

## TRANSFER OF TAX-MONEY FROM THE VILLAGE OF THEADELPHIA TO THE VILLAGE OF APIAS: P. COL. INV. 192\*

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P. Col. Inv. 192

13.9 x 11.2 cm

Second half of the 2nd century AD

This document is a receipt in the form of a letter. It was issued by the secretary of farmers (γραμματεὺς γεωργῶν) to the overseer (ἐπιτηρητής) of the village of Theadelphia for 2500 dr. 13 ob. which the *epiteretes* had received from the farmers of public and imperial land (δημόσιοι καὶ οὐσιακοὶ γεωργοί). The author of the letter informs the addressee that this sum of money has been subsequently transferred to the *epiteretes* of the village of Apias and to the grain collectors (σιτολόγοι) (presumably also of Apias) for the value of lentils. This papyrus is interesting in suggesting that the village of Apias, where a state granary was presumably located, was more important, as a regional center for the collection of taxes, than its neighbor Theadelphia, despite the fact that the former is less documented than the latter (*infra*, note on line 13).

The nature of the transaction, however, remains obscure. It may be that Eudaimon, the *epiteretes* of Theadelphia, collected the taxes or rents for public and imperial land and entrusted the money to Horigenes, the secretary of farmers, with instruction to forward it to higher officials. The procedure followed by Eudaimon might very well have been irregular, but he certainly found it convenient for unspecified personal reasons. The receipt was meant to protect the *epiteretes* against a claim by the secretary of farmers (or a higher official) that the money had been misappropriated. It is not clear whether the farmers represented by Horigenes are the same as the taxpayers from whom Eudaimon collected the money, or form a larger group including the cultivators of private, public and imperial land. In any case there was a risk of collusion between the secretary and the farmers, who might claim that the money had been collected twice, first by Eudaimon who would have allegedly kept the money for himself, and later by Horigenes in order to discharge the fiscal duties of the farmers. If so, Eudaimon would have been liable to give the money back to the farmers and thus the burden of taxation of the whole village would have rested on his shoulders.

Why didn't Eudaimon deliver the money directly to Isidoros? Probably because he was unable to do it himself, but we do not know the exact circumstances. The

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transaction recorded here would then be exceptional and this fact would account for the absence of any parallel document.

The conversion into money of payments due in kind is called *adaeratio* in the Theodosian Code. It was resorted to when certain circumstances made the taxpayers wish, with the consent of the grain collectors, to deliver money instead of commodities. In times of good harvests, late payments and arrears were likely to be commuted into money, as taxes collected in kind were easier to tamper with and raised problems of storage, preservation and transportation, involving risks and expenses that lay with the grain collectors<sup>1</sup>. It is difficult to say how the taxpayers viewed such commutation, but one can imagine that there were times when they might have welcomed it, for instance when the official price of a commodity was lower than its market price. We know of an imperial rescript (ἀπόκριμα) by which Septimius Severus reminds his addressee, in AD 200, of a previous decision to prohibit the commutation into money of taxes due in kind: ἀργόριον ἀντὶ πυροῦ καταβάλλιν ὑμᾶς ἐκωλύσαμεν (P.Col. VI 123 = SB VI 9526). This imperial decision, probably not the first nor the last of its kind, undoubtedly remained a dead letter, as *adaeratio* is known to have been frequently resorted to in a later period, e.g., in the fourth century, as P.Princ.Roll shows<sup>2</sup>. Taxes on cash crops, such as lentils, vegetables, oils and wines, were in any case often collected in money, as the city of Rome did not rely on Egypt for its supply of these commodities, which were produced in sufficient quantities in nearer regions<sup>3</sup>. Lentils, however, were part of the diet of the Roman army and this explains the fact that there are instances where taxes on lentils are collected in kind<sup>4</sup>.

As a result of the loss of lines 17ff, it is not possible to date the papyrus precisely. The last sentence breaks off after the reference to the third year of an emperor, whose name is no longer preserved. The handwriting, however, suggests a second- or third-century date. In addition, the names that appear in this document are common in Theadelphia and the surrounding area in the second and third centuries (see BGU IX, P.Berl.Leihg. I and II, and P.Col. V, indices); some possible identifications (infra, ad locc.) would make a late-second century (194/195 = third year of Septimius Severus and Caracalla) perhaps more likely than a mid-second century date (162/163 = third year of Marcus Aurelius and Verus). The proposed reconstruction of the beginning of line 12

<sup>1</sup>N. Lewis, *Life in Egypt under Roman Rule* (Oxford 1983), 168 quoting P.Oxy. IV 708, AD 188 and XVII 2125, AD 221; for other references, see the introduction to P.Oxy. X 1259.

<sup>2</sup>See the new edition by R.S. Bagnall and K.A.Worp, in *Archiv für Papyrusforschung* 30 (1984) 52-82.

<sup>3</sup>N. Lewis (supra n. 1) 169.

<sup>4</sup>R.W.Davies, "The Roman Military Diet," *Britannia* 2 (1971) 122-142, in part. 132-133 citing PSI VI 683.

would fit better the later date. A third-century date is, however, not impossible. For reasons explained below, the fact that *adaeratio* was more frequently applied during the last two decades of the century is irrelevant for the dating of this papyrus<sup>5</sup>.

Apart from the transaction itself, the chief element of interest in this text is the role of the *μαχαροφόρος*. He is qualified by a term, at the beginning of line 12, which is difficult to read; a review of the evidence relative to the nature and the function of the *μαχαροφόρος*<sup>6</sup> leads me to propose *κωμάρχου* or some other title (in the genitive) referring to a higher official or magistrate. This reading is supported by a (possible) parallel described in P.Tebt. I 251<sup>7</sup>. The difficulty with this view is that there is no occurrence of a *komarch* in Roman Egypt before AD 204, or certainly later than our text<sup>8</sup>, but if one accepts the later date proposed above for this papyrus (194/195), the gap is perhaps not so significant. Even though one would have expected the two words in the reverse order (P.Laur. I 17.19: *μαχαροφόρο(ις) ἐπιστά(του)* and P.Wisc. II 38.138: *μαχαροφόρῳ στρ[α]τη(γού)*) or accompanied with an article, the association of the sword-bearer with an official is the most plausible guess, as examples of such an association are abundant. In the Roman period, P.Wisc. II 38.143 (dated to the first century AD on paleographical grounds) records the payment of money by weavers to the sword-bearer of the *strategos* for six-day expenses. P.Alex.Giss. 41 (= SB X 10649, Hadrianic period) mentions a sword-bearer who is a member of the staff of the *strategos* Apollonios (Apollonopolite Heptakomia; see also P.Gen. 31, Hermopolis Magna, 145/146). BGU XIV 2428 (Herakleopolite, first century AD) lists as recipients of money the sword-bearers attached to an *eklogistes*. The official who sends a sword-bearer as postman in P.Vindob.Worp. 12 (Soknopaiou Nesos, first century AD) might be an *epistates* of the *phylakites*. P.Laur. I 17 (written on the recto of a letter dated AD 254) presents at Theadelphia a group of sword-bearers attached to an *epistates*. In the middle of

<sup>5</sup>R. MacMullen, "Some Tax Statistics from Roman Egypt", *Aegyptus* 42 (1962) 98-102.

<sup>6</sup>The sword-bearers are mentioned in more than 50 documents (including papyri, ostraka, and inscriptions), but have never been the subject of a systematic study, as far as I know. For the Ptolemaic period, they have been conveniently recorded by W. Peremans and E. Van 't Dack, in *Prosopographica Ptolemaica* 2 (*Studia Hellenistica* 8, Louvain and Leiden 1952) pp. 226-228, nos. 4338-4366 and pp. 268-269, nos. 4859-4884, supplemented by L. Moeren and W. Swinnen, in *Prosopographica Ptolemaica* 8 (*Studia Hellenistica* 21, Louvain 1975) pp. 219-220 and 237. For the Roman period, scattered pieces of information can be found in the commentaries on individual papyri, the most complete being provided by K.A. Worp, in *P.Vindob.Worp*, pp.123-124.

<sup>7</sup>It says "A short account beginning *δαπάνης λόγος* and mentioning *μαχαρο(φόρω) κω(μάρχου?) χ, δεκωνῶ λ*. Early first century BC."<sup>4</sup>

<sup>8</sup>H.E.L. Missler, *Der Komarch. Ein Beitrag zur Dorfverwaltung im ptolemäischen, römischen und byzantinischen Ägypten*. Diss. Marburg, 1970; Z. Borkowski and D. Hagedorn, "Amphodokomogrammateus. Zur Verwaltung der Dörfer Ägyptens im 3. Jh. n. Chr.," in J. Bingen et al. eds, *Le monde grec. Hommages à Claire Préaux* (Bruxelles 1975) 775-783; N. Lewis, *The Compulsory Public Services of Roman Egypt (Papyrologica Florentina XI, Florence 1982)* 36-37.

the first century AD, a group of tax-collectors (*praktōres*) secure the assistance of sword-bearers (P.Mich. X 577; see also P.Tebt. II 391, AD 99). An ostrakon from Syene (O.Wilck. 244, second century AD) associates a sword-bearer with an *epiteretes* of the Sacred Gate in a transaction involving cattle. Though the reading of P.Stras. VII 629 (Arsinoite, ca. AD 160) is difficult, the sword-bearer mentioned there seems to assist a *katasporeus*, supervisor of sowing, irrigation and the five days' labour (*penthemeros*); the business they conduct together might be quite similar to the situation presented in our document, as a *katasporeus* is known to have signed a receipt for a wheat delivery to the *sitologoi* that took place presumably in the village of Apias in AD 228 (P.Stras. V 457)<sup>9</sup>.

A less likely reading of the beginning of line 12 would be *κωμητικοῦ*, but this word is usually found qualifying nouns like *δαπάνη*, *λήμματα*, *κῆσις*, *ἐκκλησία* etc., and there is no parallel to any phrase like that found here.

In P.Col.Inv. 192, the sword-bearer seems to play the role of a police officer who watches the transfer of money to make sure that no theft or robbery is attempted. In some instances sword-bearers are given the title *dekanos* (P.Teb. I 251, early first century BC; P.Stras. VII 631 mentioning a chief sword-bearer from the lower country in the late second century AD) in the sense of "police officer" (as in P.Tebt. I 27, second century BC and P.Oxy. II 387, first century AD). But other texts show that the functions of the sword-bearer were not limited to police duties and underwent some changes over the centuries; the evidence suggests that the functions became increasingly oriented towards civilian activities, as they often worked as messengers, ushers, and official guarantors. From the Ptolemaic period to the third century AD, the sword-bearers acted as mail deliverers (P.Amh. II 38, II BC; SB III 6236, Theadelphia, 70 BC; P.Oxy. IV 839 early I AD; BGU IV 1079, AD 41, and 1095, AD 57; P.Vindob. Worp. 12, Soknopaiou Nesos, I AD;

<sup>9</sup>Lewis 1982 (supra n.8) 35. In the Ptolemaic period, sword-bearers are found serving all levels of the administration, even the highest ranking officials. The transport of wheat from Memphis to Alexandria fell within the province of the chief financial minister (*dioiketes*) and in that quality Ptolemaios sent two sword-bearers to supervise the loading and transport by ship, with instructions for the *strategos* and the *sitologoi* (SB V 8754, Herakleopolite, 49/8 BC). The lessee and sub-lessor of catœcic land at Kerkeosiris mentioned in P.Tebt. I 105 (dated 103 BC) was a sword-bearer in attendance upon a *strategos*. In the Herakleopolite nome, a *hypostrategos* entrusted one of the *strategos'* sword-bearers on duty with the transfer of a robber from his office to the *strategos'* (BGU VIII 1780, 51/50 BC). In the same year and in the same nome, a *prostates* attached to the *strategos*, conjointly with a sword-bearer, was found harassing a woman whose late husband owed him money (BGU VIII 1833). It is not clear whether the sword-bearer mentioned in the account of a *komogrammateus* was attached to the latter or to some other royal secretary (P.Tebt. I 112, 112 BC). The sword-bearer whom the cultivators of Tebtynis requested from the *epistates* to supervise the completion of the construction of a sluice-gate was obviously a member of the addressee's staff (P.Tebt. III 962, late second century BC). In Memphis a creditor writing to a *strategos* mentioned that he could count upon the cooperation of the *epistates* of the village and his sword-bearer (BGU X 1909, late second century BC). When a donkey owned by an *epistates* was stolen and found in the village of Pathyris in 88 BC, a sword-bearer was dispatched to the Elders of the village to bring it back (SB III 7180).

P.Alex.Giss. 41 = SB X 10649, Apollonopolite Heptakomia, beginning of Hadrian's reign). An account of expenses of the very beginning of the first century AD records the amount of money paid out to sword-bearers for wine, bread, and travel allowance (*ephodion*, P.Heid. II 218 = SB VI 9538; P.Tebt. I 251, early first century BC); CPR VII 9, Arsinoite, beginning of third century AD). L. Wenger's comparison<sup>10</sup> with the Roman *lictor* is accurate, but could be extended to any kind of *apparitor*; a sword-bearer is recorded as being entrusted in a court of arbitration with the security deposited by the defendant to guarantee his future appearance (BGU VII 1676, second century AD).

In the Roman period, the sword-bearers, though they were not included in the army, were organized along paramilitary lines<sup>11</sup>. They were commanded by an *archimachairophoros* (P.Mich. XII 656 and P.Stras. VII 631, second half of the second century AD), not to be confused with the officer of an auxiliary unit, such as Apollonius, *protoma(chairo)phoros* (= *imaginifer*?) of the Second African Cohort Ulpia, of the century of Hierax (BGU II 241, Karanis, AD 177). In contrast with the Ptolemaic period, there is no evidence for any kind of association or college to which they belonged<sup>12</sup>.

Some information about how much money a sword-bearer made is preserved. In the first century AD a sword-bearer attached to a *strategos* earned four drachmas and one tetrobol for six days (P.Wisc. II 38)<sup>13</sup>. The figures provided in P.Heid. II 218 (= SB VI 9538, beginning of the first century AD: three silver drachmas and six obols + five dr. and six ob. + twenty dr.) are meaningless as neither the number of sword-bearers nor length of time is known. The salary (*metrema* and *opsonion*) of attendants was usually paid by the officials that they were assisting. In Tebtynis the four poll-tax collectors divided the duties between them: two collected the money from the inhabitants and settlers dwelling in the

<sup>10</sup>Archiv für Papyrusforschung 2 (1903) 505, note 3.

<sup>11</sup>In the Ptolemaic period, they formed an elite troop in charge of the security of the royal couple (SB I 4206 and P.M. Meyer, *Das Heerwesen der Ptolemäer und Römer in Aegypten* (Leipzig 1900) 95-97). As such they were registered on the active army list (P.Ryl. IV 585). The lists that are preserved indicate that they bear mostly Greek names (P.Amh. II 62, Soknopaiou Nesos, second century BC).

<sup>12</sup>Some second- or first-century inscriptions (SB I 624 and IV 7270) and papyri (SB III 6236, Theadelphia, 70 BC; BGU IV 1190, Herakleopolite and VIII 1770, 64/3 BC) present the sword-bearers associated together with the First Friends and the *chiliarchs* in colleges (*sunodoi*), the members of which could be as numerous as 143 or 148. The hierarchy of these colleges includes a high-priest (*archieus*), a priest (*hiereus*), a president (*prostates*) and a secretary (*grammateus*). The position of priest needs not be assumed by a member of the college, since the person mentioned in SB V 8929 (= OGIS II 737) is holding at the same time the office of *strategos* and "priest of the multitude of the sword-bearers".

<sup>13</sup>An ostrakon from Elephantine dated in the second or first century BC records the sum of twenty thousand drachmas paid out to five sword-bearers, but the amount is not so large as it sounds considering the low value of the drachma at the end of the Ptolemaic period (SB V 7597).

village and were responsible for the salary of the sword-bearers. The other two were charged with locating taxpayers in neighbouring villages (P.Teb. II 391, AD 99)<sup>14</sup>.

On the social ladder, the sword-bearers ranked close to the bottom. There is some evidence that they could even be slaves (P.Mich. II 123 verso, col. V, line 26, Tebtynis, AD 45/46 and P.Mich. II 124 recto, col. III line 13, AD 46-49)<sup>15</sup>. It is possible that Hierax, who is said to act foolishly (= run away?) instead of collecting the accounting books from the dike inspectors, was in fact a slave rather than a desperate liturgist (P.Alex.Giss. 64, Heptakomia, Hadrian's reign). One sword-bearer appears in a first century AD list of people (possibly liturgists) who were involved in the maintenance of the irrigation system (BGU XIV 2425, Herakleopolite; see also P. Lond. II 189, second century AD), but this is hardly proof of individual prosperity. Even the poorest were required to perform compulsory work and were less likely to be able to escape this unpleasant duty than the wealthy. There are, however, several instances in which they are presented as relatively well-to-do. In AD 102, a sword-bearer appears as co-debtor with the Elders of some village for the sum of 440 silver drachmas (BGU I 44, Fayum), but this is in some official capacity. In the town of Arsinoe, six liturgists in charge of patrolling the neighbourhoods (*amphodoeplitrechontes*) submitted to the *strategos* a list of possible successors. One of the liturgists is a former sword-bearer, the other five are craftsmen or tradesmen, all belonging to the *petite bourgeoisie* of the town (P.Berl.Leihg. II 42 B, last quarter of the second century AD). Finally the sword-bearer Antonius is listed among the landowners of Euhemeria in the beginning of the third century AD (SB XVI 12493).

Even though the sword-bearers were never considered prestigious officials, their power, at least in the physical sense, was quite real and likely to be misused. Conflicts caused by the difficulty to collect taxes currently due or arrears were often solved by illegal means. A chief sword-bearer of Philadelphia (?) in the first half of the first century AD induced a man to assault (or sue?) repeatedly an insolvent debtor who finally appealed to the *strategos* through the local *archontes* to find relief from this unbearable harassment (P.Mich. XII 656). In Soknopaïou Nesos in AD 139 a priest and archer-guard who had reported some wrongdoing on the part of two custom-house officials complained that he had been beaten up by one of the sword-bearers in charge of protecting the imperial land (*ousiakoi machairophoroi*, P. Amh. II 77). In the second part of the second century AD, a lessee of imperial land in the Arsinoite nome sought redress from the imperial procurator

<sup>14</sup>In the Ptolemaic period, they are paid in kind and in money (P.Fay. 302, Philoteris, second century BC and P.Fay. 101, ca. 18 BC) out of the royal treasury (P.Ryl. IV 585).

<sup>15</sup>I. Biezunska Malowist, *L'esclavage dans l'Égypte gréco-romaine, vol. II: Période romaine* (Wrocław 1977) 91, note 72).

against a sword-bearer who had taken hold of two cows (P.Stras. VII 633). It is not clear whether the sword-bearer mentioned in P.Stras. IV 234 (second half of the second century AD) took part in the murder and robbery described in the court proceedings or whether he was involved in the investigation or the subsequent arrest of the criminal. Even so, the most frequent exactions carried out by sword-bearers against villagers and taxpayers were aimed at securing cash payments and extra allowances, which were not always likely to be recorded as such in personal accounts (P.Laur. I 17, before AD 254, which records some quantity of wines paid out by Heroninos to sword-bearers, and BGU VI 1491, second or first century BC) and on receipts (ostrakon: SB V 7597, Elephantine, second or first century BC). These documents, however, might merely record some regular and lawful transactions, as sword-bearers are involved in the collection of some taxes and issue receipts (O. Wilck. 1480, Thebes, second century BC), at least during the Ptolemaic period.

As the evidence cited above shows, the title is attested in both the Ptolemaic and the Roman periods. The first occurrence is assigned to the end of the third or early second century BC (SB IV 7270, thought to be from Arsinoe)<sup>16</sup>. The earliest dated occurrence is found in the report of the arrest of a smuggler carried out in the presence of the sword-bearer Ineilos at the demand of a contractor for the oil-monopoly in 114 BC (P.Tebt. I 39). The latest references to sword-bearers are found in third-century documents (SB XVI 12493, Euhemeria; CPR VII 9, Arsinoite; P.Laur. I 17, Theadelphia, the verso of which is dated AD 254)

The part of the papyrus that has been preserved is 13.9 by 11.2 cm, the top margin is 2.0 cm high and the left margin 2.5 cm wide. The handwriting is fairly legible in spite of quite a few worm holes that make the reading of the beginning of line 12 uncertain. The right side of the papyrus is more damaged than the left. Traces of ink of line 17 appear at the bottom, near the right hand corner. Continuation strokes are visible at the end of lines 2, 3, and 8. The back of the papyrus is blank.

Ἐπιτελεῖς [Ἰ]σχυρ[ο]ύτων γραμ-  
 ματεὺς γεωργῶν κόμης Θεαδελφεί(ας)  
 Εὐδαίμωνι Θεογίτ[ο]υος ἐπειτηρ(ητῆ)  
 4 τῆς αὐτῆς κόμης χαίρειν. Ἀπέ-  
 χον παρὰ σοῦ ἅς παρείληφες  
 παρὰ δημοσίων καὶ οὐσιακῶν

<sup>16</sup>For the date, see E. Bernard, *Recueil des inscriptions grecques du Fayoum* (Leiden 1975) no. 15; see also P.Ryl. IV 585, Temple of Berenice Aktia?, early second century BC.

- γεωργῶν τῆς κ[ώ]μης ἀργυρίου  
 8 δραχμάς δειχχειλείας φεντακο-  
 cίας ὀβολοὶ δέκα τρεῖς (γίνονται) (δραχμαὶ) Ἰβφ (ὀβολοὶ) γγ  
 αἱ παρεχώρησαν παρόντ[ο]c  
 Cακράτους τοῦ [κ]αὶ θέωνο[c] Ἰρων[οc]  
 12 κωμ[ά]ρ[χο]ν μαχαιροφόρου Ἰσιδώρωι  
 Ἰρίων[οc] ἐπιτηρητῆ Ἀπ[ι]άδοc καὶ  
 cιτολ[ό]γ[ο]ι[c] ὡc εἰς τιμὴν φακοῦ·  
 αἱ προκ(εῖμεναι) (δραχμαὶ) Ἰβφ (ὀβολοὶ) γγ. Ἰριγένηc ὁ προ-  
 16 γεγραμμένος ἔγραψα (ἔτους) τρίτου

2 Θεαδελφίας 3 Θεογεῖτονοc ἐπιτηρ(ητῆ) 4 κώμης 5 παρείληφαc 8 διχιλίαc  
 πεντακοcίαc 9 ὀβολοῦc 13 ἐπιτηρητῆ 14 the plural cιτολόγοιc is more likely than the  
 singular cιτολόγῳ. ὡc written above the line.

"Horigenes, son of Ischyriion, secretary of the cultivators of the village of Theadelphia, to Eudaimon, son of Theogeiton, overseer of the same village, greetings. I have received from you, in silver, the sum of two thousand five hundred drachmas and thirteen obols, total 2500 dr. 13 ob., that you had received from the cultivators of the public and imperial land of the village. In the presence of Socrates, also called Theon, son of Heron, the sword-bearer attached to the komarch, this sum of money has been delivered to Isidoros, son of Horion, overseer of (the village of) Apias and to the grain collectors for the price of lentils, the above-mentioned 2500 dr. 13 ob. I, the aforesaid Horigenes, have written (this document). Year three ..."

- 1 A certain Isidotos, also called Horigenes, is known as the royal secretary of the Arsinoite nome in AD 215 (SB VI 9627), but the chances are slim that the two are identical (see also SB XVI 12494).

The name Ischyriion shows up in a papyrus from Theadelphia dated to the early third century and appears next to an Isidoros, son of Horion (P. Amst. I 72; see also SB XVI 12497).

- 1-2 The secretary of the cultivators is not necessarily a liturgic functionary, nor even a public servant. He might have been privately hired by a consortium of cultivators (σύνοδοc) for specific purposes. A consortium of cultivators is attested in Alexandria in AD 25 (IGRR I 1085; see Chrest. Wilck. 292; P. Tebt. II 577 AD 37 receipt issued by a secretary of farmers for the payment of rent on Crown land;

P.Hamb. 3, AD 74; P.Lond. II 258.60 and 85, AD 94; P.Lips. 106, AD 98; BGU IX 1896.194, AD 166; 1897.146, AD 166; 1898.102 and 108, AD 172). Contracts of partnership for cultivation of public land were fairly common, even at a late date (P.Amh. 94, Hermopolis, AD 208).

- 3 One Eudaimon, son of Theogeiton, grandson of Eudaimon, appears in the middle of the second century AD at Theadelphia (P.Berl. Leihg. II 38.32). Another Eudaimon of Theadelphia, perhaps to be identified with the above-mentioned, has a brother Chairemon, son of Theogeiton (SB VI 9205), who may be the father of Theogeiton and grandfather of Heron in BGU IX 1896.287 (AD 166). BGU IX 1897.95 records one Theogeiton, son of Eudaimon, at Theadelphia in AD 166, who is perhaps the son of the man in P.Berl.Leihg. II 38. Finally BGU IX 1900.5 and 6 mentions one Eudaimon, son of Theogeiton, in AD 196, representing yet another generation and possibly to be identified with the Eudaimon in P.Col. Inv. 192.

The *epiteretes* supervises the collection of taxes and rents and manages the leasing of government property and monopolies (see Wallace, *Taxation in Egypt from Augustus to Diocletian* (Princeton 1938) 308-309). This function is known from the first century AD to the late third and becomes liturgic in the second (see N. Lewis (supra n.8) 29-31).

- 5 The perfect is used in preference to the pluperfect (compare P.Oxy. IV 742, dated AD 2, and P.Oxy. I 91, dated AD 187; see B.G. Mandilaras, *The Verb in the Greek Non-Literary Papyri* (Athens 1973) 100 and 211).
- 6-7 The tenants of public and imperial land are first attested together in AD 101/103 (P.Fay. 251). The public land was previously the property of the Ptolemies and was taken over by Augustus and leased to tenants. The imperial land had become part of the patrimony of the emperor mainly through inheritance and confiscation. It is not clear whether these two categories of land were exploited and managed separately and in different ways, but from the middle of the first century AD, the cultivation by private landowners of the part of the imperial land that had not been leased out was made compulsory (BGU II 650; see A. Tomsin, "Le recrutement de la main d'oeuvre dans les domaines privés de l'Égypte romaine," in H. Braunert ed., *Studien zur Papyrologie und antiken Wirtschaftsgeschichte Fr. Oertel zum 80. Geburtstag gewidmet* (Bonn 1964) 81-100).
- 7-9 The rent was paid in billion tetradrachmas and bronze obols (1 tetradrachm = 24-29 obols) (see L.C. West and A.C. Johnson, *Currency in Roman and Byzantine Egypt* (Princeton 1944) 1-12; and A. Gara, *Prosdiagraphomena e circolazione*

*monetaria (Testi e documenti per lo studio dell'antichità 56, Milan 1976) 23 and 57-96.*

- 10 The verb παραχωρεῖν is used in an intransitive sense. The papyri provide no other example of such usage.  
 Παρόντος is certainly read. Similar expressions are attested in P.Tebt. I 39 (114 BC): Ἰνεΐλοτος μαχαιροφόρου παρόντος and P.Stras. I 41 (ca. AD 250): παρόντων τῶν μαρτύρων.
- 11 A Theon, also called Socrates, son of Heron, is attested in AD 82 (P.Ath. 23). Theon, son of Heron, carries out transactions concerning royal land at Theadelphia in the latest part of the reign of Trajan (P.Stras. IV 217). A possible member of the same family is mentioned at Theadelphia in AD 166 (BGU IX 1897.147) and in AD 172 (BGU IX 1898.104). A μαχ(αιροφόρος) named Heron is attested in the first century AD (P.Wisc. II 38.133).
- 12-13 A homonymous person appears in P.Amst. I 72 (provenance unknown, early third century AD). This is possibly the same person who became a Roman citizen after serving in the army (SB XII 11081, Oxyrhynchos, AD 261). If this is true, then P.Col.Inv. 192 should be dated in the first half of the third century AD.
- 13 The village of Apias is situated in the division of Themistes, in the vicinity of Herakleia, Pelusion and Senthis, or near the west end of the Lake Moeris. Apias was at first distinct from Philopator (P.Petr. III 94a, 221 BC), then later merged with it (BGU II 644, AD 69, and III 973, AD 194/96). The site, which was occupied permanently from the Ptolemaic (245 BC) to the Byzantine period (AD 386), has never been excavated nor precisely located. The continuous settlement is likely to have prevented the preservation of as many papyri as in neighbouring villages (see D.W. Hobson (Samuel), "The Village of Apias in the Arsinoite Nome", *Aegyptus* 62 (1982) 80-123; E. Battaglia, "Philopator Kome", *ibidem*, 124-147).
- 14 The *sitologoi*, as administrators of public granaries, are responsible for the collection and transport of taxes in kind. They are assisted by lower officials, the *praktōres sitiikon*. The function is attested from the Ptolemaic to the Byzantine period, but was temporarily abolished in the third century AD from 242/246 to 302 (see Z. Aly, "Sitologia in Roman Egypt", *JJP* 4 (1950) 289-307; *idem*, "Upon Sitologia in Egypt and the Role of Sitologoi in its Financial Administration", *Akten des VIII. Internationalen Kongresses für Papyrologie, Wien 1955* (29 August-3 September) (*MPER* N.S. V, Vienna 1956) 17-22; J.D.

Thomas, "The Introduction of Dekaprottoi and Komarchs into Egypt in the IIIrd Century AD," *ZPE* 19 (1975) 111-119; Lewis 1982 (*supra* n. 8) 47).

Lentils were regularly produced at Theadelphia. P.Berl.Leihg. II 32 records that in AD 164/65 out of 5023 13/64 arourae, 1985 were sown with wheat, 1125 1/8 with lentils, 816 with different kinds of grass for fodder, and the rest with barley and two unidentifiable crops. That lentils were second in importance at Theadelphia is shown by the respective quantities measured by the sitologoi in August 168 (2-6): 857 1/4 artabae of wheat, 83 7/24 art. of lentils, and 24 1/8 art. of barley (P.Berl.Leigh I 11). A lease of catoecic land at Oxyrhynchus (P.Oxy. XIV 1628, 73 BC) indicates that for 15 arourae, 3 being sown with wheat, 6 with lentils and 6 with barley, the lessee receives from the lessor 7 1/2 art. of lentils and the same quantity of barley for the seed and the other expenses. Some information about the price of lentils is preserved, but one must keep in mind that such prices are subject to seasonal and regional fluctuations (cf. P.Oxy LIV 3773) and can be fixed by the state higher or lower than the market price. In P.Col. I 6 (Theadelphia, AD 138 or 161), lentils are equated with wheat in payment of tax or exchanged at a ratio of 15:19. In AD 160, the price of lentils at Theadelphia is 4 drachmas 1 obol per art. on Phaophi 8 and 4 dr. 3 ob. the next day, as some private account records it (P.Berl. Leihg. II 39). Comparatively, beans cost 2 dr. 5 ob. per art., barley 2 dr. 7 ob. per art., and wheat 6 dr. 8 ob. per art. (*ibidem*), but P.Fay. 333 (Theadelphia, AD 138/161) provides the figure of 5 dr. for barley. Rents fluctuate as well. To give an example of the quantity of lentils to be delivered in payment of rent on agricultural land, five arourae of land at Mermertha in the Oxyrhynchite nome were leased in AD 266 for two years at the rent of 10 art. of wheat and 10 art. of lentils (P.Oxy. XIV 1689). The figures provided in this section have been collected for the sake of comparison. They reflect however only one point in time and therefore cannot be used to reach meaningful conclusions for P.Col. Inv. 192. On lentils in Greco-Roman Egypt, see M. Schneble, *Die Landwirtschaft im hellenistischen Aegypten I (Münchener Beiträge zur Papyrusforschung und antiken Rechtsgeschichte 7, Munich 1925)* 191-193; A.C. Johnson, *Roman Egypt to the Reign of Diocletian (ESAR II, Baltimore 1936)* 313; and L. Bandi, "I conti privati nei papiri dell'Egitto greco-romano", *Aegyptus* 17 (1937) 349-451, esp. 392.

16 See introduction.

