL Pap.1725a verso

Translation

The heirs of An— have given for the public wheat locally, for the *embole* of the first indiction, three artabas of wheat by the Athenian measure, total 3 artabas of wheat. I, (*name*), by God pagarch, agree. Written through me, Pkylios, *tractator*.

(*Back*) 3 artabas of wheat.

Commentary

2 σίτου ἐπὶ τ[όπου ἐμβολῆς. Restored after P.Lond. III 1038.2, 7. ἐπὶ τόπου is attached to the title of ἀπαιτηταί σίτου in the same papyrus and in P.Batav. 18, which is also Hermopolite.

5 μέτρ(φ) Ἀθην(αίφ). See P.Jena II 6.11 n.

7 τρακτ(ευτοῦ). On this functionary, see C. Zuckerman, *Du village à l'empire* (2004) 123–7.

8 (ἀρτάβαι) γ // . The double dash suggests reading the cardinal number and not the fraction ($\frac{1}{3}$).

6. Receipt for payment towards a liturgy

BL Pap. 1175

24.5 (w) × 10.6 (h) cm

Sixth/seventh century

The text is complete except for the line ends. The heirs of Paulos, represented by Sophia, who may have been his daughter, pay 18 carats for ‘the bouletic liturgy of the first *phyle*’, charged to the *onoma* of an athlete. Theodoros the *boethos* signs through a deputy whose name and function are mostly lost. The format is the same as that of **1** and **2**.

The liturgy may have been a *munus patrimonii* incumbent upon the *onoma*, payable or commuted in money. It is curious that a curial *munus* is assigned to a *phyle*. One might try to explain this through the presumed disappearance of city councils in this period, but the *boule* of Antinoopolis is attested at around the same time (P.Sorb. II 69.23.5, 24.13), and there is no need to assume that there was no *boule* in Hermopolis. In CPR XXIII 33 (550), a *bouleutes* is hired to perform a liturgy assigned to the 8th *phyle* of Hermopolis.

The mounting of the papyrus suggests that the back was considered blank.

↓

- 1 † δέδωκεν ὀνόμ(ατος) Ἀχιλλ(εὺς) Φ[ο]ιβαδ(ίου) ἀθλητῆς δ(ιὰ)
τῶν κλ(ηρονόμων) Παύλου δ(ιὰ) Σοφίας τῆς [
2 ὑπὲρ τοῦ αὐτῆς ἡμίσεως μέρ(ους) εἰς λόγ(ον) τῆς βουλευτικ(ῆς)
λειτ[ο]υργίας πρώτης φυλ(ῆς) [
3 χρυσοῦ κεράτια δεκαοκτώ, γί(ν.) χρ(υσοῦ) κερ(άτια) ἡ μ(όνα). †
Θεόδωρος βοηθ(ός) δι' ἑμοῦ . φ. [
4 *m.*² καὶ ἀπι() ἐνάτ(ης) ἰ(ν)δ(ικτίωνος)

1 ὀνομ⁹ ἀχιλλ⁹ φοιβαλλ⁹, δ⁹, κλ⁹, δ⁹ 2 μερ⁹, λογ⁹, βουλευτικ⁹, φυλ⁹ 3 γ⁹χρ⁹ κερ⁹ ἡ μ⁹,
βοηθ⁹ 4 ἀπι⁹ ἐνατ⁹ ἰδ⁹

Translation

There have been given for the name of Achilleus son of Phoibadios, athlete, through the heirs of Paulos through Sophia ... for her half-part for the account of the bouletic liturgy of the first tribe ... eighteen carats of gold, total 18 carats of gold only. Theodoros, *boethos*, through me, ... and for(?) the ninth indiction.

Commentary

1 ὄνομ(ατος) Ἀχιλλ(εὺς) Φ[ο]ιβαδ(ίου) ἀθλητής. The name of the holder of an *onoma* is only rarely abbreviated, but cf. P.Berl.Cohen 20.1, 9, 15, 22. For the use of the nominative, see 1.2 n. We may also consider reading δ(ιὰ) κλ(ηρονόμων) instead of Ἀχιλλ(εὺς); for an *onoma* introduced with διὰ, equivalent to ὄνοματος κληρονόμων, cf. δ(ιὰ) Βησώρου in the fourth-century *Landlisten* (P.Herm.Landl. 1.375; 2.591, 808), which survived as a fossil into the Arab period (SB XXII 15730.8). But the reading seems less likely.

The name Φοιβάδιος may derive from an identification of Phoebus and Zeus. Its few attestations mainly come from Hermopolis and Oxyrhynchus. On the female name Φοιβαδία, see P.Stras.Copt. 14 introd.

The evidence on athletes in this period is limited; see P.Oxy. LXXIX 5213.2 n. Since the reference is to an *onoma*, and perhaps a fossil account holder, it need not attest to athletic activities at this time.

κλ(ηρονόμων) Παύλου δ(ιὰ) Σοφίας τῆς [. The article suggests a connection with the deceased Paulos; [θυγατρός], though unparalleled, may be considered. [γυναικός] (cf. P.Ant. I 40.3) seems less likely.

2 ὑπὲρ τοῦ αὐτῆς ἡμίσεως μέρ(ους). Cf. 2.2 and n.

βουλευτικ(ῆς) λειτ[ο]υργίας. The term has a long pedigree: SB III 7261.7–8 (3rd/4th c.) βουλευτι|[κὰς λ]ειτουργίας; SB VI 9597.6 (late 4th c.) λειτ[ο]υργίας βουλευτικός. Cf. also PSI VI 684.4–7 (mid 5th c.; see *ZPE* 191 [2014] 199) μηδένα βουλευτικὸν φρόντισμ[α] ὑπεισελ[θεῖν] | ἄνευ ὄν[ο]μασίας τῆς βουλῆς, τὸ δὲ ἄλλο κατ' ἀναλογί[αν] | τῆς ἐκάστου ὑποστάσεως τοὺς πολιτευομένους τὰς | [.]κὰς λειτουργίας ἐκ[. . .]λ. . [. Several suggestions have been put forward for the beginning of l. 7; see A. Laniado, *Recherches sur les notables municipaux dans l'Empire proto-byzantin* (2002) 122. It would be tempting to restore [βουλευτι]κὰς λειτουργίας, but the space is tight.

πρώτης φυλ(ῆς). On numbered Hermopolite φυλαί, see H. Essler, *APF* 62 (2016) 126–9.

At the end of the line, perhaps restore [θ ἰνδ(ικτίωνος)].

3 Θεόδωρος βοηθ(ός). Apparently new, unless he is the same as the signatory in P.Misc. II 124a, a receipt for *annona* and *canonica* (edition in progress). His function is lost, but he may be a βοηθὸς λογιστηρίου rather than a διαστολεύς (he is represented by a λογογράφος).

.φ.[: or † φλ[, but the cross is unwarranted at this point.

4 This is a later addition. It is not obvious what $\alpha\pi\iota$ means; we have considered $\alpha\pi\iota$ (ττάκιον), but there are no parallels in the context. π seems secure, which speaks against reading ἄκυρον τὸ ἐντάγιον] | καὶ ἀνί(σχυρον).