



# BULLETIN DE L'INSTITUT FRANÇAIS D'ARCHÉOLOGIE ORIENTALE

en ligne en ligne en ligne en ligne en ligne en ligne en ligne en ligne en ligne en ligne en ligne

BIFAO 45 (1947), p. 57-58

Girgis Mattha

An early Ptolemaic bank-receipt from Elephantine.

#### Conditions d'utilisation

L'utilisation du contenu de ce site est limitée à un usage personnel et non commercial. Toute autre utilisation du site et de son contenu est soumise à une autorisation préalable de l'éditeur (contact AT ifao.egnet.net). Le copyright est conservé par l'éditeur (Ifao).

#### Conditions of Use

You may use content in this website only for your personal, noncommercial use. Any further use of this website and its content is forbidden, unless you have obtained prior permission from the publisher (contact AT ifao.egnet.net). The copyright is retained by the publisher (Ifao).

#### Dernières publications

9782724711622	<i>BIFAO 126</i>	
9782724711059	<i>Les Inscriptions de visiteurs dans les Tombes thébaines</i>	Chloé Ragazzoli
9782724711455	<i>Les émotions dans l'Égypte Ancienne</i>	Rania Y. Merzeban (éd.), Marie-Lys Arnette (éd.), Dimitri Laboury, Cédric Larcher
9782724711639	<i>AnIsl 60</i>	
9782724711448	<i>Athribis XI</i>	Marcus Müller (éd.)
9782724711615	<i>Le temple de Dendara X. Les chapelles osiriennes</i>	Sylvie Cauville, Oussama Bassiouni, Matjaž Kažnik, Bernard Lenthéric
9782724711707	????? ?????????? ??????? ???? ?? ???????	Omar Jamal Mohamed Ali, Ali al-Sayyid Abdelatif
???	????? ?? ??????? ??????? ?? ????????? ?????????????	
????????????	???????????? ??????? ??????? ?? ??? ??????? ??????;	

# AN EARLY PTOLEMAIC BANK-RECEIPT FROM ELEPHANTINE

BY

GIRGIS MATTHA.

The following document is a receipt written in demotic on a potsherd in the collection of Egyptian MSS in the Bodleian Library, Oxford, n° 1031 and given by a certain Patow (Πάτωϛ), a bank-official at Elephantine, to a certain Apollōn, son of Kalhib(?), for the sum of one silver kite (= 2 drachmae), paid in two instalments of one drachma each, in respect of the tax on fruit-trees. In lines 2-3 of the text, Apollōn pays his tax on the 12th of Mesore(?) of the 2nd year *in respect of the 26th year*.

In lines 4-6 he pays the same tax on the same day *for the 2nd year*. By this it is to be understood that Apollōn paid his tax for two consecutive years: the first being the 26th year of the deceased king, and the next being the second year of the reigning king. Now, the 26th year can only be that of Euergetes I, as he is the only king who died in the 26th year of his reign; and according to BEVAN in October 221 B. C. The second year of Philopator was B. C. 221-220; and if Mesore 12 is correct, the date of the receipt is B. C. 220 September 23. Philopator's first year of reign only lasted a few days, it being reckoned from the death of his father till the next Thoth 1 (October 17th 221) when his second year began. This text is especially valuable as showing that Euergetes' 26th year and Philopator's second year were successive calendar years.

