

SARAH J. CLACKSON †

## Archimandrites and Andrismos: a Preliminary Survey of Taxation at Bawit

### Introduction

When the Monastery of Apollo at Bawit was investigated at the turn of the 20th century, Jean Maspero hinted that the fragmentary Greek and Coptic papyri and ostraca found on site contained information about the taxes imposed on, and paid by, this great Egyptian monastery<sup>1</sup>. Following the recent publication of two corpora of texts from the monastery (O.Bawit; P.Mon. Apollo), it seems appropriate to present a preliminary survey of some of the available data which illustrate how the monastery went about organizing the collection and payment of its taxes<sup>2</sup>. A range of taxation documents have survived to show different stages of the taxation process<sup>3</sup>: in addition to the usual tax demands and receipts, there are also documents which show the workings of the monastery's internal fiscal administration. As yet, however, nothing like a tax register has been identified which might give an idea of the total tax burden facing the monastery for any particular year<sup>4</sup>.

### Tax demands

The ten Coptic tax demands I have identified to date all appear to have been issued to individual Bawit monks<sup>5</sup>. Two refer to the tax in question as the *dêmosion*, and in one text this is given the Arabic equivalent *gizya*, meaning money taxes in this instance. The payments required are small — mostly half a solidus for the first instalment. The demands must be for taxes on the private property held by the monks, and would have been distinct from the taxes levied upon the monastery's corporate holdings<sup>6</sup>. Individual monks did, however, assume the responsibility for raising the *dêmosion* contribution for some of the monastery's properties, as is the case in P.Mon. Apollo 25 which is mentioned further below. Other strategies employed to generate *dêmosion* dues will be looked at further below in connection with the collection of *aparchê*.

It is noteworthy that the papyri on which some of the tax demands were written were later reused for wine accounts and receipts mostly written by a *pistikos* called Enoch (P.Mon. Apollo 46 introduction). This practice suggests that the tax demands were deposited centrally in the monastery for safekeeping. Some of the demands contain a clause which advises the necessary action the tax-payer should take in the eventuality that they are asked for additional tax payments beyond their quota (P.Mon. Apollo 29. 5–6; 30. 6).

---

<sup>1</sup> J. Maspero, E. Drioton, *Fouilles exécutées à Baouît*. MIFAO 59, 1–2, Cairo 1931–1943, p. xv–xvi.

<sup>2</sup> None of the ostraca published in O.Bawit are directly concerned with taxation, apart perhaps from the very fragmentary O.Bawit 87 which preserves a contextless reference to a *synêtheia* payment.

<sup>3</sup> Some of these texts have already been discussed in P.Mon. Apollo, p. 23–26, §3.5 Texts relating to taxation. Note that the Greek graffito discussed on p. 23 as evidence for early Christian converts to Islam (Maspero and Drioton, *Fouilles exécutées à Baouît*, no. 22) is soon to be reappraised by Jean-Luc Fournet.

<sup>4</sup> Of the evidence available for other monasteries the best known is the Coptic tax account found at the Monastery of Apollo at Balayza, P.Bal. 290, totalling 88 1/3 + 1/24 + 1/48 solidi. A Greek tax account may also record a demand from this monastery of at least seventy solidi, P.Bal. 298 (if it is to be identified with the Petra of Abba Pouli, P.Bal., p. 25). A much higher sum features in the 7<sup>th</sup>–8<sup>th</sup>-century Greek fiscal register, SB XX 14701. 8: 265 solidi appears to have been demanded from the Monastery of Abba Horos, which Nikolaos Gonis suggests should perhaps be situated in the Heptacomia; see the re-edition of this text in N. Gonis, *Two fiscal registers from early Islamic Egypt* (P.Vatic. Aphrod. 13, SB XX 14701), JJurPap 30 (2000) 25–29 ('295 solidi' misquoted on p. 26).

<sup>5</sup> Three were published as P.Mon. Apollo 28–30; I propose to edit the other seven texts in a second volume of texts from the monastery (P.Mon. Apollo II).

<sup>6</sup> See, for example, SB XVI 12266, which may be a tax receipt relating to Monastery of Apollo property in the nearby village of Hermetarion.

The tax demands were issued at different times in the year, although three were issued in Pharmouthi (P.Mon. Apollo, p. 42, table 6). Three, including P.Mon. Apollo 28, can be dated to the mid-8<sup>th</sup> century as they were issued by 'Abd Allâh ibn 'Abd al-Rahmân, who appears to have been the pagarch responsible for the region around Ashmunein at this time. He is listed in a papyrus together with the Herakleopolite pagarch, Negid ibn Muslim, and with Yahya ibn Hilal, the pagarch with responsibility for the Arsinoite nome<sup>7</sup>.

Fiscal administration within the monastery:  
the Our father documents

A number of documents show how the poll-tax was levied on the monastery as a body rather than on individual monks<sup>8</sup>, and how such taxes were factored into general monastery budgeting<sup>9</sup>. There are a dozen or so orders issued to monks with a specialist fiscal function, designated 'the brothers of the andrismos (poll-tax)'<sup>10</sup>. All are internal monastery documents issued by 'Our father' and drawn up in a standardised format which I have found in over sixty published and unpublished texts, six of them excavated at Bawit by Jean Clédat. I have already made the case elsewhere for associating the unprovenanced texts with Bawit<sup>11</sup>.

Poll-tax contributions could be collected from the monks in kind: in one text, a rug is assessed to be worth one solidus and accepted as a monk's poll-tax contribution in lieu of a monetary payment<sup>12</sup>. In another text, four sacks are reckoned to be worth a poll-tax contribution of half a solidus<sup>13</sup>. As well as the handiwork produced by the monks themselves, tax contributions might also be made in commodities such as wine: in P.Mich. inv. 1520, a wine payment is received as the andrismos payment of monks from another institution — the Monastery of Jeremias of Pmanbête<sup>14</sup>.

<sup>7</sup> G. Poethke, *Pagarchen im Papyrus Berolinensis 2966*, APF 31 (1985) 13–15. For Yahya ibn Hilal, who occurs in SPP III 260 which may be dated to 28 May 738, 753, or 768 C.E., see K. A. Worp, *Studien zu spätgriechischen, koptischen und arabischen Papyri*, BSAC 26 (1984) 103–107; Negid ibn Muslim is dealt with on p. 101–103.

<sup>8</sup> The issue of monasteries collecting taxes from their monks has already been covered by P. E. Kahle Jr, P.Bal., p. 43; J. Gascou, *De Byzance à l'Islam: les impôts en Égypte après la conquête arabe*, JESHO 26 (1983) 106.

<sup>9</sup> This phenomenon has already been observed in other monasteries: for example, the Coptic tax account, already mentioned above, from the Monastery of Apollo at Balayza, P.Bal. 290 (see P.Bal., p. 42), features entries for various taxes required from its monks, including payments of poll-tax (diagraphon), embolê, dapane, and dapane for the Almoumenin (see now N. Gonis, F. Morelli, *A requisition for the 'Commander of the faithful': SPP VIII 1082 revisited*, ZPE 132 [2000] 193–195).

<sup>10</sup> These have already been discussed briefly in S. J. Clackson, *Museum archaeology and Coptic papyrology: the Bawit papyri*, to be published in the Acts of the Seventh International Congress of Coptic Studies, Leiden 27 August – 2 September 2000, with Table 4. Note that usage of the term andrismos, rather than the more common diagraphon, is a feature of poll-tax receipts from the Hermopolite, see I. Poll, *Die διάγραφον-Steuer im spätbyzantinischen und früh-arabischen Ägypten*, Tyche 14 (1999) 243–252, table 1, and 252 n. 84.

<sup>11</sup> P.Mon. Apollo, p. 16, §3.2.1; see also Clackson, *Museum archaeology and Coptic papyrology: the Bawit papyri* (see n. 10 above). Texts with this formula are the subject of a forthcoming study I am currently preparing.

<sup>12</sup> P.Mich. inv. 1300 (B), edited in E. M. Husselman, *Some Coptic documents dealing with the poll-tax*, Aegyptus 31 (1951) 333–334.

<sup>13</sup> P.Mich. inv. 578 (B), edited in Husselman, *Some Coptic documents dealing with the poll-tax* (see n. 12 above), 332–333 (despite being included with Wadi Sarga material in the ed. pr., P.Sarga 174, this text can now be securely linked with Bawit). Another text from the Michigan collection, P.Mich. inv. 522, is a Coptic andrismos account possibly dated to the 8<sup>th</sup> century, in which sack-weavers make payments of either 1, 2, or 3 sacks. Note that the amount given in l. 10 of this text is a beta, '2', rather than the alpha, '1', given in the transcription in R. J. Heisler, *Coptic documents from the Michigan Collection*, ZPE 57 (1984) 126–128.

<sup>14</sup> Edited in Husselman, *Some Coptic documents dealing with the poll-tax* (see n. 12 above), 334–335 (where numbered '1524' in error). The monastery is known to have been heavily involved in the production and distribution of wine, see the study by S. Bacot, *La circulation du vin dans les monastères d'Égypte à l'époque copte*, in N. Grimal, B. Menu, *Le commerce en Égypte ancienne*, BdE 121, Cairo 1998, 269–288.

## Fiscal patronage

In a papyrus excavated at Bawit, Louvre E 27616 (B), the brothers of the andrisimos are ordered not to hold someone called Iohannes liable for andrisimos that year<sup>15</sup>. Iohannes is referred to by the issuer, Kêri, as ‘his man’. A similar order issued by the same Kêri, concerns ‘the little one under Pamoun’<sup>16</sup>. In both cases, it may be that senior monks were affording fiscal protection to protégés<sup>17</sup>. Undoubtedly one of the attractions of joining a religious community was the economic security such an institution could guarantee — as well as providing housing and employment, the monastery might also afford fiscal patronage to its members. Loans of money arranged for the monks (such as P.Mon. Apollo 38–44) show that it was not just the rich who were accepted to join the Bawit monastery. Since, however, financial liability lay ultimately with the superior it may have been the case that this position had to be occupied by a rich man: a frequently cited Coptic contract, SB Kopt. I 50, shows how a proestôs of the Monastery of Apa Mena undertook to be responsible for his monastery’s taxes, and was required to pay fifty-three solidi for the privilege of assuming this position<sup>18</sup>.

The duties of the brothers of the andrisimos extended beyond receiving and processing tax payments from monks. In an unpublished Our father text, they are ordered to pay to the headman of Titkooh half a solidus which Kêri, who was already mentioned above, will credit to them as andrisimos. Texts such as this one show that a close relationship existed between the monastery and Titkooh, the village which is presumed to have been nearest to the monastic site now designated as Bawit (P.Mon. Apollo, p. 3). Another unpublished document which was probably produced by the monastery, records receipt of a quantity of wine as part of the synêtheia payment due from the people of Titkooh<sup>19</sup>.

Other monks appear to have performed specialist roles within the fiscal administration of the monastery at Bawit: another Our father text is an order to the brothers of the pistikos to make a payment of wheat<sup>20</sup>. There is further evidence of pistikoi employed by the monastery, such as Enoch in P.Mon. Apollo 46 and related documents, and of monks with the title shaliou, the Coptic equivalent of pistikos<sup>21</sup>.

## Identification of ‘Our father’

Several Our father texts feature the inexpert signature of Kêri at the end of the document, such as Louvre E 27616 side (B), already mentioned above. I would like to identify him as the head of the Bawit monastery, since ‘Our father’ was one of the many designations of this office, along with archimandrite, proestôs, or father of the monastery<sup>22</sup>.

<sup>15</sup> Published by A. Boud’hors, *Papyrus de Clédat au Musée du Louvre*, in C. Fluck (et al. eds.), *Divitiae Aegypti. Koptologische und verwandte Studien zu Ehren von Martin Krause*, Wiesbaden 1995, 32–33.

<sup>16</sup> To be published in my forthcoming study of Our father texts.

<sup>17</sup> The Coptic word amaje (or amajte) ‘hold liable, arrest’ is used in both instances, and in several other Our father texts; see P.Mon. Apollo, p. 25, where this verb’s equivalence with Greek πιέζειν, as found in P.Mon. Apollo 31, is discussed. Note that amajte also occurs in P.Akoris 36.5, a ΛΟΓΟΣ ΜΠΝΟΥΤΕ document re-edited by Alain Delattre (see *infra*).

<sup>18</sup> Jean Gascou, in *Monasteries, Economic activities of*, Copt. Enc. 5: 1640 (with reference to C. Schmidt 1932), interprets the superior’s payment as ‘caution money for good management’. A similar practice may have existed at the Monastery of Apa Apollo at Balayza, P.Bal., p. 41–42.

<sup>19</sup> Both of the unpublished texts discussed in this section are to be published in forthcoming P.Mon. Apollo II.

<sup>20</sup> P.CtYBR inv. 1824 (A), described in T. C. Petersen, *A Collection of Papyri: Egyptian, Greek, Coptic, Arabic*. H. P. Kraus catalogue no. 105. New York [1964], no. 86.

<sup>21</sup> P.Mon. Apollo, p. 25–26 discusses the titles pistikos and shaliou in Bawit papyri and inscriptions; note in addition that a pistikos also occurs in SB Kopt. I 227, an ostrakon which is undoubtedly from the monastery. A good example of the equivalence of pistikos and shaliou is provided by a bilingual archive from Edfu: Aron the pistikos in P.Apoll. 87 should be equated with Aron who features in Coptic ostrakon, Louvre AF 12312, where his title is undoubtedly to be interpreted as ΠΑΠΩΛ(ΛΙΟΥ) in l. 4; see C. Heurtel, *Reçus coptes d’Edfou (Musée du Louvre et I.F.A.O.)*, Études coptes V. CBibcopt 10, Louvain 1998, 139–140, where the restoration was indeed tentatively suggested by the editor.

<sup>22</sup> P.Mon. Apollo 59 may support this theory, preserving, as I believe it does, two practice texts of the type appropriate for issue by the head of the monastery, one drawn up in the Our father format.

On tabulating the information contained in the Our father documents I have found to date, a sequential series involving three signatories emerges: Georgios is attested for indictions 6 and possibly 7; Daniel for indictions 8 and 9; and Kêri for indictions 10 to 13. Of course the dates could refer to different indiction cycles, but it is nevertheless worth considering this sequence as a hypothetical order of succession. Whereas Kêri and Daniel struggle to sign their names, Georgios writes with a fluent ease which may show that not all heads of the monastery had poor writing skills.

#### Tax receipts and the identity of their signatories

In contrast to the tax demands I have discovered to date, all of which were written in Coptic, several tax receipts from the monastery have survived, all drawn up in Greek<sup>23</sup>. One of these is Louvre E 27615 (B), a receipt excavated at Bawit for the poll-tax contribution of a monk called Bêc<sup>24</sup>. It is authorised by two signatories, Victor and Apollo, who also feature in SB XIV 11332, a tax receipt executed by the same scribe, Pinoutios. The identity of Victor and Apollo remains unknown as neither records a title. Tax receipts appear to have been issued by a range of people, including heads of monasteries, priests, and deacons, as well as secular officials<sup>25</sup>. In the late Byzantine-early Arab period Coptic tax receipts from the Theban region which have been the object of much study, it is usually the headman (ape) who signs, sometimes accompanied by other signatories who do not record their titles<sup>26</sup>. If a parallel may be drawn between the practice attested to by this, predominantly secular, Theban evidence and that which may have prevailed in a non-secular environment, it is feasible that Victor was the head of the monastery. He also occurs as sole signatory in tax receipts which may be connected with the Bawit monastery<sup>27</sup>. Alternatively, the signatories could be monks such as the brothers of the andrismos.

#### The collection of aparchê and the payment of dêmosion

In P.Mon. Apollo 1–23, I published a group of texts, some of which were concerned with the collection of aparchê for the monastery. The monks undertook to use whatever aparchê they collected, in the form of goods or money, to pay the dêmosion and pactum due from specific places assigned to them. Ewa Wipszycka has recently made several suggestions for the interpretation of these texts<sup>28</sup>, not least that it was the monks, rather than the monastery as a body, who were accountable for the taxes they paid with the proceeds of their aparchê collection. It is indeed the case that monks from the Bawit monastery are known

<sup>23</sup> Four of these receipts were briefly discussed in S. J. Clackson, *Museum archaeology and Coptic papyrology: the Bawit papyri* (see above n. 10), where they are featured in Table 3. They are to be included in P.Mon. Apollo II.

<sup>24</sup> Published by Boud'hors, *Papyrus de Clédat au Musée du Louvre* (see n. 15 above), 30–31.

<sup>25</sup> CPR IV 10 is issued by the proestôs of a monastery to a deacon; P.Bal. 132 by a proestôs (probably not of the Balayza monastery) and a boethos. P.Bal. 136 is issued by a priest and a boethos; CPR IV 11, P.Bal. 133, 143, by priests and deacons. Since tax receipts number among the types of document known to have been deposited in monasteries by their owners for safe-keeping (Gascou, *Monasteries, Economic activities of* [see n. 18 above], 1645), it is not always possible to ascertain whether all tax receipts found at a monastic site were issued to its monks. For example, P.Bal. 135, which is endorsed by a boêthos; see further the 6<sup>th</sup>–7<sup>th</sup> century P.Bingen 122–124, which Jean Gascou suggests may have been issued to monastery land tenants.

<sup>26</sup> This information was derived from the useful tables provided by K. A. Worp, *Coptic tax receipts: an inventory*, Tyche 14 (1999) 309–324, especially 323–324. The situation is less clear-cut from the testimony of contemporaneous Greek tax receipts from this area, also conveniently assembled by Worp in *Tables of tax receipts on Greek ostraka from late Byzantine and early Arab Thebes*, AnalPap 4 (1992) 49–55.

<sup>27</sup> In P.Lond. V 1747; and in P.Duk. inv. 489v, edited in N. Gonis, *Two poll-tax receipts from early Islamic Egypt*, ZPE 131 (2000) 150–153; I do not share his doubts about the signature of Victor in P.Lond. V 1748, where it is accompanied by the names Sernê and Elias.

<sup>28</sup> E. Wipszycka, *Le fonctionnement interne des monastères et des laures en Égypte du point de vue économique: à propos d'une publication récente de textes coptes de Bawit*, JJurPap 31 (2001) 169–186; the criticism on 184–185 of my choice of 'tithe' to translate the term aparchê in these texts, was anticipated by me in the present paper and another paper entitled *Nouvelles recherches sur les papyrus de Baouit*, in: C. Cannuyer ed., *Études coptes VIII: Dixième journée d'études, Lille 14–16 juin 2001*. CBibcopt 13, Lille, Paris 2003, 77–87 [especially 78–79]. I now prefer leave the term untranslated as I do not believe that a translation such as 'first-fruits' conveys the complexity of its usage. I plan to re-examine the question of aparchê collection by the monastery in the light of new material to be included in P.Mon. Apollo II.

to have paid the *dêmosion* due on property assigned to them by the monastery's *dikaion*<sup>29</sup>, or legal authority: in P.Mon. Apollo 25, which was mentioned briefly above, the monastery relieves an overburdened monk of one of two properties he has to manage, by allocating it to another monk who then becomes responsible for its *dêmosion*. However, texts such as P.Mon. Apollo 3 reveal the situation to be more complex as they show how *aparchê* might be collected by the monks of the Monastery of Apollo for the benefit of other monasteries (P.Mon. Apollo, p. 23). If this interpretation is correct, it is unlikely that *aparchê* collected for another monastery would be appropriated for use by monks of the Monastery of Apollo to pay their own personal dues.

The Bawit monastery of Apollo may have headed a network of religious communities, in which case it could be expected to have administered taxes on their behalf, as appears to be the case in P.Mich. 1520, discussed above. There is as yet, however, no indication of the extent of this network since the location of the communities is rarely specified (P.Mon. Apollo, p. 32–33). In some cases, they may actually have been located within the vast site designated by archaeologists as Bawit — the layout of the site suggests that there may have been numerous sub-divisions of the monastery and possibly even numerous sub-monasteries there, as Martin Krause suggests (see *infra*). Some may even have been subsumed under the protection of the dominant Monastery of Apollo, comprising a mixture of organised coenobitic and semi-eremitical anchoritic communities.

In a papyrus recently discovered in the Michigan collection (P.Mich. inv. 4543), a *dêmosion* payment for the Monastery of Apollo is to be made by a monk belonging to the Monastery of Apa Jeremias, probably to be identified as a local institution with extensive links with the Bawit monastery, as I have already shown elsewhere (P.Mon. Apollo, p. 33). A similar arrangement between two monasteries can be seen in an ostrakon from Wadi Sarga, P.Sarga 344, a receipt for a payment of wine by the Monastery of Apa Thomas, possibly to another monastery, constituting its *dêmosion* payment for some fields.

#### Concluding remarks

The texts briefly surveyed above give an idea of the various strategies developed by the Monastery of Apollo at Bawit to cope with the changing fiscal burden imposed by the Byzantine and then Arab governments, including the introduction of poll-tax for monks. Further attestation to the range and extent of taxation imposed on the monastery is to be expected from material which has yet to be published, not least the papyri excavated at Bawit, including those now in the Louvre and the Ismailia Museum<sup>30</sup>.

<sup>29</sup> The implications of this term have been expounded most recently in Wipszycka, *Le fonctionnement* (see n. 28 above), 172–174.

<sup>30</sup> The Louvre papyri are reproduced and briefly described in J. Clédat, *Le Monastère et la nécropole de Baouit*, ed. D. Bénazeth, M.-H. Rutschowskaya (MIFAO 111), Cairo 1999, 345–358; some are mentioned in more detail in S. J. Clackson, *Nouvelles recherches sur les papyrus de Baouit* (see n. 28 above).