An early Ptolemaic bank register from the Arsinoite nome revised

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and Laurent Capron (Paris)

Abstract: New readings and a rearrangement of the fragments have led to this reedition of an Arsinoite bank register, first published two years ago (APF 55/2 [2009] 230–250). The register covers one month in year 12 (of Ptolemy III). A wide variety of taxes is recorded, paid by both civilian and military sectors at different local banks; details are here collected in a central register most probably from the nome capital. The surviving text records the final 5–6% of inpayments for the current year, followed by arrears going back year-by-year. Different agios are charged on different taxes. The large sums on the back are probably annual payments relating to the whole nome.

Keywords: Taxes, bank, register, money, military

In APF 55 (2009), pp. 230–260 Willy Clarysse and Dorothy Thompson published a complex list of tax inpayments made to a bank, probably in Krokodeilon polis (P.Sorb. inv. 371). The text consisted of numerous fragments, which were painstakingly puzzled together during three study visits to the Sorbonne collection. However, when Laurent Capron returned from leave and started making digital photographs of the whole text he succeeded in placing one more loose fragment and also established that Fragment B of the earlier publication immediately preceded Fragment A, with the last column of Fragment B continuing in the first column of Fragment A. Gradually the other fragments could also be placed, so that four columns are now more or less complete. More fragments may still be hidden in the collection, but there was no time for a systematic search. The new joins are beyond doubt, as can be seen in the new arrangement on the Sorbonne website:


As a result the line numbering of the whole has to be changed. Frag. B now precedes and ll.148–209 have become ll.1–62. Lines 1–7 (old Frag. A) of the editio princeps now constitute the right side of the foot of col. ii (now ll. 53–61), and join with the former lines 200–208 in old Frag. B. The join results in the text below. The new line numbers come first, the old line numbers follow between round brackets. These are still needed since the commentary in the previous article with this numbering needs to be used in conjunction with the newly numbered text. Line commentaries and all other references are to the new numbers.
Here and there our earlier readings have been improved. The corrections are discussed in the line commentary, see especially ll. 59 (apallagê?), 75 (oil tax), 77 (bath tax) and 49 with 79–81 (pylê instead of misthôsis and ἔκτης instead of ἐκ τῆς).

The rearrangement of the text, which overall lists inpayments to the bank over the course of a month, results in the following structure:

1–70 End of the record with details for year 13 (235/234 BC), most probably the current year, totalled in ll. 66–70. Payments are divided into those for civilians and those for the military. Two exchange rates are recorded in use for different taxes, those charged at the rate of 26.5 obols to a silver tetradrachm (e.g. ll. 67–68) and those at 24.5 obols (l. 69), i.e. virtually at par. Payments for year 13 at the latter more favourable rate (l. 69, 8 talents 2043 dr. 0.25 ob.) are more than double those at the higher rate (ll. 67–68, 3 talents 5589 dr. 4.5 ob. including the agio). The rates applied are not always specified in the course of the text, perhaps because this is a summary record with more detailed records lying behind it.

Since total inpayments for year 13, including the agio, amount to 12 talents 1632 dr. 4.75 ob. (paid in bronze), the 3899 dr. 5.5 ob., which are recorded in ll. 1–65, represent only 5.3% of the total (see Table 1). A large number of columns are likely to have preceded the surviving part of the text.

Table 1. Surviving inpayments for year 13 (235/234 BC)

<table>
<thead>
<tr>
<th>Lines</th>
<th>Tax details</th>
<th>Paid by</th>
<th>dr</th>
<th>ob</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1–6</td>
<td>salt tax</td>
<td>civilian</td>
<td>826</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>7–15</td>
<td></td>
<td>military</td>
<td>54</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>16–21</td>
<td>guard tax</td>
<td>civilian</td>
<td>70</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>22–28</td>
<td>guard tax for workshops</td>
<td>civilian</td>
<td>154</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>29–37</td>
<td>pasturage tax</td>
<td>civilian</td>
<td>306</td>
<td>2.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>military</td>
<td>[198]</td>
<td>3.5</td>
<td></td>
</tr>
<tr>
<td>38–39</td>
<td>collection on geese</td>
<td>civilian (?)</td>
<td>98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40–44</td>
<td>tax on vineyards</td>
<td>civilian</td>
<td>374</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>45–50</td>
<td>tax on orchards</td>
<td>civilian</td>
<td>181</td>
<td>0.5</td>
<td></td>
</tr>
<tr>
<td>51–58</td>
<td>guard tax on sacred land (?)</td>
<td>civilian</td>
<td>?</td>
<td>?</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>military</td>
<td>19</td>
<td>2.25</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>220</td>
<td>4</td>
<td>in bronze</td>
</tr>
<tr>
<td>59–62</td>
<td>grain rents in cash</td>
<td>civilian</td>
<td>234</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>91</td>
<td></td>
<td>in bronze</td>
</tr>
<tr>
<td>63–65</td>
<td>bank transfers</td>
<td>civilian</td>
<td>1038</td>
<td>0.75</td>
<td></td>
</tr>
<tr>
<td>1–65</td>
<td>surviving total</td>
<td>together</td>
<td>3899</td>
<td>5.5</td>
<td></td>
</tr>
</tbody>
</table>

71–133 A record of arrears, divided into civilian and military payments, for taxes running back from year 12 (234/233 BC) to year 7 (241/240 BC), totalled in ll. 130–133 (see Table 2). After the fuller entry for year 12 no civilian payments
appear to be recorded, though the status of some entries is not entirely clear. A larger proportion of arrears were paid in bronze at the higher rate of 26.5 ob. to a tetradrachm compared with the rate virtually at par, which after year 12 is not specified as paid at 24.5 ob. but simply recorded as χαλκοῦ (in bronze), ll. 108 and 132. The high level of arrears for the dyke tax paid by the military (35% of total arrears) is striking: 100-aroura cleruchs in ll. 112 (year 10), 116 (year 9) and 126 (year 7); misthophoroi in ll. 103–104 (year 11); cf. 119–121 (year 8), unclear which group. A particularly active collector may have been in post in year 13.

Table 2. Record of arrears

<table>
<thead>
<tr>
<th>Lines</th>
<th>Tax details</th>
<th>Paid by</th>
<th>dr.</th>
<th>ob.</th>
<th>ch.</th>
<th>Exchange rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>71–97</td>
<td>Year 12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>72–74</td>
<td>beer tax</td>
<td>civilian</td>
<td>80</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>75–76</td>
<td>oil tax</td>
<td>civilian</td>
<td>181</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>77–78</td>
<td>bath tax</td>
<td>civilian</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>79</td>
<td>1% transport tax</td>
<td>civilian</td>
<td>13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80</td>
<td>ferry-boats</td>
<td>civilian</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>81–82</td>
<td>1/6 tax on orchards</td>
<td>civilian</td>
<td>27</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>83–86</td>
<td>salt tax</td>
<td>military</td>
<td>25</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>87–89</td>
<td>pasturage tax</td>
<td>civilian</td>
<td>17</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>90–92</td>
<td>[guard tax (?)]</td>
<td>(?)</td>
<td>(?)</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>93–94</td>
<td>dyke tax</td>
<td>military</td>
<td>80</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>95–97</td>
<td>Totals for year 12</td>
<td></td>
<td>180</td>
<td>5.5</td>
<td></td>
<td>at 26.5 ob.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>289</td>
<td></td>
<td></td>
<td>at 24.5 ob.</td>
</tr>
<tr>
<td>98–108</td>
<td>Year 11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>99–101</td>
<td>salt tax</td>
<td>military</td>
<td>6</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>102</td>
<td>pasturage tax</td>
<td>military</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>103–104</td>
<td>dyke tax</td>
<td>military</td>
<td>77</td>
<td>1.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>105–106</td>
<td>guard tax</td>
<td>military</td>
<td>60+</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>107–108</td>
<td>Totals for year 11</td>
<td></td>
<td>84</td>
<td>1.5</td>
<td></td>
<td>at 26.5 ob.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>??</td>
<td></td>
<td>5</td>
<td>in bronze</td>
</tr>
<tr>
<td>109–113</td>
<td>Year 10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>109–110</td>
<td>salt tax</td>
<td>military</td>
<td>1+</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>111</td>
<td>pasturage tax</td>
<td>military</td>
<td>(?)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>112</td>
<td>dyke tax</td>
<td>military</td>
<td>10</td>
<td>3.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>113</td>
<td>Total for year 10</td>
<td></td>
<td>(?)</td>
<td>1.5</td>
<td></td>
<td>at 26.5 ob.</td>
</tr>
<tr>
<td>114–117</td>
<td>Year 9</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>114–115</td>
<td>salt tax</td>
<td>military</td>
<td>5+</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>116</td>
<td>dyke tax</td>
<td>military</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>117</td>
<td>Total for year 9</td>
<td></td>
<td>(?)</td>
<td></td>
<td></td>
<td>at 26.5 ob.</td>
</tr>
</tbody>
</table>
### Tax Details and Payments

<table>
<thead>
<tr>
<th>Lines</th>
<th>Tax details</th>
<th>Paid by</th>
<th>dr.</th>
<th>ob.</th>
<th>ch.</th>
<th>Exchange rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>118–124</td>
<td>Year 8</td>
<td>salt tax</td>
<td>military</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>119–121</td>
<td></td>
<td>dyke tax</td>
<td>(?)</td>
<td>75</td>
<td>1.5</td>
<td></td>
</tr>
<tr>
<td>122–123</td>
<td></td>
<td>guard tax (land)</td>
<td>military</td>
<td>8</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>124</td>
<td>Total for year 8</td>
<td></td>
<td>87</td>
<td>1.5</td>
<td>at 26.5 ob.</td>
<td></td>
</tr>
<tr>
<td>124–127</td>
<td>Year 7</td>
<td>dyke tax</td>
<td>military</td>
<td>15</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>126–127</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>arrears [year 7]</td>
<td></td>
<td>40</td>
<td>5</td>
<td>1</td>
<td>agio</td>
</tr>
<tr>
<td></td>
<td>up to year 12</td>
<td></td>
<td>303</td>
<td>5</td>
<td>0</td>
<td>in bronze</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>734</td>
<td>0</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

**134–143** Details of *athikta* (see *ed. princ.*, note *ad. loc.*), which include marriage contracts, *trierarchêma* and crown tax paid by the military. All payments are converted to bronze at the higher rate and add up to 81 dr. 3 ob. and 1 ch. (l. 143).

**144–152** Record of civilian payments for the *othoniêra* (charged on woollen products for year 13, cf. l. 145) all charged at the higher conversion rate and totalling 1275 dr. 3 ob. (l. 152).

**153–177** Payments involving the provisioning (*sitarchiai*, l. 174) for military men (cleruchs, l. 172; *misthophoroi*, ll. 164, 171), with payments for light structures (*anastamata* or bivouacs, ll. 154, 163, 170, 172) for elephant hunters (ll. 157–158) and possibly other military men, for horse feed (ll. 160, 173), the price (*timê*) of a horse (l. 161) and for crown tax (l. 171). As earlier, details for year 13 (ll. 153–162) are followed by arrears: year 12 (ll. 163–169), two further (illegible) years (ll. 170 and 171), and year 2 (ll. 172–173). A final total (l. 177) of 349 dr. 2.5 ob. 1 ch. is made up of 296 dr. 2 ob. including an agio (ll. 174–175) and 53 dr. 0.5 ob. 1 ch. paid straightforwardly in bronze (l. 176).

**178–208** The account, as it survives, concludes with a group of miscellaneous payments:

- ll. 178–180: tax on hides of 4 dr. 2.5 ob. including agio.
- ll. 181–194: details of dyke tax on sacred land for year 13 from both civilians (ll. 182–185) and military groups (ll. 186–194).
- ll. 195–199: possibly other tax details, totalled in ll. 196–199.
- ll. 200–203: illegible payments, totalling more than 260 dr.
- ll. 205–206: a mysterious entry recording 2 talents plus more than 4000 dr.
- ll. 207–208: a large sum of 2990 dr. 3.75 ob. for allowances (?)

We have nothing to add on the verso, which is perhaps the most intriguing part of this text.
New measurements: 32 x 60.5 cm
*Kollesis* at ca. 2.5, 18.5, 33.5, 51.5 cm from the left edge, at regular intervals of 15–16 cm.

**col. i**

*one line missing?*

| \(=\) 148 | άλκης | Πόλεως [ ] φ |
| \(=\) 149 | Πολ.μιωνος | Μούχης(ως) τκς |
| \(=\) 150 | Θεμίστου | Αρσινόης Ῥπο/ |
| \(=\) 151 | Ἡραι(λείδου) κ e/ λ μβ/ ζ= (γύν.) νε[δ/] |
| \(=\) 152 | (γύν.) νεδ/ Φιλα(δελφείας) ο/ Κερκ(εσούχων) π(γύν.) σκς- |
| \(=\) 153 | (γύν.) ἄλκης οικεδ/ |
| \(=\) 154 | [παρά] (ἐκατονταρά/ ρον) ε γ/ ε α/ υ/ γ (γύν.) κγ/ ν/ β/ υ |
| \(=\) 155 | [.] γ/ ε/ ζ/ β/ ε ε/ α/ γ/ β/ δ |
| \(=\) 156 | [.] αβ/ αε/ αβ/ (γύν.) κγ/ καβ/ κγ/ ζ/ |
| \(=\) 157 | κβ/ γβ/ (γύν.) ζ/ (γύν.) |
| \(=\) 158 | παρά μι(σθοφόρον) ε ζζ/ βδ/ (γύν.) ζ |
| \(=\) 159 | ε/ α(γύν.) δζ/ ζ/ βζ/ καβα/ αα |
| \(=\) 160 | δα/ ααββ/ (γύν.) κκα/ αε/ αα/ (γύν.) η |
| \(=\) 161 | (γύν.) νδ/ |
| \(=\) 162 | (γύν.) ἄλκης παρά μι(σθοφόρον) |
| \(=\) 163 | ] ε/ μορφυλακτ(κού) |
| \(=\) 164 | ] Πόλεως λ/ ] |
| \(=\) 165 | ] Πολεμονος Μούχης θ/ |
| \(=\) 166 | ] Θεμίστου Αρσινόης υ/ |
| \(=\) 167 | ] Ἡραι(λείδου) λζ δζ/ (γύν.) μβ |
| \(=\) 168 | ] (γύν.) ε(φυλακτικού) ο/ |
| \(=\) 169 | [φυλα]κτικού ἐργαστηρίων |
| \(=\) 170 | [Π]όλεως δ κ ι (γύν.) λ |
| \(=\) 171 | [Πολ.]μιωνος Μούχης(ως) κη/ |
| \(=\) 172 | ] Θεμίστου Αρσινόης ν/ |
| \(=\) 173 | ] Ἡραι(λείδου) Φιλα(δελφείας) κ Κερκ(εσούχων) κ (γύν.) μ |
| \(=\) 174 | [παρά] μι(σθοφόρον) ἦβ |
| \(=\) 175 | (γύν.) πδ/ |
| \(=\) 176 | [ἐνν]ομιου Πόλεμονονος δ ς ε κβ |
| \(=\) 177 | [.] λζ δζ δζ/ (γύν.) ζβ/ Μού(χεως) κδ (γύν.) πδ/ |
| \(=\) 178 | ] Θεμίστου Αρσινόης ρς/ |

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39
col. ii

32 (= 179)  Ἡρακλείδου ἄθι δ/ . . . [ (γίν.) κη/ε]
33 (= 180)  (γίν.) ττ=ε
34 (= 181)  καὶ παρά μι(σθοφόρον) . . [ ]
35 (= 182)  καὶ παρά (ἐκατονταρτούρον) κα δ/ [ ]
36 (= 183)  κβ[  ῥγ= κγ  ι/ε  κθ [ ]
37 (= 184)  (γίν.) ἐν(νομισμῷ) οδ [ ]
38 (= 185)  χηνὺν λογείας [β β]
39 (= 186)  β β β (γίν.) ιδ λο(γείας) οη
40 (= 187)  δ φόρων ἀμπελ[οῦνσ]ι . . ]
41 (= 188)  ζ λη (γίν.) σλη [ ]
42 (= 189)  Ἡρακλείδου Φιλάι(δελφείας) [ ]
43 (= 190)  Θεμίστου λ [ ]
44 (= 191)  (γίν.) τος= [ ]
45 (= 192)  παραδείσθην . . [ ]
46 (= 193)  κ. δ/ κ. ε κβ [ ]
47 (= 194)  Θεμίστου υ [ ]
48 (= 195)  Ἡρακλείδου ψι . . [ ]
49 (= 196)  ἐξω πυ( ) [ ]
50 (= 197)  (γίν.) ρπα ε [ ]

51 (= 198)  φυλακτικοῦ τι[ ]
52 (= 199)  Θεμίστου ἱερᾶς Ἀραν[ής]
53 (= 200 + 1)  καὶ παρὰ μι(σθοφόρον) ζ χα(λκοῦ) . = τ εις κες ι[ ]
54 (= 201 + 2)  κ ις/ χ(λκοῦ) γ λ υ/ε . . . . . . . .
55 (= 202 + 3)  ζ-ε ι/ε/ δ/ δ (γίν.) . . η/ε η/ε/ (γίν.) χα(λκοῦ) ρκζ/ [ ]
56 (= 203 + 4)  κε ι/ε κζ-ε (γίν.) ιη [ ] . . β=ε (γίν.) λβ/ [ ]
57 (= 204 + 5)  λ ζ-ε ις-ε (γίν.) ιδ/ (γίν.) . [ ] . ις/ χα(λκοῦ) [ ]
58 (= 205 + 6)  (γίν.) φυ(λακτικοῦ) ι Theta(τετ.) χα(λκοῦ) σκζ/ [ ]

59 (= 206)  ἄπαλαγῆς
60 (= 207)  εἰς τὰ στητικὰ ἐκφορὰ
61 (= 208 + 7)  Πολέμιονος ια σλδ Μούχκε(ος) . . . δ
62 (= 209)  (γίν.) σλδ χα(λκοῦ) οα

col. iii

three or four lines missing

63 (= 8 )  διαγραφῶν
64 (= 9 )  . ταξ . . ξντοκα
65 (= 10)  Ις χα(λκοῦ) άλης (τετ.)
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66 (= 11) γίνεται τῶν εἰς τὸ ιγ (ἔτος)
67 (= 12) χα(λκοῦ) εἰς κέκ τα(λ.) γ’ Γτζγ-
68 (= 13) ἐπαλλαγή Βσκά/c
69 (=14) καὶ εἰς κόκ τα(λ.) η’Βμν (τετ.)
70 (= 15) (γόν.) χαλκοῦ τα(λ.) ιψ’Αχλβ/ν (τετ.)

71 (= 16) εἰς τὸ υψ (ἔτος)
72 (= 17) ἡπηρᾶς Θεμίστου ἐκ ἓ (γόν.) ἅ ἐκ (γόν.) ν
73 (= 18) [Ἡ]ρακλείδου Κερκεσοῦ[χ(ον)] λ
74 (= 220 + 19) [ . . ] (γόν.) χρ(ηράς) π
75 (= 221 + 20) [ἐξ]λαικῆς η κό ἓγ (γόν.) ἐξ’ Άρσιν(ῆς) μιζ/ν
76 (= 222 + 21) (γόν.) ἐλλαικῆς μπ[α]/ν
77 (= 223 + 22) [Β]παλανε[ι]ν Θεμίστου ἐκ ἓ 1 (γόν.) κ
78 (= 23 + 224 + 210) . . . . . . . . 1 (γόν.) λ
79 (= 24 + 211) ρ ἐπὶ τὴν ἐν πόλ(ῆς) ιγ
80 (= 25 + 212) πορθμίδον εξο πόλ(ῆς) ιζ
81 (= 26 + 213) ἐκτης ἀπὸ περαιδείσων
82 (= 27) Πολέμωνος Κζ/ε
83 (= 28) ἀπογραφὸν ἀλκῶν
84 (= 29) μεσθοφόρων ιγ’ γ/ν’ εξ’ βζ/ν (γόν.) η
85 (= 30) ιζ’ αζ’ (γόν.) βζ’ δ’ ιζ’ . [ ]
86 (= 31) (ἐκατονταρούρων) ιη’ βζ/ν (γόν.) ἀλκής κεζ/ε
87 (= 32) ἐννομίου Θεμίστου Άρσινῆς α-
88 (= 33) Ἡρακλείδου Φιλα(δελφείας) ις’ (γόν.) ιζ-
89 (= 34) . [ ] ιζ = (γόν.) ἐν(νομίου) ιζζ/ν

col. iv

about 2 lines missing

90 (= 35) [ ] ιζζ/ν ζζ-ε
91 (= 36) [ ] [ ] [ ] του χα/ν . [ ]
92 (= 37) πολ[ . . . ] . . κα- (γόν.) χα(λκοῦ) [ ] ιζ/ν
93 (= 38) χωματικοῦ μ[(ς]θοφόρων) ιζ’ ξζ/ν (γόν.) ξζ/ν
94 (= 39) (ἐκατονταρούρων) ιη’ ιζζ/ν ιζζ/ν
95 (= 40) γίνεται τοῦ >β> (ἔτος)
96 (= 41) χαλκοῦ εἰς κέκ ρζζ/ζ πζζ/ζ
97 (= 42) εἰς κέκ ζζ-ε ρζζ/ζ
98 (= 43) εἰς τὸ ιγ (ἔτος)
99 (= 44) ἀπογραφὸν ἀλκῶν μ[(ς]θοφόρων) ιη’ γζ/ν
100 (= 45) ιζ’ βζ/ν (γόν.) ιζζ/ν
101 (= 46) (ἐκατονταρούρων) ιη’ = κγ/ν = (γόν.) ιζζ/ν
102 (= 47) ἔννομίου (ἐκατονταρούρων) εζ =
103 (= 48) χωματικοῦ μ[(ς]θοφόρων) ζα κά ιζζ/ν
104 (= 49) ξ κα/ς κα/ς (γίν.) μυ/ς (γίν.) ος-c  
105 (= 50) φιλακτικοῦ μι(σθοφόρων)  ζ-c  
106 (= 51) ζ-c (γίν.) ιδ/ς (γίν.) ξ [...]  
107 (= 52) (γίν.) τοῦ ια (έτους) χα(λκού) εἰς κκε πδ-c  
108 (= 53) χαλκοῦ [...]. /=  
109 (= 54) εἰς τὸ 1 (έτος) ἀλικ[δ]γν (ἐκατονταρούρων) [  
110 (= 210) μι(σθοφόρων) ἐν α (γίν.) [  
111 (= 211) ἐννομίου μι(σθοφόρων),[  
112 (= 212) χωματικοῦ (ἐκατονταρούρων) ἐν 1/ε  
113 (= 213 + 225) (γίν.) τοῦ 1 (έτους) χα(λκού) εἰς κκε [...]. δ-c  
114 (= 226) [εἰς τὸ 0 (έτος) ἀλικ]γν (ἐκατονταρούρων) ἐν β/  
115 (= 227) ... β/ [...].  
116 (= 228) χωματικοῦ (ἐκατονταρούρων) ἐν β  
117 (= 56 + 229) (γίν.) θ (έτους) χα(λκού) εἰς κκε ...  
118 (= 57 + 230) εἰς τὸ ἂ (έτος) ἀλικ[δ]γν (ἐκατονταρούρων) ἐν γ/  
119 (= 58 + 231) χωματικοῦ [...].  
120 (= 59) ια/ς εἰς κκε (γίν.). ...  

col. v  
121 (= 60) [...]. ἐν (γίν.) χα(ματικοῦ) ος-ε-c  
122 (= 61) φιλακτικοῦ τοῦ ἀπό γῆς  
123 (= 62) μι(σθοφόρων) ἐν η/  
124 (= 63) (γίν.) η (έτους) χα(λκού) εἰς κκε πζ-c  
125 (= 64) εἰς τὸ ζ (έτος)  
126 (= 65) χωματικοῦ (ἐκατονταρούρων) ἐν δ  
127 (= 66) ια/ς (γίν.) ιε/  
128 (= 67) [...]. τ...  
129 (= 68) ... ι[α]ς τοῦ ιβ (έτους)  
130 (= 69) χαλκοῦ εἰς κκε τ[πθ]=  
131 (= 70) ἐπαλαγῆ η/ χα(λκούς)  
132 (= 71) χαλκοῦ τη/  
133 (= 72) (γίν.) ψη/ χα(λκούς)  
134 (= 73) ἀθίκτων  
135 (= 74) εἰς τὸ [...]. (έτος) ὀμολ...  
136 (= 75) ζ κ ικ κ (γίν.) μ  
137 (= 76) γαμικῶν συγγραφῶν ιε κ  
138 (= 77) τριμαρχήματος [...].  

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139 (= 78) κβ γ (γυν.) ζγ
140 (= 79) εις τος ζ (Έτος) στιπανόυ ('έκατονταρόύφων) η ε
141 (= 80) εις το β (Έτος) στιπανόυ ('έκατονταρόύφων) η εθ
142 (= 81) (γυν.) αθήκτων χα(λκού) εις κκε ογ
143 (= 82) ἐπαλλαγὴ ζθ χα(λκού) (γυν.) παθ' χα(λκούς)
144 (= 83) ὅθονηράς
145 (= 84) εις το ιγ (Έτος) ἐρεόν
146 (= 85) Πόλεως κβ τδ
147 (= 86) Πολέμιονος κβ σοζ-κκ
148 (= 87) Θεμῖστων κβ σνδ/κκ
149 (= 88) Ἦρακλείδου κβ σοζ=
150 (= 89) (γυν.) χα(λκού) εις κκε 'Ἀρνε-
151 (= 90) ἐπαλλαγὴ πκ=
152 (= 91) (γυν.) 'Ἀσοε'

col. vi

one or two lines missing

153 (= 214 + 92) εις τό ιγ (Έτος) [. . . . . . .] πων
154 (= 215 + 93) ἀνασταμάτων [. . . . . . .] =ε κε κε=κ
155 (= 216 + 94) ἵκ [. . . . . . .] ] ιε κη= (γυν.) [...]
156 (= 95) [ ] πη/εκ
157 (= 217 + 96) κο [. . . . . . .] , θήρας τόν
158 (= 218 + 97) ἐλεφάντι[ον] ἵκ χα(λκού) δε =κε χα(λκού) δε
159 (= 219 + 98) κη χα(λκού) δε [ ]
160 (= 99) [ί]ππου τροφής ικ [ ]
161 (= 100) τιμή ἵππου ιδ έξα ιε [γ] (γυν.) ξδ
162 (= 101) (γυν.) χα(λκού) εις κκε σε [τετ.] χα(λκού) [. . . . . . .] =κ
163 (= 102) εις τδ] κβ (Έτος) ἀνασταμάτων
164 (= 103) παρά μι(σθοφόρων) ιε κε κε δ (γυν.) ιβ/ε κκ [. . . . . . .] .
165 (= 104) κα κε= (τετ.) χα(λκού) [. . . . . . .]
166–167 two lines illegible
168 (= 107) κ [. . . . . . . τ . . . . . . κ] ε α [ ]
169 (= 108) one line illegible
170 (= 109) εις τδ [. . . (Έτος)] ἀνασταμάτων [. . . . . . .]
171 (= 110) εις τδ [. . . (Έτος) σα]τεφάνου μι(σθοφόρων) α
172 (= 111) εις το β (Έτος) ἀν(ασταμάτων) κα(προύχων) ιε δθ
173 (= 112) ἰππου τροφής ιε κε-κ (γυν.) θ/κε
174 (= 113) (γυν.) σισαρχιοῦ χα(λκού) εις κκε σζη=
175 (= 114) ἐπαλλα(γη) κη
176 (= 115) χα(λκοῦ) νς χ
(γίν.) χαλ(λκού) τιμθ=ε χ

eῖς τὴν δι᾽ Ἄριστοδήμου
εἰς τὸ η(έτος) βυρσοῦν ἢ δ
ἐπαλλα(γῆ) =ε (γίν.) δ=ε
εἰς τὸν χρηματικὸν ἢ (έτους)
ιερὰς Πολέμιωνος Μοῦχος γ=
Θεμίστου Ἀρσινόης . . .

col. vii

'Ηρακλείδου Φιλαδελφ[είας . .
(γίν.) η . .
κ[αὶ πα]ρὰ (ἐκατοντ)αριθμῶν ε ἴς f
(γίν.) πῦ . . .[f
[ .] [κε ἴς f
(ἐκατονταριθμῶν) νῦν f
καὶ παρὰ μι(σθοφόρων) τιθ/c ḳ].
λβ/c ιθ f (τετ.) καθ/c νῦν.
.α= νεθ/c κκ κκ (γίν.) τ[.
[ .] . . .[f
about ten lines lost

ἐπαλλαγὴ [f
χαλκοῦ [f
(γίν.) χαλκ[οῦ
ἀπὸ τοῦ . [.
. . . . ta[.

eῖς το . . . . .
ε . . ι γ
ρκ κ (γίν.) σε[ .[f
eῖς το . . τι[.
Εὐτύχῳ τ[.
κα (τάλ.) β 'Δ[.
καὶ όψων .[f
γ Βλο[ε (τετ.)
Verso (in a different hand on the back of col. i)

1. οὐν ἐκ πάντων χαλκοῦ [ 
   (ταλ.) οθ Γχλη= χα(λκοῦς)

2. (ταλ.) δ ωρ= (τετ.)

3. χὴν (τετ.)

4. ὢκθὴ

5. Ἀενζὲχα(λκοῦ) ε

6. φξ

7. Ἀββ (ταλ.) ιδ Ἀσοε= (τετ.) χα(λκοῦς)

Translation

col. i

one line missing?

1 (= 148) [for the salt tax] for the city 90 dr.

2 (= 149) [for the meris of Pole]mon at Mouchis 326 dr.

3 (= 150) [for the meris of Them]istos at Arsinoe 184 dr. 3 ob.

4 (= 151) for the meris of Herakleides, day 20: 5 dr. 3 ob., day 30: 42 dr. 5 ob., 7 dr. 2 ob., total 55 dr. 4 ob.

5 (= 152) total 55 dr. 4 ob. at Philad(elpheia) 90 dr. 3 ob. at Kerke(soucha) 80 dr., total 226 dr. 1 ob.

6 (= 153) total for salt tax 826 dr. 4 ob.

7 (= 154) [from] the 100-aroura men, day 5: 3 dr. 3 ob., 5 dr., 1 dr. 3 ob., 10 dr. 3 ob., 3 dr., total 23 dr. 3 ob., day 8: 2 dr. 3 ob.

8 (= 155) [ ] 3 dr. 3 ob., 5 dr. 3 ob., 7 dr. 3 ob., day 12: 5 dr., day 16: 1 dr. 3 ob., day 17: 2 dr. 3 ob., 4 dr.

9 (= 156) [ ] 1 dr., 2 dr., 1 dr., 5 dr., 2 dr. 3 ob., 1 dr. 3 ob., total 23 dr., day 21: 2 dr. 3 ob., day 23: 7 dr. 3 ob.

10 (= 157) day 29: 3 dr., 2 dr., 1 dr. 3 ob., total 6 dr. 3 ob., total . .

11 (= 158) from the professional soldiers, day 7: . . 3 ob., day 8: 4 dr. 3 ob., 2 dr. 3 ob., total 7

12 (= 159) day 16: 3 dr. 3 ob., 1 dr., total 4 dr. 3 ob., day 17: 2 dr. 3 ob., day 24: 1 dr., 3 dr. 3 ob., 1 dr., 1 dr.

13 (= 160) 4 dr., 1 dr., 3 dr. 3 ob., 1 dr., 2 dr. 3 ob., 2 dr. 3 ob., total 26, day 28: 1 dr., 5 dr. 3 ob., 1 dr. 3 ob., total 8 dr.

14 (= 161) total 54 dr. 3 ob.

15 (= 162) total for salt tax from the professional soldiers
for . . . guard tax
for the city, day 30: 10 dr.
for the *meris* of Polemon at Mouchis 9 dr. 5 ob.
for the *meris* of Themistos at Arsinoe 10 dr. 3 ob.
for the *meris* of Herakleides, day 30: 36 dr., 4 dr. 5 ob., total 40 dr. 5 ob.
)
) total for . . . guard tax 70 dr. 4 ob.
)
)
for guard tax for the workshops
for the city, day 4: 20 dr., 10 dr., total 30 dr.
for the *meris* of Polemon at Mouchis 28 dr. 3 ob.
for the *meris* of Themistos at Arsinoe 56 dr.
for the *meris* of Herakleides, at Phila(delpheia) 20 dr., at Kerk(e-soucha) 20 dr., total 40 dr.
)
)
)
)
)
from the] professional soldiers 32 dr.
)
)
)
for pasturage tax for the *meris* of Polemon, day 5: 22 dr.
[day 00: 3]6 dr., day 27: 4 dr. 4 ob., total 62 dr. 4 ob., at Mouchis 24 dr., total 86 dr. 4 ob.
for the *meris* of Themistos at Arsinoe 191 dr.
)
)
)
for the *meris* of Herakleides at Phila(delpheia)
)
)
)
)
)
)
)
for tax collection on geese [2 dr., 2 dr., 2 dr.]
2 dr., 2 dr., 2 dr., total 14 dr., for the collection (?) 98 dr.
day 4: for taxes on viney[ards  200 dr.]
day 7: 38 dr., total 238 dr. .[
for the *meris* of Polemon at Mouchis (delpheia) [
for the *meris* of Themistos, day 30: [
)
)
)
)
)
)
)
for (taxes on) orchards . .[
)}
)
)
)}
for the *meris* of Themistos, day 15: [
for the *meris* of Herakleides, day 12: 50+[
)}
)
)
)
)
)
)
for the *meris* of Polemon at Mouchis 9 dr. 5 ob.
for the *meris* of Themistos at Arsinoe 10 dr. 3 ob.
for the *meris* of Herakleides, day 30: 36 dr., 4 dr. 5 ob., total 40 dr. 5 ob.
) total for . . . guard tax 70 dr. 4 ob.
for guard tax for the workshops
for the city, day 4: 20 dr., 10 dr., total 30 dr.
for the *meris* of Polemon at Mouchis 28 dr. 3 ob.
for the *meris* of Themistos at Arsinoe 56 dr.
for the *meris* of Herakleides, at Phila(delpheia) 20 dr., at Kerk(e-soucha) 20 dr., total 40 dr.
from the] professional soldiers 32 dr.
) total 186 dr. 3 ob.
for pasturage tax for the *meris* of Polemon, day 5: 22 dr.
[day 00: 3]6 dr., day 27: 4 dr. 4 ob., total 62 dr. 4 ob., at Mouchis 24 dr., total 86 dr. 4 ob.
for the *meris* of Themistos at Arsinoe 191 dr.
for the *meris* of Herakleides at Phila(delpheia)
)}
)}
)}
)}
)}
)}
)}
for tax collection on geese [2 dr., 2 dr., 2 dr.]
2 dr., 2 dr., 2 dr., total 14 dr., for the collection (?) 98 dr.
day 4: for taxes on viney[ards  200 dr.]
day 7: 38 dr., total 238 dr. .[
for the *meris* of Polemon at Mouchis (delpheia) [
for the *meris* of Themistos, day 30: [
) total 374 dr. 2 ob. [
for (taxes on) orchards . .[
)}
)}
) for the *meris* of Themistos, day 15: [
for the *meris* of Herakleides, day 12: 50+["
outside the gate [total 181 dr. 0.5 ob.

for guard tax [for the meris of Themistos, for sacred land (?) at Arsin[oe . . . .]

and from the professional soldiers, day 7: in bronze . [dr.] 2 ob., day 10: at 26.5 ob. 6 dr. 4 ob.

day 20: 66 dr. 3 ob. 3 ch., day 30: 10 dr. 5.5 ob. [ . . . .] 10 dr. 1.5 ob.

7 dr. 1.5 ob., 13 dr. 4 ob., 4 dr. 4 ob., 4 dr., total [. . ] 8 dr. 4.5 ob., 8 dr. 4.5 ob., total in bronze 126 dr. 5 ob.

day 25: 10 dr. 5 ob., 7 dr. 1.5 ob., total 18 dr. 1 ob. [ ] . . . 2 dr. 2.5 ob., total 32 dr. 5 ob.

day 30: 7 dr. 1.5 ob., 7 dr. 1.5 ob., total 14 dr. 3 ob., total . [ ] . . . 5 dr. 3 ob. in bronze . [

for guard tax 19 dr. 2.25 ob., in bronze 220 dr. 4 ob.

for exchange in respect of grain rents for the meris of Polemon, day 11: 234 dr., at Mouchis, day . . :

4 dr.

total 234 dr. in bronze 91 dr. [

col. iii

three or four lines missing]

for bank transfers ] . . . . . . with interest (?)

day 17 in bronze 1038 dr. 0.75 ob.

total of (payments) for the 13th year in bronze at 26.5 ob. 3 ta(l.) 3363 dr. 1 ob.

agio 2226 dr. 3.5 ob.

and at 24.5 ob. 8 ta(l.) 2043 dr. 0.25 ob.

total in bronze 12 ta(l.) 1632 dr. 4.75 ob.

for the 12th year for beer tax, for the meris of Themistos, day 5: 20 dr., 10 dr., total 30 dr., day 10: 20 dr., total 50 dr.

for the meris of Herakleides at Kerkesoucha 30 dr.

total for beer tax 80 dr.

for oil tax, day 8: 24 dr., day 10+: . 6 dr., total 64 dr., at Arsin(oe) 117 dr. 3 ob.

total for oil tax 181 dr. 3 ob.
for bath tax for the *meris* of Themistos, day 5: 10 dr., day 29: 10 dr.,
total 20 dr.
78 (= 23 + 210 + 224) . . . . . . . 10 dr. total 30 dr.
79 (= 24 + 211) 1% tax at the (bank (?)) inside the gate 13 dr.
80 (= 25 + 212) for ferry-boats outside the gate 16 dr.
81 (= 26 + 213) for the one sixth tax on orchards
82 (= 27) for the *meris* of Polemon 27 dr. 3 ob.
83 (= 28) for declarations of salt tax
84 (= 29) from the professional soldiers, day 13: 3 dr. 3 ob., day 15: 5 dr. 3 ob.,
2 dr. 3 ob., total 8 dr.
85 (= 30) day 16: 1 dr., 1 dr., total 2 dr., day 17: 4 dr., day 18: . . . [ ]
86 (= 31) from the 100-aroura men, day 18: 2 dr. 3 ob., total for the salt tax
25 dr. 3 ob.
87 (= 32) for pasturage tax, for the *meris* of Themistos at Arsinoe 1 dr. 1 ob.
88 (= 33) for the *meris* of Herakleides at Philadelpheia 16 dr., total 17 dr. 1 ob.
89 (= 34) . [. . ] day 15: 2 ob., total for pasturage tax 17 dr. 3 ob.

col. iv

*about 2 lines missing*
90 (= 35) [ ] day 27: 1 dr. 1.5 ob.
91 (= 36) [ ] . . . . . 0.5 ob.
92 (= 37) . . . [ ] . . 21 dr. 1 ob., total in bronze . [ ] . 3 ob.
93 (= 38) for dyke tax from the professional soldiers, day 17: 63 dr. 3 ob.,
total 63 dr. 3 ob.
94 (= 39) from the 100-aroura men, day 18: 16 dr. 4 ob., 80 dr. 1 ob.
95 (= 40) total for the 1<2>th year
96 (= 41) in bronze at 26.5 ob. 180 dr. 5.5 ob.
97 (= 42) at 24.5 ob. 289 dr.
98 (= 43) for the 11<2>th year
99 (= 44) for declarations of salt tax from the professional soldiers, day 13:
3 dr. 3 ob.
100 (= 45) day 16: 2 dr. 3 ob. total 6 dr.
101 (= 46) from the 100-aroura men, day 18: 2 ob., day 23: 2 ob., total 4 ob.,
total 6 dr. 4 ob.
102 (= 47) for pasturage tax from the 100-aroura men, day 5: 2 ob.
103 (= 48) for dyke tax from the professional soldiers, day 7: 1 dr., day 21:
32 dr. 4.5 ob.
104 (= 49) day 30: 21 dr. 4.5 ob., 21 dr. 4.5 ob., total 43 dr. 3 ob. . . , total
77 dr. 1.5 ob.
105 (= 50) for guard tax from the professional soldiers . . day . . . 7 dr.
1.5 ob.
106 (= 51) 7 dr. 1.5 ob., total 14 dr. 3 ob., total 60 dr. [ ]
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107 (= 52) total for the 11th year in bronze at 26.5 ob. 84 dr. 1.5 ob.
108 (= 53) in bronze [ ] 5 ob.
109 (= 54) for the 10th year for salt tax from the 100-aroura men [ ]
110 (= 210) from the professional soldiers, day 15: 1 dr., total [ ]
111 (= 211) for pasturage tax from the professional soldiers [ ]
112 (= 212) for dyke tax from the 100-aroura men, day 18: 10 dr. 3.5 ob.
113 (= 213 + 225) total for the 10th year in bronze at 26.5 ob. [ ] 4 dr. 1.5 ob.
114 (= 226) [for the 9th year for salt] tax from the 100-aroura men, day 18:
2 dr. 3 ob.
115 (= 227) . . day . . : 2 dr. 3 ob. [ ]
116 (= 228) for dyke tax from the 100-aroura men, day 8: 2 dr.
117 (= 56 + 229) total for the 9th year in bronze at 26.5 ob. . .
118 (= 57 + 230) for the 8th year for salt tax from the 100-ar. men, day 14: 3 dr. 3 ob.
119 (= 58 + 231) for dyke tax . [ ] 5.5 ob.
120 (= 59) day 20: 4 dr. 4.5 ob., day 21: 5 dr. 4.5 ob., total . . .

**col. v**

121 (= 60) [ . . . ] day 8: . ., total for dyke tax 75 dr. 1.5 ob.
122 (= 61) for guard tax from land
123 (= 62) from the professional soldiers, day 14: 8 dr. 3 ob.
124 (= 63) total for the 8th year in bronze at 26.5 ob. 87 dr. 1.5 ob.
125 (= 64) for the 7th year
126 (= 65) for dyke tax from the 100-aroura men, day 18: 4 dr.
127 (= 66) 11 dr. 4 ob., total 15 dr. 4 ob.
128 (= 67) [ . . . ] . .
129 (= 68) . . . up to the 12th year
130 (= 69) in bronze at 26.5 ob. 3 [89 dr. 2 ob.]
131 (= 70) agio 40 dr. 5 ob. 1 ch.
132 (= 71) in bronze 303 dr. 5 ob.
133 (= 72) total 734 dr. 1 ch.

134 (= 73) for “untouched”
135 (= 74) for the [ . . ] year . . . . . .
136 (= 75) day 7: 20 dr., day 17: 20 dr. total 40 dr.
137 (= 76) for marriage contracts, day 16: 20 dr.
138 (= 77) for trierarchêma, [day . ] 60 dr.
139 (= 78) day 22: 3 dr. total 63 dr.

... up to the 12th year in bronze at 26.5 ob. 389 dr. 2 ob.
131 (= 70) agio 40 dr. 5 ob. 1 ch.
132 (= 71) in bronze 303 dr. 5 ob.
133 (= 72) total 734 dr. 1 ch.

134 (= 73) for “untouched”
135 (= 74) for the [ . . ] year . . . . . .
136 (= 75) day 7: 20 dr., day 17: 20 dr. total 40 dr.
137 (= 76) for marriage contracts, day 16: 20 dr.
138 (= 77) for trierarchêma, [day . ] 60 dr.
139 (= 78) day 22: 3 dr. total 63 dr.
140 (= 79) for the 6th year for crown tax from the 100-aroura men, day 18: 5 dr.
141 (= 80) for the 2nd year for crown tax from the 100-aroura men, day 18: 5 dr. 5 ob.
142 (= 81) total for “untouched” in bronze at 26.5 ob. 73 dr. 5 ob.
143 (= 82) agio 7 dr. 4 ob. 1 ch., total 81 dr. 3 ob. 1 ch.
144 (= 83) for tax on textiles
145 (= 84) for the 13th year for woollen products
146 (= 85) for the city day 12 304 dr.
147 (= 86) for the meris of Polemon day 12 297 dr. 1 ob.
148 (= 87) for the meris of Themistos day 12 254 dr. 4 ob.
149 (= 88) for the meris of Herakleides day 12 299 dr. 2 ob.
150 (= 89) total in bronze at 26.5 ob. 1155 dr. 1 ob.
151 (= 90) agio 120 dr. 2 ob.
152 (= 91) total 1275 dr. 3 ob.

col. vi

one or two lines missing at the top
153 (= 214 + 92) for the 13th year [ ] .
154 (= 215 + 93) for bivouacs [ ] . 2.5 ob., day 15: 23 dr. 2.5 ob.
155 (= 216 + 94) day 16: . . . [ ] 17 dr., 28 dr. 2 ob., total [ . ]
156 (= 95) [ ] 108 dr. 3.5 ob.
157 (= 217 + 96) . . . [ ], for the hunt of the
158 (= 218 + 97) elephant[s], day 16: in bronze 4 dr. 0.5 ob., day 17: in bronze 4 dr. 0.5 ob.
159 (= 219 + 98) day 28: in bronze 4 dr. 0.5 ob. [ ]
160 (= 99) for horse feed, day 17: [ ]
161 (= 100) price of a horse, day 14: 61 dr., day 15: [3 dr.], total 64 dr.
162 (= 101) total in bronze at 26.5 ob. 238 dr. 1.25 ob., in bronze 2.5 ob.
163 (= 102) for the 12th year for bivouac
164 (= 103) from the professional soldiers, day 15: 8 dr. 3.5 ob., 4 dr., total 12 dr. 3.5 ob., day 17: [ ] .
165 (= 104) day 21: 1 dr. 2.25 ob., total 17 dr. 3.5 ob. in bronze [ . ]
166–167 (= 105–106) two lines illegible
168 (= 107) . . . . . . . . . day 5: 1 dr. [ ]
169 (= 108) one line illegible
170 (= 109) for [the ..th year] for bivouacs [ . . dr.]
171 (= 110) for [the ..th year] for crown tax from the professional soldiers . 1 dr.
172 (= 111) for the 2nd year, for bivouacs from the cleruchs, day 17: 4 dr. 3 ob.
173 (= 112) for horse feed, day 17: 5 dr. 1.5 ob., total 9 dr. 4.5 ob.
174 (= 113) total for provisions in bronze at 26.5 ob. 268 dr. 2 ob.
175 (= 114) agio 28 dr.
176 (= 115) in bronze 53 dr. 0.5 ob. 1 ch.
177 (= 116) total in bronze 349 dr. 2.5 ob. 1 ch.
178 (= 117) for the (bank?) through Aristodemos
179 (= 118) for the 8th year for hides, day 18: 4 dr.
180 (= 119) agio 2.5 ob., total 4 dr. 2.5 ob.
181 (= 120) for the (account) of the dyke tax of the 13th year
182 (= 121) for sacred land for the meris of Polemon at Mouchis 3 dr. 2 ob.
183 (= 122) for the meris of Themistos . . .
col. vii
184 (= 123) for the meris of Herakleides at Philadelph[ea] . .
185 (= 124) total 18 dr. . .
186 (= 125) and from the 100-aroura men (?), day 5: 16 dr. [4 ob.
187 (= 126) 16 dr. 4 ob., total 83 dr. 2 ob. . . [
188 (= 127) day 12: 16 dr. 4 ob., day 16: 16 dr. 4 ob., day 18: [16 dr. 4 ob.
189 (= 128) illegible
190 (= 129) [ ] day 25: 16 dr. [4 ob.
191 (= 130) total from the 100-aroura men 466 dr. 4 ob.
192 (= 131) and from the professional soldiers, day 10: 19 dr. 4.5 ob., day 2[0+ .
193 (= 132) 32 dr. 4.5 ob., 19 dr. 5.25 ob., 21 dr. 4.5 ob., 54 dr. 1 ob.
194 (= 133) 1 dr. 2 ob., 55 dr. 4.5 ob., 26 dr., 26 dr., total 3[00+ dr.
195 (= 134) illegible
about ten lines lost
196 (= 135) agio]
197 (= 136) in bronze [
198 (= 137) total in bronze [
199 (= 138) from the [
200 (= 139) illegible

201 (= 140) for the . . . . .
202 (= 141) day 5: . . dr., day 10: 3 dr.
203 (= 142) 120 dr., 20 dr., total 26[0+ dr.
204 (= 143) for the . . . [
205 (= 144) for Eutychos [
206 (= 145) day 21: 2 (tal.) 4[000+ dr.
207 (= 146) and for allowances (?) [
208 (= 147) day 3: 2990 dr. 3.75 ob.
**Verso (in a different hand on the back of column i)**

1. from all sources in bronze
2. 79 tal. 3938 dr. 2 ob. 1 ch.
3. 4 tal. 490 dr. 2.25 ob.
4. 618 dr. 5.25 ob.
5. 829 dr. 4 ob.
6. 2856 dr. 4 ob. 5 ch.
7. 560 dr.
8. 2002 dr.
9. 14 tal. 2275 dr. 2.25 ob. 1 ch.

**Notes**

3. The first four letters of Θεμίστου are on a small fragment which has been slightly displaced to the left.

4–5. Though the traces are faint, it seems certain that the scribe, either inadvertently or on purpose, repeated the total of l. 4 at the beginning of l. 5. Apparently he first put down two figures for the whole *meris*, and then separate figures for the villages (perhaps toparchy centres) of Philadelphea in the north and Kerkesoucha in the south.

9. 3 dr. 3 ob. must have stood at the start of the line.

15. The end of this line does not contain any figure (the figure that we read baffled us in the *ed. princ.*). It simply repeats παρὰ μιθοφόροι from line 11. In front of this line there are traces of a line in a previous column, now lost.

16. As often in this text the tax is repeated in abbreviated form at the end of the section ετ(λακτικοῦ) (l. 21). Although we now read μο before φυλακίτικοι, the traces preceding this do not fit the expected ερημος. As it would also be strange for ερημος to be abbreviated to a single epsilon, we are very hesitant to identify this tax as the erêmophylakitikon, even though no other solution seems possible.

49. For the reading, see the note on ll. 79–80 below.

59. The reading ἀπαλαγής is not assured because the papyrus is damaged and a small correction (substituting a double for a single lambda) is needed. But the word fits the context well: grain taxes are changed into money.

61–62. In l. 61 the figure for Polemon looks very like 234; there is definitely a figure after the lambda. On the right hand fragment we now read Μούχε(ς) followed by a day date and 4 dr. Adding this to the 234 dr. for Polemon in the same line should give a total of 238 (rather than 234) in l. 62. The scribe probably made a mistake.
It is just possible to read (γίν.) ζω(τηρᾶς) π: the tax is abbreviated by a zeta (nearly completely in lacuna) surmounted by a flat epsilon. Because the figure π is divided over two fragments, it appears rather broad.

Our new reading [ἐλαικῆς] instead of [ἁλικῆς] starts from the abbreviation at the end of this section, which is clearly ἐλ( ). Lambda and alpha are often very similar in this hand and the start of the lines is indeed lost at this point. For the oil tax, see Cl. Préaux, L’économie royale (1939), pp. 91–92.

The figures cannot be read with certainty, but we should probably read: η̅ κδ̣̣ ι̣̅ δ̣ λ̣ς (γίν. ξδ (day 8: 24 + day 1[1–19]: [4] + [3]6 = 64 dr.).

Here we have corrected ]μενον of the ed. princ. into [β]αλανε̣ίων. Again, as in l. 75, one letter is lost at the start. The similarity between cursive my, alpha and lambda made the reading difficult, but once recognised it is not in doubt. For the bath tax in the Ptolemaic period, see Préaux, L’économie royale, pp. 338–343.

Traces of this line are divided over three fragments and nearly illegible. We expect the name of a second meris or a banking centre such as Arsinoe, but not enough is preserved to allow a reading.

The abbreviation here stands for πυ( ) or ὑπ( ) and is different from that of μι( ) as found in our text. In the ed. princ. we were misled by the expression ἐξο μι(στὸσσος), but we now prefer to understand payments “outside the gate” and “inside the gate”. At the gate there was certainly a customs house, where the tax of 1% on transport was paid (for this tax in the Ptolemaic period, see P. Thomas 3) and also the ferry tax (porthmis) for crossing a canal (for this tax, see S. Vinson, The Nile Boatman at Work, Mainz 1998, p. 70). We have not, however, found any parallel passage where “outside” and “inside the gate” are contrasted as here, though the expression ἐκποιήτης, common in later periods, shows that this kind of localisation was possible. Compare also the ἐπηρηται ἐξο πού(λις) in P.Berl. Möller 5.12 (AD 145). After ἐπὶ τήν we have supplied (τράπεζαν) in the translation, but this is far from certain.

The nonsensical ἐκ τῆς τῶν παραδείσων of the ed. princ. should be corrected to ἐκ τῆς ἀπὸ παραδείσων, i.e. the apomoira. For the use of ἀπὸ in accounts instead of the usual genitive, see, e.g., E. Mayser, Grammatik der griechischen Papyri II.2, p. 378.

A small unpublished fragment has been added to the end of this line.

Expected is τοῖς α(γίν.) β and the minimal traces can be made to fit that reading.

The figure missing at the end of the line should amount to 5 dr. if the end figure in l. 86 is read as 25 dr. 3 ob., or 9 dr. if the end figure is 29 dr. 3 ob. The traces visible after the day date 18 do not, however, appear to fit either. Perhaps another day date was given in the lacuna after this.

The two signs at the start of the line are heavily damaged, but they cannot contain a figure, since the total of 17 dr. 3 ob. corresponds to the sum of 17 dr. 1 ob. + 2 ob.
90–109 The top part of col. iv (earlier col. iii) remains unchanged. Former Fragments C and F have now been added to the lower part of this column.

90–92 On the pattern of other years, the phylakitikon was probably recorded in these and the missing lines above. The reading ‘day 27’ follows the removal (after photography) of some fibres covering the surface.

105–106 The subtotal of 14 dr. 3 ob. is almost certainly made up from twice 7 dr. 1.5 ob. and the total clearly starts with ξ, but we are unable to read or make sense of the other figures here.

107 The new figure 84 dr. 1.5 ob., which is the result of the join between former Frags. A and B, is the sum of 7 dr. + 77 dr. 1.5 ob. in ll. 99–104. The figure of l. 106, lost in the lacuna, is not included; this apparently represents a payment made in chalkos isonomos, which is calculated separately in l. 108.

109 There is a descending stroke which could be the rho of 100 in ἐκατοντα-ρούρον; the following sign is not incompatible with the abbreviation for aroura.

115–116 A small unpublished fragment has been inserted here to the left of the nearly illegible old ll. 227–228.

128–133 Composite totals are here recorded for arrears from years 7–12, which have been detailed in ll. 71–127.

135 Only a few horizontal fibres are preserved. The traces at the end of the word do not allow the reading ὅµολογιῶν.

153 Here we have been able to insert former Frag. D. The join is confirmed by the continuation of the fibres and because the phi in ἵππου τροφῆς (l. 160) is divided over the main fragment (at the foot) and Frag. D.

157 The possibility of reading θήρας is suggested by the parallel text SB XII 10771 ll. 5 and 16. The traces are faint, however, and do not fit the reading well.

158 Payments of 4 dr. 0.5 ob. preceded by χα(λκοῦ) clearly include the agio at the rate of 24.5 ob. to a tetradrachm, cf. l. 67.

176 The translation of the ed. princ. was wrong. We have corrected 53.5 dr. 1 chalkous into 53 dr. 0.5 ob. 1 chalkous.

191 The total at the end of the line is not easy to make out but the reading is not in doubt; this represents the dyke tax payment for twenty-eight 100-aroura men at 1 ob. an aroura.