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NOTES ON THE PENTHEMERAL REPORTS OF REVENUE ACCOUNTS IN ROMAN  
EGYPT

aus: Zeitschrift für Papyrologie und Epigraphik 82 (1990) 107–113

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## Notes on the Penthemeral Reports of Revenue Accounts in Roman Egypt\*

In the papyri of the Roman period in Egypt, we encounter a group of reports about the accounts of various revenues presented by the ἐπιτηρηταί or “supervisors”<sup>1</sup> to the high officials concerned. These reports are for periods of five days,<sup>2</sup> one month,<sup>3</sup> or a year.<sup>4</sup> Since many of the

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\* I would like here to express my deepest gratitude to Prof. Dr. Dieter Hagedorn for his kind help and useful criticism, that have greatly improved this article. If errors still remain, I alone am responsible.

<sup>1</sup> That the ἐπιτηρηταί were not only supervisors on the tax-collectors, but that they themselves were performing the actual collection of the taxes is attested in our documents and is agreed upon by scholars. See: S.L. Wallace, *Taxation in Egypt from Augustus to Diocletian* (1938), p. 288; N. Lewis, *The Compulsory public Services of Roman Egypt* (*Papyrologica Florentina* 11, 1982), pp. 29-31; A.H.S. El Mosallamy, *Public Notices Concerning Epitērēsis of the Onē Zytēras*, *Proceedings of the XVI Int. Cong. of Papyrology*, Chico, 1981 (= ASP. 23), pp. 215-229, p. 217; J.R. Rea, “P.Lond. inv. 1562 verso: Markettaxes in Oxyrhynchos”, *ZPE* 46, 1982, pp. 191-209, p. 192.

<sup>2</sup> The following is a list of penthemeral reports and related documents in a chronological order.

- P.Oxy. XXVII 2472, Lycopolite nome, 119 A.D.
- P.Merton III 102, Theban district, 129/130 A.D.
- El Mosailamy, *op.cit.* = P.Eg.Mus. inv. 43 = SB XVI 12504, Arsinoe (Fay.), 135/6 A.D.
- P.Oslo III 89, 90, Theadelphia (Fayyum), 138 A.D.
- PSI VII 735, Theadelphia (Fayyum), 138 A.D.
- P.Strasb. inv. 1108 (APF 4, 1907, pp. 142-144), Soknopaiou Nesos (Fayyum), 139 A.D.
- P. Fouad I 17, Tebtunis (Fayyum), 140/41 A.D.
- P.IFAO I 3, Thinite nome, 143 A.D. (4 reports: P.Soc.Pap.82 I + II + III + P.I.F.A.O. 31)
- P.Köln II 84, Thinite nome, 143 A.D. ( three reports, two of which are fragmentary)
- P.Berl.Möller 5, Psei (Fayyum), 145 A.D.
- P.Wisc. 137, Theadelphia (Fayyum), 148 A.D.
- P.Leitourgia 14, Theadelphia (Fayyum), 148 A.D.
- P.Oslo III 91, Theadelphia (Fayyum), 149 A.D.
- PSI III 160, Theadelphia (Fayyum), 149 A.D.
- SB XIV 11984, Polemonos meris (Fayyum), 152/63 A.D.
- BGU II 478, 479, 480, Philoteris (Fayyum), 153 A.D.
- P.Köln II 83, Provenance unknown, 167 A.D.
- P.Freiburg IV 60, Herakleidou meris (Fayyum), 181 A.D.
- P.Coll.Youtie I 31, Herakleidou meris (Fayyum), 199 A.D.
- BGU III 812, Provenance unknown, 2/3 cent. A.D., 11.10. (Col.I), 1.7. (Col. II)
- P.Oxy. XVII 2116, Oxyrhynchite nome, 229 A.D.

<sup>3</sup> The following is a list of the monthly reports in a chronological order.

- P.Merton I 15, Bacchias (Fayyum), 114 A.D.
- SB XIV 11970, Hermopolite nome (?), 119 A.D.
- P.Hamb. I 6 (probably a monthly report), Hephastias (Fayyum), 129 A.D.
- P.Oslo III 92, Naucratis, 130 A.D.
- P.Merton II 70, provenance unknown, 159 A.D.
- P.Mich. IX 544, Karanis (Fayyum), 176 A.D.
- P.Köln V 228, Oxyrhynchos, 176 A.D.
- BGU IV 1062 (= W.Chrest. I 276), Oxyrhynchos, 236/7 A.D., 1. 16.

<sup>4</sup> For the annual reports see, e.g., J. Rea, *op. cit.* (in note 1) = SB XVI 12695, Oxyrhynchos, after 29 August 143 A.D., Col. I, 1.4 (a report for the twentieth year of Hadrian; in II. 31-45 the totals of the

penthemeral (five-day) reports are dated from the end of the reign of Hadrian and cover that of Antoninus Pius and afterwards, and as many of them come from the Arsinoite nome, some scholars have suggested that the introduction of the penthemeral reports was “part of a reorganization of the administrative machinery of the Arsinoite nome toward the end of the reign of Hadrian”.<sup>5</sup> This hypothesis was, however, proved wrong through the publication of more recent documents of this sort from an earlier date (the earliest available penthemeral report is dated 119 A.D., i.e., early in the reign of Hadrian), and which have non-Fayumic provenances such as the Lycopolite, Oxyrhynchite, Thinite nomes, and the Thebaid district.<sup>6</sup>

Now, let us cast a closer look on the contents of such reports and try to find out answers to some questions raised by them. The first of these questions is: Was there any connection between these penthemeral reports and the “Penthemeros-certificates” of the compulsory labour on the embankments and dykes ὑπὲρ χωματικῶν ἔργων?<sup>7</sup> This question has been answered negatively by S. Eitrem and L. Amundsen,<sup>8</sup> and their view has not yet been opposed or modified by any of the editors of similar reports. One cannot fail, however, to trace some sort of connection - admittedly an indirect one - between the two. First of all, supervision over and collection of the taxes, and presenting the penthemeral reports by the ἐπιτηρηταί was a liturgical work,<sup>9</sup> and the same applies to compulsory liturgical labour on the embankments. It is true that the former was among the “more honorable liturgies”, while the latter was classified among the “munera sordida” that involved manual labour,<sup>10</sup> but the fact remains that both were, in the end, liturgies.

The more honorable liturgies, naturally, were performed by the privileged classes then in Egypt, namely the Romans, Alexandrians, Greeks or Hellenized persons. Hence it is not surprising to observe that our ἐπιτηρηταί bore Greek or Roman names<sup>11</sup> - so far as I can judge from

months of that year are put down and calculated to give the total of the whole year; in col. II, 11.46-57 the totals of the last six years of Hadrian (years 17-22) and the first six years of his successor Antoninus Pius are given.)

<sup>5</sup> N. Lewis, P.Fouad I 17, intr.; J. Schwartz, P.IFAO I 3, intr.

<sup>6</sup> See note 2.

<sup>7</sup> For these certificates and the liturgy see: P.J. Sijpesteijn, Penthemeros-certificates in Graeco-Roman Egypt (Pap. Lugd.-Bat. XII, 1964).

<sup>8</sup> P.Oslo III 89, commentary.

<sup>9</sup> For the work of the ἐπιτηρηταί as a liturgy, see: U. Wilcken, Archiv IV (1907) p. 560; F. Oertel, Die Liturgie, pp. 237ff.; N. Lewis, P. Leit. 14, intr. This evidence is supported through the information given in SB XVI 12504, published for the first time by El Mosallamy (notes 1, 2 above). In that document (col. II) one of the ἐπιτηρηταί was released by the epistrategos from that liturgy, as he was physically disabled owing to old age.

The term of that liturgy was for one year: P.M. Meyer, P.Hamb. I 6 intr., p.22. If we look at the reports cited above (notes 2, 3), we find that such reports were addressed to the strategos, and copies of them were sent to the royal scribe (PSI 160) and to the “superintendent of the public archives, the βιβλιοφύλαξ δημοσίων λόγων (P.Oslo III 89,30-31; 90,19-21; BGU 478; SB XIV 11984). The editors of P.Oslo III 91 and P.Wisc. I 37 suppose that the comogrammateus of village-scribe should also have had a copy of the penthemeral reports. There is, however, no documentary evidence to support this hypothesis.

<sup>10</sup> For these phrases, I have quoted the wording of A.C. Johnson, Roman Egypt from Augustus to Diocletian, 1936, pp. 609-10.

<sup>11</sup> For the Greek names of the supervisors, see e.g.: Ptolemaios son of Eudaemon, Didymos son of Didymos grandson of Herakleides, Sabinos son of Souchion, Sarapion son of Petermouthis, Ptolemaios son of Dioskoros (P.Oslo III 89, 90; PSI VII 735); Sarapamon son of Heraklas, Bootas son of Pameinos (P.Fouad 17); Philadelphos son of Sarapeion, Taro--as son of Soter (P.IFAO I 3); Menikios son of Sarapeion (P.Berl. Möller 5); Ptolemaios so of Diodoros, Dioskoros and Philippos sons of Aphrodisios, Philippos son of Herakleides, Leontas son of Leontis (P.Wisc. 137; P.Leit. 14; P.Oslo III 91).

the evidence preserved by the reports (notes 2 and 3) - whether they belonged to the “6475 Greek men in the Arsinoite nome”<sup>12</sup> or to the other Greeks in the Fayyum<sup>13</sup> or outside the Fayyum.<sup>14</sup>

Another point related to the connection between the penthemeral reports of the supervisors and the penthemeros-certificates issued to those who worked on the embankments is the following: although several penthemeros-certificates are attested from the first century A.D. (the earliest is dated 45 A.D.: P.Bon. 31 from Tebtunis),<sup>15</sup> Sijpesteijn states that “the first strict organization of the πενθήμερος-institution by the Roman government was probably in about 115 A.D.”, and that “we are dealing with an innovation of Trajan's. As a result the state would have begun to exert a stricter control on this particular liturgy, which is made particularly clear in the wording used in the certificates issued.”<sup>16</sup> Since the earliest available penthemeral report is dated 119 A.D. (P.Oxy. XXVII 2472), it is not unlikely that the case was the same for the penthemeral reports. If my conclusion were correct, the five-day period should have been “strictly” observed by the administration at that time, i.e., by the end of the reign of Trajan and the beginning of that of Hadrian, concerning both of the two liturgies so as to control them more strictly. What might also support the idea of an innovation in what concerns the reports of the ἐπιτηρηταί early in the reign of Hadrian is that the earliest penthemeral report cited above is the only one in which an oath by the emperor is sworn by the ἐπιτηρηταί that their account was soundly and truthfully presented.<sup>17</sup> This unique case supports - I think - the idea of stricter control at that time.<sup>18</sup>

Another point to deal with is the relation between the penthemeral, monthly and annual reports of the ἐπιτηρηταί. As these three types of reports co-exist, one might safely suggest that the same supervisors used to present the three types of reports. This means not only that the ἐπιτηρηταί presented the penthemeral reports at the due time, but that they also used to keep copies of such reports in order to calculate and gather the sums written down in them in the monthly reports.<sup>19</sup> Copies of the monthly reports, in turn, would have been kept in order to

For Roman names, see e.g.: Gaius Longus son of Dioscorus, Gaius Longus Priscus, Gaius Longus Celer (P.Oslo III 89, 90; PSI VII 735). Cf. P.Köln II 83, 1-10, note on the persons with “tria nomina”

<sup>12</sup> G. Vitelli, “Recensioni e bibliografia” (Aegyptus 1, 1920, pp. 101-102); N. Lewis, P.Leit. 14, intr.

<sup>13</sup> P.Wisc. I 37,6 note.

<sup>14</sup> See the names of the supervisors of reports from the other nomes in the respective documents cited in notes 2 and 3 above, an example of which is given in note 11 (P.IFAO I 3 from the Thinite nome).

<sup>15</sup> P.J. Sijpesteijn, Penthemeros-certificates, p. 4 and the list of these certificates on pp. 24-38. It is noteworthy, however, the majority of these certificates belong to the 2<sup>nd</sup> century A.D.

<sup>16</sup> Ibidem, p. 1 and note 6 of the same page.

<sup>17</sup> P.Oxy. XXVII 2472,17-19. The supervisors also swear an oath by the emperor in a monthly report dated to the same year 119 A.D. (SB 11970). It is also the only monthly report among those cited above (note 3) in which an oath is used.

<sup>18</sup> To explain the penthemeral reports as aimed at stricter control on the revenues is more acceptable than to suppose that the collection of the taxes was seasonally concentrated (N.Lewis, P.Leit. 14, intr.). The latter hypothesis lacks documentary evidence and contradicts, moreover, the negative result of the revenues of many of these reports, a point which is dealt with below.

<sup>19</sup> I think that BGU III 812 is originally a draft of several penthemeral reports which were presumably intended to be kept by the supervisors and gathered to prepare the monthly report at the end of the month. From the document itself, it seems that the revenues of two successive penthemeral reports were gathered to yield the total of ten days (δεκάμερος, col. I, 4-11). The scribal error in l. 10, where an original γί(νεται) τῆς πενθημέρου was corrected to γί(νεται) τῆς δεκαήμερου as well as the single penthemeral report mentioned later (col. II 1-7) prove beyond doubt that the whole document represents a series of penthemeral reports. This makes sense also for external reasons since no ten-day report is attested elsewhere.

calculate and prepare the annual reports.<sup>20</sup> Thus, the penthemeral reports represent the shortest or basic unit of the three types of reports.

Before looking at the activities covered by the penthemeral reports, let us consider the problem that pertains to the official title and the duties assigned to the ἐπιτηρηταί in the two Fayyum villages of Theadelphia and Polydeukia. In three penthemeral reports from these two villages dated to the 12th year of the reign of Antoninus Pius (= 148 A.D.) the title of the ἐπιτηρηταί is given as: παρὰ - - καὶ - - καὶ - - κτλ. καὶ μετόχ(ων) ἐπιτη(ρητῶν) νομ[ῶν καὶ | δρυμοῦ Θεαδελφίας καὶ Πολυδευκίας καὶ | ἱε]ρα[τ]ικῶν ὠνῶν ἐν οὐσια[κ( ) μισθ( ) | λογιζομένων καὶ τῆς ἄλλης ὑδ[ατικῆς] | προσόδου ἢ(ς) καὶ ὑποπτείπει καὶ θήρα[ς] | ἰχθύας. «From - - & - - & - - etc., superintendents of pastures and marsh of Theadelphia and Polydeukia, and of priestly contracts accounted under imperial leases, and of the other aquatic revenue devolving (thereto), and of fishery».<sup>21</sup>

The editors of two of these three documents suppose that the above cited title was the complete and original title for such superintendents,<sup>22</sup> and that they wrote it abbreviated it in similar reports from the two villages and gave it simply as ἐπιτηρηταί νομῶν καὶ δρυμοῦ (δρυμῶν).<sup>23</sup> From other villages in the Fayyum, this title is given more simply as ἐπιτηρηταί νομῶν.<sup>24</sup>

It seems, however, that the matter had nothing to do with abbreviating the complete title, but that the more elaborate title cited above included new duties added to those which had been previously assigned to the superintendents of the two above mentioned villages; these new duties are namely καὶ ἱερατικῶν ὠνῶν καὶ οὐσια[κ(αῖς) μισθ(ώσεσι)] and a more general supervision over the rest of aquatic revenues καὶ τῆς ἄλλης ὑδατικῆς προσόδου etc. These additional duties seem to have been instituted by the end of the month of Thoth of the 12th year of Antoninus Pius (= end of September 148 A.D.). One may suppose this, because we encounter the more elaborate title for the first time in a report dated to the end of Thoth (the beginning of the agricultural year) of the 12th year of Antoninus Pius (P.Leit. 14), and then the same title recurs twice in another penthemeral report that we have in two copies, the one presented to the strategos (P.Oslo III 91), the other to the royal scribe (PSI 160); this report is for the five days from 26 to 30 of Phamenoth of the same 12th year (i.e. 22 to 26 March 149 A.D.). What supports my hypothesis is that these very supervisors in the three above-mentioned reports had *formerly* (on the 11th of Thoth of the same 121 year = 8 September 148 A.D.) presented a similar report to the strategos, and their title in it was the short one: ἐπιτηρηταί νομῶν καὶ δρυμῶν Θεαδελφείας καὶ Πολυδευκίας (P.Wisc. 137). Our reports show that the latter, short title was the customary one used in the penthemeral reports from the two villages until the institution of the new and more elaborate title at the end of September 148 A.D.

Thus, one of the main duties of the superintendents in the Fayyum seems to have been the supervision over and the collection of the taxes on the pastures (νομαί), for this duty comes as the first item in their official title in almost all the reports mentioned above. It is noteworthy, however, that most of these reports (except those in which the duty of the superintendents is explicitly confined to the pastures), deal exclusively with taxes on the fisheries and not pasture-taxes: λόγος τῶν

<sup>20</sup> See note 4 above.

<sup>21</sup> The reading and translation here are those of N.Lewis, P.Leit. 14,6-11 and note on lines 8-9. Cf also P.Oslo III 91, col. I, 6-11; col.II, 27-32; PSI 160,4-8.

<sup>22</sup> See note 4 above.

<sup>23</sup> P.Oslo III 89, 90; PSI VII 735; P.Wisc. I 37.

<sup>24</sup> P.Strasb. Graec. inv. 1108, col. I, 7-8; II, 9-10; P.Fouad 17,9-14; BGU II 478,4-7; 480,3-5.

περιγεγονότων ἀπὸ θήρας ἰχθύας τῶν ἀπὸ -- ἕως --.<sup>25</sup> Since the days of Herodotus, the income from lake Moeris was one silver talent per day, but it fell during the inundation to 20 minae.<sup>26</sup> This same amount of revenue from the lake was also mentioned later by Diodorus who pointed out that Ptolemy II Philadelphus presented to his queen the profits of the fisheries of that lake.<sup>27</sup> From this evidence it becomes clear that the fisheries of the Fayyum were an important source of revenue and that they deserved the attention paid to them by the Roman administration. In addition to the fishing, the marshes were also the field of other activities such as hunting and catching (θηρεύειν καὶ ἀγριεύειν), for the payment of which an application was presented, for example, to one of the superintendents who appear in our penthemeral reports<sup>28</sup> (namely Philippos son of Aphrodisius, P.Oslo III 91,1.4); another activity performed in the marshes was the cutting of the papyrus plant.<sup>29</sup>

In addition to the taxes on the pastures, fisheries and marshes, other economic activities in the Fayyum were also controlled by other superintendents who presented similar penthemeral reports. Among these activities were the customs-taxes,<sup>30</sup> the taxes on the ferrymen (προθμεῖον) who brought goods into<sup>31</sup> or out of<sup>32</sup> the Fayyum, as well as the oil-tax (ἐλαϊκόν)<sup>33</sup> and the tax on the wool-cutters and flock-gatherers (ἐπιτηρηταὶ ὠνῆς ἐριοκαρτῶν καὶ γναφαλλολόγων).<sup>34</sup>

As for the activities which the superintendents controlled in the other nomes and which are represented in penthemeral reports, we encounter the following: taxes on the sales and contracts (ὠναί) of various goods such as timber [ξύλοπακ(ῶν) or ξύλοκ()],<sup>35</sup> the sale and transfer of

<sup>25</sup> P.Oslo III 89,18-20; 90,10-13; 91,11-14.32-35; PSI 160,9-12; 735,10-14; P.Wisc. I 37,8-12; SB XIV 11984 (the last document is the only report in which the duty of the superintendents is confined only to the collection of the taxes on fishing, as is shown by their title in lines 4-6).

<sup>26</sup> Herodotus II 149: καὶ ἐπεὰν μὲν ἐκρῆ ἕξω, ἢ δὲ ποτὲ τοὺς ἕξ μῆνας ἐς τὸ βασιλῆιον καταβάλλει ἐπ' ἡμέρην ἐκάστην τάλαντον ἀργυρίου ἐκ τῶν ἰχθύων, ἐπεὰν δὲ ἐσίη τὸ ὕδωρ ἐν αὐτῇ, εἴκοσι μνέας.

<sup>27</sup> Diodorus I 52.5: τὴν δ' ἐκ τῆς λίμνης ἀπὸ τῶν ἰχθύων γινομένην πρόσοδον ἔδωκε τῇ γυναικὶ πρὸς μύρα καὶ τὸν ἄλλον καλλωπισμόν, φερούσης τῆς θήρας ἀργυρίου τάλαντον ἐκάστης ἡμέρας.

<sup>28</sup> P.Rylands II 98(a), Fayyum, 154/5 A.D.

<sup>29</sup> P.Mil. 16, Theadelphia, 26 AD, ll. 5-9: ἐπιχωρηθέντος μοι βίβλιον φέρειν ἀπὸ σθνορίας Θεοξενίδ(ος) μέχρι ὀρίων Φιλωτερίδος καὶ φλοῦν ἐκ τοῦ δρυμοῦ καὶ βίβλιον καὶ πλέκειν ψιάθους.

<sup>30</sup> P.Berl. Möller 5.

<sup>31</sup> P.Coll.Youtie I 31. See in the introduction the detailed discussion of the word προθμεῖον (corr. πορθμεῖον) and the convincing explanation of BGU III 812 and the differences between its contents and those of P.Coll. Youtie I 31. Cf. BL VII (1986) p. 37.

<sup>32</sup> BGU III 812. Cf. note 19 above.

<sup>33</sup> P.Mich. IX. 544. Although this report is a monthly and not a penthemeral one, I mention it in this context, because, as has been explained above, the relationship between the penthemeral and monthly reports is that of the part and the total. Accordingly, there must have been penthemeral reports for this tax, but none have surfaced as yet.

<sup>34</sup> P.Freiburg IV 60, introd.

<sup>35</sup> P.IFAO I 3 (1) 3-4; BGU III 812 I 2.

real estate property (ἐγκύκλιον) and sales in auctions (κομακτορία),<sup>36</sup> the market-taxes (ἐπιτηρηταὶ τέλους ἀγορανομίας or ἐπιτ. ἀγορανομίας)<sup>37</sup> which were determined by a tariff (γνώμων),<sup>38</sup> and the sales or contracts of the temples.<sup>39</sup> The duties of the superintendents included also the supervision over some monopolies such as that of alum.<sup>40</sup> The penthemeral reports also attest a tax on brokerage (ἐρμηνεία),<sup>41</sup> the meaning of which is not quite clear.

As to the sums of the revenues in the penthemeral reports, it is very curious to note that only in a few cases is a *positive* result declared,<sup>42</sup> and even in these cases the sums mentioned varied considerably and were less than expected.<sup>43</sup> In many of the penthemeral declarations, however, the result is completely negative. In these reports the superintendents employ such expressions as δηλοῦμεν μηδὲν περιγεγονέναι<sup>44</sup> or προσφωνοῦμεν οὐδὲν περιγεγονέναι<sup>45</sup> or δηλοῦμεν μηδὲν εἰσπεπράχθαι<sup>46</sup> or μηδὲν / οὐδὲν περιγέγονεν.<sup>47</sup>

Why did the reports contain these negative results so often? This question was sometimes answered by the superintendents themselves in their reports. In the negative penthemeral accounts concerning the pasture-taxes, for example, the reason given is “because there are no animals in the village”.<sup>48</sup> This strikes me as strange; for an Egyptian village was never entirely devoid of animals. The statement in another report, however, may explain what was meant: “because no one had then used the graze”,<sup>49</sup> a certainly more plausible reason. Superintendents of other activities such as sales in public auctions state, in the case of a negative report, that this was “because nothing had been sold from the auction”.<sup>50</sup>

<sup>36</sup> P.IFAO I 3 (II) 4-5 note; P.Köln II 83,10-15 with the detailed introduction about the ἐπιτηρηταὶ ἐγκυκλίου καὶ κομακτορίας τῶν ἐκ φύσκου κυρουμένων; P.Oxy. XII 1523. Cf. S.L. Wallace, *Taxation in Egypt*, Princeton 1938, pp. 227-231.

<sup>37</sup> P.Köln II 84,19-21 note; P.Köln V 228; Wallace, *op.cit.*, pp. 202, 305, 442, 447.

<sup>38</sup> SB XVI 12695 I 7-30; BGU IV 1062,14.

<sup>39</sup> P.IFAO I 3 (IV) 5-7 καὶ τῶν ἄλλ(ων) ἐπιτηρητη(ῶν) ὀνῆς ἐν (ἐξαδράχμῳ) ἱερῶν with note on l. 7. Cf. Wallace, *op.cit.*, pp. 64 and 453; J. Rea, *op.cit.*, introd., pp. 192-193.

<sup>40</sup> P.Oxy. XVII 2116.

<sup>41</sup> P.Oxy. XXVII 2472,3 note.

<sup>42</sup> P.Oslo III 89,27 a total of 141 drachmae; 90,17 a total of 215 dr.; 91, 19.19 ( a copy of it in PSI III 160,16) a total of 160 dr. and 14 ob.; PSI VII 735,16 a total of 81 dr.; P.Merton III 102,7-8 a total of 384 dr.; SB XIV 11984 a positive result, it seems, although the amount is not clear due to the lacunae.

<sup>43</sup> P.Oslo III 89, commentary on p. 90.

<sup>44</sup> P.Fouad 17,14-16; P.IFAO I 3 (II) 6-9; *ibid.* (III) 9-13; P.Berl. Möller 5,3-8 with comm.; P.Leit. 14,11-12; P.Freib. IV 60,6-7.21-22. — Prof. J. Gascou (Strasbourg), in a letter to Prof. D. Hagedorn of March 6<sup>th</sup> 1990, reports that in col. I 10 of P.Strasb. inv. 1108, published by U. Wilcken in APF 4 (1907) p. 142f., π[ε]ριγεγονέναι should be read instead of ἐπιγεγονέναι. Accordingly [περι]γεγονέναι must be restored in col. // 12-13 of the same papyrus, and π[ε]ριγε[λ]λονέναι instead of ἐ[πι]γε[λ]λονέναι must be the correct reading in BGU II 478,7-8, too.

<sup>45</sup> P.IFAO I 3 (I) 5-7; P.Köln II 84 (III) 22-24.

<sup>46</sup> P.Köln II 83,15-21.

<sup>47</sup> P.Oxy. XXVII 2472,7-8.15; P.IFAO I 3 (IV) 11.

<sup>48</sup> διὰ τὸ μὴ εἶναι θέρματα (r. θρέμματα) ἐν κώμῃ, BGU II 478,14-16; 479,6-8. I expect also that the same reason was mentioned in BGU II 480, but the document is broken after the statement that there was no revenue.

<sup>49</sup> διὰ τὸ μηδένα κ[α]τ[ι]ανενεμήσθαι, P.Strasb. Graec. inv. 1108 I 12-13.

<sup>50</sup> διὰ τ[ὸ] ἐξ ἀπαρτείας μηδὲν πεπράσθαι, P.IFAO I 3 (II) 9-11.

In a report of a term longer than five days (presumably a monthly report, although this is not explicitly stated), the superintendents gave a negative revenue account for two public fisheries in the village of Hephaistias in the Heracleidou meris. They justified the negative result implicitly (not with the *διά*-phrase with the infinitive), when they mentioned that the villagers were accustomed to make use of those two fisheries (apparently without legal permission and payment of the taxes due). Finally, the superintendents asked the strategos to issue an order that the appointed tax should be levied by force.<sup>51</sup>

Other penthemeral negative reports are, nevertheless, without any justification.<sup>52</sup> It is more surprising, however, to find even monthly negative reports also without justification.<sup>53</sup> Whether the reason for such negative results are to be attributed to the nature of these respective taxes which were not seasonal or regular, but depended on the circumstances, or to the carelessness or speculation on the part of the superintendents, one cannot surely determine. Yet, one can at least suppose that the control over the supervisors had become lax and not as strict as in the early years of Hadrian's reign, when the supervisors had to swear — as it seems — an oath by the emperor that their accounts were accurate and truthful, in case their accounts were partially (and not totally) negative.<sup>54</sup>

A final interesting point in these reports is the use of the name of Hermes, the god of trade, to indicate days on which no business was transacted.<sup>55</sup>

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<sup>51</sup> P.Hamburg 16,12-17: οἱ δὲ ἀπὸ τῆς κόμης χρώνται τοῖς ἀύ[τ]οῖς ὑποδοχίοις, ὑφ' ὧν κ[αὶ] ὁ ἀπότακτος αὐτῶν φόρος διαγράφεται πιαζόμενος ὑπὸ σοῦ.

<sup>52</sup> P.Fouad 17; P.IFAO I 3 (I, IV); P.Berl.Möller 5; P.Leit. 14; P.Köln II 83.

<sup>53</sup> P.Oslo III 92; P.Mich. IX 544.

<sup>54</sup> See note 17 above.

<sup>55</sup> P.Leit. 14,15-16 and note; P.Coll.Youtie I 31,12.14.18 and note; BGU III col. 14.7.9 and col. II 3.6. In the latter the formula κερδῶν Ἑρμῆς meaning “no profit” is used.