

Legal Documents in Ancient Societies (LDAS) 8

Accounts and Bookkeeping in the Ancient World

Edited by
Andrea Jördens and Uri Yiftach

PHILIPPIKA

Alturumswissenschaftliche Abhandlungen
Contributions to the Study of Ancient World Cultures 55,2

Harrassowitz Verlag

PHILIPPIKA 55,2 Accounts and Bookkeeping in the Ancient World

Harrassowitz



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Vorwort

„Running a state is based on absorbing, processing and safekeeping information on its population and territory. The said operations are conducted by a series of officials and a range of bureaus whose cooperation is indispensable for the effective performance of these tasks. One mode of cooperation is vertical. A lower instance collects information on site and then forwards it to a higher instance, where the information is used to verify that past decisions were put into practice and as a basis for taking future ones. Still, bureaucratic apparatuses are pyramid-shaped, meaning that the higher instance is expected to receive information from more than one subordinated instance. Consequently, were the higher instance to receive the mass of raw information as collected by each and every subordinated instance on site, it would simply not possess the intellectual capacity of internalizing or deploying the data for its purposes. Accordingly, one of the key tasks facing the lower instances would be to convert the data of its operations in a new, handy format that could be feasibly processed and applied by its superiors.“¹

Mit diesen wenigen Sätzen ist die Problemstellung umrissen, die am Ausgang unser gemeinsamen Forschungen zum Thema *Synopsis: Data Processing and State Management in Roman Egypt (150 BCE-300 CE)* stand. Den Abschluß des mehrjährigen Gemeinschaftsprojektes, das von 2013 bis 2016 von der German-Israeli Foundation gefördert wurde,² bildete eine vom 22. bis 24. September 2016 in Schwetzingen nahe Heidelberg veranstaltete Tagung, deren Akten nunmehr hiermit publiziert werden. Unter dem Titel *Accounts and Bookkeeping in the Ancient World: Question of Structure* wurde sie zugleich als achttes Treffen der von Uri Yiftach mitbegründeten Arbeitsgruppe *Legal Documents in Ancient Societies* durchgeführt.

Diese Entscheidung erwies sich als überaus glücklich, erlaubte dies doch, die von uns erarbeiteten Ergebnisse, die vornehmlich an den aus dem griechisch-römischen Ägypten überlieferten Papyri gewonnen wurden, mit verwandtem Quellenmaterial anderer antiker Kulturen abzugleichen. Während dreier intensiver Tage wurde nicht nur immer wieder vor Augen geführt, welch großes Potential das stets unterschätzte und nur scheinbar unattraktive Format der Listen und Verzeichnisse besitzt, sondern auch, welch hoher Erkenntnisgewinn gerade aus einer solchen vergleichenden Betrachtung erwachsen kann. Die jetzt in gedruckter Form vorgelegten Beiträge haben die in sie gesetzten Erwartungen jedenfalls auf das schönste bestätigt. Der daraus zusammengestellte Band sieht sein Ziel erfüllt, wenn es ihm gelingt, zu weiterer Diskussion dieser oft zu unrecht vernachlässigten Textgattung anzuregen und im Idealfall das auf den ersten Blick recht sperrig wirkende Thema *Accounts and Bookkeeping* womöglich sogar auf längere Sicht vom Ruch gepflegter Langeweile zu befreien.

1 So die Einleitung unseres gemeinsam bei der German-Israeli Foundation gestellten Antrags; vgl. die folgende Anm.

2 GIF Grant No: G-38-111.4/2011, Laufzeit 01/2013-12/2016; Principal Investigators: Prof. Dr. Andrea Jördens (Universität Heidelberg), Prof. Uri Yiftach-Firanko (Hebrew University, Jerusalem, ab 10/2014 Tel Aviv University); Mitarbeiter: Dr. Shimon Epstein (Jerusalem), Nikolaos Theodorakopoulos und besonders Dr. Nicola Reggiani (beide Heidelberg).

Den Teilnehmern an der ertragreichen Tagung gilt für ihre Beiträge und ihre Diskussionsbereitschaft nochmals unser herzlichster Dank, ebenso Susanne Rein und vor allem Nicola Reggiani für die unermüdliche Hilfe in der Organisation. Dank schulden wir überdies der German-Israeli Foundation, und zwar sowohl für die großzügige Finanzierung der Tagung wie auch des Projektes als ganzen. Durch den freundlicherweise gewährten Druckkostenzuschuß wurde zudem die Publikation der Akten in derselben Reihe ermöglicht, in der auch schon der erste Band der Reihe *Legal Documents in Ancient Societies* erschienen war. Sehr zu danken haben wir schließlich erneut vor allem Elke Fuchs, die sich durch ihr nun schon bewährtes Engagement in Sachen Satz und Layout ein weiteres Mal allergrößte Verdienste erworben hat.

Heidelberg, im November 2019

Andrea Jördens – Uri Yiftach

Ten Years LDAS: Summary of Activities and Results

The research group *Legal Documents in Ancient Societies* was founded in 2007 on the initiative of Roger S. Bagnall, then the head of the newly founded *Institute for the Study of the Ancient World at New York University*. The main objective of the group was to overcome academic compartmentalization in bringing together, and facilitating scientific exchange between students of everyday, legal and administrative documentation in different ancient civilizations and societies. To enable this, a six-headed steering committee was formed, each member representing one field of research. Sophie Démare Lafont (Paris): The Ancient Near East; Mark Depauw (Leuven), later substituted by Katelijn Vandorpe (Leuven): Ancient Egypt; Michele Faraguna (then Trieste): The Greek World; Éva Jakab (Szeged): Rome and Roman Law; Dennis Kehoe (Tulane): Law and Economics; Uri Yiftach (then Jerusalem): Greco-Roman Egypt.

Thanks to the generous support of the *Institute for the Study of the Ancient World at New York University*, lasting through the group's fourth meeting, and the friendly collaboration of the members of the steering committee it was possible to hold, in the period 2007-2016 eight meetings, each dedicated to a specific subject. In seeking overarching themes, whose discussion could open new horizons for the study of ancient documentation from hitherto unsought perspectives, *Legal Documents in Ancient Societies* has discussed in its meetings (each followed by a publication), media of documentation ("The Letter", Rome 2008), the selection, collection and organization of recorded data ("Identifiers", Leuven 2010), preservation and authentication methods of legal and administrative documents ("Archives", Trieste 2011; "Accounts", Schwetzingen 2016), the economic context of, and stimulus for the documentation of legal acts ("Transaction Costs", Washington, DC 2009). Other meetings were dedicated to more 'traditional' themes: Sale (Budapest, 2012), Guardianship (Jerusalem, 2013), and Loan (Paris, 2015). Even here, however, the analysis in the unique framework of cross departmental and doctrinal exchange has yielded new recognitions, which will certainly elicit discussion in years to come.

In the eighth meeting, taking place in Schwetzingen 22.-24.9.2016, was also for me the concluding meeting of ten years of highly intensive and productive collaboration. Taking place under, and funded by the *German Israel Foundation for Scientific Research and Development* in connection with the project *Synopsis: Data Processing and State Management in Roman Egypt* (30 BCE-300 CE) (G-38-111.4/2011), we aimed at applying the methodology and discourse slowly developed in the course of the preceding seven meetings, for the study of a genre frequently neglected by students of ancient diplomatics: reports and accounts. As such, it was a worthy conclusion, embodying the innovative and inquisitive spirit that guided *Legal Documents in Ancient Societies* since its foundation. Particular thanks are due to Andrea Jördens, who generously hosted the meeting in Schwetzingen, and is coeditor of the present volume, and Michele Faraguna, who as chief editor of Edizioni Università di Trieste made the publication of three of the seven volumes listed below possible, and the editors of the series *PHILIPPIKA* —then *Marburger altertumskundliche Abhandlungen*, now *Altertumswissenschaftliche Abhandlungen / Contribu-*

tions to the Study of Ancient World Cultures— who have thus assumed the publication of both the first, and so-far concluding publication of *Legal Documents in Ancient Societies*.

Tel Aviv, July 2019

Uri Yiftach

U. Yiftach-Firanko (ed.), *The Letter: Law, State, Society and the Epistolary Format in the Ancient World (Legal Documents in Ancient Societies I: Rome, 28-30.9.2008)* (PHILIPPIKA: Marburger altertumskundliche Abhandlungen 55,1) (Harrassowitz Verlag, Wiesbaden 2013). ISBN: 978-34-4706-764-5.

D.P. Kehoe, D. Ratzan, U. Yiftach, *Law and Transaction Costs in the Ancient Economy (Legal Documents in Ancient Societies II: Washington, D.C., 27-28.7.2009)* (University of Michigan Press, Ann Arbor 2015). ISBN: 978-0-472-11960-8.

M. Depauw, S. Coussement (eds.), *Identifiers and Identification Methods in the Ancient World (Legal Documents in Ancient Societies III: Leuven and Brussels, 23-25.9.2010)* (Peeters, Leuven 2014). ISBN : 978-90-4292-983-8.

M. Faraguna (ed.), *Archives and Archival Documents in Ancient Societies (Legal Documents in Ancient Societies IV: Trieste, 30.9-1.10.2011)* (EUT Edizioni Università di Trieste, Trieste 2013). ISBN: 978-88-8303-813-6, eISBN: 978-88-8303-814-3.

É. Jakab (ed.), *Sale and Community Documents from the Ancient World. Individuals' Autonomy and State Interference in the Ancient World (Legal Documents in Ancient Societies V: Budapest, 5-8.10.2012)* (EUT Edizioni Università di Trieste, Trieste 2015). ISBN: 978-88-8303-685-9.

U. Yiftach, M. Faraguna (eds.), *Ancient Guardianship: Legal Incapacities in the Ancient World (Legal Documents in Ancient Societies VI: Jerusalem, 3-5.11.2013)* (EUT Edizioni Università di Trieste, Trieste 2017). ISBN: 978-88-8303-813-6, eISBN: 978-88-8303-814-3.

S. Démare-Lafont (ed.), *Debt in Ancient Mediterranean Societies. A Documentary Approach (Legal Documents in Ancient Societies VII: Paris, 27-29.8.2015)* (Hautes Études orientales 56, Moyen et Proche-Orient 8) (Droz, Geneva 2019). ISBN : 978-2-600-05741-7. ISBN PDF : 978-2-600-15741-4.

A. Jördens, U. Yiftach (eds.), *Accounts and Bookkeeping in the Ancient World: Question of Structure (Legal Documents in Ancient Societies VIII: Schwetzingen, 24-26.9.2016)* (Philippika: Altertumswissenschaftliche Abhandlungen / Contributions to the Study of Ancient World Culture 55,2) (Harrassowitz Verlag, Wiesbaden 2020). ISBN: 978-3-447-11198-0.

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Format and Features of Military Account-Books: the Case of PSI II 119 *recto* + ChLA IV 264^{*}

Ornella Salati, Neapel

A well-known section of Vegetius' treatise is often quoted as testifying to the volume of the paperwork drawn up by the clerks of the Roman imperial army.¹ In comparison to the literary sources, however, the papyrological material has contributed more decisively to our knowledge of the ways in which military documents were written out, updated, and stored.² Furthermore, surviving records from different contexts – Egypt, Syria, Britain and elsewhere – make evident that much of this documentation was quite standard wherever the army was stationed. No great difference can be seen between (for example) accounts of an auxiliary unit in the West and those of an Egyptian legion. Neither did the writing support, in the form of papyrus, wooden tablet or ostrakon, influence their general format.³

If one focusses on the Latin papyri from Egypt of the first three centuries AD, one discovers that a non-negligible number of documents appears to be related to financial aspects of the Roman army. Pay records, receipts, and different kinds of accounts were drawn up every day, even in times of peace.⁴ In detail, the official evidence consists of 13 pay records,⁵ 19 receipts,⁶ 3 lists of materials,⁷ and 5 accounts.⁸ Only one bilingual account-

* The research leading to these results has received funding from the European Research Council (ERC) under the European Union's Horizon 2020 research and innovation programme (Grant agreement n° 636983); ERC-PLATINUM project 'Papyri and Latin Texts: Insights and Updated Methodologies. Towards a philological, literary, and historical approach to Latin papyri' University of Naples 'Federico II' – PI Maria Chiara Scappaticcio.

- 1 Veg. mil. 2.19.2-4: *Totius enim legionis ratio, sive obsequiorum sive militarium munerum sive pecuniae, cottidie adscribitur actis maiore prope diligentia quam res annonaria vel civilis polyptychis adnotatur. Cottidianas etiam in pace vigilias, item excubitus sive agrarias de omnibus centuriis et contuberniis vicissim milites faciunt: ut ne quis contra iustitiam praegravetur aut alicui praestetur immunitas, nomina eorum, qui vices suas fecerunt, brevibus inseruntur. Quando quis commeatum acceperit vel quot dierum, adnotatur in brevibus.* On this passage see the remarks of Bowman 1998: 35-6, with further bibliography.
- 2 On the topic see Watson 1974; Phang 2007; Speidel 2007; Le Bohec 2010.
- 3 In literature, the level of standardization of military records has been discussed controversially. In addition to the studies cited in the previous footnote, see also Gilliam 1967: 233 (= Id. 1986: 317); Stauner 2004.
- 4 The following list updates that provided by R.O. Fink in his valuable work, *Roman Military Records on Papyrus* (hereafter RMR), in which papyri in Greek script and from Dura are also included. To give an example, in RMR the number of pay records, all in Latin script and from Egypt, amounts to 6 items (see RMR 68-73).
- 5 In chronological order they are: RMR 68; P.Harr. inv. 183e *recto*; RMR 69; RMR 73, although it is not a real pay record, but a list of sums held in deposit; ChLA X 410 + IV 228 + XVIII 663; ChLA IX 404; P.Ryl. II 273 a; RMR 71; ChLA XI 495; ChLA XI 473; perhaps RMR 130; ChLA X 446; ChLA III 212.

book survives.⁹ Now a new account-book in Latin script can be added to the list of the extant documents: PSI II 119 *recto* + ChLA IV 264.

Discovered in Oxyrhynchus,¹⁰ this roll has in fact been neglected so far and partially misinterpreted by scholars. One portion of the roll, provided by P.Laur. IV 134 *recto*, still remains unpublished, but for a specific reason which will be explained in the next paragraph; ChLA IV 264 was published several years ago by R. Marichal in the fourth volume of *Chartae Latinae Antiquiores*.¹¹ As regards this portion, Marichal believed that the roll was an account-book, kept in an office of the central administration, probably that of the *idios logos*. Only very recently has a further portion of the roll, PSI II 119 *recto*,¹² come to light, showing the exact nature of this account-book: it started by recording properties and debts of soldiers, even dead and suicide victims; next it contained other accounts, such as those preserved by ChLA IV 264, in which payments and summaries of revenues to the fort are listed. Considering the content, the roll was likely stored in the same military context in which it was conceived and written out, instead of a civic office.¹³

This paper provides a more in-depth analysis of the evidence, in order to highlight its formatting and textual features. For this purpose, size of the roll and layout of the accounts will be discussed; then attention will be drawn to content and vocabulary. In both sections parallels provided by military papyri, even from different geographical contexts, will be cited. The use of comparative evidence, thus, will lead to a better understanding not only of the roll as such, but also of the bookkeeping system employed in the Roman army.

1. Date, Use and Re-use

A brief description of the evidence needs to be made at the outset. On the basis of internal elements, the roll can be closely dated: in ChLA IV 264 six auxiliary units (ll. 10-5) are mentioned, among them the *cohors I Lusitanorum* occurs (l. 10). This cohort made its first appearance in Egypt in AD 105,¹⁴ and this date can thus be assumed as a certain *terminus post quem*. Furthermore, in PSI II 119 *recto* fr. a l. 17, the abbreviation for the *legio III Cyrenaica* can be read. The movements of this legion have been quite broadly discussed,

6 Together with O.Berenike III 275; 284; 290; 291; 312; 333; 361; 365; 392; 412; 414; 416; 433; 439, which feature receipts for water, see RMR 80; P.Mich. VII 435 + 440; ChLA XVIII 662; P.Oxy. IV 735 (which is in Latin and in Greek); ChLA XLI 1198.

7 P.Ryl. II 223; RMR 84; P.Grenf. II 110.

8 RMR 129; RMR 131; RMR 132; perhaps PSI inv. 2450 *recto*; perhaps ChLA XLV 1351 *descr*. There are two unpublished accounts from the fort of Maximianon, O.Max. inv. 288 and O.Max. inv. 1345, whose military connection is to be ascertained.

9 RMR 75.

10 On ChLA IV 264 (= TM 69879), found by B.P. Grenfell and A.S. Hunt in 1897, see P.Oxy. III (1903): Preface. PSI II 119 *recto* (= TM 70149) was found by E. Pistelli in an unknown year, between 1910 and 1913; see PSI II (1913): Introduzione, III n. 1. Details on P.Laur. IV 134, bought from the antiquarian market by E. Pistelli, are provided by Pintaudi 2014: 245-7.

11 ChLA IV (1967): 78-80; XLVIII 38. See also Marichal 1964: 110-1.

12 Just a brief reference can be found in ChLA XLVII 1461 *descr*.

13 Edition and commentary in Salati 2017b. Further remarks in Salati 2019.

14 See RMD 9, 40-1 (AD 105, 24th September); CIL III 13582 (AD 110). A list of the related documentation can be found in Alston 1995: 175. More recently, on the history of this cohort during I-II AD see Tentea, Matei-Popescu 2016.

but, according to the common view, it is from AD 127 that it was permanently transferred to Arabia.¹⁵ It is also possible that its passage should be slightly backdated to AD 125.¹⁶ The date of the roll, thus, falls within a narrow chronological frame; the script, a good form of ancient Roman cursive, is also consistent with early II AD.¹⁷

Through ancient use, the roll was subjected to considerable tearing, and, in some parts, it was covered by sheets from several Greek documents. For this reason, the *recto* of P.Laur. IV 134 has been completely lost;¹⁸ PSI II 119 *recto* fr. *d* has also been partially covered by a small piece of a Greek document. Afterwards, when the Latin document was out of date, the roll was reused on the *verso* to write Plato's *Gorgia*.¹⁹ Consequently, much scholarly attention has been devoted to this side of the roll, neglecting the other side. However, it is worth underlining that the present roll is among a very few instances of rolls bearing a Latin documentary text written before a Greek literary one. A relevant example, from Oxyrhynchus as well, is P.Oxy. L 3533 (II AD), containing 9 faint lines of a hitherto unpublished Latin register on the *recto*, and sections from Menander's *Epitrepontes* on the *verso*.²⁰ Regarding military evidence, four papyri deserve to be mentioned. The most famous is BGU II 696, the *pridianum* of the *cohors I Lusitanorum*. The document is dated to AD 156, 31st August, while an anonymous musical treatise was written on the *verso* between II and III AD.²¹ A similar case is provided by P.Harr. inv. 183e *recto*, a pay record of I AD, which contains an anonymous lyrical work on the back, probably written during the same century.²² ChLA XLII 1225 preserves a report of transfers of auxiliaries, as generally framed, dated to AD 144-63;²³ after a few decades, the *verso* was used to write a grammatical treatise. Lastly, P.Oxy. LXXXIII 5363 contains a sort of strength report dated to AD 244-9 or 247-9; a Greek recipe for a preparation for dental care was written on the other side, in the last few decades of the same century.

In general, such re-uses would suggest that (some) official military rolls needed to have specific morphological characteristics, not unlike those rolls in use in the civilian administration: the writing support was of high quality and could reach notable dimensions. That explains why, when they were out of date, military rolls were reused for literary works too. This assumption appears to have been true especially in the case of PSI II 119 *recto* + ChLA IV 264, as the next paragraph will show. Lastly, since the hand of the *recto* is the

15 Kennedy 1980: 283-308. See also Speidel 1977: 691-7.

16 Gatier 2000: esp. 357.

17 Among military papyri, comparisons can be made with P.Oxy. VII 1022, dated to AD 103, 24th February, and ChLA XLII 1212, of AD 113-7. A further parallel is provided by P.Oxy. LII 3692, of II AD, a copy of the will of Iulius Diogenes.

18 Pintaudi 1977: 112; Id. in P.Laur. IV (1983): 112; Puglia 1997: 45, 52, fn. 98. In general, on factors which could cause the deterioration of the papyrus see Leach-Tait 2000: 239-43.

19 In order, P.Laur. IV 134 + P.Oxy. III 454 + PSI II 119 (= TM 62613, LDAB 3798, MP3 1414.1). See also Crisci 1998: 107-8, nr. 26; Carlini, Violante 1999: 70-8. Only on P.Oxy. III 454 see Turner 1987: 106, nr. 62.

20 E.G. Turner, in P.Oxy. L (1983): 43.

21 Bibliography on the *recto* is listed in ChLA X (1979), 19 and in RMR 64, 228. On the *verso* see Pöhlmann, West 2001: 56-60, nr. 17-8 and 166-73 nr. 50-2, with previous bibliographical references.

22 On the *recto* see Salati 2017a; the *verso* has been published as P.Harr. I 35 (= TM 65564, LDAB 6815, MP3 1960).

23 A different interpretation of the Latin document is suggested by Fink 1964: 297-9.

same, we should imagine a continuous roll, in which the individual accounts were written in succession, rather than a *tomos synkollesimos*.

2. Size and Layout

The literary content of the *verso*, arranged in columns of standard width of 5.7 cm and with standard intercolumnium of 1 cm, allows us to reconstruct the size of the roll and to work out the position of all the fragments within it. Here it is sufficient to say that, according to my reconstruction, the Platonic dialogue was presumably written in ca. [141] columns: which means that PSI II 119 *recto* was likely found at a distance of cols. [3] = ca. [20] cm from the beginning of the roll; in this space only one Latin column could be written. Then, a space of \pm cols. [23] = ca. [154.1] cm separated this papyrus and ChLA IV 264, which was distant \pm cols. [61] = ca. [408.7] cm from P.Laur. IV 134. Lastly, P.Laur. IV 134 was followed by a space occupied by \pm cols. [42] = ca. [281.4] cm. On these accounts, it can be assumed that the length was about [944.7] cm. Adding the measures of the *protokollon* and *eschatokollon*, the total length was likely ca. [10] m, which was a standard measure. Since each Platonic column contained 48 lines on average and the margin was 2 cm, one may estimate that the height of the roll measured at least [31] cm.²⁴

Such a roll height finds several parallels within military papyri: for instance, RMR 63, *pridianum-detulit* of the *cohors I Hispanorum Veterana equitata*, had a height of 32.4 cm,²⁵ and the abovementioned BGU II 696 of 35.5 cm.²⁶ Of greater interest is the comparison with similar financial documents: ChLA X 410 + IV 228 + XVIII 663, the pay record of an auxiliary unit, was 36 cm in height and RMR 68, preserving a legionary pay record, reached a maximum of 37 cm. In this light, the measure of PSI II 119 + ChLA IV 264 + P.Laur. IV 134 appears to be completely average.

As far as the layout is concerned, the two extant papyri show different features. To start with, PSI II 119 *recto* consists of four fragments,²⁷ in which parts of three columns survive altogether. In fact, fr. *d* is a small piece and does not need to be taken into account in the present discussion, as well as fr. *c*, being blank. In fr. *b* portions of 12 lines survive, whereas in fr. *a*, being the best preserved, the surviving column is complete on the left, right and bottom margins and shows 19 lines. By looking at the Platonic *verso*, it is possible to calculate the lost portion of both columns and to infer that the Latin document was arguably organized in columns of [33/4] lines, at least in this portion of the roll. This figure does not appear to be surprising: among the aforementioned examples, in RMR 63 the two surviving columns, being complete, consist of 38 and 44 lines, respectively; in BGU II 696

24 Fuller discussion in Salati 2017b. This reconstruction can be compared with that suggested by Puglia 1996: 56, who speaks about the same roll length, although suggests that the *Gorgia* was in [135] columns. By contrast, Johnson 2004: 141, 192, 221 indicates ca. [27.9] cm in height and [8] m in length, for a total of [119] Platonic columns.

25 See Marichal in ChLA III (1963): 127. On this document see also RMR: 217-27, and Stauner 2004: 102-4.

26 Marichal in ChLA X (1979): 19.

27 The fragments are, unfortunately, numbered with respect to the text on the *verso* and therefore come in reverse order with regard to the Latin document. Here the traditional numeration is followed in order to facilitate comparisons.

col. I contains a total of 40 lines, while col. II 43 lines. Lastly, in the pay record of ChLA X 410 + IV 228 + XVIII, col. II of frame A, preserved in its entirety, is made up of 42 lines.

Focusing solely on PSI II 119 *recto* fr. a, where sufficient text survives to afford generalizations about the layout, one can note that the column of writing is rather wide (12,7/13 cm) and is arranged into single blocks of information: the opening of each entry is signalled by the first line projected to the left. Moreover, the scribe left blank spaces at the end of entries, setting out on the right important elements, such as the abbreviations of *ad k(astra)* (l. 12, 15, 19) and *dr(achmae)* (l. 16). In this latter case, he also increased the modulo of the two letters. In the main, this layout is quite common in Roman military evidence and, more importantly, seems to be specific neither of a kind of document nor a period. It is continuously used in morning reports, even from different geographical contexts, such as PSI XIII 1307 *recto*, of mid. I AD, and P.Dura 82, of AD 223-33, stress. Such reports are characterized by columns containing numerous lines of writing and being very wide; a further common trait with PSI II 119 *recto* is the arrangement in single entries with the first line running out of the external right margin.²⁸ Sometimes this same layout can be found in lists: for instance, a close parallel is provided by P.Dura 97, a list of men and their horses (AD 251); here the lines of the only one surviving column are grouped into a single block, separated by blank spaces. In a similar way to the present papyrus, the monetary symbols are isolated in the right-hand margin.

It is tempting to think that this formatting uniformity was due to the needs of service and of managing vast amount of data: morning reports and lists, like the present document, comprised detailed material and needed thus to be readable and easy to consult. Interestingly, one may find some parallels also within the non-military evidence. A somewhat similar layout, with single sections of information and blank spaces at the end of the lines, occurs also in contemporary tax lists in Greek script: a comparison can be made with, for example, the well-known P.Col. II 1 *recto* 2, annual statement of receipts of poll tax (AD 128-9) and P.Col. V 1 *verso* 4, a register with tax payments in kind (AD 161-80). In both the texts the wide columns are made up of single entries, with isolated elements at the right-hand margin. This comparison may indicate the high level of specialization achieved by military clerks, who made their own document at any time, adapting the formatting conventions to their specific needs.

The second registration of the present roll, indeed, shows a different and convenient layout: in ChLA IV 264 only one column is preserved. On account of the Platonic column on the *verso*, one may conclude that the fragment preserves the greater part of the column and only the first 2 lines with the top margin are likely missing. The broad bottom margin, of 11 cm, clearly shows that we have here the last section of the record.

The arrangement of the narrow column marks the various steps taken by the scribe: l. 5, 9, and 16 are projected to the left. This last line is emphasized also through the increased size of the first letter. A blank space between ll. 18-9 underlines the end of the account. Furthermore, ll. 10-5, containing the list of the units involved, are centered in the middle of the column. This layout looks like that of numerous military lists. Among financial

²⁸ A specific study of layout and graphical conventions of morning reports on papyrus is lacking. On the script of PSI XIII 1307 see Fioretti, Cavallo 2015. In general, on content and formulas of such records see Fink in RMR 179-80; Phang 2007: 292; and mostly Stauner 2004: 74-83.

evidence, comparisons can be made especially with RMR 73, bank deposits of the riders of an *ala* (AD 120-50), and with RMR 80, a receipt for hay from a *turma* (AD 130). During III AD a further parallel is provided by P.Oxy. IV 735, a receipt for wheat for cavalrymen and infantry (AD 205, 4th September). In all these examples, the most relevant elements of the document are isolated in separate lines written in the middle of the column.

3. Content and Language

Like the layout, the content of the two accounts will be examined separately.²⁹ As far as PSI II 119 *recto* is concerned, it is a record of goods belonging to the deceased and suicides among the soldiers, which appear partially to be under the supervision of a prefect of the camp. Both fr. *b* and fr. *a*, covering a period from February to April, show that the sequence of entries runs from the beginning of the year. Since fr. *a*, of these two pieces, is the better preserved, the analysis will focus mostly on this item.

Here parts of four entries remain: the first two are very poorly preserved, and it is sufficient to underline that entry 2 (l. 10) would contain, as it seems, a reference to dead soldiers. Fortunately, the following two items are preserved well enough to provide much more information. In addition, they follow a similar pattern. The text of this section runs as follows:

- 13 XIII K(alendas) M[ai]i[a]s i . ti . m[] . ju . r . . ex epistul[a] Pe]troni praef[](ecti)
 14 castror(um) ex b[oni]s . erv . [. .]m XIII qui mortem
 15 sibi conscit exit auri ob debit[um] ad k(astra)
 16 VIII K(alendas) Mai(as) Valerio Capitoni (centuria) Papiri heredi Valeri ca[. .] dr(achm-)
 17 m[] leg(io-) III Cyr(enaica-) ex epistul[a] P]etroni praef(ecti) castr(or)um
 18 [ex bonis] . ervilum XXV qui mortem sibi conscit
 19 [exit auri] ob debit[um] ad k(astra)

Salient elements are the following: date (1), mention of written instruction (*ex epistula*) by the prefect of the camp (2), reference to some goods – whose interpretation remains problematic – followed by figures (3), and at the end, the information that the suicide victim owed an amount of gold, expressed with the partitive *auri*, to the camp to cover his debt (4). In addition to these elements, entry 4 makes mention of an unknown Valerius Capito, who belonged to the *centuria* of Papirius and who was appointed as heir of a homonymous Valerius. At the end of l. 16 the abbreviation of drachmae occurs, but no figures survive at all. At the beginning of l. 17 the mention for the *legio III Cyrenaica* is found.

The content of this latter entry might recall that of another military record, P.Mich. VII 435 + 440, which lists inheritances and payments of the *vicesima hereditatum* and concerns the *III Cyrenaica* as well. Nonetheless, one should also note that the Michigan papyrus consists only of autograph receipts, written by different hands, in which the language appears quite different and suicide is never mentioned as cause of death. In fact, the current evidence does not provide any parallel or model for such a record. PSI II 119 *recto* is, therefore, unique in its genre and a very important document: firstly, through the sentence

29 Texts and further details in Salati 2017b; Ead. 2019.

qui sibi mortem conscit, which is one of the traditional ways to refer to self-killers,³⁰ it is the only papyrological source attesting to cases of self-killings within the Roman army. Secondly and maybe more remarkably, this papyrus throws light on the financial outcome of the soldiers' suicide.

As is well known, military suicide was regarded as a form of desertion or oath breaking and, consequently, there was a general tendency by the state to discourage it.³¹ Financial penalties, among other things, were also employed for this purpose.³² In view of the dating of the roll, it is significant that an important change occurred at the beginning of II AD, when the emperor Hadrian narrowed down the valid and invalid motives for self-killing and established the cases in which a soldier could keep his testamentary rights. This was possible if the suicide was committed because of the burden of age or of grief. In addition to this, the emperor established that, without a legal will and heirs, the soldier's goods went to the camp as a whole.³³ As far as can be seen from what survives, the document seems to differ from the imperial disposition, as it makes mention neither of the reasons for the suicide nor heirs. For these features, it would seem to predate Hadrian's regulation (AD 119). Unfortunately, the evidence is not sufficiently explicit to support this assumption. Furthermore, this omission might be easily explained by the fact that the soldier was in debt with legionary cash, as the language would suggest. It is also significant that this debt is indicated by the word *aureus*, which is particularly rare among Latin papyri.³⁴ Regardless of its connection with the imperial rule, the document considers only economic aspects; it thereby gives us a glimpse of the Roman idea of army properties.

Focusing on ChLA IV 264, this portion contains a balance of cash payments, organized in 6 entries. Unfortunately, the text does not provide any detail about the source of these payments. The first editor spoke of a collection of taxes.³⁵ Alternatively, one might speculate that these sums were related to some financial activity of the units. A positive element could be the mention of Irinaeus *Augusti libertus* both in entry 1 and 2 (l. 2, 7). The role of imperial slaves or freedmen and their involvement both in the supply system and in

30 The sentence *qui sibi mortem conscit* is the traditional way to refer to self-killers. Latin, in fact, has no distinctive word to signify 'suicide' or 'self-murder'. For several phrases meaning 'to killing oneself' see van Hooff 1990: 139 fn. 11, 272, 246-50 (Appendix C). Among these, the most common was just *adsciscere/consciscere sibi mortem*.

31 For the ancient judgement on soldiers' suicides see the remarks of Andrieux 1927: 42; Carcani 1981: 92. The bibliography on the topic is particularly rich; see, lastly, Mentxaka 2010, and Manni 2013: 339-50.

32 A list of penalties can be read in in *D.* 49.16.3.1 (Mod. 4 *de poenis*): *Poenae militum huiusmodi sunt: castigatio, pecuniaria multa, munerum indictio, militiae mutatio, gradus deiectio, ignominiosa missio. Nam in metallum aut in opus metalli non dabantur nec torquentur*. See also *D.* 48.19.38.12 (Paul. 5 *sent.*): *miles, qui sibi manus intulit nec factum peregit, nisi impatentia doloris aut morbi luctusve alicuius vel alia causa fecerit, capite puniendus est: alias cum ignominia mittendus est*.

33 For the text see *D.* 28.3.6.7 (Ulp. 10 *ad Sab.*): *quam distinctionem in militis quoque testamento divus Hadrianus dedit epistulam ad Pomponium Falconem, ut, si quidem ob conscientiam delicti militaris mori maluit, irritum sit eius testamentum: quod si taedio vitae vel dolore, valere testamentum aut, si intestato decessit, cognatis aut, si non sint, legionis ista sint vindicanda*. See the analysis of Mentxaka 2010: 121-33, with further legal sources.

34 See P.Mich. VIII 470 l. 12 and 471 l. 16; ChLA V 299, fr. i l. 1, all from Tiberianus' archive, and PSI VI 730 l. 5.

35 Marichal in ChLA IV (1967): 79-80.

commercial transactions with the Roman army is a well-known phenomenon, as the papyrological evidence shows.³⁶

Leaving aside these uncertain points, the language is meaningful and underlines important details of the account. Firstly, a variety of military ranks involved in the different stages of collecting the sums can be found. Entry 3 with the sentence *missae ab* (l. 9) shows the prominent role of the centurion named Valerius Perpetuus, who took care of the carriage of the cash. After the list of the auxiliary units, both *cohortes* and *alae*, involved in the collection, in l. 17 a *primus pilus* is recorded, who likely played an active role; at this point, however, the bad condition of the item does not allow us to reconstruct the details of his task. Lastly, entries 4 and 5, using similar sentences with the verb *fero* and the preposition *per* plus accusative of a personal name, refer to the carriage of drachmae. The two entries read as follows:

16 Item [a]llatae [±8] per Livium . [
 17 [(centurionis)] p(rimi)pili sc . [±9]son . . lum[
 18 [.]
vac.
 19 summa ac[cep]ta d[racm(arum)] CLXXXV[
 20 et quae p[er B]rutu[m] l]atae eran[t

Unfortunately, we cannot know who Livius and Brutus were. Their names are very common and neither the rank nor the unit to which they belonged are stated. Probably they were ordinary soldiers. But, at the same time, these sentences invite comparisons with evidence from Vindolanda fort, and in particular with T.Vindol. II 190, a long daily account of foodstuffs, in which besides some entries one can find the similar notation *per Privatum*. The editors suggest that this Privatus was a slave. Perhaps our evidence might also refer to persons of servile (or libertine) status.³⁷

The last entry gives the total expressed first in drachmae, the normal currency of Egypt, and then in other coinage, and makes use of stereotyped wording. It is useful to have the text before us:

21 fiunt dr[acm(ae) Aug(ustae) . .] CXXXVIII[
 22 et calcul[atae sunt dr]acm(arum) Aug(ustarum) [±5 argenti]
 23 Tyri XVI · aeris Italic[i

Once again Vindolanda evidence provides the main source of comparison for this entry: among the wooden tablets several financial documents survive, which similarly record sums received on a daily basis and, at the end, the total amount.³⁸ The occurrence of large sums in cash and of different coins also cannot be regarded as a striking feature of

36 P.Dura 64, a letter from the *praepositus* to the *tribunus cohortis Palmyrenorum* (AD 221), witnesses that a *libertus* took care of the barley distribution to the soldiers. On commercial transactions, together with Vindolanda tablets (see Bowman 1998: 34; Gros Lambert 2012), see lastly O.Claud. III 417, in which one Gaion καὶ ἀρσιανός is involved in a lease contract, with the remarks of Cuvigny 2000: 60-2.

37 Bowman-Thomas in T.Vindol. II 153, 156. See also Bowman 1998: 35.

38 See mostly T.Vindol. II 178; 185 ll. 28-9; 191 ll. 14-5; 192 ll. 9-10; 201 l. 11.

ChLA IV 264, as Marichal believed;³⁹ Vindolanda tablets prove that the military clerks were accustomed to counting large sums in cash and converting money.⁴⁰ In comparison to the former text, it is evident that the pattern of the present one appears to be more standard. However, despite the many elements of similarity with military documentation from other forts, one should keep in mind that it is part of a larger body of evidence, which provides new insights into the bookkeeping system of the Roman army.

4. Conclusions

The financial documentation on papyrus mentioned at the start of this paper preserves only one bilingual account-book: RMR 75, of AD 139, consisting of three auxiliaries' receipts for money, of which one is in Latin, while the other two are in Greek. Moreover, each receipt was drawn up by a different scribe. If one pays attention to the evidence exclusively in Greek script, then one finds out that the surviving examples are particularly rare: in chronological order, PSI IX 1063, of AD 117, is a book of receipts for money deposited by recruits and written by different hands; P.Hamb. I 39, of AD 179, 9th January-10th April, is a complete book of receipts written by the soldiers of the *ala Veterana Gallica* for their yearly hay allowance. All the receipts are in Greek script and show the involvement of more scribes. Despite the rarity of the evidence, it is easy to see that these three papyri share important features: the pattern and the languages are the same, and the vocabulary too is rather standard. By contrast, they differ completely from the present roll. In other words, our papyrus has its own format. At this point, some relevant points of the evidence emerge:

1. Form and layout: PSI II 119 *recto* + ChLA IV 264 displays how the military registers were physically made and organized. They could also have the typical measurements of literary rolls and their medium was chosen according to its high quality. The layout was essential for reading and understanding of the document. The military clerks, therefore, drew up documents making use of formatting conventions. Obviously, this does not mean that there was no room for a few degrees of flexibility. This roll, indeed, offers proof of good documentary pragmatism, by alternating different layouts according to the specific needs of different sections.

2. Content: the greater portion of the roll has been lost and, unfortunately, we cannot know what other kinds of accounts were included. The surviving evidence, however, testifies to the fact that these ledgers were not only monothematic, but could combine different records. We might recall RMR 68, which contains on the *recto* a pay-record together with a record of men on special duty (= RMR 10), and a partial draft from a matricula (= RMR 37), while on the *verso* a summary of a century of *legio III Cyrenaica* (= RMR 58) and a daily duty roster (= RMR 9). Nonetheless, this papyrus is a single sheet from a roll, where the documents follow each other in an awkward manner. By contrast, our evidence is a whole roll, in which the accounts are written only on the *recto* and are well laid-out.

³⁹ *Contra* the opinion of Marichal in ChLA IV (1967), 79-80 see Christiansen 1984: 279.

⁴⁰ Bowman 1998: 34-5. In general, see also Alston 1995: 102, who points out that the Roman army was an 'important market and source of coinage'.

Furthermore, in both the sections, a high level of organization and scaling of the details can be appreciated.

3. Language: as far as we can see, the roll is entirely written in Latin. In the Roman army, Greek was acceptable and regularly used for official purposes too, as for instance the aforementioned account-books show. However, in some specific cases, Latin was chosen as a super-high language or as ‘the language of power’ by soldiers.⁴¹ This choice clearly depended on the purpose of the document. In our evidence, thus, the use of Latin, instead of Greek, would suggest that we are dealing with one of the more formal documents from the Roman army.

4. Lifetime: How long did an official military roll live? The re-use of the item allows us to answer this question. As has been said, the Latin document was written between AD 105 and 125/7, whereas the uncial hand of Platonic *Gorgia* is dated to the middle or later part of II AD.⁴² Therefore, we may conclude that this roll was in use for only a few decades. Through its use, it was probably kept in an archive of the camp in Nicopolis, or more likely in the governor’s headquarters, since soldiers from several units are mentioned.

41 Adams 2003: 545-6 and 599-623.

42 Turner 1987: 106, nr. 62.



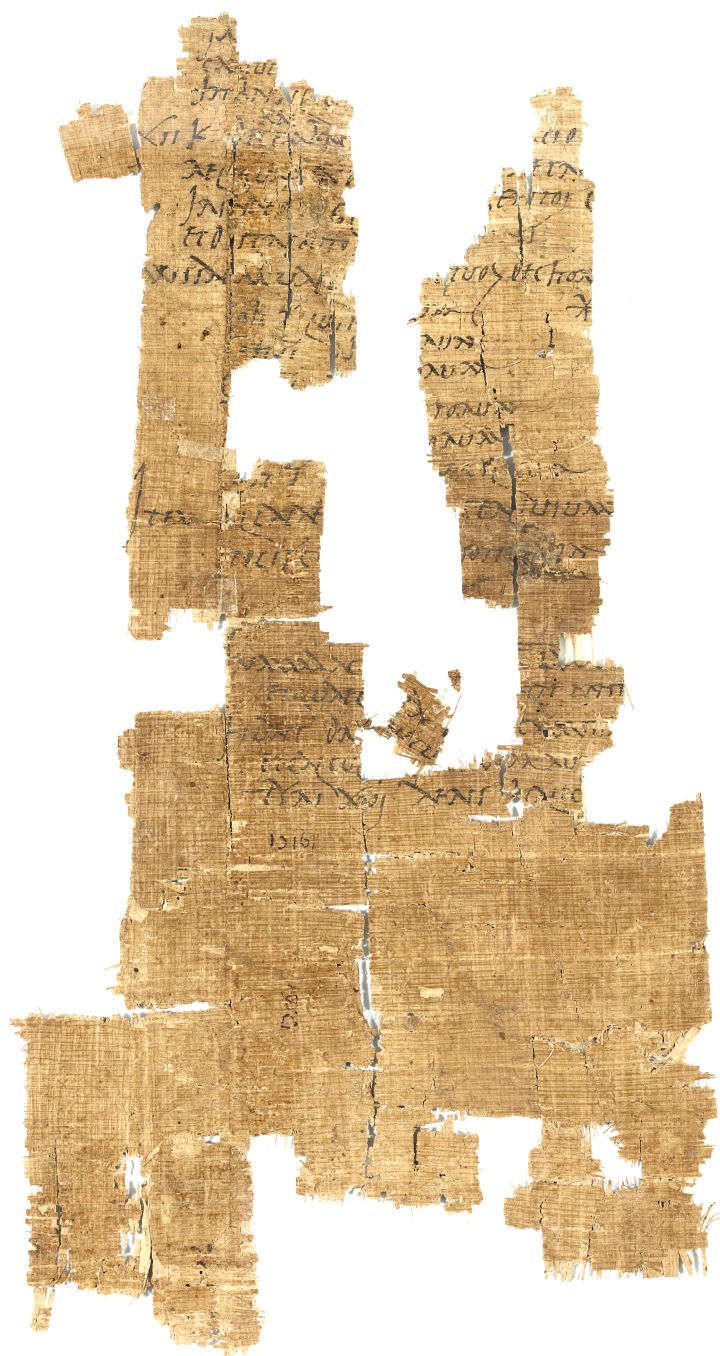
P.Dura 82

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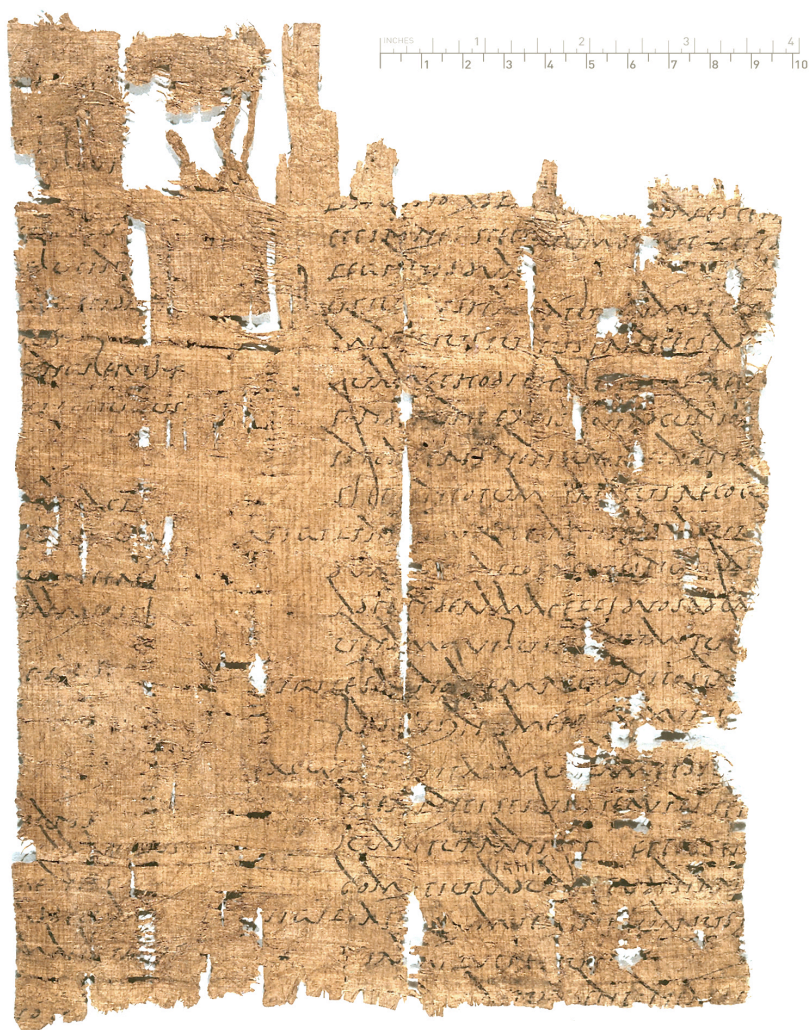


P. Dura 97

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ChLA IV 264
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PSI XII 1307 recto

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Appendix

List of military documents mentioned (in chronological order)

Publication	Papyrus	Other Publications	TM Number
PSI XIII 1307 recto	1307 recto	RMR 51 = ChLA XXV 786 = CPL 108	25148
RMR 68	P.Gen.Lat. 1 recto	ChLA I 7 a (= XLVIII 7 a) = CPL 106	69867
RMR 69	P.Gen.Lat. 4	ChLA I 9 (= XLVIII 9) = CPL 107	69868
RMR 129	MS Lat. Class. g. 3 recto (P)	ChLA IV 272 (= XLVIII 272)	69884
RMR 10	P.Gen.Lat. 1 recto	ChLA I 7 a (= XLVIII 7 a) = CPL 106	69867
RMR 37	P.Gen.Lat. 1 recto	ChLA I 7 a (= XLVIII 7 a) = CPL 106	69867
RMR 58	P.Gen.Lat. 1 verso	ChLA I 7 b (= XLVIII 7 b) = CPL 106	69867
RMR 9	P.Gen.Lat. 1 verso	ChLA I 7 b (= XLVIII 7 b) = CPL 106	69867
P.Harr. inv. 183e recto	183e recto		110834
T.Vindol. II 185	88.950		114444
T.Vindol. II 201	85.570		114457
P.Ryl. II 223	Gr. 223	ChLA IV 242 (= XLVIII 242) = CPL 312	27901
T.Vindol. II 153	20 i	T.Vindol. I 66 = CEL I 132	114863
T.Vindol. II 156	85.248	AE 1994, 1131	114420
T.Vindol. II 178	85.043		114437
T.Vindol. II 190	33, 47, 62	T.Vindol. I 4	114836
T.Vindol. II 191	11	T.Vindol. I 5	114837

Date	Provenance	Content
AD 65 ca.	Nicopolis	Morning report
AD 81		Pay record
AD 83-4		Pay record
AD 87		Pay record
AD 88		List of detached soldiers
AD 90 ca.		Draft of a matricula
AD 90 ca.		List
AD 90 ca.		Duty roster
I AD (before AD 83)		Pay record
AD 92-7 ca.	Vindolanda	Accounts
AD 92-7 ca.	Vindolanda	Accounts
I AD		Accounts
AD 97-103 ca.	Vindolanda	Renuntium
AD 97-103 ca.	Vindolanda	Daily report
AD 97-103 ca.	Vindolanda	Accounts
AD 97-103 ca.	Vindolanda	Accounts
AD 97-103 ca.	Vindolanda	Accounts

Publication	Papyrus	Other Publications	TM Number
T.Vindol. II 192	85.010.b		114449
RMR 131	P.Haw. 19	ChLA IV 239 (= XLVIII 239) = CPL 319 descr.	63268
P.Oxy. VII 1022	P.Lond. inv. 2049	RMR 87 = ChLA III 215 (=XLVIII 211) = CEL I 140 = CPL 111	78569
RMR 63	P.Lond. inv. 2851	ChLA III 219 (= XLVIII 219) = CPL 112	69875
ChLA XLII 1212	P.Cair. inv. SR 3049/31	CEL I 149	70013
PSI IX 1063	1063	RMR 74	17472
RMR 80	P.Lond. inv. 482	ChLA III 203 (= XLVIII 203) = CPL 114 = CEL I 150	78865
RMR 75	P.CtYBR inv. 249 (A)	ChLA IX 397 (= XLVIII 397) = CEL I 152	69907
ChLA XLII 1225	P.Lond. inv. 2723 + P.Mich. VII 477 recto	ChLA III 218 (= XLVIII 218) = CPL 121	70017
BGU II 696	P.Berol. inv. 14097 + 6870	RMR 64 = ChLA X 411 = CPL 118	69913
RMR 73	P.Lond. inv. 1196	P.Fay. 105 = ChLA III 208 (= XLVIII 208) = CPL 124	10770
P.Hamb. I 39	Gr. 184	RMR 76	44371
ChLA X 410 + IV 228 + XVIII 663	P.Berol. inv. 6866 A-B + P.Aberd. 133 + P.Reinach 2222	RMR 70 = CPL 122 + 123	63048
ChLA XI 495	P.Hamb. Gr. 310		69982
P.Mich. VII 435 + 440	inv. 510 + 511 + 511 bis	RMR 77 = ChLA V 277 (= XLVIII 277) = CPL 219 + 190 = CEL I 153	69887

Date	Provenance	Content
AD 97-103 ca.	Vindolanda	Accounts
I-II AD	Haueris	Accounts
AD 103, 24th February	Oxyrhynchus	Letter from C. Minucius Italus about the enrolment of six recruits
AD 105, 16th September		Strength report of Cohors I Hispanorum veterana equitata
AD 113-7	Theadelphia	Request of probatio
AD 117, 3rd September		Receipts for deposita
AD 130 May	Alexandria	Receipts for hay for cavalrymen
AD 139 May-June		Receipts for the deposit of horses
AD 144-63	Karanis	Proposal of transfer of auxiliaries or civilian report mentioning centurions
AD 156, 31st August	Arsinoites	Pridianum cohortis I Augustae praetoriae Lusitanorum equitatae
AD 175 ca. or 184-5 ca.	Karanis	Bank deposit of the riders of an ala
AD 179 January-April	Nicopolis	Receipts for hay money
AD 192 or 193-6	Arsinoites	Pay record of auxiliaries
AD 193-211		Pay record
early II AD		Receipts for legacy

Publication	Papyrus	Other Publications	TM Number
ChLA XVIII 662	P.Clermont-Ganneau 4 a	ChLA XLVIII 662 = SB VI 9248 = CPL 136 = CEL I 165	27293
RMR 71	P.Vindob. L 72 + 82 verso	ChLA XLIV 1298	70085
P.Ryl. II 273 a	Gr. 273 a	RMR 72 = ChLA IV 243 (= XLVIII 243) = CPL 126	27910
RMR 84	P.Vindob. L 111	ChLA XLV 1322 = CPL 313	70108
RMR 130	MS. Lat. class. g. 4 (P)	ChLA IV 273 (= XLVIII 273)	69885
RMR 132	P.Aberd. inv. 2h recto	ChLA IV 230 (= XLVIII 230)	69876
ChLA XI 473	P.Berol. inv. 25046		69965
P.Oxy. IV 735	P. 735	RMR 81 = ChLA IV 275 (= XLVIII 275) = CPL 134	20435
ChLA XLI 1198	P.Cair. inv. s.n.	SB III 7181a = CPL 137 = CEL I 205	18859
P.Dura 64	P.CtYBR inv. D.P. 15	RMR 91 = ChLA VI 319 (= XLVIII 319) = CEL I 199	44792
P.Dura 82	P.CtYBR inv. D.P. 3 recto	RMR 47 = ChLA VII 337 = CPL 326	44813
P.Oxy. LXXXIII 5363	100/39(d) recto		786137
P.Dura 97	P.CtYBR inv. D.P. 3 verso	RMR 83 = ChLA VII 352 = CPL 327	44829
ChLA IX 404	P.Princ. inv. 7743 c	SB XX 14386	32180
P.Grenf. II 110	P.Lond. inv. 731	RMR 86 = ChLA III 205 (= XLVIII 205) = CPL 142	69873
PSI inv. 2450 recto	2450 recto		128489
ChLA III 212	P.Lond. inv. 1774		69874

Date	Provenance	Content
II AD	Syene	Receipt for wheat for a cavalryman
II AD		Pay record
II AD		Pay record of auxiliaries
II-III AD		Accounts
II-III AD		Pay record
II-III AD	Soknopaiou Nesos (?)	Accounts
II-III AD	Arsinoites	Pay record
AD 205, 4th September	Oxyrhynchus	Receipt for grain for a turma
AD 220, 4th March	Oxyrhynchus	Receipts for meat and wine supplies
AD 221	Dura Europos	Letter from Aurelius Rufinus praepositus to Iustillus tribunus
AD 223-33	Dura Europos	Morning report
AD 244-9 or 247-9	Oxyrhynchus	Strength report, perhaps of legio III Gallica
AD 251, 31st August (after)	Dura Europos	List of cavalryment and horses
AD 277-82		Pay record
AD 293		Receipt for money for cavalrymen
III AD	Oxyrhynchus	Accounts
III AD		Pay record

Publication	Papyrus	Other Publications	TM Number
ChLA X 446	P.Berol. inv. 14100 recto		69944
ChLA XLV 1351 descr.	P.Vindob. L 149		70126

Date	Provenance	Content
III AD		Pay record
III AD		Accounts

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