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RECONSIDERING SOME FISCAL DOCUMENTS FROM EARLY ISLAMIC EGYPT IV

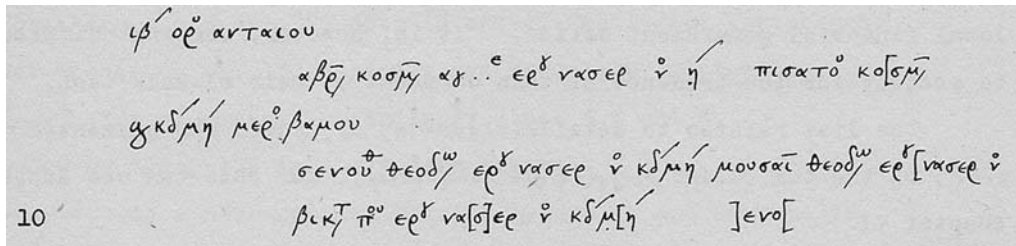
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RECONSIDERING SOME FISCAL DOCUMENTS FROM EARLY ISLAMIC EGYPT IV*

23. P.Bal. 286 & SPP XX 235v: Workers and overseers

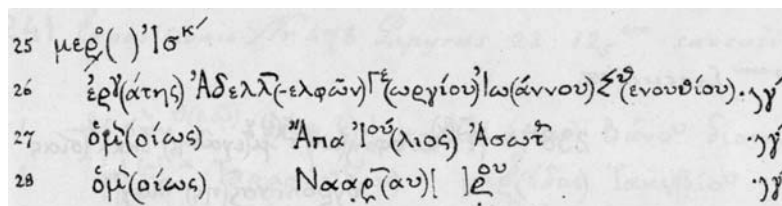
P.Bal. 286 is described as an ‘account of workers’ overseers (?) in various districts’. Place names are followed by ‘the names of the overseers (?)’ and small sums of money. There are several uncertainties, including the exact purpose of the payments. I quote a portion of the text as it appears in the edition:



The ‘overseers’ are invariably styled $\epsilon\rho\gamma$ $\nu\alpha\sigma\epsilon\rho$. The editor’s interpretation rests on taking $\nu\alpha\sigma\epsilon\rho$ as the Arabic word *nāṣir*, ‘overseer, inspector, guardian, etc.’ $\epsilon\rho\gamma$ was accordingly resolved as $\epsilon\rho\gamma(\alpha\tau\omega\tilde{\nu})$, but the word order would be odd; it is also unclear why the common expression $\epsilon\pi\kappa\epsilon\iota\mu\epsilon\nu\omicron\varsigma$ $\epsilon\rho\gamma\alpha\tau\omega\tilde{\nu}$ was not used instead. I suggest that $\nu\alpha\sigma\epsilon\rho$ represents the name *Nāṣir*, and that we resolve $\epsilon\rho\gamma(\acute{\alpha}\tau\omicron\upsilon)$ $\Nu\alpha\sigma\epsilon\rho$.¹

Nonetheless, the text might mention at least one overseer. In line 7, in place of $\alpha\gamma\epsilon$ the plate (V, 2) allows reading $\alpha\gamma\gamma^{\alpha}$, i.e., $\acute{\alpha}\gamma\gamma\alpha(\rho\epsilon\upsilon\tau\omicron\tilde{\nu})$; the same abbreviation occurs e.g. in P.Lond. IV 1441.96 (706).² The term was discussed by Bell in P.Lond. IV 1376.1 n., who pointed out that in certain contexts an $\acute{\alpha}\gamma\gamma\alpha\rho\epsilon\upsilon\tau\eta\varsigma$ may be ‘a foreman or superintendent’.³ If this is the sense of the term here, we may expand $\acute{\alpha}\gamma\gamma\alpha(\rho\epsilon\upsilon\tau\omicron\tilde{\nu})$ $\epsilon\rho\gamma(\alpha\tau\omega\tilde{\nu})$; otherwise, read $\acute{\alpha}\gamma\gamma\alpha(\rho\epsilon\upsilon\tau\omicron\tilde{\nu})$ $\epsilon\rho\gamma(\acute{\alpha}\tau\omicron\upsilon)$. Whatever the case, the collocation is new.

A parallel to the Bala’izah text may be furnished by SPP XX 235v, an Arsinoite account of the eighth century (‘VII’ ed. pr., but the hand looks later than that), which records several workers and displays a similar arrangement to P.Bal. 286. Subheadings of the type $\mu\acute{\epsilon}\rho\omicron(c)$ + name are followed by the indication $\epsilon\rho\gamma$ $\alpha\delta\epsilon\lambda\lambda$, expanded as $\epsilon\rho\gamma(\acute{\alpha}\tau\eta\varsigma)$ $\Lambda\delta\epsilon\lambda(\phi\omega\tilde{\nu})$, names and amounts of money. Cf. i 25ff:



The text displays an unusual concentration of $\acute{\alpha}\delta\epsilon\lambda\phi\omicron\iota$ (i 18, 26, 32, ii 15, 18, and [see revised reading below] 24), and these are always the siblings of different persons. However, the validity of the resolution $\Lambda\delta\epsilon\lambda(\phi\omega\tilde{\nu})$ may be questioned. As far as I can see, there is no other passage in which the word $\acute{\alpha}\delta\epsilon\lambda\phi\omicron\iota$ is abbreviated as $\alpha\delta\epsilon\lambda\lambda$; the abbreviation itself would also be strange, with lambda duplicated instead of phi, while the stroke over the two lambdas suggests a vowel, usually alpha in texts of this period. Furthermore, these $\epsilon\rho\gamma\acute{\alpha}\tau\alpha\iota$ should have been identified by their names and the names of their fathers; cf. the entries

* Continued from *ZPE* 169 (2009) 197–208. Parts of this article were written during the tenure of a Leverhulme Research Fellowship.

¹ The name *Nāṣer* is also attested in SPP X 123.2, but in a different context.

² Illustrated in A. Blanchard, *Sigles et abréviations dans les papyrus documentaires grecs* (1974) 13.

³ See also H. Cadell, *RechPap* 4 (1967) 114, who translates the term as ‘transporteurs’. The $\acute{\alpha}\gamma\gamma\alpha\rho\epsilon\upsilon\tau\alpha\iota$ were thought of as $\epsilon\rho\gamma\acute{\alpha}\tau\alpha\iota$; cf. P.Lond. IV 1441.99 (705/6) $\lambda(\acute{\omicron})\gamma(\omega)$ [$\delta\alpha\pi(\acute{\alpha}\nu\eta\tau\eta\varsigma)$?] $\epsilon\rho\gamma(\alpha\tau\omega\tilde{\nu})$ $\tau\omicron\tilde{\nu}$ $\mu\alpha\gamma\chi\iota\delta(\alpha)$ $\Gamma\epsilon\rho\omicron(\nu\omicron\lambda\acute{\omicron}\mu\omicron\tau\omicron\varsigma)$ $\acute{\alpha}\gamma\gamma(\alpha\rho\epsilon\upsilon\tau\omicron\tilde{\nu})$ γ γ' , while in P.Lond. 1403 (709/10?) the two terms are interchangeable. See also P.Hamb. III p. 103.

beginning with ὄμ(οίωσ), where ὄμ(οίωσ) should be equivalent to ἐργ(άτης) κτλ. But what would the name of the ἐργ(άτης) Ἀδελ(φῶν) Γε(ωργίου) Ἰω(άννου) C(ενου)θ(ίου) be?

I suspect we have to read Αβδελλ(α) or even Α(β)δελλ(α), i.e., the Arab name ‘Abd Allāh. See especially i 26, where the delta would have a peculiar open stroke to its left:⁴



It seems to me that we are dealing with βδ written very quickly, in which case I would read ἐργ(άτης) Αβδελλ(α) Γε(ώργιος) Ἰω(άννου) C(ενου)θ(ίου), and revise the other entries accordingly. If this holds, we obtain a close parallel to the ἐργάται of Nāṣir. However, we are no more illuminated about the nature of these documents than before. What is the reason for the payments? Are the payments made, or to be made, by or to these ἐργάται? And who were Nāṣir and ‘Abd Allāh?

Both P.Bal. 286 and SPP XX 235v refer to fiscal units; in SPP XX 235v, these are named after a person who must have been responsible for the taxes of a small area. The other side of SPP XX 235 carries an account of tax arrears from several μέρη;⁵ the official cursive suggests that it comes from a government office. These ἐργάται are no doubt requisitioned workers from various fiscal circumscriptions. What the small amounts of money represent, I find it impossible to say with any degree of certainty, though these may have been taxes (due or paid *in absentia*) rather than e.g. salaries. The identities of Νάσερ and Αβδελλ(α) are also obscure.⁶ A similar problem comes up in P.Lond IV 1434.26 (714–16) (περ(ὶ) ἀγγα(ρευτοῦ) Αειναλγερ, on which Bell noted: ‘Αειναλγερ ... is probably the name either of the person employing the ἀγγαρευτής or the place where he was to be employed.’ Insofar as the two names are not followed by fathers’ names, it is difficult to consider Νάσερ and Αβδελλ(α) as the employers or the officials in charge of these workers. It seems more likely that these are toponyms, and the workers are described with reference to their places of work; cf. P.Lond. IV 1403.1 (709/10) (περ(ὶ) ἐργ(ατῶν) (καὶ) τεχ(νιτῶν) Ἱερου(κολύμων).

The text of SPP X 235 calls for further comment. As mentioned before, the front side is occupied by entries beginning μέρο(c), followed by names, and then various sums of money. The names are those of the persons responsible for the μέρη; it does not seem to have been noticed that these are the names given after the word μέρο(c) also in the text on the back, which allows for the reading of some names to be recovered. The names that occur on either side may be presented as follows (I have tacitly incorporated a number of readings recorded in BL VIII 472 that I consider certain, and signal a number of deprecated readings in the apparatus):

(r 2) Ἰω[άννου] Διοκκ(όρου)	(v i 14)	Ἰω(άννου) Διοκκ(όρου)
(r 3) Θεο[δ(ώρου) Ἰ]μαίο(υ)	(v i 15)	Θεοδ(ώρου) Ἰμαίο(υ)
(r 4) Ἰε[(αα)κ(ίου) Ἰ]ωάννου)	(v i 25)	Ἰε(αα)κ(ίου)
(r 5) Π[απνου]θ(ίου) Γεωργ(ίου)	(v i 31)	Παπν(ου)θ(ίου) Γε(ωργίου)
(r 6) [Μην(ᾶ)] Ἰωχή(φ)	(v ii 14)	Μην(ᾶ) Ἰωχή(φ)
(r 7) Κ[ο]ζμᾶ Cαεια	(v ii 17)	Κο(ζμᾶ) Cαεια
(r 8) Απα Ἰουλ(ίου) Ἰε(αα)κ(ίου)	(v ii 20)	Απα Ἰου(λίου) Ἰε(αα)κ(ίου)
(r 9) Μην(ᾶ) Χαήλ C(ενου)θ(ίου)	(v ii 23)	Χαήλ C(ενου)θ(ίου)

r 3 Ἰμαίο() ed. pr. r 4 Ἰ[Ἰ]ωάννου ed. pr. r 5 C[ιαν]γίου BL VIII 472 r 6 [] Ἰωχή(φ) ed. pr. r 7 [.] . . ια Cαειδ ed. pr. r 9 Μην(ᾶ) υἱ(οῦ) ed. pr. v ii 17 Cαειδ ed. pr.

⁴ I checked the original in Vienna on 28 July 2001, while more recently I worked on the basis of the on-line images, accessible through the link posted at <http://www.papyri.info/ddbdp/stud.pal;20;235/>.

⁵ Elsewhere called μερίδες: in P.Bal. 286.8 instead of μερ⁹ read μερ^δ, that is, μερ(ὶ)δ(οc).

⁶ Cf. also SPP X 80.15, which records a payment by (or to) ἐργ(άται) οὐρία(c) Ἄνθου (Ἄνθου is an Arsinoite village).

A few other names on the verso text may be read differently:

- i 17 Φλ() (*bis*) may stand for Φιλ(οθέου) (cf. 32).
- i 21 & 27 For Ἀωτ() read Ἀωτ(ᾶ) and Ἀωτ(ᾷ).
- i 22 Θεοφίλ(ου) (ed. pr.) is more likely than Θεοφυλ(άκτου) (BL VIII 472).
- i 23 For Ού[] read Ού[εν](αφρίου).
- i 35 For Ν[] read Ν[αα]ρ(αυ)?
- ii 24 For ἐρ[γ(άτη)ς] Ἰω(άννου) read ἐρ[γ(άτη)ς] Αβδε]λλ(α).

24. P.Lond. V 1752 (again)

This receipt for *δαπάνη* was discussed in the previous instalment of this series (*ZPE* 169 (2009) 201, no. 15), where I argued that the payment for the tax of indiction 1 was made in indiction 15. I stated that ‘we have no other instance of such a payment made in the year before the one to which the tax refers. This would have been a very prompt payment.’ There is a good parallel that I overlooked:⁷ KSB I 268 from Jeme, a receipt for *δαπάνη* of indiction 1 paid on Pachon 10, indiction 15, almost a whole year before the beginning of indiction 1. We may also compare O.Crum 424, a receipt for unspecified taxes of indiction 6, dated Mesore 30, indiction 5, though there is a possibility that ‘5’ is an error for ‘6’. See also below, no. 26.

25. P.Naqlun II 24

This document was described as a ‘tax register of *choria* in the Herakleopolite nome’, and was assigned to the seventh/eighth century. I would place it towards the middle of the eighth century; the hand is very similar to that responsible for P.Vindob. G 14965 (= CPR IX 67) + 18880, which comes from the same region.⁸ It is not the kind of text that one would expect to find in a monastery in the Fayum; the editor notes: ‘It is hard to explain the presence of this document in Naqlun.’ The reason for this probably lies in the other side, reported to carry a Coptic letter (?) (unpublished): the register, or a piece of it, was reused for a letter sent to Naqlun.

The reading and interpretation of this document are capable of some improvement; below I offer a new transcript with notes on points of detail.⁹

col. i

χω(ρίον) Πυργωτο[ῦ]	δ(ιὰ) νο(μ.) λ	δ(ιὰ) νο(μ.) κη (κερ.) δ
χω(ρίον) Πώεω[ς]	δ(ιὰ) νο(μ.) ρ[νο(μ.) ργ (κερ.) ιβ
χω(ρίον) Ποιμένων	δ(ιὰ) νο(μ.) ν	νο(μ.) μς (κερ.) ις
χω(ρίον) Cίθεωσ	δ(ιὰ) νο(μ.) ιε	νο(μ.) ιδ
5		(κερ.) ις

col. ii

χω(ρίον) Πεεμπιβύ(κεωσ) δ(ιὰ) [
χω(ρίον) Παρ(α)χ(ώματα)σ Μαχ() δ(ιὰ) [
χω(ρίον) Πετεχοντ(ο)σ δ(ιὰ) [
χω(ρίον) Cακου Κ[άτω
5 χω(ρίον) Cώφθ(εωσ) [

i 1–4, ii 1–3 δ(ιὰ) (Δ pap.): ἀ(πό) ed. pr. For other cases of confusion between alpha and delta in the edition, see notes to i 1 and 4. The purpose of δ(ιὰ) is unclear; in texts of this period, it often precedes the names of payers, regardless of whether the payment is effected or not. I have not found many parallels: SB XVIII 13771.15 (Heracl.; 677/707), where the reference is to taxes paid; P.Lond. IV 1414.3 *et passim*, where it introduces νομίματα ἀρίθμια; CPR XXII 28.6, where it introduces νομίματα ἔχοντα, not ἀρίθμια.

i 1 (κερ.) δ (AP, PνM): (κερ.) α ed. pr.

⁷ I had failed to consult K. A. Worp, *Tyche* 14 (1999) 309–24, at 310 n. 3 and 318 n. 41.

⁸ See *ZPE* 145 (2003) 209–11. Papatomas (below, n. 9) had already suggested that the hand might belong to the second half of the eighth century.

⁹ Corrections to this text were published by A. Papatomas in *Korr. Tyche* 603, *Tyche* 23 (2008) 234–35, and by P. van Minnen, *BASP* 46 (2009) 222; these are referred to in the notes by the initials ‘AP’ and ‘PνM’.

- 2 Ed. pr. transcribed ἀ(πό) νο(μ.) μ [, omitting the text after the break, which was read by AP and PvM as νο(μ.) ιγ (so AP; μγ PvM) (κερ.) ιβ. My reading of the first sum as ρ (= 100) relies on reading ϑ (= 90) as the first element of the second sum. These sums are about twice as large as those recorded for Poimenon in the next line.
- 3 (κερ.) ις (AP, PvM): (κερ.) ιε ed. pr.
- 4 νο(μ.) ιδ (AP): νο(μ.) ια ed. pr.
- 5 This line, not transcribed in ed. pr., was first read by PvM.
- ii 1 Πεεμπιβύ(κεωσ). The edition reports, ‘πεεμπιβυ without abbreviation mark’, but what is taken as υ is part of β; υ is suprascript.
- 2 Παρ(α)χ(ώματος) Μαχ() : Πρχ() Μαχ(όρο)с ed. pr.; Πр()χ() Μαχ(όρος) PvM. Μαχ(όρος) is only one possibility. As for Παρ(α)χ(ώματος), it is abbreviated in this way in SPP X 297r ii 1 and 299v.1 (see BL XII 274).
- 3 Πετεχοντ(οс) (l. -ῶντος): Πεδίου ed. pr.; Σειδοντ(οс) PvM. This village is abbreviated in the same fashion in CPR IV 2.5, its only other occurrence in the papyri.
- 4 Κακου Κ[άτω: Κακου ed. pr. This is a village otherwise known as Oxyrhynchite, but its occurrence with Heracleopolite toponyms is not surprising: besides the close proximity of the two regions, there was a close administrative connection in this period.
- 5 Ζώφθ(εωσ): Ζορθ() ed. pr. (The new reading is due to F. Morelli.) Μικρῶс may have followed in the break.

The editor, probably influenced by his reading of the preposition δ(ιά) as ἀ(πό), took the sums in the first column as ‘the total due tax revenue. The second number indicates the amount paid by a given *chorion*. An error committed by the scribe who, in the opening line of the second column, repeated ἀ(πό) by mistake before the second number indirectly validates this interpretation’ (p. 123). It is beyond doubt that these are tax quotas; the rounded figures in the first set of numbers indicate that these are taxes assessed but not (yet) collected. But the figures of the second column reveal a pattern so regular that the possibility that these are amounts paid is not likely. The assessment of Pyrgotou is double that of Sitheos; we find the same 2:1 (+ 4 carats) ratio in the second column. The same ratios can be observed with Pois and Poimenon: 2:1 in the first set, 2:1 (+ 4 carats) in the second. If we multiply the number of solidi in the first column for Poimenon and Sitheos by 22.4, we obtain the same figure as the number of carats in the second (1120, 336). For the figures for Pyrgotou and Poeos, if we add a couple of decimals to 22.4, we have a very close match between the two columns. Decimals of course were not in use at that time, and we have to reckon with a figure such as $22 \frac{1}{3} \frac{1}{2}$, with some rounding. This kind of equation reveals the nature of these figures: the first column refers to ἀρίθμια νομίματα, and the second to ἔχοντα; on the issue see F. Morelli, CPR XXII 28 introd. (with references).

These tax quotas are of a kind for which the evidence from the region of Heracleopolis is very sparse. Though all due caution is in order, we may form an idea about the relative sizes of these villages: if my readings are correct, Pois has to pay twice as much as Poimenon; Pyrgotou pays 60% of the total dues of Poimenon, but twice as much as Sitheos.

Finally, a remark on the layout would be in place. An editor will number lines and columns in the usual manner, but this is not the way this list is to be read. In both surviving columns, after a series of entries with villages whose names begin with pi, we have village names starting with sigma. As F. Morelli has pointed out to me, this is an alphabetic list, to be read horizontally, not vertically: the entry after that on Pyrgotou (i 1) is that on Peempibykeos (ii 1), perhaps followed by others in the part now lost; then comes the entry on Poeos (i 2), etc.

26. P.Poethke 39 and P.Prag. I 27

The recent publication of P.Poethke 39, dated to 12 February 729 thanks to the explicit mention of year 109 of the Hijra, was very welcome. I reproduce the text with a very few departures from ed. pr.:

† Μ(ε)χ(ειρ) ηη, ι(ν)δ(ικτίωνος) ιβ. ἔχο(ν) παρ(ᾶ) Cίων Πέτρ(ο)υ
 ἀπό ἐξκ(ε)π(τόρων) πριγκ(ι)π() νοτ(ίνου) σκ(έ)λ(ουс) Ἐρμοῦ πόλ(εωс)
 καταβλ(ηθὲν) ἐφ’ ἡμά(с) (ὑπὲρ) δημο(σίων) (καὶ) ἄλλων
 ἐνδεκ(άτης) ι(ν)δ(ικτίωνος) ἔτ(ο)υ(с) ρθ ἀρίθ(μιον) νό(μικμα) α, ἔν, μ(όνον). Cευῆρο(с) στοιχ(εῖ).†

- 1 παρ(ᾶ) Cίων (l. Cίωνος) Πέτρ(ο)υ: Περσίων Πετρῶ(νίου) ed. pr.; see *APF* 55/2 (2009) Taf. XXXIV.
- 2 πριγκ(ι)π(οс) is suggested by Th. Kruse, *APF* 57/1 (2011) 141.
 νοτ(ίνου) σκ(έ)λ(ουс) Ἐρμοῦ πόλ(εωс) This reading was in the main suggested by Morelli in Kruse, *ibid.*; the only difference is that I read Ἐρμοῦ πόλ(εωс), not Ἐρμοπολ(ίτου).

What makes this text stand out is its date: Greek tax receipts of this period which can be dated with absolute certainty are very few, and those that refer to a Hijra year are only three: SB XVI 13018 (714?¹⁰), P.Prag. I 27 (740 or 741),¹¹ and now P.Poethke 39. I have discussed the other texts in earlier instalments of this series of notes; the new text has revealed aspects I had not noticed earlier.

The expression καταβλ(ηθέν) ἐφ' ἡμᾶ(ς) is paralleled by several tax receipts of this period; the verbal part is always abbreviated, and may be understood as an indicative or a participle; see CPR VIII 73.2, SB I 4897.2, VIII 9758.2, XVI 13018.9–10, XVIII 13771.10. All these texts have a prescript in the form of an official addressing a tax-payer. Only the tax-payer is mentioned in P.Poethke 39; the same applies to P.Prag. I 27.2–3, where in place of κ() . [- -] | []κ . ας I now read κ(ατα)βλ(ηθέν) [ἐφ'] ἡμᾶς.

P.Poethke 39 offers a close parallel to P.Prag. 27, and comparison of the two receipts allows some further textual progress to be made in the latter text. Ed. pr. read παρέ(ς)χεν in P.Prag. 27.1, which I took over in my re-edition. However, the stroke over παρ is of the same kind as that over αθαν = Ἀθανα(σίου) in the same line; thus we have παρ(ά) or παρά, depending on how we interpret that stroke.¹² Furthermore, we can now be fairly certain that nothing stood after ἄλλ[ων] in l. 3.

Another interesting aspect is the indictional date of P.Poethke 39 and its relation to the Hijra year. AH 109 ran from 28 April 727 to 16 April 728. Indiction 11, which is the year of the taxes and is given as the equivalent to Hijra year 109, started shortly before or after 28 April – but when exactly? The evidence on the ‘Pachon indiction’ is ambiguous; May 1 = Pachon 6, the date of the *praedelegatio*, is commonly taken as the first day of this indiction, but it is also possible that the indiction started on Pachon 1 = April 26.¹³ With some hesitation, and acknowledging exceptions, I put forward the empirical rule that ‘in expressions such as ‘taxes/crops of indiction X, (Hijra) year Y’, the Hijra year is the one in which the beginning of the indiction falls’.¹⁴ In the case of AH 109, this year began so close to the start of indiction 11 that we cannot independently establish when the indiction started.

P.Prag. 27 complicates matters further. It refers to indiction 9, AH 122, and this indiction 9 started in the course of AH 122. The date of the receipt, as I read it, is Pachon 4, indiction 9. If the indiction had started on Pachon 6, the payment would have been made at the very end of the fiscal year, which would be unexceptional; if it had begun on Pachon 1, this would have been a very early payment. It is impossible to be certain: there are receipts dating from the last days of Pharmouthi and the early days of Pachon, before and shortly after Pachon 6, and referring to taxes of the same indiction as that in the date of the receipt.¹⁵

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¹⁰ See *ZPE* 137 (2001) 226–7 = BL XII 218.

¹¹ See *ZPE* 169 (2009) 202–3.

¹² With παρέ(ς)χεν removed from the text, it is now hard to associate P.Prag. 27 with the Fayum, a possibility I considered in my earlier note.

¹³ See *CSBE*² 30, and *ZPE* 147 (2004) 157 with n. 6.

¹⁴ *ZPE* 169 (2009) 202–3.

¹⁵ From Hermopolis, P.Lond. V 1746 (Pachon 10, ind. 13); from Jeme or environs, O.Medin.HabuCopt. 315 (Pachon 2, ind. 14), KSB I 245 (Pachon 8, ind. 13; the indiction figure is dotted but is probably correct, as the plate indicates), O.Theb.Copt. 25 (Pachon 9, ind. 11). O.Medin.HabuCopt. 330 is dated Pachon 8, indiction 4, and appears to refer to taxes of indiction 4, but the reading of the latter figure is uncertain. O.Medin.HabuCopt. 346 refers to the taxes of indiction 1 (second καταβολή) and appears to be dated Pachon 5, indiction 1, but in l. 6 ΠΔλ is a misreading for ΠΔΒ; see plate V.