

A LIST OF PAYMENTS (P.MICH. INV. 3553)
AND ACCOUNTING PRACTICES AT BAWIT¹

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Abstract. — Edition of P.Mich. inv. 3553, a list of payments in *nomismata* coming from Bawit and dating to the late seventh or eighth century. Comparison of form and content shows that it is probably part of an account that also included P.Mich. inv. 1545, P.Pierpont Morgan Library inv. M 662 B (23b), and P.Sorb. inv. 2638 + 2639.

Keywords: list of payments, account, Bawit

This article offers an edition of P.Mich. inv. 3553 and argues, after comparison of format, palaeography, structure, and content, that it is part of a larger document made up of four other papyri: P.Mich. inv. 1545, P.Pierpont Morgan Library inv. M 662 B (23b), and P.Sorb. inv. 2638 + 2639.²

P.Mich. inv. 3553 was purchased from Maurice Nahman in 1925 and came to the University of Michigan in October 1926.³ It is noteworthy that the other documents with which it is connected here were also bought around the 1920s: P.Mich. inv. 1545 was acquired by the university in 1924, P.Pierpont Morgan Library inv. M 662 B (23b) was bought around 1920 from Nahman too, and P.Sorb. inv. 2638 + 2639 were purchased together during the winter 1918–1919.⁴ Furthermore, P.Mich. inv. 3553,

¹ I express my warmest thanks to Korshi Dosoo for checking and improving the English.

² P.Mich. inv. 1545 has been edited by J. Cromwell, “One Week in January: A Register of Men from Late Antique Egypt,” *JARCE* 51 (2015) 329–349, with corrections by A. Delattre and É. Mazy, “Papyrologica. IX. 84. P. Mich. Inv. 1545: registre de visiteurs ou compte ?” *Cd’É* 94 (2019) 216–220; P.Pierpont Morgan Library inv. M 662 B (23b) by A. Delattre, P. Pilette, and N. Vanthieghem, “Papyrus coptes de la Pierpont Morgan Library I. Cinq documents du monastère de Baouît,” *Journal of Coptic Studies* 17 (2015) 45–51; P.Sorb. inv. 2638 + 2639 by M.-J. Albarrán Martínez, “Nouveaux comptes du monastère d’Apa Apollo à Baouît,” *APF* 62 (2016) 167–175, with corrections presented in the Appendix below.

³ Images are available online: <http://quod.lib.umich.edu/a/apis/x-4647> (accessed April 6, 2020).

⁴ For acquisition information, see Cromwell (n. 2) 329; Delattre, Pilette, and Vanthieghem (n. 2) 33; M. J. Albarrán Martínez and A. Boud’hors, “À la découverte des papyrus coptes

Several elements point to a Hermopolite provenance, more precisely the monastery of Apa Apollo at Bawit. Toponyms mentioned in the document are located in the Hermopolite nome, most of them already attested in papyri and inscriptions from Bawit: Pmanhabin (l. 11), Pio (l. 12), Simou (l. 31), Tanemooue (l. 39), Midjol (l. 41), and Psintbake (l. 43). Moreover, some people are known from other papyri from Bawit: Mena Peknaau (ll. 15, 19), Theodore Zeth (l. 24), a son of Biktor and Taese from the garden (l. 34) and a son of Serene from the garden (l. 37). The Michigan collection is already known for housing several documents from Bawit.⁶

P.Mich. inv. 3553

26.8 × 11.4 cm

Bawit, late VII–VIII

Recto

→	[	]εϛ	νό(μισμα) α συμ(ίσιον)
	[	]Ψαν]εζμοϋ ---	νό(μισμα) α τρ(ιμήσιον)
	[	]πα]κο νπαμοϋν ψαλτης	νό(μισμα) α η
	[	]χε πα τεϱνη --	νό(μισμα) α γ
5	[	]ρ πα ππωμαρεν	νό(μισμα) α γ
	[	]κος πα τσεβικ --	νό(μισμα) α τρ(ιμήσιον)
	[	]. —	νό(μισμα) α φ(όλλις)
	[	]. -----	νό(μισμα) α η
	[	]ρος πϱοϱτ ---	νο(μίσηματος) λ
10	[	]ε-----	νό(μισμα) α η
	[	]οϱτε πα πμα ἡζαβιν	νο(μίσηματος) β
	[	]. ε πα πιω --	νό(μισμα) α γ
	[	]Ψ]ανεζμοϋ ---	νό(μισμα) α τρ(ιμήσιον)
	[	]μων ψαμσαζ ---	νό(μισμα) α β
15	[	]μ]ηνα πεκνααϱ	νό(μισμα) α φ(όλλις)
	[	]νε [π]α τεκρεετς---	νο(μίσηματος) β
	[	]ης πϱαλιϱ	νό(μισμα) α τρ(ιμήσιον)
	[	]πϱῆ γεϱργε ιςϱηρ -	νο(μίσηματος) λ
	[	]μην]α πεκνααϱ --	νό(μισμα) α φ(όλλις)
20	[	]πα πμα ἡ]ϱωλκ ---	νό(μισμα) α α
	[	]π]ων προϱ πβαπιω	νο(μίσηματος) λ
	[	]απολλω πεζα . γ	νό(μισμα) α β
	[	]παπα γεϱργε πα πμα <ν>ηεσαζτ <τ>μη	νό(μισμα) α τρ(ιμήσιον)

⁶ *O.Mich.Copt.* 17–24; *P.Bawit Clackson* 1, 4, 14, 72–73; *P.Mich.Copt.* 14–15, 21; *P.Mich. inv.* 1545; *P.Mon.Apollo* 36; *SB Kopt.* 2.812, 4.1833.

	[	θ]εοδωρε ζηθ --	νό(μίσμα) α γ
25	[	β]ικτωρ πα πωικ --	νό(μίσμα) α η
	[	ἄντ]ε απολλω πα πμα ἄψιογρ	νό(μίσμα) α β
	[	]κ ἄα πκολ	νό(μίσμα) α β
	[	ναπα]πῳοι ----	νο(μίσματος) L <i>in margine</i> α γ
	[	] . ρε ναπα πῳοι ---	νο(μίσματος) L
30	[	πα]λακο(νος) ἄπμα ντωε ναρογαθ	νο(μίσματος) γ''
	[	]ωα(νηης) πα σιμογ	νο(μίσματος) γ''

Verso

	↓	[	ἄντε ιωα(νηης) ῳολ ἄκαῳ	νό(μίσμα) α γ
		[	π]εσαῳτ ----	νό(μίσμα) α β
		[	πῳἄν]βι]κτωρ τανσε πα τεῳνη ---	νο(μίσματος) β
35		[	]νε πα τεῳνη ---	νο(μίσματος) L γ''
		[	πῳ]ἄ πιλatos ψαλτης ---	νό(μίσμα) α β
		[	πῳἄν]σερηνε πα τεῳνη ---	νο(μίσματος) L γ''
		[	π]ατριμον ---	νό(μίσμα) α τρ(ιμήσιον)
		[	] . τε τανεμοογε	νο(μίσματος) β
40		[	]ζβις ---	νο(μίσματος) β
		[	π]ῳα πα μιχωλ	νό(μίσμα) α φ(όλλις)
		[	]παμογν νλοκ ψανεζμογ	νο(μίσματος) β
		[	θεο]δοσε πα ψιντβακε ---	νο(μίσματος) γ''
		[	πῳ]ἄ δαγειτ ψανεζμογ	νό(μίσμα) α η
45		[	]ε ιωναθαμ --	νο(μίσματος) L
		[	πα πμα]νπανσε ---	νό(μίσμα) α β
		[	] . πκογτογ	νό(μίσμα) α η
		[	]τε νῳἄ πογωζε	νό(μίσμα) α η
		[	ζ]ατρη πα τεῳνη	νό(μίσμα) α γ
50		[	ἄν]τε παμιν πα τςης ---	νο(μίσματος) γ''
		[	]λε πμανδαμογλ	νό(μίσμα) α η
		[	πμα]νπε]ζρητωρ --	νο(μίσματος) L
		[	]εσ ἄντε δαμianos ἄ . . νεχη` . ες'	νο(μίσματος) γ''
		[	] . ῳεν	νο(μίσματος) γ'
55		[	]πραζτ -	νο(μίσματος) β

passim ὐ pap., τρ' pap., φ pap. 1 συμ' pap. 4 πα τεῳνη cog. ex ψανεζμογ
 5 πῳμαρεν pap. 9 πῳοῳτ pap. 11 ἄζαβιν pap. 17 πῳαλιγ 25 πῳικ pap.
 28 πῳοῖ 29 πῳοῖ pap. 30 [Δ]λακ^ο pap. 31 [Ὶ]ω^α pap. 32 ἰω^α pap. 40 ζβις pap.
 45 ἰωναθαμ pap. 50 παμιν pap. 53 ἄντε pap.

Recto

	“[]es	1 <i>nomisma</i> , 1 <i>simision</i> .
	[] the salt dealer ---	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[] Pako of Pamoun the psalmist	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[]dje from the garden --	1 <i>nomisma</i> , 3 <i>keratia</i> .
5	[]r from the orchard	1 <i>nomisma</i> , 3 <i>keratia</i> .
	[]kos from Tsebik --	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[]—	1 <i>nomisma</i> , 1 <i>phollis</i>
	[]-----	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[]ros the keeper of keys (?) ---	1/2 of a <i>nomisma</i> .
10	[]e-----	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[]oute from Pmanhabin	2/3 of a <i>nomisma</i> .
	[]e from Pio --	1 <i>nomisma</i> , 3 <i>keratia</i> .
	[] the salt dealer ---	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[]mon the awl maker ---	1 <i>nomisma</i> , 2 <i>keratia</i> .
15	[] Mena Peknaau	1 <i>nomisma</i> , 1 <i>phollis</i> .
	[]ne from Tekreets—	2/3 of a <i>nomisma</i> .
	[]es the <i>shaliu</i>	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[] son of George Isther --	1/2 of a <i>nomisma</i> .
	[] Mena Peknaau	1 <i>nomisma</i> , 1 <i>phollis</i> .
20	[] from the place of weaving	1 <i>nomisma</i> , 1 <i>keration</i> .
	[] son of Proou the linen thread maker (?)	1/2 of a <i>nomisma</i> .
	[] Apollo the ...	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[] Papa George from the place of the mat weavers	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[] Theodore Zeth --	1 <i>nomisma</i> , 3 <i>keratia</i> .
25	[] Biktor from the reservoir --	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[] in the service of Apollo from the place of Psiour	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[]k from Pkol	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[] of Apa Pshoi ----	1/2 of a <i>nomisma</i> . <i>in margine</i> 1, 3.
	[]re of Apa Pshoi ---	1/2 of a <i>nomisma</i> .
30	[] the deacon of the bakery of Arouath	3 <i>keratia</i> .
	[] Ioannes from Simou	3 <i>keratia</i> .

Verso

	[] in the service of Ioannes, Bundle of reeds	1 <i>nomisma</i> , 3 <i>keratia</i> .
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	[] the weaver— — —	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[] son of Biktor and Taese from the garden — — —	2/3 of a <i>nomisma</i> .
35	[] ne from the garden — — —	1/2 of a <i>nomisma</i> , 3 <i>keratia</i> .
	[] son of Pilatos the psalmist—	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[] Serene from the garden — — —	1/2 of a <i>nomisma</i> , 3 <i>keratia</i> .
	[] Patrimon — — —	1 <i>nomisma</i> , 1 <i>trimesion</i> .
	[] te from Tanemooue	2/3 of a <i>nomisma</i> .
40	[] hbis—	2/3 of a <i>nomisma</i> .
	[] Psha from Midjol	1 <i>nomisma</i> , 1 <i>phollis</i> .
	[] Pamoun of Lok the salt dealer	2/3 of a <i>nomisma</i> .
	[] Theodose from Psintbake—	3 <i>keratia</i> .
	[] son of Dauelit the salt dealer	1 <i>nomisma</i> , 8 <i>keratia</i> .
45	[] e Ionatham — —	1/2 of a <i>nomisma</i> .
	[] from the place of Paese—	1 <i>nomisma</i> , 2 <i>keratia</i> .
	[] the leatherworker	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[] sons of Pouohe	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[] Hatre from the garden	1 <i>nomisma</i> , 3 <i>keratia</i> .
50	[] in the service of Pamin from Tses—	3 <i>keratia</i> .
	[] le the camel-driver	1 <i>nomisma</i> , 8 <i>keratia</i> .
	[] the place of Pehretor — —	1/2 of a <i>nomisma</i> .
	[] es in the service of Damianos of ...	3 <i>keratia</i> .
	[] shen	1/3 of a <i>nomisma</i> .
55	[] the fuller —	2/3 of a <i>nomisma</i> .”

2 [ψαν]εζμοϋ: Other salt dealers are mentioned in ll. 4, 13, 42, 44, P.Mich. inv. 1545.1, 18, P.Sorb. inv. 2276.9b, 20,⁷ and in two inscriptions from Bawit: Clédat (n. 8) 100, no. 21 and Maspero (n. 8) 120, no. 398.⁸ Pickled food, in particular salted fish, is common in the Bawit documentation.⁹

⁷ To be edited in A. Boud'hors and A. Delattre (eds), *Coptica Sorbonensia. Documents de la 6^e université d'été de papyrologie copte*.

⁸ J. Clédat, *Le monastère et la nécropole de Baouît*, vol. 1 (Cairo 1904); J. Maspero, *Fouilles exécutées à Baouît* (Cairo 1931).

⁹ On salted fish at Bawit, see W. Van Neer, W. Wouters, M.-H. Rutschowskaya, A. Delattre, D. Dixneuf, K. Desender, and J. Poblome, “Salted Fish Products from the Coptic Monastery at Bawit, Egypt: Evidence from the Bones and Texts,” in H. Hüster Plogmann (ed.), *The Role of Fish in Ancient Time* (Rahden 2007) 147–159.

3 [ⲡⲁ]ⲕⲟ: Only two names end with -ⲕⲟ: Ako, attested once in *CPR* 12.31.1, and Pako, which appears in three Coptic documents from Thebes, namely *O.Brit.Mus.Copt.* 1, Pl. 35, no. 4.6, O.Heerlen BL 305.5,¹⁰ and *P.KRU* 72.31.¹¹

– ⲢⲠⲁⲖⲖⲞⲨ: Given that this name is in second position and the individual's profession is stated afterward, the preposition Ⲣ- most likely marks a father-to-son relationship: [ⲡⲁ]ⲕⲟ ⲢⲠⲁⲖⲖⲞⲨ ⲠⲗⲀⲤⲢⲤ “Pako (son) of Pamoun the psalmist.” This form of identification occurs rarely, alternating with the most common ⲡⲠⲨ̄ “the son of.” The preposition Ⲣ- with the same meaning is found in P.Sorb. inv. 2638.9: [ⲓ]ⲗⲉ Ⲣ̄ⲕⲨⲨⲒⲀⲕⲟⲤ ⲡⲀ ⲤⲀⲢ̄ⲤⲢⲨ̄, “[ⲓ]le of Kuriakos the teacher;” again in P.Sorb. inv. 2276.6: ⲡⲪⲗⲗⲉ ⲢⲠⲁⲖⲖⲞⲨ “Pbble of Pamoun.”

4 ⲡⲀ ⲤⲉⲠⲨⲢⲢ: The garden of Bawit is also mentioned in ll. 34–35, 37, 49, P.Mich. inv. 1545.13, 20–22, P.Sorb. inv. 2639.19, *O.Bawit Fribourg* 1.3–4, 26.3–5, 48.4–5, 58.3, and *P.Bawit Clackson* 19.3, 65.4, 78.2. The ink is more solid and the strokes are thicker than elsewhere in the papyrus, indicating that this sequence was written later, after the papyrus had been erased. Underneath one may distinguish traces of the profession ⲠⲗⲢⲛⲉⲗⲖⲖⲞⲨ “salt dealer;” on salt dealers, see comm. on l. 2 above.

5 ⲡⲀ ⲡⲠⲠⲟⲖⲀⲢⲉⲢ: The Greek noun *πωμάριον* “orchard,” from Latin *pomarium*, is attested twice in Coptic: in *P.Lond.* 4.1631.2.8, a register dealing, among other products and lands, with ⲖⲀⲢⲤⲀⲠⲟⲩ [Ⲣ]ⲪⲢⲢⲉ ⲉⲨⲦⲒ ⲕⲀⲢⲢⲟⲤ ⲗⲢ ⲡⲠⲠⲟⲖⲀⲢⲒⲒⲒⲒ ⲖⲢ ⲡⲢⲟⲖⲖ “thirty-seven date palm trees that bear fruit in the orchard and the vineyard,” and *P.Ryl.Copt.* 216.3, a receipt ⲉⲤⲤⲒⲖⲢ ⲢⲢⲕⲀⲢⲢⲟⲤ ⲢⲠⲡⲠⲠⲟⲖⲀⲢⲢⲢ “for the price of the crop from the orchard.” A *πωμάριτης* “fruiterer” is also found in *P.Lond.Copt.* 1.529.14, 1140.6, 9.

6 ⲡⲀ ⲤⲤⲉⲪⲒⲕ: This toponym could be identified with Sembeikhis, a village whose name means “the place of the falcon,” attested at Bawit in *SB* 22.15730.9.¹²

7 [ⲓ]. — : The distance before and after this line shows that it was inserted afterwards, between ll. 6 and 8. The long horizontal stroke was used to clearly join the name to the amount of money.

¹⁰ Edited by P.J. Sijpesteijn, “Drei koptische Ostraka,” *Cd'É* 62 (1987) 273–276, no. 2.

¹¹ Ako: Trismegistos People, Nam_ID 27266; *NB Kopt.* s.v. Pako: Trismegistos People, Nam_ID 7266; *NB Kopt.* s.v.

¹² Trismegistos Places, Geo_ID 7104; M. Drew-Bear, *Le nome hermopolite* (Missoula 1979) 238; Timm 2334.

9 []**ΡΟC**: Crum suggests reconstructing [**ΠΕΤ**]ΡΟC.¹³

– **ΠΩΩΥΤ**: This term usually means “hindrance, impediment, key;” Crum suggests that in this document it refers to a name or title.¹⁴ Given that the last element of identification in this account mostly refers to a profession, it seems more probable that **ΩΩΥΤ** is a sort of keeper of keys, possibly a janitor (since **ΠΑ ΠΡΟ** refers to a gatekeeper).

11 **ΠΑ ΠΜΑ Ν̄ΖΑΒΙΝ**: The village of Pmanhabin is attested at Bawit in Clédat (n. 8), 113, no. 49.¹⁵

12 **ΠΑ ΠΙΩ**: The presence of **ΠΑ-** shows that Pio is a toponym, probably the same as that in P.Sorb. inv. 2276.1: **ΠΑΘΕΥ ΚΥΡΙΑΚΟC ΠΙΩ** “Patheu Kuriakos (from) Pio.”

13 [**Ψ**]ΑΝΕΖΜΟΥ: See comm. on l. 2 above.

14 []**ΜΩΝ**: Crum suggests reconstructing [**ΦΟΙΒΑ**]ΜΩΝ.¹⁶

– **ΨΑΜCΑΖ**: Crum proposes translating this profession as “awl maker (?),” probably a carpenter’s toolmaker.¹⁷ It is also attested at Bawit in Clédat (n. 8), 94, no. 2.

15 [**Μ**]ΗΝΑ ΠΕΚΝΑΑΥ: Referring to this papyrus, Crum inserts the term **ΚΝΑΑΥ** in his dictionary and remarks on it: “meaning unknown (? trade or office).”¹⁸ However, a man is identified as **ΜΗΝΑ ΠΕΚΝΑΑΥ ΨΑΝΕΖΜΟΥ** “Mena Peknaau the salt dealer” in P.Sorb. inv. 2276.20. Since the profession of this Mena is explicitly stated and **ΠΕΚΝΑΑΥ** is found in the expected place for a patronym, the word **ΠΕΚΝΑΑΥ** must be an anthroponym, only attested in these two documents. The rarity of this name suggests that both texts refer to the same person. Furthermore, the same sequence is more than likely to be reconstructed in l. 19: [**ΜΗΝ**]Α ΠΕΚΝΑΑΥ. It would be unlikely for the same person to be mentioned twice in an account such as this – and this never occurs elsewhere in the document. Therefore, in this list, Mena son of Peknaau is probably the person in whose service the listed individuals are.

¹³ Crum, *Dict.* 608b.

¹⁴ Crum, *Dict.* 608b.

¹⁵ Trismegistos Places, Geo_ID 2684; Drew-Bear (n. 12) 231; Timm 1975–1977.

¹⁶ Crum, *Dict.* 379b.

¹⁷ Crum, *Dict.* 379b.

¹⁸ Crum, *Dict.* 113a.

16 [π]α τεκρεετς: The sequence most likely refers to a toponym which could possibly be identified with Tekerkehothis or Takaladjs, both located in the Hermopolite nome, not previously attested at Bawit.¹⁹

17 πψαλιγ: This word refers to an administrative official concerned with fiscal matters.²⁰ Other *shaliu* are mentioned in *P.Bawit Clackson* 19.5, 25.4, *P.Mon.Apollo* 45.4, 12, 15, Maspero (n. 8), 126, nos. 432, 434 and Clédat (n. 21) 168, no. 2.²¹

18 ιςθνηρ: This is a form of the female name εςθνηρ, mentioned at Bawit in Maspero (n. 8), 141, no. 492.²² The individual is identified by his father's name, George, then that of his mother, Isterh.

19 [μνη]α πεκνααγ: See comm. on l. 15 above.

20 [πα πμα ἡ]ψωλκ: This place is attested in *P.Bawit Clackson* 36.5, *P.Mon.Apollo* 20.18, and P.Sorb. inv. 2637.10.²³ The verb ψωλκ means “weave, stitch” and usually refers to the weaving of palm leaves into baskets. This place name, literally meaning “the place of weaving,” therefore most likely refers to a basketry workshop.

21 προου: The name Proou is attested at Bawit in *P.Bawit Clackson* 21.6, 26.3, *P.Clackson* 40.11 and G. Maspero, *Le musée égyptien. Recueil de monuments et de notices sur les fouilles d'Égypte*, vol. 2 (Cairo 1906) 46, B.²⁴

– παπιω: This sequence is problematic. Given its position, it likely refers to a toponym or profession. The absence of πα- makes it most likely that it concerns a profession. The term παπιω could be made up of σωπε “seize, take” (also for seeds or cereals) and ειααγ (ειω, ιω) “linen” (more likely than ειω “ass”), perhaps referring to a “linen harvester.” It is also possible to identify the first compound as καπ “thread, string, strand” which Crum recognizes in the profession

¹⁹ Tekerkehothis: Trismegistos Places, Geo_ID 7504; Drew-Bear (n. 12) 271–272; Timm 2567. Takaladjs: Trismegistos Places, Geo_ID 7481; Drew-Bear (n. 12) 263; Timm 2470.

²⁰ Crum, *Dict.* 561a; J. Wegner, “The Bawit Monastery of Apa Apollo in the Hermopolite Nome and Its Relations with the ‘World Outside’,” *JJP* 46 (2016) 183–184.

²¹ J. Clédat, *Le monastère et la nécropole de Baouît*, ed. D. Bénazeth and M.-H. Rutschowskaya (Cairo 1999).

²² Trismegistos People, Nam_ID 27345; *NB Kopt.* s.v.

²³ Edited by Albarrán Martínez (n. 2) with corrections in the Appendix below.

²⁴ Proou: Trismegistos People, Nam_ID 11800; *NB Kopt.* s.v.

σα πκαπ “rope-maker, seller (?):” the word would therefore refer to the profession of “linen thread maker.”²⁵

22 πεζα . γ: The missing letter (perhaps erased on purpose) is either α or ο. The word looks like an occupation name, but no satisfactory explanation springs to mind and the word is not found in Crum’s dictionary.

23 πα πμα <η>νεσαζτ <τ>μη: This place of origin, “the place of the mat weavers,” was already identified by Crum and has its sole attestation in this papyrus.²⁶

– νο(μίσμα) λ *in margine* α γ: The amount α γ does not immediately follow the sigla λ, indicating it was probably written afterwards, possibly as a correction. The individuals must have received or paid 1 *nomisma* and 3 *keratia*, instead of the half *nomisma* that was first planned. A similar correction occurs in P.Sorb. inv. 2639.8, where the amount is νό(μίσμα) λ \α ρ’.

24 [ε]εοδωρε ζηθ: Another εεοδωρε ζη[] is mentioned in *P.Bru.x.Bawit* 50.3, probably to be identified with this one. The name Zeth is also attested in *P.Louvre Bawit* 9.7.²⁷

26 []ε απολλω πα πμα ηψιογρ: This place could be that “of the eunuch” or “of Psiour.” A man named ἀπ[ολ]λω ψιογ[ρ] is found in *P.Bal.* 315.2, the latter element being either an anthroponym or the term “eunuch.”

27 πα πκολ: The word πκολ is known at Bawit as an anthroponym in *O.Bawit* 34.2, *SB Kopt.* 3.1325.3, and Maspero (n. 8), 63, no. 59, 64, no. 60, 76, no. 149, 116, no. 382, but the presence of the possessive πα- indicates a place of origin instead.²⁸ The toponym may be identified with παπκολ found in Clédat (n. 21), 68, no. 11, an account of which the entries seem to consist of place names. In our account, either the possessive πα- “he from” was omitted before the toponym also beginning with πα or the place name really is just Pkol.

²⁵ Crum, *Dict.* 113a.

²⁶ Crum, *Dict.* 415b.

²⁷ Trismegistos People, Nam_ID 12126; *NB Kopt.* s.v.

²⁸ Trismegistos People, Nam_ID 608; *NB Kopt.* s.v.

28 [**ναπα**] **πρωι**: The following line allows us to reconstruct the sequence. This element could refer either to the origin of the individual or his function as servant of Apa Pshoi.

29 **ναπα πρωι**: See comm. on l. 28 above.

30 **ἄπμα ντωε ναρογαθ**: Arouath most likely refers to a toponym or an anthroponym, but neither could be identified.

31 **πα σιμου**: The toponym Simou is attested at Bawit in *P.Lond. Copt.* 1.1130.5 and Maspero (n. 8), 96, no. 252.²⁹

32 **ωολ ἄκαω**: Given that **καω** means “reed,” the word **ωολ** probably refers to a “bundle.”³⁰ This sequence is either the individual’s profession, a “maker of bundles of reeds,” or a reed bed called “Bundle.” Considering the absence of an article and the attestations of a **νοε ἄκαω** or **μεγάλη καλαμεία** “great reed bed” at Bawit, namely in *O.Bawit* 63.3, *O.Bawit IFAO* 2.4, 5.2, *P.Bru.x.Bawit* 14.1–2, and *P.PalauRib.Copt.* 12.10, the latter explanation seems preferable.

33 [**π**] **εσαωτ**: This is a variant of the noun **σαρτ** meaning “weaver.” This profession is attested in P.Mich. inv. 1545.6, *P.Bawit Clackson* 13.2, *P.Bru.x.Bawit* 33.6, and P.Sorb. inv. 2276.6.

34 [**π**ωῆ **β**] **ικτωρ τανσε πα τεωνη**: Exactly the same sequence occurs twice in P.Mich. inv. 1545.20–21, where the entries on two consecutive lines mention individuals whose first names are Petros and Anoup respectively, both **π**ωῆ **β**ικτ(ωρ) **τ**ανσε **π**α **τ**εω[νη] “son of Biktor and Taese from the garden.” This shows clearly that Biktor is their father and Taese their mother. It appears that the individual here in l. 34 is another son of Biktor and Taese. Either these three persons were brothers working together at the garden, in a sort of family business for the monastery, or they, together with their parents, are from a place called “the garden.” On the garden, see comm. on l. 4 above.

35 **πα τεωνη**: See comm. on l. 4 above.

²⁹ Trismegistos Places, Geo_ID 8210; Drew-Bear (n. 12) 328–329; Timm 1984–1992. On *P.Lond.Copt.* 1.1130, see A. Delattre, “La traduction des institutions administratives dans les monastères égyptiens (VII^e – VIII^e siècles),” in F. Colin, O. Huck, and S. Vanséveren (eds.), *Interpretatio. Traduire l’altérité culturelle dans les civilisations de l’Antiquité* (Paris 2015) 226–227.

³⁰ Crum, *Dict.* 557a.

36 ΠΙΛΑΤΟΣ: This anthroponym is attested at Bawit in P.Sorb. inv. 2276.3 v^o 7 and Clédat (n. 8), 159, no. 5.

37 [ΠΥΝ] ΣΕΡΗΝΕ ΠΑ ΤΕΩΝΗ: A man identified as ΚΥΡΙΑΚΟΣ ΠΥΝ ΣΕΡΗΝΕ ΠΑ ΤΕΩΝΗ is mentioned in P.Mich. inv. 1545.22. The presence of three sons of Biktor and Taese from the garden, in l. 34 and P.Mich. inv. 1545.20–21, suggests that we could face a similar situation here, where brothers work at the garden. On the garden, see comm. on l. 4 above.

38 [Π]ΑΤΡΙΜΟΝ: Patrimon is a known reed bed possibly identified as el-Badraman, but not yet attested at Bawit.³¹

39 ΤΑΝΕΜΟΟΥΕ: The village of Tanemois, possibly located near Titkois, is well attested at Bawit, namely in P.Coptic Museum inv. 3512.7,³² *P.Lond.* 5.1899.7, *P.Louvre Bawit* 18 v^o 1, *P.Mon.Apollo* 53.4, P.Sorb. inv. 2276.3, *SB* 16.12401 + 22.15595.4a, 20.14246.2 v^o 11, 22.15596.5, 19, Clédat (n. 8), 78, 121, no. 8, and Maspero (n. 8), 49, no. 2, 64, no. 60, 117–118, no. 388.³³

41 [Π]ΨΑ: The name Psha is attested a few times at Bawit, namely in *CPR* 20.16.3, *P.Bawit Clackson* 2.3, *P.Mon.Apollo* 10.13, *SB Kopt.* 3.1371.11, Clédat (n. 8), 83, no. 2, 98, no. 20, 159, no. 2, Maspero (n. 8), 87, no. 203, Clédat (n. 21), 63, no. 2, and *SB Kopt.* 1.417.2.³⁴

– ΠΑ ΜΙΧΩΛ: The village Midjol is known in Greek as Μαγδῶλα Μιρή and in Coptic as ΜΙΚΤΩΛ, ΜΙΓΧΩΛ, ΜΙΓΔΩΛ, or ΜΙΧΩΛ.³⁵ It is attested in some documents from Bawit: *O.Bawit Fribourg* 39.3–4, 47.3, *P.Mon.Apollo* 51.7, and J. Clédat, *Le monastère et la nécropole de Baouît*, vol. 2 (Cairo 1916) 44, no. 2.

42 ΝΛΟΚ: This sequence is either an anthroponym or a toponym, but no satisfactory explanation can be offered.

³¹ Trismegistos Places, Geo_ID 3399; Drew-Bear (n. 12) 196–197; Timm 277–278.

³² Edited by A. Hanafi, “Two Unpublished Documents,” in P. Schubert (ed.), *Actes du 26^e congrès international de papyrologie. Genève, 16–21 août 2010* (Genève 2012) 315–318, no. 1.

³³ Trismegistos Places, Geo_ID 7412; Drew-Bear (n. 12) 264–265; Timm 2502.

³⁴ Trismegistos People, Nam_ID 27441; *NB Kopt.* s.v.

³⁵ Trismegistos Places, Geo_ID 5546; Drew-Bear (n. 12) 160–163; Timm 1671–1673.

– ΨΑΝΕΖΜΟΥ: See comm. on l. 2 above.

43 ΠΑΨΙΝΤΒΑΚΕ: Psintbake is probably to be identified with Tbake. This village is mentioned at Bawit in *O.Crum VC* 111.4, *P.Bru.x.Bawit* 7.2, *P.Mon.Apollo* 50.6, and Clédat (n. 21), 68, no. 11.³⁶

44 ΨΑΝΕΖΜΟΥ: See comm. on l. 2 above.

45 ΙΩΝΑΘΑΜ: This is the first attestation in a document from Bawit of the rather rare name Ionatham.³⁷

46 [ΠΜΑ] ΝΠΑΗΣΕ: The place of Paese is attested only in documents from Bawit, namely in *O.Bawit* 12.3–4, 13.2–3 and *O.Bawit IFAO* 40.1. Given that the sequence is located where the place of origin is expected, the reconstruction seems likely.³⁸

47 ΠΚΟΥΤΟΥ: The article makes it likely that the word refers to a profession, possibly derived from the Greek σκυτεύς “shoemaker” or more broadly “leatherworker” attested in Coptic as σκΥΤΕ() in *CPR* 12.12.19, ΚΟΥΤΕΥΣ in *O.Sarga* 108.8–9, ΚΟΥΔΕΟΣ in *P.Lond.Copt.* 1.1130.8, σκΥΔΕΥΣ in *P.Palau-Rib.Copt.* 12.13, σκετεωσ in *SB Kopt.* 1.242.88 and ΚΟΥΤΗΣ in *SB Kopt.* 1.479.9.³⁹

48 []ΤΕ ΝϞϞ ΠΟΥΩΖΕ: The presence of ΝϞϞ indicates that Pouohe is here intended as an anthroponym rather than the profession ΟΥΩΖΕ meaning “fisherman.”⁴⁰ The plural Ν- suggests that two brothers were recorded on this single line, which is attested nowhere else in the account.

49 ΠΑ ΤΕΩΝΗ: See comm. on l. 4 above.

50 ΠΑΜΙΝ: The name Pamin is attested here for the first time at Bawit.⁴¹

– ΠΑ ΤΣΗΣ: This may be the toponym Tse, attested at Bawit in Maspero (n. 8), 71, no. 114, 79, no. 152, 81, no. 173.⁴²

³⁶ Trismegistos Places, Geo_ID 3745; Drew-Bear (n. 12) 270; Timm 2045, 2552.

³⁷ Trismegistos People, Nam_ID 14314; *NB Kopt.* s.v.

³⁸ Trismegistos Places, Geo_ID 57028.

³⁹ See Förster, *WB* 439, 740; Delattre (n. 29) 222–223 n. 64.

⁴⁰ Trismegistos People, Nam_ID 27712; *NB Kopt.* s.v.

⁴¹ Trismegistos People, Nam_ID 716; *NB Kopt.* s.v.

⁴² Trismegistos Places, Geo_ID 10583; Drew-Bear (n. 12) 309–310; Timm 2851–2852.

52 [πμα νπε]ρρητωρ: The rare name Pehretor is attested as an anthroponym but also as a place name in two ετμοϋλον ostraca: μα νπερρητωρ “place of Pehretor” in *SB Kopt.* 1.112.2–3 and πμα περρητεν “the place of Pehreten” in *SB Kopt.* 1.142.3–4.⁴³ In our document, considering that the sequence occurs in last position, it most likely refers to a toponym.

53 Ⲛ̅ . . ⲚⲉⲭⲏⲰ . ⲉϸ′: This seems to be a patronym preceded by the preposition ν-. The only name that could almost match the remaining letters is Panekheros, an anthroponym that is only attested once, in *O.Bawit* 71.2.⁴⁴

55 πραστ: Fullers are also mentioned in P.Sorb. inv. 2639.5, *P.Bru.x.Bawit* 33.2, P.Sorb. inv. 2276 v^o 10, 14, Maspero (n. 8), 76–77 no. 149, 90, no. 225, 110, no. 338, 112, no. 354, 132–133, no. 452, and J. Strzygowski, *Catalogue général des antiquités égyptiennes du Musée du Caire. Koptische Kunst* (Wien 1904) 118, inv. 32921B + 32921A.

Accounting Practices at Bawit

P.Mich. inv. 3553 is similar in form and content to four other accounts also dating to the late seventh or eighth century, coming from Bawit, and written in the same hand: P.Mich. inv. 1545, P.Pierpont Morgan Library inv. M 662 B (23b), and P.Sorb. inv. 2638 + 2639.⁴⁵

⁴³ Trismegistos People, Nam_ID 30407; *NB Kopt.* s.v.

⁴⁴ Trismegistos People, Nam_ID 27402; *NB Kopt.* s.v.

⁴⁵ Other lists coming most probably from Bawit share several characteristics with these, but do not belong to the same record. Besides the fact that they all are written by a different scribe than our own, their form is not entirely the same. P.Sorb. inv. 2637 has dates, numbered lines and amounts of money with double figures, but it is structured by totals and, when a date is inscribed in front of a line, entry numbers and personal names are moved to the right. P.Vindob. inv. K 11381 *recto* is numbered from 105 to 109 and mentions the date Phaophi 28. However, the date is preceded by a horizontal stroke running through the line and is not located in the left margin but lined up with the line numbers so that these, like the individual’s name, are moved to the right; in addition, the papyrus bears another document on the *verso*. A detailed study of these two lists should be undertaken, for they display a similar structure, could have been written by the same hand and mention at least one rare patronym that is exactly the same. In P.Sorb. inv. 2587 *verso*, the dates of Mecheir 12 and 13 are mentioned, the lines are numbered from 559 to 563, and amounts of money are sometimes made up of combined figures. However, dates are either lined up with the entry numbers or inscribed in the right instead of the left margin, and another document is on the *recto*. In P.Bru.x. inv. E 9535 *verso* fr. 8, numbers from 885 to 890 are written, but near the left edge of the papyrus and *transversa charta*. A description of these documents is found in Delattre, Pilette, and Vanthieghem (n. 2) 45–46.

First, the format of these five papyri is similar: they all are written parallel to the fibres on single sheets of papyrus that, where needed, have been flipped over 180 degrees before being written on the other side.

Second, they are written in the same hand.⁴⁶ As shown in Table 1, some letters and ligatures are especially distinctive: the λ ligatured to the preceding letter at the intersection of its two strokes; in the abbreviation ὄ for *nomisma*, the ν starting from the top rather than the baseline, with the ο inscribed directly above it; the article π-, when preceding a profession name or υἱῶν “son of,” with a short supralinear stroke on top of it; the long and slightly curved supralinear stroke above the ν of υἱῶν “son of.” From a general point of view, this handwriting is characterized by a tendency to go downward when ligaturing letters.

Table 1: Palaeographical comparison of the papyri

	P.Mich. inv. 3553	P.Mich. inv. 1545	P.Pierp. inv. M 662 B (23b)	P.Sorb. inv. 2638	P.Sorb. inv. 2639
α β					
αν					
απολλω					
ρ'					
διακ ^ο					
εν					
επ					
εοδωρε					
μογ					

⁴⁶ Albarrán Martínez (n. 2) 167 already observed that P.Sorb. inv. 2638 + 2639 were written in the same hand.

	P.Mich. inv. 3553	P.Mich. inv. 1545	P.Pierp. inv. M 662 B (23b)	P.Sorb. inv. 2638	P.Sorb. inv. 2639
ῶ					
π̄					
πΔΛΟΤ					
CH					
TH					
Ϟ̄N					
2α					
2λλο					

Third, the same dating pattern is displayed in P.Mich. inv. 1545 and P.Pierpont Morgan Library inv. M 662 B (23b); the dates are not preserved in the other papyri. Consecutive dates are abbreviated in a Greek minuscule and inscribed in the left margin near the edge of the sheet. As summarized in Table 2, the dates of Tybi 8, 9, 10, 13, and 15 are preserved in P.Mich. inv. 1545, Phaophi 9, 10, 12, 13, 15, 16, and 17 in P.Pierpont Morgan Library inv. M 662 B (23b). While the missing Phaophi 14 could have been inscribed in the lost lines corresponding to entry numbers 146–149, Phaophi 11 was purposely not recorded. Hence one might wonder whether the other missing dates were ever registered in the account. Tybi 11 and 12 may perhaps be reconstructed somewhere in ll. 12–17 and Tybi 14 in ll. 25–30, as already suggested by the editor.⁴⁷ Given that Tybi 10 is mentioned in l. 11, this would imply that, on Tybi 10 and Tybi 11, only two or three people respectively were recorded. But nowhere else in the account are so few people listed in one day. The likelihood is then that either Tybi 11 or Tybi 12 alone was indicated. Moreover, Tybi 11 corresponds to January 6, which is the feast day of the Epiphany. It is therefore possible, even probable, that Tybi 11 was not

⁴⁷ Cromwell (n. 2) 329–330.

inscribed because, on this feast day, administrative activity was suspended in the monastery. As for the missing date of Tybi 14, given that ll. 28–30 record under the same entry number a father and his two sons, it would have been found in ll. 25–27. This implies that only one and two people respectively were recorded on Tybi 13 and Tybi 14 but once again the structure of the account makes it unlikely. Consequently, Tybi 14 was probably not recorded either. Possibly, Tybi 14 and Phaophi 11 were also feast days. Since they do not correspond to liturgical feasts or to feasts of major saints honoured at Bawit, they were perhaps Sundays. If this is correct, the date preceding Tybi 8 was not Tybi 7, which would have been a Sunday, but Tybi 6. Unfortunately these indications do not allow a precise dating of the account, for the indiction year is not known. They are at least consistent with the Bawit contracts that are explicitly said to have been concluded $\zeta\eta\ \omicron\upsilon\zeta\omicron\omicron\upsilon\ \nu\epsilon\mu\pi\rho\alpha\kappa\tau\omicron\varsigma$ “on a business day,” which shows that administrative work was avoided on certain days in the monastery.⁴⁸

Fourth, P.Mich. inv. 1545 and P.Pierpont Morgan Library inv. M 662 B (23b) have line numbers in a Greek minuscule at about 2 centimetres from the left edge of the papyrus; the left margins of the other papyri are lost. Numbered lines are only displayed in other documents from Bawit, and therefore could be specific to the monastic administration.⁴⁹ As shown in Table 2, numbers are consecutive, in P.Mich. inv. 1545 from 619 to 650, in P.Pierpont Morgan Library inv. M 662 B (23b) from 113 to 166, with 144 missing, although it is difficult to assess whether this is significant or a mere mistake of the scribe. Some numbers are repeated and shared by people with a family tie or professional relationship, probably because they paid or received the money together, or one of them did so in all their names. Entry numbers 113–166 cover the period from Phaophi 9 to Phaophi 17, and numbers 619–650 that from Tybi 6 to Tybi 15: on average, about five entry numbers a day are recorded. At this rate, and considering that feast days and Sundays were probably not included, the numbering could have started at the beginning of the civil year, on Thoth 1. Numbers in the one hundreds and six hundreds indicate, at least, that the numbering had been running for a minimum of, respectively, about 20 days in Phaophi and 120 in Tybi.

⁴⁸ Published by L.S.B. MacCoull, “The Bawit Contracts: Texts and Translations,” *BASP* 31 (1994) 141–158.

⁴⁹ A. Delattre and N. Vanthieghem, “Les papyrus de Baouît: bilan et perspectives,” to be published in *Baouît (2008–2018). Panorama et perspectives (Paris, June 7–8 2018)*. I thank the authors for sharing this information.

Table 2: Dates and numbering in the papyri

	Line	Date	Numbering	Entries
P.Pierp. inv. M 662 B (23b)	1–6	Phaophi 9: October 6 (7)	113–117	6 individuals (5 numbers)
	6–16	Phaophi 10: October 7 (8) Phaophi 11: October 8 (9): Sunday	118–126	11 individuals (9 numbers)
	17–32	Phaophi 12: October 9 (10)	127–140	16 individuals (14 numbers)
	33–36	Phaophi 13: October 10 (11)	141–145	4 individuals (4 numbers)
	[]–1	[Phaophi 14: October 11 (12)]	[146–150]	[± 5 individuals (5 numbers)]
	2–7	Phaophi 15: October 12 (13)	151–156	6 individuals (5 numbers)
	8–15	Phaophi 16: October 13 (14)	157–162	8 individuals (6 numbers)
	16–21	Phaophi 17: October 14 (15)	163–166	6 individuals (4 numbers)
P.Mich. inv. 1545	1	[Tybi 6: January 1 (2)] Tybi 7: January 2 (3): Sunday	619	±1 individual (1 number)
	2–6	Tybi 8: January 3 (4)	620–624	5 individuals (5 numbers)
	7–10	Tybi 9: January 4 (5)	625–627	4 individuals (3 numbers)
	11–16	Tybi 10: January 5 (6) Tybi 11: January 6 (7): Epiphany	628–633	6 individuals (6 numbers)
	17–23	[Tybi 12: January 7 (8)]	634–639	7 individuals (6 numbers)
	24–32	Tybi 13: January 8 (9) Tybi 14: January 9 (10): Sunday	640–646	9 individuals (7 numbers)
	33–39	Tybi 15: January 10 (11)	647–650	7 individuals (4 numbers)

Fifth, the individuals are identified in a similar manner in all of the papyri. Each line records the name of one person, with the possible exception of the sons of Pouohe in P.Mich. inv. 3553.48. All the individuals are men; some are brothers or fathers and sons. Although the monastic provenance of the document is assured, they could be lay people working in or for the monastery, as well as monks. At least two individuals, George and Anoup, identified as former superiors of the monastery in P.Pierpont Morgan Library inv. M 662 B (23b).2, 21, were monks. The individuals

are identified by one to three elements of identification. They are first recorded by their first name, with the single exception of Papa Gerontse whose title comes first in P.Pierpont Morgan Library inv. M 662 B (23b).⁵⁰ When stated, family ties (patronym, metronym, papponym, or brother's name) directly follow first names, usually introduced by $\pi\omega\bar{\nu}$ "the son of," $\pi\sigma\bar{\nu}$ "the brother of" or the preposition ν - "of." When consecutive lines refer to members of a single family, the possessive $\pi\bar{\alpha}$ - followed by $\omega\eta\rho\epsilon$ "son" or $\sigma\bar{\nu}$ "brother" is used. Rarely no introductory term precedes the patronym, metronym, or papponym. In most cases, the profession is added after the family tie, and is almost always introduced by the article. Sometimes in second position occurs the preposition $\bar{\nu}\tau\epsilon$ -, literally meaning "of," which seems to express "a subordinate relationship between the entrant and another person," as suggested by J. Cromwell: for instance one individual is identified as $[\pi]\omega\bar{\nu}$ $\lambda\omega\tau\iota\zeta$ $\bar{\nu}\tau\epsilon$ $\pi\epsilon\rho\eta\tau$ $\psi\alpha\nu\beta\alpha\rho\omega\tau$ "the son of Lotiz, in service of Peret, the bronze dealer" in P.Mich. inv. 1545.14.⁵¹ When mentioned, the origin is the last element of identification, generally introduced by the possessive $\pi\alpha$ - and referring either to toponyms or places of work.

Finally, in P.Mich. inv. 3553 and P.Sorb. inv. 2638 + 2639, a column recording amounts of money in *nomisma*, among which some are made up of a combination of figures, is located about 3 centimetres from the right edge and joined to the previous one by the lengthening of a letter or short horizontal strokes. Sums of money are introduced by the abbreviation ν standing for *nomisma*. Some figures are well known in Greek and Coptic accounts: γ' indicates a third, β two thirds, ι a half, and γ'' most probably 3 *keratia* (γ' does not seem to be a mistaken writing of γ'' , because double strokes are curved in their upper part, whereas single strokes are straight). The other figures, comprising an initial α followed by another letter, most likely refer to a subdivision of the *nomisma*, α α being equivalent to 1 *nomisma* and 1 *keration*, α β to 1 *nomisma* and 2 *keratia*, α γ to 1 *nomisma* and 3 *keratia*, and α η to 1 *nomisma* and 8 *keratia*.⁵² According to this principle, α ϕ can be reconstructed as 1 *nomisma* and 1 *phollis*, α $\tau\rho'$ as 1 *nomisma* and 1 *trimesion* (although, if correctly interpreted, α η would theoretically amount to the same sum

⁵⁰ This suggests that, in $\alpha\pi\alpha\kappa\upsilon\rho\epsilon\iota$ and $\alpha\pi\alpha\nu\omicron\varsigma$ (P.Mich. inv. 1545 ll. 28, 38), the element $\alpha\pi\alpha$ does not refer to an honorific title but is part of the personal name. For personal names beginning with Apa-, see T. Derda and E. Wipszycka, "L'emploi des titres *abba*, *apa* et *papas* dans l'Égypte byzantine," *JJP* 24 (1994) 50–54.

⁵¹ Cromwell (n. 2) 332.

⁵² As already suggested by Albarrán Martínez (n. 2) 167–168.

as α τρ´), and συμ´ as σιμίσιον, from Latin *semissis* “half an as.”⁵³ If these amounts are correctly interpreted, 50 *nomismata* and 3 *keratia*, for 55 people, are recorded in P.Mich. inv. 3553, 8 *nomismata* and 1 *keration* for 10 individuals in P.Sorb. inv. 2638, and 17 *nomismata* and 4 *keratia* for 20 people in P.Sorb. inv. 2639. The average payment reaches almost 1 *nomisma*. At the rate of five to six people registered a day, the monastery could have raised over 2,000 *nomismata* in a year provided that the payments were made on a daily basis through the year, and over 1,600 *nomismata* if Sundays and feasts days were excluded.

There is no explicit indication in the papyri of their purpose, and the variable amounts of money could have been registered for numerous reasons. Given what is known of the administration of the monastery, however, a fiscal use is a likely possibility. Indeed, monastic communities, like villages, were considered fiscal entities in the early Arab period: tax demands were issued by the administration to the monastery for the total taxes due, then the monastery was in charge of sharing the total between the individuals for whom it was responsible. Different rates were applied: for instance, poll tax generally varied between a third and one *nomisma*.⁵⁴ This implies that, at some point, the monastic administration had to keep a record of this variable division, especially considering the extent of the monastery of Bawit. In this context, these accounts could be part of a register recording the exact amount raised by the monastery from each taxpayer, in order to make sure that the total due to the Arab administration would be correctly apportioned and collected in full.⁵⁵ The shared entry numbers do not preclude this, as the tax account P.Sorb. inv. 2276.4, also from Bawit, registers two brothers together in a single entry, probably because they paid their tax together, and the tax receipt *P.Bawit Clackson* 14 is issued for two people. This assessment of these accounts as referring to the poll tax would have repercussions for their dating. If these lists concern themselves with the poll tax, they must postdate 705, but if

⁵³ On the *follis*, see J.-M. Carrié, “Monnaie d’or et monnaie de bronze dans l’Égypte protobyzantine,” in *Les “dévaluations” à Rome. Époque républicaine et impériale*, vol. 2 (Roma 1980) 260; K. Maresch, *Nomisma und Nomismatia. Beiträge zur Geldgeschichte Ägyptens im 6. Jahrhundert n. Chr.* (Opladen 1994) 44–45. On the *semissis*, see p. 11.

⁵⁴ On the poll tax, see recently *P.Clackson* 45–46 introd.; A. Delattre, “Remarques sur la taxation au monastère de Baouït au début de l’époque arabe,” in A. Kaplony, D. Potthast, and C. Römer (eds.), *From Bāwīt to Marw: Documents from the Medieval Muslim World* (Leiden 2015) 83–94; Wegner (n. 20) 199–200.

⁵⁵ Wegner (n. 20) 253 notes the “relative scarcity of accounts in the Bawit dossier” although “the monastery’s *diakonia* would need them in order not to ‘drown’ in minor documents (...) and to exert proper control over the incomes and expenses.”

they date to the seventh century, they cannot deal with the poll tax; from a palaeographical point of view, however, an eighth century dating seems reasonable.

To sum up, Table 3 lists all features shared by these five documents and notes which papyri display them. Similarities in palaeography, format, structure, and content show that a single scribe consistently wrote these lists, but, given the length of the account, it would not be surprising if other similar sheets were written by another hand. Bearing that in mind, it would be most interesting to examine the unpublished P.Haun.Copt. inv. 1, which, except for its handwriting, seems to be analogous to these.⁵⁶ The most economical explanation is that all of the sheets belong to a single account; at the least, they reflect a consistent accounting practice of the monastic administration at Bawit. Seeing that physical features, not only in palaeography but also format, have proved to be as important as the content of a papyrus when trying to reconstruct documents and archives, all these indications could help find other fragments from these sheets or others belonging to this account in papyrological collections.

Table 3: Comparison of format, structure and content of the papyri

	P.Mich. inv. 3553	P.Mich. inv. 1545	P.Pierp. inv. M 662 B (23b)	P.Sorb. inv. 2638	P.Sorb. inv. 2639
Same hand	×	×	×	×	×
<i>Recto</i> → <i>verso</i> ↓, 180°	×	×	×		
Fewer lines on <i>verso</i>	×		×		
Date in left margin (omissions)	[]	×	×	[]	[]
Line numbering (repetitions)	[]	×	×	[]	[]
Patronym (after πϞ̄N̄ or N̄-)	×	×	×	×	[]

⁵⁶ As described by Cromwell (n. 2) 330, n. 2: “The unpublished text P.Haun.Copt. 1 in the Carlsberg Papyrus Collection in the University of Copenhagen is similar to the Michigan texts in several ways: it comprises numbered entries that are sporadically prefixed by dates and contain similar information, and it was flipped over its short end to continue on the *verso*. However this piece is complete and contains a column at the right recording monetary values (according to the gold coin, the *nomisma*). The two texts are not written in the same hand and the Carlsberg piece is considerably longer.”

	P.Mich. inv. 3553	P.Mich. inv. 1545	P.Pierp. inv. M 662 B (23b)	P.Sorb. inv. 2638	P.Sorb. inv. 2639
Function (after π- or NTε-)	×	×	×	×	×
Place of origin (after πα-)	×	×	[]	×	×
Joining elongations or strokes	×	×	[]	×	×
Amounts in <i>nomismata</i>	×	×	[]	×	×
Combination of figures	×	[]	[]	×	×

*Appendix: Notes on Two Accounts from Bawit in
the Sorbonne Collection*

P.Sorb. inv. 2637 and 2639 are Coptic accounts from Bawit dated to the late seventh or the eighth century. Similar documents from the same monastery, either recently published or still unedited, allow the reading of some difficult sequences to be improved.

P.Sorb. inv. 2637

11 [] . . ψολ: The letter α is visible in front of the sequence, possibly followed by a η; at the end is the trace of an oblique and tall letter, most likely a κ. One may reconstruct [πα πμ]α ηψολκ “from the place of weaving,” which is attested at Bawit in *P.Bawit Clackson* 36.5, P.Mich. inv. 3553.20, and *P.Mon.Apollo* 20.18, although it is spelled ψολκ there.

13 [] τφ . . εσικαλ . . : A π precedes the ε and a letter descends below the baseline, likely a ρ, between c and ι. In P.Vindob. inv. K 11381.6 a person named Helias is identified as πων πεσρικαλα[] “son of Pesrikala[].” This is probably the same name here: [] . ω πεσρικαλα[] .

17 [] . . κε: These letters are not translated and are left without explanation. The individual’s name, moved to the right, is not aligned with the other names. A similar layout is displayed in P.Vindob. inv. K 11381: entries are numbered in the left margin but, when a date is inserted right before that number, the line numbering, and consequently the entire entry,

is moved to the right, interrupting the alignment of the names. Here, the letters κϵ are rather κε, the entry number “25.” According to this pattern, the preceding letter should belong to the date.

– ἀπολ[λ]ω πετρε αφιν . . . : The editor suggested that the last word could be a name, possibly Arhinios although it is rare. However, traces of a π before αφιν are visible, and the three last letters are ογβ[]. It is therefore more likely a toponym called φινογβ[] and introduced by πα-. A similar sequence is found in P.Mich. inv. 1545.25: ἀπο[λλ]ω πω̄ν̄ πετρος τ̄αερε̄νογβ̄ νό(μισμα) Ϛ. The word τ̄αερε̄νογβ̄ was interpreted by the editor as an unknown matronym. However, the τ is really a π, the letters ερ, previously identified as an ace of spades ligature, are in fact a φ (compare with φοιβαμμον in l. 37), only a minim is visible from the second ε and, finally, an ε follows the β: the sequence then reads πα φινογβε “from Phinoube.” It must be stressed that both individuals are identified as Apollo son of Petros (or Petre), which makes the identification of the toponym more likely. This toponym is not attested in Coptic but could be identified with Greek Poampinouphis, literally “the dwelling of Pinouphis”.⁵⁷ The phrase here is then to be edited as follows: [] . . κε ἀπολλω πετρε πα φινογβ[ε] “[]25 Apollo Petre from Phinoube.”

18 [] . : Before the name Apollo, a trace of a number is visible: [κ]ς “[]26” can be reconstructed.

19 [] . : A ζ is clearly recognizable: the line number is [κ]ζ “[]27.”

20 [] : Only traces are distinguishable in front of the line; they should correspond to the number []κη “[]28.”

P.Sorb. inv. 2639

12 νο(μισμα) α β : The amount is in fact νό(μισμα) α γ “1 *nomisma*, 3 *keratia*.”

15 [] . ἀνε[] . . . τε : Given its position, these letters are most likely a toponym introduced by πα-, probably [] πα νεμζατε “from Nemhate.” This toponym is attested as νεμζοτε in *O.Mich. Copt.Etmoulon* 66.2, νεμζατε in *P.Mon.Apollo* 57.4, and νεμζατε in *P.Sarga* 213.4, 236.3, 246.3, 247.2, 332.2.⁵⁸

⁵⁷ Trismegistos Places, Geo_ID 6794; Drew-Bear (n. 12).

⁵⁸ Timm 1766–1767 locates this place in the Herakleopolite nome.

18 . οργ: This is a typo: the sequence is in fact ρογ. Behind it there is a θ , elongated to connect the name to the second column, and before it the final portion of a ζ , ligatured to the ρ . Thus one can read the feminine name ζρογ θ .

19 προῖ: The first letter is more likely a μ : the name is μοῖ, well attested at Bawit in P.Mich. inv. 1545.6, P.Sorb. inv. 2276.38, SB 22.15596.17, and SB Kopt. 3.1433.2, 5.2346.13, unlike Pouī.⁵⁹

Post scriptum. — An unpublished account from Madrid has recently been brought to my attention, thanks to the soon to be published edition of P.Sorb. inv. 2587 by M.-J. Albarrán Martínez, in Boud'hors and Delattre (n. 7). P.Matr. inv. 115 seems written in the same hand as our text and displays the same layout: a date in the left margin (Tybi 5 and 6), numbered lines (from 796 to 801), individuals identified by their name and their profession or origin, and amounts of money expressed in *nomismata* (including $\alpha \phi$). It would seem that this document belongs to the same account as our own, although the dates are puzzling: Tybi 5 and 6, according to P.Mich. inv. 1545, should correspond, more or less, to entry numbers 610-619. The Madrid papyrus could therefore refer to another year or be part of another account entirely.

⁵⁹ Trismegistos People, Nam_ID 4157; NB Kopt. s.v.