This is the inside of the previous document (82), which contained an agreement on workmen. Almost the full length of the small roll is preserved, though a few lines may be missing in the end, because at least one counterlayer seems to have been lost between the outermost layers. The hand is an accustomed cursive and includes a special form for delta, with a horizontal bar over a curved line. There are a number of ink blots and tangled letters.

The first line calls the document “Accounts of the most holy church . . .” As only the first words of each line are extant, a caption might have continued in the following line, where the word in genitive plural, either τῶν κανόνων or τῶν κανονικῶν, could define λόγος. The former word has appeared in the Petra documents in the meaning “rules,” either imperial (θείοι, 29 165, 182, 30 158) or ecclesiastical (ἐκκλησιαστικοί, 31 219), though it can also refer to taxes in Egyptian papyri. In 68, we find an official called ὑποδέκτης τῶν κανονικῶν (“collector of regular taxes”), so τῶν κανονικῶν may be the more plausible reading here as well (see 68 29 comm.). Thus, the list may concern taxes paid by the church.

The different items listed, with many abbreviations and with the sums of money missing from the lost right side, mainly remain unclear. The abbreviation ὄφ(είλημα?) for “debt” appears in several lines. If we are right in opening, the abbreviations ὄφ( ) κα( ) κομ̣( ) in ll. 6 and 8 as ὄφ(ειλημάτων) κα(νονικῶν) κομ̣(ιδή) suggest that the church was paying outstanding taxes. There are subtotals in ll. 10, 18, and 22. The total sums in ll. 25 (probably 124 solidi) and 26 (probably over 200 solidi, adding some subtotal to the sum in the preceding line) are remarkably high. The next layer may be empty, but, on the following fragmentary layer, there were again abbreviated words in at least two lines.

Although the name Theodoros (l. 4) was common, it may link the document to the church of St. Mary in Petra, where Theodoros, son of Obodianos, was deacon and archdeacon since 559 at the latest. It would be the natural reason why it was there included among his papers. Theodoros may have been the person who administered (οἰκονομε̣[ in l. 3) the church accounts. In that case, the present document was probably written after the agreement found on the roll’s outer side (82), because the agreement has been tentatively dated to before 544. Consequently, the accounts may have formed only a draft or had an otherwise temporary purpose.

† λόγος τῆς ἁγιασμοῦ τής Τάτης ἐκκλησίας
τῶν κανονικῶν [οικονομε]̣[. Accounts of the most holy church . . .
. . . the regular taxes (?) . . .
. . . administered . . .
4 ὑπὸ Θεοδόρου
ὁ(εἴλημα) εξ ὁμίλῳ
ὁ(εἴλημάτων) καὶ(νονικῶν?) κομ(ιόθ?) [...
κ(αἰ) εξ( ) ὁ(γ).]

8 ὁφ(εἴλημάτων) καὶ(νονικῶν?) κομ(ιόθ?) α ν(ο(μίσματα)
κ(αἰ) ὑ(πάρ) τοῦ ἐγκτικοῦ?
vacat ὁ(μοῦ) ν(ο(μίσματα)
κατὰ δεῖο[...]

12 ἐν τῷ δοκικῷ
τῷ ἐφημ[ένῳ
[... ] ε[ί]ημ[ἐμ-]
κ(αὶ) λόγῳ [...]

16 ὑ(πάρ) τοῦ ἄρπογνο[τε]
ὑ(πάρ) κομικο[ῦ]
vacat ὁ(μοῦ) ὁφ(εἴλημα) α[...]
vacat τ[...]

20 τὰ εἰςανειλ(ημένα) ,ρεγ. [...]
ὁ(ὐ) πιτακίο[ν]
vacat ὁ(μοῦ)
vacat οὐ(οκ) ν(ο(μίσματα) [...]

24 ὁμάδος[...]
ν(ο(μίσματα) ρκ[...]
ν(ο(μίσματα) ε[...]
vacat traces
vacat traces

28 traces

... by Theodoros...
debt from the total assessment...
repayment of tax debts (?)...
and...
repayment of tax debts (?)... solidi...
and for the land-tax (?)...
altogether... solidi...
in the... of dux...
to the said...
said...
and...
for the chosen...
for alleviation...
altogether the debt...
the confiscated...
through the tablets...
altogether...
totally... solidi...
... assessment...
124 solidi...
202 solidi...

Commentary

2 τῶν κανον(ικῶν): the left end of a stroke is visible above the nu, which would indicate an abbreviation. If the word is not κανονικῶν and does not refer to taxes but rather to rules, something like κατὰ τῶν κανόνων) “according to ecclesiastical rules” is possible, cf. 31 219.

3 οἰκονομε[...] possibly οἰκονομε[ἰϲθαι; the last traces make a verb more probable than the noun οἰκονόμοϲ (“manager, steward”), cf. 72. In the next line, ὑπὸ Θεοδόρου might be its grammatical agent.

5 ὁφ(εἴλημα?) εξ ὁμίλῳ: in the Petra archive, ὁμίς is encountered especially in requests for the transfer of taxation, either to express the owner’s total assets or simply his property in a certain area (e.g., 3 5, 6, 8, 11). The word is probably found also in l. 24.

6 ὁφ(εἴλημάτων) καὶ(νονικῶν?) κομ(ιόθ?): possibly “repayment of tax debts.” Similar abbreviations are found in l. 8. In 85 8, evidently the same words are abbreviated κα( ) κ( ), followed by an alpha and νο(μίσματα), in the same way as here in l. 8. Our hypothetical supplement is based on P. Oxy. II 3466.13, 16 (81–96), where the word κομιδή appears in the meaning “recovery, repayment;” μεχρὶ τῆς τοῦ δανείου κομιδῆς, “until the return of the loan.”
κ (αἰ) εξ (αὐτοῦ): the abbreviation εξ(αὐτοῦ) is used in the Petra archive for land classified as ἐξακτορικά, see Introduction to 62. We cannot say if it has the same function here.

ὀφ(πλημμέτων) κα(νονικῶν?) κομ(ίκια?): see l. 6 with comm. The letter α cannot mean the sum of one solidus, because elsewhere the sums follow only after νο(μίϲματα), see esp. 85 8 comm. Thus, the meaning of the alpha escapes us.

κ (αἰ) ὑπὲρ τοῦ ἐγκτητικοῦ?: the word might alternatively be εὐκτηρίου (“oratory, shrine”), possible in the accounts of a church. The word ἐγκτητικόν (“land tax,” or other masculine or neuter words from ἔγκτηϲιϲ) appears only in the Athenian inscription IG II 1214.27–28.

ο(μίϲματα): see l. 6 with comm. The letter α cannot mean the sum of one solidus, because elsewhere the sums follow only after νο(μίϲματα), see esp. 85 8 comm. Thus, the meaning of the alpha escapes us.

κατὰ δειο: the word cannot be deciphered.

ὅ(μου): the same abbreviation (also in ll. 18 and 22) is found in 32 5, 33 8, and 85 35; it seems to be used mainly for subtotals.

κατὰ δειο: the word cannot be deciphered.

ἐν τῷ δουκικῶν: the adjective, from Latin dux, is connected with military units in Egypt as well as in Nessana. In P. Ness. III 36.3, there is a payment (ὑπὲρ οὐκοικῶν), but its appearance in the accounts of a church would be surprising.

κατὰ δειο: the word cannot be deciphered.

τὰ εἰϲανείλημμένα: this is the best reading of a problematic line. The lambda with an abbreviation mark looks more like chi, but the tail to the left is exceptionally long; ἀναλαμβάνω from ἀναλαμβάνοϲ (“confiscate”) often appears in Egyptian accounts, also with the prefixes ἐπι- and προϲ-. However, εἰϲαναλαμβάνω, if correct, is an addendum lexicis.

διὰ πιτακίων: πιττάκιον can mean any written tablet, including “account book” or simply “receipt,” as in πιτάκιον σίτου τοῦ κυρίου Στεφάνου in CPR X 7v (609).