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The Object of Reimbursement  
in P. Oxy. XIV 1718

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## The Object of Reimbursement in P. Oxy. XIV 1718

**I**N a recent number of this journal, John Whitehorne has offered a revised edition of *P. Oxy. XIV 1718*, a papyrus containing one receipt and the beginning of another <sup>(1)</sup>. Whitehorne recognized two key facts: that the preserved receipt is issued for reimbursement of some object supplied to the imperial government <sup>(2)</sup> and that it offers an example of the 6 1/2 percent deduction found in some such receipts from the amount actually paid to the recipient <sup>(3)</sup>. Whitehorne restored the papyrus as being a reimbursement for silver bullion, though he admits (line 6, note) that this is uncertain. It can, in fact, be shown that silver is excluded here, and that demonstration will lead to a reconsideration of some other points in the text.

First, the word claimed to stand for silver, as restored by Whitehorne, is *ἀργ[υρίου]*. This term, however, is never used for silver bullion, which is always called *ἄργυρον* <sup>(4)</sup>. Secondly, the 6 1/2 percent deduction has so far not occurred in a context where it is demonstrably deducted from reimbursement for a delivery of silver; it is in fact found in this period only in connection with the *vestis militaris* with two possible exceptions (and both of these may, in fact, also be related to the *vestis militaris*). These two points seem to me sufficient to show that we are not likely to be dealing with bullion deliveries here. Moreover, Whitehorne's own

(1) *P. Oxy. XIV 1718* revised <sup>5</sup>, *CdE* 61 (1986), pp. 313-17. I am indebted to Klaas Worp for several helpful comments.

(2) He brings up (p. 314), only to regard as less likely, the alternative possibility that the receipt is « connected with municipal expenditure similar to that of *P. Oxy. 1104* or *XLIIV 3193*, rather than with the provision of something for the state ». This proposal would entail restoring Hierakon's title as prytanis in office. Since Hierakon is attested already as former prytanis in *P. Corn.* 45.6, of year 15-14-7 (298/9), *P. Oxy.* 1718 would have to belong to 297/8, presumably early 298, when there is a gap in our list of prytaneis and when Zenageneis may already have been strategos (cf. Whitehorne's note to line 11). But, as Rémondon pointed out (cf. the next note), the 6 1/2 percent deduction is never found in municipal transactions.

(3) The classic discussion is R. Rémondon, *Revue Phil.* 32 (1958), pp. 244-60.

(4) See, for example, *PSI IV 310*, as recited by J. Rea, *CdE* 49 (1974), pp. 103-74, and cf. *CPR VIII 27.13 n.*

doubts about the restoration and syntax of the passage seem well founded. He reads

- Αὐθρίαος Ἱερακίων ὁ καὶ Διονόσιος γυμ(ουσιαρχ)ήσας*  
*παυτ(αυσεύσας) βουλ(ευτήσ) τῆς λαμ(παράς)*  
*καὶ λαμ(παυτάτης) Ὀξυγονγυτῶν πόλι[ως]* τῶ φιλίατῶ  
*καὶ ἡγέθημαι παρὰ σοῦ εἰς ἐπιτροχάματος τοῦ στρατηγού*  
*Διόηλιου Ζηρησιέσιου [ἀ ἡτήμαι ἐπιτρακίηται ἐξοδισθη-]*  
*ναί μοι εἰς τὸν τοῦ ἀντί[σῶ] -- -- λόγον ὑπέδ τῆς*  
*πρωτέας ἐτήσεως ἀγ[υ]οπίου (οὐγκιῶν) n. γρ(αμμάτων) n. ὡς τῆς*  
*ἀλλὰ ἀγ[υ]οπί[ο] (ταλ.) κε [εἰς ὧν ὑπολογουῦνται ὑπέδ*  
*(ἐκατοστῶν) 5 (ἡμισυ)]*  
*τοῖς κομ[ι]ακοῖς λόγολ[ι]ς (ταλ.) α (δην.) 2 λξ (ἡμισυ), τὰ λοιπὰ*  
*(ταλ.) κγ (δην.) φξβ (ἡμισυ), (γίνεται)]*  
*10 ἐξεδόμην τῶ μὲν στρ(ατηγῶ) [n., σοὶ δὲ τὰς λοιπὰς (?)*  
*καὶ ἐπεδοτηθείς]*  
*ὁμολογήσα. (υακ.) [(ἔτρος) . . καὶ (ἔτρος) . . τῶν κομίων ἡμῶν]*  
*Διοκλήτριαν καὶ Μαξιμίανου Σεβαστῶν καὶ (ἔτρος) . .]*  
*τῶν κομίων ἡμῶν [Κανερταρίου καὶ Μαξιμίανου τῶν]*  
*ἐπιπροεστῶν Κα[ι]σίων, Τῆβι (?) n.*

He translates as follows: « Aurelius Hieracion alias Dionysius, ex-gymnasiarch, ex-prytanis, councillor of the illustrious and most illustrious city of the Oxyrhynchites, to his dearest friend, greetings. I received and have been paid from you in accordance with the instruction of the strategus Aurelius Zenagenes the sums which I requested that instructions be given to be paid out to me on account of the same ... for the previous request for *n.* ounces *n.* grams of silver at the rate of *n.* denarii for one ounce, another 25 talents of silver, from which there are deducted for the 6 1/2% for the imperial account 1 talent 937 1/2 denarii, remainder 23 talents 562 1/2 denarii, total 23 talents 562 1/2 denarii in full. The receipt is valid, having been written in *n.* copies, of which I issued *n.* to the strategos, and the remainder to you (?), and having been formally questioned I have agreed ». (The date and subscription follow).

His note to line 6 deserves quoting in full: « The supplement is far from certain. I have taken *ἐτήσεως* (= *αιτήσεως*) to refer to the treasury's previous request to Hieracion to supply silver in the form of bullion, and borrowed the wording of *PSI IV 310* (a). 11-12. Perhaps though the *πρωτέας ἐτήσεως* refers to Hieracion's own request for repayment, which is now being met in part at least. If that is the case, then all connection with silver bullion disappears, and *ἀγ[υ]οπίου* must be taken to refer to the money which Hieracion has been called upon to disburse (for whatever reason) and which is gradually being repaid to him: perhaps therefore supplement with original total, e.g. *ἀγ[υ]οπίου τάλαντων πενήκοντα vel sim.* ». To start from knowledge rather than restoration, now that any connection with silver seems excluded, we must ask what is actually happening in lines 5-7. I do not see the point of *πρωτέας* and *ἀλλὰ*, unless there had been an earlier payment to Hieracion. The amount in line 6 should therefore be the amount in talents paid to Hieracion earlier, in accordance with an earlier request, while the 25 talents now paid is an additional payment. It is natural for Hieracion to distinguish the two to avoid any later confusion between the two transactions. It follows that we cannot hope to recover the amount lost in line 6; the space available, however, excludes any possibility that a long formula reckoning the 6 1/2 percent deduction stood in the lacuna there; most likely only the net figure was given.

We must now ask what stood in line 5. We need a masculine or neuter singular, which has already appeared in the text, to which *τοῦ ἀντί[σῶ]* can refer. It is hard to see that any of the persons involved in the text can be the antecedent, and one is thus left with the words restored in line 2. Now Whitehorn shows (p. 313) that there is reason to think that the recipients are the public bankers (or banker). Rea has pointed out (?) that the bankers held office for the nome, not only for the metropolis, and we may therefore suppose that the restoration must run something like πόλι[ως] N.N. *ζγραξέτρη Ὀξυγονγύτων*. Since the title and name of the recipient should occupy no more than about nine letters, however, one may well suppose some abbreviation of title and nome, such as *ζγρατ(εξέτρη) Ὀξ(υγονγύτων)*. Be that as it may, the Oxyrhynchite Nome provides the needed antecedent for line 5, and we may accordingly restore *νομου* there. It is not surprising, of course, to find

(1) *Cd'E* 49 (1974), pp. 171-72.

that Hierakion, as an official of Oxyrhynchos, is making a payment for the account of the nome. To provide the appropriate syntax, we may restore the passage as follows:

ἀπέργων]

καὶ ἠέθλημαι παρὰ σοῦ εἰς ἐπιστάματος τοῦ στρατηγού]

Δαρηλίου Ζηναγένους [ἡ ἦρημαι ἐπιστάληται ἐξοδισθῆ-]

5 καὶ μοι εἰς τὸν τοῦ ἀντιπολίτου ποιοῦ λόγον πρὸς τὰ διὰ τῆς]

πρωτῆς ἐπίσεως ἀργ[υρίου (τάλ.) - - ]

ἀλλὰ ἀργ[υρίω] (τάλ.) καὶ πρλ.

« I have received and had counted out from you, in accordance with the order of the strategos Aurelius Zenagenes, what I requested (?) that instructions be given to be paid to me for the account of the same nome, in addition to the [-] talents of silver (requested) through my earlier request, another 25 talents of silver etc. »

So far so good. But we still lack any stated motive for the payment. What is being reimbursed, if not silver? Whitehorne remarks, «Parallels are numerous and deal with a wide range of commodities» (p. 313). «Numerous» here means eight or nine, and they deserve examination to see what «wide» means (?).

(1) *BGU* II 620 = *WCh.* 186 (ca 302p (?): Arsinoite, from komarchs of Karanis to the strategos. The motive: *ὕπερ τμητῆς ὧν [παρεσ]κήκαμεν στρατηγίῳ* <?> *δάλωτων*. Deduction of 6 1/2 percent.

(2) *SB* I 4421 (ca 302 p): Arsinoite, from komarchs of Karanis to the strategos. The motive, which is partly lost: *ὕπερ τμητῆς ὧν παρεσχήμεν στρατηγείῳ*. Ending, with any deduction, is lost.

(3) *CPH* V 6 (306 p): Hermopolite, from councillor of Hermopolis to an addressee whose name and titles have not been filled in (a blank is

(1) It may be pointed out that the parallel phrase in *PSI* IV 309 has a second person verb, *ἦρηται*, in this place. The original editor interpreted this passively, i.e. «you were requested to give orders to have paid». It is not impossible that we should restore the same here. On the other hand, the surviving requests of this sort all use the middle (*ἀτρούμαι*).

(2) Whitehorne's list, p. 313 n. 1, adds two texts to Rea's list, *op. cit.*, 164.

(3) A.D. 302, says Whitehorne; but this is only approximate, cf. G. Bastianini and J. Whitehorne, *Strategi and Royal Scribes of Roman Egypt* (Pap. Flor. 15, Florence 1987), p. 56.

left) (?). Motive: *ὕπερ [τμητῆς γάμοδο]ς α τῆς ὑπ' ἐμοῦ κατ[ασ]κευασ- θέσει[ς] καὶ παραδοθείσης τῇ τάξει τοῦ διασημοτάτου κ[α]θαλί[κο]υ*. No deduction.

(4) *P. Cair. Isid.* 54 (314 p): Arsinoite, from komarchs of Karanis to the strategos. Motive: *ὕπερ τμητῆς ὧν παρεσχήμεν καὶ παραδεδώκαμεν [στ[ε]ληγαίων] καὶ παλίων ὑπέρ ζ (έτρος) (καὶ) ε (έτρος)*. ?). Deduction of 6 1/2 percent.

(5) *P. Ant.* I 39 (324 p (?)): Antinoopolis, from the sister of a deceased councillor of Antinoopolis to the acting exactor. Motive: *ὕπερ τμητῆς τῆς εἰσ[ε]νεργ[θείσης ὑπ' ἐμοῦ ε' ἐτροχούς [ἐδοκ]ε[τίανος γάμοδο]ς α στ[ε]ληγαίων* α. Deduction of 6 1/2 percent.

(6) *P. Oxy.* XII 1430 (324 p): Oxyrhynchite, from the tesserarius and komarchs of the village of Herakleides, to the strategos. Motive: <?> *ὕπερ τμητῆς ὧν παρήσχη[ομεν] εἰς τὸ δημό[σιον] .. ἀνὰ σπείρου κατ[ε]ρηγίον α δεσ[μῶν] γ* (?), followed by a payment for gold. Deduction 6 1/2 percent only from payment for tow.

(7) *PSI* IV 309 (329 p): Oxyrhynchite, from the praepositus of the 2nd pagus to the strategos. Motive: *ὕπερ τμητῆς ὧν παρέργων εἰς τὸ δημόσιον ὑπέρ μὲν εἰθνεσίας τῆς λαμπροτάτης Ἀλέξ[ανδρείας] ὑπέρ τοῦ ἡμετέρου πόρου (ἀγραβῶν) ε, (τάλιαντα) ε (θαγαχιάς) Β, ὑπέρ δὲ τοῦ ἡμε-*

(1) «All the parallels are directed to a strategus/exactor or his deputy». So Rea in his note *ad loc.* This is clearly not the case in *P. Oxy.* XIV 1718, and the banker seems the probable recipient in Rea's text too. The omission of the name, in fact, may plead in favor of the banker(s), whose name(s) will probably have been less well-known to the writer than that of the strategos.

(2) The restoration of sticharia is guaranteed by several of the other copies of this text, which survives in five copies.

(3) «A.D. 323 or 324» Whitehorne; but cf. *ZPE* 10 (1973), p. 122 = *P. Panop.* 26 introd., where a good case is made for preferring 324.

(4) See Rémondon, «Notes de papyrologie: la revenue de 6,50 %» *ReuPhil* 3 ser. 32 (1958), p. 250 (*BL* V 78) for proposed corrections to the ed.pr. These have been controlled by Worp and me on a photograph kindly provided by R. A. Coles, and what we see there is given here. We do not believe that the word before *στειλόν* ends in *ov*; rather, the last letter is an alpha, followed by a long trailing line. Since nothing is needed here to modify either what precedes or what follows, and since the papyrus is damaged, it is difficult to see quite what was written, but it was not Rémondon's *πρωτόδω*. I take the opportunity to add a couple of other minor corrections to the published text: In lines 4/5, probably *ἀτάλι- γος*; in line 9, *δημο[σίον] γρημ[άτων] [τ]ρα[πεζί]τρον*; in lines 10-11, *ἐπιστάμα* <α> *τος* [ἦτ]ημ[ε]||θα.

τέγον ὀνόματος χιλ(αμίδος) (δμολέγον) (1). Deduction of 6 1/2 percent only from deduction for the chlamys.

(8) *P. Oxy.* I 84 (316 p) : Oxyrhynchite, from guild of ironworkers to logistes. Motive : ὑπὲρ τιμῆς σιδή[ρο]ν ἐνεργού[σ] δακ[τ]ῆς κε[σ]τ[ε]ρ[η]ρα[σ] [σ]ω[σ] ἐνός χλωσῶρος εἰς δημόσια πολιτικὰ ἔργα. No deduction. Whitehorne, following Rémondon (op. cit., 252) correctly treats this as a somewhat different category because the city and not the imperial government is involved. As Rémondon pointed out, the 6 1/2 percent charge never appears in acts involving the municipal government.

We find, therefore, that the military garments are overwhelmingly the standard motive, occurring in six of seven receipts dealing with the state, and in the seventh the tow may well be raw material for garments. In one case of these six, wheat is also furnished, but without the 6.5 percent charge, and in the seventh, *P. Oxy.* 1430, apparently tow and gold, only the tow having the 6.5 percent charge. The terminology here, however, is not fully comprehensible, and the major revision of the text of line 12 leaves one uncertain how usable the rest of the text is. Mention should also be made of *P. Ryd.* IV 660, a request for reimbursement dated to 338. The motive of the reimbursement, unfortunately, is not preserved (2).

We must now consider *CPR* VIII 27, a text not mentioned by Whitehorne. It contains two broken copies of a receipt for reimbursement (the subscription : ἡβήθημαι ὄς πτόκατα) of a sizable sum, 8 tal. 994 den. less 6 1/2 %, dated to a Panni 29 of a 12th indiction which must

(1) Whitehorne appears unaware of my recitation of this papyrus in *StudPap* 21 (1982), pp. 87-91.

(2) H. C. Youtie, *Scripturae* I, pp. 270-71 (= *TAPA* 87 [1956], pp. 74-75) suggests that on the basis of the use of the word ἀγώρη in line 2 « we may suppose that Aurelius Hermas ... is a ship's master and is here applying for compensation for services performed during the year which is just reaching its end ». I have pointed out in *Currenty and Inflation in Fourth Century Egypt* (*BASP* Suppl. 5, Atlanta 1985), p. 72, that he cannot be right about the amount being for a year. The entire interpretation seems to me doubtful, actually. The amount in line 3 (29, 137 den. gross) must be the object of an earlier verb phrase (e.g., ἀποδοῦμαι ἐπιτοραλῆσαι ἐξοδισθῆναι); it follows that τῆς ἀγώρης ἡμῶς (ἐκαστοῦ) γ' ἴ' in line 2 must be part of some qualifying phrase (like « including what I received for the agoge, not including the 3 percent, 3000 »). What agoge is here, I do not know, but its common meaning of « ship's burden » seems difficult to reconcile with the overall syntax of the passage. Perhaps it means « carriage », the whole phrase meaning « including the 3000 den., not including the 3 % for carriage ».

represent here 23.vi.324. The funds represent 89 χε( ) of gold at 146 den. each, and it is hard to escape resolving χε(άρτα), referring to a weight of gold. The issuer and recipient of the receipt are both lost, unfortunately. The editors call the text a « Quittung für Gold », but the formula suggests instead a receipt for reimbursement of the value of something delivered. The receipt was issued in four copies, two to the unnamed recipient and two to the apodectes (1). On the analogy of the texts cited above, the addressee whose name and title are lost was probably the δημοσίων χρημάτων ἑταίρεῖς. Now the appearance of the apodectes in the dative in line 3/15 provides a syntactical problem not resolved by the parallels; the best suggestion I can offer is that the missing part of the text said something like « I acknowledge that I have received from you, for the gold which I was ordered to deliver to the apodectes », or something of this sort. At all events, the formula is not that of an ordinary receipt for a delivery of gold or silver (2). In line 13 there is a tantalizing bit of what I think must have been the original motive of payment : τιμ(ῆς) ..[.]. The editor's note to this line suggests, without any conviction, ἀσθένεια, but offers numerous objections. On the plate (Tafel 11) it seems to me possible that one could read χιλ(αμίδος); the reading is not without difficulty, but it would explain the anomalous features of the receipt (3).

To return now to line 6 of our papyrus, the partial restoration given above will occupy about eight or nine letters, allowing two for the talents symbol and one or two for the amount, adding ὑπὲρ makes 12-13, allowing about 12 for the actual motive. Obviously none of the rather full phrases found in other documents is possible, but something like στυγαγάλων - - would serve. Not knowing the exact date of the document, we cannot be sure of the prices at which the government would have reimbursed suppliers. It has been shown that the government continued for several decades to use the prices for the lowest quality garments set out in the Edict of Maximum Prices, ignoring the interve-

(1) See D. Hagedorn, *ZPE* 55 (1984), p. 153.

(2) See *P. Heid.* IV 323 introd. for a list and discussion; that text is a good example of the normal formula. No 6 1/2 percent is deducted there.

(3) Gold could be delivered toward the value of a chlamys; cf. *P. Panop.* 19 ix b.3 and (less clearly) *BGU* XII 2170.

ning inflation and thus turning the « purchase » virtually into a tax <sup>(1)</sup>. Sticharia were 4000 drachmas each by this system. It is almost certain that our papyrus dates in the few years before the Edict, when the figure was probably lower. Reimbursement of 25 talents must thus have represented a substantial number of garments. It is, of course, conceivable that some other commodity was mentioned here, but with present evidence it seems likely that we are dealing with a receipt for reimbursement for military garments or the raw material for them; it would be the earliest such for the late empire identified so far.

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(1) Bagnall, *Currency and Inflation in Fourth Century Egypt* (BASP Suppl. 5, 1985), p. 69.

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