

Fiscal Oversight in Ptolemaic Egypt: Examining the Supervisory Role of the Ἐπακολουθοῦντες

Haytham A. Qandeil

Ain Shams University, Egypt

haitham.qandeel@art.asu.edu.eg

Abstract: This study examines the roles of the so-called Ἐπακολουθοῦντες in the Ptolemaic administration, particularly their oversight of handling public funds. The term Ἐπακολουθῶν lacks a clear definition, raising questions about whether it denotes a distinct job title or signifies a supervisory role on specific occasions. The paper aims to clarify the duties of the *epakolouthountes* and ascertain whether they held formal positions or functioned in supervisory capacities. Furthermore, it evaluates their numerical prevalence over the three centuries of the Ptolemaic rule.

Keywords: Ptolemaic administration – Ptolemaic bureaucracy – grain transport – tax collecting oversight.

الرقابة المالية في مصر في العصر البطلمي: دراسة للدور الإشرافي لـ Ἐπακολουθοῦντες

هيثم السيد قنديل

مدرس التاريخ اليوناني الروماني، كلية الآداب، جامعة عين شمس، مصر

haitham.qandeel@art.asu.edu.eg

المُلخَص: تهدفُ هذه الدراسة إلى استكشاف دور الـ Ἐπακολουθοῦντες في الإدارة البطلمية، والذي كان يتمحور حول إشرافهم على إيرادات وواردات الخزانة العامة. تَصْنُ عَلَيْنَا الوثائقُ البردية بإعطاء صورة واضحة عن هذا المصطلح، وهل كان يشير إلى وظيفة محددة أم إلى دورٍ إشرافي لموظفين آخرين في مناسبات معينة. تسعى هذه الدراسة للإجابة عن أسئلة ثلاثة: ما الدور الذي كان منوطاً بهؤلاء "الموظفين" في الإدارة البطلمية؟ هل كان هذا المصطلح في حد ذاته يشير إلى وظيفة رسمية، أم أنهم كانوا أصحاب وظائف معلومة فإذا مارسوا هذا الدور الإشرافي أُطْلِقَ عليهم هذا المصطلح؟ وأخيراً، هل كان للتغييرات الإدارية على مدى القرون الثلاثة من حكم البطالمة أثرٌ على هؤلاء "الموظفين" من ناحية عددهم؟

الكلمات الدالة: الإدارة البطلمية – البيروقراطية البطلمية – نقل الحبوب – الرقابة على تحصيل الضرائب.

According to the Liddell-Scott-Jones Lexicon (LSJ), the verb ἐπακολουθεῖω encompasses meanings such as ‘to attend’, ‘to follow’, ‘to supervise’, and ‘to check’. Within the administrative documents of the Ptolemaic period, the participle forms of this verb (singular: ἐπακολουθῶν, plural: ἐπακολουθοῦντες) were employed to designate officials who performed a variety of supervisory functions¹. These functions were primarily related to the oversight of the receipt and disbursement of public funds within the Ptolemaic administration.

The exact meaning of the term ‘ἐπακολουθῶν’ remains ambiguous, as it is unclear whether it denotes a specific occupational title or signifies a supervisory role. For instance, could it be applied to the ἀντιγραφεῖς of the *basilikos grammateus* or those παρὰ τοῦ οἰκονόμου while conducting supervisory duties? This paper aims to address this ambiguity by initially examining the duties performed by these officials. Subsequently, it will explore whether they held formal positions or were merely granted this designation on certain occasions. Additionally, the study will analyse their numerical presence across the three centuries of the Ptolemaic rule, assessing whether changes in the administration affected their numbers.

1. THE OVERSIGHT FUNCTIONS OF THE *ΕΠΑΚΟΛΟΥΘΟΥΝΤΕΣ*:

1.1. Overseeing tax collecting:

Most Ptolemaic taxes continued to be paid in kind to local granaries under the supervision of the *sitologos*. Money taxes were newly introduced and were farmed out². The actual farming out of taxes fell to state officials³. Among numerous officials involved in the tax-farming process, the *epakolouthountes* played a role in overseeing tax farming operations, ensuring regulatory compliance, and safeguarding against fraud or mismanagement. This function is evident by a set of documents. P. Heid. VI 371 (unknown, second half of the 3rd century B.C.) features a tax receipt that confirms the

¹ According to Wilcken, the infinitive ἐπακολουθεῖν in this administrative context means ‘to be personally present’. See U. Wilcken, *Griechische Ostraka aus Aegypten und Nubien: ein Beitrag zur antiken Wirtschaftsgeschichte I* (Leipzig–Berlin: Giesecke & Devrient, 1899), 76–77, and see also Ch. Armoni, *Studien zur Verwaltung des ptolemäischen Ägypten: Das Amt des Basilikos Grammateus* (Papyrologica Coloniensia XXXVI) (Paderborn: Ferdinand Schöningh, 2012), 37, n. 15.

² J. Manning, *Land and Power in Ptolemaic Egypt, The structure of Land Tenure 332 – 30 BCE* (Cambridge: Cambridge University Press, 2003), 113. See also B. Muhs, *Taxes, Taxpayers, And Tax Receipts in Early Ptolemaic Thebes* (Oriental Institute Publications 126) (Michigan: Edwards Brothers, 2005), 6f.

³ The Ptolemies introduced a third group between the tax officials and the taxpayers, known as the *τελώναι*. While they were minimally involved in the actual tax collection, they had a keen interest in efficient functioning and they actively watched the taxpayers and the tax collectors; see M. Rostovtzeff, *Social and Economic History of the Hellenistic World* (Oxford: Clarendon Press, 1941), 328. For more information about tax collecting in Ptolemaic Egypt, see G. M. Harper, ‘Tax contractors and their relation to tax collection in Ptolemaic Egypt’, *Aegyptus* 14 (1934a): 49–64.; G. M. Harper, ‘The Relation of Ἀρχῶνης, Μέτοχοι, and Ἐγγυοί to each other, to the Government and to the Tax Contract in Ptolemaic Egypt’, *Aegyptus* 14 (1934b): 269–285; C. Præaux, *L'économie royale des Lagides* (Bruxelles: Fondation Égyptologique Reine Élisabeth, 1939), 450f.; A. Monson, ‘Taxation and Fiscal Reforms’, in *A Companion to Greco-Roman and Late Antique Egypt*, ed. K. Vandorpe (Hoboken: Wiley-Blackwell, 2019), 147–162.

*apomoira*¹ assessment procedure². This assessment was conducted by the missing official/s in the preamble, with the *epakolouthountes* present: ἐπικεχω]ρ[ήκα]μέν σοι μετὰ | τῶν ἐπακολουθού[ν]των, l. 1-4³.

UPZ I 112 = P. Paris 62 (Oxyrhynchites, 22 Jul. - 8 Sep. 204 B.C.)⁴ which is a papyrus that stands as one of the most significant records, second only to P. Rev. Laws, concerning tax administration in Ptolemaic Egypt, attests also to a role of the *epakolouthountes* in tax collecting. Issued by Ptolemy V Epiphanes, it invites bids for the farming of all taxes, whether in cash or kind, within the Oxyrhynchites, offering detailed instructions on the relevant procedures. Primarily, these regulations were overseen by the *oikonomos* and the *basilikos grammateus*. Following a thorough

¹ Initially intended for temple revenues until 263/262 B.C., this tax subsequently became a source of income for the cult of Arsinoe II, now collected by the state under the designations ἀπόμοιρα or ἕκτη (one sixth) or δεκάτη (one tenth). These modifications were implemented through royal decrees documented in the renowned P. Rev. Laws: Col. 36 (14 June 263 B.C.); Col. 37 (December 263 B.C.); Col. 33–34 (259 B.C.). For more information, see Wilcken, *Ostraka*, 513f.; U. Wilcken, *Grundzüge und Chrestomathie der Papyruskunde. Erster Band. Historischer Teil. Erste Hälfte. Grundzüge* (Leipzig–Berlin: B. G. Teubner, 1912), 174–175; Préaux, *L'économie royale*, 171–181; J. Bingen, *Le Papyrus Revenue Laws: Tradition grecque et adaptation hellénistique* (Opladen: VS Verlag für Sozialwissenschaften Wiesbaden, 1978); P. Hels. I, p. 122f.; P. Köln V 220, intr. p.151f.; W. Clarysse and K. Vandorpe, 'The Ptolemaic Apomoira', in *Le culte du souverain dans l'Égypte ptolémaïque au IIIe siècle avant notre ère* (Studia Hellenistica 34), ed. H. Melaerts (Leuven: Peeters, 1998), 5–42.

² The gathering of produce from vineyards and orchards, which were subject to the *apomoira* tax, necessitated the issuance of a receipt outlining the assessed tax amount. According to Frösén, this evaluation was conducted by the responsible officials in the presence of tax farmers during the 3rd century B.C., evolving into a system of self-assessment and yearly declaration by landowners or farmers by the 2nd cent. B.C. Documents such as P. Heid. VI 371 and P. Ryl. IV 575 (Arsinoites, 236 B.C.? or 235 B.C.?) exemplify the procedures of the 3rd cent., where assessment occurred prior to the harvest, with tax payment following thereafter. From the 2nd cent. B.C., records like BGU VI 1311 (Tentyrites, 146 or 134 B.C.), which indicates explicit authorisation granted to date farmers to commence harvesting only after settling their tax obligations, and P. Erasm. I 7 (Arsinoites, mid-2nd cent. B.C.), show that the permission to harvest is contingent upon tax payment. See P. Hels. I, 122f.; P. Heid. VI 371, intr. p. 65; H. Qandeil, 'Property Declarations in Ptolemaic Egypt', *IWNW* 1 (2022): 1–14.

³ Cf. P.Ryl. IV 575, in which agents of the *oikonomos* and the *basilikos grammateus* were present during the assessment of the *apomoira* tax: συνδιοικοῦντος | τοῦ τε παρ' οἰκονόμου | καὶ τοῦ βασιλικοῦ γρ(αμματέως), l. 7-9. Cf. also P.Hels. I 2 (Arsinoites, ca. 195-192 B.C.) which is a petition from a certain Dionysios son of Zoilos, who is an *antigraphheus* of the *oikonomos* for the *apomoira* for the districts around Theogonis (TM Geo 2376): Διονυσίου τοῦ Ζωίλου τοῦ | ἀντιγραφομένου παρ' οἰκονόμου | τὴν ἀπόμοιραν τῶν περὶ Θεογονίδα | τόπων, l. 2-5.

⁴ With BL 2. 2, 173; 5, 150; 9, 363. This important text was first published as P. Paris 62, p.353–360. Later, Grenfell republished it as appendix I to his famous edition of P. Rev. Laws, where he reported that 'several corrections of the numerous inaccuracies found in the Paris editors' text have already been published by Lumbroso, Revillout, and Wilcken in various books and articles' (B. P. Grenfell and J. P. Mahaffy, *The Revenue Laws of Ptolemy II Philadelphus* (Oxford: Clarendon Press, 1896), 181. Wilcken republished the text once again in his *Urkunden der Ptolemäerzeit* (UPZ) under number 112 with an elaborate commentary. Since then, the text has been repeatedly a subject of studies concerning tax farming in Ptolemaic Egypt; see for ex. Harper, 'Tax contractors', 49–64; Harper, 'The Relation', 269–285; Préaux, *L'économie royale*, 335–336; 450f.; J. Bingen, 'Note sur deux dispositions de P. Louvre 62 = U.P.Z. 112', *CdÉ* 34 (1942): 291–298.; N. Lewis, *Greeks in Ptolemaic Egypt. Case Studies in the Social History of the Hellenistic World* (Oxford: Clarendon Press, 1986), 18f.; J. Oates, *The Ptolemaic Basilikos Grammateus* (BASP Supp. 8) (Atlanta: Scholars Press, 1995), 65–66; G. Geraci, 'Documenti ellenistici e appalti di stato romani. Ancora su Polyb. VI, 17, 4 e UPZ I, 112, col. II, 5ss.', *Cahiers du Centre Gustave Glotz* 14 (2003): 45–66; Armoni, *Das Amt des Basilikos Grammateus*, 117–119.

explanation of the tax assignment process to a tax farmer (τελώνης), and addressing the matter of sureties (διεγγυήματα), the document proceeds to outline the actual tax collection process. The accounts of the contract must be settled with the tax farmers monthly from the amounts paid into the bank by the collectors. The tax farmers were to obtain receipts (σύμβολα) from the banker (τραπεζίτης) countersigned by the *epakolouthountes*: τῶν δὲ καταβολῶν σύμβολα λαμβανέτωσαν παρὰ τοῦ τραπεζίτου ὑπογραφὰς ἔχοντα παρὰ τῶν ἐπακολουθούντων, col. 5 r, l. 12-14.

P.Amh. II 59 (Arsinoites, 4 Aug. 151 B.C.? or 1 Aug. 140 B.C.?, with BL 1, 2; BL 3, 4) represents a receipt given by the *sitologos* of Philopator (= Theogenous TM Geo 1776) to Marrēs son of Sisuchos and his fellow priests of Soknopaiu Nesos (TM Geo 2157), acknowledging their payment in kind of rent and taxes upon βασιλική γή. The payment had been done in the presence of the *epakolouthōn* (ἐπὶ τοῦ ἐπ(ακολουθοῦντος)(?)¹, l. 2). The receipt is signed by the *antigrapheus*².

The importance of the *epakolouthountes* in tax collection is also underscored by P. Tebt. III. 2, 835 (Arsinoites, 151 B.C.? or 140 B.C.?). This document serves as a receipt from Heliodoros, a *sitologos*, acknowledging the receipt of twenty-three and a half artabas of wheat from Herakleides son of Herakleides, as rent (μίσθωσις) for royal land. The wheat was delivered to the royal granary through the *epakolouthountes*: μεμετρήσθαι δι[ὰ τῶν] | ἐπακολουθούντων[v], l. 5-6.

Another pertinent document in this context is SB XIV 11967 (Arsinoites, 170-116 B.C.). According to the initial editors, this document constitutes a report by the *sitologos* Ptolemaios, stationed at the granary in Theadelphia (TM Geo 2349), directed either to the *basilikos grammateus* or to the *kōmogrammateus* regarding the delivery of twenty-one and a half artabas of wheat as rent (ἐκφόριον)³. L. 3 references an *epakolouthōn*, however, the context in which he is mentioned is very fragmentary: [- - - γρα]μματεῖ Πτολεμαῖος | [- - - περὶ Θ]εαδέλφειαν ἐργαστήριον | - - -]υ ἐπακολουθοῦντος | - - -] μένων ἐκφόριον | [- - -] (πυροῦ) (ἀρτάβας) κα ἂ. However, Ch. Armoni noted the anomalous structure of this *sitologos* receipt and upon re-examining the papyrus, she re-edited it as follows: year and day date ὁμολογεῖ Πτολεμαῖος | [ὁ σιτολογῶν τὸ περ]ὶ Θεαδελφείαν ἐργαστήριον | [μεμετρήσθαι ἐπὶ το]ῦ ἐπακολουθοῦντος | [παρὰ τῶν ὑπογεγρα]μμένων (?) ἐκφόριον κτλ⁴. If we adopt Armoni's revised edition of the document, we again encounter, like P. Tebt. III. 2, 835,

¹ Grenfell and Hunt, the editors, initially read this section of the papyrus as: ἀπὸ τοῦ (unintelligible). Subsequently, the reading was corrected to the above-mentioned; see BL 3, 4.

² Grenfell and Hunt accurately determined that this individual is not the high-ranking official holding the same title. The *antigrapheus* mentioned here is a supervisory official subordinate to the *basilikos grammateus* (ἀντιγραφόμενος παρὰ τοῦ βασιλικοῦ γραμματέως). In documents from the 3rd century, he might also serve under the *oikonomos* or even the *antigrapheus* of the *nome*. For more information about the difference between the two types of *antigrapheis*, see P. Rev. Laws, p. 76-77; Wilcken, *Grundzüge*, 81; E. Biedermann, *Studien zur ägyptischen Verwaltungsgeschichte in ptolemäisch-römischer Zeit. Der Basilikos Grammateus* (Berlin: Friedrich-Wilhelms-Universität, 1913), 52-53; UPZ 19, comm. 32, p. 196-197; and see now Armoni, *Das Amt des Basilikos Grammateus*, 27f.

³ J. Bingen et al., *Le Monde grec : pensée, littérature, histoire, documents: hommages à Claire Préaux* (Bruxelles: Les Editions de l'Université de Bruxelles, 1975), 590-591, no.3.

⁴ Armoni, *Das Amt des Basilikos Grammateus*, 182-183, n. 45.

an acknowledgment by the *sitologos* for the receipt of an in-kind payment, quantified by the *epakolouthōn*.

Thus, our documents indicate that despite their minimal engagement in the direct collection process, the *epakolouthountes* contributed to ensuring the effectiveness, adherence, and credibility of tax farming operations, guaranteeing accurate settlement of financial records and validating transactions.

1.2. Overseeing the transportation of taxed grain:

Following the harvest, tenants were prohibited from taking harvested grain home; instead, they were required to transport it to public threshing floors located outside the village. Post-threshing, nothing could be removed from these floors until settlement with the state was completed (εἰκασία)¹. State dues in kind were to be conveyed via canals or by animals to central collection points (*thesauroi*) within the villages and ultimately to the main river, before being transported to Alexandria aboard barges². Not only the state dues but also corn purchased by the state (σῖτος ἀγοραστός) underwent this process of transport³. The organisation of the transport of taxed grain commenced with the issuing of orders of loading by the central government at Alexandria (ἐπιστολαί or ἀπόστολοι), particularly by the *dioiketes* or an official acting in their capacity as the διαδεχόμενος τὰ κατὰ τὴν διοίκησιν⁴. These orders were addressed to a provincial official⁵. This provincial official then sent out two documents: one to the *sitologos*, the other to the *basilikos grammateus* for the purposes of co-acting and supervision: συνεπιπέλλοντος τοῦ βασιλικοῦ γραμματέως⁶. At the local level, our documents show the involvement of several officials in shipping grain to Alexandria. These officials

¹ M. Rostovtzeff, 'Kornerhebung und -transport im griechisch-römischen Ägypten', *APF* 3 (1906): 204; H. Qandil, *The Office of the Epimeletes: Studies in the Administration of Ptolemaic Egypt* (Paderborn: Brill | Schöningh, 2024), 48.

² For the different kinds of ships used in grain transport, see L. Casson, *Ships and Seamanship in the Ancient World* (Princeton: Princeton University Press, 1971), 161f. It is noteworthy that these ships that transported grain on the Nile in Ptolemaic Egypt were managed cooperatively. On the level of operational implementation, there were three groups of participants: the *naukleroi* (the ship contractors), the *kubernetai* (the captains), and the *kurioi* (the ship owners). This business attracted even Ptolemaic queens and men and women of the royal court. See H. Hauben, 'An annotated list of Ptolemaic naukleroi with discussion of BGU X 1933', *ZPE* 8 (1971), 259–275.; H. Hauben, 'Agathokleia and Her Boats', *ZPE* 16 (1975), 289–291.

³ D. Thompson, 'Nile grain transport under the Ptolemies', in: *Trade in the Ancient Economy*, eds. P. Garnsey et al. (Berkeley–Los Angeles: University of California Press, 1983), 65.

⁴ P. Erasm. II, p. 10; Armoni, *Das Amt des Basilikos Grammateus*, 35.

⁵ P. Erasm. II, p. 10. Due to scant evidence, the primary provincial authority responsible for grain transportation in the 3rd century B.C. remains uncertain. The sole instance from this century demonstrating the *strategos*' authority over grain transport is P. Enteux. 27 (Arsinoites, 222 B.C.). Nevertheless, the στρατηγός καὶ ἐπὶ τῶν προσόδων's authority is unquestionable in the 2nd and 1st centuries B.C. (see Armoni, *Das Amt des Basilikos Grammateus*, 35–36). P. Tebt. III. 1, 703 (Arsinoites, ca. 210 B.C.) indicates that the *oikonomos* was the provincial official responsible for grain transport in the 3rd century B.C. (See A. Farah, 'Οἱ παρὰ τοῦ οἰκονόμου in Ptolemaic Egypt', *ACPSI* 4 (1987): 95). However, as noted by Armoni (*Das Amt des Basilikos Grammateus*, 42), the lines stating this function in the document (l. 70-87) likely pertain not to the transportation of taxed grain but specifically to the transport of the 'σῖτος ἀγοραστός', the locally purchased grain. See also P. Köln XIV 566, p. 67.

⁶ P. Erasm. II, p. 10. For the supervisory function of the *basilikos grammateus*, see Armoni, *Das Amt des Basilikos Grammateus*, 37f.

include the agent of the *antigrapheus* of the *basilikos grammateus* or the *antigrapheus* of the *basilikos grammateus*, the agent of the *sitologos* or the *sitologos* himself, and the agent of the *oikonomos*¹.

A group of documents containing loading orders of grain attest to a role of the *epakolouthountes* in controlling and supervising the transport of tax grain to Alexandria. We have four documents from the Rotterdam collection² that attest to this function. These documents contain instructions from a certain Theodoros³ to the *sitologos* Dionysios⁴ to load grain in the harbour of Kaine (TM Geo 950) from the *ergasterion* at Oxyrhyncha (TM Geo 1523)⁵. The loading orders were to be executed ‘together with the *epakolouthōn*’¹.

¹ W. Clarysse, ‘Harmachis, Agent of the Oikonomos: An Archive from the Time of Philopator’, *Anc. Soc.* 7 (1976): 188; P. J. Sijpesteijn, ‘Three New Ptolemaic Documents on Transportation of Grain’, *CdÉ* 53 (1978): 108; Armoni, *Das Amt des Basilikos Grammateus*, 33–60. For the agent or the *antigrapheus* of the *basilikos grammateus*, Clarysse gives the following examples: W. Chr. 441 (252 B.C.); P. Tebt. III 825a (176 B.C.); P. Lille I 22 (155 B.C.); P. Lille I 23 (155 B.C.); P. Lille I 21 (155 B.C. or 144 B.C.). For the *sitologos*: P. Lille I 24 (223 B.C.); P. Petr. II 48 (after 187 B.C.); P. Tebt. III 1, 823 (185 B.C.); 825c (176 B.C.); 824 (171 B.C.). For the agent of the *oikonomos*: P. Strasb. II 113 (215 B.C.); P. Tebt. III 825b (176 B.C.).

For more information about grain transport in Ptolemaic Egypt, see Rostovtzeff, ‘Kornerhebung und -transport’, 201–224; E. Börner, *Der staatliche Korntransport im griechisch-römischen Ägypten* (Hamburg: Kleinert, 1939); T. Reekmans and E. Van’t Dack, ‘A Bodleian Archive on Corn Transport’, *CdÉ* 27 (1952): 149–195; Clarysse, ‘Harmachis’ 185–207; W. Clarysse and H. Hauben, ‘New Remarks on the Skippers in P. Petrie III 107’, *APF* 24–25 (1976): 168–187; Sijpesteijn, ‘Three New Ptolemaic Documents’, 107–116.

² P. Erasm. II 28 (153/152 B.C.); P. Erasm. II 25 (152 B.C.); P. Erasm. II 31 (151/150 B.C.); P. Erasm. II 33 (mid-second cent. B.C.); all from the Arsinoites.

³ Theodoros is the sender of all Rotterdam loading orders (apart from P. Erasm. II 30). Ph. Verdult, the editor of these texts, proposed that Theodoros might have been either the *strategos* or one of the two officials who fulfilled this task: the *διαδεχόμενος τὴν στρατηγίαν* or the *ὑποστράτηγος*. Verdult ruled out the *basilikos grammateus* and the *oikonomos*, citing reasons detailed in P. Erasm II, p. 96–97. However, in two of the four documents mentioned above (P. Erasm. II 31; 33), the loading orders were issued according to instructions from the *epimeletes* (l. 3-4: κατὰ τ[ὸν] παρὰ Χαί[ρ]ήμονος τοῦ ἐπιμελητοῦ χρηματισμὸν; l. 3-4: κατὰ τὸν παρὰ Χαίρημονος τοῦ ἐπιμελητοῦ χρη(ματισμὸν), respectively). Putting aside P. Poethke 18 (137 B.C., see Qandeil, *The Office of the Epimeletes*, 106, 136, 157–158), our documents are somewhat perplexing concerning the relation of the *epimeletes* to the *strategos*. Apparently, the *strategos* and the *epimeletes* were not at different, at least not clearly distinguishable, levels, but rather stood side by side, representing two branches of the administration, the *strategos*, on the one hand, as the head of the *nome*, and the *epimeletes*, on the other, as the official with the decisive and broadest competences to control the bureaucracy of the *nome* as far as the revenues of the king were concerned. Hence, it would be odd that Theodoros in the capacity of a *strategos* is following the instructions of Chairemon the *epimeletes* (PP I and VIII 958). So, I prefer to return Theodoros to the realm of unknown or at least a *hypostrategos*.

⁴ Although his profession is not given in the four documents mentioned above, it is not difficult to assume that Dionysios was the *sitologos* of the *ergasterion* at Oxyrhyncha. Dionysios is mentioned in other documents as a *sitologos*: P. Erasm. II 47 (mid-2nd century B.C.); I 12 (152 B.C.); I 13 (152 B.C.?); II 36 (152 B.C.); II 39 (152 B.C.); II 40 (152 B.C.); II 41 (152 B.C.); II 43 (151 B.C.); II 44 (151 B.C.); II 45 (151 B.C.); II 46 (151 B.C.).

⁵ For the location of the two places, Oxyrhyncha and Kaine, see C. Römer, ‘Do We Take the Donkey or Do We Take the Boat?: Case Studies in Water Levels and Transportation in and around the Fayoum Oasis in the Graeco-Roman Period’, in *Spuren der altägyptischen Gesellschaft: Festschrift für Stephan J.*

P. Köln XIV 566 (Arsinoites, 142 B.C.) is a communication dispatched by a local *sitologos* stationed at the *ergasterion* in Oxyrhyncha to an individual named Asklepiadēs, who is posited by the editors to be a *nome sitologos*². In this report, the local *sitologos* informs his superior that a previously issued loading order was successfully executed at the port of Kaine, in conjunction with the *epakolouthountes*: ἐμβέβλημαι | [μετὰ τῶν ἐπα]κολουθούτων, l. 1-2.

In this context, we consider not only the previously discussed loading orders for taxed grain but also what we refer to as *naukleroi-symbola*. These are receipts issued by ship captains, in which the transport contractors acknowledge the loading of specific quantities of grain at various ports in the *chora* to be transported to Alexandria³. In P. Tebt. III. 1, 823 (Arsinoites, 185 B.C.), Ammonios, a *naukleros*, acknowledges the loading of 5556 artabas of olyra at the harbour of Kerke (TM Geo 1049), by the *sitologoi* Bakchios and Ammonios from the *ergasterion* at Hiera Nesos (TM Geo 839). This loading operation was conducted in the presence of the *epakolouthountes*: μετὰ τῶν ἐπακολουθούτων (l. ἐπακολουθούτων), l. 10-11. A similar *naukleros-symbolon* is found in SB XX 14992 (Arsinoites, 184 B.C.). In this instance, a *naukleros*, whose name is missing, acknowledges the loading of 100 (1100)⁴ artabas of wheat, destined for Alexandria, onto his ship at Ptolemais Hormou (TM Geo 2024). This loading was performed by the *sitologoi* – Heliodoros and another whose name is missing – from the *ergasterion* at Anoubias (TM Geo 186), along with the *epakolouthountes*: [πα]ρὰ [- - -] | [κα]ὶ Ἡλιοδώρου τῶν [σι]||[τ]ολογούντων τὸ περὶ [A]||[νου]βιάδα (or [Ἄνου]βιάδα) ἐργαστήριον | καὶ τῶν ἐπακολου[θού]ντων (or ἐπακολου<θού>[τ]ων), l. 9-14.

So, the *epakolouthountes* played an important role in the process of transporting taxed grain to Alexandria during the Ptolemaic period. As evidenced by documents from the Rotterdam collection and other sources, these officials supervised and coordinated with local *sitologoi* and shipping contractors to ensure the smooth loading and transport of grain from the ports in the *chora* to Alexandria.

Seidlmayer, ed. R. Bußmann *et al.* (Berlin–Boston: De Gruyter, 2022), 33–45. For the location of Oxyrhyncha, see W. Clarysse, ‘Graeco-Roman Oxyrhyncha, a village in the Arsinoite nome’, in *Graeco-Roman Fayum - Texts and Archaeology: Proceedings of the Third International Fayum Symposium, Fredenstadt, May 29- June 1, 2007*, ed. S. Lippert and M. Schentuleit (Wiesbaden: Harrassowitz Verlag, 2008), 57f. You may also find the Fayum Project Map useful: https://www.trismegistos.org/fayum/fayum2/map.php?geo_id=1523.

¹ P. Erasm. II 28, l. 2-3: ἐμβαλοῦ μετὰ τοῦ ἐπακολουθοῦντο[ς] | ἐπὶ τοῦ κατὰ τὴν Καινὴν [ὄ]ρμου; P. Erasm. II 25, l. 2-3: ἐμβαλοῦ μετὰ τοῦ συνεπακολουθούντος | ἐπὶ τοῦ κατὰ τὴν Καινὴν ὄρμου; P. Erasm. II 31, l. 2-5: [ἐμβαλοῦ] μετὰ τοῦ ἐπακολουθούντος | κατὰ τ[ὸν] παρὰ Χαι[ρ]ήμονος τοῦ | ἐπιμελητοῦ χρηματισμὸν ὅστ’ εἰς Ἀλεξάνδρειαν; P. Erasm. II 33, l. 2-6: ἐμβαλοῦ μετὰ τοῦ ἐπακολουθούντος | κατὰ τὸν παρὰ Χαιρήμονος τοῦ | ἐπιμελητοῦ χρη(ματισμὸν) ἀπὸ τοῦ κατὰ | τὴν Καινὴν [ὄ]ρμου ἐκ τοῦ περὶ Ὀξύρυχα ἐργαστηρίου.

² See P. Köln XIV 556, p. 68.

³ See Armoni, *Das Amt des Basilikos Grammateus*, 36, and n. 14 for earlier literature. See also P. Erasm. II, p. 109 f. for the meaning of a *symbolon* and *anti-symbolon*.

⁴ See the editor’s commentary (D. G. Herring, ‘New Ptolemaic Documents Relating to the Shipment of Grain: Five Naukleros Receipts and an Order to Sitologoi’, *ZPE* 76 (1989): 36, comm. 14), which suggests that the Ἄρ in line 14 might represent the numeral 1100 rather than being an abbreviation for ἄρ(τάβας). However, this interpretation is challenged by the ship’s capacity, stated as 1000 artabas in l. 2-3: κερκο[υ]||[ροσκάφ]ης [ἀγωγ]ῆς A/ ἐνβεβλήσθαι(ἐμβεβλήσθαι).

1.3. Overseeing the process of remunerating the soldiers:

Soldiers were paid in cash (ὀψόνιον or μισθός) and grain¹, along with special allowances (ἀγορά)². During the 3rd cent. B.C., the routine disbursement of payments was overseen by three civil administration officials: the *epimeletes*³ on one hand and the *oikonomos*⁴ and the *basilikos grammateus* on the other, and one military official: the military *grammateus*. In the 2nd cent. B.C., payments, both in kind and money, were requested by the military *grammateus*. Contrary to expectations, the *oikonomos* and *basilikos grammateus* were not involved in this process. Instead, their duties were assumed by the *strategos*, while the *epimeletes* continued to fulfil his responsibilities of calculating wages and issuing payment orders⁵. The final stage, the disbursement of payments, is executed by the *sitologos* for payments in kind and by the *trapezites* for payments in cash.

It is in this final stage of payment that the *epakolouthountes* are mentioned, as evidenced by two documents. The first is P. Köln XI 448 (Herakleopolites, ca. 13 Apr.–12. May 210 B.C.⁶), in which a certain Archedemos, likely a military *grammateus*, wrote to Agathoklēs (PP I [as subordinate] and VIII [as *epimeletes*] 962)⁷, the *epimeletes*, to give his orders for the payment of rations owed to the cavalrymen (ἵππεῖς μισθοφόροι)⁸ serving in the Herakleopolites: 287 artabas of wheat and 367½ artabas of barley for Phamenoth of the 12th year. Having verified the amount, Agathoklēs wrote

¹ C. Fischer-Bovet, *Army and Society in Ptolemaic Egypt* (Cambridge: Cambridge University Press, 2014), 118.

² Armoni, *Das Amt des Basilikos Grammateus*, 70–71.

³ P. Strasb. II 103; 104 (both from Herakleopolites, Jan. 210 B.C.); P. Köln XI 448 (Herakleopolites, ca. 13 Apr.–12. May 210 B.C.); see Qandeil, *The Office of the Epimeletes*, 54–55.

⁴ The involvement of the *oikonomos* in remunerating the soldiers in the 3rd century is evidenced by P. Strasb. II 103 and 104 as well as P. Köln XI 448; see Qandeil, *The Office of the Epimeletes*, 33–34 and 54–55. But despite this role being taken by the *strategos* in the 2nd cent. B.C. (see below), we have evidence from the late 2nd cent. for the involvement of the *oikonomos* in giving payment orders for the remuneration of the soldiers: UPZ II 206 (Thebais, 130 B.C.); UPZ II 207 (Thebais, 130 B.C.).

⁵ BGU XX 2840 (Herakleopolites, 176 B.C.).

⁶ The editors date the document to 13 April–12 May 211 or 210 B.C. (Phamenoth of the 12th year of a king presumed to be Philopator). Differently, Falivene posits that it corresponds to Phamenoth of the 12th year of Euergetēs, equating to 19 April–18 May 235 B.C. (M-R. Falivene, ‘On Provenances: The Case of P. Köln XI 448’, in *Actes du 26e Congrès international de papyrologie. Genève, 16-21 août 2010., Recherches et Rencontres* (Publications de la Faculté des Lettres de Genève 30), ed. P. Schubert (Genève: Droz, 2012), 221–227). For an in-depth discussion of the dating, see Qandeil, *The Office of the Epimeletes*, 58f.

⁷ See Qandeil, *The Office of the Epimeletes*, 193.

⁸ The term ‘*misthophoros*’ was commonly used to refer to a mercenary soldier in Ptolemaic Egypt, literally translating to ‘one who draws regular pay’ (Fisher-Bovet, *Army and Society*, 119). According to Fisher-Bovet, during the 4th and 3rd centuries B.C., *misthophoroi* predominantly hailed from the Greek world. However, by the late 3rd century, the influx of foreign soldiers diminished. She concluded that many cavalry and infantry mercenaries stationed in Egypt by that time were descendants of earlier generations of mercenaries and *cleruchs* who had been born in Egypt (Fisher-Bovet, *Army and Society*, 119). Given this context, the translation ‘mercenaries’ is somewhat misleading, as it typically refers to ‘a professional soldier hired to serve in a foreign army’.

his order to Theophilos, the *sitologos* (of the *nome*), to measure the mentioned amount, who in turn passed the order to Theomnestos¹, together with the supplementary order from Theōn, the *oikonomos*, undersigned by the *basilikos grammateus* (συνυπογράφων), concerning the same payment, to measure the requested amount with the *epakolouthountes*: μέ[τρησον μ]ετὰ τῶν [ἐ]πακολ[ουθούντων], l. 4.

The second document pertaining to the involvement of the *epakolouthountes* in soldier payments is P. Tebt. III .1, 722 (Arsinoites, 2nd cent. B.C., with BL 13, 257). This document, issued by a certain Samios, instructs Herakleidēs, the *antigraphheus* of the *basilikos grammateus*², to measure a quantity of wheat from the granaries at Boubastos (TM Geo 463) for delivery to an agent of the *grammateus* of a unit of Macedonian infantry stationed in the *nome*. The measuring process was instructed to take place in the presence of the *epakolouthountes*: Σάμιος Ἡρακλείδει | χαίρειν. ἐὰν οἱ παρὰ | Ἀπολλωνίου τοῦ σιτολόγου μετρῶσιν ἐπὶ τῶν | ἐπακολουθούντων, [δός] | ἐκ τοῦ περὶ Βούβαστ[ον] | ἐργαστηρίου Ἐστιείω | τῶι παρ' Ἀπολλοδώρου | γραμματέως ὥστε | τοῖς ἐν τῶι νομῶι πεζοῖς | ὑπαίθροις τοῖς ἐκ τοῦ | Μακεδονικοῦ ἀφ' οὗ γράφει | πλήθους π[υρο]ῦ ἀρτάβας | [. . . .]τα τ[ρεῖς] | [ἔρρωσο. (ἔτους) -ca.-?], 'Samios to Herakleidēs, greeting. If the agents of Apollonios the *sitologos* are measuring grain in presence of the *epakolouthountes*, give them from the *ergasterion* at Boubastos to Hestieios the agent of Apollodoros, *grammateus*, for the infantry, encamped in the *nome*, belonging to the Macedonian corps from which he writes (?), [.]3 artabas of wheat. Farewell. Year ...'.

We have two pieces of evidence for *epakolouthountes* overseeing extraordinary payments to the soldiers³. P. Lond. VII 2190 = SB VI 9600 (unknown, 169 B.C.) is an order to a certain Apollonios, most likely a *sitologos*, to measure, together with the *epakolouthōn*: μετὰ τοῦ ἐπακολουθούντος, l. 4, twelve artabas of barley as fodder for

¹ Theomnestos appears in fourteen Cologne papyri comprising his archive (TM Arch 437). In this archive, he is identified as an *archiphylakites*. However, in the document under consideration, which is chronologically the last document of the archive, he is functioning as a local *sitologos*. Maresch and Armoni, the editors of the archive, proposed that Theomnestos experienced a career transition at this time. They asserted their argument by the fact that Theomnestos was addressed as a *sitologos* on the verso of P. Köln XI 448: σιτολό(γω)ι Θεοφ[ίλου] traces ΘΕΟΜΝΗΣΤΩΙ; see P. Köln XI 448 intr., p. 156–157.

² See P. Erasm. II, p. 99.

³ Apart from the routine payments, our documents indicate irregular disbursements that required distinct handling due to their deviation from the prearranged annual payment structures. As such, these extraordinary disbursements necessitated initiation through the transmission of a χρηματισμός issued by a supra-regional authority, primarily the *dioiketes* (The payment took place through the so-called σύμβολα. All the σύμβολα issued by the *dioiketes*, except those of the Zenon archive, pertain to extraordinary payments [see Armoni, *Das Amt des Basilikos Grammateus*, 60–61, n. 90 for the *dioiketes*' σύμβολα documents]). These payments were intended mainly for military units and ships' crews assigned extraordinary tasks (P. Lille I 4,15–18 (Arsinoites, 217 B.C.); P. Poethke 18 (Herakleopolites, 137 B.C.); P. Grenf. II 23 (Thebais, 108 B.C.); P. Berl. Salm. 1 (Herakleopolites, 86 B.C.); BGU XVIII 1, 2749 (Herakleopolites, 86 B.C.). For more information about both ordinary and extraordinary payments, see Armoni, *Das Amt des Basilikos Grammateus*, 70–79.

horses to an *ephodos*¹ and seven others accompanying him who were dispatched from the Hermopolite *nome* to the camp with the king².

P.Köln Inv. 5549r³ (Herakleopolites?, 2nd cent. B.C.) is a measuring order issued by a Theodoros, the *oikonomos* or the ἐπὶ τῶν προσόδων?, to a Semtheus, the *sitologos*?, to measure an amount of something, potentially grain, for the crews of the ships escorting Amyntas, the agent of an official, whose name cannot be restored with certainty but who may have been Teres, the well-known *strategos* of the Herakleopolites⁴. It is stated in the papyrus that the measuring process was to be supervised by the *epakolouthōn*: Θεόδωρος Σεμθεῖ χ[αί(ρειν)]. | Μέτρησον μετὰ [τοῦ] | ἐπακολουθοῦντο[ς] | Εἰρηναίω γραμμα[τεῖ] | ὥστε τοῖς ἐκ τῶν | ἀπ[ο]τεταγμένων | πλοίων Ἀμύντ[αι τῶι] | [.].ρατη[| [] . [, ‘Theodoros to Semtheus g[re(etings)]. Measure with the supervisor to Eirenaios, the scribe, for those (men) of the ships detached to (escort) Amyntas the agent of ...’.

So, as evidenced by our documents, the presence of the *epakolouthountes* was of importance during the final stage of soldiers’ payments, particularly in overseeing the measurement of grain for distribution to military units either in routine or extraordinary payments.

2. DID ‘ΕΠΑΚΟΛΟΥΘῶΝ’ SIGNIFY A FORMAL JOB TITLE OR MERELY A SUPERVISORY RESPONSIBILITY?

To address this query, I will first examine scholarly perspectives found in monographs and commentaries on various documents that reference the term.

In P. Tebt. III. 1, 825, p. 330, we encounter three *naukleros-symbola* issued by the same *naukleros* on the same day for an identical amount of grain, all measured from the same granary. The only variation among these *symbola* lies in the officials through whom the grain was measured: the *antigraphheus* of the *basilikos grammateus*⁵, the agent of the *oikonomos*⁶, and the *sitologos*⁷. The editor of these documents remarked: ‘Since these three documents clearly refer to a single transaction, it must be inferred that the *ναύκληροι* issued receipts for the grain they transported not only to the relevant

¹ A Ptolemaic official who probably worked near and along roads (ὁδοί) and had police duties. See J. Bauschatz, *Law and enforcement in Ptolemaic Egypt* (Cambridge–New York: Cambridge University Press, 2013), 340 and *passim*.

² L. 11-12: εἰς τὸ μετὰ | τοῦ βασιλέως στρατόπεδον. For an explanation of this expression, see T. C. Skeat, ‘Notes on Ptolemaic Chronology. II. ‘The Twelfth Year which is also the First’: The Invasion of Egypt by Antiochus Epiphanes’, *JEA* 47 (1961): 111, who proposed that this referred to the camp of Antiochus. Skeat suggested that ‘The expression exemplifies the ambiguous position of Philometor who, while nominally retaining his sovereignty over Egypt, was really little more than a prisoner, helpless in the power of his adversary’. If this were not the case, the expression would have been rendered as ‘τὸ τοῦ βασιλέως στρατόπεδον’. It goes without saying that this context pertains to the invasion of Antiochus IV.

³ H. Qandeil, ‘A Measuring Order of Grain for Ships’ Crews’, *ZPE* 230 (2024): 184–186.

⁴ See L. Moeren, *The Aulic Titulature in Ptolemaic Egypt. Introduction and Prosopography* (Brussel: Paleis der Academiën, 1975), 108, no. 097; PP VIII 335a; P. Phzur. Diosk. 6, comm. 3.

⁵ P. Tebt. III.1, 825a, l. 7-9: διὰ Ἀπολλωνίου τοῦ ἀντιγραφομένου παρὰ βασιλικῆς γραμματέως (l. γραμ<μ>ατέως).

⁶ P. Tebt. III.1, 825b, l. 7-8: διὰ Ἡρακλίου τοῦ παρὰ οἰκονόμου.

⁷ P. Tebt. III .1, 825c, l. 6-7: διὰ Λυσιμάχου τοῦ σιτολογοῦτος (l.σιτολογοῦ<v>τος).

sitologos but also to the ἐπακολουθοῦντες, the officials responsible for checking and verifying the transaction'. The editor draws a connection between the procedures described here and the mention of the *epakolouthountes* in P. Tebt. III. 1, 823, leading to the implicit understanding that the *epakolouthountes* served as the supervisory officials of the *basilikos grammateus* and the *oikonomos*.

R. Duttonhöff, in his commentary on P. Heid. VI 371, comm. 2-4, p. 67, similarly concluded that the *epakolouthountes* are indeed representatives of the *oikonomos* and the *basilikos grammateus*.

Ch. Armoni and K. Maresch, the editors of P. Köln XI 448, identified the *epakolouthountes* as fiscal officials operating under the authority of district officials within the royal treasuries (θησαυροί or τράπεζαι). These officials were responsible for overseeing transactions involving public funds¹. Armoni reaffirmed this perspective in her edition of P. Köln XIV 566².

Ph. Verdult concluded that the term ἐπακολουθῶν does not denote a specific office but rather signifies the quality of being a supervisor. This role could pertain to various officials, contingent on the activities necessitating their oversight within the scope of their duties and authority. Included among these supervisors were the *antigrapheus* of the *basilikos grammateus* and the subordinate of the *oikonomos*³.

Based on the above review of various modern scholarly perspectives, we can deduce that there is near unanimity that the term ἐπακολουθῶν did not denote a job title, but rather a supervisory function. This function was carried out by the *antigrapheis* of the *basilikos grammateus* and the agents of the *oikonomos*. Nevertheless, the acceptance of this conclusion faces challenges due to the following two points:

1- P. Tebt. III. 1, 722 was dispatched by the *basilikos grammateus* to his *antigrapheus* for the supervision of a grain measurement. This took place in the presence of the *epakolouthountes*, explicitly demonstrating the differentiation between the *antigrapheus* of the *basilikos grammateus* and the *epakolouthountes*.

2- The *naukleros-symbola* documented in P. Tebt. III. 1, 825 were allocated separately to the *sitologos*, the *antigrapheus* of the *basilikos grammateus*, and the agent of the *oikonomos*, as previously noted. However, it is only in P. Tebt. III. 1, 825, fragment c, that the *naukleros-symbolon* to the *sitologos* mentions another official, mainly the *antigrapheus* of the *basilikos grammateus*: καὶ τοῦ πα[ρὰ] . . . οὔ βασιλικού γραματέως (l. γραμ<μ>ατέως), l. 9-10. The question arises: why did not the *naukleros* simply use the expression καὶ τῶν ἐπακολουθούντων, as the case in P. Tebt. III. 1, 823, if these two officials – the *antigrapheus* of the *basilikos grammateus* and the agent of the *oikonomos* – were the sole supervisors of the grain loading?

Despite these two points (which I will revisit shortly), the absence of conclusive evidence necessitates a partial acceptance of the aforementioned views. It is probable that individuals identified as *epakolouthountes* likely held supervisory roles related to their primary occupations. However, was this title exclusively used for the subordinates

¹ P. Köln XI 448, comm. 4, p. 160.

² P. Köln XIV 566, comm. 2, p. 71. See also Armoni, *Das Amt des Basilikos Grammateus*, 27f.

³ P. Erasm II, p. 101.

of the *basilikos grammateus* and the *oikonomos*? Moreover, how do we account for instances where these officials are addressed by their original titles on some occasions and by the designation ‘*epakolouthountes*’ on others?

The following table could be helpful in answering these questions:

| | Document | Date | Place | Sender issuer | or | Addressee or receiver | Occasion |
|----|-------------------------|--|----------------------|---|----|---------------------------|---|
| 1. | P. Heid. 371 | 2 nd half of the 3 rd cent. B.C. | Unknown | Unknown (probably the tax farmers) ¹ | | A farmer | Apomoira assessment receipt |
| 2. | P. Köln XI 448 | 210 B.C. | Herakle- opolites | <i>Nome sitologos</i> | | Local <i>sitologos</i> | Measuring grain for soldiers |
| 3. | P. Tebt. III. 1, 823 | 185 B.C. | Arsinoites | <i>Naukleros</i> | | <i>Sitologoi</i> | <i>Naukleros- symbolon</i> |
| 4. | SB XX 14992 | 184 B.C. | Arsinoites | <i>Naukleros</i> | | <i>Sitologoi</i> | <i>Naukleros- symbolon</i> |
| 5. | SB XIV 11967 | 170-116 B.C. | Arsinoites | <i>Sitologos</i> | | Unknown profession | The <i>sitologos</i> acknowledges the measuring of a certain amount of grain |
| 6. | P. Lond. VII 2190 | 169 B.C. | Unknown | Unknown profession | | <i>Sitologos</i> | Order to measure grain for soldiers |
| 7. | P. Erasm. II 28 | 153/152 B.C. | Arsinoites | <i>Strategos</i> or the διαδεχόμενος τὴν στρατηγίαν or the ὑποστράτηγος | | <i>Sitologos</i> | Loading of grain to Alexandria |
| 8. | P. Erasm. II 25 | 152 B.C. | Arsinoites | <i>Strategos</i> or the διαδεχόμενος τὴν στρατηγίαν | | <i>Sitologos</i> | Loading of grain to |

¹ See P. Heid. 371, intr., p. 64.

| | | | | | | | |
|-----|--|-------------------------------|----------------------|---|--|---|--|
| | | | | or ὕποστράτηγος | the | Alexandria | |
| 9. | P. Erasm. II 31 | 151/150 B.C. | Arsinoites | <i>Strategos</i> or the διαδεχόμενος τὴν στρατηγίαν or the ὕποστράτηγος | <i>Sitologos</i> | Loading of grain to Alexandria | |
| 10. | P. Erasm. II 33 | Mid- second cent. B.C. | Arsinoites | <i>Strategos</i> or the διαδεχόμενος τὴν στρατηγίαν or the ὕποστράτηγος | <i>Sitologos</i> | Loading of grain to Alexandria | |
| 11. | P. Amh. II 59 | 151 B.C.? or 140 B.C. | Arsinoites | <i>Sitologos</i> | Taxpayer | Receipt for a payment in kind | |
| 12. | P. Tebt. III. 2, 835 | 151 B.C.? or 140 B.C. | Arsinoites | <i>Sitologos</i> | Taxpayer | Receipt for a payment in kind | |
| 13. | P. Köln XIV 566 | 142 B.C. | Arsinoites | Local <i>sitologos</i> | <i>Nome sitologos</i> | A report by the sender for the fulfilling of a loading order of grain issued by the sender | |
| 14. | P. Tebt. III. 1, 722 | 2 nd cent. B.C. | Arsinoites | <i>Basilikos grammateus</i> | <i>Antigrapheu s of the basilikos grammateus</i> | Overseeing the measuring of grain to soldiers | |
| 15. | P. Köln Inv. 5549r = Qandeil, 'A Measuring Order of Grain', 184–186. | 2 nd cent. B.C. | Herakle- opolites | <i>oikonomos</i> or the ἐπὶ τῶν προσόδων? | <i>Sitologos</i> | Order of measuring grain to soldiers | |

Table 1.1: Documents of direct mention of the epakolouthōn/epakolouthountes

Issued respectively by the *basilikos grammateus* and the *oikonomos* or the ἐπὶ τῶν προσόδων, we possess only two documents (table 1.1, nos. 14 and 15) that explicitly mention the presence of the *epakolouthountes* during grain measurement. In my edition

of P. Köln Inv. 5549r, I favoured the ἐπὶ τῶν προσόδων as the issuer of the document, for reasons outlined in the edition¹. P. Tebt. III. 1, 722 is dated to the second century B.C. Armoni argued that the document should be dated to the beginning of this century, stating, ‘Auch die restlichen in diesem Band edierten Urkunde, die aus derselben Kartonage (Nr. 48) gewonnen wurden (vgl. P.Tebt. III 1, S. xv), datieren aus dem frühen 2. Jh’². As I will argue below, until around the mid-second century B.C., there were multiple *epakolouthountes* working together, a practice that later shifted to having only one. It is possible that when the *basilikos grammateus* issued his orders to his *antigrapheus* in P. Tebt. III. 1, 722, he referred to the *epakolouthountes* as other supervisors in the granary, such as those of the *oikonomos* and possibly other *nome* officials. This suggests that these supervisors were not limited to the *basilikos grammateus* and the *oikonomos* alone; otherwise, the *basilikos grammateus* would have directed his subordinate to oversee the process ἐπὶ τοῦ παρὰ τοῦ οἰκονόμου or ἐπὶ τοῦ ἐπακολουθοῦντος or similar. Although direct evidence is lacking, the involvement of supervisors from other *nome* offices with direct roles in state expenditures, such as the *epimeletes*³, cannot be excluded.

Upon examining the remaining documents listed in the table, we observe that the majority were issued by the *sitologos* (table 1.1, nos. 2, 5, 11, 12, and 13) or addressed to him (table 1.1, nos. 2, 3, 4, 6, 7, 8, 9, 10, 13, and 15). We may conclude that the term *epakolouthountes* was employed in orders pertaining to the reception or disbursement of public funds, when issued by officials other than the *basilikos grammateus* or the *oikonomos* (or other *nome* officials directly involved in overseeing public funds). This term was used because it was commonly understood who these controllers were. In contrast, similar orders issued by the *basilikos grammateus* or the *oikonomos* to their subordinates did not use this general term; instead, they directly addressed their subordinates by their names or specific titles⁴.

¹ See Qandeil, ‘A Measuring Order of Grain’, comm. 1, 185–185.

² Armoni, *Das Amt des Basilikos Grammateus*, 272, n. 29.

³ See Qandeil, *The Office of the Epimeletes*, 53 and 135.

⁴ See for ex. P. Lille I 3, Col. 3, l. 49-53 (after 216/215 B.C.): Πτολεμαίωι τὸν περι[. . .]εἰο(ν) τῆς Ἡρ(ακλείδου) μερ(ίδος). ἐὰν οἱ παρὰ Ζεφύρου | τοῦ σιτολόγου, μετρ[ῶσιν] Ἀπολλωνίωι τῶ[ι] παρὰ Ποκρούριος τοῦ οἰκονομοῦντος τὸν Λη[τ]οπο(λίτην(?)) καὶ Πτο[λε]μαίωι τῶι παρὰ Ἀρμαχόρου τοῦ βασιλικ[οῦ] γ[ρ]αμματέως εἰς [τ]ὴν ζυτηρ[ά]ν | τοῦ νομοῦ; P. Strasb. VI 562, l. 1-4 (215 B.C.): Ὄρος Ψαμεχει χαίρειν. | συνεμβάλου μετὰ τῶν | παρ’ Ἡρακλείδου τοῦ σιτολόγου; PUG III 97, l. 3-10 (184 B.C.): Λεωνίδης Φίλωνι χαίρειν. | ἐὰν μετρώσιν οἱ παρὰ | Ἀπολλωνίου τοῦ σιτολόγου | ἀπὸ τῶν τοῦ κα (ἔτους) γενημάτων | Τύχωνι ἵπποτρόφωι καὶ | χειριστῆι διὰ Μενάνδρου | ἀντιγραφέως τὴν εἰς τοὺς | ἵππους κτλ; P. Köln XI 454, l. 6-10 (157 B.C.): Διονύσιος Ἀσύχει [χαίρειν.] | ἐὰν οἱ παρὰ Φιλίππου [μετρώσιν] | κατὰ τὸν παρὰ Σαραπίων[ος] χρηματισμὸν | ἀντὶ τοῦ παραδοθησο[μένου] πυροῦ | παρὰ τῶν γεωργούντων [εἰς σύνταξιν]; P. Amh. II 60, l. 6 (151 B.C.): [. . .]ρος ὁ ἀντιγρ(αφεὺς) παρὰ βα(σιλικοῦ) γρ(αμματέως) συνμεμέτρη(μαι), where the *antigrapheus* of the *basilikos grammateus* undersigned using his title; P. Münch. III 56 (2nd cent. B.C.): Ἰμούθης Ἀσκληπιάδεϊ | χαίρειν. ἐὰν οἱ παρὰ Δημητρίου [τοῦ] σιτολόγ[ου] μετρώσιν κτλ; BGU XVIII. 1, 2746, Col. 1, l. 2-6 (86/85 B.C.): [- - - ἀντιγρα(φεῖ) θη(σαυροῦ) Περὶ Βο]υσίριν. | [ἐὰν οἱ παρὰ Λεωνίδου] τοῦ τεταγμένου | [πρὸς τῆ] σιτολογία με[τρῶσιν] | κατὰ τὸν | [παρὰ Σαραπίωνος τοῦ ἐπὶ τῶν προσόδων] | [χρηματισμὸν - - - τοῦ] λβ (ἔτους); P. Berl. Salm. 11, l. 2-6 (86 B.C.): Σεμθεῖ [ἀ]ντιγρα(φεῖ) θη(σαυροῦ) περὶ Φνε(βιέα(?)). | ἐὰν οἱ [παρὰ Λεωνίδου τοῦ τεταγμέ]νου πρὸς τῆι | σι[τολογί]αι μετρώσιν | κατὰ τὸν παρὰ Σαραπίωνος | τοῦ ἐπὶ τῶν προσόδων χρηματισμὸν - - -].

3. THE NUMBER OF THE *ΕΠΑΚΟΛΟΥΘΟΥΝΤΕΣ*:

As authenticated by our documents, both the singular form *ἐπακολουθῶν* and the plural form *ἐπακολουθοῦντες* are employed. The following table delineates the documents wherein each form of the term was utilised, categorised by the document and the numerical case of the supervisor(s) involved.

| | Document | Date | Numerical case of the supervisor(s) |
|-----|--|--|--|
| 1. | P. Grenf. I 9 | 240 B.C. | Plural |
| 2. | P. Köln VI 259 | 213 B.C. | Plural |
| 3. | P. Köln XI 448 | 210 B.C. | Plural |
| 4. | P. Heid. 371 | 2 nd half of the 3 rd cent. B.C. | Plural |
| 5. | P. Tebt. III. 1, 823 | 185 B.C. | Plural |
| 6. | SB XX 14992 | 184 B.C. | Plural |
| 7. | SB XIV 11967 | 170-116 | Singular |
| 8. | P. Lond. VII 2190 | 169 B.C. | Singular |
| 9. | P. Erasm. II 28 | 153/152 B.C. | Singular |
| 10. | P. Erasm. II 25 | 152 B.C. | Singular |
| 11. | P. Erasm. II 31 | 151/150 B.C. | Singular |
| 12. | P. Erasm. II 33 | Mid-second cent. B.C. | Singular |
| 13. | P. Amh. II 59 | 151 B.C.? or 140 B.C. | Singular |
| 14. | P. Tebt. III. 2, 835 | 151 B.C.? or 140 B.C. | Plural |
| 15. | P. Köln XIV 566 | 142 B.C. | Plural |
| 16. | P. Tebt. III. 1, 722 | 2 nd cent. B.C. | Plural |
| 17. | P. Köln Inv. 5549r = Qandeil, 'A Measuring Order of Grain', 184–186. | 2 nd cent. B.C. | Singular |

*Table 1.2: Usage of Singular and Plural Forms of *ἐπακολουθῶν/ἐπακολουθοῦντες**

Before examining the information presented in *Table 1.2*, it is imperative to briefly examine the changes implemented within the Ptolemaic administration, particularly concerning the high-ranking offices at the *nome* level. Given the breadth of this topic, which warrants a separate comprehensive study, I will focus on the administration of the disbursement of public funds as a model, as it is closely related to our current subject.

The allocation of grain and monetary disbursements from the royal treasury was orchestrated annually by the *dioiketes* (the *dioiketes* may have been involved in the creation of regular payment plans annually but the provincial administration independently issued the payments). The documents verify the involvement of multiple fiscal authorities in overseeing any outflow from the royal treasury. During the 3rd century, the *oikonomos* held the authority to issue payment directives to either the *sitologoi* or *trapezitai*¹. The *epimeletes* had also a comparable authority as in P. Stras. II 105 (Dec. 211 B.C.)². The responsibility of the *epimeletes*, in collaboration with the *antigraphheus* of the *nome*, is further substantiated by the papers of the twins of the Serapieion from the 2nd century³. By the middle of the second century, shifts in the Ptolemaic governance led to a decline in the authorities of the *oikonomos* and the *epimeletes*, potentially leading to the eventual elimination of the two offices by the end of the 2nd century B.C. This removal favoured the *strategos* in his newly acquired capacity of the ἐπὶ τῶν προσόδων⁴. Hence, the documents prove that the capacity to issue payment orders was transferred to the *strategos* or the ἐπὶ τῶν προσόδων⁵. The role of the *basilikos grammateus* in controlling the state expenditures remained unchanged over time; it is that of the official whose consent was indispensable for the execution of transactions and who was responsible for the proper conduct of transactions. This role is manifested in the so-called συνυπογράφων (later συνεπιστέλλων) of disbursement orders to the *trapezitai* and *sitologoi*, and his directives to his subordinates in the banks, the *thesouroi*, and the *ergasteria* to supervise the respective transfer⁶.

This change in the administration is mirrored in our documents regarding the number of the supervisors. As shown by *table 1.2*, in the 3rd century and almost 30 years of the

¹ (P. Lond. VII 1934 (Arsinoites (?), 22 Sep.–21 Oct. 258 B.C.); P. Col. III 55, (Arsinoites (?), 1 Aug. 250 B.C.); P. Cair. Zen. V 59834 (Arsinoites, 19 Feb.–20 Mar. 241 B.C.); P. Petr. II 25 (Arsinoites, 226 B.C.); P. Zen. Pestm. 34 (Arsinoites, 3rd cent. B.C.).

² See Qandeil, *The Office of the Epimeletes*, 35 and 54.

³ Qandeil, *The Office of the Epimeletes*, 84–90. For the papers of the twins, see U. Wilcken, *Urkunden der Ptolemäerzeit* (Leipzig–Berlin: De Gruyter, 1927). See also Lewis, *Greeks in Ptolemaic Egypt*, 69–87; D. Thompson, *Memphis under the Ptolemies* (Princeton: Princeton University Press, 1988), 215–231.


⁴ M-R. Falivene, ‘Government, Management, Literacy. Aspects of Ptolemaic Administration in the Early Hellenistic Period’, *Anc. Soc.* 22 (1991): 222; E. Salmenkivi, ‘A Note on the Ptolemaic ἐπὶ τῶν προσόδων’, *Arctos* 37 (2003), 123–132; Armoni, *Das Amt des Basilikos Grammateus*, 30; Qandeil, *The Office of the Epimeletes*, 183.

⁵ P. Berl. Salm. 8 (Herakleopolites, 86/85 B.C.?); BGU XVIII 1, 2745 (Herakleopolites, ca. 26 Apr. 86 B.C.); BGU XVIII 1, 2746 Col. II (Herakleopolites, 86 B.C.); P. Berl. Salm. 16 (Herakleopolites, before 1–9 Feb. 85 B.C.); BGU XVIII 1, 2757 (Herakleopolites, ca. 78/77 B.C.); BGU VIII 1754 Col. II (Herakleopolites, 64/63 B.C.); BGU VIII 1751 I (Herakleopolites, 63 B.C.).

⁶ Armoni, *Das Amt des Basilikos Grammateus*, 62.

2nd century according to the so far available documents, the plural form was used to refer to those supervisors or controllers who were the *antigrapheis* of the *basilikos grammateus*, the agents of the *oikonomos*, and probably of other offices as the *epimeletes*, the *antigrapheus* of the *nome*, and the *nomarches*¹. Around the mid-second century, the supervisors of all other officials disappeared except for that of the *basilikos grammateus*.

There are three exceptions to this conclusion: nos. 14, 15, and 16 in *table 1.2*. However, I contend that these are not true exceptions. Upon close examination of an image of P. Tebt. III. 2, 835 (no. 14)², line 6, we see that the final *v* in the word *ἐπακολουθούντω[v]* is missing due to a lacuna. The preceding letter, *ω*, could also

plausibly be an *omicron* . If this is the case, the word should be read as *ἐπακολουθούντος* in the singular form. Unfortunately, the definite article, which would have clarified the issue, is absent in the lacuna at the end of the preceding line.

P. Köln XIV 566 (No. 15), despite using the plural form, clearly does not constitute an exception. This is evident from the *hypographē* in l. 8-9³, which reveals that the *epakolouthountes* mentioned in line 2 refer to two *antigrapheis* of the *basilikos grammateus*. There is no mention of any other supervisors from any other offices. Lastly, as previously discussed (see above), I contend that P. Tebt. III. 1, 722 (No. 16) should be more precisely dated to the early second century B.C.

In conclusion, the meticulous examination of the *ἐπακολουθούντες* within the Ptolemaic administration has illuminated their roles in the oversight of public funds management as the reception of taxes in the royal granaries, grain transportation, and military remuneration. These officials were instrumental in maintaining the compliance, accuracy, and integrity of these financial transactions.

Despite the ambiguity surrounding whether the *ἐπακολουθούντες* held a distinct job title or were assigned supervisory roles on an ad hoc basis, I concluded that the term *ἐπακολουθῶν* was used in the documents of the Ptolemaic period to denote a supervisory function rather than a job title. The term was used to describe the agents of the *basilikos grammateus*, the *oikonomos*, and probably other officials such as the *epimeletes*, while controlling the receipt and disbursement of public funds.

The study also highlights the continuity of the *ἐπακολουθῶν*'s roles over the three centuries of Ptolemaic rule. Before the mid-second century B.C., there were always more than one supervisor/controller. It was only around the mid-second century B.C. that all other supervisors disappeared from our accounts except that of the *basilikos grammateus*.

¹ See PUG III 114 (237 B.C.), a *naukleros-symbola* issued to the agents of both the *sitologos* and the *nomarchēs*. This indicates the latter's involvement in overseeing grain transport during that period, likely before the amendment that expanded the *strategos*' authority at the expense of the *nomarchēs*.

² For an image, see <https://papyri.info/ddbdp/p.tebt;3.2;835/images> last accessed 13 Aug. 2024.

³ Ἀπολλώνιος καὶ Ἀπολλώνιος οἱ ἀντιγραφ(αφόμενοι)παρὰ βα(σιλικοῦ) γρ(αμματέως) συ(ν)εμβ[εβλ]ή(μεθα) καθὼς καὶ προγέγρ(απται) πυροῦ | [(ἀρτάβας)] χιλίας ἑξακοσια(ι. ἑξακοσίας) (γίνεται) (πυροῦ ἀρτάβας) Ἄχ.

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