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From Arsinoe and Alexandria and beyond: Taxation and information in early Roman Egypt : A discussion of "P. Bagnall" 70

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Uri Yiftach

**FROM ARSINOE TO ALEXANDRIA AND BEYOND:
TAXATION AND INFORMATION
IN EARLY ROMAN EGYPT**

A DISCUSSION OF P. BAGNALL 70*

TAXATION IS ONE OF THE FIELDS of everyday activity most thoroughly documented on perishable material from Roman Egypt. The collection of taxes involved the issuance of receipts to taxpayers on papyrus or ostrakon, 8,122 of which are currently registered at the *Heidelberger Gesamtverzeichnis der Griechischen Papyrusurkunden Ägyptens* (<www.rzuser.uni-heidelberg.de/~gvo/>) as published. In addition – and this is the primary topic of this paper – tax collectors had to report to their superiors on the amount of taxes collected to enable them to ascertain that all required taxes were in fact being collected and to calculate how much tax should be levied in that jurisdiction in future.¹ This revenue information

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¹T. KRUSE, *Der königliche Schreiber und die Gauverwaltung. Untersuchungen zur Verwaltungsgeschichte Ägyptens in der Zeit von Augustus bis Philippus Arabs (30 v.Chr. – 245 n.Chr.)* [= *Archiv für Papyrusforschung und verwandte Gebiete, Beiheft* 11] Leipzig 2002, p. 624.

was gathered by tax collectors in situ and compiled into monthly reports (*μηνιαία βιβλία*) that were sent to the nome's administration head, *strategos*, who forwarded their contents to the provincial central administration in Alexandria. In the fourth century they would do so through the offices of the *praesides* of the newly established provinces.²

The first stage of the reporting process, the tax collectors' reports to the nome's administration, is fairly well documented, largely thanks to the survival of some 200 such reports³ and contracts recording the cession of liturgy by tax collectors or scribes.⁴ Of the second stage of the process, forwarding the information to Alexandria, we know considerably less. There is, to my knowledge, only one surviving example of statements by a *strategos* to the tax collection authorities in Alexandria.⁵ Even the related material that mentions some of the functionaries involved in processing and dispatching taxation information at the office of the *strategos*,

² In general, on this procedure, KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 329, 624–627, 818–824; M. SHARP, 'Shearing sheep: Rome and the collection of taxes in Egypt, 30 BC – AD 200', [in:] W. ECK (ed.), *Lokale Autonomie und römische Ordnungsmacht in den kaiserzeitlichen Provinzen vom 1. bis 3. Jahrhundert* [= *Schriften des Historischen Kollegs, Kolloquien* 42], Munich 1999, pp. 213–241, at 234–235; S. L. WALLACE, *Taxation in Egypt from Augustus to Diocletian*, Princeton 1938, pp. 37, 320; U. WILCKEN, *Griechische Ostraka aus Ägypten und Nubien. Ein Beitrag zur antiken Wirtschaftsgeschichte*, Leipzig 1899, pp. 479–491 (generally outdated).

³ An extensive analysis of the types of reports, their physiognomy and structure, is forthcoming.

⁴ Cf., e.g., *BGU IV 1062* = *W. Chr.* 276 (236 CE, Oxyrhynchos); *P. Leit.* 13 = *SB VIII 10205* (222/3 or 226/7 or 242/3 CE, Oxyrhynchos); *P. Mich.* XI 604 (223 CE, Oxyrhynchos); *P. Oxy.* XVI 2769 (242 CE, Oxyrhynchos), and J. HENGSTL, *Private Arbeitsverhältnisse freier Personen in den hellenistischen Papyri bis Diokletian*, Bonn 1972, pp. 70–72; Andrea JÖRDENS, *Vertragliche Regelungen von Arbeiten im späten griechischsprachigen Ägypten, mit Editionen von Texten der Heidelberger Papyrus-Sammlung, des Istituto Papirologico "G. Vitelli", des Ägyptischen Museums zu Kairo und des British Museum, London (P. Heid. V)* [= *Veröffentlichungen aus der Heidelberger Papyrus-Sammlung*, n.F. 6], Heidelberg 1990, pp. 197–198; KRUSE, *Der königliche Schreiber* (cit. n. 1), p. 613, n. 1716.

⁵ *BGU I 134* (158/9 CE, Arsinoites): [παρὰ] Εὐδώρου στρατηγοῦ Ἀρ[σι(νοϊτῶν) Θεμιστοῦ καὶ] Πολέμωνος με[ριδίων] | κατ' ἄνδρα εἰς πράξεων τῆ[s] | μερίδος τοῦ Φαρμοῦθι μη[νὸς τοῦ] ||⁵ ἐνεστῶτος κβ (ἔτους(?)) Ἀντωνίν[ου Καίσαρος] | τοῦ κυρίου τὰ ἐπιδοθέντα [μοι ὑπὸ τῶν] | ἐκάστης κόμης παρα[κτόρων] | ἀργυρικῶν ὡς ὑπόκειτ[αι.] | ἐστὶ δέ. Another good candidate may be *P. Ryl.* II 213 (late 2nd c. CE, Mendesian nome), which records cash payments, throughout the nome, to the account of the *dioiketes*.

is sparse: there are only nineteen such papyri⁶ for the entire period of 77–300 CE. In light of this scarcity, each new evidence is important, and casts new light on the said procedure, as is certainly the case with *P. Bagnall 70*.⁷

P. Bagnall 70 = P. Col. inv. 33r

23 × 15.5 cm

after 6–25 May 232 CE

Arsinoites

[..... τῶ] καὶ Ἀπολλωνίῳ ἐπιτηρητῇ Πολέμωνος μερίδου. | [τὰ
ὑπογεγραμ]μένα μην[ι]αῖα βιβλία τοῦ Φαρμούθι μηνὸς τοῦ ἐνεστώ-
τος ἰα (ἔτους) τοῦ [κυρίου ἡμῶν | Αὐτοκράτο]ρος Μάρκου Αὐρηλί[ο]υ
Σεουήρ[ο]υ Ἀλεξάνδρου Εὐ[σ]εβ[ο]ῦς Εὐτυχ[ο]ῦς Σεβασ[τοῦ]. ±7 |
ἰδίου λόγου (?) γ̄ οὐσιακῶν ὁμοίως γ̄, κατ' ἄνδρα μετρημάτων β̄,
λόγ.[±10 ||⁵ ±10]ων ὁμοίως [...]... ωνικῶν πόλεως [.], κατ' ἄνδ[ρα]
εἰσπρ[άξεως ±5 | ±9 σ]τεφανικῶν β̄ ἅπερ κομισάμενος καὶ κατὰ τὴν
ἐκάστου [εἰσπραξί]ν (?) | συστησάμεν]ος εὖ ποιήσεις, φίλτατε, ἀντι-
γράψας μοι καὶ περὶ τοῦ κατα[κομίσαι] (?) | ἔως τοῦ α]ὑτοῦ
μηνός *vac.* | [ἔτους ἰα] Παχῶν ἰα
vac.

⁶ *BGU III* 981 (77 CE, Diospolites Parvus); *P. Amb.* II 69 (154 CE, Autodike); *P. Bacch.* 9 = *SB VI* 9322 (187 CE, Bakchias); *P. Brem.* 16 (117 CE, Hermopolis); *P. Bub.* I 1–4 (221 CE, Boubastos): very fragmentary; *P. Bub.* II 5 (205/6 CE, Boubastos); *P. Heid.* IV 310 (117–138 CE, Euhemeria); *P. Flor.* III 358 (146 CE, Euhemeria); *P. Oxy.* XVII 2116 (after 27 Sept. 229 CE, Oxyrhynchos); *P. Oxy.* LI 3615 (214–248 CE, Oxyrhynchos); *P. Panop. Beatty* 1, ll. 28–44, 61–64, 90–108 (Sept. 298 CE, Panopolis); *P. Panop. Beatty* 2, ll. 11–15, 61–67, 68–75, 86–91 (Feb. 300 CE, Panopolis); *P. Princ.* III 127 (after 7 Mar. 161 CE, Theadelphia); *P. Ryl.* II 83 (138–161 CE, Memphites); *P. Sijp.* 20 (169/70 CE, Dinnis); *SB XII* 10883 (158 CE, Soknopaiou Nesos); *SB XII* 11149 (181/2 or 213/4 CE, Bakchias); *SB XVIII* 13175 = *W. Chr.* 52 = *Sel. Pap.* II 301, col. 4 (194 CE, unknown provenance); *SB XXII* 15821 (180–192 CE, Karanis). Perhaps also the reference to payments in the temple of Jupiter Capitolinus in Ptolemais Euergetis to an *epitretes* for ‘sending down a report’ (ὑπὲρ καταπομπῆς μηνιαίου), recorded in *BGU II* 362 (partly in *W. Chr.* 96, *Sel. Pap.* II 340, and *Sel. Pap.* II 404) fr. 1, l. 21, fr. 2, l. 14, fr. 4, l. 20, fr. 8, l. 15, fr. 12, l. 15, fr. 14, l. 3, fr. 15, l. 20 (215/6 CE, Arsinoites). A different interpretation is put forward by U. WILCKEN, ‘Arsinoitische Tempelrechnungen aus dem J. 215 n. Chr.’, *Hermes* 20 (1885), pp. 430–476, at 460. Cf., more recently, P. GLARE, ‘The temple of Jupiter Capitolinus at Arsinoe and the imperial cult’, *PapCongr.* XX, pp. 550–554.

⁷ For the codicological features of the document, and a line-by-line commentary, the reader is referred to the *editio princeps*.

||¹⁰ [±6 ἐπιτ]ηρητῆ Θεμιστοῦ μερίδος. | [ἐπιστολὰς] δύο γραφείσας
 ὑπ' ἐμοῦ Μηουίω Ὀνωρατιανῶ τῶ [λαμπροτάτῳ | ἡγεμόνι, τὴν] μὲν
 περὶ τῶν συλλημφθέντων κακούργων ἐ..[....].εἰ[...].πεμφθ[ε]ἵ[ν]των
 ἐπὶ τὴν αὐτοῦ μεγαλειότητα, τὴν δὲ περὶ [...].τρων | [±6 πέντ]ε
 μνῶν τεσσαράκοντα τεσσάρων καταπεμ[φθέντων εἰς ||¹⁵ τὰς τῆς πό-
 λε]ως (?) χρείας ἐκ γραμμάτων [α]ὐτοῦ ἄσπερ.[...].ρ[±10 | εὐ ποιή-
 σεις] ἀντιγράψας μοι. | [ἔτους ια] Παῦνι ᾱ
vac.

| (h. 2) [τὰ ὑπογεγραμμένα μηνια[ί]α βιβλία τοῦ Παχῶν μην[ὸ]ς
 τ[οῦ ἐνεστῶτος ια (ἔτους) τοῦ κυρίου ἡμῶν | Αὐτοκράτο]ρος Μάρκου
 Αὐρη[λ]ίου Σεουήρου Ἀλεξάνδρου Εὐσεβ[οῦς] Εὐτυχοῦς Σεβαστοῦ.
 ±12 ||²⁰ ἰδίου λόγου]υ (?) ῥ, οὐσιακῶ[ν] ῥ̄, κ[α]τ' ἄνδρα]α μετρημά[των
 ±30 | ±10].. νικῶν πόλεως ᾱ, [κατ' ἄνδρα] εἰσπράξεω[ς ±30 | ±10] τοῦ
 λαμπροτάτου [ἡγεμόνος ἐ]π' (?) αὐτοῦ κ..[±30 | ±10]... ου[---]

Lines 1–9: *To [---] alias Apollonios, epiteretes of the meris Polemon. (Enclosed are) the monthly reports listed below of the month of Pharmouthi of the present eleventh year of [our lord imperator] Marcus Aurelius Severus Alexander Pius Felix Augustus. [---; concerning the affairs of the idios logos (?) ---] reports; concerning the ousiai also 3 reports; concerning taxes collected in grain 2 viritim reports; concerning [---] also [---]; concerning the city's annōna (?) [.] reports; concerning revenues collected [in cash ..] viritim reports; [---]; concerning the crown tax 2 reports. Having received these reports and [compiled them] in accordance with each one's [collection classification (?)]; you will do well, my friend, to inform me also that the [reports] were [sent down (?) no later than .] of the same month. [Year 11], Pachon 11th.*

Lines 10–17: *To [---] the epiteretes of the meris Themistos. (Enclosed are) two letters written by me to Mevius Honoratianus, [the most glorious prefect], one regarding the apprehended criminals, that were [-- and] sent to his illustriousness, another regarding [---] of [---] and forty-four minae, that were shipped down [in view of the requirements of the city (?)] as instructed in his letter. [Having received (?) the letters, you will do well] to inform me. [Year 11]. Pauni 1.*

Lines 18–23 (2nd hand): (*Enclosed are*) the monthly reports listed below of the month of Pachon of [the present eleventh year of our lord imperator] Marcus Aurelius Severus Alexander Pius [Felix Augustus. - regarding the affairs of the *idios logos* (?)] 6 reports; regarding the *ousiai* 3 reports; regarding taxes collected in grain [---] *viritim* reports; [---] regarding the city's *annona* (?) 1 (?) report; with regard to the revenues collected in cash [.] *viritim* reports, [---] of the most glorious prefect [---].

The text of *P. Bagnall* 70 consists of copies of three memoranda, sent in the eleventh year of Alexander Severus (231/2 CE) to the *epiteretai* of the Polemon and the Themistos *merides*. The first of these (namely the original letter sent on Pachon 11 [6 May 232 CE], whose copy was incorporated in the present papyrus) enclosed several tax reports, and contained instructions as to their handling: according to the restoration which I proposed in the *editio princeps*, the author asks the addressee, the *epiteretes* of the Polemon *meris*, to ‘compile’ ([*συστησάμεν*]ος) several monthly reports (*μηνιαῖα βιβλία*) of various taxes collected, presumably within that *meris*, during the preceding month of Pharmouthi into a single summary, and to notify the sender (*ἀντιγράφας*), *inter alia*, that he has sent that summary ‘down’, that is to Alexandria.

The second and third sections are copies of correspondence by the same author to the *epiteretes* of the *meris* of Themistos. The second section, issued on Pauni 1 (26 May 232 CE), records two letters by the author of the memorandum to Mevius Honoratianus, the governor of Egypt at that time.⁸ The first (ll. 12–13) concerns ‘the apprehended criminals’ (*τῶν συλλημφθέντων κακούργων*), who had been sent to the governor for trial. Another (ll. 14–15) discusses a certain substance, perhaps sodium carbonate (*νίτρον*), that was to be sent to Alexandria, to meet ‘the needs of the city’, or ‘the needs of the office’, in accordance with the instructions of the governor. In this instance too, the *epiteretes* is asked (l. 16) to report back to the author of the letter after receiving it.

⁸ Andrea JÖRDENS, *Statthalterliche Verwaltung in der römischen Kaiserzeit*, Stuttgart 2009, p. 530 = *PIR*², M 576.

The third section – written by a different hand and undoubtedly at a later date than the second one⁹ – appears to be much the same as the first: it, too, provides a list of tax reports, now for the month of Pachon. It is likely that in this case, too, the *epiteretes* was asked to ‘compile’ these into summaries and report back to the sender after completing and dispatching the summaries onwards.

P. Bagnall 70 consists of copies of the original memoranda that were kept by the author in his records.¹⁰ For this reason, they do not reveal the author’s identity; however, this may be easily inferred from the contents.¹¹ The *stephanika* (crown-taxes), and *argyrika* (revenues in cash) were commonly collected by their respective *prakttores*,¹² who reported the collection to one official – the nome’s *strategos*¹³ – who is therefore the one most likely to possess the various tax books, as is clearly the case with the author of the memoranda of *P. Bagnall* 70. It is therefore safe to assume that the author of these memoranda was the joint *strategos* of the Polemon and Themistos *merides* in year 11 of Alexander Severus.¹⁴

⁹ Compare *P. Panop. Beatty* 1, which shows the hands of at least six scribes (introduction, p. xxii), and *P. Panop. Beatty* 2, written by two scribes. Cf. also *P. Oxy.* XIX, p.83.

¹⁰ On this type of correspondence register, cf. R. HAENSCH, ‘Das Statthalterarchiv’, *Zeitschrift der Savigny-Stiftung für Rechtsgeschichte* 109 (1992), pp. 209–317, at 245–247; KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 807–811.

¹¹ WALLACE, *Taxation in Egypt* (cit. n. 2), pp. 36–38.

¹² *Ibidem*, pp. 307, 314

¹³ On the possibility that, in the first century CE, the *basilikos grammateus* also used to receive reports, cf. KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 330–333.

¹⁴ Parallel registers of correspondence of the office of the *strategos* are *P. Amb.* II 137 (after 30 Jul. 289 CE, Hermopolis); *P. Bub.* I and II *passim*; *P. Flor.* II 278 r° = *CbLA* XXV 779 = *CPL* 145 (after 24 Sept. 203 CE, Memphis); *P. Oslo* III 82 (3rd c. CE, Herakleopolites); *P. Oslo* III 83 (315–324 CE, unknown provenance); *P. Oxy.* XIX 2228 (283 or 285 CE, Oxyrhynchos); *P. Oxy.* XLII 3026 (after 5 May 166 CE, Oxyrhynchos); *P. Oxy.* XLIII 3119 (259/60 CE, Oxyrhynchos); *P. Oxy.* LX 4060 (161 CE, Oxyrhynchos); *P. Panop. Beatty* 1; *P. Panop. Beatty* 2; *PSI* VII 792 (136 CE, Arsinoites?) (?); *PSI* 870 = *SB* XIV 11547 (247/8 or 252/3 CE, Oxyrhynchos); *PSI* X 1125 (after 13 Apr. 302 CE, unknown provenance); *SB* III 7173 (179/80 CE, Menelaïtes); *SB* XII 10884 (200/1 CE, unknown provenance). Cf. also KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 807–811 (with referene to a similar register at the office of the *basilikos grammateus* in *SB* XXIV 16094 [220–246 CE, Ptolemais Euergetis]) and 821–824.

The addressees are *epiteretai* with territorial jurisdiction in two *merides* in the Arsinoite nome, those of Polemon and Themistos.¹⁵ In the early Roman period, the administrative heads of the nomes were required to send monthly summaries of the taxes collected within their nome to Alexandria – specifically, to the *γραφῶν τὸν νομόν*, the *ἐκκλογιστής*, and other officials involved in the tax collection system (*μηνιαῖοι λόγοι* or *μηνιαῖα βιβλία* are the most common terms) – based on the information recorded in reports issued by the tax collectors themselves.

The surviving text of the first memorandum of the *P. Bagnall* 70 records sixteen such tax collectors' reports, but since other reports were also recorded in the lacunae or other damaged areas of the papyrus, we may infer that some twenty reports, if not more, were received by the office of the *strategos* from tax collectors in the Polemon *meris* alone. The total number of reports prepared by the tax collectors in the two *merides* combined was therefore between forty and fifty a month. Since some of these (especially the *κατ' ἄνδρα* ones) must have been extremely long and detailed,¹⁶ extracting information from them for the *strategos*' own monthly statement was painstaking and time-consuming, requiring special personnel who were charged primarily or even exclusively with this task. In the context of *P. Bagnall* 70, it was entrusted with the territorial *epiteretai*.

In the first memorandum of the Columbia papyrus, one of the chief cited responsibilities of the *epiteretai* (according to my proposed restoration) is 'to compile' tax summaries from information extracted from tax

Cf. also, in detail, HAENSCH, 'Das Statthalterarchiv' (cit. n. 10), pp. 245–254, with a list of relevant documents at p. 246, n. 97.

¹⁵ This is consistent with the description by T. DERDA, *Ἀρσινοΐτης νομός. Administration of the Fayum under Roman Rule* [= *The Journal of Juristic Papyrology Supplement* 8], Warsaw 2006, p. 102, of the period after 136/7 CE, in which the two *merides* were governed by 'one common *strategos*, two different *basilikoi grammateis* and two different offices'.

¹⁶ E.g. *BGU* IX 1893, coll. 6–15 (149 CE, Theadelphia), a *κατ' ἄνδρα εἰσοδοχή* issued by the *sitologoi* of Berenikis Aigialou relating Epeiph of the twelfth year of Antoninus Pius (June–July 149 CE), contains 369 lines of text. That said, some reports, especially the summaries (*ἐν κεφαλαίῳ*) but also some of the *viritim* ones, are quite short. One such example is *PSI* VII 733, col. 2 (235 CE, Oxyrhynchos), a monthly *κατ' ἄνδρα* report issued by the *praktoreis stephanikon metropolitikon* of the village of Paomis in the Oxyrhynchite nome, which consists of no more than one very narrow column of thirty-seven lines.

collectors' reports given them by the *strategos* (ἄπερ κομισάμενος [συστη-
σάμεν]ος). This restoration seems logical: it is unthinkable that the cen-
tral administration of the province would be expected to handle itself
innumerable reports by various functionaries throughout Egypt. Compila-
tions by intermediary offices, which drew just the information required
from the reports for the heads of the province, appear to have been indis-
pensable for the smooth functioning of the administrative apparatus. But
we need not content ourselves with mere considerations of probability:
while the related sources are sparse, what has survived proves the exis-
tence of both the practice and the terminology proposed in my restora-
tion, at least in times of *P. Bagnall* 70. I will address this issue after con-
sidering the personnel engaged in this task in other early Roman papyri.

THE PERSONNEL

The earliest document on the type of personnel engaged in processing data
and issuing tax statements by the nome's central administration is *BGU* III
98I.¹⁷ In it, the *basilikos grammateus* of the nome Diospolites Parvus hires a
special scribe (γραμματεὺς) to handle reports. This scribe in turn is expect-
ed to hire additional sub-scribes for the task and provide the *strategos* with
the reports (presumably tax collectors' reports) and, according to the
restoration already proposed by the editors in line 10 of the papyrus (but
see below, p. 309), to create statements of his own, some of which would
be deposited in certain *logisteria* (accounting offices), in the archive of the
Patrika Quarter in Alexandria, and in the nome's public archive.¹⁸

¹⁷ KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 782–784, 790–791, and especially 797–802.

¹⁸ Ll. 4–11: ὁμολ[ο]γῶ γραμ[μ]α[τ]ε[ύ]σειν σοι κ[α]ὶ παρέξε[σθ]αι [.....] εἰς πρὸς τὴν τῆ
ετια (read αἰτίῳ) | [.....] ν γ[ρ]α[μ]ματεῖς καὶ ἀπαρτ[ε]ῖν (?) τὸν τοῦ νομοῦ | [.....
σ]τρατ[η]γὸν καὶ πᾶσι τοῖς [καθ]ήκουσι κατ' ἀν[δ]ρα μηνιαίους καὶ ἐν κεφ[α]λαίῳ λόγοις, ἔτι
δὲ κ[αὶ] καταχωρ[ε]ῖν εἰς | [.....] λογιστήρια καὶ [τ]ῆν [ἐ]μ Πατρικοῖς βιβλιο-
θήκ[η]ν ||¹⁰ [τὰ τῆς τάξεως] βιβλία, ὁμ[ο]ίως δὲ καὶ εἰς τὴν ἐπὶ τόπων | [βιβλιοθήκην] τὰ
ἀντίγραφα ὡς ἐκελεύσθη. Further on the text, cf. KRUSE, *Der königliche Schreiber* (cit. n. 1),
p. 798, n. 97; R. SMOLDERS, 'Chairemon: Alexandrian citizen', *Bulletin of the American Soci-
ety of Papyrologists* 42 (2005), pp. 93–100, with a discussion of the archival context of the
text. W. SCHUBART, 'Alexandrinische Urkunden aus der Zei des Augustus', *Archiv für Papy-*

At a later period, in the mid-second century CE, the Arsinoite source material notes the existence of a liturgical committee with a similar function. Its role is best illustrated in *SB XII 10883*, where five *presbyteroi hieron* report to a board known as ‘the receivers of reports of the *eklogistes* and the *idios logos*’ (παράλημπται βιβλίων ἐγλογιστοῦ καὶ ἰδίου λόγου) that they have submitted several lists of priests ‘to you to forward to the nome *eklogistes*’.¹⁹ The notion of a board entrusted with obtaining documentation from local officials and forwarding it to the *eklogistes* in Alexandria is also evident in alternative title of the same committee: ‘those appointed for receiving and transmitting accounts sent to Alexandria to the *eklogistes* of the nome and to the *idios logos*’ (οἱ προχειρισθέντες πρὸς παράληψιν καὶ κατακομιδὴν [or: καταγωγὴν] βιβλίων πεμπομένων εἰς Ἀλεξάνδρειαν τῷ τοῦ νομοῦ ἐκλογιστῇ καὶ ἰδίῳ λόγῳ).²⁰ Much of this documentation does not record the collection of taxes directly.²¹

Closely resembling the activity of the mid second-century committee is the work of the late-second and early-third-century ἐπιτηρητῆς ἐπιστολῶν ἡγεμονικῶν καὶ ἄλλων,²² as in the case of *P. Oxy. XVII 2116*, where the *epiteretes* acknowledges the receipt of five-day statements from the *epiteretai* of the alum monopoly, and that he has already forwarded copies of these to five offices, at least three of which – the *procurator ad Mercurium*, the office of the *dioiketes*, and the *logisterion*, are Alexandrian.²³

rusforschung 5 (1913), pp. 35–131, at 70, n. 4, proposes in l. 9 [τὰ ἐν τῇ στοᾷ] λογιστήρια, ‘was sich am besten, da jede nähere Angabe fehlt, zu Alexandrien fügt’.

¹⁹ Introductory on this board is the discussion in the edition of *P. Sijp.* 20.

²⁰ *P. Amb.* II 69; *P. Flor.* III 358; *P. Princ.* III 127; *P. Ryl.* II 83.

²¹ E.g. γραφῆ χειρισμοῦ (*SB VI 9322*; *SB XII 10883*; *SB XII 11149*), κατ’ ἄνδρα ἀπογραφῆ (*P. Princ.* III 127). On the *eklogistes* in general, cf. *P. Bub.* II, pp. 15–24, and KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 821–824.

²² *P. Oxy. XVII 2116*; *P. Oxy. LI 3615*; *SB XVIII 13175*. KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 820–821.

²³ Ll. 7–13: [οὗς ἐ]πέμψατε πενθημέρους λόγους τῆς στυπτη[ρί]ας ἀπὸ α ἕως ε τοῦ Θωθ μηνὸς τοῦ ἐνεσ[τῶ]τος ἔτους σ, ὥστε εἰς διοίκησιν β, εἰς τὸ ||¹⁰ [‘Ρω]μαϊκὸν (?) ταβουλάριον α, ἐπιτρόπω, Ἐρμιῶν α, | [εἰς τ]ὸ λογιστήριον αὐτοῦ α, οἰκονόμοις α, | [κ]ομισάμενος τῇ εἰκάδι τοῦ ὄντος μηνὸς ἀ[πέδω]κα. Cf. T. KRUSE, ‘P. Heid. Inv. G. 5166 und die Organisation des Alaunmonopols im kaiserzeitlichen Ägypten’, *PapCongr.* XXIV, pp. 523–547, at 538–540.

On the face of it, equating the ἐπιτηρητῆς ἐπιστολῶν ἡγεμονικῶν with the second-century committee is problematic: the fact that the latter's work concludes with the delivery (κατακομιδή, or 'bringing down') of the reports to Alexandria suggests that it is nome-based, whereas the title ἐπιτηρητῆς ἐπιστολῶν ἡγεμονικῶν suggests that the office is based in Alexandria, near or at the office of the *praefectus Aegypti*.²⁴ However, this difficulty may be removed, as the term ἐπιτηρητῆς ἐπιστολῶν ἡγεμονικῶν could denote not functionaries at the office of the *praefectus Aegypti* but local officials at the offices of the nome's *strategoi* who were in charge of correspondence with the governor's office and the capital in general. This, as we recall, is precisely the duty of the *epiteretes* in *P. Bagnall 70*.²⁵ For a while I even considered the possibility that the *epiteretai* of *P. Bagnall 70* were, in fact, the *epiteretai epistolon hegemonikon*.

However, the notion that the *epiteretes epistolon hegemonikon* is functionally the same as the said *epiteretes* is not supported by our remaining evidence: *P. Oxy.* LI 3615 is a letter by the *epiteretes epistolon hegemonikon* Aurelios Klaudios Lykarion alias Sarapammon to Aurelios Hierax alias Sarapion, the *basilikos grammateus* of the Hermopolite nome. In it (only the address clause is preserved), the *epiteretes* addresses the *basilikos grammateus* as βασιλικῶ γραμματεῖ Ἐρμουπολίτου.²⁶ Citing the nome in which Hierax held office would make more sense, perhaps, if the authoring *epiteretes* was himself located outside the nome rather than within its borders. In the latter case, Alexandria would be a likely option.

However, the most decisive evidence for placing the *epiteretes epistolon hegemonikon* in Alexandria is provided by *SB XVIII 13175*.²⁷ In the fourth column of this papyrus, Hephaestion alias Ammoninos, a *basilikos grammateus* serving as acting *strategos* writes to himself, for the record, in his capac-

²⁴ So KRUSE, *Der königliche Schreiber* (cit. n. 1), p. 820.

²⁵ Note in particular the second memorandum (ll. 10–17), recording letters sent to the *praefectus Aegypti* in person.

²⁶ Ἀνρήλιος Κλαύδιος Λυκαρίων ὁ καὶ | Σαραπάμμων ἐπιτηρητῆς ἡγεμονικῶν ἐπιστολῶν καὶ ἄλλων | Ἀνρηλίῳ Ἰέρακι τῶ καὶ Σαραπί|⁵ωνι βασιλικῶ γραμματεῖ Ἐρμουπολίτου τῶ φιλιπάτωι χαίρειν. | ἂ ἔπεμψ[α]ς ἰα βιβλία καταχ[ωρισ]θησ[όμενα] ---].

²⁷ Cf. U. WILCKEN, 'Aus der Strassburger Sammlung', *Archiv für Papyrusforschung* 4 (1908), pp. 117–147, at 127; KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 339, 650–651.

ity as a *basilikos grammateus*, to advise himself of a letter from Sallustius Macrinianus, the procurator of Nea Polis²⁸ ‘regarding the monthly statements and summaries, whose dispatch to Alexandria is obligatory’.²⁹ After this letter, which was written in the month of Hathyr in the third year of Pertinax (28 Oct. – 26 Nov. 194 CE), we find, from line 9 onwards, a verbatim account of the procurator’s letter, which informs the nomes’ *strategoí* of the deadline set by the governor of Egypt ‘to record, each month, the reports sent to Alexandria regarding taxes collected in grain and in cash, the summary statements and all other related material’,³⁰ and that failure to do so by that date would incur a penalty.³¹ This is followed by an explanation of the incentive for the prefectural ordinance. In one case – that of the *strategos* of the Saitic nome – the *strategos* ‘sent the summaries for the month of Epeiph, and the summaries were recorded in the ledger by the *epiteretes ton epistolon* on Thoth the eighth’. In the procurator’s account, the *ἐπεμψεν* comes first and the *κατεχωρίσθη* second, which would suggest that the ledger recording took place at the destination, that is in Alexandria.

This inference is supported by a further consideration. The stipulated deadline for the summaries is, alas, not indicated in the procurator’s letter, but was presumably short, or even very short. In the first entry of *P. Bagnall* 70, by Pachon 11 the *strategos* has already assembled the tax collectors’ reports of the preceding month of Pharmouthi, and the *epiteretai* are about to begin drawing up their own statements and forwarding them to Alexandria that same month (l. 9). In a later document (*P. Panop. Beatty* 2, ll. 61–67), the *tabularius* of the *procurator* of lower Thebais rebukes two *strategoí* (one of whom is Aurelius Apollinarius of the Panopolite nome, the protagonist of the archive) for not submitting their reports of the month of Tybi by the required deadline, causing him to be delayed in sending his own summary reports (*brevia*) to the office of the *catholicus* in Alexandria.

²⁸ Cf. JÖRDENS, *Statthalterliche Verwaltung* (cit. n. 8), pp. 200–202, with further literature in n. 132.

²⁹ Ll. 4–5: *περὶ τῶν ὀφειλόντων πέμπεσθαι μηνιαίων λόγων | κ[αὶ ἀπολο]γισμῶν.*

³⁰ Ll. 13–15: *καταχωρ[ε]ίξεν τὰ εἰς Ἀλεξάνδρειαν πεμπόμε[να] βιβλία τῶν τε εἰ[σ]πράξεων σιτικῶν τε καὶ ἀργυρικῶν καὶ | τῶν ἀπολογισμ[ῶν] καὶ τῶν ἄλλων κατὰ μῆνα.*

³¹ Ll. 15–16: *ἀπαιτεῖσθαι ἐπιτιμον τοὺς μὴ ἐμπρ[οθ]έσμως πέμψαντας.* The amount of the fine is not indicated. Cf., however, KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 819, n. 26.

This is written on or before Mecheir 13, less than two weeks after the end of the collection period. Based on these two pieces of evidence we may infer that in both instances the summary reports were due in Alexandria within two to three weeks after the end of the previous month.³²

However, in the case of *SB XVIII* 13175, the tax summaries for the month of Epeiph reached Alexandria and were recorded there by the *epiteretes ton epistolon* (in all probability τῶν ἐπιστολῶν ἡγεμονικῶν) as late as Thoth 9, that is a full month-and-a-half later. It was this dereliction of duty that prompted the governor of Egypt, and consequently the procurator of Nea Polis as well, to issue the warning notice that any *strategos* who emulated his Saitic colleague would be penalized. This discussion naturally has a bearing on the identity of the *epiteretes ton epistolon*: he was the Alexandria-based functionary in charge of recording the summaries received from the *chora*. As *P. Oxy. XVII* 2116 shows, the Alexandrian *epiteretes* was also responsible for distributing copies of the reports to the relevant government entities within that city.³³

Perhaps the most important sources of information on data processing at the office of the *strategos* in Roman Egypt are *P. Panop. Beatty* 1 and 2. As with *P. Bagnall* 70, *P. Panop. Beatty* 1 contains copies of a *strategos*' outgoing correspondence – in this case Aurelius Apollinarius, the *strategos* of the Panopolite nome in the years 298–300 CE – between Thoth 11 and 24 in the fourteenth year of Diocletian (11–24 Sept. 298 CE). In it, our attention is drawn in particular to two letters by the *strategos* to the *catholicus* on Thoth 15 (*P. Panop. Beatty* 1, ll. 64–71) and 16 (*P. Panop. Beatty* 1, ll. 90–107), explaining why his monthly tax collection statements are delayed. In this case, the person responsible for preparing the statements was not

³² Also lost is the account of the interval in *P. Bub.* I 1, col. 5, l. 4 (after 224 CE, Boubastos).

³³ Another interesting and rather amusing papyrus relating perhaps to the ἐπιτηρητῆς ἐπιστολῶν ἡγεμονικῶν is *P. Brem.* 16 of 117 CE: Ἱερακίων Ἀπολλωνίου τῶι | κυρίωι χαίρειν. | ἄς ἔπειμψας ἐπιστολὰς ἀνέδωκεν ὁ ἐπιτηρητῆς τῶι ||⁵ κρατίστωι ἡγεμόνι, μέχρι | δὲ τοῦτου οὐδέμια | ἀντεφωνήθη, ἐπεὶ τῆι | ἀναγωγῆι ἐσχόλαζεν ὁ | ἡγεμών. ὅταν οὖν γένη||¹⁰ ταί τι, εὐθέως σοι μεταδώσω. | μετὰ γὰρ τοσαύτας ἡμέρας | ὁ ἐπιτηρητῆς τῶι Βησαρίωνι | ἀπετάξατο εἰπών· μὴ κατέ|χου. ἀρκετὸς γάρ ἐστιν Ἱερακί||¹⁵ων προσκαρτερῶν καὶ ἐμοὶ | κατω[.]ο[.]...[.]...[.]... That the letter was written in Alexandria is already assumed by WILCKEN, *P. Brem.*, p. 51.

an external committee, as in the case of ‘those appointed to receive and transmit accounts sent to Alexandria to the *eklogistes* of the nome and the *idios logos*’, or the *epiteretes* of *P. Bagnall* 70. Rather, it was an aide (*boethos*) of the *strategos*, who accompanied him wherever he held office and was jointly liable with him for any mismanagement.

The same official is recorded in *P. Panop. Beatty* 2, a collection of fifty-four letters sent by Aurelius Isidorus, the *procurator* of lower Thebais, to Apollinarius, in the month of Mecheir and the beginning of Phamenoth in the sixteenth year of Diocletian (Feb. 300 CE). In one of these, on Mecheir 13, the *procurator* informs the *strategos* that he and his aide were being fined for failing to submit their reports for the preceding month of Tybi on time. Appended to this letter is a note to the *procurator* by his *tabularius*, who fulfilled the same position in the office of the *procurator* as the *boethos* in that of the *strategos*.

In summary, from our survey so far we know the following: in the Roman period certain officials were in charge of preparing reports and statements that were meant to be sent, as is, to Alexandria-located office. While most operated in the *chora*, one, the *epiteretes epistolon hegemonikon*, was Alexandria-based, and another, dating to the time of the Diocletianic administrative reforms, the *tabularius*, was based in the capital of the newly established province. As for the position of these officials, in one case – that of the *γραμματεὺς* – the author is a private individual hired by the *basilikos grammateus* to carry out the work (a typical case of a contract of service); in *SB XII 10883* it is a board of liturgists; and in the Panopolite documentation it is probably a scribe employed at the office of the *strategos*. The same presumably also applies, *mutatis mutandis*, to the case of the *tabularius* in the office of the *procurator*. The duties with which the scribes are charged are discussed in the following section.

THE WORK

Perhaps the best source of information on the details of the work of the above mentioned functionaries relates to the office of Apollinarius, the *strategos* of the Panopolite nome in the years 298–300 CE. As previously

noted, three memoranda – two, *P. Panop. Beatty* 1, ll. 64–71 and 90–107, sent by the *strategos* to the *catholicus* on 12 and 13 September 298 CE (Thoth 15 and 16, 14th year of Diocletian), and another, *P. Panop. Beatty* 2, ll. 61–67, by the *procurator* of the lower Thebais to the same *strategos* two years later (8 February 300 CE) – are especially helpful for our purposes.

In the case of *P. Panop. Beatty* 1, ll. 64–71,³⁴ the *strategos* informs the *catholicus* that he has dispatched the summary statement of cash revenues (*argyrika*) and of the *annonika* for the previous month of Mesore, but was unable to send a summary statement for grain revenues (*sitika*), since his predecessor's aide had not ensured that the reports from the tax collectors were received on time. Apollinarius goes on to say that he has pressured the said aide to obtain those reports so that he, the *strategos*, can produce the summary statement.

The seriousness with which the delay in submission is taken is evident in Apollinarius's decision to issue a follow-up the next day (*P. Panop. Beatty* 1, ll. 90–107).³⁵ Here, the text is also much more rhetorically embellished

³⁴ καθολικῶ: τὸν μηνιαῖον λόγον ἀργ[υ]ρι[κὸν καὶ ἀν]ωνικὸν ἔτι τε καὶ ἀπολογισμὸν ἐπιστολῶν κα[ὶ] παρ' ἐμοὶ γενομένων ||⁶⁵ ὑπομημάτων τοῦ Μεσορῆ μην(ὸς) το[ῦ] δ[ι]ελ[θῶ]ντος ἰδ[ὸς] (ἔτους) καὶ ἰγ[ὸς] (ἔτους) τῶν κυρίων ἡμῶν Διοκλητ[ι]ανοῦ καὶ Μαξιμιανοῦ Σεβαστῶν | καὶ ἔτους σ τῶν κυρίων ἡμῶν Κω[ν]στα[ν]τ[ί]ου καὶ Μαξιμιανοῦ τῶν ἐπιφανεστάτων Κα[ὶ]σάρων ἀποστείλας | εἰς τὴν τάξειν γράφω, καθολικῆ κύριέ μου τὸν δὲ σιτικὸν λόγον οὐκ ἀπέστ[ε]λλα διὰ τὸ μ[ὴ] δυν[ά]σθαι με τῆς | μ[ε]ταδόσεως τῶν βιβλίων μὴ [δ]οθεΐσης ὑπὸ τοῦ βοηθοῦ τοῦ προστρατηγήσαντο[ς], περὶ ἧς κ[αὶ] ὑπομνήματα παρὰ | τῆ ἐμῆ μετριότητι ἐγένετ[ο] ὧν ἀντίγραφον ὑποκολλήσας τῇ ἡμετέρᾳ μου ἀνα[φ]ορᾷ [γράφω, καὶ διατε]||⁷⁰ λ[ί]ω ἐνκείμενος καὶ ἀναγκάζω[v] παρ' ἕκαστα τὸν βοηθὸν τῆς τῶν βιβλίων συστάσεως [ἔνεκεν, ἐξ ὧν ὁ μ[η]νιαῖος συνίσταται καὶ αἱ λοιπά[δες] τῶν ἀνωνῶν φαίνονται. (ἔτους) ιε (ἔτους) ιδ καὶ (ἔτους) ζ, Θῶθ ιε. [σεσημείωμαι].

³⁵ καθολικῶ. κατασταθ[ε]ῖς, κύριέ μου {κύριέ μου} ὑπὸ τοῦ μεγαλ(ε)ίου στρατηγεῖν τὸ [Πανοπολίτην, οὐ μ]ελλήσας τὴν ὀρμὴν ἐκεῖ[σε] ποίημαι. εὐρών δὲ τὸν βοηθὸν τοῦ προστρατηγήσαντος - ca. 9 -] προσευκερουν[τα] (read προσευκαιροῦντα) τοῖς βιβ[λί]οις, τ[ο]ύτου πρὸς ὀλίγας ἡμέρας κατέσχον πρὸς τῆν [- ca. 14 -]ον κελευομένων ὑφ' [...] τῶν μ[ε]κ[ε]ζόνων τῶν διαφερόντων τῆς [- ca. 13 - ἕως (?)] ἄν ἑτέρου εὐπορηθῆεν: [ἐν] δὲ τῷ μεταξὺ, πρὸ ὀλίγων τούτων ἡμερ[ῶ]ν, ἔτι τοῦ βο[η]θοῦ ἐπιδημ[ή]σαντος π[ρ]ὸς μ[ε], ἀναγκαιώς τὴν τῶν βιβλίων μετάδοσ[ιν] - ca. 17 -] ἐγέσθαι πρὸς τὸ | ἐξ αὐτῶ[v] τὰ εἰδοτά (read εἰωθότα) ἀποστέλλεσθαι μηνιαῖα βιβλία σ[υ]νιστάναί, ἀλλὰ καὶ αὐτοῦ τοῦ βο[η]θοῦ το[ῦ] προστρατηγήσαντος παρέκθετα. πυνθανομ[έν]ου δέ μου αὐτοῦ περὶ τῆς τῶν βιβλίων | συνστάσε[ως], προεβάλετο μήτε βιβλία ἔχειν μήτε ἐ[λ]ληφέναι μηδεπώποτε | παρὰ τοῦ πρὸ αὐτοῦ | ὑπηρε-

than the preceding one, noting the author's keenness to assume responsibilities in his new position as *strategos*, the misconduct of his predecessor's aide, and the existence of another aide (who, according to my proposed interpretation, is Apollinarius' own). One likely interpretation of this damaged text is that when Apollinarius arrived in Panopolis, his predecessor's aide was still present and engaged with the paperwork, and that Apollinarius's own aide had not yet arrived. The new *strategos*, therefore, kept his predecessor's aide on for a few more days to finish the work. At that point, Apollinarius was presumably still unaware of any problems, but after the former assistant had left and Apollinarius's own aide³⁶ had arrived, the latter advised him that he could not complete the work since he had not yet received the reports from his predecessor. Since the former aide had already left office, Apollinarius appealed to him in writing, and received a written response, restating what Apollinarius already knew. The letter concludes by noting which accounts have been sent and which have not.

The two letters exhibit established terminology: the term *βιβλίον* is mostly used to denote the reports of the tax collectors, but is also used in the second letter to denote the statements issued by the *strategos*; the term *λόγος*, by contrast, refers exclusively to the statement accounts prepared by the office of the *strategos*.³⁷ The transfer of the collectors' reports is referred to in line 68 of the earlier report as *μετάδοσις*.

[τ]ήσαντος τὴν στρατηγίαν. ἐπ(ε)ὶ τοίνυν οὐκ (sic!) οἶόν [τε ἐστὶν τὸν λόγον τὸν μ]ηνιαῖον ἀποστα||¹⁰⁰λῆναι [χ]ωρὶς μεταδόσεως βιβλίων, ἀναγκαίως αὐτοῦ το[ύτου τοῦ βοηθοῦ] τοῦ προστρατηγῆσαντος [ε]πὶ ὑπομνημάτων ἐπυθόμην ὅς δὲ τὰ αὐτὰ [ἀντεπέστειλέ μοι. τ]έως οὖν ἀνοικόν (read ἀνωικόν) | τὸν μη[δέ] καλῶς συνσταθέντα (sic!) παρ' αὐτοῦ λαβὼν καὶ ἀργυρικ[ὸν ±16]...'. 5. 'τὰ τούτων βιβλία | μετὰ καὶ τοῦ ἀπὸ' λογισμοῦ ἀπέστ(ε)ῖλα πρὸς τὴν σὴν τοῦ ἐμοῦ κ[υρίου ἐπιμέλειαν. ἡ] γὰρ [δ]οθ[ε]ῖσα ἐν θη|σαυροῖς ὑπ' αὐτοῦ λοιπογραφία ἀσύστατος εὐρήθη καὶ ἀσύμφ[ωνος. καὶ μέχρι] τούτου δι[ὰ τ]ὴν αὐτοῦ ||¹⁰⁵ ἀμελ(ε)ίαν ητου (read ἦτοι) καταφρόνησι ὑπερεθέμην σιτικὸν ἀπο[στέλλαι] καὶ τῶν γενομένων παρὰ | τῆ ἐμῆ μετριότητι ὑπομνημάτων ἀντίγραφον ἐντάξας γρά[φω ἵν] εἰδέναι ἔχους, | κύρι[ε] μου. (ἔτους) ιε | καὶ (ἔτους) ιδ καὶ (ἔτους) ζ, Θῶθ ις. σεσημ(ε)ῖωμαι.

³⁶ A different interpretation is put forward by F. ZUCKER, 'Referate', *Archiv für Papyrusforschung* 28 (1982), pp. 57–122, at 100.

³⁷ *λόγος*: ll. 64, 67, 71, 99, 102. *βιβλία* in connection with the reports of the tax collectors: ll. 68, 70, 95, 100; by the *strategos*: l. 96; not clear: ll. 92, 98.

Although much of the word is restored, following a consultation of the original,³⁸ the reading, as proposed by Theodore Skeat in the *editio princeps* seems probable. Following Skeat's translation, the same transfer is mentioned again in line 70; here, however, it is designated as *σύστασις*: Apollinarius exercises pressure on the aide of his predecessor 'concerning the transfer of the books from which the monthly account is composed' (τῆς τῶν βιβλείων συστάσεως [ἔνεκεν, ἐξ ᾧν ὁ μῆς] | νιαῖος συνίσταται). Here too, Skeat's reading is accurate. In fact not only the first *sigma*, but also the following *upsilon* and second *sigma* can be read with ease. Yet here, Skeat's translation may be misleading: *σύστασις* here means not the transfer of the collectors' reports, but the process of their compilation, that is using their contents for the creation of the *strategos*' own statement, exactly as it is used in the following sentence. *Μετάδοσις*, then, is the only term used for the transfer of the collectors' reports, and is also used, with exactly the same rendering, in the second. It can thus be seen, in the context of the Panopolite documentation, as the *terminus technicus* for the delivery of the collectors' reports at the office of the *strategos*; dispatching the accounts to Alexandria is reported with the verb ἀποστέλλω.³⁹ Most significantly, the compilation of accounts at the office of the *strategos* is denoted through the verb συνίστημι: it is attested in the first memorandum, where we find the finite verb in line 71, and, according to my interpretation, through the *nomen actionis* σύστασις in the preceding line. Both the verb and the *nomen actionis* are also attested in the second letter, where we find also the derived adjective ἀσύστατος.⁴⁰

The same procedure evidently repeats higher up the hierarchy as well: *P. Panop. Beatty 2* is a collection of fifty-four letters sent to Apollinarius by Aurelius Isidorus, the *procurator* of lower Thebais in late Tybi, throughout Mecheir, and in early Phamenoth in the sixteenth year of Diocletian (Feb. 300 CE). In one of them (ll. 61–67), on Mecheir 13 (8 February 300 CE), the

³⁸ Generously placed at my disposal by the Chester Beatty Library.

³⁹ *μετάδοσις*: ll. 68, 95, 100. *ἀποστέλλω*: ll. [66], 67, 96, 99–100, 103, [105].

⁴⁰ The verb *συνιστάναι* is almost completely restored in l. 96, but the passive participle *συνσταθέντα* is completely preserved in l. 102. The *nomen actionis* *σύστασις* is read in l. 98, and the adjective *ἀσύστατος* in l. 104.

procurator notifies the *strategos* that he (the *strategos*) is now being fined for failing to submit the reports of the preceding month of Tybi on time. Appended to this letter is a note to the procurator by his *tabularius*, in which the latter points out that without the *strategos'* reports he is unable to produce his own summaries (*brevia*) to the office of the *catholicus*.⁴¹

Here, the issue at hand is different from that in the two foregoing letters: the *procurator* is not interested in how data processing is carried out within the office of the *strategos* itself but only in its forwarding to higher officials. For this reason, there is no discussion of the *metadosis* or the *sy-stasis*, nor of the tax collectors' reports. However, the surviving terminology is in accord with the documentation discussed earlier: tax statements issued by the office of the *strategos* are designated *λόγοι*, and the word used for dispatching them is *ἀποστέλλω*. We are also able, within this document, to examine a further instance of forwarding of data to the central administration: the statements issued within the offices of the various *strategoí* are used to create the summaries at the office of the provincial procurator (*brevia*), and once again the term used to denote its dispatch to the office of the *catholicus* in Alexandria is *ἀποστέλλω*.

We are thus able to create a short glossary of terms used in Panopolite documentation to denote various activities surrounding the processing of

⁴¹ ἄλλων γ ἀναδοθ(εισῶν) ὑπὸ τῆς τάξεως, Μεχεῖρ ιη. α. Αὐρήλιος Ἰσιδώρος ἐπίτροπος τῆ[ς] κατωτέρω Θ[ηβαίδος Ἀπολιν]αρίῳ στρατηγῷ Πανοπολ(ίτου) χαί(ρειν). ὁποῖα ἡ τάξις ἐπεσημῆματο περὶ τοῦ μηδέπω μηδὲ ἄχρι νῦν | τοὺς μηνιαίους λόγους τοῦ Τῦβι μηνὸς ἀπεστάλθαι ὑπὸ σοῦ εἰς τὴν τάξιν μαθῶν ἐκ [τῶν ὑποτε]τραγμένων τὸ μὲν ὀρισθὲν ἐπιτίμιον αὐτὸς ἔτε' καταβαλεῖν ἀπαιτ[ῆ]σαι δὲ καὶ τὸν τῆς ὑπὸ σέ τάξεως | βοηθόν, καὶ ανεψεγκε (read ἀνεύγκα) τοῖς λογισμοῖς τοῦ ἱερωτάτου ταμείου φρόντισον, τοὺς τε λόγους εὐθέω[ς] ἀποστειλὼν ἵνα τὰ πά[ν]τα δημόσια βιβλία μὴ ἐνεδρευοῖτο ἐπὶ πλέον διὰ τὴν σὴν ῥαθυμίαν. ἐρῶσθαί σε εὐχομαι | πολλοῖς χρόνοις. ις (ἔτους) ιε (ἔτους) η (ἔτους), Μεχεῖρ ιγ. ἀντίγραφον ἀναφορᾶς ταβουλαρίου. τῆς προθεσμίας τῶν μη[νιαίων λόγων τ]ῶν ἀποστελλομένων εἰς τὴν τάξιν τῆς ἐπιτροπῆς ἐπὶ πολὺ ἐξηκούσης, τῶν μὲν ἄλλων στρατη[γῶν] ἔμπροθέσμως ἀποστειλάντων, Ἀπολιναρίου δὲ τοῦ τοῦ Πανοπολίτου καὶ Δημητρίου [τοῦ τοῦ ... ἴτο]υ ἄχρι δεῦρο τοὺς μηνιαίους λόγους τοῦ Τῦβι μηνὸς μὴ ἀποστειλάντων, ἀνάγκην ἔσχον ὑπομῆ[σαι] τὴν σὴν ἐπιμέλειαν τοῦ ἐμοῦ κυρίου περὶ τούτων ἐπειδήπερ καὶ πολλὰκις προσέταξε[ν] ἡ σὴ ἐπιμέλει[α] τὰ βιβλία διὰ ταχέων ἀποστέλλεσθαι πρὸς τὸ μὴ ἐνεδρευέσθαι τὰ κα[τὰ] μῆνα ἀποστελλόμενα ὑφ' ἡ[μῶν] τῆ καθολικῆ τάξει βρέονια· καὶ ἀξιώ τὸ ὀρισθὲν ἐπὶ τούτῳ πρόστιμον ὑπὸ τῆς σῆς ἐ[πιμελείας] κελεύ[σαι] σε τούτους εἰσενεγκεῖν ἅμα τοῖς τούτων βοηθοῖς, ἢ ὡς ἐ[ά]ν σοι δόξη, κύριέ μου.

tax collection data and the compiling of accounts at various stages of its process. The tax collectors' reports were called *βιβλία*, a term that may also apply to the *strategos*' own statements, which is normally referred to as *λόγος*. The submission of reports by the tax collectors to the office of the *strategos* is called *μετάδοσις*; the creation of the *strategos*' own statements is called *σύστασις*,⁴² and its delivery to higher echelons is called *ἀποστέλλειν*, a term also used for such delivery by other, higher-ranking offices. Finally, the term *brevia* denotes a summary prepared at the office of the *procurator*, to be sent to the *catholicus* in Alexandria.

The Panopolite texts also provide valuable information on the structure of the *strategos*' statements. In both *P. Panop. Beatty* I, ll. 64–71, and *P. Panop. Beatty* I, ll. 90–107, the *strategos* refers to several 'chapters' in his account; each of them may be dispatched independently as it becomes available. The letters mention the *ἀργυρικός*, *ἀννωνικός*, and *σιτικός* *λόγος*, as well as the *ἀπολογισμός*.⁴³ *P. Panop. Beatty* I, ll. 90–107, also informs us that the creation of the *σιτικός* *λόγος* was predicated on the submission of a *λοιπογραφία*, an account of outstanding debts at the local *thesouroi*.

Was this procedure of the late third-century Panopolis also true of earlier periods? There were undoubtedly many occasions when tax collectors' reports were sent on as is, without further processing, to the Egyptian capital, especially perhaps when the matter at stake was of particular importance. This may be the case, for example, with the five-days report by the *epiteretai* of the alum monopoly in *P. Oxy.* XVII 2116⁴⁴ or in that of the reports from tax collectors and other local officials to the second-century committee *ὥστε τῷ τοῦ νομοῦ ἐγλογιστῆ κατακομίσαι*. Indeed, this may

⁴² For similar usage, cf., e.g., *BGU* IV 1062, l. 17 = *W. Chr.* 276, with A. C. JOHNSON, *An Economic Survey of Ancient Rome*, II: *Roman Egypt to the Reign of Diocletian*, London 1936, p. 588, #341: 'compiling'.

⁴³ *P. Panop. Beatty* I, l. 70: τὸν μηριαῖον λόγον ἀργ[υ]ρι[κὸν καὶ ἀνν]ωνικὸν ἔτι τε καὶ ἀπολογισμὸν; l. 105: ὑπερεθέμην σιτικὸν ἀπο[στ]εῖλαι; ll. 101–102: ἀννωνικὸν (read ἀννωνικὸν) | τὸν μη[δ]εῖ καλῶς συνσταθέντα (sic!) παρ' αὐτοῦ λαβῶν καὶ ἀργυρικ[ὸν ±16]; 67: τὸν δὲ σιτικὸν λόγον.

⁴⁴ G. CASANOVA, 'Libi e allume in un papiro milanese: P. Med. inv. 69.44 B', *Aegyptus* 80 (2000), pp. 117–131, at 118–120, with further literature in n. 15; KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 525, 540–541.

have been the rule whenever the reports were intended for one of the key procuratorial offices of the *dioiketes*, *ousiacus*, or *idios logos*.⁴⁵

But what about the *systasis*? One key piece of evidence is *BGU* III 981, according to which the hired scribe is required to

Π. 6-Π: ἀπαρτ(ι)εῖν (?) τὸν τοῦ νομοῦ | [..... σ]τρατ[η]γὸν καὶ
 πᾶσι τοῖς [καθ]ήκουσι κατ' ἄν[[δρα μηνιαίους καὶ ἐν κεφ]αλαίῳ
 λόγοις, ἔτι δὲ κ[αί] καταχωρνεῖν εἰς | [.....] λογιστήρια καὶ
 [τ]ῆν [ἐ]μ Πατρικοῖς βιβλιοθήκ(ην) ||¹⁰ [τὰ τῆς τάξεως ?] βιβλία,
 ὁμ[ο]ίως δὲ καὶ εἰς τὴν ἐπὶ τόπων | [βιβλιοθήκην] τὰ ἀντίγραφα ὡς
 ἐκελεύσθη.

... provide the strategos of the nome both with the due [monthly] *viritim* accounts, and the summary ones, and in addition to record at the *logistèria* of[---], and the archive in the (quarter of the) Patrika [the reports of the office?], and in a similar manner also in the archive on site, as was decreed.

The text has several features that are familiar from other documentary material of the Roman period, in particular the distinction between *viritim* and summary reports. It also records the duty of the scribe to lodge (καταχωρ(ι)εῖν) reports in as many as three archives: at the *Patrika* (which is undoubtedly in Alexandria), at another local one (probably the *bibliothèque ton demosion logon*), and at a third, the *logisteria*, whose location is uncertain. But what was it that was being lodged? According to the restoration proposed in the *editio princeps* (and followed by later editors),⁴⁶ it is [τὰ τῆς τάξεως] βιβλία, ‘the reports of the office’, in line 10. Assuming this restoration to be correct, this would confirm that the same protocol was applied in *BGU* III 981 as in the Panopolis documentation: the scribe of the *strategos* received reports from the tax collectors, then issued his own statements which he dispatched to various archives, including those in Alexandria. However, all this is highly speculative: if we were to restore

⁴⁵ P. R. SWARNEY, *The Ptolemaic and Roman Idios logos* [= *American Studies in Papyrology* 8], Toronto 1970, pp. 114–116.

⁴⁶ Cf. KRUSE, *Der königliche Schreiber* (cit. n. 1), p. 798, n. 97.

[τὰ προκείμενα] βιβλία in line 10, for example, we might conclude that the tax collectors' reports were received at the office of the *strategos* (ll. 6–7) and forwarded, as is, to the various archives, or that the entire text refers to the statements compiled at the office of the *strategos* itself. The latter option is not impossible, but in absence of contemporaneous supporting evidence (i.e. from the late first century CE), it is at best hypothetical.

The other pertinent piece of evidence – SB XVIII 13175 – is more than a century younger. Like *P. Panop. Beatty* 2, ll. 61–67, it concerns the dispatch of reports to Alexandria by the *strategos*, and as such it also does not delve into the origin of the reports within the nome's bureaucracy. But the procedure recorded in SB XVIII 13175 does exhibit some key similarities to that in the Panopolis documentation. As previously noted, in the latter case, the statements issued by the office of the *strategos* were organized into chapters according to the types of revenue levied: *argyrika*, *annonika*, *sitika*, and *apologismos*. In SB XVIII 13175, col. IV, ll. 11 ff., we find, *mutatis mutandis*, the same chapters (ll. 14–15): statements pertaining to the *sitika*, the *argyrika*, and the *apologismos*. At no point does it say that the statements were issued by the office of the *strategos*, but this subdivision – especially the reference to the *apologismos* (or 'summary account') – does suggest that is the case.

*

One of hallmarks of Roman administration in Egypt is the enormous amount of information streaming from the hinterland to Alexandria, from whence it was, in one form or another, forwarded on to Rome, or (in later periods) to Constantinople. Well known in this context are declarations by the inhabitants in person regarding their personal status and the possession of property.⁴⁷ Yet, how much information did the central administration need to run things effectively? Was all the written infor-

⁴⁷ This question has been extensively studied in monographs and articles dedicated to the individual institutions, but a comprehensive analysis is still lacking. A good point of departure for any analysis is KRUSE, *Der königliche Schreiber* (cit. n. 1), pp. 63–251.

mation on the inhabitants of Egypt gathered in Alexandria? In the case of Panopolite of the late third century CE, the answer is no: the material reveals a fairly complex bureaucracy and a special functionary who was responsible for receiving reports from lower officials and using them to produce synopses which he then sent on. That the same procedure existed in earlier periods makes sense, but prior to the publication of *P. Bagnall* 70 we had no smoking gun.

P. Bagnall 70 is not without its difficult passages, but the general outline seems clear: reports – particularly tax reports – were gathered at the office of the *strategos*, then sent to the *epiteretes* with a cover letter, with copy retained in the office records. The addressee’s task, as stated in lines 7–9 of the first missive, was:

ἄπερ κοιμισάμενος καὶ κατὰ τὴν ἐκάστου [εἴσπραξιν (?) | συστησά-
μεν]ος εἶ ποιήσεις, φίλτατε, ἀντιγράψας μοι καὶ περὶ τοῦ κατα[κο-
μίσαι (?) | ἕως .. τοῦ α]ῦτου μηνός *vac.*

Having received these reports and [compiled them] in accordance with the [collection category] of each, you will do well, my friend, if you inform me also that the [reports] have been [sent down (?) no later than ..] of the same month.

As is often the case, the text is damaged where it should not be, but based on the foregoing discussion, the most critical lacuna, at the end of line 7 and the beginning of line 8, can be satisfactorily restored: after receiving the reports (ἄπερ κοιμισάμενος), the *epiteretes* must carry out a *systasis* ([συστησάμεν]ος), as was the case in the Panopolite procedure. The criteria, if identical to that described in the Panopolite documentation and in the late second-century *SB* XVIII 13175, would be κατὰ τὴν ἐκάστου [εἴσπραξιν (?)], that is according to the type of revenue recorded in the report. The *epiteretes* would then be required to ‘send down’ the reports (κατα[κομίσαι (?)]) and to inform the *strategos* within a set timeframe that they had completed their task.⁴⁸ If these restorations are correct, the

⁴⁸ Cf., e.g., in the same context, *P. Oslo* III 82, l. 9; *P. Oxy.* LX 4060, 3, l. 57 (161 CE, Nesyt).

protocols in late third-century Panopolites were much the same as they had been three generations earlier in the Fayum. This, in turn, would mean that the administrative knowhow demonstrated in the Panopolite documentation had developed and matured much earlier, not a groundbreaking revelation in itself, but perhaps not without value for the student of bureaucracy in Roman Egypt in its later periods.

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