The Object of Reimbursement
in P. Oxy. XIV 1718

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In a recent number of this journal, John Whitehouse has offered a revised edition of P. Oxy. XIV 1718, a papyrus containing one receipt and the beginning of another (1). Whitehouse recognized two key facts: that the preserved receipt is issued for reimbursement of some object supplied to the imperial government (2) 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 (3). Whitehouse 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 Whitehouse, is δογυνον. This term, however, is never used for silver bullion, which is always called δογυνον (4). Secondly, the 6 1/2 percent deduction has so far not occurred in a context where it is demonstrably deduced 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, Whitehouse’s own

(1) P. Oxy. XIV 1718 revised, Cd’E 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 XLIv 3193, rather than with the provision of something for the state. This proposal would entail restoring Hierakion’s title as prytanis in office. Since Hierakion is attested already as former prytanis in P. Carn. 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 Zenageneus may already have been strategos (cf. Whitehouse’s note to line 11). But, as Remond pointed out (cf. the next note), the 6 1/2 percent deduction is never found in municipal transactions.

(3) The classic discussion is R. Remond, RvPhil 32 (1958), pp. 244-60.

(4) See, for example, PSI IV 310, as reedited by J. Ren, Cd’E 49 (1974), pp. 165-74, and cf. CPR VIII 27.13 n.
doubts about the restoration and syntax of the passage seem well-founded. He reads

Δοήλος Περακλίδων ὁ καὶ 4[μνόνευες γνη(ναιαρχής)]
προι(ανέχας) βουλ(ευμη) τῆς λαμ(πρᾶς)
καὶ λαμ(πρήπης) Ὀξυρυγχιτών πόλεω[ς]
τὸ φιλότατον
χαίρειν. αὐτέχων]
καὶ ἥξιθμαι παρὰ σοὶ δὲ ἔπιστάματος τοῦ στρατηγοῦ
Ἀθηνάλον Ζηγαγόλον θ' ἁμαθίμαι ἔκουσάμεθα·-

5 ναὶ μοι εἰς τὸν πάντο κόσ[ον -- λόγον ύπέρ τῆς]
προτέρας ἑτέρας ἀργ(υρίων) ὁδηγ(αμέτων) ν. ἄε τῆς
(ὁδηγάς) α ἕκ (δην.) ν. (? ?)]

ἀλλα ἀργ(υρίων) (ταλ.) κε [ἐξ ἄν ὑπαγονότας ύπέρ
(ἐκατοστόν) σ (ἡμῶν)]

τοὺς κυρ[ίον]ς λόγους (ταλ.) α (δην.) λξ (ἡμῶν), τα λοιπά
(ταλ.) κύ (δην.) φθέ [ἡμῶν], (ὑπήροι)
(ταλ.) κύ (δην.) πλη [ἡμῶν] κυρία ἡ ἀποθήκη --

10 ἐξεδίνην τῷ μὲν στρατη[γῷ] [., καὶ δὲ τὰς λοιπὰς (?)]
καὶ ἐπικρατήσαν]
γιγαλληθα. (καί) [(ἐτον) .. καὶ (ἐτον) .. τῶν κυρίων ἡμῶν]

Διοκλήτιαν καὶ Μαξηνίαν καὶ Καστάνιον καὶ Μαξηνίαν τόν

εἰσαγόμεντας Καλέσαν, θῆλα (?) n.

He translates as follows: «Aurelius Heracion alias Dionysius, ex-gymnasarch, ex-prytanes, 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 ἑτέρας (=αἰτήσεως) to refer to the treasury’s previous request to Heracion to supply silver in the form of bullion, and borrowed the wording of PSI IV 310 (a). 11-12. Perhaps though the προτέρας ἑτέρας refers to Heracion’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 δαχτυλοῦ must be taken to refer to the money which Heracion 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. 

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:

ξπέσχων
καὶ ἡμῖνη μας παρά σοι ἠξίς ἐπιστάματος τοῦ στρατηγοῦ
Ἀδρῆλος Ζηγαγόνος [Α ηγαμα όσι] ἐπιστάμησι [ος οσί] ἐξοδαρτήθη -

5 ταὶ μοι ἐς τὸν τοῦ αὐτοῦ συμφόρος λόγον πρὸς τὰ διὰ τῆς
προφέρας ἐκτέσεως ἄργος [ὑπόροι (τάλ.) -

ἄλλα ἄργος [ὑπόροι (τάλ.) κε κελ.

I have received and had counted out from you, in accordance with the order of the strategos Aurelius Zenagenes, what I requested (1) 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. (2).

So far so good. But we still lack any stated motive for the payment. What is being reimbursed, if not silver? Whitehouse remarks, «Parallel is 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 (3).

(1) BGU II 620 = WChr. 186 (ca 302p (?)): Arsinoite, from komarchs of Karanis to the strategos. The motive: ὑπέρ τιμής ὑπὸν [παρεσχείς] στιχαριοῦ (γ) διὰ λόγων. Deduction of 6 1/2 percent.

(2) SB I 4421 (ca 302p): Arsinoite, from komarchs of Karanis to the strategos. The motive, which is partly lost: ὑπέρ τιμής ὑπὸν παρεσχείς [μεν στιχαριοῦ]. Ending, with any deduction, is lost.

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


(6) P. Oxy. XII 1430 (324p): Oxyrhynchite, from the tesserarius and komarchs of the village of Herakleides, to the strategos. Motive: ἔπρεπο [τιμής ὑπὸν παρεσχείς (ομοι)] εἰς τῷ δημοσίῳ καὶ ἀνάπτει[ν τονού] a δεκ(αμον) γ (4), followed by a payment for gold. Deduction 6 1/2 percent only from payment for tow.

(7) PSI IV 309 (329p): Oxyrhynchite, from the praepositus of the 2nd pagus to the strategos. Motive: ὑπέρ τιμής ὑπὸν παρεσχείς εἰς τῷ δημοσίῳ ὑπὲρ τοῦ εὐθειάδος τῆς λαμπροτῆτος 'Αλεξ(ανδρέ)ς ὑπὲρ τοῦ ἡμετέρου πάγου (ἀρμακιῶν) τά, τάλαντα εἰς (δραχμας) 'E, ὑπὲρ δὲ τοῦ ἡμετεροῦς πάγου. (5)

(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 | Whitehouse; but cf. ZPE 10 (1973), p. 122 = P. Panop. 26 introd., where a good case is made for preferring 324.

(4) See Rémond, «Notes de papyrologie: la retenue 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. L. Coles, and what we see there is given here. We do not believe that the word before a is άκος ends in ον; rather, the last letter is an alpha, followed by a long trailing line. Since nothing is needed here to modify what precedes or what follows, and since the papyrus is damaged, it is difficult to see quite what was written, but it was not Rémond’s πανδέλον. I take the opportunity to add a couple of other minor corrections to the published text: in lines 4/5, probably Ἀδικο- γος; in line 9, δημο(σίων) χρημ(ατον) [το]ρ(ποτετο]ρον; in lines 10-11, οἰκητές(ας) το[ς] [τῶν] [τών] [θηματα].
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térōn ἰδώματος χάλκινος (δημούς) (δομούς). (1). Deduction of 6 1/2 percent
only from deduction for the chlamys.

(8) P. Oxy. I 84 (316 P) : Οξυρυγνήχια, from guild of ironworkers to
logistes. Motive: ὑπὸ τιμῆς αἴθημα ὁ ἐκτιμούσις κτερίσματα[γε]ν ἐν ὁ
χωρίστιος ἡ δημοσία πολιτικὰ ἱργά. No deduction. Whitehorne, follow-
ing Rémondon (op. cit., 252) correctly treats this as a somewhat differ-
cent category because the city and not the imperial government is invol-
volved. 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 gar-
ments. 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. Ryl. IV 660, a request for reimburse-
ment dated to 388. The motive of the reimbursement, unfortunately, is not
preserved (7).

We must now consider CPR VIII 27, a text not mentioned by White-
horne. It contains two broken copies of a receipt for reimbursement
(the subscription: ἡμιτριγύμα μετὰ πρόσκες) of a sizable sum, 8 tal. 994
den. less 6 1/2 %, dated to a Pauni 29 of a 12th indiction which must

(1) Whitehorne appears unaware of my reedition of this papyrus in StudPap 21
(1982), pp. 87-91.
(2) H. C. Youtie, Scripturalia, I, pp. 270-71 (= TAPA 87 [1956], pp. 74-75)
suggests that on the basis of the use of the word δυνομή in line 2 « we may suppose
that Aurelius Hermes ... 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
Currency 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 interpre-
tation 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., αἰτοῦμαι ἐπιταγματίζω εἰδοκοθίρια). It
follows that τῆς δυνομής χορίς (ἐκατοστού) γ 'Ι in line 2 must be part of some qualifying
phrase (like « including what I received for the αἴτησιν, not including the 3
percent, 3000 »). What αἴτησιν 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 ».

(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 (1). 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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