

Charles University in Prague
Faculty of Arts and Philosophy
Czech Institute of Egyptology

HANA VYMAZALOVÁ

**The accounting documents from the papyrus
archive of Neferre and their specific terminology**

Historical sciences — Egyptology
Supervisor: Prof. PhDr. Miroslav Verner, DrSc.

2005



2551133271

Filozofická fakulta
Univerzity Karlovy v Praze

ČESKÝ EGYPTOLOGICKÝ ÚSTAV FF UK - KNIHOVNA	
Sign.	1103 30
Inv.č.	114 0320

Prohlašuji, že jsem disertační práci vykonala samostatně s využitím
uvedených pramenů a literatury.

Kateřina Jankovská

Obsah

1	Preface	5
2	Abusir papyrus archives	7
2.1	Papyrus archive of Neferirkare	7
2.2	Papyri of Khentkaus II	9
2.3	Papyrus archive of Neferre	10
2.4	Abusir — a specific necropolis	11
2.5	Character of the preserved documents	13
2.6	Other Old Kingdom papyrus archives	15
3	Accounting documents from the papyrus archive of Neferre	17
3.1	Account-tables of recurrent temple revenues	18
3.2	Other records of temple revenues	29
3.3	Account-tables of the distribution of food	31
3.4	Small fragments that might be parts of account-tables of distribution	39
3.5	Records of one-off distributions of food	42
3.6	Account-tables of distribution to the members of phyles	47
3.7	Other accounts relating to phyles	57
3.8	Accounts of grain	68
3.9	Accounts of meat	76
3.10	Account-tables of woven materials, relating to feasts	80
3.11	Other accounts referring to woven materials	90
3.12	Records relating to woven materials together with other costly products	102
3.13	Other documents and small fragments	104
4	Accounting terminology	132
4.1	The anticipated amount — <i>rht</i>	132
4.2	Actual delivery — <i>km</i>	145
4.3	Arrears — <i>h}w hrj-'</i>	153

4.4	Remainder — <i>wḏꜣw</i>	159
4.5	Expenses — <i>pr</i>	164
4.6	Total — <i>dmd</i>	168
4.7	Overall total — <i>dmd śmꜣ</i>	175
4.8	Some unclear terms	179
5	Accounting documents from the papyrus archive from mortu- ary temple of Neferre	181
5.1	The commodities	183
5.2	The terminology	189
6	Excursus — names and sizes of textiles	191
7	Bibliography and Abbreviations	197

Acknowledgements

I should like to express my gratitude to Prof. PhDr. Miroslav Verner, DrSc. who gave me the unique opportunity to participate on the work on the papyrus archive of Neferre and the particularly interesting accounting documents. During my labour on this subject, he provided me not only with valuable scholarly supervision but also with kind support whenever necessary.

My special thanks also belong to Dr. Eva Pardey for extremely valuable consultations which helped me not to get lost in the complexity of the research. I am grateful for the captivating moments in her hospitable home. I particularly appreciate the attentive guidance provided to me by Dr. Vivienne Gae Callender during the months we spent discussing the accounts in a friendly atmosphere in Cairo.

I am thankful for the opportunities to work on my thesis at prominent Egyptological institutions in both Europe and Egypt. My thanks go to Prof. Hartwig Altenmüller for inviting me to Hamburg Universität, Archäologisches Institut; to Dr. Stephen Quirke who introduced me to the collections of the Petrie Museum at University College, London; to Prof. Vivian Davies for providing me with the permission to attend the library of the British Museum, Department of Ancient Egypt and Sudan, and to Prof. Bernard Matthieu for enabling me to work in Institut français d'archéologie orientale du Caire. My work abroad would not be possible without the kind support of *The Robert Anderson Research Charitable Trust* and *UNESCO Fellowship Programme in Support of Priority Programme Areas 2005-2006*.

I would also like to express my appreciation and thanks to Prof. Dr. Dimitri Meeks and Dr. Vassil Dobrev for their experienced advice and help during my stay in IFAO. I also owe a great deal to the members of the Czech Institute of Egyptology and Czech National Center for Egyptology, especially to my colleagues Doc. Ladislav Bareš and Doc. Břetislav Vachala for their scholarly advice on the subject; to Dr. Jaromír Krejčí for his patience and technical help.

My special thanks belong to Mgr. Kateřina Honskusová and Filip Coppens, M.A. for correcting my text and for all they did for me. To Mgr. Hana Benešová for her warm friendship and hours of discussions. To Dr. Robert Anderson for his friendship, discussions and endless hospitality. To all my friends, especially Viola, Susanna, Alex and Karel for being with me even at a distance. I would not be able to finish this work without my family and their patience and love.

1 Preface

This doctoral thesis is intended as a basic study of the accounting documents from the papyrus archive of Neferre. Some parts of this work shall be used in the near future for the purposes of the publication of the papyrus archive of Neferre. The archive shall be published in collaboration with and under the supervision of Miroslav Verner, and will encompass the previous work of the late Paule Posener-Kriéger.

In Chapter 2, basic information concerning the Abusir papyrus archives is presented. This includes short notions about the discoveries of the three papyrus archives in Abusir, about their date of origin, and about the types of records preserved in these archives. Other known papyrus archives from the Old Kingdom are also mentioned in this chapter.

Chapter 3 contains a detailed description of all the fragments of accounts from the archive of Neferre, arranged into subchapters following an elaborate classification of the types of accounts. The descriptions of the fragments are very detailed because this study does not include the translations of the texts.¹ Thus, they include as much information as possible, and many suggestions concerning the interpretation of these records were added as well.

Chapter 4 deals with specific accounting terminology. Each of the terms is studied in detail and its occurrences in the Abusir documents are compared to the examples from other sources.

The conclusions are presented in Chapter 5. It intends mainly to sum up the important features of the accounting records and shall be used in the future as a basis for more detailed studies and interpretations. Some of these shall form a part of the publication of the papyrus archive. However, to improve and to elaborate the interpretation of the Abusir papyrus archives seems to be a task for a lifetime.

In this work, comparisons with the accounting documents from the archive of Neferirkare² were often made for two reasons. First, the documents of Neferirkare constitute the only clear parallel to the documents of Neferre, being of the same date, the same character and the same place of origin—the funerary temple (for details see Chapter 2). Second, such a comparison is expected to help specify the

¹This was done intentionally with respect to the individual tasks in connection with the prepared publication of the papyrus archive of Neferre, as defined by Miroslav Verner.

²Posener-Kriéger—de Cenival 1968; Posener-Kriéger 1976

character of the described documents, especially in the case of small fragments. As we shall see in Chapter 3, some new types of documents have been distinguished in the archive of Neferre, which are not preserved in the archive of Neferirkare. Thus, the main advantage of comparing both archives is that it undoubtedly helps to make our picture of the economy of the royal funerary complexes in Abusir more complete.

2 Abusir papyrus archives

Abusir papyrus archives undoubtedly rank among the most significant papyri known from ancient Egypt. They represent a unique example of administrative documents relating to the organisation and functioning of royal funerary cults in the middle of the Fifth Dynasty. Although the preserved groups of papyri constitute only a small part of once huge archives of the funerary temples of kings Neferirkare and Neferre and of queen Khentkaus II, they provide us with highly valuable information concerning the economy of the Old Kingdom royal necropolis.

2.1 Papyrus archive of Neferirkare

In 1893, Egyptian *sabbakh*-diggers came to Abusir necropolis to search for the fertile clay in the ruins of ancient monuments, where the ancient mud bricks had been disintegrating. They have done this many times already but one day they found not only the clay to fertilise their fields, but also a large amount of papyri fragments. The *sabbakhin* noticed the ancient writing on the papyri and quickly recognised the possibility for profit. When these papyri turned up on the Egyptian antiquity market, they were rapidly purchased by experts. Some of them came into the possession of foreign egyptologists, especially Édouard Naville, Urbain Bourriant and William Matthew Flinders Petrie; other fragments ended up in the Giza Museum.

After it became clear that these fragments came from an administrative archive of the Fifth Dynasty king Neferirkare, attempts were made to locate the original site of the discovery. First, Heinrich Schäfer undertook a seven-day digging programme around the pyramid of Neferirkare, with negligible results. Between 1900 and 1908, Ludwig Borchardt continued in this attempt and indeed succeeded in discovering several more fragments of papyri³ in the storerooms near the southeast corner of the pyramid. Although the fragments were small, the significance of this find cannot be underestimated. Since the restorer of the Berlin Museum, Hugo Ibscher, managed to join one of the fragments with a piece of papyrus found by the *sabbakhin* ten years previously⁴ (Document 61 B), the place of discovery of Neferirkare's archive was conclusively established.

The Abusir papyri rapidly attained a great interest for the world's museums.

³Borchardt 1909, p. 59

⁴Borchardt 1938, p. 210, note 10

It did not take long before they ended up in London, Berlin, Paris and Cairo. In London, the collection was deposited in two institutions — the British Museum (BM 10735, 1–10) and the University College London (Un. Col. A–E). In Berlin, due to the political situation after 1945, the fragments of the papyri were split up when the collections were divided between the museums of East Berlin and West Berlin. A few years ago, both collections were merged and thus the papyri are again deposited in a single institution, the Ägyptisches Museum und Papyrussammlung in Berlin (P. 10473 A, B; P. 10474 A–B; P. 11301; P. 15722–P. 15732). In Paris, most of the papyri ended up in the Musée du Louvre. However, two large fragments were later found in the Bibliothèque de la Sorbonne in a journal once belonging to Gaston Maspero. These fragments were later transferred to the Louvre too (E. 25279; E. 25280). The papyri in Cairo were shifted from the museum in Giza to the Egyptian Museum in Cairo (Cat. 58063, 1–10; Cat. 58064; 602, i–xii).

Concerning the publications for this papyri archive, only a few references appeared before 1968, when Paule Posener-Kriéger and Jean Louis de Cenival published a detailed description of the whole collection of papyri in the Fifth Series of *Hieratic Papyri From the British Museum*.⁵ Their work included a list of papyri, BW photographs, hieroglyphic transcription of the hieratic texts and a brief palaeography. A closer study of selected fragments was published in 1972 in *Orientalia* by Peter Kaplony.⁶ Only four years later, Paule Posener-Kriéger completed the translation and commentary of Neferirkare's papyri and published her magnificent *Les archives du temple funéraire de Néferirkarê-Kakai*.⁷ Her work became one of the fundamental sources for studying the Old Kingdom economy, the organisation of the mortuary complex and its place in the economic system of ancient Egyptian state.

Since the 1960s, the necropolis of Abusir has been excavated by Czech (until 1991 Czechoslovak) archaeologists from Charles University in Prague. The team was firstly headed by Zbyněk Žába and, after his death in 1971, shortly by František Váhala. In 1974, this task passed to Miroslav Verner, whose work at the royal necropolis resulted in many important discoveries. Among the finds of primary significance undoubtedly belong two papyri archives.

⁵Posener-Kriéger—de Cenival 1968

⁶Kaplony 1972

⁷Paule Posener-Kriéger 1976

2.2 Papyri of Khentkaus II

The small pyramid complex of queen Khentkaus II⁸ was excavated since 1976. Some fragments of papyri were found in one of the secondary small rooms adjoining the former pillared portico, which was built by Coptic dwellers⁹. The papyri bearing the hieratic writing were scattered in a layer of yellowish drift sand. A fragment of a wooden lid and a knob were found with them; it is likely that they came from a chest in which the documents might have originally been kept.¹⁰

The papyri fragments are about 200 in number and most of them are very small. To date, they are deposited in the Egyptian Museum in Cairo in frames labelled JE 94319 a–p. Paule Posener-Kriéger, the most eligible person for studying these documents, specified that these fragments originally came from the archive of the funerary temple of Khentkaus II, the consort of king Neferirkare. Her detailed description of the fragments, including photographs, can be found in Verner's publication *The Pyramid Complex of Khentkaus*.¹¹

Most of the papyri fragments, just a few of which are as large as a human palm, contain only a few signs. In spite of this, it is not too difficult to specify the original character of these preserved documents. Some of the fragments contain accounting records, while others refer to the cult statues of the queen. The former bear e.g. an account of butchery products; the latter include a detailed description of materials of which the statues were made, as well as simple drawings of the female figure standing in a shrine and holding a *wjś*-scepter. Other fragments are in such a poor condition that it is hardly possible to find out more information about their character. However, the preserved fragments enable us to recognise at least two sorts of records known already from the archive of Neferirkare, i.e. accounts of temple revenues and expenses and a part of the inventory of the temple cult objects.¹²

⁸Formerly, this queen was identified with queen Khentkaus buried in the tomb LG 100 at Giza, who had held the same unique titles and obviously played an important role in the royal succession at the end of the Fourth and the beginning of the Fifth Dynasty. However, the excavations at Abusir proved that Khentkaus I and Khentkaus II were two different queens. For the details on the so called "Problem of Khentkaus" see Verner 1995, pp. 165–178

⁹Verner 1995, p. 23

¹⁰Verner 1995, p. 24

¹¹Verner 1995, pp. 133–142

¹²For more details about papyri of Khentkaus II see: Posener-Kriéger in Verner 1995, pp. 133–142

2.3 Papyrus archive of Neferre

In 1981, the archaeological works in the funerary complex of king Neferre commenced. As in the case of queen Khentkaus II, the temple provided many important finds, including wooden and stone statues, pottery, stone vessels, faience inlays, flint blades, a great number of clay sealings with the names of kings of the Fifth and Sixth Dynasties and many fragments of papyri.

The papyri were found in several places in the temple and the following table shows the exact location and the circumstances of these finds.

ROOM	CIRCUMSTANCES OF FINDING
CO	SE corner; above the ground in a clay-sand layer
CQ	above the ground in a clay-sand layer with remnants of matting
CR	above the ground
CS	SW corner; to 0.5 m below the preserved height of walls in a thick brown layer with remnants of matting
DJ	NE corner; above the ground and beneath the level of bricking up the entrance to room DC; in a grey layer with remnants of textiles, wood and matting
DJ	beneath the bricking up of the entrance from room DJ to the north
DJ	SE corner at the entrance to DK; below the floor level
DU	in the entrance from room DU to DX; in an ash layer with soft-grained destruction above the upper floor
DU	W part; above the ground in a clay layer with remnants of bricks and matting
DZ	E and N part and in the entrance from DZ to DW; above the ground beneath an ash layer

The papyri fragments had been in most cases spread out in a level right above the floors of the rooms that were covered by layers of dust, rubbish, crumbled bricks and finally sand that prevented the fragments from being completely destroyed. Once they might have been deposited in wooden chests in the archive-storerooms (most probably located in the rooms in the north-western part of the temple). After the mortuary cult ceased to be maintained, the scrolls were thrown away as useless, while the furniture of the temple was taken away to be reused.

The fragments number more than 2000 pieces, few of which are large fragments of papyri. To date, they are deposited in the Egyptian Museum in Cairo and labelled JE 97348. A few pieces of papyri fragments also came to the possession of Náprstek Museum of Asian, African and American Cultures, National Museum in Prague (P 7106). Immediately after the discovery of the papyri, Miroslav Verner asked Paule Posener-Kriéger for collaboration on work on these documents. Her experience with Neferirkare's archive has been a great asset to this work. She brought thematic order to the fragments, however, her premature death prevented her from finishing this work. Nonetheless, Miroslav Verner, who has continued in this task, is about to publish the papyri in the nearest future.

A few preliminary studies of Neferre's archive have been already published in articles written by Paule Posener-Kriéger, namely, *Les nouveaux papyrus d'Abousir*¹³ and *Remarques préliminaires sur les nouveaux papyrus d'Abousir*.¹⁴ Some other papers deal with groups of documents of the same character: some remarks on royal decrees were published in the article *Décrets envoyés au temple funéraire de Reneferef*,¹⁵ another paper *Quelques pièces du matériel cultuel du temple funéraire de Reneferef*¹⁶ concerns the inventory lists.

2.4 Abusir — a specific necropolis

The Abusir papyrus archives are indeed extraordinary finds—albeit, such records undoubtedly represent ordinary activities of royal funerary complexes that pertain to the state economy. Most such records have not had any chance of survival because under normal circumstances, administrative records were kept in administrative buildings which were situated in the vicinity of valley temples, in the so called pyramid towns. The pyramid towns included beside workshops, storerooms, etc., also the bureaux and houses of people maintaining the royal cults. In Abusir, the pyramid towns very probably existed around the valley temples of kings Sahure and Niuserre, at the very edge of the cultivation. Now, they are probably lying under several metres of Nile mud deposits where humidity has forestalled the preservation of any perishable materials.

¹³Posener-Kriéger 1983

¹⁴Posener-Kriéger 1985b

¹⁵Posener-Kriéger 1985a

¹⁶Posener-Kriéger 1991

It was more or less a matter of coincidence that neither of the pyramid complexes of Neferirkare and his son Neferre possessed a valley temple.

Neferirkare, who succeeded Sahure, reigned approximately for six or seven years¹⁷ and began to build his pyramid complex not far from the pyramid complex of Sahure. He did not manage to finish the construction before he died and this was accomplished for him by his younger son, Niuserre. The funerary temple, originally started in limestone, was finished in mud brick so that the cult of the pharaoh could be maintained. However, the construction of the valley temple and the causeway was never finished for Neferirkare. King Niuserre used the groundwork commenced by his father for his own purposes. He connected the causeway leading from the valley temple to his own pyramid temple and thus integrated it within his own funerary complex. Thus, the causeway swerved at one point and the pyramid complex of Neferirkare remained without its valley temple.

In the case of queen Khentkaus II, the lack of a valley temple is not surprising. The pyramid complexes of royal consorts consisted only of a pyramid and a funerary temple. No valley temples and causeways were built for the queens. The pyramid of Khentkaus II was of modest dimensions. Originally, it was projected to be connected to the complex of her husband. However, later reconstructions of the temple accomplished by her son (who later became a king) converted her tomb to an independent complex.¹⁸ The cult of the queen had been, nevertheless, related to her husband's one, which is evident from Neferirkare's papyrus archive.¹⁹

Neferirkare's son, Neferre, ascended the throne following his father. However, he did not rule the country for more than a few years.²⁰ He began to build his funerary complex in Abusir too, but only the first step of the core of his pyramid was finished at the moment of his death. Thus, his unfinished pyramid was converted into a large square mastaba, which rather resembled the primeval mound, blending into the surrounding desert. His pyramid temple was finished in mud brick and prepared for the maintenance of his cult by his successors, king Shepseskare, and Neferre's

¹⁷This length of Neferirkare's reign was assumed on the base of his highest preserved date, the year following the fifth census, and a supposition that the census was not done biennially in his reign. See Verner 2001, pp. 393–395.

¹⁸For more details about her tomb see Verner 1995; Verner 2002, pp. 89–109.

¹⁹Posener-Kriéger 1976

²⁰The evidence shows only the first year of his reign and it seems that he died not later than in his second year. See Verner 2001, pp. 400–401

younger brother, king Niuserre.²¹

Thus, Niuserre provided his relatives with the required cult places. Thanks to his efforts, their cults could function. The initial limestone offering chambers were surrounded with rooms, corridors and stores built in mud brick. However, he finished neither his predecessors' causeways nor their valley temples. Thus, the administrative centres related to their cults were not situated in the vicinity of the humid valley where the pyramid towns were built, but a certain distance further in the desert. The priests, therefore, were forced to build their dwellings in the closest proximity to the pyramid temples and gradually even inside them. It was the hot and dry sand covering the temples after they had been abandoned which contributed to the preservation of the papyri.

2.5 Character of the preserved documents

The Abusir papyri represent only a fragment of the archives of the pyramid temples of Neferirkare, Khentkaus II and Neferre. Despite their various character, all of the documents relate to the mortuary cults of the aforesaid pharaohs and the queen. Some of the papyri in Neferirkare's and Neferre's archives contain the name of a king during whose reign they were issued, and a date referring to the census year. Although it is not possible to date them precisely, we can date them approximately to the period from the second half of the Fifth until the end of the Sixth Dynasties. In the papyri of Khentkaus II, no dates can be found. Nevertheless, we can suppose that they were issued during the same timespan, when all the cults at the Abusir necropolis were still being maintained.

The archives include several categories of documents, some of which shall be briefly described. The royal decrees referred to the organisation of Abusir mortuary cults and the economic conditions of the priesthood, regulated mostly by kings who built their own pyramid complexes far away from Abusir. Quite a high number of decrees was preserved in Neferre's archive; most of them were issued during the reign of Djedkare Isesi, others perhaps in the time of Unas.

The rosters of priestly duties are also preserved in both Neferirkare's and Neferre's archives. The duties, including the bringing of offerings and guard-duties, were

²¹For the succession of these kings see Verner 2001, pp. 397–400; also see Verner 2002, pp. 111–133

divided among five phyles, each of them consisting of two divisions, which alternated in service. The papyri also record the special services that were undertaken on the occasion of important festivals.

The inventory lists reflect the endeavour made by those people to keep the records relating to the furnishing and equipment of the temples, and also to monitor the construction works pursued in the temple areas. The temples were perhaps inspected regularly and the lists monitor in detail the existence of the respective objects as well as any damage done to them. The inventory lists of vessels, ritual knives, oils etc. are preserved in both Neferirkare's and Neferre's archives. The papyri of Khentkaus II also include a document describing the statues of the queen that were used for conducting the rites of her cult; such a document also could be an inventory record.

All three archives include accounting documents which give us detailed evidence of the economic background of royal mortuary cults. The temples required regular supplies of foodstuff and other products necessary for maintaining the royal cults and supplying the priesthood. These records show that the supplies for the temples were brought not directly from their funerary estates, but from other institutions such as the divine temples, the pyramid towns of deceased kings or the sun temple. The cults of both Neferirkare and Neferre were connected to the sun temple of the former, *Št-ib-R'*. This was certainly caused by the fact that Neferre did not manage to finish the construction of his own sun temple *Htp-R'*. Thus, his cult was related to the existing sun temple of his father, which already served for the purposes of Neferirkare's cult.

Besides the evidence from the papyrus archives themselves, we can find other evidence for economic connections to various institutions both from inside and outside the Abusir necropolis. Above all, the inscribed pottery sherds found in Neferre's mortuary temple clearly show that deliveries were made also from e.g. the pyramid town of Snofru and various other institutions.²²

It is highly implausible but not impossible that further papyrus archives shall be discovered in Abusir — albeit, great finds are not expected. A few tiny fragments of papyri were recently discovered in the ruins of the pyramid Lepsius XXV.²³ They are of the very same character as the above mentioned archives and are clearly the accounts of butchery and other products. At present, however, no details can be introduced concerning their origin.

²²See also Verner 2005, forthcoming

²³Krejčí—Verner forthcoming

So far, the pyramid complex of king Shepseskare has not been found. He seems to have reigned only for a few months and probably started to build his pyramid in Abusir.²⁴ It is highly unlikely that his pyramid complex was finished at the time of his death. If any cult was maintained for him, then there is a remote possibility that a papyrus archive might have existed and awaits its discovery.

2.6 Other Old Kingdom papyrus archives

Although the Abusir papyrus archives are extraordinary examples of Old Hieratic administrative documents, they are not the only preserved examples we have. In 1935, Giulio Farina pursued an excavation at the eastern edge of the prehistoric burial ground in Gebelein, where the tombs from the Fourth, the Fifth and the Sixth Dynasties were uncovered. On April 21 of that year, he found a wooden chest containing papyri scrolls, situated next to the sarcophagus in an anonymous tomb. Unfortunately, Farina did not publish this discovery and thus we have no information about the archaeological context of this important find. It was only mentioned by *La Bourse Égyptienne* and afterwards reproduced in *Chronique d'Égypte*.²⁵ The chest was of a simple and usual Old Kingdom rectangular shape with a flat cover.²⁶ The fragile papyri underwent restoration in Torino and in 1950 they were brought back to Egypt. To date, they are deposited in the Egyptian Museum in Cairo.

It was again Paule Posener-Kriéger who studied these papyri and specified that they might have been of late Fourth or early Fifth Dynasty date.²⁷ Later on, she described the fragments briefly in her article *Les papyrus de Gébélein. Remarques Préliminaires*.²⁸ The documents contain accounts of grain and lists of personal names some of which might refer to the civil duties, namely the construction of a temple. One of the fragments includes an account of textiles which was described by Paule Posener-Kriéger in her article *Les mesures des étoffes à l'Ancien Empire*.²⁹ In 2004, the works of Paule Posener-Kriéger were published in *Studi del Museo Egizio di Torino*, edited

²⁴See Verner 1982, pp. 75–78; Verner 2003, pp. 395–400

²⁵*CdE* 1935, pp. 269–270

²⁶The chest was studied in detail in Posener-Kriéger 1994b

²⁷She corrected Giulio Farina's conjecture that these text were written in the Fifth or the Sixth Dynasty, while Jaroslav Černý supposed them to be of the Fourth Dynasty date. See Posener-Kriéger 1975, p. 211

²⁸Posener-Kriéger 1975

²⁹Posener-Kriéger 1977

by Sara Demichelis.³⁰ This publication includes also BW photographs, hieroglyphic transcriptions of the scrolls and a brief palaeographic study.

The papyri from Gebelein are particularly interesting because they refer to the administration and organisation in the provinces. As they do not relate to the funerary cult of a pharaoh, they do not represent a clear parallel to the Abusir papyri; however, in some aspects, they still can bring a new light to our study of the Abusir papyri, especially regarding the accounts of textiles.

³⁰Posener-Kriéger 2004

3 Accounting documents from the papyrus archive of Neferre

Fragments of accounting documents represent a relatively large proportion of the preserved papyri of Neferre. Some of them are larger pieces of papyrus scrolls in a relatively good, although only partial, state of preservation; they contain dates, headings and parts of accounting records. Yet most of the fragments are only small fragments that bear hardly a few hieratic signs and/or some lines indicating that the record originally was of the table-type. In comparison to the archive of Neferirkare, the documents of Neferre include only a small number of larger fragments, which made the classification of these documents an uneasy task.

Generally we can assert that the archive of Neferre contains more or less the same variety of accounting documents as the archive of Neferirkare. This fact is not surprising because the economic records of both mortuary temples cannot radically differ in character. However, both of them provide us with only a partial information. Each of the archives shows a slightly different piece of material than the other; thus, we can synthesise the evidence from both sources to create a more complete picture of how the royal funerary temples functioned from the economic point of view during the second half of the Fifth Dynasty. Nevertheless, we must not forget that our picture can never be complete.

While studying the fragments, I tried to follow the classification of documents made by Paule Posener-Kriéger for the archive of Neferirkare.³¹ However, the documents possess such a variety of character that this sorting then seemed to me too inaccurate. Thus, I decided not to abandon but rather to alter this classification adding as many categories as I considered necessary for a better understanding and for an easier orientation in the archives. My intention was the following: the more categories there are, the more closely they reflect the most typical features of the documents. But there are still many fragments the sort of which is not clear at all and also many small fragments which show no indication of their original content but a few signs.

It is my intention to create a more detailed classification—a modern tool for a scholar who works with the documents. Naturally, it may not reflect the truly way

³¹Posener-Kriéger 1976, pp. 255–428

we think the ancient scribes sorted their records. However, it might be helpful for us who have to deal with only small fragments of these scribes' variable bureaucratic work.

3.1 Account-tables of recurrent temple revenues

Temple revenue had been monitored in detail. Revenues represented one of the main components of the economy of funerary temples and show the connection between royal cults and various institutions of the ancient Egyptian state that were economically interconnected with the Abusir necropolis and local royal cults.

The accounts of temple revenues could have had various forms. The most comprehensible documents are those written in the form of a table which can provide us with detailed information concerning repetitive and regular temple incomes. In the archive of Neferirkare, Paule Posener-Kriéger described these documents in the category of "les tableaux de comptabilité mensuelle".³² However, the preserved documents of this type in the archive of Neferre are not always of monthly character. Thus, we prefer to call these records "*account-tables of temple revenues*", which seems more apposite than "*monthly account-tables*".

These documents are quite detailed and record the provenance of commodities, the sorts of commodities and sometimes also names of people who were responsible for the transactions. The records of recurrent temple revenues were written in tabular form, perhaps as a kind of representative documents for formal use. Typically, the handwriting is neat and clear, so that reading is easily possible.

These tables are usually divided into several sections that correspond to individual provenances; the sections are separated by means of vertical lines. The name of place of origin is written in the heading of each section in the form *innt m* + name of the place, i.e. "that, what was delivered from" + name of the place. Commodities themselves are specified beneath the heading. In some cases, the commodities are named in more or less the same order in each of the provenance sections (see below, Neferre). Other cases however show that different commodities could have been delivered from distinct provenances (Neferirkare 33–35 A³³), sometimes including not only the elementary foodstuff, i.e. bread and beer, but also meat (Neferirkare 36 A³⁴) etc.

³²Posener-Kriéger 1976, p. 255

³³Posener-Kriéger 1976, pp. 257–272

³⁴Posener-Kriéger 1976, pp. 272–278

Each of these commodities is assigned a column of entries in the following numerical table, the rows of which show the amounts of goods delivered to the temple on individual days. More elaborate accounts include detailed records of *rbt*, *km* and *hꜥw hrj-ꜥ* that provide higher precision in the accounting practice (Neferirkare 33–34³⁵). This kind of accounts however requires more writing material. Alternatively, the entry can consist only of a single column of numbers with the first number written in red ink. This red number represents the *rbt*-amount that corresponds to that individual commodity while the following black numbers correspond to the actual (*km*) amounts of the individual days of the month.

Some tables also contain the names of people responsible for pursuing the deliveries. Their names are marked by the phrase *rn (n) inn* "the name of the porter" mentioned among the headings of the table. The names themselves can be written at the rear of the record, either in columns (e.g. Neferirkare 39 A³⁶, 35 A³⁷), or in lines (e.g. Neferirkare 34 A³⁸), according to the arrangement of the respective table. The individual names evidently correspond to the provenances, so that an employee of the temple was responsible for the transaction (the delivery) between the funerary temple and one (or more) economically significant institution.

The papyrus archive of Neferre contains only few account-tables of temple revenues. The preserved documents include only one small example of an introductory part of a table that enumerates the days of a month (2 F), two small fragments of a record mentioning the names of people responsible for pursuing the transactions (7 A, 7 B) and one small fragment of a table listing the *rbt*-amount, the *km*-amount and the *hꜥw hrj-ꜥ*-amount (59 I). We also have one larger piece of papyrus which contains an account-table of a very specific kind (47–48 A). These fragments show variable forms of table records, some more and some less elaborated.

Document 2 F (frame 12)

This small fragment of papyrus contains a part of an account-table recording transactions performed on specific days. These days are enumerated in a column written at the right part of the fragment. It shows that the first three rows of the table corresponded

³⁵Posener-Kriéger 1976, pp. 257–272

³⁶Posener-Kriéger 1976, pp. 278–279

³⁷Posener-Kriéger 1976, pp. 257–272

³⁸Posener-Kriéger 1976, pp. 257–272

to days 4, 6 and 9 of an unknown month. Thus, the record was evidently not written for a month but rather refers to recurrent temple revenues. Above the days, *rht* is written, which was assigned the first row of the table. Thus we can suppose that this account-table was of the shorter kind (see above).

The left part of the fragment is separated from the first column by means of a vertical line. The top shows the list of commodities, of which only *htj*-bread, *psn*-bread and *ds*-jars of beer are preserved. Beneath, a numerical table followed; its rows corresponded to the days listed at the right, and its columns relate to individual commodities. Only a very small part of this numerical table is preserved, namely, the figure 1 as the amount of *htj*-bread and *psn*-bread on day 4.

This fragment seems to be a part of the introductory passage of a table of temple revenues with similar arrangement as document 47–48 A (see below in this chapter). The first row of the table contains *rht*-amounts while the following rows show the actual amount. This kind of account-tables requires less papyrus than e.g. much more detailed Neferirkare's document 33–35 A. However, the fragment is so small that it also might have been a part of an account of distribution of products to temple attendants. However, this possibility seems to me not so likely.

Document 7 A (frame 51)

This fragment might be an ending of a table of temple revenues. It contains the heading "the name of the porter" (*rn (n) inn*), and the personal names listed in the rows beneath. These names are quite numerous in comparison to both the documents known from the archive of Neferirkare and the document 7 B (see below). Each row contains several names, sometimes including also the titles which show that the people listed there are not of low rank. Thus, this record might have been of a specific character, perhaps relating to a feast.

Document 7 B (frame 16 recto)

This fragment of papyrus seems to bear an ending of a table of temple revenues and the beginning of another record following to the left of it.

At the right edge of the fragment, a vertical line marks a last section of a table, which is entitled "the name of the porter" (*rn (n) inn*). Beneath, the horizontal lines form several rows containing personal names. We can compare this record with e.g. Ne-

ferirkare's document 34.³⁹ The names include that of Sabi Meru (*Šbi Mrw*), Iyshema (*Ỉjśm'*), Isiankhu (*Ỉsi-'nhw*), Iymaa (*Ỉjm ʔ*), ///Ihy (///Ỉhj), Kaemsenu (*K ʔ-m-śnw*), and few others. A vertical line follows the names and marks the end of the table; the table seems to have been drawn carefully for the precise needs of this individual record (the horizontal lines do not intersect the final vertical line of the table).

At the left part of the fragment, a new record begins which likely has nothing to do with the preceding account. It has a much simpler form and concerns the temple revenue of grain. This record shall be described in Chapter 3.8.

Document 47–48 A1 (frame 45)

The only nicely preserved account-table in Neferre's archive consists of one larger piece of papyrus and a few small fragments (see also document 47–48 A2 below).⁴⁰ The document follows the pattern of the records described above.

At the very top of the fragment, a row of considerably high numbers is recorded. They seem to represent the very top of this account-table and their function shall be discussed below.

Underneath, the record continues in a well organised tabular form. We can recognise three sections that correspond to a distinct provenance of the commodities to be delivered; first of the preserved sections mentions the "Temple of Ptah, south of his wall" (*hwt (nt) Pth rśj-īnb.f*); one of the smaller fragments contains the remnants of the heading of another section with the name of "the funerary estate of Neferre" (*hwt Nfr-R'*); we cannot, however, be sure to which section this heading corresponded. No other name of provenance is preserved. The individual provenance-sections are separated from each other by means of black vertical (double) lines.

Beneath the headings recording the provenance, the individual commodities are introduced, separated from each other by vertical lines. The first column of each provenance section is assigned to the total (*dmđ*). Remarkably, the total is not usually included in the account-tables of temple revenues from Neferirkare's archive.

After the total follow two kinds of bakery products, namely *htj* and *psn*, then the beer is recorded and at the end of each section we find the entries of two kinds of poultry, namely, geese (*bt-'j*) and pigeons (*'śj*), and cattle (*iwj*). The commodities are

³⁹Posener-Kriéger 1976, pp. 257–272

⁴⁰A study on this fragment is published in the studies in honour of Ahmed el-Sawi, see Vymazalová forthcoming a

arranged in more or less the same order in each of the provenance sections, starting with bakery products, followed by beer and meat.

The section referring to the Temple of Ptah contains an addition made in red ink. In the column of the *psn* bread, the name of Neferirkare's sun temple *Št-ib-R'* is added together with *pjt*-bread. This commodity has its own column of numbers below but these are not separated by a vertical line from the numbers corresponding to *psn*-bread. This writing was obviously added later when this section had been already finished.

The lower part of the table records the numbers. Columns correspond to each of the commodities, while the rows match to individual days that should have been listed at the beginning of the scroll. This part of the scroll is unfortunately not preserved. The numbers in the first row are written in red ink, representing the *rbt*-amounts, i.e. the amounts that should have been delivered to the temple. Underneath follow seventeen rows of black numbers. Some of the table lines are drawn in red ink instead of a black one. These red lines usually distinguish the entries corresponding to the weeks of the month. However, in this document, the red lines follow the seventh and the last, seventeenth row of numbers.

Looking at the numbers, we can compare the amount of commodities brought for the cult of king Neferre from individual provenances. It seems that our fragment names the provenances in such an order that the numbers increase from the first one to the last. Thus, the Temple of Ptah, south of his wall, delivers 144 pieces of (all together) *htj*-bread, *psn*-bread, jugs of beer and *pjt*-bread (from *Št-ib-R'*) every day. From the second place (which might have been the *hwt Nfr-R'*), a thousand of the same products was delivered during the same day, the numbers corresponding to the individual bakery and brewery products being much higher than in the first case — hundreds of pieces every day. In the case of the third provenance, the numbers vary a lot every day, nevertheless within a range of several thousand pieces. We have no details concerning the quantities of the individual commodities in this section.

Remarkably, unlike the bakery and the brewery, the poultry and the bulls in the first provenance sections are assigned higher numbers than those in the other sections. The numbers in the first section are 4 geese, 8 pigeons and 13 bulls daily. The second section lists the bulls before the poultry and includes only 1 or 2 pieces in the first eight rows of the table. For the geese are recorded only 2 pieces for the first three rows of the table and then in one row at the bottom part of the table. Three pigeons

are recorded daily. For the other section, see Document 47–48 A2.

Such high numbers of delivered products are rather surprising. A comparison with Neferirkare's documents reveals that most of his monthly accounts operate with much lower values per day. However, Neferirkare's fragment 52 B shows numbers as high as Neferre's 47–48 A; it is not sure whether this fragment refers to the revenues or expenses of the funerary temple. In both cases the beginning of the record is not preserved, moreover we cannot be really sure with what period of time the numbers correspond.

Worth noting are also the totals, which can be found in each of the provenance-sections. The numbers show that these totals include only bakery and brewery products, not poultry nor beef. This reflects the fact that bread and beer were considered basic nourishment-components whilst meat was an extra commodity (see also below the distribution of products to the temple employees). In addition, the ancient Egyptian bakeries and breweries were usually situated next to each other because the process of brewing was closely connected to the production of bread but we can expect that the slaughterhouses were situated somewhere else. Thus, the total of bakery and brewery products might also reflect the bureaucratic process of collecting the products in the provenances, i.e. from the bakeries and breweries (as total) and from slaughterhouses separately, before being sent to Neferre's funerary temple.

The red numbers written at the top of the fragments turn out to be of special significance. They are written in a row above the headings of the table, but they correspond to the individual columns of that table. In fact, they represent the sums of the columns, i.e. the sums of the figures ascribed to each commodity in every row of the table. For example, the total of bakery and brewery products in the section referring to the Temple of Ptah is 144 in each row, and the sum written in red at the top of the fragment is 2448. These sums clearly demonstrate that the record was made for seventeen days, and the seventeen preserved rows of the table were originally not followed by other entries.

Thus, this account-table was made for a period of seventeen days during which the temple obtained an enormous amount of products from various institutions, including the Temple of Ptah. Although the main heading of this record is not preserved, all the facts indicate that this specific account-table was recorded for a very special occasion, most likely a religious feast celebrated in the mortuary temple of Neferre. Among the important information highlighted in red ink belonged the total amount of products

delivered for this whole period.

Although the fragments do not provide us with sufficient clues for determining the actual character of this record, we might speculate in the following way.

We can suppose that the period for which the record was made does not necessarily reflect the duration of the feast itself, and that the seventeen rows might have been related to the pre-provisioning for the upcoming feast, so that on the festival-days the attendants could make use of the gathered foods. Evidence for such a collecting of goods prior to the celebrations exists from later times.⁴¹ In addition, some other fragments from the archive of Neferre refer to the *dhwtjt*- and *wjg*-feasts (associated with each other).⁴² The *wjg*-feast was celebrated on the seventeenth day after the *wprnpt* (the New Year), and the *dhwtjt*-feast followed on the nineteenth day. Thus we might propose that the record reflects the pre-provisioning of the temple during the seventeen days prior to these two feasts, however, it is hard to believe that commodities like bread and beer, which were to be eaten fresh, were delivered more than a week before their consumption.

On the other hand we might suppose that the account was related to a feast itself. No other feasts than the *dhwtjt*- and *wjg*-feast are mentioned on the documents of Neferre. This might however be due to the fragmentary preservation of the papyrus archive.⁴³ In the divine and royal mortuary temples, the festival calendars were often inscribed on the walls. Evidence shows that such calendars developed since the earliest times, and that under the Fifth Dynasty sophisticated calendars were already in use. Traces of such calendars were found in the valley temples of Sahure and Niuserre in Abusir.⁴⁴ Although only little information can be derived from these two fragments of calendars, they show that during the feasts, honey, grain, etc. were also consumed, while the examined document contains only reference to bakery, brewery and meat. Later calendars contain detailed lists of offerings consumed every day during the feasts. They also show that some of the feasts could have been celebrated for many days, as e.g. the twenty-four days of the *opet*-feast or the ten-days of the festival of

⁴¹Sayed Mohamed 2004

⁴²See Chapter 3.10 and Posener-Kriéger 1985b.

⁴³In the archive of Neferirkare, several religious feasts are mentioned, including the festival of Sokar, Hathor, Min, the festival of divine emblems, the *sed*-festival, etc.; see Posener-Kriéger 1976, pp. 544–563.

⁴⁴El-Sabban 2000, pp. 1–8

Sokar.⁴⁵ Thus we might suppose that the record on document 47–48 A related to an extraordinary religious festival lasting for seventeen days. This might have been a feast of a significant divine cult which might have been connected also with the visit of the divine images to the necropolis of Abusir. On the other hand, the feast might have been a *sed*-festival. Supposedly, this *sed*-feast might not relate to the deceased Neferre himself since we have no Old Kingdom evidence for active celebrations of *sed* after the death of the king. Moreover, the depictions of the *sed*-festival in the funerary temple were a sufficient and proper way of maintaining this jubilee of the deceased king for eternity with no need for expensive active celebrations. Rather, we might think about the *sed*-festival of the ruling king, celebrated throughout the country, including the funerary complexes of the deceased royal predecessors.

Anyhow, as stated above, this is just a speculation and we have no clues which would enable us to prefer one or the other of the above mentioned possibilities.

Document 47–48 A2 (frame 45)

This small fragment of papyrus is evidently related to the fragment 47–48 A1, but the two fragments unfortunately cannot be joined. This fragment contains a part of the row mentioning the commodities. It seems to have been associated with the third or some other provenance (if there were more than three); at the edge of the fragment above the sign of a bull are visible the remnants of the sign □□ that might well have been the determinative of the name of a provenance. In the previously mentioned section of 47–48 A1, the determinative of the provenance *hwt Nfr-R'* was written also right above the bull-column. Thus we can suppose that the title corresponding to this provenance was of approximately the same length in hieratics, i.e. not so long as the name of the Temple of Ptah, south of his wall.

The commodities preserved on this fragment include the bulls and the poultry, written in this order like in the second section of 47–48 A1. The bull is written with a determinative of a bull with all four legs bound together, while the only preserved bull on the fragment 47–48 A1 uses a sign of a standing bull. Beneath the bull sign, the number 2 is written in red ink, which seems to be the *rbt*-amount designated by red lines and red ink. At the left side of the fragment, the columns corresponding to the geese and pigeons can be found, but no numbers are preserved beneath the names

⁴⁵Both of these festivals are recorded in the calendar of Ramesse III in his temple of Medinet Habu; see El-Shabban 2000, pp 92–103

of these commodities.

Document 47-48 B (frame 59)

This small fragment of papyrus contains the remnants of five rows and three columns of numbers. The column at the right edge seems to have comprised quite high numbers. The third line shows the number 504, the fourth line the number 86 and the third line the number 200. All of these numbers might be incomplete and thus in reality even higher. The middle column consists of only three rows all containing the number 1, the numbers in the left column are not preserved.

This fragment might have come from an account similar to the document 47-48 A1 which it closely resembles. However, the fragment is too small for us decide whether it might have belonged to the same record.

Document 52 G (frame 59b)

This fragment might be a part of an account-table of revenues. It seems not to be of the same sort as the document 47-48, however, it shows a few common signs. It is of a neat tabular form, the handwriting is very clear, but the scribe used less space than in the previous case.

At the top of the fragment we can find the names of commodities. They are not written in individual cells of the table, but are placed over the grid that must have been outlined first; each of the commodities occupies one of the columns. The names of the commodities seem to have been highlighted by means of red lines. The bottom marking line was by mistake drawn too high and intersects the names of the commodities. And so another bottom line was added beneath the commodities' identifications. Among the commodities, the common products are included—cut of meat (*iwf 't*), birds (*ipd*), good things (*bt-nfrt* with determinative \square), *htj*-bread, *s'ht*-bread and beer (*hnkt*).

Above the upper red line should be the heading informing us about the provenance of these commodities. However, this part of the record is not preserved, only one small place in the left half of the fragment seems to contain a remnant of "funerary temple (estate) of Neferre" (*hwt Nfr-R*). At the right edge of the fragment, the name of a sun temple, most likely *S't-ib-R*, can be found, of which only the determinative is preserved. It was written next to the commodities. This feature might resemble the document 47-48 A above, where the name of this sun temple was added in red

among the commodities' names (namely between breads and beer). However, in this case the ink was black and the name of the sun temple seems to be written right next to the meat and birds, which is obvious namely on the photo. This might be understood as the evidence that these commodities came to the funerary temple of Neferre from the sun temple of Neferirkare (its slaughterhouse). However, other finds such as inscriptions on pottery sherds clearly show the connection of Neferre's temple to the slaughterhouse of the palace of Sahure.⁴⁶ This account is too fragmentary to present a final solution concerning this subject.

Immediately beneath the lowest red line that separates the names of commodities from the bottom part of the table, the numbers corresponding to the individual commodities follow. There is no red *rḥt*-amounts line there. The numbers are not a bit as high as in the document 47–48; they are comparable e.g. to those recorded in the monthly account in Neferirkare's document 36 A.

This fragment is too small and so we cannot define precisely its character. It seems to be a fragment of an account of the temple revenues, however it is different in character from the document 47–48 described above. This fact should not confuse us, because the monthly revenues tables in Neferirkare's archive are also quite varied. The scribe of the document 52 G seems to have tried to be provident and use less writing material. However, the record is too fragmentary to allow any other conclusions.

Document 59 I (frame 71)

This fragment is very small, spanning just a few square centimetres. However, it shows several columns of the *rḥt*-amount, *km*-delivery and *ḥjw ḥrj-ʿ*. Thus we might consider it to be a part of an account-table of temple revenues of the same type as Neferirkare's document 33–34. Nothing above these accounting terms is preserved, in the place where we could expect a specification of the commodities and the provenance.

Document 62–63 A, section 9 top (frame 44)

This document contains several records arranged into sections. The top of the ninth section shows the remnants of the heading "brought from Djed Snofru" (*šd m Dd-Šnfrw*, i.e. from the pyramid town near Snofru's pyramid in Meidum). Beneath this heading, various commodities are listed next to each other. These include *ḥtj*-bread, *bšt*-bread, *dšj-jar*, *ḥjdt*-bread, flour (*dw*), *ps*-bread, *bšt*-bread and *hf*-bread. At the

⁴⁶Verner 2005

left edge of the document, *ps*-bread is added. Beneath these names of commodities, horizontal lines are drawn which form rows corresponding to selected days of a month. The days are listed at the right side of the section and include day 1, 7, 9, 14, 18, 26 and 28. No vertical lines are used. The rows contain some numbers; only a few commodities are ascribed numbers in the rows and these commodities vary in individual rows. The numbers are small, most often is written 1 and the highest is 3.

This record seems to refer to the recurring but obviously not regular revenues of the funerary temple, which came from the region of Meidum.

Document 63 F (frame 55)

This small piece of papyrus resembles the fragment 63 G below. It seems to have contained an account of the revenues. At the top of the fragment, the remnants of the name of Djed Snofru might be found, with *ps*-bread and *bs*[*t*]-bread beneath.

Document 63 G (frame 55)

This small fragment of papyrus seems to be a part of an account-table of temple revenues. The form is not as elaborate as in the case of e.g. the document 47–48 A, but all the necessary information seems to be recorded in a nicely tabular form.

Only parts of two provenance-sections are preserved on this fragment, separated from each other by a vertical line. The first shows the name of Djed Snofru. Immediately beneath this location, the commodities are listed, including the *ps*-bread, the *bst*-bread and jugs (perhaps of beer). According to the first row of the numerical table, 2 pieces of each bread and 1 jug were delivered from this place.

The other section was assigned to a provenance the name of which begins with the sign *mn* (𓎃). Among the commodities, jugs (of beer) are mentioned at the first position. However, the three preserved rows of the numerical table do not show any entries beneath this product.

Document 70 L (frame 21)

This small fragment of papyrus seems to be a part of an account-table. At the top of the fragment, we can read the remnants of a heading, of which only [Iu]-shedef-wi ([*iw*]-*šd.f wi*) is preserved. This provenance is known also from the accounts of Neferirkare.⁴⁷

⁴⁷Posener-Kriéger 1976, p. 268

Among the commodities, only the determinatives of two types of liquid and one bakery product are preserved next to *bšt*-bread. The papyrus is very fragmentary and at the place where the numbers should follow, only the number 3 is preserved.

3.2 Other records of temple revenues

A few fragments of papyrus can provide us with remnants of revenue accounts that lack the neat tabular form of the documents described above. We cannot be absolutely sure concerning the character of these records but they seem to have been outlined for other purposes than the account-tables of temple revenues.

According to the two preserved fragments in this category, we can suppose that besides the detailed account tables of temple revenues, also a kind of summary records were made, providing more general information. These can show us the total numbers of commodities consumed by the funerary cult of the deceased king but not the organisational details.

Document 52 D (frame 58)

Two small fragments fitting together seem to be the remains of an account of temple revenues. This is indicated by the heading [*Št*]-*ib*-[*R*'] written at the top of the fragment which might represent the provenance of products delivered to the funerary temple. Only birds (*ḥpd*) and meat (*iwf*) are preserved of all the commodities. Nevertheless, the record seems not to be an account of meat because in such texts, the products are designated in terms specifying the butchery products precisely (see Chapter 3.9), not in such general names as were used here. Thus we can suppose that other kinds of commodities were originally included in this account besides meat.

Document 64 A (frame 34)

This fragment of papyrus contains a record of the temple revenues which is not written in a tabular form. Some traces of writing are recognisable at the bottom of the right edge of this fragment below a large lacuna. To the left following a few centimetres of blank papyrus, another record begins, marked by a vertical line.

At the beginning of the text, the date is specified, after which the record of the revenues continues in two columns. Unfortunately, these are not complete.

ḥbd 4 prt, šw 3, inn m pr-šj 11 n wr sḥ // // // // ḥkḥt 1 in w'b // //

iw ps st r wr-s): 'nb, ir

"The 4th month of *prrt*, the 3rd day: that what was delivered from marshes: 11 for the *wr*-phyle *////* 1 *hkt* by a *w'b*-priest *///*".

It was given to the *wr*-phyle, '*nb*-division and *ir*-division."

The first and the second column inform us about the temple revenues, which are evidently reserved for a single phyle. However, a lacuna prevents us from a complete understanding of this text.

Another vertical line separates this section from three following columns of writing.

rht n inw n jbd 3300///

inn m hut Pth, km n inw 3000///

hrjt-'

"The anticipated amount of the delivery for the month: 3300///.

What was delivered from the Temple of Ptah, the actual amount of the delivery: 3000///.

Arrears."

The third and fourth column seem to concern the monthly consumption of the same phyle. Although the endings of the numbers are not preserved, we can clearly see that the amount that should have been given to the phyle exceeded 3,300 pieces. This number is written in red. We can understand this amount as the share of the temple revenues that should have been given to one of the temple phyles for its members' rations. Remarkably, the Temple of Ptah is mentioned here as the provenance of these commodities. We have seen it already in Document 47–48 A as one of the suppliers of Neferre's funerary cult.

At the very left edge of the fragment, another vertical line can be recognised, which likely should have marked another informative record.

The text unfortunately does not specify what kind of foodstuff it concerns. We can however suppose that these can be the amounts of bread and beer, maybe added all together, as we could see in e.g. Document 47–48 A (see above) where the bakery and brewery was added up in a total of revenues.

In comparison to the nice tabular form of the account-tables of temple revenues, this record seems to represent either an affirmation written at a moment when the

transaction was implemented, or a summary made e.g. at a moment when the serving phyle changed in the temple. The latter seems more plausible to me.

3.3 Account-tables of the distribution of food

A large portion of the accounts in the papyrus archive of Neferre represent the records of distribution of various commodities among the temple attendants. These documents can vary in form. Some of them were written in a nice and neat tabular form similar to that of the above discussed account-tables of temple revenue (Chapter 3.1), and as such they represent a sort of a counterpart for these detailed revenue-records.

The account-tables of distribution usually contain a list of personal identifications, either the personal names or the titles, a list of the distributed commodities and the relevant numbers filled in the rows of the table which usually correspond to days of a month.

Beside these larger fragments which are not difficult to identify, there are also numerous small fragments of papyrus preserved in Neferre's archive. Some of them seem to be small parts of accounts of distributions because their form closely resembles some of the larger preserved fragments. These small fragments shall be discussed in Chapter 3.4.

Other documents seem to be the records of just performed transactions. These do not use neat-looking tables and do not refer to longer periods of time. Such records might have served also as a source for creating the overview account-tables. These one-off records shall be described in Chapter 3.5 so that they can be easily compared to the distribution-tables.

It is worth noting that in some of the distribution-tables, the list of people who were supposed to receive their rations is introduced by the name of the phyle. Thus, these account-tables clearly follow the pattern of the temple organisation. Although these documents are very close to the other account-tables of distribution, they show some specific terms (see Chapter 4.8) and their character is not completely clear. We shall discuss these phyle-table-records separately in Chapter 3.6. In this way they can be compared on one side to the previously described table- and one-off records of temple expenses, and on the other side to the other preserved records referring to the temple phyles (Chapter 3.7).

In Neferirkare's archive, a few monthly accounts of distributions are preserved. Some of these tables show an irregular distribution of rations among several men, each of whom obtained a certain amount of food on certain days of a month (Documents 39 B⁴⁸, 40⁴⁹) The men who were given their supplies are identified by their names and titles, and beneath the commodities are listed, followed by a numerical table. Some of the tables do not use the vertical lines marking the individual sections and entries. Other documents however give detailed accounts of distributions, recorded in a much more elaborate form and using the perfect tabular grids full of rigorously recorded entries (Documents 77 C⁵⁰, 96 C⁵¹, 96 D⁵²).

As we can see below, the papyri of Neferre provide a nice set of examples of accounts of distributions. Their form resembles the more elaborate documents of Neferirkare, i.e. the detailed accounts. However, we can also find some dissimilarities not shown in Neferirkare's archive.

Document 49–50 A (frame 62)

This large piece of papyrus evidently contains a record of distribution of bread and beer among several people. The handwriting is neat and the writing is arranged into a table of black and red vertical and horizontal lines.

At the top of the fragment, a row of numbers written in red ink is preserved. These numbers, which range between 1 and 6, are part of the table-record of distribution and we shall see below that they turn out to be the sums of individual columns of the table.

Beneath this first row, there are listed the people who were given their rations. This part of the table is marked by means of red horizontal lines. Remarkably, the people are not designated by their names, but by their professions. These include an inspector of the Great House (*šhḏ pr-ʿj*), a washerman (*hjtj*), a god's potter (*kdw ntr*), a gardener (*kjnj*), a clothier (*ššrj*), the one of the pestle (*tij*), a cook (*fšw*), a doorkeeper (*irj-ʿrrt*), a craftsman (*hmw*), a serviceman (*hrj-nšt*), a bargee(?) *wj///*) and a physician of the Great House (*sunw pr-ʿj*).

The fact that the designations of occupations are given here without the personal

⁴⁸Posener-Kriéger 1976, pp. 291–292

⁴⁹Posener-Kriéger 1976, pp. 289–291

⁵⁰Posener-Kriéger 1976, p. 293

⁵¹Posener-Kriéger 1976, p. 294

⁵²Posener-Kriéger 1976, pp. 294–295

names might seem somewhat peculiar. However, it is not exceptional among the documents from the archive of Neferre. It might be a sign of the simple fact that the scribe who recorded the account found it sufficient to designate the men only by their professions because he knew them well (being their fellow), and they were related to the funerary temple by their professional skills in the first place. These people might also be the "specialists" who did not belong to the temple phyles but constituted the background for the phyles-service.

Beneath the row with the occupations, a row defining the commodities follows. Between these two parts of the table, a piece of papyrus was left blank, as if the names should have been entered there but were not. Each of the men is assigned two kinds of bread and a jug of beer, which are written only with the signs θ \square θ for "a conical bread", "an oval bread" and "a jug". The commodities-row is separated from the text above by means of a black double line and a red line and from the text below by another red line. Thus, this part of the table is clearly marked.

To each of the three commodities, a column of numbers pertains. We can suppose that the rows of the table correspond to the days of a month, even though the column enumerating the days is not preserved. Thus we cannot be really sure what period of time this account notices. The tenth row of numbers is followed by a red line, which is the way of marking the weeks of a month. Two other red lines trait the fourteenth and the fifteenth row, beneath which the fragment ends.

The amount of commodities that were given to the men is not large and does not differ in the course of the days. The table shows us that the men did not obtain the same supplies. The inspector of the Great House, the washerman and the one of the pestle received 1 piece of each commodity. The physician of the Great House received 2 pieces of bakery products and 1 jug of beer. The clothier, the cook, the doorkeeper and the craftsman obtained 1 bread, 1 loaf but no beer. The god's potter got 1 bread, 2 loaves but no beer. The gardener received only 1 piece of bread. The numbers corresponding to the serviceman and the bargee are not preserved, except for 2 bread of the former and perhaps only 1 bread of the latter, the trace of which seems to be readable in the first row of numbers.

The columns of numbers, i.e. the commodities that were actually given to the men were marked by a oblique line just beneath the names of the commodities. These might help the distributor to give the men only those products which were intended for them. The sums of the daily shares of individual men are given above, namely at

the top of the account-table in the row of red numbers mentioned previously. Thus e.g. the physician of the Great House obtained 4 pieces of bread and 1 jug of beer, which makes 5 pieces in total, and the number 5 is written in red ink at the top of the table-record. This feature resembles the above described Document 47-48 A (Chapter 3.1), an account-table of temple revenue with similar red numbers at the top of the record. In that case, however, these were the sums of the entries from all the rows in individual columns, while here we have the sum of entries of one row of the corresponding column.

The account seems to end after the last column corresponding to the royal physician. The lines of the table are ending there and to the left, we can find a piece of blank papyrus. At the very left edge of the fragment, out of the table, the number 1[80] is written which might refer to another account, likely also of a summary character.

Document 49 B (frame 59)

This small fragment of papyrus bears a part of a distribution table. At the top of the fragment, we can recognise the number 3, which might represent the sum of a similar type as the red sums in Document 49-50 A (see above).

Beneath, a vertical section was designated by means of red vertical lines. The section corresponds to the one of the pestle, who was given *ht*-bread, *psn*-bread and jugs of beer, written in whole words. The numerical part of the table seems to be marked by a horizontal red line which in fact intersects the first row of numbers. Four rows of the table are preserved, each of them containing the number 1 for each commodity. These figures support the idea that the number 3 written at the top of the fragment is for the sum of the man's share.

The account evidently followed both to the right and to the left of this section, but the fragment ends here on both sides. The document shows only the occupations of the men who were given their supplies. The commodities are nevertheless designated by their names, not only by the ideograms.

Document 52 B (frame 11)

This fragment contains two sections of a table, separated by means of a vertical line. The headings of both sections are only partially preserved, the first of them containing only *///m* while the other merely the sign *š///*. These signs might represent the

remnants of personal names and they are demarcated by both from above and beneath by a double horizontal black line together with a red line.

Beneath the lower red line, two other black lines mark a row listing commodities. In the first section, the preserved commodities include boat (*wiʒ*), good things (*bt-nfrt*), meat (*iwf*) and birds (*ʒpd*). The second section starts with bakery products identified merely with ideograms $\Theta \square \square \square$ which stand for *htʒ*-bread, *psn*-bread and beer. Beneath the names of the commodities, the fragment ends but the remnants of vertical lines marking the columns of the numerical part of the table are still visible. The arrangement of this record indicates that it might have been a distribution table.

Document 54–55 (frame 70)

This document consists of a large piece of papyrus and another fragment. It obviously contains an account-table of distribution of food among the temple attendants. The top of the document shows two black horizontal lines, beneath which the account begins. The very top of the table is not preserved.

The upper part of the account table is occupied by the list of men who are designated mostly by their occupations. Their names are not always given. Each of them was attributed a vertical section of the table marked by black vertical lines. A horizontal line intersects the occupations in their middle, and other lines flank them at the top and at the bottom.

Only a few individuals are preserved on this fragment, including the scribe of $\square \square \square$ Sekhemre (*sš* $\square \square \square$ *Šbm-R*), inspector $\square \square \square \square$ Herunefer $\square \square \square$ (*š* $\square \square \square$ *Hrw-nfr* $\square \square \square$), two identifications are lost, a doorkeeper (*rrjt*), a controller of the seats (*hrj-nšt*) and a oarsman of the boat (*wʒ n biʒ*). Remarkably, this document lists some higher-ranking people designated by both their titles and names, followed by some lower-ranking persons designated only by their occupations.

Immediately beneath the identifications, the distributed commodities are specified. They include the *htʒ*-bread, the *psn*-bread and beer, which are written in whole words. At the right edge of the fragment, a remnant of the poultry (*ʒpd*) can be found, which was not included in the following preserved sections. A black double line together with a red line separate the names of commodities from the numerical table below.

We would expect that the rows of the table correspond to the individual days of a certain period of time. A red horizontal line follows the tenth row of numbers, i.e. the

last day of the first week. Another red line follows the fifteenth row and immediately beneath it the table ends. Underneath the ending of the table, a few centimetres of blank papyrus were left. Thus it seems that the distribution table was recorded for a half of an unknown month.

Most of the men obtained 1 bread, 1 loaf and 1 jug of beer. There are only three exceptions. The last one, the bargee, obtained 2 pieces of each commodity. To this part of the table a small fragment of papyrus fits, which contains three columns of the numbers 2. At the right side of the large fragment, a column containing the numbers 4 can be found. The name of the corresponding commodity is not preserved, just like the identification of the person who obtained it. The tenth column from the right contains the number 6 in each row. Again, neither the commodity nor the person is preserved. Considering all the indications from the preserved parts of this document, we might suppose that these two columns with higher figures corresponded to the good things (*bt-nfrit*).

At the left side of the fragment, the record ends after the entry corresponding to the bargee. The lines of the table follow without being filled in.

A smaller fragment of papyrus can be connected to this document although they cannot be joined. The smaller fragment shows the same layout and very similar features as the larger one. It differs in one aspect, namely, it contains more kinds of commodities including the good things, meat and birds. Thus it most probably came from the preceding part of the document which listed people ranking higher than those on the larger preserved fragment. This is supported by the determinative of a bird visible at the very right side of the larger fragment.

The smaller fragment unfortunately shows no identification of the people who were given rations. At the top of this fragment, the designations of commodities are written, which obviously belong to two different sections (two persons). The first preserved commodity, of which 1 piece was given, is not preserved. Then, the good things (*bt-nfrit*) follows, 10 pieces each day, accompanied by 1 piece of meat (*iwf*) and 1 piece of poultry (*3pd*). The section of the next person starts with the *ht* bread, *psn*-bread and beer. Each of them is assigned 2 pieces every day. After the beer column the fragment ends.

Document 59 A (frame 71)

This document is another example of an account-table of distribution. At the top of the fragment, a bottom part of a numerical table is preserved, which must have belonged to another account of the tabular character. These numbers definitely are not the sums as e.g. in Document 49-50 A because in this case, several rows of these numbers are preserved. The numbers are not so small as in the case of the above described Documents 49-50 A and 54-55; some of them are units, others exceed one hundred. The bottom of this table is marked by a horizontal line and a blank strip left on the papyrus before our distribution-table was started.

The top of the distribution-table contains a row of titles and names of people who were given their supplies. At the right edge, the row begins with Rawer (*R'-wr*), whose title is not preserved. After him, the men are listed in the following order: king's liegeman Pehen (*hrj-tp nšwt Phn*), judge and administrator Rawer-Kem (*sjb 'd-mr R'-wr km*), judge and administrator Kai (*sjb 'd-mr K jî*), overseer of barbers Semerkai (*imj-rj h'kw Šmr-kj.î*), inspector of the Great House Ptahhetep (*šhd pr-'j Pth-htp*), overseer of tenants Nebkanefer (*imj-rj hntjw-š Nb-kj-nfr*), the next name is not preserved, /// magician of Selket ///fer (///s)w [*Šrkt*] ///fr), w'b-priest Isiankh (*w'b İsi-'nb*), w'b-priest Nikaure (*w'b Nj-kjw-r'*) and w'b-priest Rahetep (*w'b R'-htp*). The fragment ends here. The names of these men are separated from each other by means of vertical lines, forming sections of the table assigned to each of them.

A horizontal double line separates the row containing the personal names from the names of the distributed commodities that were written beneath. First, the commodities are described with the signs $\Theta \square \bar{\Theta}$, followed by four separate columns assigned to *tnwt*, *htjt*-bread, good things (*bt-nfrt*) and *ir m j'* (with the determinative Θ). After the *ir m j'*-column always follows a blank column which marks the next section of the table that corresponds to another person.

Just beneath these commodities the fragment ends, providing us with only a little information about the distributed amounts. Some numbers are preserved in the section corresponding to the w'b-priest Nikaure and partially also beneath the magician of Selket. Nikaure is ascribed the number 2 as *tnwt*, 20 pieces of *htjt*-bread and 1 piece of *ir m j'*, but no *bt-nfrt*. The same amounts are recorded in the first and second row of the table, while the third row was left blank. After the third row, the fragment ends. The same number for *tnwt* and *htjt*-bread can be found also in the magician's section, of which only this part of the first row is preserved. No other numbers are

provided on this fragment.

In comparison to the above described account-tables of distribution, this document shows several differences. First of all, the people are designated by both their titles and their names. We can also notice that these men are of a higher rank than the doorkeeper, the gardener, the oarsman etc. of Documents 49–50 A and 54–55 (see above). The commodities that were distributed are designated in a different form than in the other accounts and also the products themselves are not only the most usual bread and beer.

The rations seem to be a bit higher than in the case of the lower ranking men, but only a few numbers are preserved. We also cannot be sure concerning the period for which this account was written. It has a nice and tabular form of Posener-Kriéger's monthly accounts, however, it might have been recorded for an even shorter period of time (as e.g. Document 54–55 which seems to cover only half of a month). However, it definitely belongs among the neat table-records of distribution of various commodities among temple attendants.

The numbers at the top of the fragment indicate that another record was written above. We can suppose that this was of a similar character, i.e. a table-record of distribution of rations. The higher numbers might indicate yet higher-ranking people; however, this is just a speculation.

Document 59 J (frame 71)

This small fragment of papyrus was most likely a part of an account-table of distribution. It contains a row specifying the commodities. The writing and the arrangement of this fragment very much resembles Document 59 A, to which it might have originally belonged.

The preserved writing includes a horizontal double line at the top of the fragment, a sign of a jug beneath and a row of *ir mʃ'* (the determinative is not preserved, compare with 59 A), [*t*]nwt, *ht ʃt*-bread, good things (*bt-nfrt*) and *ir mʃ'* again. After the columns corresponding to *ir mʃ'*-pastry, there is always one column blank, as in Document 59 A. No numbers are preserved because the fragment ends immediately beneath these commodities.

3.4 Small fragments that might be parts of account-tables of distribution

The fragments described in this chapter are very small but they provide some indications that they might be parts of account-tables of distribution of food among temple attendants. However, this suggestion is based only on the similarity of the writing and the layout of these small fragments with the records described above.

Document 59 D (frame 71)

This small fragment is divided in two parts by a horizontal line. Above the line, we can read the identification of the inspector of hairdressers of the Great House (*šhd ḫr-šnw pr-ʿj*) while beneath the line only the sign *wj* is preserved of his name.

Document 59 E (frame 71)

This small fragment contains some traces of table lines and the sign *wʿb*.

Document 59 G (frame 71)

This fragment contains a part of a table. At the top, the numbers $9 + \frac{1}{2}$ and 100/// are written which might have formed the last row of a table record. Beneath a horizontal line, the identification of a physician (*sunw*) is preserved. This small fragment might be compared to e.g. Document 49–50 (see above) with one of the identifications of the people who received their rations and two sums written at the top of the account-table.

Document 60 A (frame 72)

This piece of papyrus contains a part of a table which concerns food. The top of the fragment bears a horizontal double line that separated the following record from the headings which are not preserved. Beneath the lines, commodities are listed in two levels of names. The first level comprises sections attributed to *ḫtj*-bread, *ḫtjt* and to the total of grain (*dmḏ n nfrt*). Sections corresponding to the two former are divided into three subsections of *tnw*, *ḫtmt* and *rb nfrw* (or *ḫt-nfrt?*).

The numerical part of the table with 22 partially preserved rows follows below these commodities. The numbers in individual rows do not alter too much. The *tnw* of *ḫtj*-bread numbers 12 while the *tnw* of *ḫtjt*-bread 14; all the other columns are blank. After the column corresponding to the total of grain which also contains no numbers,

other *tnw*, *htmt* and *rb nfrw(?)* follow. These are ascribed the numbers 46–58, 17 and 3+some fractions. These fractions seem to be written with the Horus-eye-fractions signs, but the units use ordinary numbers. Another column of numbers reaching $35 + \frac{1}{2}$ follows. At the right edge of this fragment, some traces of another column precede those just described. This one seems to have contained *///6*.

This document might relate to distribution of commodities but provides insufficient indications for us to affirm its original character.

Document 82 A (frame 57)

This fragment bears writing on its bottom half. It consists of the physician of the Great House Aperef (*swnw pr-ʿj pr.f*) with the name written beneath the title. Above it, the number 4 is written which might be compared to the red numbers at the top of e.g. Document 49–50 A. and at the right edge of the fragment, remnants of the cartouche of Isi can be recognised, likely a part of another personal name. This document seems to be a part of a distribution-table.

Document 82 B (frame 11)

This small fragment contains small remnants of personal identifications written in a table. At the right side, we can recognise the title of the king's chamberlain (*hrj-[tp nšwt]*). Beneath, traces of *b* are visible at the bottom edge of the fragment. Behind a vertical line marking a new section, remnants of the title of the god's sealer (*btmtj-ntr*) and the sign *nfr* beneath are found. The handwriting of this document is very careful and clear and the fragment is very probably a small part of a distribution table.

Document 82 C (frame 11)

This small fragment bears small remnants of personal identifications written in a table. At the right edge, the signs \triangle and 𓆎 are preserved beneath each other. To the left, a vertical line marks a new section of the record that contains the cook Ikh*///* (*fšw Ijb///*). The careful handwriting of this document indicates that this might be a fragment of a distribution table.

Document 82 D (frame 10)

This small fragment contains some remnants of personal identifications written in a table. At the top of the fragment, red horizontal lines form the heading row, compri-

sing the titles of ///inspector of prophets/// (///śhđ hmw-ntr///). Beneath the sign *ntr*, a vertical line divides the bottom of the fragment into two sections. Two rows are partially preserved here. On the right side, the part of the sign *wr* is preserved, while in the left section, the sign *m* is written in the first row and the second row contains also some traces of signs.

Document 82 F (frame 27)

This small fragment contains remnants of personal identifications written in a table. We can find //hm// in its first row while the following row contains the name Ankh/// ('nb///).

Document 82 G (frame 10)

This fragment of papyrus is very dark brown and the writing is hardly visible. We can recognise two horizontal lines marking a row of writing. In this row, the title of the inspector of the scribes of the treasury (śhđ sś pr-hđ) is written with the remnants of the name Khnum/// beneath. At the bottom of the fragment, vertical lines mark the columns of the following part of the table, but no traces of writing are preserved there. Above the heading at the top of the fragment, a horizontal red line is hardly visible. This line might have separated this record from another writing above, or it might have highlighted a row of sums written in red ink, as in e.g. Document 49–50 A (Chapter 3.3).

Document 90 C (frame 59)

This small fragment contains a part of an account table. At the top of it, ideograms of a conical bread and an oval loaf are preserved, which must have been followed by an ideogram of a jug. Beneath, the names of commodities are listed that are separated from each other by means of vertical lines. These include *ir mʃ'* (with the determinative θ and two other products that precede it but their names are not visible. The column following *ir mʃ'* is blank. A horizontal red line below demarcates the numerical part of the table. The *ir mʃ'* is ascribed the number 1 in two preserved rows. In the rows of the preceding column, the number $///1 + \frac{1}{2}$ is written in red ink.

The arrangement of this record closely resembles Document 49–50 A (Chapter 3.3), which also has ideograms $\theta \square \theta$ above the names of commodities, the last of which is *ir mʃ'*. The column that follows *ir mʃ'* contains no entries, either. Thus,

we can suppose that this fragment belonged to a similar type of document, likely an account-table of distribution of food.

3.5 Records of one-off distributions of food

In comparison to the tabular accounts described above, the records presented in this chapter did not cover a longer period of time, nor did they provide a summary picture. They also lack the neat tabular form of the account-tables. More likely they seem to be the direct evidence for the pursued transactions and might have served as a source for the account-tables used for formal purposes.

In the papyrus archive of Neferirkare, we can find several documents of this kind. Document 55⁵³ shows sections with dates in their headings, a list of personal names and rows of numbers corresponding to distributed commodities. A simpler form of these records is provided by Document 94 A–96 A⁵⁴, which comprises dates and corresponding names with numbers beneath, but includes no lines of a table. Documents 56 A⁵⁵ and 57 A⁵⁶ show distributions of commodities that include also grain.

Neferre's documents provide us with a few of the one-off distribution accounts. These records show the very same features as those in Neferirkare's archive. Some of them concern commodities that do not include grain while others comprise commodities including grain. The documents which concern only grain will be dealt with in Chapter 3.8.

Document 50 F (frame 66)

This fragment of papyrus contains a small part of an account of distribution of bread and beer among the temple attendants. In the central part of the fragment, we can recognise the oarsman of the transport boat (*škd wiʃ*) and the singer (*hšw*). Underneath the designations of the occupations, the distributed commodities are listed with ideograms of θ and θ . The former man was given 20 conical breads, 6 oval breads but no beer while for the latter only 10 conical breads and 1/// oval bread is preserved. The commodities and the numbers are written immediately beneath the occupations.

At the bottom of the fragment, beneath the above described record and separated

⁵³Posener-Kriéger 1976, p. 405

⁵⁴Posener-Kriéger 1976, pp. 406–409

⁵⁵Posener-Kriéger 1976, pp. 409–411

⁵⁶Posener-Kriéger 1976, pp. 418–420

from it by means of a horizontal line, another row of the commodities follows, including again conical bread, oval bread and beer written with ideograms. Immediately beneath these second commodities, the fragment ends. This row of commodities might correspond to some other people, whose names or occupations should have been written beneath or more likely they might correspond to another ration of the people mentioned above. However, this arrangement of the distribution record is not usual and it shows that this record could not be a part of a monthly account-table.

At the top of the fragment, some remnants of another occupation are preserved, of which only 𓆎𓆎 and a determinative of a man holding a rudder (Gardiner A10) are preserved. No numbers seem to have been recorded beneath it.

Document 65 A (frame 22 recto)

Verso: Document 65 B; see below

This document consists of several pieces of papyrus which seem to be fragments of a single scroll. The papyrus is quite dark and the writing is hardly visible. Despite its fragmentary state, the record seems to relate to a distribution of supplies to several people.

On a few small fragments, we can recognise the names of Khuwinefer (*Hw-wi-nfr*), Idju (*Iḏw*) and some remains of several other names. The larger fragment contains numbers written in columns that must have corresponded to the individuals. The numbers do not exceed 10, most of them being small units. No indication concerning the distributed goods is preserved.

The account recorded on this fragment contains no separating vertical lines. The writing was neatly arranged, but not in a table. It is not probable that this was a monthly or recurrent type of account; it rather was related to a one-off distribution of food. The form of the writing together with similarity to Neferirkare's Document 94-96 A, seem to indicate (but not confirm) the latter.

Document 65 B (frame 22 verso)

Recto: Document 65 A; see above

The verso of the Document 65 A bears a similar writing. We can recognise some more personal names, beneath which a row of numbers is written.

The people are listed on the verso of small fragments, the recto of which also bears names (see above). In this case however, a few of the titles are preserved. These

are introduced by the person responsible for the offering in the open court (*imj-wšbt*) and include the scribe/// *(sš///)*, the tenants (*bntjw-š*), the hairdresser of the Great House (*ir-šn pr-ʿj*) and master butcher of the House of the Knife (*kḫḫ hwt-nmt*). The larger fragment contains several determinatives of a seated man, beneath one of which the number 5 is written.

The bottom of this fragment is occupied by an account of butchery products which seems not to be in a direct relation to this record and thus will be discussed in more detail in Chapter 3.9.

Document 66 B (frame 51, verso)

Recto: Document 66 A; Chapter 3.8

This fragment contains two sections of writing. One of them concerns grain and refers to a phyle and thus is described in Chapters 3.7 and 3.8. The other section relates to a distribution of food among several men.

This section is further separated into three horizontal sections. The top section is reserved for the date, which is: "the 14th year, the first month of *ḥt*, the 18th day" (*rnpt-sp 14, ḥbd 1, ḥt, šw 18*).

The central section contains the titles and names of men who were given their rations. Both the titles and the names occupy an individual row. The persons follow in this order: companion Ipi (*šmr Ḳpi*), overseer Maakheruptah (*imj-rj M ʿḫrw-Pth*), manicurist Ankhmaare (*irw-nt ʿnb-m-ʿ-Ḳ*), king's liegeman Hetepib (*hrj-tp nšwt Ḳtp-ḫb*), elder of the hall/// *(šmsw ḫḫjt ///)*, chief Isi/// *(ḫḫtj-ʿ Ḳsi-///)* and /// *Kairis (///Ḳ ʿir-ḫš)*.

The third horizontal section of this record contains the amounts of products that were given to the above mentioned men. The commodities are written in the very right column and are introduced by the total (*dmḍ*). Two kinds of bread follow, *ḫtj*-bread and (*psn*)-bread (written uncorrectly only as *sm*), together with beer and the commodity *imj-wḫḍ*, probably fruit. Beneath the names are recorded the numbers corresponding to individual commodities. The companion, the overseer and the chief obtained the largest portions. The totals of their rations are 10, 10 and 30, all of which relate only to the *ḫtj*-bread. The other men were given also a few pieces of the other commodities, the totals making 10, 10, 5 and 2.

Beneath the names of the commodities, there is also written: residence (*ḫnw*) and one bull and four birds are added.

Document 72 E (frame 56)

Verso: Document 53 B1–B7; Chapter 3.9

This document consists of seven fragments which obviously belonged to a single scroll. They contain a row of personal identifications and several rows of numbers beneath them. No lines, nor horizontal nor vertical, are included in this record.

The personal identifications include Nesethor///*(Nst-hr///)*, Ka///*(K 3///)*, Wiaw (*Wi3w*), Abebef (*'bb.f*), scribe Netjerhetep (*sš Ntr-htp*), and ///*rw (///rw)*. Above the names, some numbers (units) are written at the very top of these fragments. Beneath the names, columns of numbers follow that must correspond to commodities listed at the lost beginning of this record. Mostly, only the number 1 is written in every row, the number 2 is assigned only to the man following Netjerhetep, whose name is not preserved.

Two of the fragments contain higher numbers which might have belonged to another part of the record.

Document 74 L (frame 74)

This small fragment contains several personal identifications written next to each other. First of them is a *w'b*-priest, while only the determinatives of seated men are preserved for the three other men. Above the second sign of seated man, ' can be recognised while above the third one, ///*m ht* is preserved. The numbers 2, 20 and 10 are written beneath the second, third and fourth man. No lines, nor horizontal nor vertical, were used in this record.

Document 82 M (frame 19)

This piece of papyrus contains a part of a distribution table. The top of it is badly damaged but the titles and the names of individuals can still be recognised. A red horizontal line above the titles demarcates the top of this record. Two other black lines intersect the identifications, as if the table had been drawn beforehand and not exactly for the needs of this writing. The individuals are separated from each other by vertical lines.

Five individuals are preserved of the total of nine preserved columns: first one is lost, master butcher of House of Knife Isiankh (*kbh hwt-nmt ʔsi-'nb*), judge ///*Demedj (s3b ///*Dmd*)*, royal physician Seheb (*swnw pr-'3 Shb*), keeper of the linen Ptahdewa (*irj sšr Pth-du 3*) and ///*Washkai (///// W 3š-k3-i)*. The following name

is completely lost, of the eighth name the final w is preserved and the last name is lost too.

Beneath these personal identifications, a double horizontal black line marks the numerical part of the record. A red line then highlights the first row of this table, containing red numbers. These are 300 for the first man, 200 for the physician of the Great House and 100 for Demedj, Ptahdewa, Washkai and ///w. The others are not preserved. These red numbers might represent the *rbt*-amount, i.e. the anticipated amount of commodities to be received by these people in this specific distribution.

Ten rows of the table are preserved beneath, with only few of them containing numbers. In the third row, the physician, Ptahdewa and ///w are assigned entries in the form $100 \cdot 20$, the seventh unknown man $30 \cdot 20$ and the last unknown man $60 \cdot 20$. The other numbers are not preserved. The meaning of these entries is not clear to me. Maybe they again show the anticipated amount together with the actual amount (*km*) marked by a dot. The physician alone is ascribed the same amount also in the following row.

The sixth and the eighth row contain red numbers that obviously refer to grain. The lines, which mark the sixth row from the top and the eighth row from the bottom are red too. The sixth row shows that Demedj, the physician, Ptahdewa and ///w obtained 5 (*hkt*) each, while Washkai was given nothing, the seventh man obtained $3 + \frac{1}{2}$ and the ninth man 30 (*hkt*). The eighth row shows only $11 + \frac{1}{4}$ (*hkt*) for the physician.

The bottom of the fragment bears two red lines; vertical lines are ended with the top of these, thus it seems to be the bottom of the record.

This record obviously refers to distribution of food, including grain. It has a simple tabular form and was likely a one-off distribution, which can be compared to Neferirkare's Documents 56 A and 57 A.

Document 87 I (frame 66 verso) (66 2 a)

This fragment shows a small part of a one-off distribution. The name of the first man is only partially preserved at the right edge of the fragment: only //hr //nfr//f is visible here. To the left follows the inspector of the Great House Nedjemef (*šhd pr-'j Ndm.f*). The name of the last man includes a cartouche of which only *i* is preserved, and likely the sign 'nb, but the name is badly damaged.

Beneath the two latter men, numbers are written in two rows, which are separated

by a few centimetres of blank space. The first row shows 40 for Nedjemef and 30 for the third man while the other row ascribes 1 to both. We have no indication of which commodities these rows corresponded to. The blank space might also correspond to several commodities, which were not given to these men.

3.6 Account-tables of distribution to the members of phyles

Some of the distribution-records show a very specific common feature—the lists of individuals are introduced by the names of phyles to which they pertain. This arrangement of the records seems quite natural; the temple accounts can be expected to respect and follow the organisation structure of the temple staff.

Most of these records have the form of an account-table and probably relate to distribution to the temple attendants who are listed according to their phyles. We have no evidence of whether all the accounts have been recorded in this way. No parallels are known from the papyrus archive of Neferirkare and other fragments of tables of distribution from the archive of Neferre show no traces of the names of phyles, either. This fact can be explained in two ways: some of the temple attendants might not have been organised into phyles⁵⁷ and so they were simply listed on the accounts one after another in groups (this can be the case of e.g. Document 49–50 A). Other distribution records are simply too fragmentary and so the name of the phyle is not preserved; the presence of the name of a phyle on these documents can be neither verified nor excluded (e.g. Document 59 A).

The fragments described in this group feature some unusual terms the meaning of which is not entirely clear. Thus also the true nature of these records remains unclear (see Chapter 4.8).

Many small fragments contain parts of tables with numbers which show features very similar to those in the account-table on Document 56 A. We can speculate that they might have belonged to the same document or the same type of documents; this suggestion seems extremely plausible. Thus, despite the fact that some of them are only small fragments and bear no traces of the names of phyles, we include them into this chapter. Their mutual similarities would certify this decision.

⁵⁷Roth 1991, pp. 77–78; Posener-Kriéger 1976, pp. 587–588

Document 56 A (frame 63)

This piece of papyrus contains an account-table of distribution of food, mentioning the name of a phyle above the individuals. At the top of the fragment, there are traces of another table, the bottom of which contained high numbers (100, 200) written in several rows in red ink. Beneath, the *št*-phyle is introduced right above the name of *šm*-priest Rawer (*šm R'-wr*). Behind his name the overseer of the registry (*imj-r hrj htmt*) follows, whose name is not preserved.

A horizontal line separates the titles and the names of the recipients from the row specifying the individual items. These include *tnwt*, *htmt*, *ir mj'*, bulls and birds, the last two written only with ideograms. Beneath the overseer of the registry, only the title *tnwt* is preserved. The listed items seem to represent a specific terminology, which is not used in other documents (see Chapter 4.8).

The numbers that follow after a horizontal red line likely correspond to days of a month. They are not so small as in the previously described distributions, e.g. Document 49–50 A (Chapter 3.3). The amounts of *tnwt* and *htmt* come to 30–50 and 20. The *ir mj'* varies from 10 to 25, the numbers being written in red ink. No bulls and no birds are assigned to Rawer. The overseer of the registry is ascribed the number 25 for *tnwt* and 20 for *htmt*, while *ir mj'* numbers only units written again in red. The last few rows of his section are left blank, thus it seems that he did not obtain his rations in these days.

At the bottom of the fragment, a piece of papyrus is preserved to the right of this writing. It seems to be another section of the same table which is marked by a bold vertical line. This part of the table contains small numbers, most of them just units, sometimes with halves and quarters, except for one column of numbers varying from 20 to 40. Some of the columns contain no numbers. We might suppose that this part of the fragment relates to another phyle.

Many questions arise concerning this account. We do not know how the phyles were arranged, if the account includes all their members, how the rations of the members differed etc. No answers are provided by the preserved fragments.

Document 56 B (frame 63)

This small fragment of papyrus bears numbers, all of which are written in red ink. The numbers are arranged in a table drawn in black ink. In the first row, $12 + \frac{1}{2} + \frac{1}{4}$ is preserved; in the second row, we can read only $6 + \frac{1}{2}$, in the third row $28 + \frac{1}{2}$. In the

last row, only the number 50 is preserved. All these numbers could have been higher as they seem not to be preserved completely.

Document 56 C (frame 63)

This small fragment contains the bottom rows of a table, comprising red numbers $\frac{1}{2} + \frac{1}{4}$ and $3 + \frac{1}{2} + \frac{1}{4}$. Both numbers are preserved only partially and were originally higher. At the bottom of the fragment, the traces of the cartouche of *Wśr-kj.(f)* are visible, which most probably made part of a personal name.

Document 56 D (frame 63)

This small fragment bears numbers written in red ink in rows marked by black horizontal lines. From the top, the numbers 250, 56, $7 + \frac{1}{2}$ and $4 \frac{1}{4}$ are preserved, all of which might have been originally higher. At the bottom of the fragment, some traces in black ink are visible, but the sign is not recognisable.⁵⁸

Document 56 E (frame 63)

This piece of papyrus bears two columns of numbers followed by a third incompletely preserved one. The column at the right side is entitled by what seems to be *tnwt*, which is separated by a horizontal red line from the numbers beneath. Each of the fourteen preserved rows corresponding to this commodity contains the number 50. The following column comprises the number 20 in each row and the third column shows some traces of the number 20 written in red at the very edge of the fragment. The arrangement and the character of this account closely resemble Document 56 A. We can suppose that it might be a part of the same scroll or another document of the same sort.

Document 56 F (frame 63)

This small piece of papyrus bears only a few signs. At the top of the fragment, remnants of *tnwt* are recognisable while at the bottom the number 30 can be found, separated by a vertical red line from the title above. This writing seems to be a fragment of an account similar to that on Document 56 A.

Document 56 G (frame 63)

⁵⁸Note that in the hieroglyphic transcription of Paule Posener-Kriéger, there is *m* at this place.

This small fragment of papyrus contains a part of a numerical table. The right column comprises the numbers 8–10, the middle columns the numbers 20 and 30, while the following column contains the number 4 written in red ink in each row. The last column contains no traces of numbers. This small part of an account is similar in character to those mentioned right above. The numbers recorded on it also can be compared with Document 57 A (see below).

Document 56 H (frame 63)

This fragment of papyrus bears a part of a numerical table. At the right side of the fragment, a column containing numbers ranging from 1 to $2 + \frac{1}{2}$ is preserved with all these numbers written in red ink. The two following columns contain no numbers while the rows of the next one comprise the numbers 4, 5, 6 and 10. In the rows of the next column, the numbers 20 and 30 are entered and the following one contains numbers from $1 + \frac{1}{4}$ to 10, written in red ink. The left part of the fragment contains no entries. At the very bottom of the fragment, a horizontal red line and two horizontal black lines seem to mark the bottom of the table. This document again resembles Document 56 A and the other fragments mentioned above.

Document 57 A (frame 63)

This piece of papyrus is of the very same sort as Document 56 A. The top of this fragment bears a bottom part of a table that contains the numbers $4 + \frac{1}{4}$ and 9 written in red ink in several rows. Beneath a horizontal black line that follows below, we can read the name of (god's, king's) sealer Nefer (*htmtj-/// Nfr*). After this name, a vertical line follows, which separates Nefer's section from the section corresponding to another man whose name and title are not preserved. The third section bears some traces of the title of the overseer of the *w'b*-priests or of the *w'bt* (*imj-rj w'b///*).

A larger part is preserved of the following row of the table that contains the list of items. These include *tnwt*, *htmt*, *ir mj'*, bulls and poultry, exactly as in Document 56 A. The last three commodities of the section preceding Nefer are preserved, followed by his section, the section of his follower and the incomplete section of the overseer. A double red line separates this commodities-row from the numerical part of the table below.

The numerical part of the table is very fragmentary. It still shows that the first anonymous official is ascribed the numbers from 10 to 30 for *tnwt*, 20 or 30 for *htmt*

and the numbers from 4 to 6 for *ir mʃ'*, which are written in red. No meat is recorded. The sealer Nefer is ascribed the numbers from 3 to 6 for *tnwt*, 20 and 30 for *htmt* and from 1 to 3 for *ir mʃ'* written in red. No numbers are written in the columns of meat for Nefer. The one who followed him seems to have received approximately the same amounts, not much is however preserved of this part of the table. The last man, the overseer, seems to have obtained slightly higher rations, the *tnwt* extending to 12 (or even a bit more) and the red numbers of *ir mʃ'* reaching $6 + \frac{1}{4}$. Only a few rows are preserved of his section of the table.

In all sections of the account-table, the numbers are not recorded in every row; it means that some days these people obtained no rations. The days were not always the same for all the individuals. Remarkably, there are more than 30 rows preserved on this fragment. It is not really clear whether all the rows belong to this table. After the 29th line, one horizontal line is missing and some of the vertical lines end here. Nevertheless, immediately below the record continues and the first two columns of numbers seem not to be disconnected at all. It is possible that this overview was made for a longer period of time than just a month or that it included some extra rations.

Document 57 B (frame 63)

This small fragment of papyrus contains a few horizontal black lines and the sign $\frac{1}{2}$ written in red. This fragment closely resembles the top of e.g. Document 57 A or Documents 56 B, 56 C and 56 D.

Document 57 C (frame 63)

This small fragment contains a part of a row containing the list of the items. Bulls, poultry, *tnwt* and *htmt* can be found here, separated by a black line from above and by a double red line from below. The following row contains no numbers; no other rows of the table are preserved. Above the *tnwt* and *htmt*, there are some traces of *ir* followed by *r* that most probably belonged to a title of an individual.

Document 57 D (frame 63)

This piece of papyrus bears a table of numbers that nicely resembles the one on Document 57 A. The columns of numbers are likely to correspond to the same items, i.e. *tnwt*, *htmt*, *ir mʃ'*, meat and poultry. Two incomplete sections are preserved on this fragment. The numbers corresponding to the first three items are more or less the

same as on Document 57 A and the numbers for the third of these items are written in red. The columns of meat and birds lack the numbers. Not all the rows contain numbers; around half of the rows of the second section bear no record.

Thirty rows are preserved on this fragment and we might suppose that they have been preceded by the names of the items. The bottom of the table is marked by means of a black line following the last row of the table. Beneath, a few centimetres of blank papyrus are preserved. However, the columns corresponding to the right section seem to continue as we can read a row of numbers beneath the end of the table. This resembles Document 57 A where the numbers continue after the thirtieth row as well. No other traces of writing seem to be preserved at the bottom of the fragment.

Document 57 E (frame 63)

This small fragment of papyrus bears the remnants of a table. The three preserved rows of the right column contain the red numbers $1 + \frac{1}{2}$ (which might have been higher) while the left column has no entries. This fragment takes after the above mentioned tables, especially the part of *ir m*' and the meat, the former having numbers written in red and the latter showing no numbers at all.

Document 58 A (frame 63)

This fragment of papyrus contains a part of an account-table relating to members of a phyle. It intensely resembles Document 56 A but only a much smaller part of it is preserved.

The top of the fragment bears the bottom part of a table containing red numbers. In the right column, only some units and fractions are preserved while the left column comprises hundreds and units complemented with fractions. A horizontal red line separates this table from the writing that follows beneath. At the right side of the fragment, the name of the *ndš*-phyle is given, forming the heading of the following section. The section is also marked by a bold vertical line preceding the name of the phyle at the edge of the fragment.

Only two names of individuals are preserved, listed beneath the name of the phyle. The first of them is the companion Khnumhetep (*šmr Hnmw-ḥtp*), the other one is the under-supervisor of prophets and palace attendant and custodian of the king's property, Memi (*imj-ḥt ḥmw-nṯr, pr-'j, irj-ḫt-nšwt Mmī*).

Among the items that followed below a horizontal black line, we can find *tnwt*,

htmt, *ir mʿ*, bulls and poultry; most of them only partially preserved, but still recognisable. Not a part of the numerical table is preserved on this fragment.

This document is obviously of the very same type as the account-table on Document 56 A. The arrangement of writing is extremely similar, the handwriting of both is neat, both contain a table of red numbers at the top, and both include the same items. Both most probably concern the distribution among people who are titled by the name of a phyle. Both fragments might have been parts of the same scroll, to which also many smaller fragments described in this chapter might have belonged.

Document 58 B (frame 63)

This small fragment of papyrus contains a list of items, including bulls, poultry, *tnwt* and *htmt*. The two former and the two latter are separated from each other by a bold vertical line, and belong to two different sections of an account-table. Above the names of the items runs a horizontal black line, above which no traces of personal names nor titles are preserved. Beneath the items a double red line marks the numerical part of the table, comprising only the number 10 that corresponds to *tnwt* and traces of the incomplete sign 10 corresponding to the *htmt*. This fragment apparently might have belonged to a larger document together with documents 56 A, 58 A and other fragments.

Document 58 C (frame 63)

This small fragment full of lacunas bears the names of *htmt* and *ir mʿ*. A horizontal black line separates these items from above and a double red line from below. Traces of the numbers 10 can be recognised in the remnants of the table beneath; the one corresponding to *ir mʿ* is written in red. This fragment too might have belonged to a larger document together with Documents 56 A, 58 A and other fragments.

Document 58 D (frame 63)

This small piece of papyrus contains three rows of a table, each of them containing the number 20. This column of numbers seems to correspond to an item separated by a double horizontal red line. Of its name, only the sign \equiv is preserved, which might indicate that it was the *htmt*.⁵⁹ At the left edge of the fragment, some traces of another commodity are preserved that seem to be remnants of *ir mʿ*.⁶⁰ To support

⁵⁹Note that in the hieroglyphic transcription of Paule Posener-Kriéger is *tnwt* at this place.

⁶⁰Note that in the hieroglyphic transcription of Paule Posener-Kriéger is *htmt* at this place.

this interpretation, we can compare what is preserved here to the writing on the Document 56 A. Moreover, some traces of red ink can be recognised in the rows of the numerical table corresponding to this second item; red ink is always used for *ir mj'* on the other fragments. This writing is again of the same sort as the above mentioned accounts of distribution.

Document 58 E (frame 63)

This fragment also contains a part of an account of distribution. The top of it bears the remnants of the names of items, of which only traces of *tnwt*, *htmt* and *ir mj'* can be recognised. Nothing of a personal name is preserved above the horizontal line at the very top of the fragment. Beneath the items and beneath a double red line, several rows of the numerical part of the table are preserved. The columns correspond not only to those items mentioned above but also to commodity preceding them, perhaps to the birds of the preceding section, and one following them, perhaps the bulls of the same section. The surface of the papyrus on its upper right side is damaged. The rest however shows that *tnwt* was ascribed the number 4 daily, *htmt* the number 20 and *ir mj'* the number 2, written in red. A few rows contain no entries. This writing is of the same character as Documents 56 A, 58 A and the similar fragments.

Document 58 F (frame 69)

This small fragment contains the remnants of a table, two columns of which are preserved. The right column contains the number 20 in most of the preserved rows while the left one the number 2 written in red. At the top of the fragment, some traces of what might have been *htmt* and *ir mj'* can be recognised.

Document 58 G (frame 63)

This piece of papyrus contains a part of a table consisting of ten columns and more than twenty rows. The first four columns contain no numbers. The fifth column comprises the numbers from 20 to 30, the next column the numbers 20 and 30 and the following one the numbers from $5 + \frac{1}{2}$ to 15 written in red. The two columns to the left again contain no numbers. The last column seems to contain traces of tens in two rows at the top of the fragment.

The columns with entries seem to correspond to the items known from the fragments described above, i.e. *tnwt*, *htmt* and *ir mj'*, the last of them with red numbers.

The following blank columns then can be ascribed to bulls and poultry. However, the four columns at the right side of the fragment (of the first only a tiny part is preserved) cannot be interpreted so easily. Might they have corresponded to an individual who obtained no rations during most of the month (being ill or travelling)? Or did these blank columns precede the account, which thus would have been recorded into a table prepared in advance, but starting not from its beginning? Remarkably, the vertical lines forming the table are much bolder starting with the columns with entries. This can either support the latter theory that the beginning of the account can be marked in this way, or it might simply indicate that the scribe dunked his brush while outlining the table. In either case, this record seems to be of the same sort as Documents 56 A, 58 A and the other small fragments.

Document 58 H (frame 63)

This fragment bears a part of a table consisting of nine columns and fifteen rows. The first column at the right seems to contain no numbers. The rows of the second column comprise the numbers 3 and 4, the next column contains the numbers 20 and the following one $1 + \frac{1}{2}$ or 2 written in red. After two columns with no entries, another one contains the numbers from 3 to 10, the next one the numbers 20 and 30 and the last one bears some traces of units written in red. Some rows of this table contain no numbers.

Comparing this document with the fragments mentioned above, we can suppose that the columns with numbers seem to correspond to *tnwt*, *htmt* and *ir mj'* while those without entries to bulls and poultry.

Remarkably, at the bottom of the fragment the table ends. Some of the vertical lines intersect and overlap the last horizontal line of the table, similarly to Document 56 H. Yet beneath, two other horizontal lines are drawn, which might have belonged to another table or might have separated this table from another record following below.

Document 58 I (frame 59)

This small fragment is considerably damaged with only a few fibres of papyrus still holding it together. However, the papyrus is quite light brown and thus the writing is still recognisable. Two columns of table are preserved, one of them containing the numbers 20, the other containing the numbers 2// written in red ink. At the top,

remnants of the headings *ḥtmt* and *ṛ m ʔ* are partially preserved.

Note: Some of the fragments of the phyle-distribution account seem to contain red lines in the tabular parts (e.g. 58 H), which might indicate a kind of division of months, likely into weeks. However, these red lines are hardly recognisable at the colour photos that we have at our disposal.

Document 63 D (frame 3)

This small fragment probably contains an account relating to a phyle. The top bears no writing, only a horizontal black line followed by a red one. Beneath, the sign of the *nḏś*-bird is written, to the right of which a vertical line marks a new table-section. After the bird follows a double horizontal line, beneath which "introduce///" (*bs///*) is written.

Document 72 G (frame 59b)

This small fragment contains a nicely drawn grid of a table with four partially preserved columns. The column at the right side comprises red numbers in every row, ranging from $\frac{1}{2}$ to 2. The next two columns contain no entries while the fourth one shows traces of black numbers at the very edge of the fragment. At the bottom of the fragment, a red horizontal line marks the ending of the table. This document closely resembles the above described records of distribution tables, with red numbers corresponding to the *ṛ m ʔ*-item and no entries for meat and poultry.

Document 82 E (frame 27)

The surface of this fragment is not well preserved, however it still shows a nice handwriting and neat tabular arrangement of this record. The top of the fragment bears considerably high numbers written in red ink. One of these seems to be 3,380. These numbers might resemble the sums at the top of e.g. Documents 47–48 A and 49–50 A.

Beneath, another part of the account-table follows, separated by two horizontal lines and a small space between them. In the first row, a tail of the *wr*-bird is preserved at the very edge of the fragment. It might refer to the *wr*-phyle (however, the sign for phyle that should follow its name is not written here) or to the *wr*-division of the *śt*-phyle.

The following row contains the titles *///prophet* and *śm-priest///* (*///ḥm-nṯr śm///*). Beneath, the commodities are listed, separated from each other by vertical

lines. These include *hṭj*-bread, *ś't*-bread, beer and probably also birds. No numbers are preserved on this fragment.

There are indications that this fragment is a part of an account-table of a distribution of food to the members of a phyle. However, the heading mentioning the phyle is not sufficiently preserved. It might be a document similar to e.g. Documents 56 A, 57 A, 58 A and the other small fragment belonging to the same sort. However, in this instance, the commodities are not the same. This dissimilarity might indicate that the fragments listed above might have belonged to a single scroll or a single record, while Document 82 E belonged to another example of a similar type of records.

3.7 Other accounts relating to phyles

Some of the preserved documents can be classified as accounts relating to phyles. They are not a homogeneous group of fragments because they show various forms. However, all of them clearly reflect the organisational structure of the temple staff. They provide us with a slightly different picture than the account-tables described in Chapter 3.6 and some of them show particularly interesting information.

Some of these fragments refer to all the temple phyles and list them next to each other (9 E, 64 F). Other examples relate only to one of the phyles (62-63 A, 64 A), sometimes also only to one division (68 A). There is also the usual record of a one-off distribution of the same type as in the documents described in Chapter 3.6, however, this time clearly demonstrating the name of the phyle of the listed people (71 E). In addition, one document in this group refers to temple phyles not in connection with revenues or expenses, but in connection with the works pursued in the temple area.

It is possible that the documents listing all the temple phyles represent a kind of summary records made from time to time in the temple, while the other documents might reflect the records made during the service of the phyles mentioned in them.

Document 9 E (frame 47 verso)

Recto: Document 9 B; part of a roster of priest's duties

This small fragment of papyrus contains writing that obviously mentions temple phyles. At the very top of it, the remnants of the storerooms (*prw-śn'*) can be recognised. Beneath, a list of temple phyles follows. Of the *wr*-phyle, only the sign of the *ir*-division is preserved. To the left of it follows the *śt*-phyle with its two divisions *wr* and *ib*, and the *wjdt*-phyle with its divisions *hp* and *kj*. We can suppose that further

to the left, the other two phyles followed, which are now lost.

Beneath the names of the phyles, a row of red numbers is partially preserved. Below the *ib*-division of the *st*-phyle, the number 4 is written, below the divisions of the *wjdt*-phyle, the numbers 23/// and 25 can be recognised. The character of this document is not completely clear, however it might be a part of a distribution record in relation to individual temple phyles.

Document 9 F (frame 47 verso)

Recto: Document 9 C; part of a roster of priest's duties

This fragment of papyrus might belong to the same document as fragment 9 E, or to the same type of documents; both verso and recto sides of these two fragments show the same sort of record and similar layout. However, the two fragments cannot be joined.

This fragment contains the remains of writing on its right side, which at the top includes ///temple (///*hwt*). This might be the continuation of the heading, to which belong also the storerooms in Document 9 E, namely the heading, ///storerooms of the temple.

Beneath the *hwt*, we can find the name of the *imj-nfrt*-phyle and the strokes indicating that the names of the divisions followed underneath. These are, however, not preserved. The bottom of the fragment is written the number 4 with the ideogram (or determinative) of cloths, followed by the term *iwt*///. The arrangement of this writing indicates that it corresponded to the second division of the fifth phyle.

Document 51 A (frame 46)

This piece of papyrus bears a tabular writing that seems to be an account relating to food, and a one-off record of distribution. The writing is neat but the papyrus is not well preserved, and so the signs are here and there hardly legible. The account was written in black and red ink.

The writing is from the right separated by means of a bold black vertical line, probably to be divided from any other records written on the same scroll. At the top of the fragment, some traces of the heading are preserved, which seems to be "the 1st year/ the year of the 1st census, the 2nd month of *ibt*, the *st*-phyle, *wr*-division: 780" (*rnpt-sp 1 ibd 2 ibt, sj st wr 780*).

At the right side of the fragment, the account table starts with the column spe-

cifying the days. Above this column, we can read "the name of the phyle's division: *ib*" with the sign *ib* written in red. Beneath, the days follow: the first row of the table corresponds to the first day of a month, the second row corresponds to the third day, while the following days are not preserved. The table seems to contain fourteen rows. Thus, the account does not relate to all the days of the month and the distribution was evidently not done daily. Beneath the table, "day 23" is added, which might not belong to the table and might be connected to another record that follows at the lower part of the fragment (see below).

The table is arranged into three sections that correspond to *rht*, *km* and *h3w-hrj-'*, separated from each other by vertical lines. The top of the table that contains these three headings is marked by two red horizontal lines running above and beneath the terms. Beneath the second red line, the commodities are specified, i.e. *htj*-bread, *ps*-bread and beer in each of the three sections. This arrangement is remarkable, because usually a single section of a commodity is divided into columns of the accounting terms (e.g. Neferirkare 33-35 A); here we have the opposite.

Most of the numbers which correspond to the days recorded at the right side of the table are remarkably written in red ink, with only few exceptions. The middle of the table is not preserved, the fragment being split by a lacuna. The preserved parts of the table however show us that the *rht*-amount of the *htj*-bread was 54 pieces in each row. The only exception is the penultimate row of the table, which shows 65 pieces written in black ink. The *rht*-amount corresponding to the *ps*-bread makes 52 in each row, except for the second and the fifth row from the bottom of the table. These two rows contain the numbers 235 and 130 (which is hardly legible) written in black ink. The beer is assigned 22 jugs in all the preserved rows of the table.

The central section of the table, which should have contained the *km*-amounts, i.e. the amounts of the commodities actually attributed to the phyle, shows no numbers. Obviously, this account seems to take down a transaction that has not been performed at all.

The numbers in the remnant-section of *h3w hrj-'* are expected to be the same as in the *rht*-section. It is indeed the case of both bakery products that remarkably lost the variations written in black, which might be a mistake of a careless scribe. However, the beer is assigned 24 jugs in each row, not 22 as in the *rht* section. Only the last entry seems to be 22.⁶¹ Neither of the commodities is assigned any number

⁶¹Note that in the hieroglyphic transcription of Paule Posener-Kriéger is 24 at this place.

in the last row of the table, which is thus blank.

The table continues with another section marked by a vertical line slightly thicker than the other lines. The first column of this part of the table mentions *rbt* of *ḥḏw*-bread, beneath which the number 10 is written in every row except the last one. The next column contains information about the *km*-amount. The number 10 is written in black in the first and second row only. The column of *ḥḏw ḥrj-ʿ* is not well preserved, but does not seem to contain any traces of writing.

Another section follows to the left, which is in fact the very edge of the fragment. However, traces of the red title *ḥnw* are still recognisable. Beneath them are the ideograms of an oval bread and a conical bread, the former being assigned 2 pieces in the three following rows while the latter some units, not completely preserved. The numbers are written in black ink and no other rows are preserved at this part of the table.

This table seems to have been enlarged. The first homogeneous part consists of three sections corresponding to the three basic accounting terms that comprise several commodities while the later added section corresponds to one other commodity and the relevant accounting entries, and some further records.

The bottom of the same fragment bears another record. At the right side, beneath the dates of the above described table, we can find "day 23" written in red ink. A few centimetres to the left, a list of personal names follows, introduced by the heading "the storemen who are given bread" (*pr šnʿw ḥr wbt t*). This writing is recorded in black ink. The men include *////w*, Ismen (*Ḳsmn*), Mesi (*Mśi*), Iti (*Ḳti*), Hemetj (*Hmtj*), Ikhi (*Ḳhi*) and Ptahankhu (*Pth-ʿḥw*). Beneath these names, the fragment ends, giving us no further information about the distributed rations.

The very right side of this fragment contains remnants of another record. It is written several centimetres to the right of the vertical line separating the above described writing. However, this part of the fragment is almost completely lost, only an ending of one column of writing is preserved at the bottom of the fragment. It reads "day 6: tenant Isidjedi" (*św 6 ḥntj-š Isi-ḏdi*).

Document 62–63 A (frame 44 recto)

Verso: Document 45–46 A; a handover protocol

This large piece of papyrus contains several sections of writing, separated from each

other by means of vertical lines. These sections are numbered 1–9 and seem not to be related to each other. The records on this document were done one after another as the recorded events and accounted transactions came into existence in the funerary temple.

All of these sections seem to relate to the *st*-phyle. Its *ib*-division is mentioned in section 5 and its *wr*-division occurs in sections 6, 8 and 9. Thus, it is possible that this scroll was covered with records during the service-time of the two divisions of this phyle.

However, the individual sections are of a diverse character and thus are described in the respective chapters: grain (sections 8 bottom and 9 bottom), revenues (section 9 top) and textiles (section 8 top). The other sections are not dealt with in this thesis.

Document 63 B (frame 57)

This fragment of papyrus contains a record in its bottom part. The top is badly damaged and shows no traces of writing. The right edge of this fragment bears the remnants of a black horizontal line, which marked a new section of writing. To the left of it, approximately in the middle of the height of the fragment, the *ndš*-bird sign is written in red ink; beneath it, the word *nt š* is added in black ink. This is most probably the remnant of a heading.

The text that follows below is arranged into columns written neatly one next to the other. They include *sšrw*-cloth, garments for the lector-priest (*hbš hrj-hb*) and *nfrw*-cloth. No other commodities are preserved, however, it seems that this record is related to the woven materials (see Chapter 3.11).

Beneath the *sšrw*, "day 1" can be recognised at the bottom edge of the fragment. This might be a remnant of the column enumerating the days of a month, to which the rows of the record likely correspond. Unfortunately, none of these rows is preserved.

Document 64 A (frame 34)

This fragment concerns the revenues in relation to the *wr*-phyle and its two divisions. It was described in more detail in Chapter 3.2.

Document 64 C (frame 28)

This fragment contains a writing that mentions the *wr*-phyle. At the right edge, the number 2 is preserved. To the left, we can read *gšj* with no determinative and rem-

nants of *i* below. More to the left, the prophet Isimery (*hm-ntr Ṛsi-mrj*) is introduced, followed by the *wr*-phyle and its two divisions, '*nb*' and '*ir*'. At the top of the fragment above the prophet, "///of sweets" (*//n bt bnrt*) is written together with "cup" (*s't*). At the left edge of the fragment, we can read "///done by the *wr*-phyle, divisions '*nb*' and '*ir*'" (*///ir n wr s}, 'nb, ir*).

Document 64 F (frame 5 verso)

Recto: Document 64 E; Chapter 3.13

This badly preserved fragment bears writing on both sides. The verso contains the names of the divisions of two phyles, namely, the [*wr*]-phyle and the *st*-phyle, written next to each other. Beneath follow the names of their divisions, resp. '*nb*' for the former and *wr* and *ib* for the latter. Remarkably, the names of the divisions are written in red ink.

Document 66 B (frame 51, verso)

Recto: Document 66 A; see Chapter 3.8

This fragment contains several sections of writing. The record at the right side of the fragment is only partially preserved, but obviously refers to a temple phyle. Of its first part, the total (*dmd*) and the arrears (*h'w hrj-'*) of cereal are preserved written next to each other. Beneath is the record of the distribution of grain among several men who belong to the *ib*-division of the [*st*-phyle]. We can read here the names of Irten (*Ṛr-tn*), Nesi (*Nsi*) and Washkai (*W šs-kj.i*) (written without determinatives), each of them obtaining $\frac{1}{64}$ of *hkt*. This record is separated by means of a vertical line from the rest of the fragment.

Document 67 B (frame 66 verso)

Recto: Document 67 A; Chapter 3.11

This fragment contains an overview of the supplies given to the temple phyle. The recto of this fragment bears an account relating to woven materials described in Chapter 3.11.

At the top of the fragment, an ending of a title is preserved, of which only: "///pure nourishment, Qar" (*///w'bt k'r*) is preserved. Although this heading is not completely preserved, it indicates that the following writing relates to the distribution of supplies in the temple. The name of Qar likely shows who was responsible for this

distribution.

The right part of the fragment is reserved for the *ib*-division of the *st*-phyle. Beneath, several entries follow, including the daily supply (*hrt-hrw*) with the number //9, *rht*-amount which is ascribed the number 285, and half (of it) (*gstt*) with $142 + \frac{1}{2}$ which is in fact a half of 285. All the numbers are written in red ink and the half obviously relates to one phyle division. At the bottom part of the fragment we can read "ps-bread from the residence" (*ps (m) hnw*) followed by the number 4 in red ink. Beneath the expenses (*pr*) and the true remainder (*wḏw.s mʿ*) are given next to each other, with the numbers 19 and $123 + \frac{1}{2}$ (the latter in red ink).

The left part of the fragment is entitled: *wr*-division of the *st*-phyle. The same entries seem to follow below but only the daily supply (*hrt-hrw*) is preserved.

The phyle, resp. its divisions are considered here as units to receive a certain amount of the food coming to the temple. No members are given, meaning that the transaction referred to in this document was not a distribution of rations to the individuals but rather a record of apportionment of goods in correspondence to the basic organisational system of the funerary temple. It is, however, not clear whether this apportionment was meant for the phyle which was in service at that time, or whether it was a part of an overall record of supplies to all the phyles during their service-periods. Both suggestions are possible, however, each phyle is expected to have had its own storeroom for its own provisions. Anyhow, this documents provides an overview of the supplies ascribed to the phyle-divisions, their expenses and their current residues.

Document 68 A (frame 39 recto)

Verso: Document 68 B; see below

This document seems to be a brief daily account⁶² or a summary of the transactions performed in the funerary temple on certain days. Its verso is also inscribed and will be discussed immediately below.

The left part of the fragment contains a section that corresponds to the 3rd month of *ibt*, the 22nd day (*ibd 3 ibt sw 22*). Three individuals follow then, written beneath each other: prophet Kaemtjenet (*hm-ntr K ʿ-m-tnnt*), assistant Idi (*hrj-ʿ I di*) and flutist of the White Crown(?) (*[sb ʿw] hdt*).

⁶²For examples of the detailed daily-accounts see Posener-Kriéger 1976, pp. 298–310; also see the similarly arranged accounts of grain in Chapter 3.8.

To the left, another section is preserved, separated by a vertical line. At the fragmentary top of this section, the date *///* of *ʒbt*, the 24th day (*///ʒbt šw 24*) shows that the scroll did not mention all the days following one after another. Beneath the date, the guardian of the offering bulls Nisuced /// (*sʒw šts Ni-šw-ḳd///*) is introduced. After a large lacuna, at the bottom of the fragment, the name Behes (*bḥś*) is recognisable, which might have been another part of the same column of writing.

A bit to the left of Nisuced follows a typical account, consisting of *rbt* with the number 3,930 written in red, *km* with 4,000 and *h'w hrj-*' with no number. We can only speculate to what commodities these numbers refer; perhaps to the basic nourishment-components, bread and beer (see e.g. Document 47-48 A, Chapter 3.1; also Document 64 A, Chapter 3.2). According to this account, the temple was given more than was its anticipated amount. Above the *h'w hrj-*' term at the top of the fragment, some traces of what seems to be another date can be recognised. They seem to me "day" with the number 20 and some units, of which only 2 is preserved. This possible date should relate to some of the writings below, maybe the last mentioned account, but no section is marked by vertical lines.

Beneath this short account-record, the writing continues. We can find here the heading of the portion pertaining to the *št*-phyle, the *wr*-division (*hrt št sʒ wr*), which might have related to the account above. If so, we have here the information that one phyle division was assigned almost 4,000 pieces of basic foodstuff for a certain period of time. However, this heading might also be connected with another record that follows below.

This record is a detailed account of distribution, listing the people of the phyle division, the distributed commodities and the amounts given to the individuals. The numbers corresponding to the commodities are written in rows marked by horizontal lines that were obviously drawn with no help of a ruler. No vertical lines are added, so that the individuals are not separated from each other. It is a simple but sufficient form of this sort of records.

The list of names is introduced by *rbt* and then starts with Kaininisut (*K ʒi-nj-nšwt*), then follow Ihy (*ʔhʒ*), Ini (*ʔni*), *///p* and *///ttm*. The traces at the left edge of the fragment are not readable. Of the commodities, only *ps*-bread, wheat (*swt* and jugs (*dś*) are partially preserved. Between them another row has a lacuna at the place of the commodity name. All the men up to Ini were given the same rations—133,

313 and 15 pieces of the mentioned commodities. The numbers corresponding to the other people are not preserved, only *dś* of ///p is assigned the number 12, i.e. a bit smaller amount.

This fragment of papyrus represents a nice example of what we would like to have in more detail—a summary of the supplies given to a phyle and to its members. The short account at the top of the fragment might represent the revenue while below follows the distribution. In this respect, the layout of this document resembles some of the one-off distributions (Chapter 3.5) and some of the accounts of grain, e.g. 66 A (Chapter 3.8) We nevertheless have no clear indication of the period for which the record was made. At the top, the day is recorded. However, such an amount of commodities can hardly be related to one single day. The day probably refers only to the time of recording. If we suppose that the document refers to a distribution made for a month, then the men obtained about $4 + \frac{1}{2}$, $10 + \frac{1}{2}$ and $\frac{1}{5}$ pieces of those commodities daily. This seems not to be undue in comparison with the other distribution tables (Chapters 3.3 and 3.6).

Document 68 B (frame 39, verso)

Recto: Document 68 A; see above

This document is the verso of 8 A and we can see in a moment that both records have much in common. Although we have no clear indication that the writings on the verso and recto have anything to do with each other, both of them are obviously daily accounts of the same sort. For this reason we included this fragment into the phyle-chapter even though no phyle-name is mentioned on it.

The right top of the fragment bears hardly visible traces of a date, of which only *ḥt* can be recognised. Beneath, the heading: "from the Temple of Ptah" (*m ḥwt Pth*) is written, followed by a distribution record. It is arranged in rows and columns lacking the lines of a table. The first row mentions the people, including Kaninisut (*K 3-ni-nśwt*), Ihy (*Iḥj*) and Ini (*Ḳni*). The name of the last one was written too close to Ihy's, then erased and written again a bit to the left. The commodities corresponding to the numbers should have been listed at the right side but are not preserved on this fragment. We can, however, suppose that they were the same as in the previous document. The numbers assigned to the individuals are 360, 160 and 6 for each. Beneath, a row with the numbers 526 is written, which actually is the total of the amounts. The traces of the term for the total (*dmḏ śm 3*) are visible to the right, at

the very edge of the fragment.

At the left part of this fragment, the record continues. The first row is written a bit higher than the previously mentioned personal names and it might have been added as a different part of the same account. It includes the lector-priest (*hrj-ḥb*) and the person responsible for the offering in the open court (*imj-wsḥt*). The former is ascribed 60 while the latter 50 pieces of the first commodity and 150 as the total of both. Thus, the amount of the second commodity that was damaged by a lacuna must have been 20 for each, because no number is given for the third product. Further to the left, two more titles follow: all the things (*ih̄t m̄i kd*) and arrears (*ḥjw hrj-ʿ*). The former is ascribed the number 1,750 while the latter the number 60, written in red ink. Right beneath these numbers the fragment ends. The heading of all the things might represent the total sum of the distributed commodities, however, the totals of all the entries equal to 1,728, not 1,750.

The last two entries again seem to be written a bit higher than those in the account to the right of them. We cannot be sure whether all these alternations in the arrangement reflect the discontinuity of the writing or simply the fact that the scribe was not capable of writing in a row without lines. The handwriting seems quite hasty so the latter seems plausible. However, an imaginary interface can be understood between personal names, the cultic functions and the terms at the end of the record.

Document 69 A (frame 43)

This document is quite a large part of a papyrus scroll. Unfortunately, its surface is not smooth and nice. Many dark brown places make the reading of this document more difficult and so do numerous lacunas.

The record relates to a phyle, but does not refer to revenue or distribution of food but to work pursued in the temple area.

At the top of the document, the record is introduced by the heading: "Year of the 4th census, the 3rd month of *šmw*, division of the *št*-phyle: carrying the mud-bricks for constructing the north wall" (*rnpt-sp 4 jbd 3 šmw št s 2 fj j dbt kd hr šjt mḥtt*). Beneath this heading, two groups of men are listed, both of them starting with an individual who was probably their head or supervisor. The one at the right side is the assistant of the king's liegeman Hetepib (*hrj-tp nšwt Htp-ib hrj-ʿ*) while the one at the left side is the assistant of the *šm*-priest Rawer (*šm R'-wr hrj-ʿ*).

Beneath the former, his men are listed together with numbers. The men include

Tepres (*Tp-rs(?)*), Nebemdjedet (*Nb-m-ddt*), Washkai (*W š-k š. i*), Khnumu (*Hnmw*) and Seshemu (*Ššrw*). They are ascribed the numbers 2,100(?), 3,600, 1,100, 2,000 and 0; the numbers are written in red ink. Before the names, the *rht*-amount of 8,000/// is written and behind them the total (*dmđ sm š*) of 12,000///.

Rawer's men include Dj/// (*d///*), Khuwinefer (*Hw-wi-nfr*), Kaninisut (*K š-ni-nšwt*), Mesi (*Mšw*) and Setjeswes (*Štsws*), with the red number 2,000 for each except the last one who was ascribed no number. The numbers corresponding to the *rht*-amount and the total are not preserved.

At the bottom of the fragment, the record follows with the heading: "the 4th month, /// constructing the north wall" (*šbd 4 /// kd hr šjt mhtt*). Among the lacunas that follow beneath, only few numbers can be recognised, including 1,000, 1,200 and 1,100. These are written in red ink and are obviously arranged beneath the individuals and the numbers mentioned in the record in the upper part of the fragment. This layout clearly shows that the second record closely relates to the one written above.

The writing seems to be a record of the works undertaken in relation to the construction of a wall in the temple district. It includes two groups of workmen headed by two men, and the volume of work done by these workers. The work seems to have had two stages: the production of mud-bricks needed for the construction, and the construction itself. Each stage took a month to complete. Remarkably, the members of the right group are assigned diverse numbers while those of the left group have all the same numbers. Might this reflect the fact that Rawer divided the work equitably among his men or that he recorded a fictitious report? The former might be supported by fact that in the construction stage, the numbers of the individual men vary.

The *rht* probably refers to the anticipated quantity of bricks that was to be produced by the men and then used in the construction, while the totals most probably refer to the total amount of bricks manufactured and used for the construction, i.e. the total comprised what was produced + what was at the disposal in the temple. Unfortunately, the numbers cannot confirm this suggestion because most of them are not preserved. The only preserved examples for the first gang and for manufacturing the bricks show *rht* 8000/// \doteq 2100(?) + 3600 + 1100 + 2000. Also the second group of people made in total 8,000 bricks, supposing that their *rht* was the same as for the first group. But this suggestion cannot be proved.

The record nicely documents that not only revenues and expenses, but also extra duties of individuals, were an object of the bureaucratic interest of ancient scribes.

Document 71 E (frame 66)

This fragment contains clearly a one-off distribution to people who are designated by the name of their phyle. The top of the fragment bears some remnants of personal names. Only *///wr///* is preserved of the first of them, the second one is Isidjedi (*Isi-ddi*), and only the determinatives of seated men are preserved at the place of the third and fourth man. Beneath these names follows a row of numbers written in red ink. These include 27 for Isidjedi, 8 for the third and 2 for the fourth man and 35// for the fifth, whose name is completely lost. At the bottom right edge of the fragment, another red writing is preserved: "////this phyle" (////[s] *sw pn*). To the left of it, right beneath the fourth man, the *st*-phyle is added.

3.8 Accounts of grain

Grain seems to have been considered a specific kind of commodity. In the preserved documents of the papyrus archives of both Neferirkare and Neferferi, grain is being handled separately from other goods.

The accounts of grain in the archive of Neferirkare are of various types.⁶³ Some of them refer to the temple revenue of grain and transfers of grain from the funerary temple to the sun temple (Document 50 1a, 1b)⁶⁴, distribution of grain among people (Document 2 A⁶⁵, 41 c1⁶⁶), while others are summaries of the expenses of grain (Document 41 c2⁶⁷).

These accounts of grain might have a tabular form using vertical and horizontal lines to arrange the text into the cells of a table with the heading above. However, this form is connected mainly to the accounts of revenue of grain, which might have been done more carefully than other records (e.g. Document 50 a). The records of the distribution of grain are often written without a grid in such a way that the names and the titles of the men who were given their rations are recorded one next to the

⁶³Posener-Kriéger 1976, pp. 323–339

⁶⁴Posener-Kriéger 1976, pp. 331–336

⁶⁵Posener-Kriéger 1976, pp. 324–327

⁶⁶Posener-Kriéger 1976, pp. 327–331

⁶⁷Posener-Kriéger 1976, pp. 327–331

other while the corresponding numbers are shown below (Document 41 c1).

The papyrus archive of Neferre does not provide as rich set of the accounts of grain as the documents of Neferirkare. Most of the preserved records relate to the distribution of grain among the temple attendants. They are mostly of the same form as those from the archive of Neferirkare, i.e. showing the names of people listed in one row and the numbers in another row below. We can also find documents which relate to both the revenues and expenses of grain. These seem to be overviews made for certain days. Their form is not tabular and the records seem to have been done bit by bit as the transactions were being performed.

Document 7 B (frame 16 recto)

This fragment of papyrus contains two individual records. One of them shows several rows of personal names which most probably made a part of a neat account-table of temple revenue; this record was described in Chapter 3.1.

The left part of the fragment bears another writing, which is arranged simply in columns. The beginning of the heading is preserved, which was written horizontally: "day 6, that what was given///" (*šw 6 rdjt ///*). Beneath, two entries are given, i.e. the *rbt* with the number $8 + \frac{1}{4}$ (of *hkt*) written in red ink, and the *km rb* adding up to $1 + \frac{1}{4}$ (of *hkt*) (written in black). After this amount, a column of red ink text follows: "archive: after day 9" (*št-‘ imj-bt 9*). This account seems to refer to the temple revenues of grain, perhaps of a one-off character.

Document 46 E (frame 51)

This small fragment of papyrus contains a list of the temple attendants who were given their rations of grain. The men are mentioned only by their names, which are written next to each other in columns, beginning with Kaninisut (*K ʒ-ni-nšwt*), Tjesu (*Tšw*), Qar (*K ʒr*), Isidjedi (*ʒsi-ddi*) and Isishepses (*ʒsi-špsš*). Beneath each name, the amount of grain is noted. The first three men obtained the same amount, i.e. $5 + \frac{1}{2}$ *hkt* while the other one got only $2 + \frac{1}{2} + \frac{1}{4}$ *hkt*.

Above the names of the men the fragment ends and the heading containing information about the character of this distribution and its date is not preserved. At the bottom of the fragment, a few centimetres of blank papyrus are preserved just beneath the row of numbers specifying the distributed amounts of grain. Thus the account seems to have been written for a one-off distribution, not as a record for a

longer period of time, nor for more products.

The writing of this account seems to be more hasty and not so neat as in the case of the account-tables. It was not a table and seems to be just a brief summary of a distribution of a certain amount of grain to the temple attendants. The amounts distributed to the men are not small. Such an amount might have been sufficient for several weeks. The form of this account resembles the records on e.g. Document 66 A (see below).

Document 62–63 A, section 8 bottom (frame 44)

This document contains several different writings arranged into sections. In the middle of the eighth section of this scroll, there is written the heading in red ink: "whole month" (*ʒbd r-dr.f*), behind which follows: "the 1st day in bread and beer" (*św wp m t hnk̄t*). Several days of month are listed below this heading. These include day 1, day 2, day 10 and day 20.

The record refers to wheat (*swt*) which is written at the right side. Beneath, six curved strokes show six amounts of grain written next to each other: the first, the fourth and the sixth are 1 *hk̄t*, the second 4, the third $\frac{1}{3}$ and the fifth $1 + \frac{1}{2}$ *hk̄t*. Beneath these numbers, personal names and other headings are written which might correspond to the numbers. These include $\frac{1}{3}$ Ihy (*Īhj*), Kaemsenu (*K ʒ-m-śnw*), Ini (*Īni*), a tenant (*hntj-ś*), a lector-priest (*hrj-hb*) and the term *h ʒw hrj-ʿ*.

Below, another row of amounts of grain follows, introduced by "wheat" (*swt*). The first three men are ascribed $2 + \frac{1}{2}$ *hk̄t*, the tenant and the term *h ʒw hrj-ʿ* have 2 *hk̄t* and the lector priest is ascribed also 2 *hk̄t*. This writing seems to be a record of a one-off distribution of grain.

Document 62–63 A, section 9 bottom (frame 44)

This section of the same document contains an account with the date: "day 25" (*św 25*) and the heading: "administration office of the temple" (*gś-pr hwt*), which refers to the *śt*-phyle, and its *wr*-division (see Chapter 3.7). Beneath this heading, a summary of the accounting entries is given: *rbt* $\frac{1}{3}$ / $\frac{1}{3}$ / $\frac{1}{3}$ /20, *km n inw* 20 $\frac{1}{3}$, *h ʒw hrj-ʿ* $4 + \frac{1}{4}$ and *w ʒw m pr-śnʿ swt* 22 (*hk̄t*). All numbers except that of the *km*-amount are written in red ink.

Document 66 A (frame 51, recto)

Verso: Document 66 B; see below

This specific record as well as its verso (see below) seem to be a summary of transactions performed on individual days of a month. The papyrus is divided by means of vertical lines into several sections, in which no further divisions are made, neither horizontally nor vertically.

At the top of the fragment, in its central section, the day 23 (*św 23*) is introduced without any other information concerning the month or the year. Beneath, we can read: "administration office of the royal domain" (*gś-pr pr-nśwt*), followed by three columns of numbers. The first of these columns shows the *rḥt*-amount, the other one contains the *km*-amount and the third one shows the difference between them, i.e. *ḥꜣw ḥrj-ʿ*. The rows of this record refer to three kinds of cereals that are listed to the right. These include wheat (*swt*), barley (*šmʿ*) and *pḥꜣ*-grain. The *rḥt*-amounts of all these sorts of grain number in the tens.

Beneath this account, another note was made to record the supplies for several men. The name of the first of them is not preserved, the second one is Qar (*Kꜣr*). Both of them obtained more than 3 *ḥkꜣt* of grain. After them follows Isidjedi (*ꜥsi-dꜣi*) with his $1 + \frac{1}{2} + \frac{1}{4}$ of *ḥkꜣt* and Isishepes (*ꜥsi-špśś*) with his $1 + \frac{1}{2} + \frac{1}{4} + \frac{1}{8}$ of *ḥkꜣt*. At the end of this small list, the name of Khertywab (*Hrtj-wʿb*) is added, with much higher number: $10 + \frac{1}{2} + \frac{1}{4}$ of *ḥkꜣt*.

The left side of this section contains a column of writing that informs us that 150 *pꜣt*-breads were delivered from the sun temple *Št-ib-Rʿ*.

The left section is not preserved completely, but contains some remnants of another accounting record. At the top of it no date is written. Instead, "it will not be taken away///" (*imtt m šd///*) is inscribed there. Beneath, we can read numbers informing us about the amounts of wheat (*swt*) that were delivered from two institutions—from the temple (estate) (*ḥwt*) and from the king's domain (*pr-nśwt*). The former is ascribed $7 + \frac{1}{2}$ of *ḥkꜣt*, the latter $7 + \frac{1}{4}$ of *ḥkꜣt*.

A few centimetres beneath this account, another record appears. It is introduced by the phrase: "the offering in the open court, Isiankh, wheat $\frac{1}{64}$ *ḥkꜣt*" (*imj-wšḥt ꜥsi-nḥ swt $\frac{1}{64}$ ḥkꜣt*) written in a column at the right side of the bottom of this section. To the left of it, the record follows with a row stating: "what remained in the storeroom, remainder" (*wꜣꜣwt n pr-šnʿ, wꜣꜣw///*). Beneath, we can read "wheat" (*swt*) $13 + \frac{1}{2} + \frac{1}{64}$ *ḥkꜣt*.

At the very right side of this papyrus fragment, a third section can be recognised, of which only $h\dot{z}w\ h\dot{r}j\text{-}'\frac{1}{4} + \frac{1}{64}$, is preserved.

The writing on the Document 66 A seems to be an outline of the transactions carried out at a specific time. It might be a kind of daily-accounts, recording the transactions at the moment they were pursued, for a given day. Only in the central section, the day-heading is preserved. Thus we cannot say whether the other sections refer to the same day or to another time. All the sections, however, concern cereals. The right section seems to have contained a record of a revenue, of which only the remainder $h\dot{z}w\ h\dot{r}j\text{-}'$ is preserved. The central section includes the same type of record for three kinds of grain delivered from the royal administration office. Next to this account, a delivery of $p\dot{z}t$ -bread from the sun temple is mentioned, and at the bottom of the section, a list of men who were given their rations of grain is recorded. The left section contains two separate accounts. The first of them refers to the revenue of grain delivered from two institutions, including the royal palace. The second writing mentions that a certain amount of wheat was given to Isiankh for the offering in the broad hall. Next to it, a record of what remained in the storeroom was made.

The bottom part of the central section of this document intensely resembles the writing on Document 46 E. Both of them record the distribution of grain among several men and both of them list the same names.

Document 66 B (frame 51, verso)

Recto: Document 66 A; see above

The verso of the same fragment was also used for recording an account. At the right side of the fragment, a part of a section is preserved, which was described in Chapter 3.7. Beneath two entries of the total ($d\dot{m}d$) and the arrears ($h\dot{z}w\ h\dot{r}j\text{-}'$), there is written a record of distribution of grain among several men. The men are introduced by the heading: $\dot{i}b$ -division of [$\dot{s}t$ -phyle]. We can read here the names of Irten ($\dot{I}r\text{-}tn$), Nesi ($N\dot{s}\dot{i}$) and Washkai ($W\ \dot{z}\dot{s}\text{-}k\dot{z}\dot{i}$) (written without determinatives), each of them obtaining $\frac{1}{64}$ of $h\dot{k}\dot{z}t$.

This record is separated by means of a vertical line from the rest of the fragment which bears a record of a distribution of food among several men (Chapter 3.5).

Document 70 C (frame 57)

This small fragment of papyrus contains the entry "anticipated amount of wheat" $r\dot{b}t$

swt $3 + \frac{1}{2}$ of *ḥkjt*. At the bottom of the fragment, the number 104 is written. This supposedly does not relate to the above mentioned grain.

Document 70 D (frame 53)

This fragment of papyrus contains an incomplete account of an amount of barley distributed among several men. Beneath the introductory "barley, set fire" (*šm' rdī šdt*), three personal names are preserved in following order: Kaninisut (*K ȝ-ni-nšwt*), Tjesu (*Tšw*) and Isi (*Isi*). The first of them obtained $1 + \frac{1}{2}$ of *ḥkjt* while the two other men were both given $1 + \frac{1}{4}$ of *ḥkjt*. Below these numbers, the fragment ends.

Document 73 I (frame 66)

This fragment of papyrus contains the remnants of an account of grain. At the top of it, two amounts — $6 + \frac{1}{2}$ and $3 + \frac{1}{2}$ of *ḥkjt* — are written next to each other. At the right edge of the bottom part of the fragment, barley (*šm' 6 (ḥkjt)*) is recorded. The rest of the fragment is blank, providing us with no indications concerning the character of this record. This document seems somewhat similar to Neferirkare's account 97 B1, which shows the same arrangement of writing at its left side (although the amounts differ). The numbers at the top of this fragment seem to refer to a distribution of grain.

Document 74 B (frame 74 verso)

This fragment of papyrus seems to be a part of an account recording a distribution of grain among the temple employees. The names are written next to each other at the top of the fragment. Above them, a blank, few centimetres wide piece of papyrus, is preserved. The names include that of the companion Qar (*šmr K ȝr*), Nisuqed (*Ni-sw-kd*) and Merinetjer/// (*Mri-ntr///*). The determinatives relating to the names are separated from these names by a few centimetres of blank space and are written above the numbers. Each of the mentioned men obtained 8 *ḥkjt* of grain, which is quite a large amount.

Document 76 C (frame 56 recto)

This fragment of papyrus contains the entry: "the 10th day, 15 (*ḥkjt*)" (*šw 10, 15 (ḥkjt)*) at its right part. To the left of it, another record starts in two columns. Both of them contain the dates: "the 4th year, the 3rd month of *šmw*, the 15th day — the remainder///" (*rnpt-sp 4 ȝbd 3 šmw šw 15, wdt///*), and "the 5th year, the 4th

month of *ḥt///*" (*rnpt-sp 5 ḥd 4 ḥt///*). The character of this record is unclear.

Document 76 D (frame 56 recto)

This fragment seems to be an account of a temple revenue of grain. At the top of the fragment, the date: "the 6th year, the 1st month of *ḥt*" (*rnpt-sp 6 ḥd 1 ḥt*) is written. The administration office of the temple///*///*" (*gs-pr rj-pr///*) follows, beneath which the individual accounting amounts are introduced, namely the *rht*-amount and the *km*-amount. To the right of these terms, we can read: "day 23" (*šw 23*). At the bottom of the fragment, wheat and barley follow one below the other. The only number that is preserved, is 30 *ḥkjt* of barley as the *rht*-amount. This fragment resembles the central section of Document 66 A, only the amount is higher.

Document 77 D (frame 66 recto)

This small fragment of papyrus very much resembles the account on 66 A—upper part of the central section. A vertical line on the right side of this fragment marks a new section. To the right of this line, nothing is preserved. To the left of it, "day 12" (*šw 12*) is written at the top, followed beneath by the "administration office of the royal domain" (*gs-pr pr-nšwt*). At the bottom of the fragment, beneath this heading, some remnants of *rht* might be recognised.

Document 81 I (frame 53)

This small fragment of papyrus is divided into two sections by a vertical line. The right half of the fragment is blank while the left half contains a column of writing that seems to be a record of a distribution of grain. The text reads: "*ph* *ḥ*-grain; Kaninisut: barley $3 + \frac{1}{4}$ (*ḥkjt*), *ph* *ḥ*-grain 2 (*ḥkjt*)" (*ph* *ḥ* *K* *ḥ*-*ni*-*nšwt*: *šm* $3 + \frac{1}{4}$ (*ḥkjt*), *ph* *ḥ* 2 (*ḥkjt*)). The form of this account does not resemble the other records of the distribution of grain, where the names of the men are usually written next to each other and the numbers follow below. In this case however, we seem to have a column comprising the information written as a continuous text, where the entries follow one after another in a single column.

Document 81 K (frame 57)

This small fragment of papyrus contains a part of a record of distribution of grain. It is of the very same character as other such accounts consisting of names written next to each other, with numbers added below. Among the names, we can read Isienshepses

(*Ḳsi-n-špśś*), Irenre (*Ḳr-n-R'*) and tenant *///isi* (*bntj-š ///Ḳsi*). The name of the first man is not preserved, only the determinative can still be recognised at the right edge of the fragment. The first two men obtained 2 *ḥkjt* of grain while the other two received only 1 and $\frac{1}{2}$ of *ḥkjt*.

Document 82 M (frame 19)

This fragment contains a part of a distribution table. In its last rows, the rations of cereals are mentioned. This fragment is in more detail described in Chapter 3.5.

Document 83 A (frame 61)

This fragment of papyrus contains a part of a distribution record. At the top of the fragment, we can recognise the heading: "verified delivery from $///$ " (*km gmj m///*). Beneath, a list of the names of those who were given their rations follows. They are written next to each other without any separating lines. Only three names are preserved, namely Isiankh (*Ḳsi-'nh*), Khuenre (*Hw-n-R'*) and Isidjedi (*Ḳsi-ddi*). After Isidjedi, the list ends. A few centimetres to the left we find a vertical line, after which the fragment ends.

Beneath the names, the numbers follow. They show that each of these men obtained a different amount of grain. Isiankh received $5 + \frac{1}{2}$ of *ḥkjt*, while the rations of his fellows were only $1 + \frac{1}{4}$ and $\frac{1}{4} + \frac{1}{8}$ of *ḥkjt*. To the right of the record, a few other numbers are preserved; one of them is $8 + \frac{1}{4}$ *ḥkjt*, the other one is not clear. It is not evident whether these entries correspond to other personal names or rather represent a summary information about the distribution. Above the entry $8 + \frac{1}{4}$ *ḥkjt* an ending of a writing is preserved, which does not include a determinative of a personal name, but the *tn*. Beneath the numbers, a blank piece of papyrus follows. It shows that the distribution was only a one-off transaction. It resembles other records of the same character, but differs in the verification heading.

Document 85 G (frame 66)

This piece of papyrus contains only a little bit of writing. In the middle of its height, three entries are written in a row, namely 5, 5 and 11 (*ḥkjt*). The lower part of the fragment shows another row, comprising the terms *rbt*, *km gmj* and *ḥjw [hrj-']*. The first of them is assigned 30 *ḥkjt*, the second 27 *ḥkjt*, but no number is preserved for the last. This fragment might be understood as a remnant of a distribution record

with a summary information.

Document 90 G (frame 53)

This small fragment of papyrus contains the sign *hkkjt* and the number 8 written beneath. At the right edge of the fragment another number is written, of which only the figure 6 is preserved.

Document 90 H (frame 56)

In the middle of this small fragment of papyrus, the writing barley (*šm*) 3 (*hkkjt*) is easily readable. At the right edge of the fragment another number can be recognised, of which only the figure 6 is preserved.

3.9 Accounts of meat

The papyrus archive of Neferirkare shows two types of accounts of meat—the accounts of the animals to be slaughtered and the accounts of various kinds of butchery products. The former concern the revenues of the temple while the latter show its expenses. Thus, we can suppose that Neferirkare's funerary temple had received some cattle or poultry (e.g. Document 43 B⁶⁸), sent it to the slaughterhouse and then used the meat either for its own employees (Document 94 A a⁶⁹) or for the divine cults (Document 45 A1–A2⁷⁰) or for the cults of the deceased dignitaries (Document 65⁷¹).

The papyrus archive of Neferre does not show such a variety of accounts of meat. Only a few examples survived, all of them dealing with butchery products. One example of dealing with live cattle is perhaps preserved on Document 47–48 A, an account-table of a specific temple revenue (see Chapter 3.1).

A limited number of accounts of the butchery products might seem striking in the case of Neferre's pyramid temple, to which the "House of the Knife" was attached. The existence of this specific institution had already been known from written evidence when the Czech team of egyptologists discovered its remnants during their archaeological works in the temple.⁷² The House of the Knife was built of mud brick to the south-east of the pyramid temple. It consists of a wide entrance, an open courtyard

⁶⁸Posener-Kriéger 1976, pp. 311–312

⁶⁹Posener-Kriéger 1976, pp. 322–323

⁷⁰Posener-Kriéger 1976, pp. 315–316

⁷¹Posener-Kriéger 1976, pp. 310–323

⁷²Verner 2002, pp. 129–130; Verner 2005, forthcoming

where the animals were slaughtered, and a number of large storage rooms. However, the slaughterhouse of Neferre served its purpose only for a short time. Already during the reign of Niuserre, the House of the Knife became a storehouse and the supplies of meat were brought to Neferre's temple from elsewhere. A part of the products for Neferre's mortuary cult was delivered from the sun temple of his father, *Št-ib-R'*. We can suppose that the slaughterhouses functioning for *Št-ib-R'* could also be used for the purposes of Neferre's cult. However, other evidence provides us with another possibility. Inscribed potsherds clearly show that meat came to Neferre's temple from the slaughterhouse in Sahure's palace.⁷³ Various institutions in the Abusir necropolis seem to be remarkably interconnected.

Document 52 A (frame 46)

This fragment represents a nice example of an account of meat. The heading of this account is unfortunately not preserved and so we cannot define the actual character of this writing.

At the top of the fragment, a variety of butchery products is listed; the individual entries are separated by vertical lines. They include beef hind thigh (*iw'*), beef hind tibia (*šwt*), pancreas(?) (*šbn*), cutlets (*špht*), poultry (*špd*), beef foreleg (*šps*), flank (*šrw*) and loins (*dpt*).

Beneath, horizontal lines form a table in which the corresponding numbers were filled. The numerical entries are inscribed only here and there and are relatively small (the highest is 10). Thus we can suppose that meat was not a frequent commodity.

The handwriting of this document is very clear and of a neat tabular form. In this respect it seems to resemble the account tables of the temple expenses or—not so likely—the revenues, rather than a rough sketch. It is not clear whether the rows of this table relate to the days of a month, or personal names of those who were given their butchery rations, or some other criteria.

Document 52 C (frame 56)

This small fragment is another example of an account of butchery products. Three products are written next to each other without being separated by any lines. These include bloody pieces of meat(?) (*š't*), beef foreleg (*šps*) and loins (*dpt*). The determinatives are not preserved. At the top of the fragment, traces of *rht* are visible.

⁷³Verner 2005, forthcoming

Document 52 F (frame 59b)

This fragment contains a part of an account-table relating to butchery products. The names of individual products are listed next to each other and are separated by means of vertical lines. Four products are preserved at this fragment, including beef hind tibia (*śwt*), cutlets (*śpht*), *dwt*-vessel(?) and a vessel(?). Beneath the names of the products, several rows of the numerical part of the table are preserved. The column corresponding to cutlets is ascribed the number 2 in each row while all the other products are ascribed the number 4. To the left of these butchery products, a vertical line marks a new column containing the heading: "///*Śt-ib-R' pjt*" and the numbers 10 beneath.

The right part of the table seems to be a nice example of an account of meat, enumerating the butchery products by their precise names. Nevertheless, the *pjt*-bread at the left side shows that the account did not concern just meat.

A notion of the sun temple of Neferirkare indicates that this account concerned rather the revenue than the expenses of the funerary temple of Neferre. Also some other documents mention the deliveries of *pjt*-bread from *Śt-ib-R'* (see Chapters 3.1 and 3.8). The amounts ascribed to the butchery products seem to support the revenue-character of this account. As we know from inscribed potsherds, butchery products were delivered to the funerary temple of Neferre from the slaughterhouse of the palace of Sahure. Thus, we can speculate that this document refers to the delivery of the "better-sort" of goods, which came from several specialised places of production.

Document 53 A (frame 13)

This small fragment contains the names and titles of a few men, written next to each other. They include ///k, overseer of scribes of king's documents Seshemnefer (*imj-rj sšw 'w-nśwtŚšm-nfr*, judge and administrator Ptahhetep (*sjb 'd-mr Pth-htp*) and /// Ra///. Beneath Seshemnefer, the number 1 is preserved. This fragment closely resembles Document 53 B1–B4, which is described immediately below. It might have originally belonged to the same record.

Document 53 B1–B4 verso (frame 56 verso)

Recto: Document 72 E; Chapter 3.5

These four papyrus fragments are parts of the same scroll that originally contained an account of butchery products. Its character is different from Document 52 A. The

top of the fragment evidently records a distribution of products, likely the above mentioned butchery products, among several men. Only three names are partially preserved, i.e. the physician of the dining hall///// (*swnw sh/////*)(B3), attendant of the Great House Sewedjakehef (*pr-ʿj Šwḏj-kh.f*), and the overseer of a department, Djadjamankh (*imj-rj st Djḏj-m-ʿnb*) (both B4). The men obtained one piece of the distributed commodity each.

At the bottom part of the fragment, we can read a list of butchery products. It is not entirely clear whether it relates to the record of the distribution, but this seems very probable. The butchery products include flank (*ḏrww*) (B1), forepart (*hjt*), loins (*dpt*) (both B2), piece of *ḏbw*-meat, fat (*ḏ*), the best of the beef foreleg (*tp n ḥps*), half of the *knkn*-meat (*gs knkn*) and *sdt*-meat (all B4). Beneath each of these products, the number 1 is written in a single row.

This account might be a record of a distribution of butchery and perhaps also other products among several men. It is possible that each of these men obtained one piece of the same basic sort of meat and one extra-ration of one of the butchery products listed at the bottom of the fragment.

This document clearly is not an overview-record but rather a sketch made at the moment when the distribution was performed. The form and the hasty handwriting seem to confirm this suggestion.

Document 53 C (frame 46)

This long and narrow fragment of papyrus contains a very interesting record which differs from all the other Neferre's documents referring to meat. The fragment contains several horizontal lines marking the rows of the record, but no vertical lines are involved.

At the top of the fragment, days of a month are enumerated, of which the days 16–30 are preserved. Behind the 30th day (*rkj*) of this month, the "second epagomenal day" (*rnpt hr šw 2*) follows, which represents the last entry of this record.

Beneath the days, two rows of numbers follow. The first of them contains the numbers 2 while the second row the numbers 4. Remarkably, these numbers are written only beneath the even days while the odd days have no entry.

At the bottom of the fragment, butchery commodities are listed more or less beneath the even days. The butchery products differ from one entry to another. They include beef hind tibia (*šwt*), beef hind thigh (*iw*), cutlets (*špht*) and poultry (*ḏpd*).

Beneath some of these butchery-entries, at the very bottom of the fragment, the writing: "itself" (*ḏś.f*) can be recognised.

It is not easy to understand this record. The rows at the top of the fragment might be a part of an account of revenue written for a month and relating to two commodities. Unfortunately, we do not know whether these are meat or some other products. The layout of this record resembles Documents Neferirkare 53 B and 53 C, but the heading is not preserved. It is not clear whether the butchery products at the bottom of the fragment make part of the same record. It seems that the individual butchery products correspond to the individual entries in the record above. Thus, the specified pieces of meat might have been brought to the temple on the same days as the two unknown products.

This record also very much resembles Neferirkare's Document 48 A, which Paule Posener-Kriéger designated as *comptabilité décadaire*.⁷⁴ Both of them include rows of numbers corresponding to individual days of a month and butchery products that follow below. However, there are also disparities. Above all, this record lacks the vertical lines separating weeks of the month. It also does not include the names of responsible persons that we can find at the bottom of the table in Document 48 A. Thus the precise nature of this document is hard to specify.

Document 65 B bottom (frame 22 verso)

This fragment, which was in more detail dealt with in Chapter 3.5, contains an account of butchery products. It is not sure whether these related somehow to the personal names written above it (see Chapter 3.5). The products are listed next to each other. They include a piece of beef (*midj*), a part of a leg (*bnd*), *////*, pieces of meat (*ššššt*), a beef hind thigh (*iw'*) and a chin (*psd*). The first two commodities are written a few centimetres to the right of the other products and thus isolated from the rest. Each commodity is assigned the number 1.

3.10 Account-tables of woven materials, relating to feasts

Woven materials represented a very important article in relation to the mortuary temples and the maintained cults. In the archive of Neferirkare, accounts of woven

⁷⁴see Posener-Kriéger 1976, pp. 295–298

materials are usually kept separately from other kinds of commodities and objects. The documents of Neferirkare comprise both the accounts of revenue of textiles (e.g. Documents 47 A, B⁷⁵) and the distribution of pieces of cloth to the temple attendants (e.g. Document 53 A⁷⁶). Quite rarely, woven materials appear in the inventories together with some other objects (Documents 25,⁷⁷ 27 B⁷⁸). We can also occasionally find them in other texts like Document 50–52 A,⁷⁹ a season account; Document 14 A,⁸⁰ a list of priestly duties in relation to the *sed*-festival with a kind of inventory of objects used during the ceremonies; Document 54 E,⁸¹ a record of a distribution of food.

The papyrus archive of Neferre provides us with some more types of documents relating to woven materials. Some of these are of a very similar character; they relate to *dhwtjt*- and *wjg*-feasts and show that each of the phyles' divisions was, on that particular occasion, assigned a certain amount of textiles.

Other documents referring to woven materials seem to be the accounts of the temple textiles-revenue and records of distribution of cloth among the temple attendants. These might be compared to the documents of Neferirkare. Other fragments are of an uncertain character because they do not provide sufficient clues for determining their original purpose. The fragments of these two groups shall be described in Chapter 3.11.

At times, woven materials occur together with other commodities, mostly costly products such as incense or fat. It is possible that some of these records might be parts of inventories of temple possessions rather than accounting records (Chapter 3.12).

In addition to the above listed groups of texts, clothing (*ḥbśw*) is mentioned beside various sorts of chests and some other objects in an inventory list (Document 31 A) dealing with the objects deposited in the storeroom of cloth (*pr-mnḥt*). This part of the temple is also mentioned in Document 46 A together with the names of the other

⁷⁵Posener-Kriéger 1976, pp. 345–352

⁷⁶Posener-Kriéger 1976, pp. 359–360

⁷⁷Posener-Kriéger 1976, pp. 143–144

⁷⁸Posener-Kriéger 1976, pp. 146–148

⁷⁹Posener-Kriéger 1976, pp. 368–384

⁸⁰Posener-Kriéger 1976, pp. 59–76

⁸¹Posener-Kriéger 1976, p. 405

parts of the temple.⁸²

The following group of documents show quite similar features suggesting that these records were undoubtedly of the same character. They relate to the deliveries of woven materials on the occasion of a religious feast, namely, the *dhwtjt*- and *wjg*-feasts, and the distribution of these pieces of cloth among ten divisions of the temple phyles.

These texts share the form of an account-table, the rows of which correspond to the phyles and their divisions, while the columns refer to the individual names of various sorts of cloth. None of the fragments contains a completely preserved main heading of the record which would provide us with details concerning the dates, events and purposes of these accounts. Although all of these documents are very fragmentary and each of them makes only a part of the original scroll, combining them we can to a certain extent reconstruct the original layout of this type of documents.⁸³

Document 11 A (frame 60)

This fragment and the similar Document 11 B (see below) were studied in detail by Paule Posener-Kriéger in her article *Remarques préliminaires sur les nouveaux papyrus d'Abousir*.⁸⁴ Although only the beginning of this record is preserved, we can estimate that it concerned the redistribution of cloth among the temple phyles and their divisions on the occasion of a feast.

At the right side of the fragment, some remnants of the main heading are partially preserved. The heading was written in columns with large Hieratic signs and is separated from the following text by means of a vertical line. The preserved part of the last column of this heading reads: "after the *wjg*-feast" (*m-bt hb wjg*); it is likely to refer to the time of the distribution of cloth recorded in this document.

The left part of the fragment, behind the vertical line, shows horizontal lines of a table. These lines mark the rows of the account-table and we can find here the headings of these rows. The top heading is: "year, month, day" (*rnpt jbd šw*) with no details concerning the date. We shall see below that the date itself was originally written further to the left of this heading, above the main part of the table. Beneath, the heading: "details" (*ššm-bt*) follows. These include "the name of the fabric" (*rn šw*) and the term *rbt*. Concerning the former, Paule Posener-Kriéger mentions in her

⁸²Verner forthcoming

⁸³Vymazalová forthcoming b

⁸⁴Posener-Kriéger 1985b

article that the word *šw* used "pour désigner une étoffe est inconnu du *Wb*",⁸⁵ but it seems to be rather a general term, preceding the more specific names of woven fabrics which were originally listed further to the left as the headings of individual columns of the main part of the table (compare to Documents 12 A, 13 A, see below). The term *rḥt* shows that the numbers written in the main part of the table in this corresponding row demonstrate the anticipated quantity to be given to each of the phyles' divisions or to all of them together (see below).

Underneath these headings, the temple phyles and their divisions are listed beneath each other. The names of the phyles are written in black ink while their divisions are highlighted in red ink. Also the horizontal lines separating the individual phyles are red, so that the red lines and the black lines alternate beneath each other in the table.

The phyles follow in the usual order, starting with the *wr*-phyle and ending with the *imj-nfrt*-phyle. The names of the respective divisions differ from those known from the funerary temple of Neferirkare; the only similarity between the phyles' names in the two temples is the name of 'nb-division of *wr*-phyle, which occurs in both temples.⁸⁶

Document 11 B (frame 60)

This larger fragment of papyrus contains a record, the beginning of which is extremely similar to the writing on Document 11 A. At the right edge of the fragment, traces of a double vertical line are visible which marks the beginning of the table and likely separated it from the main heading of the record (as in Document 11 A).

The horizontal lines of the table following to the left are carefully drawn. The first row contains the heading: "year, month, day" (*rnpt ḥbd š*). Beneath, the "details" (*ššm-ḥt*), "the name of the fabric" (*rn šw*), and the term *rḥt* follow, specifying the content of the respective rows of the unpreserved main part of the table. The following rows correspond to the individual phyles and their divisions, with the latter written in red ink. The horizontal lines alternate in black and red ink, highlighting the pairs of rows belonging to each phyle.

To the left of this writing, a vertical double line marks the next section of this

⁸⁵Posener-Kriéger 1985b, p. 38

⁸⁶For more details and the list of phyles and their divisions from both temples see Posener-Kriéger 1985b, p. 39; also Roth 1991, pp. 77–79.

record. It contains the names of *dhwtjt*- and *wjg*-feasts, written identically in each of the ten rows. Further to the left, another vertical line marks the section containing personal names. These people were likely the representatives of individual phyles-divisions who were supposed to receive the shares belonging to their divisions.

Behind another vertical double line, the numerical part of the table starts. Only a little of it is preserved but we can see that the numbers ascribed to the individual phyles are not the same and range from 15 to 30. We shall see below, that this is rather an uncommon feature in this kind of documents.

Document 11 C (frame 51)

This small fragment bears a partially preserved name of *dhwtjt*-feast and the sign of *rnpt* above it.

Document 11 D (frame 60)

This small fragment seems to contain the remnants of an account referring to woven materials. At the top, traces of the heading are visible, of which almost nothing is preserved. Beneath, the names of *dhwtjt* and *wjg*-feasts are written, which must refer to the occasion of the recording. The bottom half of this fragment shows the name of *idmjt*-weaving with some traces of a sign of an arm below. No lines are used on this fragment, so that this record either did not have the form of a table or the preserved writing represents a part of the heading.

Document 12 A (frame 60)

This piece of papyrus contains an account-table referring to woven materials. The beginning of the record is not preserved, however, we can suppose that it was very similar to Documents 11 A and 11 B. We shall see that the layout of this document corresponds to the headings: "year, month, day"; "the name of the fabric" and the term *rbt*. The rows of the table correspond to the phyles-divisions and the two rows of each phyle are marked by horizontal lines drawn in red ink.

At the top of the fragment, we can find the date which obviously corresponds to the "year, month, day". It is unfortunately only partially preserved: "///the 1st month of *jht*, the 26th day" (/// *jbd 1 jht sw 26*). It is followed by two personal names, namely of the scribe of the Treasury Tjneni (*sš pr-hd Tnni*) and the inspector of custodians of the property Khenty (*šhd n irj(w) bt Hntj*). These two men were

probably directing the transaction and maybe also watched over the recording.

Beneath this heading, at the right side of the fragment, the remnants of the name of *wjg*-feast are visible. To the left of it, beyond a vertical line, personal names are written in the rows of the table. This part of the record is similar to Document 11 B and moreover, some of the personal names are the same, e.g. Kaiemsenu (*K i'-m-snw*) and Weriret (*Wr-irt*) in the third and fourth row. However, we can only cautiously suppose that these were indeed the same individuals and thus that these documents were written in the scope of their lives. Unlike on Document 11 B, each row of this record seems to contain two names rather than just one.

To the left of these names, a double vertical line marks the next section of the table. The section consists of ten rows of numbers corresponding to the ten divisions of the temple phyles; each of the columns has its own heading. These headings list the particular names of woven materials in a row that corresponds to the "name of the fabric" in the first part of the record (see Documents 11 A, 11 B).

The first column is assigned to *sb*-linen, which is subdivided into widths 3, 2 and 1 written with the fringes-signs.⁸⁷ Width 3 is ascribed the number 1 in the first row and the number 3 in the third row of the table. Width 2 contains the number 8 in the first row and the numbers 3 in the second and third row. For width 1, the numbers 11, 24 and 15 are written in the first three rows while the three other rows preserved below contain the number 30.

The following vertical section pertains to *idmjt*-linen of width 1. It is ascribed the number 150 in each of the six preserved rows of the numerical table. Some of these numbers are only partially preserved.

The two following columns correspond to *djt*-cloth of 'jw-linen, and *gwt*-cloth of 'jw-linen, with both signs 'jw written in red ink. The numbers ascribed to these textiles seem not to differ through the rows. The *djt*-cloth is assigned the number 450, the number corresponding to *gwt*-cloth is not preserved, but seems to begin with the sign of hundred, too, the remnants of which are visible in the third row.

The next two columns bear the headings *mnbt*-cloth and *gwt*-cloth. No name of the weaving-quality is preserved above the former while none was obviously written above the latter. The *mnbt* was ascribed the number 12 in each row while the number 4 corresponds to the *gwt*.

⁸⁷For the interpretation of the fringes-signs and other signs and terms used in connection to the Egyptian textiles, see Excursus

The last columns of this section of the table are ascribed to the *hn*-chest. Only the number 1 is written in the first row of this column. The chest was likely intended to be a container for depositing some of the cloth.

This section of the table does not cover all ten rows corresponding to the ten phyles-divisions. The numbers are not filled in into the seventh and eighth row, which correspond to the *ndš*-phyle. Instead, a writing in red ink appears in these rows; it talks about the feast and mentions the feast of the beginning of the month and the *wšg*-feast (*hb pn d_ri'////tpj-šbd wšg*). Thus it seems that the divisions of the fourth phyle obtained their portions of linen earlier and this fact was mentioned in the record and highlighted in red ink.

Another row of text in red ink follows beneath the table and it states: "////residence, allocated to the Treasury" (*h_nw ip r pr-h_d*). This seems to indicate that the linen referred to in this section of the table-record came from the residence and was deposited in the storerooms of the temple.

The left part of the fragment shows another section of the table. It follows after the *hn*-chest-column and is separated from the previously described writing by a red vertical double line. The rows of this record obviously correspond to the five temple phyles and their ten divisions, which were once described at the beginning of the document.

The first part of this section corresponds to the *šfb*-cloth, i.e. the cloth used in ceremonies for clothing the statues of the deceased king. Beneath, five subheadings are written, corresponding to five columns of numbers. Only the first two names are preserved of these subheadings, namely *šbt*-linen of the *šr_i*-sort, and 'šw-linen. Beneath the former, the cult place (*rš-pr*) and the number 100 are added in red ink. Below the 'šw-linen, which itself is written in red ink, follows the sign \equiv in black ink and the number 700 in red ink. The numbers represent the *rht*-amount of the textiles, i.e. the amount to be distributed among the phyles.

The rows of the numerical part below comprise the number 10 for the *šbt*-linen and the number 70 for the 'šw-linen. The numbers 5, 3 and 2 are ascribed to the following items, the headings of which are not preserved. All these numbers overrun all the ten rows of the table, and they clearly show that each of the phyle-divisions obtained the same amount of each sort of cloth. The *rht*-amount obviously refers to the anticipated amount to be distributed to all temple phyles.

This record continued further to the left. At the left edge of the fragment, a double

vertical line drawn in black ink marks a new section of the table, which likely corresponds to another sort of cloth. Of this section, only traces of some units are recognisable in the sixth row of the table.

Document 12 B (frame ?)

This small fragment contains a part of an account-table. At the right edge of this fragment, the names of some of the phyle-divisions can be recognised, namely the *šps*-division (of *ndś*-phyle) and the *i* and *b*^ʿ-divisions (of *imj-nfrr*-phyle). To the left, a vertical line marks another section of the record, which obviously contains the name of *dhwtjt*-feast. This fragment thus seems to belong to a document of the same type as Document 11 A and similar records.

Document 12 C (frame 29)

This tiny fragment contains the names of *dhwtjt*-feast written in the remnants of an account-table.

Document 12 D1–D2 (frame 60)

These two small fragments might belong to the same document and they obviously were parts of a record of the very same sort as Documents 11 A, 11 B and 12 A.

Fragment D1 shows the last two rows of a table that contain the writing *dhwtjt wjg*. Two horizontal red lines mark these two rows as a pair belonging to one of the temple phyles, likely the last of the five because the table does not continue at the bottom of the fragment.

Fragment D2 shows the last three rows of a table which contain titles and personal names. These include the palace attendant Khnum///*ef*, (*pr-ʿj Hhnmw-///bʿ.f*), Kemi (*[Km]i*) and Nimaatptah (*Ni-mʿt-Pth*) and in the last row Ihy (*[Ih]j*) and Ptahshepses (*Pth-špsś*). These names obviously occupied the last rows of the table because the bottom of the fragment contains no writing. Thus, the first two men came from *šps*-division of *ndś*-phyle while the four latter belonged to both divisions of *imj-nfrr*-phyle. The names of Khnumubaef, Kemi and Ihy occur also on Document 11 B and most probably refer to the same individuals.

To the right of the name of the palace attendant, some traces of *wjg* can be recognised at the right edge of the fragment.

Document 12 E (frame 60)

This small fragment contains the remnants of several rows of an account-table. These show the names of *ḡhwtjt* and *wjg*-feasts written one after another. Red horizontal lines highlight the pairs of rows that correspond to the temple phyles.

Document 12 F (frame ?)

This tiny fragment contains some remnants of an account-table. It shows traces of several signs *t* written in the rows of a table; they most likely represent parts of the names of *ḡhwtjt*-feast.

Document 12 G (frame 60)

This fragment contains a part of an account-table. At the top of the fragment, *[mn]ḡt*-cloth is written, to which the number 6 is ascribed in the following rows. The rows are divided into pairs by means of red horizontal lines. The left part of the fragment shows the remnants of another column. It contains the number 150 in the first preserved row and it seems to correspond to *idmjt*-linen of width 1. Traces of this heading are recognisable at the top of the fragment. Remarkably, the same quantity of this sort of textile can be found in the first section of Document 12 A. This record is of the same sort as Document 11 B, 12 A and the other fragments described in this chapter.

Document 12 H (frame 17)

This fragment shows five rows of an account-table. Red horizontal lines divide the rows into pairs. They contain the numbers 2, 20, 50, 30 and 20 written next to each other without being separated by means of vertical lines. These numbers likely correspond to various cloth-types within a single sort of linen, or to various widths of a single sort of cloth. A similar arrangement of writing can be found in the third section of Document 12 A.

Document 12 I (frame 60 recto)

This small fragment contains a part of a cartouche of Isi. To the left of it, an ibis on a standard can be recognised, likely referring to *ḡhwtjt*-feast.

Document 13 A (frame 17)

This fragment is similar to Document 12 A. It shows a part of a neatly written account-table that refers to woven materials and their distribution to the temple

phyles.

The top of this fragment shows the remnants of the heading of a part of the table, of which only the name of Khenty (*Hnty*) is preserved. This name can be found in the heading of Document 12 A as well, together with the name of Tjeneni and the date.

Beneath this heading, we can find a table of the very same layout as in Document 12 A. Its columns correspond to the names of the fabric, with the *rht*-amount sometimes added. The following numerical part of the table contains ten rows corresponding to the ten divisions of the temple phyles. Red lines divide these rows into pairs referring to individual phyles.

The first column of the table is ascribed to *idmjt*-linen of width 1 with the number 150 ascribed invariably in the rows beneath. The second column corresponds to *dwt*-cloth, which is given the number 450. The following column bears the heading *gwt*-cloth of '3w-linen with the latter name written in red ink. The number 10 is written in the two preserved rows. The fourth column is ascribed to *mnht*-cloth of width 1; the partially preserved number beneath seems to be 6.

The following part of the table bears the heading *sfb*, i.e. fabric used in the ceremonies for clothing the statues of the deceased king. It is divided into five subsections, belonging to widths *ssf*, 4, 3, 2 and 1. The first row of the numerical part of the table contains the sign \equiv preserved partially in the column of the width 4, instead of a number.

Behind a vertical line, a new section of the record starts. It shows a new heading written in red ink: "donnation from the Treasury of the Residence////" (*in m pr-hd hnw////*). Beneath, various lengths are listed that likely designate pieces of such and such length,⁸⁸ followed by the specification of the material and the *rht*-amount.

The first two entries are length 3 and length 5 (numbers in red ink). Both seem to be of the *sbht*-linen of *srⁱ*-sort, and are ascribed to the cult place of statues (*rj-pr twt*), written in red ink. The *rht* of the former length is 80 (rolls) while that of the latter length is 20 (rolls). Both of these *rht*-numbers are written in red ink. The rows of the numerical part of the table contain the number 8 for the former and the number 2 for the latter. Remarkably, these two entries equal to the number 10 ascribed to the *sbht*-linen in Document 12 A.

The following column of the table corresponds to length 4 (number in red ink) and is ascribed the lector priest (*hrj-hbt* in red ink). The *rht* of this column is 200

⁸⁸See e.g. Neferirkare's document 47 A, Posener-Kriéger 1976, p. 346

(rolls). The rows beneath contain the number 20.

Further to the left follow the columns belonging to lengths 5 and 3. These are the *śsf*-cloth of 'ʒw-linen. The numbers of the length and the sign 'ʒw are written in red ink, as well as the 200 (rolls) of the *bt*-amount preserved for length 5. The two preserved rows of the numerical part of the table contain the number 20.

3.11 Other accounts referring to woven materials

In addition to the first group of documents which most probably belonged to the same type of records, there are also other fragments relating to textiles preserved in the archive of Neferre. These show multifarious features and in most cases their nature cannot be precisely determined.

Some of these documents contain nothing but lists of various sizes, names of fabrics and numbers assigned to them. Without any explanatory headings, it is very difficult to understand these records. It is also possible that some of these documents might be inventories rather than accounting documents. However, I include them into this chapter so that evidence on the woven materials can later be studied in its entirety.

Other documents described in this chapter seem to be records of the revenues of textiles; these are unfortunately only small fragments.

Document 13 D (frame 5)

This small fragment shows several rows of a table which contains badly preserved remnants of a writing. We can recognise "width 2" with the number 5// beneath and "width 2" with the number //3// beneath. At the bottom of the fragment, another sign for "width 2" is written in red ink.

Document 13 E (frame 5)

This small fragment is very badly preserved and its meaning is not completely clear. We can recognise here the fringes-signs and the arm-signs used probably for describing the sizes of fabrics. Between these there are also other numbers which might refer to the quantities of these fabrics. However, if that is the case, we would expect these numbers underneath the two measurements, not between them (compare with e.g. Document 14 c1-c3).

Document 13 G (frame 5)

This fragment is very badly preserved. It contains plenty of lacunas and the writing is hardly recognisable. It shows the remnants of an account-table relating to textiles. The table contains red horizontal lines, but these do not divide the rows into pairs.

In the middle of the fragment, the name of 'ḵw-linen is preserved. Beneath, length 2 is written and the number 1 follows further below. To the right, length 12 is preserved with traces of width 1. The bottom of the fragment also shows some traces of writing (some of them in red ink), which are, however, hardly identifiable.

Document 13 I (frame 60)

This small fragment contains a part of an account-table. It is formed by horizontal lines that end at the left side of the fragment. No vertical line marks this ending of the table. The rows contain the remnants of an accounting record. In the first of the preserved rows, the term *ḵḵw ḥrj-'* is written, the following row shows the name of *śśr*-cloth and the third row contains *mḥ///*. Only the sign *r* is preserved in the last row.

Document 14 A a1 (frame 39)

This piece of papyrus contains several records that are clearly separated from each other either by means of lines or simply by their arrangement. Section a1 is located at the right top corner of the fragment. Although it is only partially preserved, it clearly relates to textiles.

We can recognise here width 2 to length 4 written in red ink at the right edge of the fragment. To the left of it, two other entries in black ink follow written slightly higher, namely, length 5 and length 4. The numbers 40, 10 and 80 are added beneath these three entries, and still below these, red sums follow, namely, 160, 50 and 320. These red sums equal the total quantity of an individual piece of cloth, i.e. $160 = 4 \cdot 40$ cubits of width 2, and $50 = 5 \cdot 10$ and $320 = 4 \cdot 80$ cubits for the two other items.

At the very bottom of this record, "100 rolls of *t'w*" (*gḵwt 100 t'w*) is written, with the last word written in red ink. This record resembles similar writings that follow at the bottom of the same fragment (Document 14 A c1-c3, see below). They all might be inventories of the temple possessions or summary records relating to the revenues or expenses of the funerary temple.

Document 14 A c1 (frame 39)

This record closely resembles the above described example. It is separated from the other records on the same fragment by means of two vertical lines. To the right of the right line, there are some remnants of another writing at the very right edge of the fragment. This seems to be of the same character as record c1, but almost nothing of it is preserved.

At the top of section c1, a heading is given in black ink, which shows us that this record referred to 'ḏw-linen. The cloth is further specified with the sign *mn*, which can either relate to *mnḥt*-cloth or to some other name of cloth.

Beneath the heading, three entries in red ink follow: 5, 4 and 3. They likely refer to the width of the cloth because the two latter figures seem to be written in a simple form of the fringes signs. Nevertheless, the meaning or the function of these signs in this record is not clear.

Further below, the main part of the record follows. It consists of several columns including the length, the width and the quantity of the accounted cloth. The lengths are 20, 18, 17, 16 and 15 while the width is 2 invariably in all cases. The numbers beneath show probably the number of such pieces of cloth, e.g. 10 for the first kind of cloth of the size 20×2 . The last row of the record contains numbers in red ink; these obviously are the total sums of lengths of the individual entries, e.g. 200 cubits (=10 pieces · 20 cubits) for width 2 of the first kind of cloth. Remarkably, these red sums have the very same form as we can find in the textile account from Gebelein papyrus archive.⁸⁹ Here, the fringes-signs are used as numerals⁹⁰ for tens while the arm-signs represent the units. Such a use of these signs might support the interpretation of their meaning, which shall be presented in Excursus.

To the left, beyond all these numbers, another entry follows in red ink. It consists of the number 31, which is the sum of pieces of all these individual sizes of cloth. It is accompanied by the addition "rolls" (*gḏwt*) divided into two groups of 21 and 10, which correspond to *šsp* and *b* written in red ink. These two words probably refer to the type of cloth, as well as *tīw* in Document 14 A a1.

Document 14 A c2 (frame 39)

This record is of the same character as the preceding one and it is also separated by

⁸⁹Posener-Kriéger 2004, document IV, pp. 18–20, Tav. 30–36

⁹⁰Posener-Kriéger 1977

means of vertical lines from the other writing on the fragment. This section, however, does not have any heading referring to the quality of linen. We might only suppose that it might also relate to 'šw-quality mentioned in section c1.

The first row of the section again contains red entries, the meaning of which is uncertain. These comprise the entries 8, 4, 3, 3 to length 3, and length 2(?); the lengths(?) are marked by the arm-sign while the other numbers are written in the simple form of the fringes-signs and supposedly refer to the width.

The main record shows ten columns corresponding to different sizes of cloth. The lengths start with 16 in a descending sequence including 15, 14, 12, 10, 9, 8, 6, 5 and 4(?). The widths start with 2 for lengths 16–12, then change to width 1 for lengths 10–6 and the two last lengths correspond to width \equiv šsf. The quantities of these individual sizes of cloth are given beneath, ranging from 2 up to 10 pieces.

The red sums in the last row are not given for each of these entries individually, but always for two of them together. Thus the first two entries sum up to 62 cubits in length ($16 \cdot 2 + 15 \cdot 2$); the third and fourth entries equal 40 cubits ($14 \cdot 2 + 12 \cdot 1$), etc. Beneath all these writings, "rolls 130" (*gšwt 130*) (the number in red) is added, followed perhaps by the name and/or the purpose of each piece of cloths: *m bšwt mww*.

Document 14 A c3 (frame 39)

The last record of this type on Fragment 14 is divided into two parts by means of a vertical line. The right section contains two entries, namely, 15 pieces of cloth of length 30 to width 3, and 2 pieces of cloth of length 4 to width šsf. The red sum beneath gives 458 for these two together.

The left section is introduced by the red numbers 3, 3 and length 3 (with an arm-sign); their meaning is not clear. Beneath, the heading is written, which mentions the *hštju*-cloth. Three entries follow then, namely lengths 20, 10 and 3, to which widths 2, 1 and šsf are ascribed, followed by the numbers 2, 1 and 1 respectively. The red sum of 53 cubits is added at the bottom of the record.

Further below, "rolls" (*gšwt*) is written, which seems to refer to both sections of this record. The sign that is written beneath it in red ink seems to represent a man holding a roll of linen upon his head; it might indicate the name or the purpose of this cloth (or both).

Document 14 C (frame 30)

This fragment contains writing only in its upper part while the bottom is blank. Some remnants of the heading are visible at the top of the fragment. It includes the name of the pyramid complex of Menkaure (*ntrī Mn-kʿw-Rʿ*). We can suppose that this pyramid complex represents the provenance from which a certain amount of woven materials was delivered to the funerary temple of Neferre.

Beneath the heading, the commodities are listed next to each other with the respective quantities added below. Various kinds of materials occur here, including *šbt*-linen of width 1, *ʿw*-linen of width 1 and width *śsf*, *gwt*-cloth likely of *ʿw*-linen too. The *šbt* is assigned the number 13, the *ʿw* the number 84 (or 64?). The number 203 corresponds to *gwt*. At the left edge of the fragment, the number 104 is preserved but the name of the corresponding material is lost.

Below the commodities, "////balance for the palace attendant and tenant, Ne-djemhenu" (////*śīp n pr-ʿʿ hntj-š Ndm-hnw*) is added. We can suppose that Nedjemhenu was responsible for the transaction referred to in this document.

This document represents most likely a record (not tabular) of a one-off delivery of woven materials to the mortuary temple of Neferre. Unfortunately, only a small part is preserved of the heading, and so we have no indications concerning the occasion of this transaction. Nevertheless, this writing shows a certain connection between the necropolis of Abusir and the one in Giza.

Document 15 A1–A2 (frame 20 recto)

Verso: Document 15 B1–B2, see below

These fragments obviously belonged to the same papyrus scroll. Fragment A1 is split into three smaller fragments, which fit together nicely. Fragment A2 cannot be attached to them immediately but contains another part of the same record.

The top of both these documents is blank and no traces of headings are preserved. The bottom parts contain two rows of names of various textiles with respective quantities written beneath each of them. The right edge of Fragment A1 shows traces of //i^x with determinative of a sack. The next commodity is *śśr*-linen and it is ascribed the width 3 with the number 3 below, the width 2 with number not preserved, and the bundles *śsf* with the number //2. To the left, *šbt*-linen continues, namely its width 2 with the number 10 beneath, and width 1 with the number not preserved. Beneath the former, traces of "sack" and the number 1 are visible at the left edge of

the fragment, which might also relate to the *šbt*-linen-information.

The second row of textiles on Fragment A1 shows various widths of '3w-linen, the name of which is repeated several times. The first '3w corresponds to widths 3 and 2 with the numbers 1 and 4 written below. One sack is ascribed them beneath. The second '3w shows widths 4 and 3, to which the numbers 1 and 2 correspond. Again, "1 sack" is written beneath. For the third '3w, widths 3 and 2 are preserved with the numbers 2 and 1///, and with "1 sack" written beneath. At the bottom, below the sacks, traces of red ink are visible, in which a summary information was likely given.

Fragment A2 shows a similar arrangement of writing. It carries the names of *mn*(?) and '3w listed one after another. The former shows widths of 3 and 2 cubits, both ascribed the number 3. To the right of them, width of 4 cubits with the number 1 is written, which likely corresponds to another material. Beneath '3w-weaving, the number 9 is written with the signs | written horizontally; this might be width 9, written in the form often used in the slab-stelae. Beneath, an arm-sign follows, with the number 6, i.e. length 6. After this enormous size cloth, the roll-sign *śsf* with the number 1 follow. Beneath these two entries, "1 sack" is written. The following row contains writing in red ink. It likely represents a kind of summary information for each of the items, including the numbers 40 and 60 for the widths of *mn*-cloth and the numbers 70 and 9 for the lengths of '3w-linen.

The bottom of the fragment bears another row of materials. No name is preserved but various widths are listed with respective numbers beneath. Width 3 is written here twice, always with the number 1, alternating with width 2 written also twice, with the number 2. Below them, "1 sack" is added twice and traces of red ink are visible at the bottom of the fragment.

The entries regarding the individual cloth referred to in this record require a closer reflection. Cloth size is specified here by fringes-signs which are followed by numbers. The fringes signs relate to the width of the cloth but we suppose that they do not mean only "width x ", but that their meaning actually is "width x to 10 cubits", i.e. that it is the unit of area. This idea was expressed already by Paule Posener-Kriéger and seems to be supported by this document. The entry || thus does not mean: "width 2 to length 3" (the length indeed should be designated by an arm-sign), but rather: "3 times 2×10 cubits".

This document does not provide enough clues concerning its original purpose or character. It might be an inventory list of temple possessions or a record of revenues

of woven materials delivered to the funerary temple of Neferre.

Document 15 B1–B2 (frame 20 verso)

Recto: Document 15 A1–A2, see above

These fragments represent the verso of the documents described above. At the top of these fragments, some remnants of the headings are preserved. Fragment B1 shows the remnants of "mortuary temple (estate) of Neferre" (*hwt Nfr-[Rḡ]*) while on Fragment B2 "southern temple" (*[hwt] rsjt*) is preserved.

Beneath, a record relating to textiles is given, which is of a similar but not the same nature as the text on the recto. On fragment B1, *śśr*-linen is written above a row of various sizes of cloth and their quantities. These entries resemble those on Document 14c1–c3, consisting of length (arm-signs), width (fringes-signs) and quantity. The record lists cloth of the following sizes: length 52 to width 4: 2 pieces; length $51 + \frac{1}{2}$ to width 3: 1 piece; length $21 + \frac{1}{2}$ to width 2: 2 pieces; and length not preserved to width 2: 1 piece.

Below, the list continues with the second row, which includes length 18 to width 2: 1 piece; and length 4 cubits + 6 palms to width *śsf*: 2 pieces.

Fragment B2 shows no specification of linen or the weaving quality, and its record shows one more feature: above the sizes of cloth and their respective numbers, there are written roll-signs accompanied with numbers. These obviously relate somehow to the entries below them, but their meaning is not completely clear. My suggestion is that these roll-signs do not stand here for *śsf* but rather for the meaning "roll". Thus, I understand e.g. the entry $\overline{\text{||||}} \overline{\text{||||}} \uparrow$ (all signs written beneath each other in a single column) as: cloth of length 18 to width 2: 1 piece; 4 rolls (or: a bundle of 4 such individual rolls). One of the entries, however, shows the word *gśtt* instead of the roll-sign. The meaning of this expression is not completely clear and needs some more study. Anyhow, the above mentioned interpretation is to be regarded merely as a suggestion.

Despite the uncertainty regarding its contents, this document seems to refer to the temple revenue of woven materials, with the provenances mentioned in the headings. This, however, does not mean that the writing on the recto also represents a revenue account; both writings show many dissimilarities in both their arrangement and their contents.

Document 15 C (frame 55)

This small fragment contains only a one-fringe sign. Thus it seems to have been related to textiles.

Document 15 D (frame 58)

This small fragment contains only a two-fringes-sign. Thus it seems to have been related to textiles.

Document 15 E (frame 27)

This small fragment contains the name of the 'ḳw-linen with a two-fringes-sign written beneath.

Document 15 F (frame 27)

This small fragment bears several horizontal lines marking a table. In the last preserved row, the remnants of two three-fringes signs are recognisable.

Document 15 G (frame 58)

This small fragment shows the name of *šbt*-linen, beneath which a four-fringes-sign is written, followed by a one-fringe-sign. Both are ascribed numbers preserved partially at the bottom of the fragment.

Document 15 I (frame 66 verso)

Recto: Document 15 K; see below

This small fragment of papyrus bears the name of *šbt*-linen with the number 50 written beneath. At the bottom of the fragment, the numbers 4 and 3 written in red ink are partially preserved.

Document 15 J (frame 6)

This small fragment contains a part of a heading of an account of textiles, obviously intended as garments for the temple employees: "///delivery of the clothing for///"
(///*tst ḥbś r*///).

Document 15 K (frame 66 recto)

Verso: Document 15 I; see above

This small fragment contains the remnants of an account relating to woven materials.

At the top of the fragment, there is partially preserved the heading of the account, mentioning the name of the funerary complex of Neferre (///ntr̄i b̄j[w Nfr-R]///). Below, the name of *tpj h̄jtj*-cloth, the best of *h̄jtj*-cloth is added. At the bottom of the fragment, some traces of other writing are visible, which seems to be arranged into columns separated by a vertical line. The nature of this record is not clear, but it might be a small part of an inventory list of temple possessions.

Document 16 A (frame 32 recto)

This piece of papyrus contains writing mostly at its top left part. It starts with the name of *h̄jtj*-linen, which is only partially preserved. Beneath it, the number 5 is written and "1 sack" is added further below. The next entry is introduced with partially preserved 'jw-linen, which is ascribed width 3(?) and the number 6 written next to each other, instead of below each other. "Two sacks" are added beneath. The names of the following fabrics are not preserved, however, the number 2 follows, and then the number 6, above which the remnants of width 3 can be recognised. Width 1 with the number 2 beneath close the list. The last three entries are ascribed 1 sack together. Beneath this writing is added: "balance for the *wr*-division of the *st*-phyle" (*š̄ip n st wr s̄j*).

To the left, another section is written, separated by a vertical line. No name of fabric is preserved, but it contains width 4 with the number 10, and width 1 with the number 2. Both of them are ascribed one sack together. After these entries, the term for an overall total (*dmd šm̄j*) follows, with the sum 12 written in red ink. Another vertical line marks the end of this section; no other traces of writing are preserved at the left edge of this fragment.

At the bottom half of the fragment, width 3 with the number 5 is written a few centimetres below the first section. It seems not to relate to the first section directly, rather it seems to provide extra or additional information.

Document 16 B (frame 52)

This small fragment of papyrus bears some writing in red ink in its right half which is badly preserved but includes some numbers. At the left edge, two arms signs are recognisable, with the numbers 10 and 10///, respectively. These might refer to the sizes of cloth. Black and red vertical lines are also visible at this fragment.

Document 16 D (frame 56 verso)

This small fragment contains a large-size sign of a sack written in red ink. Beneath, the remnants of writing in black ink follow at the bottom of the fragment. This includes a bird sign, *t* and a partially preserved determinative of a dancing man.

Document 16 G verso (frame 56 verso)

Recto: Document 90 D; Chapter 3.13

This small fragment contains the sign of a sack with the number 1 beneath. Another number 1 is visible to the left of it, at the edge of the fragment.

Document 16 H (frame 66 verso)

This small fragment of papyrus contains the remnants of a number at its top left. At the right side of the bottom, *km šbt* is written, which refers to the actual delivery of the *šbt*-linen and indicates that this record was likely an account of woven materials.

Document 16 I (frame 29)

This fragment is not well preserved and its surface is rough; it contains the remnants of a record relating to textiles but gives no information concerning the quality or the purpose of the cloth. At the badly preserved top of the fragment, some numbers are recognisable, two of which seem to be 6. Below them, several signs \ominus are written next to each other, ascribed the numbers 1, 2 and 1. These entries seem to refer to the rolls of cloth. The total (*dmḏ*) of these rolls follows, with the number 5 beneath. The character of this record is not clear. It might be a hastily made inventory, or a one-off record of revenues or expenses of the funerary temple.

Document 17 A (frame 64)

This fragment of papyrus contains an account of a one-off distribution of woven materials among the temple employees. The distributed commodity is described only with the sign \ominus , and the record provides no indication concerning the quality of linen or purpose of the cloth.

The writing is divided into two sections by means of a vertical line. At the right top, the remnants of the heading are preserved, including: "the 2nd month of *prt*, the last day" (*ḏbd 2 prt šw 'rkj*). Below, the names of Qar (*Kḏr*) and Isienshepeses (*Ḳsi-n-špsš*) are written next to each other. Each of them is ascribed 1 roll. To the left of the vertical line, some traces of the date are hardly recognisable, below which

the names of Qar (*K ʒr*) and Isidjedi (*Ḳsi-ddi*) are preserved, the former ascribed 2 rolls while the latter only 1 roll. Another "1 roll" is preserved to the left, but the corresponding name is lost. The bottom half of the fragment is blank.

Document 17 B (frame ?)


This fragment contains a list of individuals to whom woven materials were distributed. At the right edge of the fragment, the remnants of the name of Isiankhu (*Ḳsi-['nb]w*) are visible. Then follow Iyni (*Ḳjni*) and Isidjedi (*Ḳsi-ddi*) and each of them is ascribed 1 roll. Below, at the bottom of the fragment, the term *h ʒw hrj[-]* is preserved.

At the left part of the fragment, a vertical line marks the next section of writing, of which only the name of Isidjedi (*Ḳsi-ddi*) is preserved.

Document 17 C (frame 13)

This small fragment contains the remnants of an account of distribution of woven materials, similar to e.g. Document 17 A. Two names are partially preserved: Isidjedi (*[Ḳsi-dd]i*) and Isiankhu (*[Ḳsi]-'nbw*). The signs of rolls follow below them; no number is preserved for the former, while the number 3// is ascribed to the latter in red ink.

Document 17 D (frame 64)

This fragment contains a list of individuals to whom some woven materials are distributed. At the top features the sign  which originally belonged to the heading of the record. Below, at the right, the name of Isinefer (*Ḳsi-nfr*)⁹¹ is written horizontally above the list of the names itself. After the determinative of this name, some signs were added, which are not completely preserved and recognisable. The list of names starts with *///nf (///nf)*, who is ascribed 1 roll. Then, Shesetiteru (*Ḳst-itru*) and Qar (*K ʒr*) obtained 2 rolls each. Isiankhu (*Ḳsi-'nb[w]*) follows after them, but the number ascribed to him is not preserved. Beyond a lacuna, the name of Isiankhu appears again with the number again lost. The last entry on this fragment is the term *rbt dmḍ*; its number is also not preserved.

Document 17 E (frame 57)

This small fragment contains two signs of rolls. Traces of numbers (probably tens) are hardly recognisable below them.

⁹¹In my opinion, this name might also be transcribed as Isidjedi (*Ḳsi-ddi*).

Document 17 F (frame 57)

This fragment contains a part of a record relating to woven materials. At the right edge, a two-fringes sign is partially preserved with some traces of writing above it. To the left of it, a two-fringes sign and a one-fringe sign are written beneath each other. Next to these, the numbers 3 and 4 are written in red ink. The numbers seem to have been separated from the fringes-signs by a vertical line, drawn only lightly.

At the bottom of the fragment below this writing, the accounting headings are partially preserved. At the right side, we can hardly recognise the "actual amount of the delivery for///" (*km n inw n///*). To the left of it, the heading: "income to///" (*k r///*) follows, next to which the remnants of the term *hʔw hr[j-]* are visible.

The left part of the fragment, separated by a bold vertical line, contains some traces of writing in black and red ink, which does not seem to relate to the writing at the right side.

Document 17 G (frame 13)

This small fragment contains a two-fringes sign with the number 8 written below.

Document 17 H (frame 58)

This badly preserved fragment is divided into two parts by a vertical line. The right part seems to contain the arm-signs with numbers which are hardly recognisable. The left part displays the number 32 written in red ink, below which the arm-sign with the number 30 is added in black ink. This fragment seems to relate to woven materials of various sizes but the character of the writing cannot be determined.

Document 17 I (frame 13)

This tiny fragment contains some traces of what perhaps was an account of distribution of woven materials, similar to e.g. Documents 17 A, C etc. The sign of a roll is written here with some traces of writing (a personal name) above it at the top of the fragment. Below the sign, the number 28 is written in red ink. At the left edge of the fragment, the remnants of another roll sign are recognisable, with traces of red ink beneath.

Document 67 A (frame 66 recto)

Verso: Document 67 B; chapter 3.7

This piece of papyrus contains two sections of writing, separated from each other by

means of a vertical line. The right section bears an ending of a title written in red ink, of which only "///this divine temple" (///*hwt-nṯr tn*) is preserved. Beneath, we can recognise the titles of the scribe of *st*-phyle/// (*sš [stt]///*) and the porter/// (*fj[w]///*) next to it.

Much more is preserved of the left section. It is introduced by the heading: "that what was brought from the residence" (*innt m hnw*). Beneath, "robing room" (*pr-dwʃ*) is immediately followed by the entries of 4 and $1 + \frac{1}{2}$ cubits of length which probably relate to the pieces of cloth listed underneath. Then, the *ssf*-cloth is introduced with [1], 10 and 13 rolls listed beneath. To the left, at the edge of the fragment, the overall total (*dmḏ smʃ*) 24 is written (the number in red ink), which obviously represents the sum of the three entries.

At the bottom of the fragment, there seem to be listed parts of the residence, from which some costly commodities were delivered to the funerary temple of Neferre.

This text seems to have been a record of revenues of textiles and some other commodities coming from the residence and its specific institutions.

Document 73 J (frame 53)

This small fragment contains the remnants of a record referring to textiles. The numbers //19 and $19 + 2$ palms are written next to each other, and a two-fringes sign $\perp\perp$ is added beneath each of them.

3.12 Records relating to woven materials together with other costly products

The following group of documents refers to woven materials together with other commodities, e.g. fat or oils. These records might be either accounting documents or lists of commodities of a specific sort, maybe a kind of inventories. Although this study is supposed to deal merely with the accounting documents and the character of some of these records is uncertain, all of these records are included in this chapter to make the evidence on the woven materials as complete as possible.

These documents show that the textiles had a specific meaning in the scope of the functioning of the mortuary temple; they were either dealt with in separately from other commodities or occurred together with other costly products significant for the rituals of the funerary cult while the basic dietary elements seem to be handled on

a more common level.

Document 13 C (frame 60)

This small fragment shows the remnants of an account-table. At the top, three determinatives of a seated man are written in red ink. These must have belonged to the heading of this record. The bottom of the fragment contains the writing: fat of beef (*'ḏ-ih*) and *mnbt*-cloth of width 1 written next to each other. These entries are not separated by vertical lines.

Document 13 H (frame 7)

This small fragment contains a part of an account-table. Two vertical sections are partially preserved; the right section refers to width 1 of a textile the name of which is not preserved. The number 4 is written in red ink beneath the fringe-sign. The left section contains the heading: fat of beef (*'ḏ-ih*). Beneath the headings, a red horizontal line marks the numerical part of the table of which almost nothing is preserved.

Document 14 A a2 (frame 39)

This fragment contains several records; some of them were described in Chapter 3.11. Section a2 contains an account of various costly products, including textiles. It is separated from the other writings on this fragment by means of a vertical line at the right side, and a horizontal line below.

Its heading includes the name of the pyramid complex of Neferre (*ntr' b 3w Nfr-R'*) and the date, namely, the 25th day. Beneath this heading, three costly commodities are listed, two of which are ointment (*mrht*) and the third is incense (*śntr*). Below both ointments, further specifications are given. The first *mrht* is followed by "precious minerals" (*'3t*) and the number 33// while the second is followed by the entries *ḏnt*-jars: 1 and *ds*-jugs: 4. A sign of an arm with a loop (*śśp*) is written beneath the *ḏnt*-jar in red ink. Further beneath, the items of wood are listed, namely *hw*-chest: 1// and *mḥtm*-coffers: 3.

To the left of this writing, an addition is made, containing a summary of several items, including cloth and wooden chests. It opens with "a total of rolls" (*dmḏ n g 3wt*): 7, beyond which the *hw*-chests: 2 and *mḥtm*-coffers: 3 follow.

This record seems to be a sort of a list of costly products. No indications show whether these products were delivered to the temple, i.e. whether it is an account of

revenues. It seems more probable that this record is an inventory of temple possessions.

Document 16 C (frame 56)

This small fragment contains the remnants of a heading written in red ink; only *///wt m* is preserved. Beneath, the *śft*-oil, one of the seven sacred oils, follows. It is written twice, one term next to the other. The right edge of the fragment shows some traces of a third entry.

Document 74 C (frame 74)

This fragment contains a part of an account-table referring to woven materials and some other costly products. The preserved writing seems to constitute the headings of the individual rows of the table.

At the top of the fragment, the *śsf*-cloth of '3*w*-linen is written. Slightly lower, the name of '3*w*-linen is written again, followed by width 4, width 3, width 2 and width 1 written with the fringes-signs. The last two preserved rows correspond to the total of fabric *///i3* of width 1 and to jugs of fat of beef (*'d-ih dś*).

This record is a nice example of a list of woven materials and other costly products. Unfortunately only a small part of it is preserved.

Document 62–63 A, section 8 top (frame 44)

This large piece of a papyrus scroll contains several sections of independent records. The eighth section relates to the *wr*-division of *st*-phyle (see Chapter 3.7) and contains an account of grain (Chapter 3.8) and a record relating to textiles and incense.

The account relating to textiles is written beneath the phyle-heading and above the grain account. The record is introduced with the phrase: "garments for the lector-priest" (*hbś hrj-hb*), which gives us the purpose of the items listed later. We can find here the entries: "n*frw*-cloth: 7", "given to the place inside the house" (*wd r bw hnw pr*), and "ś*śrw*-cloth: 4". The record closes with: "incense of the 1st day for the great offering (*śntr*" *św wpj m prt-brw wrt*).

3.13 Other documents and small fragments

There are many fragments of papyri from the papyrus archive of Neferre which do not provide us with sufficient clues to determine their original character. A large part

of these are small fragments bearing nothing else than numbers, parts of numerical tables with no heading preserved, or other writing of a tenuous nature.

Document 13 B (frame 17)

This small fragment of papyrus contains a part of an account-table. Its rows contain the numbers 150 and 40, which are not separated by vertical lines. Regarding the numbers and the arrangement, this fragment might relate to the woven materials. It resembles Documents 13 A and similar account-tables (Chapter 3.10). However, it shows one important dissimilarity—it lacks the typical red horizontal lines dividing the table into sections corresponding to individual temple phyles. Thus we cannot be sure concerning the character of this record.

Document 13 J (frame 21 verso)

Recto: Document 40 A; small fragment of a record of uncertain type

This small fragment contains the remnants of a date at its top. We can find here: "the 4th month of *ḥt*, the last day" (*ḥd 4 ḥt rky*). Beneath, the "moringa tree oil" (*bḥ mrḥt*) is written in red ink. To the left of it, beyond a small lacuna, the last day is repeated in black ink. At the bottom of the fragment, fat of beef (*'d-ih*) is preserved, written in black ink. This fragment seems to be a part of a record relating to various sorts of oils used for the purposes of the funerary cult.

Document 14 B (frame 59b)

This fragment contains the remnants of an account-table. The lines marking its rows are hardly visible, with no lines marking the vertical sections. At the top of the fragment, the numbers 100, 24 and 4 are written next to each other in some of the rows. It is not possible to determine the character of this account.

Document 16 E (frame 55)

This small fragment contains the number 100 written in red ink and preserved at the very top of the fragment. Beneath, the sign of a head of a bull is written in black ink. This might be the remnant of the fat of beef (*'d-ih*), which occurs in the texts in Chapter 3.12.

Document 16 F (frame 57)

This badly preserved fragment contains only the remnants of a writing. At its left

side, a vertical line is drawn, likely marking a section of writing. To the right of it, at the bottom of the fragment, the sign *šw* is written with some traces of writing visible beneath it at the edge of the fragment. This *šw* might refer to woven materials, as in Documents 11 A and 11 B (Chapter 3.10), but no clear determinative is preserved in this case.

Document 49 C (frame 52)

This fragment bears hardly visible remnants of a writing in both black and red ink. Ideograms of a conical bread, an oval bread and a jug of beer are written beneath each other. To the left of them, three columns of numbers are badly preserved. The first of them contains the numbers 220, 600 and 300 written in red ink. These quantities correspond to *rḥt*-amount and some traces of this heading can be recognised at the top of the fragment above these numbers. In the second column, only the numbers 10 and 3 are preserved for the first two commodities and in the third column the number 8 is assigned to loaves at the left edge of the fragment. All of the numbers in both letter columns are written in black ink.

This document might be compared to Neferirkare's Document 96 E, which is similarly arranged and seems to be an account of expenses of various goods.⁹² However, our document refers only to basic foodstuff and the amounts are much larger. We cannot be sure whether it relates to the temple expenses or its revenues.

Document 49 D (frame 66)

Verso: Document 62 B; see below

This small fragment bears some remnants of *prw* at its top, written in the form $\square \square \text{A}$. Beneath, the term *dmḏ* is preserved and to the left of it a vertical line seems to mark another part of the record. It is possible that the *prw* might refer to the expenses of the temple-economy. However, this term is usually written without *-w*. Thus we cannot be sure about the writing on this fragment.

Document 49 E (frame 66)

The bottom of this small fragment shows the terms *dmḏ* and *ḥšw-ḥrj-ʿ* written next to each other. The papyrus above these terms is blank.

⁹²Posener-Kriéger 1976, pp. 426–427

Document 50 B (frame 55)

This small fragment is badly preserved, nevertheless some traces of a writing are still recognisable among numerous lacunas. At the top, the term *rbt* is written and beneath it follows the number 180. The traces of another number are visible at the very bottom of the fragment. At the left edge, the number 40 is written to the left of the number 180, but the heading is not preserved.

Document 50 C (frame 59)

This fragment shows an ending of a table at its right side, marked by a vertical line. Several horizontal lines are preserved to the right of this ending, one of them containing the number 460 written in red ink. Only the sign \equiv is preserved above, which comes from its heading. At the left side of this fragment, to the left of the table ending, another writing is preserved. Its heading seems to end with *t* and the determinative \equiv . Beneath, the numbers [1]650, 140 and 100/// are preserved, the first of which is written in red ink. We have no indications as to whether the two parts of writing on at this fragment were related to each other. However, both red numbers seem to be written on the same level, as if the writing continued even beyond the table grid.

Document 50 D (frame 66)

This small fragment of papyrus contains some remnants of an account. At the top of the fragment, "day 14" (*šw 14*) is recorded, followed by the "administration office" (*gš-pr*). Right beneath we can read the terms *rbt* and *km* written in a row. At both sides and beneath these accounting terms, the fragment ends. Only the number 3, which was written in red ink, is preserved beneath *rbt*. The number might have originally been a bit higher, as a small space seems to might have been available for other numerals.

Although we have no evidence on the character of the commodity mentioned on this fragment, we can compare it to other documents. We can find similarities with Document 66 A which is described in Chapter 3.8 and contains an overview of grain revenue and grain distribution performed in the temple on a certain day. However, in this case we cannot be sure concerning the commodity. The numbers unfortunately do not reveal whether the commodity was grain.

Document 50 E (frame 66)

This small fragment bears only a few signs that seem to be the remnants of an accounting record. The right side of the fragment contains horizontal lines which probably form the rows of a table, which is not preserved. There are no traces of an ending of the table by means of a vertical line. In one of the rows at the bottom of the fragment, a personal name ///-*'nbw*, perhaps Isiankhu, is written. This arrangement resembles Neferirkare's Document 34—an account of the revenue, the last column of which was reserved for the names of people responsible for the transactions. However, this is just a speculation and we have no clear indication that the writing on Document 50 E was an account-table of the revenues.

To the left of this writing, a double vertical line separates the table from another record, written in a column. We can read here: "the 12th day, delivery for///" (*św 12 in n ///*). The date could have originally been slightly higher because it is located at the very edge of the fragment. The word *in* is written with the determinative ~~—~~, but there are no traces of *w* beneath *n*. This writing seems to be a one-off record of a transaction performed in the temple on a certain day. However, it might also be a completely different type of record.

Document 51 B (frame 59)

This piece of papyrus contains a part of a numerical table but no clear indications concerning its nature. At the right side of the fragment, three columns of red numbers are written into the table. The column at the very right edge contains the number 50 in each of the preserved rows, the next column contains the numbers 12 while the numbers in the third column vary from 2, 10 to 12 and some of the rows contain no numbers. Further to the left, more columns follow which contain numbers written in black ink. Some of them include numbers in each of the preserved rows, starting with 50, 52, 22, 12. Other columns contain different numbers in different rows. Then follow the columns containing small units (1 or 2), some of them entered only in a few rows. At the left edge of the fragment other columns with higher numbers follow (16, 20, 2, 10), of which only the upper few rows are preserved.

Above the columns containing the numbers 22 and 12, a small piece of papyrus relates to the text that preceded the table. It most probably represents the remnants of the names of commodities. Only a sign of a jug can be recognised at this place, beneath which two horizontal red lines follow. The sign might indicate that the ac-

count concerned food, and the remarkable variations in numbers might reflect various amounts of individual commodities. This arrangement of the table might imply the distribution character of the record. On the other hand, it could also well be an account of the revenues. The latter seems to be supported but surely not proven by the relatively high numbers. The smaller numbers might correspond to the butchery products or some other uncommon commodities.

Document 52 E (frame 59)


This small piece of papyrus contains a row listing several commodities. These include meat (*ʾwf*), birds (*ʾpd*), *ḥt*-bread and *psn*-bread. The individual commodities are separated by black vertical lines while the line between the birds and the bakery products is red. Beneath the commodities, a red horizontal line marks the numerical part of the table, of which only the number 1 is preserved for the meat and the number 3 for a commodity that preceded the meat.

It is not evident whether this fragment comes from an account of the temple revenues or the distribution of food. Its neat tabular form permits to accept both possibilities. It is clear, however, that we have here two sections of the table, separated by a red line. The first ends with meat while the other starts with bakery products. This arrangement is quite usual for the account-tables of both the revenues and the expenses.

Document 59 H (frame 71)

This small fragment bears some traces of table lines and the sign for 100.

Document 60 B (frame 73)

This small fragment contains some remnants of a table. The top bears a determinative  while at the bottom, the number 120 can be recognised.

Document 60 C (frame 72)

This small fragment contains a part of a table at the top of which we can find the lower part of *w*-sign and beneath it, the numbers 20 and 10 written in the corresponding column.

Document 60 D (frame 72)

This small fragment bears no signs, it shows only some traces of lines that have once

formed the rows of a table.

Document 60 E (frame 72)

This small fragment bears the signs *b* and *t* at its top. Beneath, some numbers follow but are hardly recognisable.

Document 60 F (frame 71)

This fragment contains five columns of a table. The content of the first and the last of them is not preserved. However, the other three columns contain the numbers 20, 1 and 2 (resp. $2 + \frac{1}{2}$, 1, 20, each in one of the rows only). The fifth row contains no entries. At the bottom of the fragment we can clearly recognise the bottom of this table, marked by the final horizontal line.

Document 60 G (frame ?)

This small fragment contains the remnants of two columns and four rows of a table. Two of the rows of the right column contains the number 20 while one of the rows of the left one bears some units.

Document 60 H (frame ?)

This small fragment contains four rows of a single column of a table. Each row features the number 50. At the very bottom of the preserved horizontal lines there is a double line which might have designated the end of the table.

Document 60 I (frame 72)

This small fragment bears the remnants of a table. In the right of the two preserved columns, we can recognise the numbers 5 and 10 while in the few rows of the left column, the numbers 2 and 30 are written.

Document 60 J (frame ?)

This fragment contains ten rows of a table. Three of its columns are partially preserved. The right column contains the numbers 10, the middle column the numbers 3 and the last one some units.

Document 60 K1–K3 (frame 71)

These three small fragments contain the remnants of a numerical part of a table. The

first of them bears the numbers 155 in the column, at the top of which the word *bt* is partially preserved. The rows preserved on the second fragment contains the numbers 110, 66 and 100. On the third fragment, we can read the numbers 154. Some units of another column can be recognised at the left edges of both the first and the last fragment.

Document 60 L (frame 71)

On this small fragment, seven rows and five columns of a table are partially preserved. All its cells are empty, except for two rows of the second column which contain the number 2.

Document 60 M (frame 72)

This small fragment bears three incomplete rows of a single column of a table. The second and the third rows contain the numbers 15 and 5.

Document 60 N (frame 71)

This fragment contains a bottom part of a table, consisting of fifteen rows and twenty-three columns. Only here and there some entries are written, none of which exceeds the number 20. The bottom of the fragment clearly shows the bottom of this table.

Document 60 O (frame 71)

This piece of papyrus shows parts of ten rows and seventeen columns of a table. Only the first four columns and columns eleven to fourteen contain any numbers. These do not exceed 20 and even include fractions. They are not written in each row of those columns. At the bottom of the fragment the bottom of this table can be seen (likewise on Document 60 N).

Document 60 P (frame 72)

This fragment contains eleven rows of four partially preserved columns of a table. The right column contains the numbers 20, the two following columns contain some units and fractions; no numbers are preserved in the fourth column.

Document 61 A (frame 72)

This fragment of papyrus bears a part of a numerical part of a table. Its columns contain the numbers 13, 10 and 11 written in each of the preserved rows. The bottom

rows of two preceding columns are preserved too, containing no traces of numbers.

Document 61 B (frame ?)

This fragment contains seven columns of a table, each of which has only a few rows preserved. All columns are quite narrow. The first column contains some fractions, the second the numbers 5 and the next one no numbers at all. The following columns contain the numbers 10, 20, fractions and the number 5. Of the last column too little is preserved. The bottom rows of this table, which are preserved for the first column, contain no entries.

Document 61 C (frame 72)

This fragment bears several columns of a table. The rightmost of them contains units from 4 to 8, the next column has no entries and the following columns contain the numbers 1, 10 and 1. The last columns have no entries.

Document 61 D (frame 72)

This small fragment bears two partially preserved columns of a table. Both of them contain the number 20.

Document 61 E (frame ?)

This small fragment contains the remnants of two columns of a table. The first of them contained some units while the latter the numbers 1 to 2 including fractions.

Document 61 F (frame 73)

This small fragment bears the remnants of three columns of a table. The middle column contains the number 13 in each of the four preserved rows. The numbers in the first and the last column are only partially preserved; the numbers of the former include 2 while those of the latter must have been higher than 10.

Document 61 G (frame 72)

This small fragment bears a few rows of eight columns of a table. The rightmost column contains the number $3 + \frac{1}{2}$, the following one the number 20 and the next one the number 10. The following three columns repeat this series once more while the last two columns contain no numbers.

Document 61 H (frame ?)

This small fragment contains the remnants of two columns of a table. The one at the right side has no entries while the other one comprises units that do not exceed the number 5.

Document 61 I (frame ?)

This small fragment bears a column of a table; its rows contain the numbers $1 + \frac{1}{2}$, 2 and 5.

Document 61 J (frame 72)

This piece of papyrus is a remnant of a numerical part of a table. Nine columns and more than ten rows are partially preserved, some of them containing units and fractions, none of which exceeds the number 5.

Document 61 K (frame 72)

This small fragment bears some traces of a table. In some of the rows, we can recognise the fraction $\frac{1}{2}$.

Document 61 L (frame 72)

This tiny fragment contains a single row of a table. In the remnants of four columns, the numbers $3 + \frac{1}{2}$, 10 and 20 are written, the penultimate row has no entry.

Document 61 M (frame 72)

This tiny fragment shows traces of two columns of a table. Its seven preserved rows contain the number 4 and some fractions.

Document 61 N (frame 73)

This tiny fragment contains the remnants of a table. In one of its cells, we can read the number 5.

Document 61 O (frame ?)

This tiny fragment of a table contains entries of the number 1 written in a column.

Document 61 P (frame 72)

This small fragment seems to contain the bottom of a table. Its last three rows contain

the number 1 written in one of its columns. The other three partially preserved columns have no numbers written in them.

Document 61 Q (frame 73)

This small fragment bears the remnants of a table. In the partially preserved column, we can recognise the number 4.

Document 61 R (frame 72)

This small fragment contains two rows of two columns of a table, the right of which comprises the number 4 while the left one the number 20.

Document 61 S (frame 72)

This small fragment shows some traces of a table, of which only the number 3 can be recognised in one of its rows.

Document 61 T (frame 72)

This small fragment of a table contains the numbers 1 and $\frac{1}{2}$ in one of the two partially preserved columns.

Document 62 B (frame 66 verso)

Recto: Document 49 D; see above

This small fragment of papyrus contains only a few signs. At its right edge, *rḥt k* is written and at its left edge, remnants of *iwf* follow in the same row. Beneath, a red stroke is visible, which might be a part of a number written in red ink. There are no lines in this record, suggesting it was not an account-table.

Document 62 C (frame ?)

This small fragment contains two columns of a table, the right one entitled "meat" (*iwf*) and the other one "birds" (*ḥpd*). Beneath each of them, the number 1 is written. This fragment might have belonged to an account of distribution as well as to an account of temple revenues. It seems not to deal solely with the butchery products as in specific accounts of meat because only general terms for meat and poultry are used here.

Document 62 D (frame 60)

This piece of papyrus bears some writing on its left side while the right half of the fragment is blank. The handwriting seems much hastier than that of the large accountables but is quite legible.

The record is entitled by the heading: "taken from the storeroom" (*šd m pr-šn'*). Beneath this heading, four personal identifications are written, including washerman (*h'tj*), Khenu (*Hnw*), Djedi (*Ddi*) and Ankh (*'nb*). Right beneath the names, the fragment ends. To the left of the personal names, a few centimetres of blank papyrus are left.

It is not clear whether this is a record of some commodities being brought from the storeroom, mentioning the people responsible for this action, or whether it is rather a one-off distribution of extra rations coming directly from the storeroom to four people. The latter seems more plausible.

Document 63 C (frame 3)

This small fragment contains some horizontal lines and the sign of *nds*-bird written in red ink. This might designate the name of the fourth phyle. However, the names of the phyles in other accounts are usually written in black ink (see Chapters 3.6, 3.7).

Document 63 E (frame 57)

This small piece of papyrus seems to bear a part of an account. At the right edge of the fragment, a vertical line marks a new section of the record. The left top edge of this section bears some traces of writing, almost illegible, but resembling the front half of the sign *š*. This might have been some sort of a heading of this record. Beneath, *mn't* can be found with the determinative only partially preserved. It seems to be the head and horns of a bull, the whole word then meaning "a cow". A horizontal line follows, with the number 2 written right below *mn't*.⁹³

Document 64 B (frame 28)

This is a horribly fragmentary piece of papyrus, the fibres of which are almost separated from each other. However, the surface still bears some traces of writing. At the right side, we can recognise the cartouche of Isi and some other signs that in the

⁹³Note that the hieroglyphic transcription of Paule Posener-Kriéger differs from what I present here.

transcription are *nfr* and *šd*. To the left, the tenants (*bntjw-š*) follow. The left half of the fragment shows two columns of writing, one of them corresponding to *dš* of perhaps beer, the other one to wheat (*swt*). The former is assigned the number 4 below while the latter the number 2, which originally might have been even higher. It is not entirely clear whether this fragment was a part of an account of revenues or of distribution of supplies to the tenants of Isi's funerary temple.

Document 64 D (frame 28)

This small fragment contains a red writing, reading: "///from the storeroom" (///*m pr-šn'*). It might have been a distribution record.

Document 64 E (frame 5 recto)

Verso: Document 64 F; Chapter 3.7

This fragment of papyrus bears a double vertical line and a few signs to the left of it. These seem to be the numbers 30 written in a column. Some traces of horizontal lines can be recognised too, thus it seems that it might have been an account-table. It is not clear however, whether this recto writing did or did not relate to the list of phyles on the verso.

Document 67 C (frame 56)

This fragment contains the remnants of a heading at its top. Beneath, *dš* is written in a whole word and below it, three numbers are written, 11 beneath the sign *d*, 10// beneath the sign *š* and //2 beneath the determinative of a jug. To the right of these numbers, the number //14 is preserved at the right edge of the fragment. Beneath it, some writing follows.

Document 67 D (frame 11)

This small fragment contains a part of an account-table, listing various commodities. At the right edge of the fragment, the remnants of "good things" (*bt-nfrit*) are preserved. To the left of it, a vertical line separates it from the other commodities. These include *htj*-bread, *psn*-bread and beer. No traces of numbers beneath are preserved and only a sign which seems to be the bottom of a vessel is preserved above. The individual commodities are not separated by vertical lines and so the numerical part of the table has no distinct columns. This record seems to relate to distribution of food, however, it might also be an account of revenues.

Document 67 E (frame 11)

This fragment contains several nicely written hieratic signs and is divided into halves by means of a vertical line. The right part of this fragment seems to bear the endings of horizontal lines that might form rows of a table. The upper row contains the sign *s* while the lower one the sign *ʒ*. The left part of the fragment bears some writing too. It is not clear whether this fragment comes from an account or from a different sort of record.

Document 67 F (frame 11)

This small fragment contains only a few signs. We can read here *bšt* and *ḏw* written next to each other. Then, "for Isi" (*br isī*) follows.

Document 67 G (frame 11)

This fragment seems to contain several rows of a table. The top is not well preserved, but we can recognise here the word *mn't*. The determinative is not preserved. Beneath, *dś* is written. The other rows are blank and not much of them is preserved.

Document 69 B (frame 43)

This small fragment of papyrus bears a few signs in a neat and clear handwriting. Its verso reads: "prophet Seshemu" (*ḥm-nṯr Šśmw*) while the recto contains: "expenses 11" (*pr 11*) (*ḥkjt*)".

Document 70 E (frame 66)

The bottom of this small fragment contains the terms *dmd* and *ḥʒw* [*ḥrj-ʿ*].

Document 70 G (frame 13)

This small fragment bears only one sign at its top—the sign of a standing bull. It is written in red ink a nicely drawn.

Document 70 H (frame 58)

This small fragment contains two columns of a table. The one at the right contains the numbers 40 and 50 while the left column the numbers 1.

Document 70 I (frame 52)

This small fragment contains a few numbers written in red ink and arranged in a table.

We can recognise the number 20/// at the top, 2 in the middle and 20 at the bottom of this fragment.

Document 70 J (frame 58)

This small fragment seems to contain two vertical lines and a the sign for 10 at the left edge.

Document 70 K (frame 58)

This small fragment contains only the sign *w* followed by the word *inn*.

Document 70 M (frame 59)

This small fragment contains two columns of a table. The only row preserved of the right column contains no number. The left column however contains the numbers 2, 40 and 6 written in red ink in three preserved rows. All of the numbers might have been higher as they are found at the very edge of this fragment.

Document 70 N (frame 58)

This little fragment is divided into two parts by a vertical line. The right half contains the bottom part of the *pr*-sign and a number beneath, which might have been 3 (or 22?). The left part of this fragment bears the remnants of two columns of writing. Of the first, *tsw* is preserved while none of the signs of the latter is recognisable.

Document 70 O (frame 66 verso)

At the top of this small fragment, the numbers 10 and 14 are written next to each other in red ink. Beneath each of them, a sign of "a sack" can be recognised. The bottom of the fragment seems blank.

Document 70 P (frame 55)

This fragment of papyrus features a multitude of small lacunas. At the bottom are listed some of the well known account-terms, namely *r[bt]*-amount, *km*-amount and *h}w hrj-'*. There are no traces of any table lines or other writing. The rest of the fragment is blank.

Document 70 Q (frame 66 recto)

This piece of papyrus bears a row of four determinatives of seated men. These must

have belonged to personal names of the temple employees that are not preserved. Beneath each of them, a number is written in red ink, namely 2,000, 2,100, 2,200 and 100. Each of these entries had been verified by adding the *km*-sign.

Document 71 A (frame 53)

This fragment contains two sections of writing separated by a vertical line. The remnants of the right section show the term *dmḏ śm* with the number 42 written in ink. It seems to have been an ending of a preceding account.

The left section is introduced by the heading: "evening offering" (*ih̄t-b̄w̄j*) written in red ink. Beneath, several bakery products are listed in a row, including *s///*, *dpt* and *pjt*. Each of them is assigned 2 pieces written below. Beneath these commodities, another title in red ink follows, of which only *d* and the top of a sign of star can be recognised, perhaps the remnants of the heading for the "morning offering" (*ih̄t-dw̄j*).


Document 71 B (frame 52)

This piece of papyrus contains a part of a table. Its upper half contains only horizontal lines while the bottom half is divided also by means of vertical lines. The table is blank, only the heading *///htp* is written in the second row of the upper half of the fragment, with the signs of conical bread, a jug and an oval loaf as its determinatives. This record obviously referred to an offering.

Document 71 C (frame 10)

This fragment is damaged by many lacunas and its surface is far from smooth. However, some traces of writing are still visible. The document shows a grid of a table, in the middle of which runs the heading: "carried to the Treasury" (*ts r pr-hḏ*) written in red ink.

Document 71 D (frame 66)

This dark fragment bears two columns of writing. The right column at the right side of the fragment consists of *psn*-bread and the number 25 that follows beneath. Of the heading of the left column only the determinative of loaf  is preserved, beneath which the number 23 is written. The left side of the fragment is blank.

Document 71 F (frame 56)

This fragment bears hasty writing on both its sides. Document 71 E includes the

remnants of the heading *///hwt* at the top of the fragment, beneath which the terms *rḥt* and *km n sh* follow written next to each other. Beneath both of them, the number 2 is written; in red ink for the former and black ink for the latter. At the left edge of the fragment, another number 2 is written in black ink with no heading preserved. Beneath the *km*-entry, another number is preserved at the very bottom of the fragment. It is written in black ink and seems to be 26 *ḥkjt*.

The partially preserved heading ending with *///hwt* might indicate that this writing refers to the temple revenues delivered on a certain day and consisting of various goods including grain. The heading *km n sh* might however indicate, that this account relates not to the temple as a whole but only to a part of it. Thus this account might also be record of a distribution of food.

Document 71 G (frame 66 recto)

This fragment contains a record relating to Ptahdewa (*Pth-dwʿ*) whose name is written at the very top of the fragment. Beneath this name, the red heading *///mʿn br///* is preserved, followed by "fat" (*ḏ*) in black ink below. At the bottom of the fragment, a bold vertical line seems to mark this section of the writing. To the right of it, two headings are preserved written next to each other, first of them being *ḥbnt-jar* while the second one is designated only by the sign of a jug *ḥ*. Beneath the former, the numbers 2 and 9 are written. The latter is assigned 3/// and 3+ something hardly recognisable. Remarkably, the second row of these numbers is written a bit lower and the vertical line does not reach them, ending next to the first row of numbers.

Document 71 H (frame 53)

This piece of papyrus bears a column of writing at its right side, the rest is blank. The writing is introduced by the heading: "carried to the Treasury" (*tsj r pr-ḥḏ*) written in red ink. Beneath follows: "today they lie in the storeroom" (*mint(?) br.sn m pr-šnʿ*).

Document 72 A (frame 31)

This fragment contains a nicely written account with considerably high numbers. At the top of this fragment, the numbers 500, 160 and 3[40] are written next to each other. The first and the third are written in red ink and likely correspond to the terms *rḥt* and *ḥʿw ḥrj-ʿ* while the black number in between must be assigned to the term

km. Beneath, wheat (*swt*) and *ddw*-grain are listed in a row. Three rows of numbers follow below; the wheat is ascribed 114 in each row while the *ddw*-grain has 284 in the first row and 283 in the two following rows. To the right of these numbers, a column listing *hp*, *sj* and *hkt* is written. It is not clear whether these are the headings of individual rows of the above described record or whether they represent the heading of the whole record, referring to the *hp*-division of the *wjdt*-phyle and the grain in *hkt*. The former seems quite obscure while the latter shows no indications of what the individual rows correspond to.

Document 72 B (frame 66 recto)

This small fragment has quite a rough surface and the writing is hardly visible. At the right side runs a bold vertical line. To the right of it, the number //3 is preserved. To the left, *rht* 'rf *dm*d //11 is written in a column.

Document 72 C (frame 57)

This fragment is badly damaged and many of its fibres are discrete. However, its light brown colour enables us to recognise some of the signs in black ink. The writing was arranged into columns, two of which are preserved on this fragment. Both of them contain numbers at the bottom of the fragment, which is better preserved than the top. The numbers are quite high, 160 for the right column and 860(?) for the left column. The headings of these columns are badly preserved. The right one shows the remnants of the sign of a bird while the left one comprises the title "overseer Nefer////" (*imj-rj Nfr*////). We might suppose that this document might be a part of a distribution record.

Document 72 D (frame 56)

This fragment bears writing on its bottom left part only, the rest of it is blank. The handwriting seems hasty and the record represents the beginning of an account. The terms *rht*, *km* and *h'w hrj-*' are written in a column beneath each other. To the left of them, traces of numbers are visible at the very edge of the fragment. Only the traces of a number exceeding a thousand are recognisable for *rht*; it was written in red ink. The number is considerably high. This record might be a summary of temple revenues or expenses for a certain period of time.

To the right of the terms, the traces of another column of writing are preserved.

It is written upside down and must be the remnant of another record written on the same scroll.

Document 72 F (frame 58)

This small fragment contains *///w ts r///* written in a column at the right edge of the fragment. The rest of the fragment remains blank.

Document 73 A (frame 4)

This fragment of papyrus features a bold vertical line running through its middle. To the left of it, a column of writing is hardly visible, of which only a few signs can be recognised. At the bottom of the fragment, we can find the terms *km* and *dmd* written next to each other, each assigned the number 1 below. Beneath them, *wḏḏw* 9 is added at the very bottom of this fragment.

Document 73 B (frame 55)

This fragment is blank, only on its right edge, the number 6 is visible. It was preceded by some tens, which are not preserved.

Document 73 C (frame ?)

This tiny fragment bears horizontal and vertical lines of a table. The number 20 is written in one of the four rows of the only preserved column.

Document 73 D (frame 28)

This small fragment contains a part of an account-table. The surface is quite dark and the writing is hardly visible. However, the term *ḥḏw ḥrj-ʿ* can be recognised in the middle of the fragment. Beneath, a horizontal line separates it from another row that contains names of commodities, including *ḥḏḏ*-bread, *psn*-bread and traces of beer (*ḥnkt*). These products are separated from each other by means of vertical lines. This document shows no indication as to whether the account-table referred to temple revenues or expenses. However, the table was quite elaborate with individual accounting terms listed one after another. A similar arrangement can be found e.g. in Document 51 A (see Chapter 3.7), which shows a distribution table relating to a phyle.

Document 73 E (frame 19)

This fragment shows a part of a table, consisting only of horizontal but no vertical lines. Three rows are preserved. On the left side, the numbers 140 and 10 are written beneath each other in the first and second row. On the right side of the fragment, only some units are preserved in the third row. The ending of the table is marked by a red horizontal line. Below this line, the record continues with the numbers 1,100 written beneath each of the two columns of numbers. These high amounts might be the sums of the entries in the table.

Document 73 F (frame 66)

This fragment bears a badly preserved writing, which seems to contain names with numbers beneath, but too little is recognisable. The numbers include hundreds.

Document 73 G (frame 55)

This small fragment shows a bold vertical line on its upper left side. To the left of it, at the very edge of this fragment, the number 4,000/// is written in red ink.

Document 73 H (frame ?)

This fragment contains some numbers written likely in columns. Only 200 and 9 can be recognised written one beneath the other.

Document 73 K (frame 56)

This small fragment bears the term *rbt dmd* on its left side, beneath which some traces of red number can be recognised. At the right edge of the fragment, "day 3" ([*šw*] 3) is written.

Document 74 A (frame 74)

This fragment contains a part of an account-table. Seven rows and two columns are preserved. Both columns seem to comprise the same entries. The first two rows contain the number 2, the third row the number 4, the number 24 is written in the fourth row and the following row has no entry. The last two rows contain the number 30.

Document 74 E (frame 74)

This small fragment contains a part of a table. At the top, *tnw* and *mš'* are written but the following rows contain no numbers. This document resembles the distribution

tables described in Chapter 3.6. However, the BW photograph is not sufficient for comparing the use of black and red inks on this fragment.


Document 74 F (frame 72)

This small fragment contains the number 30 written in a table.

Document 74 G (frame 72)

This fragment bears a table formed by horizontal lines. One of the rows contains the number 2, the following one the number 60 and the in the last row, some traces of tens are preserved at the very bottom of the fragment.

Document 74 K (frame 74)

This small fragment bears an ending of a personal name. Only *i* is preserved at the top of this fragment. Beneath follows the determinative of a kneeling woman together with the sign .

Document 74 M (frame 74)

This small fragment contains the remnants of a table containing partially preserved units in each row.

Document 74 N (frame 74)

This fragment contains the remnants of a table. On its right side, the number //3 is written. On the left side, *inw* is partially preserved, separated from the number by means of a vertical line.

Document 74 O (frame 74)

This small fragment show three horizontal lines drawn very carefully and ending in the middle of the fragment. Between them, the number 10 is written at the right edge of the fragment. To the left of these lines, a vertical line seems to mark another section of writing.

Document 74 P (frame 74)

This small fragment contains traces of a number at its top and the sign *śšm* beneath it.

Document 75 K (frame 35)

This fragment of papyrus shows some evidence of a connection between various funerary cults. We can read here: "///from the pyramid complex of Userkaf, given to the temple (estate) of Neferre" (///*m w' b i swt W s r- k j. f dd m hwt N fr- R'*). Above this writing, the remnants of a cartouche seem to have been preserved. At the left edge of the fragment, a vertical line marks another section of writing, of which only the sign *r* is preserved.

Document 77 H (frame 13)

This narrow fragment bears writing that is hardly visible. We can recognise here: "the 4th month" (*jbd 4*), beneath which follows the term *rbt* and the sign *pr*. It might be a part of the heading of an account of expenses.

Document 80 P (frame 53)

This small fragment is badly preserved. However, we can recognise the date: "the 22nd day" (*sw 22*) beneath which ideograms of a conical bread, an oval bread and a jug are listed. Below the jug, the number 2 is preserved at the very edge of the fragment. Another sign of jug is preserved to the right, at the right edge of the fragment. Some traces of writing are visible also at the top of the fragment.

Document 85 A verso (frame 66)


Recto: Document 50 F; Chapter 3.5

At the top of this fragment, "the 14th// day" (*sw 14//*) is preserved. Beneath, the number 1 is written and to the left of it at the edge of this fragment, some traces of a number in red ink can be recognised. The bottom of the fragment contains the remnants of three columns of writing. The right one is badly preserved at the right edge of the fragment, the middle one consists of "requirements" (*dbhw*) beneath which an oblique stroke is written. Of the left column only the determinative of an oval bread is preserved and the number 15 written below. This document seems to be a part of a summary record referring to a certain day.

Document 85 B (frame 66)


This small fragment contains some rows of an account-table and the remnants of the name of *htj*-bread. It might be a part of a record of temple revenues or of distribution.

Document 85 I (frame 64)

This fragment contains the name of Isidjedi Nekh//w (*Ḳsi-ddi NḲw*). To the right of it, *mḳwd* is written with the determinative  and the number 1 below.

Document 86 B recto (frame 56)

Verso: Document 76 D; Chapter 3.8

This fragment bears some writing at its bottom; *pḳbt* and *mḳ* are written next to each other, both with the determinative . The number 3 is written beneath both these designations of plants. At the top of the fragment, the number 1 is written, which likely belonged to another writing.

Document 86 C (frame ?)

The top of this fragment bears the remnants of a heading, of which only *w* and three determinatives of seated man are preserved. Beneath, at the bottom of the fragment, personal names are listed. Only the name of Ihy (*Ḳhy*) is preserved and traces of a cartouche of a basiloform name at the right edge of the fragment. The nature of this document is not entirely clear.

Document 86 D (frame 6)

This fragment is very badly preserved. Some traces of writing can be recognised on it which seem to include personal names and numbers below.

Document 86 J (frame 66)

This small fragment contains only the name of the phyle *Ḳmj-nfrt* with *sḳ* written below.

Document 86 K (frame 55)

This small fragment contains only the ideograms of a conical bread and an oval bread.

Document 87 E (frame 58)

This small fragment is badly preserved. It is separated into two parts by means of a vertical line. To the right of it, traces of red ink are preserved at the top while at the bottom we can read: "remainder pertaining to the temple (estate) of Neferre" (*wḳḳwt Ḳmj [Ḳwt Nfr-R]*). The left part of this fragment shows the remnants of the cartouche of Sahure with traces of unrecognisable signs beneath, and with the term

*wḏ*ʃ*w*. The character of this writing is not clear, however, it seems to relate to the remnants of entries in relation to various institution.

Document 88 H (frame 3)

This small fragment bears some writing on its right side. It includes the *hf*-bread and to the left of it another commodity was written, of which only the determinative of a conical bread is preserved. Beneath is drawn a horizontal line and at the bottom of the fragment, the remnants of numbers in red ink can be recognised.

Document 88 R (frame 53)

This small fragment contains an oblique stroke beneath which the number *///3* is preserved. Below the number, a small bow shape in red ink is added and at the bottom of the fragment, the sign *≡* is preserved.

Document 89 B (frame 59b)

This fragment of papyrus contains a part of an account-table. At the very top of this fragment, *////ist* is preserved, which must be the remnant of a heading. In the following row of the table, commodities are listed that include bakery products. The second and the third of the five partially preserved columns contain the determinatives of a conical bread, resp. of the oval bread. Above both of them, sign *ś* is written. The names of commodities in the other columns are lost.

Beneath, a red horizontal line marks the numerical part of this table. Ten rows of it are preserved, the tenth is highlighted by another red line, marking a week of a month. The first partially preserved column contains some units in each row but these numbers were originally higher, as we can recognise also some tens in the tenth row. The following column, which corresponds to the commodity designated by the sign *θ*, contains numbers written in red ink. The highest preserved entry is 22 in the tenth row. The numbers in the third column that refers to the commodity *⊖* are also written in red ink. The highest preserved number is 37 in the fifth row. The following column contains no entries while in the last one units in red ink are partially preserved.

The character of this account-table is not clear but it might refer to the temple revenues.

Document 89 C (frame 59)

This fragment is badly preserved but some columns of an account-table can be identified on it. At the top of the fragment, the remnants of a heading row seem to show the tail of *wr*-bird beyond which a vertical line marks a new section. Beneath the swallow at the bottom of the fragment, traces of some units can be recognised in several rows. In the left part of the fragment beyond the vertical line, another column of numbers is preserved. This contains units of which 6 is the highest one preserved; the last rows of this column seem to contain numbers over 10.

Document 89 D (frame 59)

This small fragment shows a part of a table containing units written in red ink.

Document 89 E (frame 59)

This small fragment is badly preserved, but it obviously bears the remnants of an account-table. The middle column is the best preserved. Most of its preserved rows contain the number 2, one row however contains the number 1 written in red ink. The column at the left edge of the fragment shows traces of numbers written in red ink. The column at the right edge contains the remnants of numbers in black ink.

Document 89 F (frame 59)

This small fragment shows the remnants of an account-table. Only two numbers are preserved, both of them being 2.

Document 89 G (frame 59b)

This small fragment contains the remnants of two rows of an account-table. Both of these contain the number 2 written in several columns. One of the horizontal lines is drawn in red ink.

Document 89 H (frame 63)

This small fragment contains a part of an account-table. The last horizontal line seems to be drawn in red ink. The two rows preserved above it include the number 1. No numbers are written in the left part of the fragment.

Document 89 I (frame 63)

This small fragment contains a part of an account-table. Its horizontal lines are drawn

only at the top of the fragment and the last of them is made in red ink. This seems to be the original bottom of the table. However, three entries continue below and these are separated only by means of vertical lines at the bottom of the fragment. The right of the two preserved columns contains the number 1 while the left column shows the number 3 and also the number 4 in one of its rows. No numbers are written in the left part of this fragment.

Document 89 J (frame 59)

This fragment contains a part of an account-table with numbers written in red ink. One of the preserved columns contains the number 20 in each row except of the last one which shows the number 3 instead. At the left edge of the fragment, traces of higher numbers can be recognised. Some of the horizontal lines are drawn in red ink.

Document 89 K (frame 59)

This fragment contains the bottom part of an account-table. At the right side of this fragment, a bold vertical double line is drawn. It probably represented the ending of a table which was later extended further to the left, which is suggested by the thickening of the horizontal lines just behind the vertical double line. The last ten rows are preserved of this table, the tenth row being followed by two red horizontal lines. Another red line highlights the fifth row from the bottom. In the columns that follow to the left of the vertical double line, numbers are written, namely 1, 2 and 2 in each of the preserved rows.

Document 89 L (frame 59)

This fragment contains a part of an account-table. Three columns of numbers are preserved; the first of them contains the number 5 in each row while the number 2 is written in the rows of the second and third column. One of the horizontal lines is drawn in red ink.

Document 89 M (frame 59b)

This small fragment bears a part of an account-table. In most of the rows of two preserved columns, the number 1 is written; only one row of the left column seems to contain no entry.

Document 89 N (frame 59 b)

This small fragment bears the remnants of three rows of an account-table. One column comprises the numbers $//4$ and $//3$ while the other three columns contain the number 1 in their rows. One of the horizontal lines is drawn in red.

Document 89 O (frame 59b)

This small fragment contains a small part of an account-table. Number 2 is written in each of the preserved rows of all three preserved columns. One of the horizontal as well as one of the vertical lines of the table are drawn in red ink.

Document 89 P (frame 59)

This small fragment bears part of a table containing no entries. One of its vertical lines is drawn in red ink.

Document 89 Q (frame 59)

This small fragment contains the last five rows of an account-table. The bottom of this table is designated by means of red vertical line and another a red line highlights the fifth row from the bottom. The numbers written in individual rows of the only preserved column vary from each other, including numbers 26, 20 and $31 + \frac{1}{2}$. The numbers at the top of the fragment seem to be higher but are badly preserved.

Document 90 A (frame 11)

This small fragment contains the term $[d]m\bar{d}$ and traces of a vertical line to the right of it.

Document 90 B (frame 58)

This fragment of a papyrus contains the remnants of the heading at its top. These include the sign $\square\square$ on the right side edge and hwt on the left side. Beneath, the accounting terms are listed next to each other, including rbt , $km n im(?)$ and $h\bar{w}$ $[hrj]$ - \bar{c} . To the right of the determinative of rbt , traces of red ink are visible at the edge of the fragment. No lines are used in this record. We can suppose that it might be a part of a revenues account, but not of tabular character.

Document 90 D (frame 56)

Verso: Document 16 G; Chapter 3.12

This small fragment contains signs of a conical bread, an oval bread and a jug, written beneath each other. To the left of them at the edge of the fragment, numbers written in red ink can be recognised. The sign of a thousand is preserved for both conical bread and oval bread. The jug seems to be ascribed some hundreds(?). At the right side of the fragment, a double vertical line marks an ending of a table that preceded this writing. The endings of its rows show no entries.

Document 90 E (frame 59)

This small fragment shows some partially preserved tens (likely 80) written in the remnants of table.

Document 90 F (frame 55)

This small fragment contains the name of bakery *gwj* and traces of the number 33(?) written beneath. The number is separated from the name of the commodity by means of a horizontal line.

Document 90 J (frame 52)

This small fragment contains a row of an account-table. The number 4 is written there in red ink.

Document 90 K (frame 52)

This small fragment contains a part of an account-table. It shows two rows of two columns, the right of which contains the number $///3$ in both rows while the left column contains the number $52//$ in both rows. All numbers are written in red ink.

Document 90 L (frame ?)

This small fragment contains the number 11 written in its middle.

Document 90 P (frame 52)

This fragment is badly preserved but obviously bears a part of an account-table. The top of it contains black and red writing which is hardly identifiable. Beneath, a red horizontal line marks the numerical part of the table. Only the first row of five columns is preserved. The number 1 is written in the second column while the fourth one comprises the number 20. The entries of other columns are not preserved, but some of them seem to have been written in red ink.



4 Accounting terminology

This chapter focuses on the specific accounting terminology used by the ancient Egyptian scribes and bureaucrats. A fundamental study of these terms makes part of Paule Posener-Kriéger's publication of Neferirkare's papyri,⁹⁴ and this is the major critical apparatus available at the moment. We hope that further observations made by us during our study of Neferre's papyrus archive will advance the general lines of her important study. Moreover, the use of the accounting terms was not restricted only to the Abusir accounting records since they also occur in other texts, including tomb inscriptions, official royal records or mathematical examples. In some cases, the meaning of the terms may differ slightly, being usually more general than in the accounting texts.

The following pages will introduce the reader to the manifold examples showing the application of these accounting terms. I will mention various occurrences of these terms in the extant written evidence not only from the Old Kingdom, but also from later periods. Of particular importance are the Gebelein papyri⁹⁵ from the late Fourth or early Fifth Dynasty and, undoubtedly, also the papyri Reisner⁹⁶ and the Kahun accounting documents⁹⁷ dating to the Twelfth Dynasty, and papyrus Boulaq no.18⁹⁸ from the Thirteenth Dynasty. The three last sources provide not only examples whose administrative character is similar to the Abusir accounts, but also might show a possible shift of the meaning or of the use of the individual terms over a period of time between the Old and the Middle Kingdoms.

The accounting documents from Neferre's archive provide extremely valuable additional information to the previously analysed Neferirkare's accounting records and might help to verify the suggestions made previously by Paule Posener-Kriéger.

4.1 The anticipated amount — *rht*

The term  can be written with or without the determinative of an abstract. The *Wb* (II, pp. 448–449) presents also the variant , which is not used in the Abusir

⁹⁴Posener-Kriéger 1976, pp. 211–231

⁹⁵Posener-Kriéger 2004

⁹⁶Simpson 1963–1986

⁹⁷Griffith 1898; Quirke 1998

⁹⁸Griffith 1891; Scharff 1922; Spalinger 1985; Quirke 1990

papyri, and attests two basic meanings of this term: "Verzeichnis mit Zahlenangabe (Liste)", and "Zahl, Betrag".

When used in the accounting documents, *rbt* represents the *theoretical*, or *anticipated amount* of account items.⁹⁹ It occurs in the accounts of both revenues and expenses, referring respectively to the quantity that should have been delivered to the funerary temple, or that was determined to be distributed. The term *rbt* obviously designated a quantity fixed for the given context and it could presumably be regulated by royal decrees and official resolutions.

The term *rbt* outside the Abusir documents

The term *rbt* was used in a variety of contexts outside the Abusir accounting documents. Its meaning generally is "amount" or "quantity". In the tomb inscriptions,¹⁰⁰ the term occurs in relation to animals from the estates of the deceased owner, namely to the number of all his bulls (*rbt n k3.f nb*),¹⁰¹ to the number of goats (*rbt n 'wt*),¹⁰² and the (appropriate) number of offsprings produced by a satisfied ox (*mk iw3 htp ir m3wt r rbt.f*).¹⁰³ We can also find the term in relation to weighing the quantity of copper (*f3t rbt*).¹⁰⁴ The term appears to describe in these examples not only a quantity, but particularly the *sufficient* amount.

We can find the term *rbt* referring also to the offerings for both the gods, namely, this amount of divine offerings (*rbt pn [htp]-ntr///*),¹⁰⁵ and the deceased, namely, the funerary offering according to (a given) quantity (*...prt-brw bft rbt///*).¹⁰⁶ In these

⁹⁹Posener-Kriéger 1976, pp. 211–212

¹⁰⁰This study is limited by the tombs from the Old Kingdom while some of the other sources are of a later date.

¹⁰¹The tomb of Shedu at Deshasha (Sixth Dynasty): Kanawati-McFarlane 1993, p. 54, Pl. 51.

¹⁰²The tomb of Wahi at El-Hagarsa (Eighth Dynasty?): Kanawati 1995, p. 16, Pls. 1–4, 20–23.

¹⁰³The tomb of Meryaa at El-Hagarsa (Eighth Dynasty?): literally "behold the satisfied ox which produced offspring in its (appropriate) number", Kanawati 1995, p. 30, Pls. 13–16, 42–45.

¹⁰⁴The tomb of Iymery (Fourth Dynasty): Weeks 1994, p. 35, Pl. 30.

¹⁰⁵Fragment of decree Koptos H (Eighth Dynasty): Goedicke 1967, pp. 163–164; Schenkel 1965, pp. 11–12; Weill 1912, pp. 90–91; Pirenne 1935, p. 215; Hayes 1946, pp. 11–13.

¹⁰⁶Inscription of Kaemnefret on a stela No.1432 (Fifth Dynasty): *Catalogue général* 1937, pp. 112–113, Pl. 28; Sethe 1933, p. 15; Goedicke 1970, pp. 44–67, Taf. V; Breasted 1906,

examples, the term *rbt* was often translated as "list" and interpreted as referring to a list of offerings that followed in the destroyed parts of the inscriptions.¹⁰⁷ However, regardless the lack of evidence concerning the question whether such lists actually did or did not follow after these phrases, the term *rbt* seems to refer rather to the *sufficient* and maybe fixed quantity of these offerings, so that the offerings would be *adequate* or *appropriate* for the needs of the divine cult or for the most enjoyable afterlife of the tomb owner.¹⁰⁸

In addition to the tomb inscriptions and other similar sources, the term *rbt* is used in the accounting records preserved from both the Old and the Middle Kingdom. In the Gebelein papyri, which are of south Egyptian origin and date to the Fourth/Fifth Dynasty, the term is used in the meaning "amount", "quantity",¹⁰⁹ as e.g. "amount of emmer" (*rbt bdt*)¹¹⁰ or "amount of *hkjt*" (*rbt hkjt*)¹¹¹. Several documents from Gebelein show the phrase *rbt dmd* known from the Abusir papyri (see below), used as the headings of sections in the table-records referring to distribution of grain.¹¹²

The papyri Reisner from the early Twelfth Dynasty provide us with a couple of examples of the term *rbt*. William Kelly Simpson translates the term as "account" and this meaning seems fitting in these documents. The records relate to cargo (*rbt jtpw*),¹¹³ to shares of some months (*rbt hsbw*)¹¹⁴ and to the straw (*rbt dhj*).¹¹⁵ One document shows the heading "account of the scribe Neferkhau (*rbt ss Nfr-b'w*)¹¹⁶ while another record shows "from this account/amount" (*bnt rbt pn*)¹¹⁷ known from other texts as well (see below).

Papyri from Kahun which date to the Twelfth Dynasty and relate to the admi-

§200–§209; Pirenne 1934, pp. 335–336; Moret 1907, pp. 57–95

¹⁰⁷See e.g. Breasted 1906, p. 93; Pirenne 1934, p. 336; Moret 1907, pp. 89–90

¹⁰⁸See. e.g. Hayes 1946, p. 12

¹⁰⁹Posener-Kriéger 2004, document I recto C, Tav. 4; document II recto B, Tav 10; document V verso A, Tav. 40.

¹¹⁰Posener-Kriéger 2004, document V verso B, Tav. 42.

¹¹¹Posener-Kriéger 2004, document IX verso C, Tav. 52

¹¹²Posener-Kriéger 2004, document III recto *passim*, pp. 16–18, Tav. 19–23; document VII recto *passim*, p. 21, Tav. 44–46; document VIII recto *passim*, pp. 21–22, Tav. 48–51.

¹¹³Simpson 1963, document I L, pp. 48–49, Pl. 18

¹¹⁴Simpson 1969, document III D, pp. 20–21, Pl. 9

¹¹⁵Simpson 1969, document III F, pp. 24–25, Pl. 12

¹¹⁶Simpson 1969, suplementa recto I, p. 36, Pl. 20

¹¹⁷Simpson III, document III L, p. 30, Pl. 19

nistration of a pyramid town¹¹⁸ display several types of records using the term *rbt*. It occurs in the general meaning "amount" in relation to load (*rbt 3ptw*),¹¹⁹ goods (*rbt hnw*),¹²⁰ taxation (*rbt htrw*),¹²¹ and vessels (*rbt krhwt*).¹²² In other records, it refers to the number of workmen (*rbt hsbw*),¹²³ to the amount for this day (*rbt sw pn*),¹²⁴ and to the share for six months for a scribe of the temple, Horemsaf (*rbt hrt 3bdw 6 n ss hwt-ntr Hr-m-s 3.f*).¹²⁵

Some records from Kahun show the term *rbt* in the headings of accounts listing the cattle (*rbt///irw n rnpt 9*)¹²⁶ and the poultry (*rbt n b 3k[w n st]*)¹²⁷ accompanied by their respective quantities. These examples were translated by Griffith as "list of [oxen]", "list of produce"¹²⁸, however, it seems that in these instances, the term *rbt* refers not only to the items enumerated in the lists but at the same time also to the quantities corresponding to them. Thus, it rather can be translated as "quantity" and understood as listing or enumeration, as the German "Verzeichnis mit Zahlenangabe" says (*Wb* II, 448–449). Similarly, we can find in the Kahun papyri the phrases *km t n.f bnt rbt pn*¹²⁹ and *m 3t bnt rbt pn*.¹³⁰ Griffith translated the former as "paid to him from amongst this list", however, it should rather be understood as "expended for him from this amount" and "spent from this amount".

Other examples of the use of the term *rbt* are provided by papyrus Boulaq no.18 from the Thirteenth Dynasty, which was discovered in Thebes.¹³¹ We can find here the accounts of supplies for the royal court introduced with the headings "amount of provisions for the Lord" (*rbt kw n nb*) followed by the date.¹³² These records also

¹¹⁸Griffith 1898

¹¹⁹Griffith 1898, document LXIII.1, p. 44, Pl. XV

¹²⁰Griffith 1898, document VI.10 verso, p. 47, Pl. XVIII; document VI.10, p. 48, Pl. XIX; document VI.11 recto, p. 50, Pl. XX.

¹²¹Griffith 1898, document XVI.1, p. 54, Pl. XXI

¹²²Griffith 1898, document IX.1 recto, p. 63, Pl. XXVI

¹²³Griffith 1898, document XII.1 recto, p. 52, Pl. XXI

¹²⁴Griffith 1898, document III.1 verso, p. 58, Pl. XXIII

¹²⁵Borchardt 1899, pp. 89–103

¹²⁶Griffith 1898, document VI.21, p. 43, Pl. XV

¹²⁷Griffith 1898, document LV.4, p. 18, Pl. VIII

¹²⁸See the two preceding notes

¹²⁹Documents XII.1 recto and XVI.1, see notes above

¹³⁰Borchardt 1899, pp. 92–93

¹³¹For the details about the discovery of papyrus Boulaq no.18 see Mariette 1872, pp. 6–8

¹³²Records 12, 25, 41, 49, 58 and 77, after Scharff

contain another heading, namely "expenditure from this amount" (*sšm bnt rbt pn*) followed by the list of rations given to the individual people from the palace.¹³³

Another account refers to divine-offerings for the god Montu and contains the heading "amount of the divine-offerings... for Hornedjheritef (Harendotes) Montu from Medamud" (*rbt htpw-ntr...n hr-nd-hr-ít.f mntw m mjdw...*).¹³⁴ There is also an account of provisions for the chief of Medjai. It includes "their amount" (*rbt irj*).¹³⁵

The examples in the mathematical papyri show that the abstract *rbt* can relate to various mathematical problems. In the Moscow mathematical papyrus, the term *rbt* is used in relation to the results of a work of a man, in the phrase "amount/volume of his work" (*rbt n bjkw.f*).¹³⁶ This example resembles some of the records from the Kahun papyri.¹³⁷

Rhind mathematical papyrus from the Fifteenth Dynasty¹³⁸ shows the term *rbt* in relation to the areas of fields or land (*rbt m jbt*)¹³⁹ and volumes of granaries (*rbt.f pw m hjr*).¹⁴⁰ In other examples, it refers to the amount of loaves to be distributed as rations for four men (*rbt 700*)¹⁴¹ and the amount of flour required for baking a loaf (*rbt w' nt t m wdjt*).¹⁴² There are also two records mentioning the amount of food required for fattening the geese (*rbt šd im.f s' 10*)¹⁴³ and the amount of food at Hebenti (*rbt imjw m Hbntj*).¹⁴⁴ These two examples resemble some of the accounts from Kahun.

Thomas Erik Peet in his commentary on the term *rbt* claims that it designates

¹³³See the comments in Scharff 1922, pp. 51–68

¹³⁴Record 16, after Scharff

¹³⁵Record 70, after Scharff

¹³⁶Problem 11, Struve 1930, pp. 101–106, Pl. col. XXI

¹³⁷Namely, document LV.4; Griffith 1898, p. 18, Pl. VIII

¹³⁸Date of the Rhind mathematical papyrus is clearly demonstrated by its heading, which refers to King Auserre of the Fifteenth Dynasty. Nevertheless, the original document(s), from which the copy of RMP was made, is generally considered to be of older date. See e.g. Vymazalová 2001, p. 7; Peet 1923, etc.

¹³⁹Problems 50, 52, and 53; Peet 1923, pp. 90, 94, 95, Pls. O, P; Couchoud 1993, pp. 53, 59, 62; Imhausen 2002, pp. 249, 253, 254.

¹⁴⁰Problems 44, 46; Peet 1923, pp. 84, 87, Pl. N; Couchoud 1993, pp. 68, 70; Imhausen 2002, pp. 238, 242.

¹⁴¹Problem 63, Peet 1923, p. 107, Pl. S; Couchoud 1993, p. 156; Imhausen 2002, p. 273.

¹⁴²Problems 69, 74; Peet 1923, pp. 114–115, 119, Pls. U, V; Imhausen 2002, pp. 285, 296.

¹⁴³Problem 82B, Peet 1923, p. 125, Pl. X.

¹⁴⁴Problem 86, Peet 1923, p. 128, Pl. Y

an abstract entity, and he sums up that it is being used in connection with various mathematical subjects (areas, volumes etc.).¹⁴⁵ Battiscombe Gunn who reviewed in detail Peet's publication of the Rhind mathematical papyrus notes that "amount" suits every instance of *rht* cited in this passage.¹⁴⁶ His opinion seems absolutely correct.

The term *rht* in the Abusir documents

The meaning of the term *rht* in the accounting documents of Neferirkare and Neferre seems to be a bit restricted in comparison to the more general usage that appears in the previously described examples. Its strict accounting meaning in the context of both the revenues and the expenses is quite clear in relation to the other specific accounting terms. Nevertheless, it can also simply designate the possessions or equipment of the funerary temple or relate to the accomplished works, as is shown in the examples below.

Neferirkare: Document 33–35 A¹⁴⁷ contains an account table of monthly temple revenues which can be divided into three sections. The term *rht* here constitutes the heading for one of the three columns corresponding to each of the commodities in the first section; the other two columns are assigned to *km* and *h3w hrj-ʿ*.

Neferirkare: Document 35 C¹⁴⁸ also contains a part of an account table. The term *rht* here constitutes the heading of one of the columns of numbers, followed by *km* and *h3w hrj-ʿ*.

Neferirkare: Document 41 c1¹⁴⁹ contains an account of grain. The term *rht* is included among other items.

Neferirkare: Document 41 c2¹⁵⁰ is an account of revenues of grain. The term *rht* *n ššpt* represents the first of several accounted items.

Neferirkare: Document 41 c3¹⁵¹ contains an account of textiles. The term *rht* is written above the numbers corresponding to the two different kinds of cloth.

¹⁴⁵Peet 1923, p. 81

¹⁴⁶Gunn 1026, p. 132

¹⁴⁷Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 259–272

¹⁴⁸Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 284–285

¹⁴⁹Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 327–328

¹⁵⁰Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 328–331

¹⁵¹Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, p. 360

Neferirkare: Document 50¹⁵² contains several records, including an account table of revenues of grain in its section 1a. The term *rḥt* used here heads one of the three columns corresponding to the three different provenances. The other two columns have the headings *km* and *ḥꜣw ḥrt-ꜥ*.

Neferirkare: Document 53 A¹⁵³ contains an account of the distribution of cloth. The term *rḥt* is written as the first item, followed by the personal names of the people who were given their shares.

Neferirkare: Document 54 F¹⁵⁴ contains a small part of an account of food. The term *rḥt* corresponds to some of the numbers, followed by *km*.

Neferirkare: Document 61 C1¹⁵⁵ contains a part of an account table relating to food. The term *rḥt* is written to the right of the column containing the names of distributed commodities. No other accounting terms are included in this record.

Neferirkare: Document 66 D¹⁵⁶ is a small fragment bearing the remnants of an account. The term *rḥt* is partially preserved at the top of the fragment above a number.

Neferirkare: Document 66 G¹⁵⁷ is a small fragment containing the remnants of an account. The term *rḥt* is written above a number.

Neferirkare: Document 71 B¹⁵⁸ bears a part of a record relating to building-works. It includes a one-off record mentioning the term *rḥt*, accompanied by *km gmjt* and *ꜣwt*.

Neferirkare: Document 75 D¹⁵⁹ contains the remnants of an account-table. The term [*r*]*ḥt dmd* is preserved at the right side of the fragment.

Neferirkare: Document 92 A¹⁶⁰ contains an account of woven materials. The term *rḥt* is incorporated into the heading of one section of the record.

¹⁵²Posener-Kriéger—de Cenival 1968, pp. 20–21; Posener-Kriéger 1976, pp. 331–336

¹⁵³Posener-Kriéger—de Cenival 1968, p. 21; Posener-Kriéger 1976, pp. 359–360

¹⁵⁴Posener-Kriéger—de Cenival 1968, p. 22

¹⁵⁵Posener-Kriéger—de Cenival 1968, p. 24

¹⁵⁶Posener-Kriéger—de Cenival 1968, p. 27

¹⁵⁷Posener-Kriéger—de Cenival 1968, p. 27

¹⁵⁸Posener-Kriéger—de Cenival 1968, p. 29; Posener-Kriéger 1976, pp. 443–444

¹⁵⁹Posener-Kriéger—de Cenival 1968, p. 31

¹⁶⁰Posener-Kriéger—de Cenival 1968, p. 44; Posener-Kriéger 1976, pp. 355–359

Neferirkare: Document 94 A, a¹⁶¹ contains a non-tabular account of the distribution of meat. After the personal names of individuals who are given their supplies, the term *rbt dmd* follows.

Neferirkare: Document 95–96 A¹⁶² contains several accounts of food. The term *rbt* corresponding to certain numbers is included in each of these records, followed by other accounting terms, above all *km* and *hꜣw hrt-ꜥ*. One of the accounts, which gives summary information about a share for a month (of bread), shows *rbt dmd*.

Neferirkare: Document 96 E¹⁶³ contains a part of an account-table relating to food. The term *rbt dmd* constitutes the heading of the first column of numbers referring to individual commodities. Two following preserved columns correspond to the terms *prr* and *wꜣw*.

Neferirkare: Document 98 F¹⁶⁴ is a small fragment bearing the remnants of an account table. The term *rbt* is partially preserved at the left top edge of the fragment.

Neferirkare: Document 99 Z¹⁶⁵ is a small fragment containing the remnants of an account of meat. The term *rbt* is partially preserved at the right edge of the fragment, preceding individual butchery products.

Neferirkare: Document 102 D¹⁶⁶ contains a part of an account of grain. The term *rbt* is partially preserved at the right edge of the fragment.

Neferre: Document 2 F (Chapter 3.1) bears a tabular record of temple revenues. The term *rbt* constitutes the heading of the first line of the numerical part of the table.

Neferre: Document 7 B (Chapter 3.1) contains the beginning of a record of grain revenues of a non-tabular character. The term *rbt* is written next to the *km*-delivery.

Neferre: Document 11 A (Chapter 3.10) relates to the distribution of woven materials among temple phyles-divisions on the occasion of a religious feast. The term

¹⁶¹ Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 322–323

¹⁶² Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

¹⁶³ Posener-Kriéger—de Cenival 1968, p. 46; Posener-Kriéger 1976, pp. 426–427

¹⁶⁴ Posener-Kriéger—de Cenival 1968, p. 46

¹⁶⁵ Posener-Kriéger—de Cenival 1968, p. 49

¹⁶⁶ Posener-Kriéger—de Cenival 1968, p. 51

rbt constitutes the heading of the first row of the numerical table, which itself is not preserved. This example closely resembles the following Document 11 B.

Neferre: Document 11 B (Chapter 3.10) relates to the distribution of woven materials among the temple phyles' divisions on the occasion of a religious feast. The term *rbt* constitutes the heading of the first row of the numerical part of the table which is not preserved.

Neferre: Document 17 D (Chapter 3.11) bears a part of a record of allocation of clothes. After the personal names, the summary *rbt dmd* is written.

Neferre: Document 31 D contains an inventory record enumerating the possessions of the funerary temple and their respective amounts. The last entry in this list is *rbt mi-kd n pr mnbt 206*, which relates to the quantity of belongings in the department of linen.

Neferre: Document 49 C (Chapter 3.13) contains a part of an account-table. The term *rbt* constitutes the heading of the first column of the numerical table, the rows of which correspond to the products for which the account is given, namely bread and beer.

Neferre: Document 50 B (Chapter 3.13) bears an accounting record of a non-tabular character. The term *rbt* constitutes the heading of one of the columns of numbers.

Neferre: Document 50 D (Chapter 3.13) contains a part of an accounting record of a non-tabular character. The term *rbt* constitutes the heading written above the numbers; it is followed by the heading of *km*-delivery.

Neferre: Document 51 A (Chapter 3.6) contains an account-table of supplies relating to a temple phyle. The term *rbt* is used in the headings above the enumerated products, beside *km* and *h3w hrj-'* in both sections of this record.

Neferre: Document 52 C (Chapter 3.9) contains a small part of an account of butchery products of a non-tabular character. The term *rbt* is written at the top of the fragment above the enumerated kinds of meat.

Neferre: Document 59 I (Chapter 3.1) bears a part of an account table. The term *rbt* constitutes the headings above individual columns of the table, alternating with

the terms *km nb* and *hʒw iwtt*.

Neferre: Document 62–63 A6 (Chapter 3.7) shows a non-tabular account of 'rf deposited into the *pr-šn'* (magazine). The term *rbt* is followed by additional accounting information.

Neferre: Document 62–63 A9 (Chapter 3.8) contains a non-tabular account of grain. The term *rbt* is followed by additional accounting entries, namely *km n inw*, *h'w hrj-*' and *wḏʒw m pr-šn'*.

Neferre: Document 62 B (Chapter 3.13) bears the remnants of an accounting record. The term *rbt* is preserved at the top of the fragment, accompanied by 'k "foodstuff".

Neferre: Document 64 A (Chapter 3.7) contains summary records relating to the monthly supplies of the temple phyles. The term *rbt* introduces the first entry, namely *rbt n inw n ʒbd*. After that follows also *km n inw* and [*hʒw hrj*]t-*'*.

Neferre: Document 66 A (Chapter 3.8) contains an account of revenues and expenses of grain on a certain day. The term *rbt* is written together with *km gmj* and *hʒw hrj-*' in its central section, in part relating to the revenues of three kinds of cereals.

Neferre: Document 67 B (Chapter 3.7) bears a part of a summary account relating to the supplies of the temple phyles. The term *rbt* is written after the entry of "daily portion" (*św hrt*) while beneath, the expenses *pr* and the existing surplus *wḏʒw.ś mʒ'* are added.

Neferre: Document 68 A (Chapter 3.7) contains a summary record and a distribution account written beneath each other and relating to one of the temple phyles. The term *rbt* constitutes the first entry of the summary record, followed by *km* and *hʒw*. The second time that *rbt* is used, it precedes the list of individuals in the distribution account.

Neferre: Document 69 A (Chapter 3.7) contains a record of works pursued in relation to constructing a wall, namely, the manufacture of mud-bricks, and the construction itself. The term *rbt* is used to introduce two lists of individuals forming two working groups; it likely refers to the number of mud-bricks required to be made. The last entry in each list is *dmd śmʒ*.

Neferre: Document 70 C (Chapter 3.8) contains the remnants of an account of grain. The term *rbt* is partially preserved at the left edge of this fragment.

Neferre: Document 70 P (Chapter 3.13) bears the remnants of an account. The term *rbt* is partially preserved at the bottom of the fragment, followed by *km* and *(h)w)hrt-ʿ*.

Neferre: Document 71 F (Chapter 3.13) contains a part of an account of a non-tabular character. The term *rbt* constitutes the heading of the first column of numbers, while the other one refers to *km n shb*.

Neferre: Document 72 B (Chapter 3.13) contains the remnants of an account. The term *rbt* constitutes the first and only preserved entry, in the expression *rbt 'rf dmd*.

Neferre: Document 72 D (Chapter 3.13) contains the beginning of an account. The term *rbt* constitutes the heading of the first row of this record, while the following rows refer to *km* and *h)w hrj-ʿ*.

Neferre: Document 73 K (Chapter 3.13) contains the remnants of an account. The term *rbt dmd* constitutes the only preserved entry.

Neferre: Document 76 D (Chapter 3.8) contains a part of an account of revenues of grain. The term *rbt* constitutes the heading of the first column of numbers, followed by *km*.

Neferre: Document 77 D (Chapter 3.8) contains the remnants of an account resembling in its arrangement the above mentioned account of grain. The term *rbt* is partially preserved at the bottom left section of the fragment.

Neferre: Document 90 B (Chapter 3.13) contains the remnants of an account. The term *rbt* is followed by *km* and *h)w [hrj]t-ʿ*.

The preserved documents from the papyrus archives of Neferirkare and Neferre show that *rbt* as an accounting term appears in both the account tables and the short records of a non-tabular character. The documents containing *rbt* concern both the temple revenues and the expenses or redistribution of the possessions.

In all these accounts of temple revenues, the term *rbt* designates the expected quantity of items. Some of the more elaborate account tables of recurrent temple

revenues also show the term *rbt* together with *km* and *h3w hrj-'* entries as headings of the respective columns of numbers (e.g. Neferirkare 33–35 A). That the term was of importance to the ancient bureaucrats is indicated by the fact that the numbers corresponding to *rbt* are sometimes written in red ink. The shorter form of the account tables of recurrent temple revenues shows only the term *rbt*, not the other terms; it must therefore be understood to be the fundamental accounting information. In these cases, it constitutes the heading of the first row of numbers, which is usually written in red ink (e.g. Neferre 2 F, 11 A etc.). The one-off records of temple revenues, which in the preserved documents often relate to grain, show again the above mentioned combination of three accounting items, *rbt*, *km* and *h3w hrj-'* (e.g. Neferre 66 A, 68 A etc.), written next to each other.

Temple expenses, and above all the records of distributions of food and other commodities among the temple employees or phyles, features the term *rbt* in its meaning of "anticipated quantity of supplies". This is usually accompanied by other accounting terms, namely *km* and *h3w hrj-'* (e.g. Neferre 51 A), or by the amount of commodities to be distributed. In the latter case, the term is usually written as the first entry of the account, followed by a list of personal names and their respective shares (e.g. Neferirkare 53 A, Neferre 68 A). This arrangement may remind us of the example RMP 63, where the *rbt* of 700 loaves was to be distributed among four men (regardless of the actual mathematical problem to be practiced in the exercise). The same use is demonstrated also in the distribution tables of the Gebelein papyri. In the same form, it also occurs in the record of works undertaken by temple employees (Neferre 69 A), the subject of which can be compared to examples MMP 11 and Kahun IX.1, referring to the manufacture of certain products.

Beside these simple occurrences, we can also find the term *rbt* in more detailed expressions, e.g. *rbt n inw n 3bd* "anticipated amount of supplies for a month" in a summary account (Neferre 64 A) or *rbt n 33pt* "amount of what was received" in an account of revenues of grain (Neferirkare 41 c2) or *rbt swt* "amount of wheat" in a small fragment of a grain account (Neferre 70 C). Of particular importance is the phrase *rbt dmd* "total amount", which occurs in several records various in nature (Neferirkare 75 D, 94 Aa, 95 Ab5, 96 E; Neferre 17 D, 72 B, 73 K). The expression *rbt dmd* is used in the same way also in the Gebelein papyri, where it constitutes the headings of sections in the accounts of grain (Documents III rto, VII rto, VIII rto).

In some cases, the term *rbt* seems to be used in the accounting documents of

Neferirkare and Neferre in its more general meaning of "quantity", similarly as it was used in the previously described documents various in nature. E.g. in an inventory list (Neferre 31 D), we can read *rbt mi-kd n pr-mnbt* "the complete quantity of the storeroom of clothes", where the *rbt* obviously does not refer to the accounting item of an *opposite* character.

The term is also sometimes used as part of the headings of accounts, e.g. *ts r šn' rbt s j n hm-ntr bntjw-s* "carried to the storeroom: the amount due to the phyle of the priest and the tenants" (Neferirkare 92 A), where the term might again supposedly be understood as *appropriate quantity*.¹⁶⁷

In the previous pages, I have attempted to show the multifariousness of contexts in which the term *rbt* was used, and the possible shift of its meaning with regard to the date and character of the examined texts.

We saw that outside the Abusir accounting documents, this term occurs in various inscriptions in the Old Kingdom tombs and on stelae, in the royal decrees, in the Middle Kingdom accounting documents and mathematical examples. These described instances confirmed that the term *rbt* had quite a general meaning of "account" and "amount", "quantity", which in many cases could have had an undertone of *appropriate* or *sufficient*, mainly with regard to the offerings or the manufacture. Some texts featured the term *rbt* in relation to the listing of items and their respective quantities. In the mathematical examples, the term turned out to be a totally abstract mathematical term used in various contexts (areas, volumes, quality of products etc.). Only the Gebelein papyri constitute an exception to this general meaning, due to their particular resemblance to the documents from Abusir.



The Abusir accounts, on the other hand, carry a restricted meaning of the term *rbt* referring to the "anticipated quantity" as the counterpart of the "actual delivery" (*km*), for both the revenues and the expenses of the royal funerary temple. These instances usually lack any literary context, constituting the headings of rows or columns of numbers. In addition, there are also cases in these papyri where the term *rbt* was used in its general meaning, similarly to the occurrences given above.

Summing up the evidence that was presented here, we can claim that in the Abusir accounting documents of both Neferirkare and Neferre, the term *rbt* constituted a *specific accounting term* with a precisely defined meaning, a part of the accoun-

¹⁶⁷Posener-Kriéger 1976, p. 357 gives the meaning "l'attribution" for this use of *rbt*.

ting terminology used for the basic bureaucratic records. The same use of this term is evident in the Gebelein papyri accounting records. The meaning of *rht* turned out to be slightly shifted when used in the purely accounting and quite detailed context of the Abusir (and Gebelein) accounting documents, in comparison to its occurrences in other texts. Remarkably, this change of meaning is noticeable also between the Abusir (and Gebelein) accounts and the Kahun records of a later date. However, it is necessary to point out that in the Kahun documents we cannot find the same sort of accounts enumerating in detail the revenues and expenses as in the Abusir archives; the accounting records from Kahun rather have the form of simple lists of quantities of the accounted commodities and resemble some of the mathematical examples of a similar nature.

4.2 Actual delivery — *km*

The term  can be written with or without the determinative of an abstract. This term is obviously associated with the verb  *km* with the general meaning "vollenden", "zum Gelingen bringen", "das Zahl vollmachen" (*Wb* V, p. 128). However, as Paule Posener-Kriéger remarks in her study of the accounting terms of Neferirkare's papyri, the term *km* in the Abusir papyri is undoubtedly a substantive.¹⁶⁸ She describes the meaning of this term in the records as "versement effectif", "paiement", "livraison", and she admits that "ce traductions ne rendent pas compte du sens de la racine *km*."¹⁶⁹ The term *km* in the accounting documents constitutes a counterpart of the anticipated amount *rht*, and it designates the *actually delivered amount*.

The term *km* outside the Abusir papyri

Besides the general utilisation of the verb *km* and its various forms, we can find a few examples featuring the substantive *km* used in a similar way as in the Abusir documents. The Gebelein papyri provide a clear parallel to the Abusir papyri in this respect. The term *km* is used as one of the headings in a table-record,¹⁷⁰ and *km nb* occurs in an account of grain.¹⁷¹

On the other hand, the accounting records from the Twelfth and the Thirteenth

¹⁶⁸Posener-Kriéger 1976, pp. 212–213

¹⁶⁹Posener-Kriéger 1976, p. 212

¹⁷⁰Document II recto B, Posener-Kriéger 2004, pp. 15–16, Tav. 10.

¹⁷¹Document V verso B6, Posener-Kriéger 2004, p. 20, Tav. 42.

Dynasty, namely, papyri Reisner, papyri from Kahun, and papyrus Boulaq no.18, display the verb in the form of a participle, *kmt*, used as a noun,¹⁷² instead of the substantive accounting term *km*. We can find it in the Kahun papyri in the expression *kmt n.f (hnt rht pn)* and in papyri Reisner also as *kmt n.f. m...*,¹⁷³ which Francis L. Griffith translated as "paid to him" while William Kelly Simpson prefers the translation "what was completed for him", "furnished-in-full for him" or "expended for him", and he moreover emphasises that this *kmt n.f* is the opposite of *rdit n.f*.¹⁷⁴

In papyrus Boulaq no.18, we can find the participle *kmt* used in several ways. Some records show it as the heading of one of the columns of numbers. This *kmt*-column is usually followed by the column of *hrjt*-¹⁷⁵ (Chapter 4.3) and *kmt* seems to have here the same meaning as the accounting noun *km* in the Abusir papyri. In other records, the participle *kmt* occurs as part of phrases, e.g. *kmt m 'kw n nb*,¹⁷⁶ which Alexander Scharff translated as "tatsächlich eingegangen (wörtl. 'vollendet') als Eingänge des Herrn"¹⁷⁷ and we understand it as "expended from the provisions for the Lord"; or *kmt m wdjt tn* "expended from this remainder";¹⁷⁸ etc.¹⁷⁹

The phrases in the Kahun papyri and papyrus Boulaq no.18 relate to the verb *km* but seem to have nothing to do with the accounting term *km*. However, the headings occurring in papyrus Boulaq no.18 have the same meaning as the accounting term although they also have the participial form.

The substantive *km* can be found in one problem of the Rhind mathematical papyrus. However, in this instance it has a very specific mathematical meaning relating to the addition of fractions, which can be understood as "completion".¹⁸⁰

The term *km* in the Abusir documents

The term *km* used in its accounting meaning occurs in records of both the temple revenues and the temple expenses. In most cases, it appears together with other

¹⁷²Allen 2000, p. 331

¹⁷³Worth noting, a similar phrase occurs in papyrus Boulaq no.18 with the verb *ššm* instead of *kmt*, see records 12, 25, 41, 49 and 58, after Scharff.

¹⁷⁴Simpson 1963, p. 83

¹⁷⁵Records 10, 34 and 68, after Scharff.

¹⁷⁶Record 2; similar example also in record 19, after Scharff

¹⁷⁷Scharff 1922, p. 55

¹⁷⁸Record 41, after Scharff.

¹⁷⁹Other examples of the participle *kmt* are used in records 2, 39, 48, 67, after Scharff.

¹⁸⁰Peet 1923, pp. 74–75, Pl. M; Couchoud 1993, pp. 124–128; Imhausen 2003, pp. 226–227

accounting terms, namely *rbt* and *hꜣw hrj-ꜥ*. Unlike the term *rbt*, *km* cannot be used alone as the only, individual accounting term in the records. Its specific accounting meaning is delimited only in relation to the term *rbt*, which it complements. If it is, despite all, used alone and individually, it fulfils a different function (see below).

Neferirkare: Document 33–35 A¹⁸¹ contains an account table of monthly temple revenues which can be divided into three sections. The term *km* here constitutes the heading for the second of the three columns corresponding to each of the accounted commodities in the first section; the other two columns carry the terms to *rbt* and *hꜣw hrj-ꜥ*.

Neferirkare: Document 35 C¹⁸² also contains a part of an account-table. The term *km* here constitutes the heading of one of the columns of numbers, preceded by *rbt* and followed by *hꜣw hrj-ꜥ*.

Neferirkare: Document 41 c2¹⁸³ is an account of revenues of grain. The term *km* occurs twice in the record: the expression *km n whmt* follows after the introductory *rbt n sꜣpt*; and *km gmj m hwt-nꜥr* is added nearly at the end of the record.

Neferirkare: Document 50 1a¹⁸⁴ contains an account-table of revenues of grain. The term *km* constitutes the heading of the second of three columns in each of the sections, which correspond to different provenances. The other two columns have the heading *rbt* and *hꜣw hrjt-ꜥ*.

Neferirkare: Document 54 F¹⁸⁵ contains a small part of an account of food. The term *km* follows after *rbt* at the bottom of the fragment.

Neferirkare: Document 71 B¹⁸⁶ bears a part of a record relating to building works. The term *km gmj* is written here together with *rbt* and *iwt*.

Neferirkare: Document 73 A¹⁸⁷ is a fragment with an uncertain content. The term *km* is preserved at the top of the fragment, followed beneath by a number and

¹⁸¹Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 259–272

¹⁸²Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 284–285

¹⁸³Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 328–331

¹⁸⁴Posener-Kriéger—de Cenival 1968, pp. 20–21; Posener-Kriéger 1976, pp. 331–336

¹⁸⁵Posener-Kriéger—de Cenival 1968, p. 22

¹⁸⁶Posener-Kriéger—de Cenival 1968, p. 29; Posener-Kriéger 1976, pp. 443–444

¹⁸⁷Posener-Kriéger—de Cenival 1968, p. 30

the term *wḏjt.f*.

Neferirkare: Document 75 H¹⁸⁸ contains an account mentioning deliveries. The term *km* with a number beneath is partially preserved at the top of the fragment; at its bottom, slightly beneath the *km*-entry, *nt šhḏ hm-nṯr* is preserved.

Neferirkare: Document 94–96 A b1¹⁸⁹ contains an account of a special distribution made in the sun-temple. The term *km* is written to the left of a small account of food, beneath the terms *hḏw hrjt-ʿ* and *rḥt*.

Neferirkare: Document 94–96 A b4¹⁹⁰ contains an account of the food required for one month. The term *km* in the expression *km n inw* is written here together with *rḥt* and *hḏw hrjt-ʿ*.

Neferirkare: Document 94–96 A b5¹⁹¹ contains an account of the food required for one month. The term *km* in the expression *km n wḏht* occurs here together with *rḥt dmḏ* and *wḏḏw*.

Neferre: Document 7 B (Chapter 3.1) contains at its left part the beginning of a record of grain revenues. The term *km* follows after the term *rḥt*.

Neferre: Document 17 F (Chapter 3.11) contains some remnants of an account relating to woven materials. The term *km* is written at the bottom of the fragment in the phrase *km n int n//*. It is followed by the term *hḏw-hrj[-]*.

Neferre: Document 50 D (Chapter 3.13) contains a part of an accounting record of a non-tabular character. The term *km* constitutes the heading of one column of numbers and it follows after the column corresponding to *rḥt*.

Neferre: Document 51 A (Chapter 3.6) contains an account-table of supplies relating to a temple phyle. The term *km* is used in both sections of this record, as the heading next to the *rḥt* and *hḏw hrj-ʿ*. The first section features it in the expression *km nb* while the second section only as *km*.

Neferre: Document 59 I (Chapter 3.1) contains a part of an account-table. The

¹⁸⁸Posener-Kriéger—de Cenival 1968, p. 31

¹⁸⁹Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

¹⁹⁰Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

¹⁹¹Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

headings of the individual columns of this table include the term *km nb*, alternating it with *rḥt* and *ḥꜣw iwt*.

Neferre: Document 60 B (Chapter 3.13) contains traces of the term *km* and a number beneath.

Neferre: Document 62–63 A9 (Chapter 3.8) contains a non-tabular account of grain. The term *km* is used as one of the headings in the expression *km n inw*, next to the headings *rḥt*, *ḥꜣw ḥrj-ʿ* and *wꜣꜣw m pr-šn-ʿ*.

Neferre: Document 64 A (Chapter 3.2, 3.7) contains summary records relating to the monthly supplies of temple phyles. The term *km* is used in one of the headings, in the expression *km n inw*, next to *rḥt* and *[ḥꜣw ḥrj]t-ʿ*.

Neferre: Document 68 A (Chapter 3.7) contains a summary record and a distribution account written beneath each other and related to one of the temple phyles. The term *km* constitutes one of the headings in the summary record, next to *rḥt* and *ḥꜣw*.

Neferre: Document 70 P (Chapter 3.13) bears the remnants of an account. The term *km* is written at the bottom of the fragment, preceded by the partially preserved *rḥt* and followed by *ḥrjt-ʿ*.

Neferre: Document 71 F (Chapter 3.13) contains a part of an account of a non-tabular character. The term *km* is used as the heading of one of the columns of numbers, in the expression *km n shb*; it follows after the column corresponding to *rḥt*.

Neferre: Document 72 D (Chapter 3.13) contains the beginning of an account. The term *km* constitutes the heading of one row of the record, while the other rows correspond to *rḥt* and *ḥꜣw ḥrj-ʿ*.

Neferre: Document 73 A (Chapter 3.13) contains the remnants of a record. The term *km* is written next to *dmꜣ*, each of them has the number 1 entered. The term *wꜣꜣw* follows beneath them.

Neferre: Document 76 D (Chapter 3.8) contains a part of an account of revenues of grain. The term *km* constitutes the heading of one column of numbers, following after *rḥt*.

Neferre: Document 90 B (Chapter 3.13) contains the remnants of an account. The term *km* is written here together with *rht* and *h3w [hrj]t-'*.

In some documents, the term $\square km$, written always without the determinative, is used as a confirmation or verification of the recorded transaction. It occurs beneath the number or the accounted item and indicates that this particular transaction has been truly performed. In this case, the term *km* does not balance its meaning towards the anticipated amount of *rht*; it just provides the affirmation that the recorded transaction was *completed, furnished-in-full*. The complement of this *km*, i.e. its opposite, which alerts to the fact that the recorded transaction has not been realised, is conveyed by the term $\sim iwt$, often written in red ink. According to Mounir Megally, however, the term *iwt* designates the difference between *rht* and *km gmj* in the storeroom e.g. at the moment of an inspection (just as the term *h3w hrj-'* describes the difference between *rht* and *km* (Chapter 4.3)).¹⁹² But it rather designates the items that do not exist.

This utilisation of the term *km* can be found in both the records of temple revenues and the distribution accounts; it verifies that the accounted amount of goods was indeed received by the temple administration, or expended for the benefit of the temple employees.

Neferirkare: Document 47 A¹⁹³ bears an account relating to woven materials, including a list of individuals. The term *km* is written beneath each of the numbers assigned to the individuals. It verifies the recorded entries.

Neferirkare: Document 47 B¹⁹⁴ contains an account of woven materials and fat. The term *km* is written beneath each of the columns of this account to verify the entries for individual kinds of cloth.

Neferirkare: Document 47 D¹⁹⁵ contains a small remnant of an account-table of a similar nature as Document 47 B. The term *km* is written beneath the only preserved column of numbers.

¹⁹²Megally 1977, p. 71

¹⁹³Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 345–349

¹⁹⁴Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 349–352

¹⁹⁵Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, p. 352

Neferirkare: Document 51 A 2b¹⁹⁶ is a part of the large Document 50–52 A containing an account which Paule Posener-Kriéger designated as "comptabilité saisonnière" and which consisted of several sections. Section 52 A 2b displays commodities brought from the storeroom of *Št-ib-R'*; these include several kinds of cloth, natron etc. Above one of the sizes of the fabric, the term *km* is written, the meaning of which is not entirely clear but seems to indicate that part of the transaction has already been performed.¹⁹⁷

Neferirkare: Document 52 A3¹⁹⁸ is a part of the large Document 50–52 A containing the "comptabilité saisonnière". This section seems to contain a list of released materials and some of the items are designated by the term *km* to confirm that the transaction has been performed, while some other items are accompanied by the term *iwtt*, which means the opposite.¹⁹⁹

Neferirkare: Document 61 B²⁰⁰ contains a list of commodities, which might be a record of temple revenues. The term *km* is written beneath some of the commodities while beneath others, the lacking amount is highlighted.

Neferirkare: Document 75 O²⁰¹ bears the remnants of an account. The term *km* is written twice here; it might refer to the verification.

Neferirkare: Document 75 U²⁰² bears a remnant of an account. The term *km* is written twice here, separated by vertical lines of a table. It might refer to the verification.

Neferirkare: Document 99 B²⁰³ contains the remnants of an account-table. The term *km* is written beneath some of the columns of numbers, verifying the respective entries.

Neferre: Document 70 Q (Chapter 3.13) contains the remnants of a record enu-

¹⁹⁶ Posener-Kriéger—de Cenival 1968, pp. 20–21; Posener-Kriéger 1976, pp. 368–384

¹⁹⁷ See Posener-Kriéger 1976, 382–383

¹⁹⁸ Posener-Kriéger—de Cenival 1968, pp. 20–21; Posener-Kriéger 1976, pp. 368–384

¹⁹⁹ Posener-Kriéger 1976, p. 383

²⁰⁰ Posener-Kriéger—de Cenival 1968, p. 24; Posener-Kriéger 1976, pp. 421–424

²⁰¹ Posener-Kriéger—de Cenival 1968, p. 32

²⁰² Posener-Kriéger—de Cenival 1968, p. 32

²⁰³ Posener-Kriéger—de Cenival 1968, p. 48

merating individuals who are ascribed high numbers. The term *km* is written beneath these entries as a verification.

The documents of Neferirkare and Neferre display the term *km* used as a specific accounting term in both the account-tables and the records of a non-tabular character. The documents containing *km* concern both the temple revenues and the expenses or redistribution of the possessions and the term designates the actually delivered amount of goods, the actual delivery.

The term *km* usually appears in the preserved records together with the terms *rḥt* and *hꜣw hrj-ʿ*; these three terms seem to constitute the basic triad of the accounting system of the Abusir papyrus archives. The numbers corresponding to the two latter terms are often written in red ink, while the numbers entered for *km* are always written in black ink. Thus it seems that the ancient bureaucrats intended to highlight in the accounts not the amount which was actually delivered to the temple, but the amount which was expected, and the amount that was still missing (for more details on *hꜣw hrj-ʿ* see below 4.3).

Beside the simplest examples in which the term *km* constitutes the heading of certain numbers in an accounting record (of a both tabular and non-tabular form), together with the other basic accounting terms, we can also find more detailed expressions. Some of them seem to emphasise the meaning of the term *km*, e.g. the expression *km gmj* and *km nb*. Paule Posener-Kriéger refers to *km gmj* in Neferirkare's documents²⁰⁴; she understands the perfective passive participle of the verb *gm* as "vérifié" (lit. "found", i.e. "confirmed") and considers it to be the certificate of the inspection and verification of the delivery recorded for the *km* entry.²⁰⁵ This expression occurs in an account of revenues of grain (Neferirkare 41 c2) and in a record relating to the building works in the temple (Neferirkare 71 B). No examples of this expression are known from the preserved documents of Neferre.

The expression *km nb* on the other hand, is not known from Neferirkare's documents, but can be found in a grain account from the Gebelein papyrus archive (Document V vso B6) and in two account tables in Neferre's papyrus archive (Documents 51 A, 59 I). It refers to the whole actual delivery. Both *km gmj* and *km nb* occur only seldomly in the preserved documents and they do not seem to be used in

²⁰⁴Posener-Kriéger 1976, pp. 212–213

²⁰⁵See the previous note


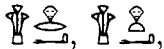




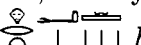
any particularly specific context. They seem to be nothing more than emphasising phrases for the term *km*.

Some other documents display the term *km* in the expression *km n inw* "the actual delivery of supplies"; it occurs in the summary records of monthly supplies (Neferirkare 94–96 Ab5; Neferre 64 A) and in an account of grain (Neferre 62–63 A9). In an account of grain revenues (Neferirkare 41 c2), we can find two phrases comprising the term *km*, namely, *km n whmt* "actual amount of the renewal" and *km gmj m hwt-ntr* "verified amount (delivered) from the temple". Another expression, *km n wjht* "actual amount of what is offered/stored up" appears in a summary account of the food required for one month (Neferirkare 94–96 Ab5). The expression *km n shb* "actual amount for the hall" occurs in a small fragment of a non-tabular account (Neferre 71 F); of its heading only "temple" (*hwt*) is preserved.

In addition to these expressions, the Abusir documents also feature the term *km* used for the verification and confirmation of the pursued transactions, as was shown in the second group of examples. This word is of the same base as the accounting term *km* but as the previous *km* was the counterpart for *rht*, this *km* is the opposite of *iwt*; these two words designate the completed, executed delivery and its opposite, the uncompleted, unexecuted transaction.


In the above presented examples, we could see that in the accounting documents, the term *km* has a specific meaning, different from the other use of the verb *km* in the later administrative records (Papyri Reisner, Kahun papyri, papyrus Boulaq no.18), and also different from the use of the substantive *km* in a non-accounting context (e.g. Rhind mathematical papyrus).

4.3 Arrears — *h jw hrj-^c*

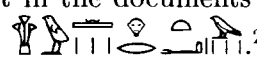
The expression , var. , ,  can be written with or without the determinative . It is composed of two elements, namely  *h jw* meaning "Zuwachs", "Vermehrung" (*Wb* III, 16), and  *hrj-^c*, "Rückstände bei Angaben", "Fehlendes" (*Wb* III, 134).


This term generally occurs together with other accounting terms, above all with *rht* and *km*. It designates the difference between these two items, i.e. the difference between the anticipated and the actual amount of goods. Thus the term *h jw hrj-^c* denotes the *rest to be paid-off*, the *arrears*. In her study of Neferirkare's papyrus

archive, Paule Posener-Kriéger proposed for this term the translation "supplément restant dû"²⁰⁶ which indeed reflects the use of this term in the accounting documents.

In addition to the term *h3w hrj-'*, also the term  *hrjt-'* occurs in the Abusir papyri, which can be translated as "what remained" or "ce qui reste dû" of Paule Posener-Kriéger. It was obviously used in the same meaning as *h'w hrj-'* in the Abusir documents.

The term *h3w hrj-'* outside the Abusir documents

This composite form of the term *h3w hrj-'* is not commonly used in Egyptian administrative texts. Beside the Abusir papyri, we can find it in the documents from the Kahun papyri from the Twelfth Dynasty, in the form .²⁰⁷ It is a part of the phrase "brought for him as the arrears/////" (*int n.f [m] h3w hrjt-'*////), followed by the date. Another part of the same record shows "remainder, the arrears" (*w3jt h3w hrjt-'*).

Another text from Kahun shows the shorter form, *hrjt-'*, which is remarkably written with the sign .²⁰⁸ The term occurs here together with *kmt* and Francis L. Griffith explains that this abbreviation form has the same meaning as *h3w hrjt-'*. William Kelly Simpson agrees and he claims that the term *hrjt-'* of the Middle Kingdom had the meaning "arrears".²⁰⁹

Other accounting texts feature the term *hrj-'* instead of *h3w hrj-'* and its meaning seems to be slightly different. We can find it e.g. in the papyrus Boulaq no.18, usually together with *kmt* as the headings of two columns of numbers.²¹⁰ It is used here also next to the term *w3jt* which usually follows the term *dm3* (see below). Thus there is a clear difference between the "rest" of *hrj-'* and the "remainder" of *w3jt*.

Paule Posener-Kriéger claims that the term *hrj-'* of the Middle Kingdom was in use already at the end of the Old Kingdom.²¹¹ However, the term occurs already in the Gebelein papyri from the middle of the Old Kingdom.²¹²

We can only suppose that the preference for the composite term *h3w hrj-'* in the

²⁰⁶Posener-Kriéger 1976, pp. 213–214

²⁰⁷Griffith 1898, Document VI.10, pp. 45–48, Pl. XVII; Quirke 1998, pp. 11–12

²⁰⁸Document III.1 A verso, Griffith 1898, pp. 58–59, Pl. XXIII

²⁰⁹Simpson 1063, p. 83

²¹⁰Records 10, 34 and 68 after Scharff

²¹¹Posener-Kriéger 1976, p. 214

²¹²Posener-Kriéger 2004, p. 16, 18, 20, 21, Tav. 18, 30, 35, 42, 45

region of Abusir was due to a local bureaucratic tradition.

The term *h3w hrj-'* in the Abusir documents

The meaning of the term *h3w hrj-'* in the Abusir papyri occurs in the accounts of temple revenue (e.g. Neferirkare 33–35 A), and in the accounts relating to cereals (e.g. Neferirkare 41 c2), some of which refer to both the revenue and the distribution of grain (e.g. Neferre 66 A). We can find it also in the summary records (e.g. Neferirkare 94–96 A b4; Neferre 68 A,B). The character of some of the documents that contain the term *h3w hrj-'* is not certain but they supposedly also relate to the revenues rather than expenses.

Neferirkare: Document 33–35 A 1a²¹³ contains an account table of monthly temple revenues which can be divided into three sections. The term *h3w hrj-'* constitutes the heading of the last of the three columns corresponding to each of the listed commodities in the first section of this account table. The other columns feature the terms *rht* and *km*.

Neferirkare: Document 35 C²¹⁴ contains a part of an account table. The term *h3w hrj-'* constitutes the heading of one of the column of numbers, preceded by *rht* and *km*.

Neferirkare: Document 41 c2²¹⁵ is an account of the revenues of grain. The term *h3w hrjt-'* constitutes the last of the listed entries.

Neferirkare: Document 50 1a²¹⁶ contains several records, including an account table of the revenues of grain in its section 1a. The term *h3w-hrjt-'* constitutes here the heading of one of the columns corresponding to the individual provenances.

Neferirkare: Document 76 F²¹⁷ contains small remnants of an account of incomes. Traces of *h3w [hrj-']* can be recognised at the very bottom of the fragment.

Neferirkare: Document 92–93 A a5²¹⁸ is an account of woven materials. The

²¹³Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 259–272

²¹⁴Posener-Kriéger—de Cenival 1968, p. 14; Posener-Kriéger 1976, pp. 284–285

²¹⁵Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 282–331

²¹⁶Posener-Kriéger—de Cenival 1968, pp. 20–21; Posener-Kriéger 1976, pp. 331–336

²¹⁷Posener-Kriéger—de Cenival 1968, p. 33

²¹⁸Posener-Kriéger—de Cenival 1968, p. 44; Posener-Kriéger 1976, pp. 355–359

term *h3w-hrjt-'* is written above some of the personal names.

Neferirkare: Document 94–96 A b1²¹⁹ contains an account of a special distribution made in the sun-temple. The term *h3w hrjt-'* is written to the left of the small account, together with *rht* and above *km*.

Neferirkare: Document 94–96 A b4²²⁰ contains an account of the food required for one month. The term *h3w hrjt-'* constitutes the heading of one of the columns of numbers, preceded by *rht* and *km n inw*.

Neferirkare: Document 96 B²²¹ contains the remnants of an account. The term [*h3w*] *hrj-'* is partially preserved at the top of the fragment.

Neferirkare: Document 98 M²²² contains the remnants of a beginning of an account. The term *h3w hrj-'* is preserved at the bottom of the fragment, together with *wḡ3w*.

Neferre: Document 17 B (Chapter 3.11) contains the remains of an account relating to the distribution of clothes. The term *h3w hrj-'* is partly preserved at the bottom of the fragment.

Neferre: Document 17 F (Chapter 3.11) contains some remains of an account relating to woven materials. The term *h3w-hrj-'* is partly preserved at the bottom of the fragment after the term *km*.

Neferre: Document 49 E (Chapter 3.13) contains small remnants of an account. The term *h3w hrj-'* is written at the bottom of the fragment, next to the term *dmḡ*.

Neferre: Document 51 A (Chapter 3.6) contains an account table of supplies relating to a temple phyle. The term *h3w hrj-'* is used as one of the headings in both sections of the account, together with *rht* and *km (nb)*.

Neferre: Document 59 I (Chapter 3.1) contains a part of an account-table. The headings of the individual columns of this table include the term *h3w iwtt*, which can be regarded as a variant of the term *h3w hrj-'*, with the meaning of "excess of what

²¹⁹Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

²²⁰Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

²²¹Posener-Kriéger—de Cenival 1968, p. 45

²²²Posener-Kriéger—de Cenival 1968, p. 47

was not realised". It occurs next to the *rbt*- and *km nb*-columns.

Neferre: Document 62–63 A6 (Chapter 3.7) shows a non-tabular account of 'rf deposited into the *pr-šn'* (magazine). The term *h3w-hrjt-'* is the last entry of this account.

Neferre: Document 62–63 A9 (Chapter 3.1, 3.8) contains a non-tabular account of grain. The term *h3w hrj-'* occurs here next to *rbt*, *km n inw* and *wḏ3w m pr-šn'*.

Neferre: Document 64 A (Chapter 3.3, 3.7) contains summary records relating to the monthly supplies of the temple phyles. The term [*h3w hrj*]t-'^c (written with the complementary sign *r*) is partially preserved after the entries *rbt n inw n 3bd* and *km n inw*.

Neferre: Document 66 A (Chapter 3.8) contains an account of revenues and expenses of grain on a certain day. The term *h3w hrj-'* can be found together with *rbt* and *km gmj* in the central section of this record, which relates to three kinds of cereals.

Neferre: Document 66 B (Chapter 3.8) contains a part of an account of grain at its right side. The term *h3w hrj-'* follows the term *dmḏ* in the preserved writing.

Neferre: Document 68 A (Chapter 3.7) contains a summary record and a distribution account written beneath each other and relating to one of the temple phyles. The term *h3w* can be found here, following *rbt* and *km* in the summary record.

Neferre: Document 68 B (Chapter 3.7) contains a summary record of supplies distributed likely among the members of a phyle. The term *h3w hrj-'* follows here after the list of individuals as the last entry of this record.

Neferre: Document 70 E (Chapter 3.13) contains small remnants of an account. The term *h3w hrj[-]* is found partially preserved following the term *dmḏ*.

Neferre: Document 70 P (Chapter 3.13) bears the remnants of an account. The term (*h3w*) *hrjt-'* follows after *rbt* and *km*, preserved at the bottom of the fragment.

Neferre: Document 72 D (Chapter 3.13) contains the beginning of an account. The term *h3w hrj-'* constitutes the heading of the third row of this record, following beneath *rbt* and *km*.

Neferre: Document 73 D (Chapter 3.13) contains the remnants of an account table

relating to food. The term *h3w hrj[-]* constitutes the heading of a section comprising several columns corresponding to individual commodities.

Neferre: Document 90 B (Chapter 3.13) contains the remnants of an account. The term *h3w [hrj]t-'* follows after *rht* and *km*.

The preserved documents show that the term *h3w hrj-'*, resp. *h3w hrjt-'* appear in both account tables and short records of a non-tabular character. These documents concern mainly the temple revenues, which is in accordance with the meaning of the term.

The term *h3w hrj-'*, resp. *h3w hrjt-'* designates the difference between the anticipated and the actual amount of the delivered goods. Thus it most often occurs together with *rht* and *km*. In the elaborate account tables, each of these three terms has its own column of numbers, which provide a nice overview of the state of things (e.g. Neferirkare 33–35 A). On the other hand, in the non-tabular records, the terms are simply written next to each other, with the respective figures assigned underneath (e.g. Neferre 66 A).

The numbers corresponding to *h'w hrj-'*, resp. *h3w hrjt-'* are often written in red ink, suggesting that this entry was of particular importance from the bureaucratic point of view. Naturally, it was necessary to highlight what still remains to be delivered, in order not to overlook it and not to forget about it.

In addition to the accounts of temple revenue, the term occurs also in summary records. Some of these relate to one month — either to the food required for one month (Neferirkare 96 B) or to the monthly supplies of the temple phyles (Neferre 64 A). Another summary record seems to refer to the amount of goods which were probably distributed among the members of a phyle (Neferre 68 B).

Beside the composite form of the term, we can also find the short form *hrj-'*, which is well-known from the Gebelein papyri and later accounting documents. It appears in an account of woven materials (Neferirkare 92 A) and in two small remnants of accounts (Neferirkare 96 B; Neferre 70 P). In the summary record relating to a temple phyle, we can find only *h3w* at the place of *h3w hrj-'* (Neferre 68 A). This word was from the Middle Kingdom onwards used prepositionally (*m h3w*) with the sense "more than", "beyond"²²³ and it is clear that already in the Old Kingdom it could be used

²²³James 1962, p. 24

by itself with the same meaning.

The examples presented in the previous pages show that the term $h\dot{z}w\ hrj\text{-}'/h\dot{z}w\ hrjt\text{-}'$ known from the Abusir papyri has a clear and precisely defined accounting meaning. It can be easily compared to $hrj\text{-}'/hrjt\text{-}'$ which occurs in the accounting documents from both the Old and the Middle Kingdoms. Both the composite and the shorter form might relate to the same accounting items; this is confirmed by the occurrence of both forms in several documents of the Abusir papyrus archives with no difference in meaning.

4.4 Remainder — $w\dot{d}z\dot{w}$

The term $\overset{\text{A}}{\text{w}}\overset{\text{B}}{\text{d}}\overset{\text{C}}{\text{z}}\overset{\text{D}}{\text{w}}$ can be written with or without the determinative --- . It can be associated with the Middle Kingdom $\overset{\text{A}}{\text{w}}\overset{\text{B}}{\text{d}}\overset{\text{C}}{\text{z}}\overset{\text{D}}{\text{w}}$, var. $\overset{\text{A}}{\text{w}}\overset{\text{B}}{\text{d}}\overset{\text{C}}{\text{z}}\overset{\text{D}}{\text{w}}$, $\overset{\text{A}}{\text{w}}\overset{\text{B}}{\text{d}}\overset{\text{C}}{\text{z}}\overset{\text{D}}{\text{w}}$ ²²⁴ "der Rest" (*Wb* V, 517) and its later variant $\overset{\text{A}}{\text{w}}\overset{\text{B}}{\text{d}}\overset{\text{C}}{\text{z}}\overset{\text{D}}{\text{w}}$ (*Wb* I, 404).

The meaning of the term $w\dot{d}z\dot{w}$ can be defined as the *remainder* after performing a transaction (in relation to *pr*, see below Chapter 4.5) or the *existing surplus* which is available for further use. According to Paule Posener-Kriéger, the term $w\dot{d}z\dot{w}$ represents "la différence entre le montant théorique *rht* ou le montant effectif *km*, d'une part, et les dépenses, d'autre part."²²⁵ Indeed, there is evidence of $w\dot{d}z\dot{w}$ used in place of $h\dot{z}w\ hrj\text{-}'$. However, it is not clear whether the term $w\dot{d}z\dot{w}$ actually had the meaning of $h\dot{z}w\ hrj\text{-}'$, i.e. whether it designated the difference between *rht* and $h\dot{z}w\ hrj\text{-}'$ (see further below).

The term $w\dot{d}z\dot{w}$ outside the Abusir papyri

In addition to the Abusir papyri, we can find the term $w\dot{d}z\dot{w}$, resp. $w\dot{d}z\dot{t}$ also in the other sources. The meaning of this term, however, seems not to differ from the accounting term so that no influence of the given context is apparent in the examples.


It appears in the inscriptions in some non-royal tombs of the Old Kingdom, where it often describes the remaining amount of objects, such as linen (*ššr w\dot{d}z\dot{w} 10*),²²⁶



²²⁴We prefer the reading $w\dot{d}z\dot{t}$ for the Old Kingdom as well as for the later examples.

²²⁵Posener-Kriéger 1976, pp. 214–215

²²⁶The inside of the lid of a wooden box from the tomb of Nefer and Kahay at Saqqara (Fifth Dynasty), Moussa—Altenmüller 1971, pp. 43–45.

sheafs (*wḏjw n ph 1300*),²²⁷ etc. which are in the possession of the tomb-owner and which probably should have been at the disposal for his funerary cult. Worth noting is a scene from the tomb of Hesi at Saqqara (Sixth Dynasty) which shows the scribes who take care of a goose farm. Two of these scribes are accompanied by the inscriptions: "recording the geese of the remainder" (*sš m ḥt-ʿj n wḏjw*) and "recording the geese of the expenses" (*sš m ḥt-ʿj n pr*), which clearly mentions the surplus and the expenses of geese, one next to the other.²²⁸ The same combination of these terms occurs also in the Abusir and the Gebelein documents (Neferirkare 41 c1, 47 B, 53 A, 55, 96 E, Neferre 67 B, Gebelein II verso A, see below).

The Gebelein papyri provide us with some examples of a slightly earlier date. In these texts, the term occurs regularly in the form , i.e. without the determinative of an abstract. All of these documents refer to cereals²²⁹ and one of them to melt. This one displays the term *wḏjw* next to the expenses *pr*.²³⁰ Two other larger accounts of grain show this term as the heading of some of their sections alternating at regular intervals.²³¹

Remarkably, after the end of the Old Kingdom, the variant *wḏjt* was used for the remainder.²³² It occurs in papyri Reisner in the form ,²³³ and in a number of records of papyrus Boulaq no. 18 in the form , often standing right next to the term *dmd*.²³⁴ The Kahun papyri show some more examples of this term.²³⁵

We can also find the term in the Moscow mathematical papyrus from the late

²²⁷Tomb of Methethi at Saqqara (Fifth Dynasty), Kaplony 1976, p. 22–23.

²²⁸Kanawati—Abder-Razig 1999, pp. 34–35, Pls. 27, 56; this publication offers a different interpretation of these captions.

²²⁹Document I recto C, Posener-Kriéger 2004, p. 14, Tav. 4; document II recto, Posener-Kriéger 2004, pp. 15–16, Tav. 14; document II verso G, Posener-Kriéger 2004, p. 16, Tav. 16; document V verso B, Posener-Kriéger 2004, p. 20, Tav. 42; document IX C, Posener-Kriéger 2004, p. 22, Tav. 52

²³⁰Document II verso A, Posener-Kriéger 2004, p. 16, Tav. 15

²³¹Document VII recto *passim*, Posener-Kriéger 2004, p. 21, Tav. 44–46; document VIII recto *passim*, Posener-Kriéger 2004, pp. 21–22, Tav. 48–51.

²³²Posener-Kriéger 1976, p. 215

²³³Simpson 1963, p. 50, document I H, pp. 55–56, Pl. ; document I M, p. 50, Pl. 19; document I N, pp. 46–47, Pl. 20; Simpson II, p. 29, document II C, J; Simpson 1969, pp. 24, 42–43, document III F, pp. 25–26, Pl. 12; document III G, pp. 26–27, Pls. 14–15; document III H, pp. 32–33, Pl. 16; Simpson 1986, document IV F, p. 12, Pl. 22

²³⁴Scharff 1922, record 12, 25, 30, 41, 49, 58

²³⁵Griffith 1898

Middle Kingdom and its meaning in this context shows no difference from the accounting documents.²³⁶ The Rhind mathematical papyrus of a slightly later date²³⁷ shows the use of this term in relation to the subtraction and its result in calculating an equation.²³⁸ Thomas E. Peet notes that the "remainder" of the RMP is the *wḏjt* known from the account papyri.²³⁹

The term *wḏjw* in the Abusir papyri

The meaning of the term *wḏjw* in the accounting documents of Neferirkare and Neferre shows no differences in comparison to the above mentioned appearances of the term. It occurs in relation to both the temple revenues and the expenses and refers to various sorts of goods.

Neferirkare: Document 44 D²⁴⁰ contains the remnants of an account of meat. The name of Sekhemka and the term *wḏjw* are written together beneath an incompletely preserved name of a meat product.

Neferirkare: Document 47 B²⁴¹ contains an account of woven material and fat. The title of the record is *wḏj m-b'ḥ jbd 2 jht*. The term *wḏjw* is partially preserved at the left edge of the fragment, behind *dmḏ smj n pr*.

Neferirkare: Document 53 A²⁴² contains an account of redistribution of pieces of cloth offered to Neferirkare. The term *wḏjw* is written here together with *pr*; the numbers assigned to these terms equal to the number of *rht*, which introduces the account.

Neferirkare: Document 54 C²⁴³ contains the remnants of an account. The term *wḏjw* constitutes the last of the preserved entries, following after *dmḏ* and *iwtt inn*.

²³⁶Problem 9, Struve 1930, pp. 73–74, Pls. colls. XII, XIII, XVI–XVII; problem 10, Struve 1930, pp. 157–169, Pls. colls XVIII–XX

²³⁷For the date of this text see above Chapter 4.1

²³⁸Peet 1923, pp. 63–64, Pl. J

²³⁹Peet 1923, p. 12

²⁴⁰Posener-Kriéger—de Cenival 1968, p. 17; Posener-Kriéger 1976, p. 321

²⁴¹Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 349–352

²⁴²Posener-Kriéger—de Cenival 1968, p. 21; Posener-Kriéger 1976, pp. 359–360

²⁴³Posener-Kriéger—de Cenival 1968, p. 22; Posener-Kriéger 1976, p. 418

Neferirkare: Document 55²⁴⁴ contains an account of disbursements to temple attendants or to the benefit of the cults of private persons. The term *wḏjw* is written here together with *pr*, next to the names of individuals.

Neferirkare: Document 66 A²⁴⁵ contains the remnants of an account of fowl and meat. The term *wḏjw* is written above some of the butchery products.

Neferirkare: Document 73 A²⁴⁶ contains a text of an uncertain content. The term *wḏjt.f* can be found here.

Neferirkare: Document 74 G²⁴⁷ contains a part of an account of revenues. The term *wḏjw* is written at the bottom of the table, beneath the entry *šd// 10*.

Neferirkare: Document 75 W²⁴⁸ contains the remnants of an account of revenues. The term *wḏjw* is partially preserved at the bottom of the fragment.

Neferirkare: Document 78 I²⁴⁹ contains a fragment of an account. The term *wḏjw* is partially preserved in the central part of this fragment.

Neferirkare: Document 94–95 A b5²⁵⁰ contains an account of the food required for one month. The term *wḏjw* constitutes the heading of one of the columns of numbers, together with *rḥt dmd* and *km n wjht*.

Neferirkare: Document 96 E²⁵¹ contains a part of an account of food. The term *wḏjw* constitutes the heading of one of the columns of the table, following after *rḥt dmd* and *pr*.

Neferirkare: Document 98 M²⁵² contains the remnants of an account. The term *wḏjw* is partially preserved at the bottom of the fragment, together with *h jw hrj-ʿ*.

Neferre: Document 62–63 A9 (Chapters 3.1, 3.8) contains a non-tabular account

²⁴⁴Posener-Kriéger—de Cenival 1968, p. 22; Posener-Kriéger 1976, p. 405

²⁴⁵Posener-Kriéger—de Cenival 1968, p. 27; Posener-Kriéger 1976, p. 424

²⁴⁶Posener-Kriéger—de Cenival 1968, p. 30

²⁴⁷Posener-Kriéger—de Cenival 1968, p. 31

²⁴⁸Posener-Kriéger—de Cenival 1968, p. 32

²⁴⁹Posener-Kriéger—de Cenival 1968, p. 36

²⁵⁰Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

²⁵¹Posener-Kriéger—de Cenival 1968, p. 46; Posener-Kriéger 1976, pp. 426–427

²⁵²Posener-Kriéger—de Cenival 1968, p. 47

of grain. The term *wḏjw* stands here as the last entry, after *rḥt*, *km n inw*, and *ḥjw ḥrj-ʿ*. It constitutes a part of the following expression: *wḏjw m pr-šnʿ* "remainder in the storeroom", which nicely reflects the meaning of this term.

Neferre: Document 66 A (Chapter 3.8) contains an account of revenues and expenses of grain on a certain day. The term *wḏjw* occurs in the left section in the heading *wḏjt n pr-šnʿ wḏjw* "what remained in the storeroom: remainder".

Neferre: Document 67 B (Chapter 3.7) bears a part of an overview of the supplies given to a temple phyle. The term occurs here in the form *wḏjw.ś m jʿ* with a number next to the entry *pr* + number.

Neferre: Document 70 B contains small remains of a record the content of which is uncertain. It seems to have the heading *wḏjw n jbd 3*.

Neferre: Document 73 A (Chapter 3.13) contains the remnants of a record. The term *wḏjw* follows beneath the terms *km* and *dmḏ*, each of them is ascribed a number.

The preserved documents from the papyrus archives of Neferirkare and Neferre feature the term *wḏjw* mostly in the non-tabular records. The documents containing *wḏjw* concern both the temple revenues and the expenses or redistributions.

The figures relating to this term are often written in red ink. They were of particular importance to the ancient bureaucrats, which is absolutely in harmony with the meaning of this term.

In some of these accounts, the term *wḏjw* with the meaning "remainder" represents a counterpart of the term *pr*, "the expenses" (Neferirkare 53 A, 55, 96 E). In these instances, *wḏjw* designates the existing surplus after a performed transaction, and it can be accompanied by other terms, namely, *rḥt*, *km* and *ḥjw ḥrj-ʿ* (also e.g. Neferre 66 A, 62-63 Ab5).

Remarkably, *wḏjw* sometimes seems to be used in the same meaning as *ḥjw ḥrj-ʿ*.²⁵³ There is a document which shows two summary records written next to each other: one of them comprises the terms *rḥt*, *km* and *ḥjw ḥrj-ʿ* while the other one shows *rḥt*, *km* and *wḏjw* (Neferirkare 94-95 A b5). However, both these records bear the headings "portion for one month" and it is possible that the first of them concerns the summary of the revenues while the other one refers to the summary of the expenses

²⁵³Posener-Kriéger 1976, pp. 214-215

during the given month. Thus, the use of both $h\dot{z}w$ hrj - \dot{c} and $w\dot{d}z\dot{w}$ in the same document and in similar records would not necessary mean that these two terms have the same meaning. However, the document is not completely preserved and the two records give no indications that would help to confirm or to exclude one of the possibilities. Another document shows the terms $h\dot{z}w$ hrj - \dot{c} and $w\dot{d}z\dot{w}$ written next to each other but unfortunately the fragment is very small and contains nothing more than the two terms and a date, providing us with no further clues concerning the meaning (Neferirkare 98 M).

In addition to the simple form of $w\dot{d}z\dot{w}$, there are also more detailed expressions used in the Abusir documents. An account of woven material and fat shows the expression $w\dot{d}z\dot{w}$ m - b ' h "existing remainder", lit. "remainder as formerly" (Neferirkare 47 B2). In two grain accounts (Neferre 62–63 A9, 66 A), we can find $w\dot{d}z\dot{w}$ m pr - $\dot{s}n$ ' "remainder in the storeroom", resp. $w\dot{d}z\dot{t}$ n pr - $\dot{s}n$ ' \dot{c} : $w\dot{d}z\dot{w}$ "what is kept in the storeroom: the remainder" which nicely reflects the meaning of the term in relation to the other, previously discussed accounting terms. The overview of supplies for a temple phyle provides the phrase $w\dot{d}z\dot{w}$. \dot{s} m \dot{z} ' "its true remainder" (Neferre 67 B) while the expression $w\dot{d}z\dot{w}$ n zbd \dot{z} occurs in one of the small fragments (Neferre 70 B).

In the above presented examples we could see the term $w\dot{d}z\dot{w}$ used in the accounting texts in the meaning of the remainder. Also the tomb inscriptions and other sources show the same use of this term in relation to various objects. In the mathematical texts, we can find $w\dot{d}z\dot{w}$ in relation to the subtraction where it designates the result of the operation, i.e. the difference between the two numbers involved in the subtraction. Generally, we can conclude that the meaning of $w\dot{d}z\dot{w}$ used in the accounting documents from Abusir shows no alternations in comparison to the term $w\dot{d}z\dot{w}$, resp. $w\dot{d}z\dot{t}$ from the other examples.

4.5 Expenses — pr

The term $\overline{\overline{\square}}$ is always accompanied by the determinative of an abstract. This substantive is undoubtedly related to the verb $\overline{\overline{\square}}\mathcal{A}$ "herausgehen" (*Wb* I, 518–525) as well as to the substantive $\overline{\overline{\square}}\mathcal{A}\overline{\overline{\square}}$ "Lieferungen" (*Wb* I, 526) which is known from the Middle and New Kingdom evidence.

The meaning of this term in the accounting documents from Abusir is clear; it designates the *expenses*, i.e. the quantity of goods belonging to the funerary temple that

was spent or used for the daily procedures, including the temple ceremonies, offerings and rations of the temple attendants. Paule Posener-Kriéger used the translation "les dépenses" for this term.²⁵⁴

The term *pr* outside the Abusir documents

There are several examples of the term *pr* used in the written evidence in the same meaning as in the Abusir documents. A clear parallel in the use of this term provide the Gebelein papyri, where the term *pr* is written without the determinative $\overline{\text{—}}$. It occurs in these documents next to the term *wḏjw* in two short accounts of grain.²⁵⁵ The expression *pr km nb* constitutes one of the alternating headings in the account-tables relating to grain.²⁵⁶

A similar use of the term is recorded in one of the wall scenes in the tomb of Hesi at Saqqara (Sixth Dynasty). The scene shows scribes who take care of a goose farm. Two of these scribes are described as *sš m ḫt-ʿj n wḏjw* and *sš m ḫt-ʿj n pr*, which clearly mentions the surplus and the expenses of geese, one next to the other.²⁵⁷ The same combination of these two terms can be found in both the Gebelein and the Abusir papyri.

Another term *pr* is provided by the Sixth Dynasty decree of Pepi II (decree Koptos D).²⁵⁸ Goedicke remarks that this word can be associated with the later *prw* of the *Wb* but he considers the evidence not sufficient for final conclusions on this problem.²⁵⁹

It is worth noting that the Middle Kingdom documents offer other means of designating the expenses. We find that those records which include both the revenues and the expenses mark the expenses-sections of these records with the heading-phrases *kmt n.f ḫnt rḫt pn* "expended for him from this amount", *mʿ ḫnt rḫt pn* "spent from this amount" or *ššm ḫnt rḫt pn* "expenditure from this amount". All of these occur

²⁵⁴Posener-Kriéger 1976, p. 214

²⁵⁵Document II verso A, Posener-Kriéger 2004, p. 16, Tav. 15; document IX C, Posener-Kriéger 2004, p. 22, Tav. 52.

²⁵⁶Document III recto *passim*, Posener-Kriéger 2004, pp. 16–17, Tav. 19–23; document VII recto *passim*, Posener-Kriéger 2004, p. 21, Tav. 44–46; document VIII recto *passim*, Posener-Kriéger 2004, pp. 21–22, Tav. 48–51.

²⁵⁷Kanawati—Abder-Razig 1999, pp. 34–35, Pls. 27, 56; this publication offers a different interpretation of these captions.

²⁵⁸Goedicke 1967, pp. 137–147, Abb. 11; Sethe 1933, pp. 288–293.

²⁵⁹Goedicke 1967, p. 140

in the Kahun papyri²⁶⁰ and the last phrase can also be found in papyrus Boulaq no.18.²⁶¹

The term *pr* in the Abusir documents

The meaning of the term *pr* in the Abusir accounting documents needs no further explanation. It occurs in the accounts of expenses and can be found in the account-tables as well as in the non-tabular records. The preserved documents which show this term relate to grain, woven materials, fat or food.

Neferirkare: Document 41 c1²⁶² contains an account of grain. The term *pr* is included among other items, just before the entry of *wḏjt*.

Neferirkare: Document 41 c2²⁶³ is an account of the expenses of grain. The term *pr* occurs here in the expression *dmḏ śmḏ n pr* as one of the headings of this record.

Neferirkare: Document 47 A²⁶⁴ bears an account relating to woven materials, including a list of individuals. The term *pr* is written in the expression *pr tkḏ* in the second section of this record, among the numbers.

Neferirkare: Document 47 B²⁶⁵ contains an account of woven materials and fat. The term *pr* occurs in the bottom record relating to fat, it stands here in the expression *dmḏ śmḏ n pr* next to other entries and just before the *wḏjw*.

Neferirkare: Document 53 A²⁶⁶ contains an account of the distribution of cloth. The term *pr* is written beyond the first group of people; it is followed by the term *wḏjw* and the other group of people.

Neferirkare: Document 55²⁶⁷ contains an account of disbursements to temple attendants or to the benefit of the cults of private persons. The term *pr* is written

²⁶⁰Documents XXII.1 recto, XVI.1, Griffith 1898, pp. 52, 54, Pls. XX-XXI; Borchardt 1899, pp. 92-93; document VI. 21 verso, Griffith 1889, p. 43, Pl. XV

²⁶¹Scharff 1922, p. 57

²⁶²Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 327-328

²⁶³Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 328-331

²⁶⁴Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 345-349

²⁶⁵Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 349-352

²⁶⁶Posener-Kriéger—de Cenival 1968, p. 21; Posener-Kriéger 1976, pp. 359-360

²⁶⁷Posener-Kriéger—de Cenival 1968, p. 22; Posener-Kriéger 1976, p. 405

here next to *wḏjw* and the names of individuals.

Neferirkare: Document 96 E²⁶⁸ contains a part of an account-table relating to food. The term *pr* follows after *dmḏ rḥt* and precedes *wḏjw*.

Neferre: Document 67 B (Chapter 3.7) bears a part of an overview of the supplies given to the temple phyle. The term occurs here next to *wḏjw*.

Neferre: Document 69 B recto (Chapter 3.13) contains the remnants of an accounting record. Only *pr* with a number is preserved on this fragment.

The preserved documents from the papyrus archives of Neferirkare and Neferre show that the accounting term *pr* occurs in both the account-tables and the records of a non-tabular character. As expected, the documents containing *pr* concern the temple expenses.

The accounts of temple expenses preserved in the archive of Neferefe show the term *pr* in records relating to various commodities and we can recognise several features associated with the term *pr* in these documents. It stands alone in only one instance, on a small fragment with no other writing preserved (Neferre 69 B recto). In other documents, it represents additional information in a detailed account-table relating to woven materials, namely, to the cloth used in lamps (Neferirkare 47 A). Most often, the term *pr* occurs together with other accounting terms, namely with the term *wḏjw*. This is quite understandable because records referring to the outcomes of an institution are expected to include also information about what remained in this institution for further use. We can find these two terms next to each other in a document referring to the expenses of fat (Neferirkare 47 B) and to the distribution of food (Neferirkare 55; Neferre 67 B). All of these three records are not completely preserved and we cannot exclude that they originally contained also some other accounting terms. Other accounts of expenses show the terms *pr* and *wḏjw* concluding the records that consist of several entries, introduced with the term *rḥt*, i.e. the anticipated amount to be distributed. Such form records appear in documents relating to grain (Neferirkare 41 c1, 41 c2) and distribution of cloth (Neferirkare 53 A). The account-table relating to food (Neferirkare 96 E) contains the headings *rḥt dmḏ*, *pr* and *wḏjw*, referring to "total amount (of goods)", "expenses" and "remainder".

²⁶⁸Posener-Kriéger—de Cenival 1968, p. 46; Posener-Kriéger 1976, pp. 426–427

In addition to the simple occurrences of this term, we can find *pr* in more detailed expressions, e.g. *pr tkj* "expenses of the lighting"²⁶⁹ in an account of woven materials (Neferirkare 47 A) and *dmḏ śmḏ n pr* "overall total of expenses" in an account of grain and an account relating to fat (Neferirkare 41 c2, 47 B).

The term *pr* designating the expenses can be found mainly in the accounting documents. The Abusir archives of both Neferirkare and Neferre, as well as the Gebelein papyri show *pr* in the detailed account-tables and in the short records of expenses. Moreover, they nicely display a close connection between the terms *pr* and *wḏjw*. The meaning of *pr* is clear and it only rarely appears outside the accounting documents. In the Old Kingdom evidence, we can find it in only a few instances, namely, in a tomb inscription and in a royal decree. It seems that this term was not a widely used expression, which is in accordance with its specific meaning.

4.6 Total — *dmḏ*

The term $\overline{\text{𓄀}}$, var. $\overline{\text{𓄀}}$ can be written with or without the determinative of an abstract. In *Wb*, *dmḏ* is ascribed the following variants of writing $\overline{\text{𓄀}}$, $\overline{\text{𓄀}}$, $\overline{\text{𓄀}}$ and the meaning "Gesamtheit", "Summe" (*Wb* V, 460–461).

The meaning of the term *dmḏ* brings about no troubles. It designates the total.²⁷⁰ In the Abusir papyrus archives, *dmḏ* is used not only in the accounting documents but also in some other types of records, namely in the inventory lists of temple possessions.

Term *dmḏ* outside the Abusir documents

In addition to the Abusir documents, we can find the term *dmḏ* in many other sources. It occurs in various contexts because its meaning is not restricted to the accounting terminology.

In the Old Kingdom tomb scenes, the term *dmḏ* appears in relation to the share of goods required for a month (*dmḏ n ḥrt rnpt*).²⁷¹ In another case, it can be found among depictions of tomb equipment (*dmḏ 2770000*)²⁷² and in relation to the granaries and

²⁶⁹Posener-Kriéger 1976, pp. 346, 365

²⁷⁰Posener-Kriéger 1976, pp. 215–216

²⁷¹The tomb of Pepiankh Ḥenykem at Meir (Sixth Dynasty): Blackman—Apted 1953, p. 26, Pl. XV.4

²⁷²The tomb of Pepiankh Ḥerib (the Middle) at Meir (Sixth Dynasty): Blackman 1924, pp.

heaps of various sorts of cereals.²⁷³

The Gebelein papyri show the term *dmḏ* only as part of the term *dmḏ śmḏ* (see below Chapter 4.7). In the Kahun accounting documents from the Twelfth Dynasty, the term *dmḏ* is used as the heading of columns of numbers or of a part of the record in several accounts relating to cattle,²⁷⁴ as the heading in the account of land,²⁷⁵ in a summary account²⁷⁶ and in a record relating to the performers attending a festival.²⁷⁷ Other headings featuring *dmḏ* can be found in a fragment of an official journal²⁷⁸ where the number ascribed to the term *dmḏ* equals the sum of *kmt* and *wḏjt* following in the same row.

In the accounting records from the early and the late Middle Kingdom, we can find the term *dmḏ* in many records. The meaning of this term shows no difference from the Old Kingdom sources, but it might be written in the form \equiv , as e.g. in the papyri Reisner.²⁷⁹ In papyrus Boulaq no.18, the term has the form $\wedge\wedge\equiv$ with \equiv added immediately before the corresponding numbers.²⁸⁰ In several instances, the term *dmḏ* is followed by the term *dmḏ śmḏ*.²⁸¹ Also the Kahun papyri document the use of the term *dmḏ*.²⁸²

It is natural that the term *dmḏ* appears also in the mathematical texts for the designation of results of various calculations.²⁸³ The Moscow mathematical papyrus displays the term *dmḏ* written $\wedge\wedge\equiv$, in the descriptions of a calculation relating to mixing the offering bread of various qualities,²⁸⁴ the volume of work of a shoe-

46–49, Pls. XIX.2, XX.6

²⁷³The tomb of Pepiankh Ḥerib (the Middle) at Meir (Sixth Dynasty): Blackman 1924, p. 49, Pls. XVIII.2, XX.14

²⁷⁴Griffith 1898, document VI.10, page 1, pp. 45–47, Pl. XVI; document VI.10 page 2, pp. 45–47, Pl. XVIII; document VI.21 verso, p. 43, Pl. XV

²⁷⁵Griffith 1898, document XIII.1, pp. 52–54, Pl. XXI

²⁷⁶Griffith 1898, document XVI.1, pp. 54–55, Pl. XXI

²⁷⁷Griffith 1898, document XLI.1, pp. 59–62, Tab. 1, Pl. XXIV

²⁷⁸Griffith 1898, document III.1 A recto, pp. 55–56, 59, Pls. XXII, XXIII

²⁷⁹Simpson 1963, p. 24

²⁸⁰Scharff 1922, records 10, 12, 25, 34, 36, 38, 41, 45, 47, 48, 49, 55, 57, 58, 59, 60, 72, 73, 77

²⁸¹Scharff 1922, records 11, 18, 61, 74

²⁸²Griffith 1898

²⁸³However, there are also other ways of designating the result of a calculation, see e.g. Vymazalová 2001, pp. 17–18

²⁸⁴Struve 1930, problem 21, pp. 98–101, Taf. VIII, col. XXXVIII

maker²⁸⁵ and the equation.²⁸⁶ In addition to these examples, we can find the term *dmḏ* written in the form $\overline{=}$ in the reckoning parts, i.e. appendant calculations relating to the volume of a truncated pyramid²⁸⁷ and to the area of a triangle.²⁸⁸

The Rhind mathematical papyrus shows the term *dmḏ* in the short variant $\overline{=}$ in many examples, mainly in the reckoning parts of the problems.²⁸⁹ These examples relate to various mathematical problems, including the algebraic, the geometric and the practical problems.²⁹⁰ The full writing $\overline{\overline{=}}$ ($\overline{=}$) occurs only in four examples, namely in the completion (*skm*) problem,²⁹¹ in the equation ('*h'*-problem),²⁹² in the equation relating to grain²⁹³ and in the calculation relating to dividing loaves among men according to the given proportions.²⁹⁴

The term *dmḏ* in the Abusir documents

The Abusir documents show the term *dmḏ* not only in the accounting records but in addition to it, it occurs also in some of the inventories. The accounts containing *dmḏ* refer to both the revenues and expenses of the temple. These relate to grain, woven materials, distribution of food and include also very small fragments.

Neferirkare: Document 26 A²⁹⁵ contains a top part of an inventory of temple furniture. The term *dmḏ* constitutes the heading of one of the columns of the table, likely the last column of a section.

Neferirkare: Document 27 A²⁹⁶ bears a part of an inventory of temple furniture. The term *dmḏ* constitutes the heading of one of the columns of the table, likely the last column of a section.

²⁸⁵Struve 1930, problem 23, pp. 106–110, Taf. IX, col. XLII

²⁸⁶Struve 1930, problem 25, pp. 112–113, Taf. X, col. XLV

²⁸⁷Struve 1930, problem 14, pp. 135–145, Taf. VI, col. XXIX

²⁸⁸Struve 1930, problem 17, pp. 128–133, Taf. VII, col. XXXIV

²⁸⁹Problems 1–22, 24–43, 48, 52–53, 58–59, 62–65, 67–70, 76 and 79; also nrs. 19, 23, 41 and 53 in the $2 \div n$ -table

²⁹⁰Peet 1923, Couchoud 1993, Vymazalová 2001, Imhausen 2002

²⁹¹Peet 1923, problem 22, p. 59, Pl. H

²⁹²Peet 1923, problem 32, pp. 67–68, Pl. K

²⁹³Peet 1923, problem 38, pp. 75–77, Pl. M

²⁹⁴Peet 1923, problem 63, p. 107, Pl. S

²⁹⁵Posener-Kriéger—de Cenival 1968, p. 9; Posener-Kriéger 1976, pp. 145–146, Fig. 10

²⁹⁶Posener-Kriéger—de Cenival 1968, p. 10; Posener-Kriéger 1976, p. 148, Fig. 12

Neferirkare: Document 40–41 a²⁹⁷ is a monthly account-table relating to food. The term *dmḏ* is written in the far right part of this record above the enumeration of individual days of a month. It constitutes the heading of the first row of the table, which immediately follows beneath the personal names.

Neferirkare: Document 41 c²⁹⁸ contains an account of two cereals received on a certain day. The term *dmḏ* is used here in the expression 'ḥ r *dmḏ* among other accounting terms.

Neferirkare: Document 47 A²⁹⁹ contains an account of woven materials and the list of names of the people concerned. The term *dmḏ* is written among the personal names as the heading for one column of numbers.

Neferirkare: Document 54 C³⁰⁰ bears the remains of an account. The term *dmḏ* constitutes the heading of one of the columns of numbers; it is followed by *iwtt inn* and *wḏjw*.

Neferirkare: Document 56 B³⁰¹ contains the remnants of an account. The term *dmḏ* constitutes the heading for numbers at the rear of the record.

Neferirkare: Document 61 B³⁰² bears notes of deliveries. The term *dmḏ* is written beneath each of the items above the respective numbers.

Neferirkare: Document 63 D³⁰³ contains an end part of an account. The term *dmḏ nb* occurs at the right side of the fragment.

Neferirkare: Document 75 C³⁰⁴ contains the remnants of an account-table. The term *dmḏ* constitutes here the heading of a part of the record.

Neferirkare: Document 75 D³⁰⁵ bears the remnants of an account-table. The term *dmḏ* occurs here in the expression [*r*]ḥt *dmḏ*, behind a double vertical line of the table.

²⁹⁷ Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 289–291

²⁹⁸ Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 327–331

²⁹⁹ Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 345–349

³⁰⁰ Posener-Kriéger—de Cenival 1968, p. 22; Posener-Kriéger 1976, p. 418

³⁰¹ Posener-Kriéger—de Cenival 1968, pp. 22–23; Posener-Kriéger 1976, pp. 405–406

³⁰² Posener-Kriéger—de Cenival 1968, p. 24; Posener-Kriéger 1976, pp. 421–424

³⁰³ Posener-Kriéger—de Cenival 1968, p. 25; Posener-Kriéger 1976, p. 392

³⁰⁴ Posener-Kriéger—de Cenival 1968, p. 31

³⁰⁵ Posener-Kriéger—de Cenival 1968, p. 31

Neferirkare: Document 79 O³⁰⁶ contains badly preserved remnants of an account-table. The term *dmḏ* is the only preserved writing in the remnants of a grid.

Neferirkare: Document 94–96 A b3³⁰⁷ contains of an account of a distribution of food. The term *dmḏ* is used here in the expression *dmḏ n km* as the heading of one of the columns of numbers.

Neferirkare: Document 94–96 A b5³⁰⁸ contains an account of the food required for one month. The term *dmḏ* occurs here in the expression *rḥt dmḏ*.

Neferirkare: Document 96 E³⁰⁹ contains a part of an account-table relating to food. The term *rḥt dmḏ* is followed by *pr* and *wḏ ʒw*.

Neferirkare: Document 100 O³¹⁰ bears small remnants of an account. The term *dmḏ* is the only preserved writing on this fragment.

Neferre: Document 14 A a2 (Chapter 3.12) contains a record relating to woven materials and other costly products, such as oil and incense. One of the entries bears the heading *dmḏ n gwt*.

Neferre: Document 17 D (Chapter 3.11) bears a part of a record of distribution. After the personal names, the summary *rḥt dmḏ* is written.

Neferre: Document 47–48 A (Chapter 3.1) contains an account-table of revenue delivered to the funerary temple on a special occasion. The term *dmḏ* constitutes the heading of the first column in each of the provenance-sections of this table.

Neferre: Document 49 D (Chapter 3.13) contains only a few remains of a record. The term *dmḏ* is preserved at the bottom of the fragment.

Neferre: Document 49 E (Chapter 3.13) contains the remains of an account. The term *dmḏ* is written at the bottom of the fragment, followed by *h ʒw hrj-ʿ*.

Neferre: Document 60 A (Chapter 3.4) contains the remains of an account-table

³⁰⁶Posener-Kriéger—de Cenival 1968, p. 37

³⁰⁷Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

³⁰⁸Posener-Kriéger—de Cenival 1968, p. 45; Posener-Kriéger 1976, pp. 406–409

³⁰⁹Posener-Kriéger—de Cenival 1968, p. 26; Posener-Kriéger 1976, pp. 426–427

³¹⁰Posener-Kriéger—de Cenival 1968, p. 49

of distribution(?). The term *dmḏ* constitutes the heading of one of the columns of this table, in the expression *dmḏ n nfr*.

Neferre: Document 66 B (Chapter 3.8) contains a part of an account of grain at its right side. The term *dmḏ* is written at the edge of the fragment, followed by *ḥḏw ḥrj-ʿ*. Another term *dmḏ* is written in the second section of this document and constitutes the heading of the first row of an account of food.

Neferre: Document 70 E (Chapter 3.13) contains the remnants of an account. The term *dmḏ* is preserved at the bottom of the fragment, followed by *ḥḏw ḥrj-ʿ*.

Neferre: Document 72 B (Chapter 3.13) contains the remnants of an account. The term *dmḏ* is preserved here in the expression *rḥt ʿrf dmḏ*.

Neferre: Document 73 A (Chapter 3.13) contains the remains of a record. The term *dmḏ* is written here next to *km* and the term *wḏḏw* follows beneath them.

Neferre: Document 73 K (Chapter 3.13) contains the remnants of an account. The term *rḥt dmḏ* is the only preserved entry.

Neferre: Document 75 C bears the remains of a writing which mentions the name of the mortuary complex of Neferefe, Divine are powers of Neferre. The term *dmḏ* is written to the left of it, beyond a vertical line.

Neferre: Document 90 A (Chapter 3.13) bears small remnants of a record. The term *dmḏ* is the only entry preserved on this fragment.

The term *dmḏ* occurs in the preserved documents of Neferirkare and Neferre in both the account-tables and the records of a non-tabular character. The documents containing *dmḏ* concern both the temple revenues and the expenses.

The accounts of the revenues and expenses show no difference in the use of *dmḏ*. It always designates the total of the commodities that are dealt with in the respective records. It usually constitutes the heading of one of the entries.

We can find the term *dmḏ* in a number of small fragments the character of which is hard to specify. In these instances, it is either preserved alone on the fragments (Neferirkare 75 C, 79 O, 100 O; Neferre 49 D, 75 C), or it is accompanied by other accounting terms, such as *ḥḏw ḥrj-ʿ* (Neferre 49 E, 66 B right, 70 E), *km* and *wḏḏw* (Neferre 73 A), and *ḥwt inn* and *wḏḏwt* (Neferirkare 54 C).

The term *dmḏ* can also figure alone as the heading of an entry in a larger record or account. It relates to the last entry of a record or its section, as e.g. in inventories of temple possessions (Neferirkare 26 A, 27 A) or in an account listing the personal names (Neferirkare 56 B). In an account-table of temple revenue, the term *dmḏ* constitutes the heading of the first entry of every section (Neferre 47–48 A) and in an account referring to the distribution of cloth, it introduces the list of people who obtained their shares (Neferirkare 47 A).

A special use of the term *dmḏ* is shown in a document noting the deliveries, where *dmḏ* occurs beneath every entry, above the respective number (Neferirkare 61 B), and in an account of a distribution of food, where it is written above the column listing the days of a month (Neferirkare 40–41 a).

Beside the simple occurrences of the term *dmḏ*, there are also composite expressions. The account of the woven materials and other costly products show the entry *dmḏ n gwt* "total of the rolls" (Neferre 14 A a2), an account-table of distribution includes the heading *dmḏ n nfr* "total of grain" (Neferre 60 A), an account relating to a distribution of food shows the expression *dmḏ n km* "total of the delivery" (Neferirkare 94–96 A b3), and *ḥ n dmḏ* "birds in total" occurs in an account of grain (Neferirkare 41 c2). On a small fragment, we can find the expression *dmḏ nb* "total of all" (Neferirkare 63 D).

Of particular importance is the phrase *rḥt dmḏ* "total amount" which occurs in records varied in nature, including an account of food required for one month (Neferirkare 94–96 A b5), an account of a distribution of meat (Neferirkare 94–95 A a), an account-table relating to food (Neferirkare 96 E) and an account of a distribution (Neferre 17 D). It occurs also on small fragments (Neferirkare 75 D; Neferre 73 K). On one of the small fragments, we can find the expression *rḥt 'rf dmḏ* "total amount of sacks" (Neferre 72 B).

The previous examples show that the term *dmḏ* was used in a variety of contexts including administrative documents from the Old and Middle Kingdom (both accounting records and inventories), mathematical problems, tomb inscriptions, etc. There is no difference in the meaning of this term in the different sources and no shift of the meaning between the two periods. The term *dmḏ* designates the total invariably in any of the preserved sources, regardless the conditions.

4.7 Overall total — *dmḏ śmḏ*

The term $\star\downarrow$ can be written with or without the determinative of an abstract. It can also be written in the form $\star\downarrow\overline{\text{𐎠𐎢}}$ which seems to confirm the reading of this expression.³¹¹ The term designates the *overall total* or the *grand total* of items listed in the records. The Abusir documents display the term in the accounting records and in the inventory lists of temple furniture and possessions where *dmḏ śmḏ* refers to the sums of individual groups of items.

The term *dmḏ śmḏ* outside the Abusir documents

Besides the Abusir papyri, the term *dmḏ śmḏ* occurs in the accounting documents from the Gebelein papyri, namely in an account of grain, in the form $\star\downarrow\overline{\text{𐎠𐎢}}$,³¹² and above the account-tables relating to the distribution of grain in the form $\star\downarrow$, showing the total of the cereals distributed (*dmḏ śmḏ bšḏ dḏw*).³¹³ At the very end of another account-table of the distribution of grain, we can find the heading of an overall total of the day-share (*dmḏ śmḏ ḥrt-hrw*) above the total sums of four sorts of cereals.³¹⁴

Later examples are known from papyrus Boulaq no.18, where the term *dmḏ śmḏ* occurs in several records right next to the term *dmḏ*.³¹⁵ Thus, *dmḏ* designates the total of the listed items while *dmḏ śmḏ* refers to the overall total for the whole record.

The term *dmḏ śmḏ* in the Abusir documents

The term *dmḏ śmḏ* occurs in the Abusir documents not only in accounting documents but also in inventory lists of temple furniture and possessions. The accounting records containing *dmḏ śmḏ* relate to grain, woven materials, meat and various deliveries.

Neferirkare: Document 20–21³¹⁶ contains a part of an inventory of temple furniture drawn up for three successive inspections at the moment of the changing of the phyle. The term *dmḏ śmḏ* is used here several times, i.e. in each of the sections of this table record. The first section contains *śmḏ n nbw-ḥḏ*; the second section shows *śmḏ n ḥt*, while the third section contains *śmḏ ḥtt*.

³¹¹Posener-Kriéger 1976, pp. 216–218

³¹²Posener-Kriéger 2004, document III verso A, Tav. 24–25

³¹³Posener-Kriéger 2004, document V recto, Tav. 37–39; document V verso A, Tav. 40–42

³¹⁴Posener-Kriéger 2004, document II recto, Tav. 10–14

³¹⁵Scharff 1922, records 11, 18, 61, 74

³¹⁶Posener-Kriéger—de Cenival 1968, p. 8; Posener-Kriéger 1976, pp. 134–136, Fig. 3

Neferirkare: Document 22 B³¹⁷ bears an inventory of temple furniture. The term *dmḏ śmḏ* followed by *n///* is the first preserved heading of the table.

Neferirkare: Document 23–25 d³¹⁸ contains an inventory of temple furniture. The term *dmḏ śmḏ dmḏ* constitutes the heading of a section of the table.

Neferirkare: Document 29 E³¹⁹ bears inspection notes which are part of an inventory of temple furniture. The term *dmḏ śmḏ* is partially preserved at the right edge of the fragment, preceding the enumeration of the temple possessions.

Neferirkare: Document 41 c2³²⁰ contains an account of grain. The term *dmḏ śmḏ* is used here in the expression *śmḏ n pr* next to the accounting terms *rbt n ... km n whmt*, etc.

Neferirkare: Document 47 B 2³²¹ bears an account of woven material and fat. The term *dmḏ śmḏ* is used here in the expression *dmḏ śmḏ n pr* at the bottom of the fragment.

Neferirkare: Document 49 D³²² bears an account of textiles given to temple attendants. The term *dmḏ śmḏ*, specified as *dmḏ śmḏ štḏ śšp* constitutes the heading of one of the numbers.

Neferirkare: Document 58 F³²³ contains an account of meat and a list of personal names. The term *dmḏ śmḏ* is written beyond the list of names, together with *km gmjt*, *iwtt* and other entries.

Neferirkare: Document 62 A1³²⁴ contains an account of brick deliveries to the storerooms of the temple. The term *dmḏ śmḏ* is written as a sum among the titles and names of the individuals required to make the deliveries.

Neferirkare: Document 63 C³²⁵ bears the end section of an account of deliveries.

³¹⁷Posener-Kriéger—de Cenival 1968, p. 8; Posener-Kriéger 1976, pp. 136–140, Figs. 5, 5a

³¹⁸Posener-Kriéger—de Cenival 1968, p. 9; Posener-Kriéger 1976, pp. 143–144, Figs. 7, 8

³¹⁹Posener-Kriéger—de Cenival 1968, p. 12; Posener-Kriéger 1976, p. 155, Fig. 19 d

³²⁰Posener-Kriéger—de Cenival 1968, p. 16; Posener-Kriéger 1976, pp. 327–331

³²¹Posener-Kriéger—de Cenival 1968, p. 19; Posener-Kriéger 1976, pp. 349–352

³²²Posener-Kriéger—de Cenival 1968, p. 20; Posener-Kriéger 1976, p. 354

³²³Posener-Kriéger—de Cenival 1968, p. 23; Posener-Kriéger 1976, pp. 412–415

³²⁴Posener-Kriéger—de Cenival 1968, p. 25; Posener-Kriéger 1976, pp. 384–388

³²⁵Posener-Kriéger—de Cenival 1968, p. 25; Posener-Kriéger 1976, p. 391

The term *dmd šm* constitutes the heading of the last number of the section.

Neferirkare: Document 63 E³²⁶ bears an account of deliveries. The term *dmd šm* is written at the top of the fragment, above the subheading *hrt šw nb* "portion for every day".

Neferirkare: Document 63 F³²⁷ bears an account of deliveries. The term *dmd šm* is written at the top of the fragment, above two columns corresponding to the summary entries *hrt šw nb* "portion for every day" and *ibd hrt* "month-portion".

Neferirkare: Document 74 J³²⁸ contains the remnants of an account. The term *dmd šm*, in the expression *///inw dmd šm*, is written to the right of the rows with numbers as the heading of the last preserved row.

Neferre: Document 27–28 A contains an inventory list of temple possessions. Each of the sections of this record is concluded with the entry *dmd šm*.

Neferre: Document 31 A contains an inventory list of temple possessions. The term *dmd šm* is written in the first section in the expression *dmd šm ht*. Another term *dmd šm* is used in the heading of the second section.

Neferre: Document 68 B (Chapter 3.7) contains a summary record of supplies distributed among the members of a phyle. The term *dmd šm* is partially preserved at the edge of the fragment in front of the numbers.

Neferre: Document 69 A (Chapter 3.7) contains a record of works pursued in relation to constructing a wall, namely the manufacture of mud-bricks and the construction itself. The term (*dmd*) *šm* constitutes the last entry in each list.

Neferre: Document 71 A (Chapter 3.13) contains the remains of an account. The term *dmd šm* is preserved at the right side of the fragment.

Neferre: Document 73 A (Chapter 3.13) bears the remains of an account. The term *dmd šm* is written in the right part of the fragment while the left part contains another record.

³²⁶Posener-Kriéger—de Cenival 1968, pp. 25–26; Posener-Kriéger 1976, p. 392

³²⁷Posener-Kriéger—de Cenival 1968, p. 26; Posener-Kriéger 1976, p. 393

³²⁸Posener-Kriéger—de Cenival 1968, p. 31

In the preserved documents of Neferirkare and Neferre, the term *dmḏ śmḏ* occurs in both the account-tables and the records of a non-tabular character. The documents containing *dmḏ śmḏ* concern the temple revenues and expenses, and in addition to that, the term occurs also in the inventories.

The character of the documents has no influence on the meaning of the term because it always designates the overall total of goods. It usually constitutes the heading of one of the entries.

We can find the term *dmḏ śmḏ* as one of the entries among the titles and names of people in a record relating to the deliveries of bricks (Neferirkare 62 A1). In a summary of supplies for the members of a phyle, *dmḏ śmḏ* stands before the numbers corresponding to individuals (Neferre 68 B). The term can be found alone also in two small fragments of accounts (Neferre 71 A, 73 A).

In other instances, the term *dmḏ śmḏ* is accompanied by other accounting terms. Thus it follows after *inn m pr-šn' n Št-ib-R'* in an account relating to deliveries (Neferirkare 63 C), or it is followed by *km gmj, iwt* and some other entries in an account of meat (Neferirkare 58 F). In two other accounts of deliveries, it is followed by *hrt św nb* "share of every day" (Neferirkare 63 E, 63 F). Besides that, the term (*dmḏ*) *śmḏ* appears together with *rḥt* in an account relating to manufacturing mud-bricks and constructing a wall (Neferre 69 A).

In addition to the simple occurrences of the term *dmḏ śmḏ*, it is also used in composite expressions in the Abusir accounting documents. We can find *dmḏ śmḏ n pr* "overall total of the expenses" in an account of grain (Neferirkare 41 c2) and in an account relating to fat (Neferirkare 47 B). The phrase *dmḏ śmḏ stḏ śšp* "overall total of the *śšp*-cloth of *stḏ*-quality linen" occurs in an account relating to woven materials (Neferirkare 49 D) and in a small fragment bearing the remains of an account we can read *inw dmḏ śmḏ* "deliveries: overall total".

Apart from accounting documents, we can find the term *dmḏ śmḏ* in several inventory lists of temple furniture (Neferirkare 22 B, 23–25 d, 29 E; Neferre 27–28 A). In these lists, it occurs in every section of the records either at the beginning or at the end of the list.

Some of the inventories also feature the term *dmḏ śmḏ* in more detailed expressions, as *dmḏ śmḏ n nbw-ḥḏ* "overall total of the silver (objects)" (Neferirkare 20–21), *dmḏ śmḏ n ḥt* "overall total of the stone (objects)" (Neferirkare 20–21), *dmḏ śmḏ ḥtt* "overall total of the liquids" (Neferirkare 20–21), *dmḏ śmḏ ḥt* "overall total of things"

(Neferre 31 A). One of the inventories (Neferre 31 A) also mentions the term *dmḏ śmḏ* in the heading of the record, namely in the phrase *dmḏ śmḏ śśm m bt m rn* "overall total of items by name".

The above presented examples illustrate the use of the term *dmḏ śmḏ* in administrative documents of the Old and late Middle Kingdom. However, this term does not appear in other sources. The meaning of the term *dmḏ śmḏ* is not restricted to accounting records because the Abusir papyrus archives of both Neferirkare and Neferre show this term used also in inventory lists.

4.8 Some unclear terms

Besides the previously discussed accounting terms, specific in their use in the accounting records, there are several terms in the documents of Neferre which seem to represent a special group of expressions. They are used in Documents 56 A–58 E and in some small fragments and always constitute the headings of distinct columns in account-tables.

The first of these terms is $\overline{\text{𓄀}}$, var. $\overline{\text{𓄁}}$ *tnwt*. It can be found in other documents, too, such as the papyrus archive of Neferirkare³²⁹ and also in the Gebelein papyri.³³⁰ Neferre's Documents 56 A–59 A, 60 A and 74 E, 90 C show this term together with other unclear expressions, *htmt* and *ir m'ḏ* (see below). In Document 7 B it stands alone at the very edge of the fragment. The meaning of *tnwt* is "Zählung", "Zahl" (*Wb* V, 375) therefore we can generally understand it as "account". Its precise meaning in the account-table headings in Documents 56 A–59 A is, however, not quite obvious.

In the account-tables 56 A–59 A and 60 A the heading $\overline{\text{𓄀}}$ *htmt* follows after *tnwt*. The meaning of this term is not clear; it is probably related to the verb *htm* "versehen mit" (*Wb* III, 196–198), i.e. we can understand the heading as "equipped", "furnished", or it relates to the verb *htm* in the meaning "vernichten", "vergehen" i.e. we can interpret it as "missing".



Next to the two above mentioned terms, we can usually find $\overline{\text{𓄂}}$, var. $\overline{\text{𓄃}}$ *ir m'ḏ*. The numbers in the column with this heading are usually written in red ink which

³²⁹Posener-Kriéger 1976, Documents 1 A, 2 A, p. 2-13

³³⁰Posener-Kriéger 2004, Document I verso B, p. 15, Tav. 5; Document IV recto A, p. 18, Tav. 30; Document VI A, p.21, Tav. 43

indicates that this term was of a particular importance in relation to *tnwt* and *htmt*. We suggest to interpret this term as "fulfilled" (lit. "make true"). It is particularly worth noting that Document 59 A shows the word *ir mʃ'* with the determinative Θ , as referring to the type of bakery product.

Unfortunately, the fragmentary evidence available provides insufficient clues to determine the nature of *tnwt*, *htmt* and *ir mʃ'* with the help of numbers. In Documents 56 A-59 A, *ir mʃ'* is very often one half of *tnwt* but this is not the rule for all its occurrences. However, it never is higher than *tnwt*. The particular importance of *ir mʃ'* is indicated by the use of red ink. In Documents 56 A and 56 E, the heading *tnwt* relates to higher numbers than the heading *htmt*. However, in all the other documents, the figures ascribed to *htmt* are higher than those of *tnwt*.

There are hardly any evident regularities in the use of these headings which can help us to determine the meaning of the three words in the accounting documents. It seems that they represent some sort of terminology relating to a transaction, but in such case this terminology would be used next to the above studied regular accounting terms. In the above listed account-tables, these terms are always followed by columns with the headings  and , i.e. "meat" and "poultry". Surprisingly, the columns corresponding to these two headings do not contain any numbers in any of the preserved fragments. Thus in these account-tables, there are three specific terms with numbers standing next to two identifications of commodities with no numbers. We might suppose that the bull- and bird-headings somehow represent the object of the transaction referred to in these account-tables which generally seem to relate to distributions. It seems possible that the documents relate to a transaction (probably a distribution) of meat and poultry to the members of the temple phyles and that this transaction was recorded with the help of the three specific terms. The preserved evidence is, however, inconclusive and the problem should be granted more attention in the research on Egyptian accounting terminology in the future.

5 Accounting documents from the papyrus archive from mortuary temple of Neferre

Comparing accounting documents from the archive of Neferre with those from the archive of Neferirkare, we can find many similarities and also some differences. The archive of Neferre contains documents that are more or less of the same type as the ones which Paule Posener-Kriéger defined for the accounting records from the archive of Neferirkare. Nevertheless, some new features were discovered in these records that were not known before. This fact is not surprising. The preserved documents represent only a small fragment of the total volume of bureaucratic work once undertaken in the funerary temples of both deceased kings. Moreover, we must take into consideration that the formal features of these documents might to a certain extent depend on the skills and punctuality of the scribes and their personal approach towards their work.

Each of the archives provides a slightly different picture based on the documents which survived in the remains of the funerary temples of Neferirkare and Neferre. It is doubtful that these preserved pieces of papyrus would cover all the variety and multifariousness of the original archives kept in the storerooms of these temples. We can suppose that the scrolls were stored in wooden chests and this seems to be proven by the discovered examples of a chest containing the papyri from Gebelein³³¹ and parts of a wooden chest from the temple of Khentkaus II in Abusir.³³² It is probable that after the cults of the deceased kings stopped to be maintained and after their temples were abandoned, the temple archives lost their importance and were dealt with as a useless group of records. On the other hand, some of the furniture might have been taken away to be used again. Thus it seems that the people who came to take the furniture emptied the chests of the scrolls. Other scrolls might have been taken with the chests and thrown out or rather reused in the settlements. This was undoubtedly one of the factors, the most coincidental one, that influenced which documents were left in the desert-area. Of these scrolls, however, only a part was naturally preserved until this time.

The account-tables of temple revenues from the archive of Neferre revealed that not all of these records related to regular monthly incomes coming day by day for the needs

³³¹Posener-Kriéger 1994b

³³²Verner 1995, p. 24, Fig. 21

of the royal cult and the temple attendants. The specific Document 47–48 A clearly indicates that such tabular records were made not only for regular transactions but also for specific occasions of particular significance, as were e.g. important festivals.

The account-tables of distributions of various products to the temple attendants show several interesting features. Some of these texts list the persons who obtained their rations not by their names, but by their occupations. These are usually lower-ranking men, as e.g. the cook, the doorkeeper etc. (while the higher-ranking men are listed with their names and titles). Other texts of this category contain the heading with the name of the phyle to which the listed people belonged. No examples of both the former or the latter specific types of records are preserved in the archive of Neferrkare. However, neither of the two possibilities is surprising. The temple employees were organised into five phyles and we can expect that most of the records made by the temple bureaucrats naturally reflected this system. At the same time, the persons who took care of the background, the every-day needs of other employees, could have been listed only with their occupations because this was the important information in regard to them, more important than their name. Moreover, this additional temple personnel could change quite often.

The accounts of meat are particularly interesting. Only a few small fragments are preserved in the archive of Neferre. These documents show the specific butchery products while the accounts of distribution list only the general terms designating meat and poultry. The low number of the accounts of meat is slightly surprising because the pyramid complex of Neferre provides the archaeological evidence of a slaughterhouse, the House of Knife, situated at the south-east corner of the pyramid temple.³³³ Moreover, none of the preserved documents shows any relation to the House of Knife. This might be due to the fact that the House of Knife stopped to be used as an abbatoire very early in its history, already during the reign of Niuserre, while the preserved documents come from a later time, most of them from the reign of Djedkare Isesi.

The accounts of grain are of particular importance. Grain appeared to have been dealt with separately; it occurs only rarely together with other commodities. Most of the preserved documents relating to grain have a similar form which can be described as daily overviews of income and outcome of cereals. These daily overviews are not the same category as the detailed daily accounts, *les comptabilités journalières* of

³³³Verner 1986, Verner 2002, pp. 129–130; Verner 2005, forthcoming; for the evidence about the slaughterhouses of the Old Kingdom see Ikram 1995, pp. 89–95

Paule Posener-Kriéger.³³⁴ These accounts of grain do not have the form of a table; the documents are usually divided with lines into vertical sections corresponding to days. These sections contain the record of revenue in the upper part and the record of distribution in the bottom part.

Of particular significance are the accounts of woven materials. Some of them are obviously account-tables of the revenue of woven materials and their distribution among the temple phyles on the occasion of religious feasts. In these texts, each of the phyles-divisions is given the same amount of distributed cloth of various qualities. All of these documents relate to *dhwtjt*- and *wjg*-feasts. Some other documents relating to textiles might be parts of inventories, listing the property of Neferre's temple. There are also some brief records documenting the revenues and the distributions for the benefit of the people associated with the funerary temple. Only some of these documents provide us with details on the quality of the fabric and with the names of various textiles. All of them, however, contribute to our picture of different types of textiles and their use around the temple.

5.1 The commodities

The accounts of both the revenues and the expenses display various sorts of commodities, including bakery and brewery products, meat, poultry, grain, woven materials, fat and other costly products. On the following pages, I shall mention the individual kinds of products which occur in the papyrus archive of Neferre. These can be easily compared to the variety of products mentioned in the papyrus archive of Neferirkare.³³⁵

Bakery and brewery

The accounting records from the archive of Neferre refer above all to bakery and brewery products. In some instances, these are designated only with the ideograms $\theta \square \bar{\theta}$, which refer to "a conical bread", "an oval loaf" and "a jug of beer".³³⁶ These commodities constituted the basic nourishment components of the ancient Egyptians. The signs θ and \square probably referred to the $\frac{1}{2}\theta$ *htj*-bread and $\frac{1}{2}\square$ *psn*-bread while the sign $\bar{\theta}$ stood for jugs of beer. Jugs of beer are sometimes designated as $\frac{1}{2}\Delta \bar{\theta}$ *hnkt*

³³⁴Posener-Kriéger 1976, pp. 298-310

³³⁵Posener-Kriéger 1976, pp. 231-255

³³⁶Documents 49-50 A1, 50 F, 52 B, 71 D, 90 C

but there are also instances when the word $\overline{\text{𓄿}} \text{d} \overline{\text{𓄿}}$ "jug" stands alone for the "jugs of beer", among some other the commodities which are designated by their names.³³⁷

The *ht*-bread features in Neferre's documents as the most common of all the bakery products³³⁸ and it must be distinguished from the similarly written $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *htjt*-bread.³³⁹ These two commodities are listed one next to the other in the account-table in Document 60 A (as well as in Neferirkare's Documents 35 B, 36 A, 42, 43 A, 52 B, 74 L, 96 E, 98 P).³⁴⁰

The *psn*-bread occurs also very often in Neferre's documents.³⁴¹ There is also a variant $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *ps*,³⁴² which is most probably a shorter or defect writing of the same commodity.³⁴³

Among the bakery products occurring in Neferre's documents, we can find the $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *bst*-bread,³⁴⁴ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *bjdw*-pastry,³⁴⁵ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *dw*-pastry,³⁴⁶ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *hf*-pastry,³⁴⁷ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *st*-pastry,³⁴⁸ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *gwt*-pastry,³⁴⁹ $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *dptj*-pastry³⁵⁰ and $\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *imj-wjd*-pastry.³⁵¹ Most of these products occur only once or a few times in these papyri and no details about them are given. We can hardly specify what types of bakery products these names designate.

$\overline{\text{𓄿}} \overline{\text{𓄿}} \overline{\text{𓄿}}$ *pt*-bread seems to be a rather specific commodity.³⁵² Almost all occurrences of this bakery product are associated with the sun-temple of Neferirkare, *St-ib-R'*.

Some of these bakery products are known from the offering lists, as e.g. *htj*, *psn*, *pt*, *bjdw* and *dptj*.³⁵³ However, it is obvious that the offering lists provide a much

³³⁷Documents 2 F, 49 B, 63 G

³³⁸Documents 2 F, 47-48 A, 49 B, 51 A, 52 E, 52 G, 54-55, 60 A, 66 B, 67 D, 73 D, 82 E, 85 B

³³⁹Documents 59 A, 59 J, 60 A

³⁴⁰Posener-Kriéger 1976, pp. 236-237

³⁴¹Documents 2 F, 47-48 A, 49 B, 54-55, 66 B, 67 D, 73 D

³⁴²Documents 51 A, 52 E, 62-63 A9, 63 F, 63 G

³⁴³Posener-Kriéger 1976, p. 235

³⁴⁴Documents 62-63 A9, 63 F, 63 G, 67 F, 70 L; Posener-Kriéger 1976, p. 233

³⁴⁵Documents 51 A, 62-63 A9

³⁴⁶Documents 62-63 A9, 67 F

³⁴⁷Documents 62-63 A9, 88 H

³⁴⁸Documents 52 G, 82 E(?)

³⁴⁹Document 90 F

³⁵⁰Document 71 A



³⁵¹Document 66 B




³⁵²Documents 47-48 A, 52 F, 66 A, 71 A





³⁵³Barta 1963




bigger variety of products than the documents from Abusir papyrus archives. In the accounts of temple revenues and of distribution of food among the temple attendants, there are usually listed only basic bakery and brewery commodities (*htj*, *psn*, *hnkt*), while other specific kinds of pastry usually do not occur in these records of a regular character. Sometimes, birds and oxen are also included in some of the account-tables of revenues and distribution, however, numbers are given for them only rarely.

Meat and poultry

The butchery products which occur in the documents of Neferre are sometimes designated by general terms for poultry and oxen, written as  and , or with the sign of an ox with its legs tied together.³⁵⁴ In this form, the birds and cattle occur in the account-tables of distribution of food among the members of temple phyles.³⁵⁵

The poultry and bulls are more closely designated as  *bt-ʿj* "goose",  *ʿsj* "pigeon", and  *iwj* "ox" in an account-table of temple revenue.³⁵⁶ It is possible that these terms refer to the living animals while the slaughtered animals were generally described with the terms *ʒpd* and *iwf* or with the detailed names of various butchery products (see below).

In some documents, mainly in the account-tables of distribution of food and possibly also of temple revenue, the poultry is designated with the word  *ʒpd* "bird". This term usually stands next to the  *iwf* "meat"³⁵⁷ or individual butchery products.³⁵⁸ Twice, *iwf* is accompanied only by  which obviously stands for *ʒpd* here.³⁵⁹ In one example, *iwf* has the form of  *iwf* 't' "meat of limb"³⁶⁰

The accounts relating to meat are not many in the archive of Neferre, however, they provide us with many examples of butchery products. Some of them occur in several documents while others can be found in a single record. The former include  *iw'* "beef hind thigh", "femur",³⁶¹  *swt* "beef hind tibia",³⁶² 

³⁵⁴ Document 47–48 A2

³⁵⁵ Documents 56 A, 57 A, 57 C, 58 A, 58 B

³⁵⁶ Document 47–48 A, B

³⁵⁷ Documents 52 G, 52 E, 54–55















³⁵⁸ Documents 52 A, 53 C

³⁵⁹ Documents 52 B, 52 D(?), 52 E, 62 C

³⁶⁰ Document 52 G

³⁶¹ Documents 52 A, 53 C, 65 B. Ikram 1995, p. 133–134; Posener-Kriéger 1976, p. 242

³⁶² Documents 52 A, 52 F, 53 C. Ikram 1995, p. 136; Posener-Kriéger 1976, p. 245

špht "cutlets", "beef ribs",³⁶³  *bpš* "beef foreleg",³⁶⁴  *drww* "flank"³⁶⁵ and  *dpt* "loins".³⁶⁶ The latter group of butchery products, which occur only once in the preserved documents, in a few accounts of meat, includes  *šbn* "pancreas",³⁶⁷  *šdt* "tail",³⁶⁸  *knkn* "joint of meat",³⁶⁹  *‘d ih* "fat of beef",³⁷⁰  *dbw* "pieces of meat",³⁷¹  *hjt* "forepart",³⁷²  *s’t* "bloody piece of meat" (?),³⁷³  *midj* "piece of beef", "edible part of an animal",³⁷⁴  *bnd* "part of leg", "foot",³⁷⁵  *šššt* "piece of meat"³⁷⁶ and  *pšd* "chin", "back, spine".³⁷⁷

Again, we can find some of these butchery products in the offering lists, as e.g. *špd*, *iwj*, *iw’*, *iwf*, *šwt*, *špht*, *bpš*, *drww*, *knkn*, *‘d*, *midj* and *pšd*.³⁷⁸ The butchery products are designated only by general terms (ideograms) in the accounts of distribution of food among the temple attendants. The specific terms referring to individual parts of animals' bodies and reflecting the ancient Egyptian butchery-terminology can be found in a specific group of accounts which relates to the butchery products only. Unfortunately, there is not enough evidence about the character of these records, it is not certain whether they refer to the temple revenues or/and to the distributions. Particular species of living animals are listed only in Document 47–48 in relation to the temple revenue on a very special occasion.

Grain

The accounts of grain preserved in the papyrus archive of Neferre provide us with

³⁶³ Documents 52 A, 52 F, 53 C. Ikram 1995, pp. 127–129; Posener-Kriéger 1976, p. 246

³⁶⁴ Documents 52 A, 52 C, 53 B. Ikram 1995, pp. 129–130; Posener-Kriéger 1976, p. 244

³⁶⁵ Documents 52 A, 53 B; Posener-Kriéger 1976, p. 247

³⁶⁶ Documents 52 A, 52 C, 53 B. Ikram 1995, p. 139; Posener-Kriéger 1976, p. 246

³⁶⁷ Document 52 A. Ikram 1995, p. 138; Posener-Kriéger 1976, p. 245

³⁶⁸ Document 53 B. Ikram 1995, p. 137; Posener-Kriéger 1976, p. 246

³⁶⁹ Document 53 B. Ikram 1995, p. 139

³⁷⁰ Document 53 B

³⁷¹ Document 53 B. Ikram 1995, p. 139; Posener-Kriéger 1976, pp. 246–247

³⁷² Document 53 B

³⁷³ Document 52 C

³⁷⁴ Document 65 B. Ikram 1995, p. 139

³⁷⁵ Document 65 B. Ikram 1995, pp. 136–137

³⁷⁶ Document 65 B

³⁷⁷ Document 65 B

³⁷⁸ Barta 1963