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Key text

1 Philippians 4 :15–18: οἴδατε δὲ καὶ ὑμεῖς, Φιλιππηνοί, ὅτι ἐν ἀρχῇ τοῦ εὐαγγελίου, ὅτε ἐξῆλθον ἀπὸ Μακεδονίας, οὕτως μοι ἐκκλησία ἐκοινώνησεν εἰς λόγον δόσεως καὶ λήμψεως εἰ μὴ ὑμεῖς μόνοι, ὅτι καὶ ἐν Θεσσαλονίκῃ καὶ ἄπαξ καὶ διὰ εἰς τὴν χρείαν μοι ἐπάρχειτε. ὅσω ὅτι ἐπίνειτο τὸ δόμα, ἀλλὰ ἐπίνειτο τὸν καρπὸν τὸν πλεονάζοντα εἰς λόγον ὑμῶν. ἀπέχω δὲ πάντα καὶ περισσεύω πεπλήρωμαι δεξάμενος παρὰ Ἐπαφροδίτου τὰ παρ᾽ ὑμῖν.

2 And you, Philippians, also know that in the beginning of the gospel, when I left Macedonia, no ekklēsia except you alone partnered with me in a credit and debit account. For, when in Thessalonica, you provided for my need several times. Not that I seek the gift, but I seek the benefit accruing abundantly to your account. I have received everything and have plenty. I have been fully compensated, having received from Epaphroditus what you have sent.
Introduction

The question of the earliest form of Christian financial organization is a tantalizing one. At first glance, it would appear that there exists no clear evidence to allow a definite answer. Our earliest source, the New Testament, seems to be entirely silent on the question, as J. M. G. Barclay himself has remarked:

« Not surprisingly, there are no institutional structures concerning money apparent in the first generation of the Christian movement: without buildings to construct or maintain, and without a membership fee or annual dues to collect, there was no reason for the earliest Christians to handle money on other than an ad hoc basis ».¹

And indeed, the earliest allusions to a Christian form of financial organization seem to appear much later in the works of Tertullian, who makes reference to the arca of Christian communities (Apol. 39).² This being said, verse 4 :15 of the letter of the apostle Paul to the community he founded at Philippi in the late 40s C.E. holds a promise for the student of the ancient economy, and of ancient accounting in particular. It is indeed one of the rare few passages that gives us a window of insight into the socio-economic relationships of the first Christians. The verb ἀπέχω (v. 18), which is a commercial terminus technicus frequently found in ostracon receipts from the first century C.E.,³ the noun δόμα (v. 17), which, in documentary sources, can often acquire an economic connotation in the sense of loan, allowance, or even payment,⁴ and the verb πληρόω (v. 18), which, beside the sense ‘to fill’ or ‘to fulfil’, can also signify ‘to pay for (something) in full’,⁵ all contribute to form a cluster of economic terms that is quite suggestive of the economic dimension of Paul’s relationship with the Philippians. Furthermore, in 4 :15 Paul explicitly states that he and the Philippians have agreed to partner or associate (ἐκοινώνησεν) in an enigmatic λόγον δόσεως καὶ λήμψεως. While the economic connotation of these terms has generally been acknowledged, most commentators still prefer to insist that Paul’s economic discourse herein simply functions allegorically.⁶ Some have argued in particular that the phrase εἰς λόγον δόσεως καὶ λήμψεως (henceforth εἰς λόγον δ. κ. λ.) constitutes an idiom expressing, in a metaphorical way, the friendly disposition of the Philippians towards Paul, and their involvement in the exchange (literally, the ‘giving and receiving’) of favours, gifts, and services, with the apostle.⁷ However, this interpretation is deeply problematic and questionable, in my opinion. In this passage, Paul is actually acknowledging his receipt of the financial and/or material assistance which the Philippians have generously sent to him while in prison. He is not, as some have contended, discussing his friendly relationship with the Philippians in terms of an accounting metaphor as Cicero or Seneca might (cf. Cicero, Amic. 16.58; Seneca, Lucil. 81.18), nor is he elaborating on the Roman principle of social reciprocity, do ut des.⁸ In other words, he is simply stating a fact, not speaking in figurative language about sociological abstractions. The expression (κοινωνεύω)εἰς λόγον δ. κ. λ., whatever it actually means, should therefore be taken at its face value. This naturally leads us to the question of its significance, which will also be shown to have some important implications for our understanding of the financial organization of the early church.

In this paper, then, I propose to examine several pieces of documentary evidence that will shed some light on the economic significance of the phrase, which, one has to admit, is not immediately obvious. First, I shall conduct a brief philological survey of each of these terms separately, and then in collocation, as they appear in documentary sources, which
probably provide us with the best insight into popular Koine. Ultimately, I shall argue that this λόγος δ. κ. λ. refers to the ledger of some kind of community or missionary fund which Paul established in partnership with the Philippians, whereby money was set aside to support him in his evangelistic endeavours. Admittedly, this understanding is not entirely original and similar suggestions have been propounded before (though with notable variation) by B. H. D. Hermesdorf and J. Fleury. However, inasmuch as they failed to adduce relevant philological evidence to support their claim (which may explain why they did not persuade the majority of scholars), the following survey shall offer a welcome, original contribution to the question.

**Documentary evidence for εἰς (τὸν) λόγον**

Let us begin with the phrase εἰς (τὸν) λόγον. I shall be particularly brief since philologists are all in agreement that it pertains to accounting terminology. The noun ὁ λόγος itself, which can acquire a wide array of meanings, very often signifies ‘account’ in documentary sources. In papyri, the expression, which is often abbreviated as ‘εἰς λ.,’ occurs in a broad variety of documents such as receipts, contracts, nuptial agreements, accounts, petitions, or letters, from as early as III B.C.E. (e.g., P.Lille I 53), and as late as VI C.E. (e.g., BGU XII 2143). In the majority of cases, it is immediately followed by the name of the account holder or a noun describing the type of account. A similar usage is found in inscriptions, though much more rarely. For example, in a decree from Teos regulating the education of children (ca. III B.C.E.), the phrase εἰς τὸν λόγον (l. 58) refers to the city treasury into which fines are to be paid if one breaches the law in question.

Similar examples are found in honorary decrees from Didyma (IDidyma 488; ca. 159/8 B.C.E.), Miletos (SEG 36.1048; 165/4 B.C.E.), and Leros (ILerosMcCabe 6; 107 B.C.E.), in which treasurers are instructed to record expenses in the city registry (ἐγγράψασθαι εἰς τὸν λόγον). In sum, there is an overwhelming corpus of documentary evidence attesting that the phrase εἰς τὸν λόγον frequently referred to a financial account and its accompanying ledger. As is well known, such ledger often took the shape of a tablet, a codex of tablets, or a papyrus roll, in which financial transactions, i.e., receipts and expenditures, were dutifully recorded.

**Documentary evidence for λῆ(μ)ψις**

The evidence concerning λῆψις or λῆμψις is much more scant. In the rare few inscriptions in which it is found, it has the sense of seizing or collecting either money or a financial/material guarantee. The term is hardly more common in papyri, and is generally employed to acknowledge the reception of some merchandise or some payment. This is the case in the official letter BGU IV 1027 (Hermopolis, 360 C.E.): ἀ χύρων λήμψεως (l. 15). This sense is also observed in O.Mich. II 889 (Arsinoites, 289 C.E.), a receipt for grain delivery: ὑπὲρ ἄνυλῆς λήψεως ἄνω ἄνωτος ἰσαράνων καὶ Τετάξ. The term is never found as indicating a credit operation except perhaps in the late account SB XXIV 16045 (VI–VII C.E.), in which the phrase (ὑπὲρ) λῆμψεως τοῦ δεινοῦ (?) could refer to the receipt of some payment into the account. However, the reading is too uncertain, and the papyrus too fragmented, to allow any confident conclusion.
Documentary evidence for δόσις

Unlike λημψίς, δόσις is very frequently attested both in literary and documentary sources, as Moulton and Miligan, among others, have long noted.³⁰ Admittedly, compound nouns such as ἐπίδοσις (‘voluntary contribution’),³¹ ἀπόδοσις (‘payment’),³² or ἐκδόσις (‘loan’, especially maritime),³³ are actually much more common.³⁴ Initially, Moulton and Milligan had adduced eleven documents in which δόσις assumes the sense of ‘payment’ or ‘instalment’ (for something that is due).³⁵ This understanding can now be confirmed by a more recent examination of a much larger body of evidence, in which in about 80% of cases this sense is unambiguously observed.³⁶ Sometimes abbreviated as δόσι, δόσις is found in receipts of various kinds,³⁷ in tax-farming leases,³⁸ accounts,³⁹ loan or sale agreements,⁴⁰ apprenticeship contracts,⁴¹ official and private letters,⁴² decrees,⁴³ building contracts,⁴⁴ and temple accounts,⁴⁵ from as early as IV B.C.E. (e.g., IG I³ 365) until as late as VI C.E. (e.g., P.Oxy. XVI 1970). This clearly suggests a widespread and enduring usage among the populations of the Greek East, which the following few examples will serve to illustrate.

In P.Mich. II 123, the register of Tebtynis for the sixth year of Claudius’ reign (46 C.E.), δόσις (διὰ τινος ὑπὲρ μισθῶσεως) refers to the rent instalment to be paid into the grapheion account (col. 11, l. 9; cf. l. 13). Similarly, in SB XVI 12421 (Arsinoites, II C.E.), a fragmentary pawnbroker’s account, δόσις is repeatedly employed to record the loan payments granted to customers.⁴⁷ On other occasions, δόσις simply stands for the payment of wages (in kind or cash) made to labourers, as in the following salary account P.NYU II 30 (Oxyrhynchos, II C.E.):⁴⁸

[λ]ύγ(ως) σαλαρίου {(δραχμας)} και
[οψ]ωνι[σ] [ων έσχομεν]
θ δόσις (δραχμας) ψ
β δόσις (δραχμας) τμ
γ δόσις (δραχμας) ος
δ δόσις (δραχμας) σ

Especially interesting are instances in which δόσις is found in collocation with the prepositional phrase εἰς λόγον, such as in P.Vind.Sal. 16 (II C.E.) which records a payment made into an account of transport expenses: δόσις ἔχων θαμίνιος εἰς λόγον φορέτων κανον[μ]ής καὶ(ι) ἄλλων

Beyond financial accounts, δόσις occurs numerous times in the legal formula of rental agreements, wherein the lessee pledges to pay the number of agreed-upon instalments. This is well illustrated in SPP XX 53 (Herakleopolis, 246 C.E.), a lease for the share of two thirds of a house: ἀποδώσω σοι (κατ’ ἔτος) ἐν τέσσαρι δόσει (I. 15).⁵⁰ Significantly, the sense ‘gift’, which some lexica view as the primary sense of δόσις,⁵¹ and by which, presumably, one ought to understand a voluntary contribution given without any obligation, occurs very rarely in papyri.⁵²

Unsurprisingly, the economic connotation of δόσις is as frequent in inscriptions as in papyri. The term is particularly common in decrees, inscribed accounts of temples (λόγος ἵερων/ναυποίων), or building contracts, in which it often has the sense of ‘instalment’ or ‘payment’ (for some accomplished work). This can be readily observed in the accounts of temple treasuries at Athens as early as mid-V B.C.E. (e.g., IG I³ 365, 369), at Delphi from...
IV B.C.E. (e.g., IDelphes 2.31, 2.59, 2.62), and at Epidaurus (e.g., IG IV² 1.103, 106, 108), Lebadeia (e.g., IG VII 3073), and Delos (e.g., IG XI 2.142, 158 ; IDelos 3.360, 4.402), during the period IV–II B.C.E. But δόσις also appears in public decrees such as IMilet 1.3.147 (205/4 B.C.E.), which records a resolution to resort to a public loan to address a famine. Here δόσις τοῦ ἄργυρου/τοῦ σπηλαῖον (II. 19–20, 58) refers to the city’s repayment of monthly or yearly annuities to the citizens in reimbursement for their initial loan to the public treasury. Meanwhile in the Hadrianic decree concerning the public bank of Pergamon (OGI 2.484 ; 129 C.E. ?), δόσις τοῦ ἄργυρον νομίσματος (l. 41) refers to the payment of some silver coinage. Thus, δόσις can be seen to signify ‘payment’ in a large majority of inscriptions, which further illustrates the fact that the common perception of δόσις as simply meaning ‘gift’ is too restrictive. This also confirms that a key to identify the right connotation of δόσις is its immediate context and its syntagmatic connections with other terms in the sentence. In Philippians 4 :15, the collocation with λόγος and the close proximity of other technical financial terms strongly suggests a financial connotation rather than the plain sense of ‘gift’.

Evidence for the collocation λόγος δόσεως καὶ λήμψεως

We may now turn to possible evidence of the collocation of two or more of these terms in ancient sources. Right from the onset, I should admit however that, to the best of my knowledge, the full expression εἰς λόγον δ. κ. λ. is unfortunately never attested in documentary and literary sources, so that we have no other example to which we might compare Paul’s expression. As has long been noted by commentators, the collocation of δόσις and λήμψεως does occur several times in literary works, such as Aristotle’s Nichomachean Ethics (Eth. nic. 2.7.4, 4.1.1, 4.1.24, 4.4.2), Sirach 41 :19d and 42 :7, or the Shepherd of Hermas (Mand. 5.2.2). However, in almost all these cases no particular financial significance can be discerned, probably because the noun λόγος is missing in every instance. One exception might be Sirach 42 :7, whose commercial context renders the financial connotation of δόσις καὶ λήμψις unambiguous. The allusion to a ledger on which would be recorded receipts and expenditures, or perhaps imports and exports from one’s stock, is unmistakable as ben Sira exhorts his reader to put down in writing (έ ν γραφῇ) every (πάντα)δόσις καὶ λήμψις.

These literary examples aside, it is once again the documentary material that offers the best insight. Admittedly, the collocation λήμψεως καὶ δόσεως is only found in two papyri from late antiquity (VI C.E.), and in both instances it is rather unclear what is implied by the phrase. In P.Cair.Masp. II 67158 (Antinoopolis, VI C.E.), a partnership contract between two carpenters, the protagonists agree to share with their heir and successor in δόσις καὶ λήμψεως: εἰ τὸν θείον δόξειν ἔτηνα, [τὸν τε κληρονόμον καὶ διάδοχον] ὑμῶν λήμψεως καὶ δόσεως ὑπὲρ ὑμῶν γενέσθαι, μετὰ τὴν ὑμῶν ἀποβίωσιν (II. 24–25). Similarly, in a testament from the same period (l. 208, P.Cair.Masp. II 67151 ; Antinoopolis), a clause stipulates that illegitimate children (νήπιοι) and freed slaves (ἄπελεθροι) are to be alienated (ἀλλοτριωμένους) from all inheritance, from all πάσης λήμψεως καὶ δόσεως (ὑπὲρ ἔμω). Here again, one is hard pressed to make sense of the sentence. More suggestive, however, are the following instances in which εἰς λόγον collocates with δόσις. In P.Prag. I 72 (Arsinoites, VII C.E.), a pork-butcher (χοιρομάγειγος) orders a supervisor (προονητής)
named Mena to pay to the account of the notarius a certain amount of barley: \(\text{παράδοσις}(ου)\) ἔπεμψε καὶ ἔπεμψε \(\lambdaόγος\) \(\deltaισεως\).\(^{67}\) Similarly, the following entry appears in an estate account (l.l. 11–13): ἔπεμψε τοιούτου \(\lambdaόγος\) \(\μψις\) \(\thetaυωτ\) κραθή \(\αράβας\) \(\mu\). A comparable order to issue wine and wheat is found in \(\text{P.Oxy. XLIX}\) 3519 (Oxyrhynchus, ca. 260 C.E.): \(δοῦλος\) κολλούθω κεραθεῖ \(\epsilonις\) \(\lambdaόγος\) \(\deltaισεως\) . . . πηροῦ γενήματος \(\epsilonις\) \(\ετους\) \(\αράβας\) \(\μ\) καὶ \(\sigmaινον\) γενήματος \(\alphaραδόσις\).\(^{68}\) Interestingly, similar language is almost equiva-
elent to that of \(\text{δοσιςκατάληψις}\) in \(\text{Philippians}\ 4:15.\)\(^{73}\) In this case, the preposition \(\text{παρά}\) hardly adds any nuance to the lexeme. In the first instance, a certain Aurelius, a \(\betaουλευτὴς\) from Oxyrhynchus, reports to the local strategos concerning the \(\λόγος\) \(\παράληψις\) καὶ \(\παράδοσις\) καλημέρων \(\?\).\(^{74}\) i.e., the account of caligae (soldiers' boots) over which he is responsible (της γενομένης \(\upsυτ\) \(\epsilonιμο\) \(\deltaι\)) (\(\text{PSI}\) VIII 886, ca. 311/2 C.E.).\(^{75}\) The papyri being particularly fragmented, it is somewhat unclear whether \(\text{παράδοσιςκατάληψις}\) strictly refer to the receipt and payment of financial sums, or to the collection and distributions of stock supplies, or to both, as was possible with Greco-Roman accounts.\(^{76}\) Interestingly, similar language is employed in four other documents. In \(\text{P.Cair.Isid.}\) 13 (Karanis, 314 C.E.), two tax-collectors (\(\απατητητης\)) provide a report as to the \(\λόγος\) \(\παράληψις\) καὶ \(\παράδοσις\) άπο \(\gammaενήματος\), detailing the amount of produce (γένημα), chaff here (ἀχερον), they have collected (\(\παραλήψις\); cf. \(\παραλαμβάνω\), l. 30) and delivered (\(\παράδοσις\); cf. \(\παραδίδωμι\), l. 23) to the \(\epsilon\) \(\πυληται\) in charge of the supervision of taxes. Likewise, in \(\text{P.Oxy. LX 4089}\) (351 C.E.), a report is given to the \(\text{Oxyrhynchos strategos}\) upon his request about the \(\lambdaόγος\) \(\text{παραλήψις}\) καὶ \(\παράδοσις\) of wheat and barley. Similar remarks could be made about two other comparable documents written to the \(\text{Oxyrhynchos strategos}\) : \(\text{P.Oxy.}\) LXVII 4607 (concerning the \(\ανύννοι\) \(\sigmaτρατιωτική\); 362/3 C.E.),\(^{78}\) and \(\text{P.Oxy.}\) X 1262 R (concerning a loan of corn seed; 197 C.E.).\(^{79}\) While one could argue that in all five cases \(\text{παραδοδοκατάληψις}\) \(\muψις\) acquire no specific connotation other than their usual sense, that is, respectively, 'transfer' and 'receipt',\(^{80}\) their collocation with \(\lambdaόγος\) and the nature of the documents themselves, i.e., an accounting report somewhat akin to a modern auditor's report, illustrate quite distinctly that they could also be employed to designate book-keeping operations, i.e., receipts and expenditures, be they in cash or kind.

### Significance of the phrase εις λόγον δόσεως καὶ λήμψεως

While, as I have mentioned, one has yet to discover in literary and documentary sources an expression that is exactly equivalent to Paul's, these few examples should nonetheless prove sufficient to elucidate \(\text{Philippians}\ 4:15\). It is particularly significant that they offer conclusive evidence regarding the financial connotation that \(\deltaος\) καὶ \(\lambdaηψις\) almost always acquire when found indolocution with \(\lambdaόγος\). This confirms the view that the

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\(^{67}\) See also \(\text{P.Cair.Isid.}\) 13, l. 13 (Karanis, 314 C.E.)

\(^{68}\) See also \(\text{P.Oxy.}\) LXVII 4607 (concerning the \(\alphaνύννοι\) \(\sigmaτρατιωτική\); 362/3 C.E.),

\(^{73}\) \(\text{Philippians}\ 4:15\)

\(^{74}\) \(\text{P.Cair.Isid.}\) 13 (Karanis, 314 C.E.)

\(^{75}\) \(\text{P.Oxy.}\) LXVII 4607 (concerning the \(\alphaνύννοι\) \(\sigmaτρατιωτική\); 362/3 C.E.),

\(^{76}\) \(\text{P.Oxy.}\) X 1262 R (concerning a loan of corn seed; 197 C.E.)
interpretive key to Paul’s unusual expression resides in the prepositional phrase εἰς λόγον on which the genitives δόσεως and λήμψεως depend, as well as in the context formed by the close proximity of other financial terms.81 This leads me to conclude that what Paul had in mind was probably an account similar to those examined above. Against this proposition one could argue that, in Greek papyri, a ledger is more commonly referred to as a λόγος λημμάτων καὶ ἀναλωμάτων.82 Paul may have of course been familiar with such designation, but writing to a community based in a Roman colony where Latin remained vibrant well into the third century C.E.,83 he could have also been influenced by equivalent Latin appellations, that is, either the domestic codex accepti et expensi, which every Roman property-ownertended during the Republican and early imperial eras (cf. Cicero, Rosc. com. 1.4, 3.8, Verr. 2.23.60),84 or the ratio accepta et data kept by bankers and other businessmen (Dig. 2.14.47.1; cf. Dig. 2.13.6.3).85 This suggestion is certainly not too far-fetched considering that examples of such bilingual borrowings abound in ancient sources, papyri especially, regardless of the social level and/or linguistic proficiency of the author.86 Moreover, Roman culture seems to have exerted a certain influence over Paul, who may have also spoken Latin.87 Incidentally, this understanding also appears to have been that of the translator(s) of the Vulgate who rendered the phrase in ratione dati et accepti,88 which in literary sources almost always refers to a ledger.89

The question that remains to be answered then is what kind of financial account Paul had in mind when he wrote λόγος δ. καὶ λ. While it is impossible to answer this question with absolute certainty, we may nonetheless arrive at a plausible explanation by eliminating improbable alternatives. Despite our limited knowledge about Roman accounting,90 we can be quite certain that different registers existed for different purposes or types of economic activities, and that accounting principles did not dramatically evolved over time.91 The primary purpose of the codex accepti et expensi was to record the state and evolution of a paterfamilias’ patrimony, both his active and passive assets.92 Thus, it was never « lié à un métier spécifique ».93 Its use was restricted to Roman citizens possessing patria potestas,94 and was denied to Junian Latins and peregrini.95 It must therefore be differentiated from the registers of the bankers and money-changers in Rome and Italy (i.e., the argentarii, coactores argentarii, and later the nummularii),96 which are usually referred by the jurists as rationes or codex rationum,97 and sometimes as rationes implicita propter accepta et data.98 The codex accepti et expensi must also be distinguished from other kind of business accounts, such as those commonly found in papyri, which functioned more as some livres de caisse or cashbooks.99 Judging by the Vulgate’s rendition, its translator(s) seem to have envisaged the latter, since the terms ratio or accepti are often found in Roman accounts, though one cannot be entirely sure.100 Following the Vulgate could ultimately prove misleading, however, for it tells us nothing more than what its translator(s) thought it to have meant three centuries later. This approach is all the more prone to anachronisms since the Roman economy, including its terminology, evolved progressively.101 We cannot also know for sure whether Paul kept a codex accepti et expensi, though it seems very unlikely that he owned enough assets to require one.102 What is more, it is difficult to believe that he could have envisaged associating the Philippians to the operations recorded in his codex—it was, in fact, impossible according to Roman law, the codex being a strictly private legal document.

18 Given his professional activities as an artisan (1 Cor 4:12, 9:6; 2 Cor 11:27; 1 Thess 2:7–9), it is however safe to assume that Paul employed either some kind of adversaria, i.e., a rough
account book containing daily financial operations (cf. Cicero, Rosc. com. 2.6–7, 3.8–9), or a more elaborate and permanent cashbook of receipts and expenditures, viz., a ratio accepta et data/expensa. Recent studies have indeed highlighted the diligence of Graeco-Roman people, including modest ones, in keeping accounts, even though their technique was obviously not as sophisticated as ours today.

For example, in a petition to the strategos of Arsinoite (P.Mich. V 228; Tebtynis, 47 C.E.), a man complained of being cheated and abused while settling accounts with a shepherd. Dutiful and accurate accounting was also necessitated by fiscal and legal procedures. The codex accepti et expensi, for instance, enabled the evaluation of one’s patrimony for census, and therefore taxation, purposes, while prosecutors and adjudicators could also demand that accounts be produced as evidence in litigations.

A good illustration is found in a petition written by a wine merchant named Apion to the prefect of Egypt concerning the alleged fraud of the widow of his former business partner (P.Oxy. XXII 2342; 102 C.E.). The merchant relates that, upon taking the matter to the strategos, the latter requested that the ledger of Berenike’s deceased husband Pasion be produced for cross-examination, so as to ascertain Apion’s claims that she had withheld profits and his stock of wine: ἵδων ἰθήν ψευδόμενην [ἡπησο] τῇ ᾿Αρσίωνος ἐφημερίδα (ll. 19–21). Apion alleged that she declared erroneous information and hid the account (ll. 18–20, 25–26). Yet Apion must have also kept some sort of account since he knew, down to the obol, the amount of his debt, and could challenge Berenike’s declaration to the strategos.

Could this kind of business account therefore be what Paul had in mind by this λόγος δόσεως καὶ λήμψεως? It is a possibility, though, once again, one is faced with the difficulty as to how, and why, Paul could have associated the Philippians to his private business account (cf. κοινωνέω; Phil 4:15). To my mind, the only possible alternative is that this λόγος represents the account of a communal fund or foundation set up by Paul and the Philippians, which may, or may not, have been separate from the congregation’s arca communis. This would have ensured that funds could be set aside and later made available to Paul whenever he had need of them for his missionary travels, his ministry activities, or even his personal needs when he was unable to work to support himself, such as while in prison (Phil 4:15–18; cf. 2 Cor 11:7–9).

Conclusion

To conclude, these few documentary sources amply illustrate the fact that the phrase εἰς λόγος δόσεως καὶ λήμψεως needs not be explained as an elaborate metaphor. Rather, I would like to suggest that it is more likely that it referred to the account book in which financial transactions between Paul and the Philippians were dutifully recorded. This in turn implies that they must have kept some kind of common fund, perhaps an arca communis such as those used by voluntary associations or societates during the same period, into which the Philippians made contributions, δόσεις, and from which Paul could make withdrawals, λήμψεις, so as to finance his missionary ventures. This is not the place to even begin to explore in more detail how Paul could have had access to funds while away from Philippi. It is the subject of another paper altogether. What I think is
important to recognise for now, however, is that this passage provides one of the earliest and most significant pieces of evidence for the financial organization of the early Christian movement.

NOTES


5. e.g., P.Yale I 65 (l. 25 ; ca. 141–144 C.E.) ; BGU IV 1151 (2.V., ll. 32–33 ; 13 B.C.E.) ; BGU XVI 2607 (ll. 23–24 ; 15 B.C.E.). Cf. J. H. Moulton, and G., Milligan, Vocabulary of the Greek Testament, London, 1930, s.v. πληρώω, p. 520 (henceforth abbreviated as MM) ; LSJ, s.v. πληρω 5.


Revised Standard Version, the 2007 Zürcher Bibel, and the 2000 Schlachter Bibel. Amongst the more popular bibles, only the 1910 Bible Louis Segond (« aucune Église n’entra en compte avec moi pour ce qu’elle donnait et recevait »), the 1979 Nouvelle Edition Genève (idem), the Jerusalem Bible (« no church other than yourselves made common account with me in the matter of expenditure and receipts »), the 1545 and 1912 Luther Bible (« der Rechnung der Ausgabe und Einnahme als ihr allein »), and the 1951 Schlachter Bibel (« die Rechnung der Einnahmen und Ausgaben »), seem to have taken the economic connotation of the expression more seriously.


10. Hermesdorf argued that this λόγος was an account at a Macedonian bank in which the Philippians had deposited money, and from which Epaphroditus withdrew funds upon reaching Rome where Paul was imprisoned, after the Macedonian banker had effectuated a permutatio with a counterpart in the capital. Fleury suggested instead that it referred to the account of the professional societas which Paul had established with a businesswoman named Lydia, one of his first converts in Philippi according to Acts 16 :12–15 : « Le compte est en réalité un compte courant, ouvert à chacun des associés dans le livre de comptes de la société et comporte des versements et des prélèvements » (p. 46). B. H. D. Hermesdorf, « De Apostel Paulus in lopende Rekening met de gemeente te Filippi », in Mélanges Philippe Meylan, vol. 2, Lausanne, 1963, p. 41–59.


13. e.g., O.Bodl. II 1103 ; O.Fay. 5 ; P.IFAO III 9 ; SB XX 14383.

14. e.g., P.Oxy. XLI 2972 ; BGU IV 1013 ; P.Bour. 13 ; P.IFAO III 39.

15. e.g., P.Oxy. III 496 ; BGU IV 1100.

16. e.g., P.Princ. I 13 ; SB XX 14576.

17. e.g., P.Ryl. II 142 ; P.Lond. II 177 ; P.Mert. I 11.

18. e.g., BGU III 981 ; SB XVIII 13303 ; P.Thomas 9.

19. e.g., eἰς λόγον χορτου (SB XVIII 13303) ; εἰς λόγον φόρου (P.Mich. X 586) ; eἰς λόγον Ἀπίωνος (O.Mich. I 48).


21. Laum restored : εἰς τὸν κατάλογον (l. 35), but Bogaert simply read εἰς τὸν [λόγον (ed.pr. non vidit)] Laum II, #129B, p. 159–60 ; TextMin 47.26.


26. Both forms are found, though λήψις seems to be slightly later. See LSJ, s.v. λήψις.

27. For example, in the lex portorii Asiae, the customs law from Ephesus, τοῦτον ἐνεχείρον λήψις has the sense of seizing a pledge (II. 56, 58, 81, 88, SEG 39.1180; 62 C.E.). The text of this inscription has been revised several times since its initial publication in 1986. See Edd. pr. Helmut Engelmann, and Dieter Knibbe, « Das Monumentum Ephesenum: Ein Vorbericht », EA 8, 1986, p. 19–32; idem, « Das Zollgesetz der Provinz Asia: Eine neue Inschrift aus Ephesos », EA 14, 1989, p. 1–206 (text, commentary and translation). For the latest revision and most thorough and up-to-date commentary, see M. Cottier et al. (eds.), The Customs Law of Asia, Oxford, 2008. Similarly, in the second honorary decree for the benefactress Archippe from Kyme (SEG 33.1039; post 130 B.C.E.), the phrase περὶ τῆς τῶν διαφόρων λήψεως (I. 72) refers to the collection of the interests for a loan of one talent made by Archippe after her death. Cf. § 103 in Hasan Malay, « Three Decrees from Kyme », EA 2, 1989, #2, p. 6–7. The date of this inscription has been suggested by Louis Robert, BE, 68, #445, p. 506.

28. One must be careful not to confuse the dative of λήψις, λήψει, with the second future singular person of λαμβάνω, which is more common (e.g., P.Oxy. IV 724; P.Amph. II 145).

29. A similar usage is found in the fragment SB XX 14721 (II B.C.E.). Although the editors are unsure about the nature and significance of this document, the proximity of the terms θησαυρός, διάφορος (probably meaning a sum of money or some interests here; cf. LSJ, s.v. διάφορος II.4.b.), εἰς τὸ βασιλικὸν (i.e., the royal treasury, likely; cf. LSJ, s.v. βασιλικὸς II.3.), as well as the letter η indicating the amount of something (money presumably), suggests that the fragment contains the remains of a financial record of some sort.

30. MM, s.v. δόσις, p. 169. Cf. LSJ, s.v. δόσις II.5. Beauchet had already observed that, in ancient Greek contracts, δόσις represents « des versements à compte ». Similarly, Chantraine gives the glosses « don réalisé, legs, versement » for δόσις. Beauchet, Histoire du droit privé de la république athénienne, vol. 4, Paris, 1897, p. 214; Chantraine, Dictionnaire, p. 279; LSJ, s.v. δόσις II.5. Benveniste had also observed that the five Greek terms usually translated as gift (or ‘don’), which are δώσις, δάνειον, δονέα, δόσις, and δωτίνη, can have diverse meanings ranging from « la pure notion verbale, ‘le donner’, à la ‘prestation contractuelle, imposée par les obligations d’un pacte, d’une alliance, d’une amitié, d’une hospitalité’ ». Émile Benveniste, Le vocabulaire des institutions indo-européennes, vol. 1, Paris, 1969, p. 65.

32. e.g., PSI VII 801 ; SB XX 14315. The verb ἀποδίδωμι itself often has the sense of repaying what is due. See LSJ, s.v. ἀποδίδωμι ; MM, s.v. ἀποδίδωμι, p. 61. Cf. Beauchet, Histoire, vol. 4, p. 499.  
34. Of course, other senses of δόσις are also found. It can thus signify the delivery of some merchandise (e.g., SB X 10724 ; BGU XVIII 2747), of a petition (διὰ λιβέλλου δόσεως ; e.g., P.Oxy. XVI 1880), or of official correspondences (e.g., P.Würzb. 18). It can also refer to the legal execution of a testament during one's lifetime in the form of a fictitious sale (ὠνὴ ἀποστασίου, later called ὦνὴ δόσεως ; e.g., P.Stras. II 83, UPZ II 180). The latter sense seems to have derived from Athenian law. Cf. Beauchet, Histoire, vol. 3, p. 122–24, 656. In inscriptions, it can sometimes refer to the (free) public distribution of corn (IG II² 1272, II C.E.), a bequest for the organization of festivals (IG IX 1.694, III B.C.E. ; MAMA 3.50, II C.E.), civic benefactions (IStratonikeia 303, II C.E.), a summa honoraria (McCabe, Kaunos 4 ; II C.E.), or an imperial monetary grant (IG II² 1097, 124/5 C.E.).  
35. P.Petr. III 41, III 46 ; P.Oxy III 474, IV 724, VI 912, VIII 1127 ; P.Flor. II 1335 ; Ostr 6 in Fayûm Papyri, p. 322 ; P.Lond. 163 ; BGU II 473 ; Syll 540. See MM, s.v. δόσις p. 169.  
36. I examined some 159 instances in 117 papyri and 152 instances in 129 inscriptions. In 10 % of the papyri and in 15 % of the inscriptions, an exact reading could not be ascertained due to the fragmentariness of the document.  
37. e.g., P.Aberd. 27 ; P.Cair.Masp. II 67145.  
38. e.g., P.Mich. XVII 792 ; P.Oxy. XXXVI 2780 ; O.Fay. 6 ; SB XVI 12601, XVI 12602.  
39. e.g., UPZ I 112 (204 B.C.E.). To be more precise, this is an offer to contract a tax-farming lease.  
40. e.g., O.Mich. I 110 ; P.Lond. V 1673 ; PSI VI 688 R ; P.Cair.Masp. II 67145.  
42. e.g., P.Oxy. IV 724.  
43. e.g., P.Bad. IV 47 ; P.Col. X 282 ; SB XVI 12508 ; P.Alex. 2 ; P.Lond. V 1786.  
44. e.g., IPriene 57 ; IMilet 1.3.147.  
45. e.g., IG VII 3073.  
46. e.g., IG IV² 1.110 ; 1.109.  
49. The spelling of the author leaves to be desired. The papyrus indeed reads : δόσεις Χαρίας θαμείνης εἰς λόγον φολλάζουν. Cf. also the second hand on l. 4 : δόσες Χαρίας Χαρίου ἔπι λόκου [ λόγου] φόροιν φυτον [φυτων] καὶ ἄλλως εἰδήν. Similar collocations are found in SB XX 15133 and P.Lond. V 1695.  
50. See Johnson, Egypt, #168, p. 276. Cf. P.Alex. 2 ; BGU IV 1122 ; P.Oxy. VI 912, VIII 1127, XIV 1694, 1632, XLIV 3200 ; P.Coll.Youtie II 68 ; BGU XIX 2810 ; P.Yale I 69.  
51. Cf. BDAG, s.v. δόσες L&N, s.v. δόσης ; 57.73.  
52. Yet even when it does mean ‘gift’, a commercial transaction could arguably be understood. This is the case, for instance, in P.Grenf. II 68 (247 C.E.), in which δόσης (l. 9) and χάρις (l. 10 ; cf.
the giving and receiving of money (note: P. Grenf. II 70 is its duplicate). Cf. Johnson, Egypt, #193, p. 324.
53. Cf. IG I° 369 (V B.C.E.), IDeles 2.3.2, 2.3.22, 2.59, 2.62 (all from IV B.C.E.).
55. Cf. IG XI 2.161, 163, 199, 203, 204; IDeles 3.2.90, 291, 296, 314, 320, 364–366; 4.3.72, 384, 399, 401bis, 406, 442–444, 461, 462, 507. In the Delian documents regulating building contracts, however, Homolle is careful to distinguish δόσις, the « à-compte » for the completion of a project, from μισθός, the daily wage payments made to artisans or labourers for the achievement of smaller tasks. See Théophile Homolle, « Comptes et inventaires des temples déliens en l’année 279 », BCH 14,1890, p. 464, 466. Cf. ibid., p. 393–94.
58. In context, a discussion on liberality (ἐλευθεριότης), δόσις χρημάτων καὶ λήψεως simply refers to the giving and receiving of money (Eth. nic. 2.7.4, 4.1.1, 4.1.24, 4.4.2; cf., 4.1.7–8, 4.1.29, 4.1.38). See also Plutarch, Gen. Socr. 584C; Epictetus, Diatr. 2.9.12.
59. The lack of context makes it difficult to determine the exact significance of the phrase in the first instance. The Vulgate translator(s) nonetheless rendered dati et accepti (cf. Phil. 4:15), which is reminiscent of accounting terminology, as we shall see below. Note: 41:19d corresponds to 41:24 in the Vulgate.
60. Unfortunately, the context of Mand. 5.2.2 is of little help to shed light on the significance of περὶ δόσεως ἢ λήψεως, which has been variously translated. See Mand. 5.2.2 (Ehrman, Loeb Classical Library); Carolyn Osiek and Helmut Koester, Shepherd of Hermas: A Commentary, Minneapolis, 1999, p. 117. According to the Thesaurus Linguae Graecae, there are only about 25 such collocations prior to II C.E., which are primarily found in Aristotle, Aesop’s Vita (W, 53, I. 5; G, 53, I. 7), and in some obscure astrological fragments (e.g., Pythagoras, Fragmenta astrologica, 136, I. 27; 137, I. 20, in K. O. Zuretti, Codices Hispanienses, Brussels, 1934; Antiochus, Fragmenta [e cod. Monac. 7], 108, II. 21, 24, in F. Boll, Codices Germanici, Brussels, 1908). After II C.E. another 200 of these are found, though mainly in philosophical commentaries on Aristotle or in patristic works.
61. Naturally, this excludes patristic authors citing Paul verbatim (cf. John Chrysostom, Hom. Phil. 62.180, 187; Athanasius, [Ep. Castorem], 28, 885, I. 52; Theodoret, Interpretatio in xiv epistles sancti Pauli, 82.588–589; Antiochus, Pandecta scripturae sacrae, 99.57–73; John of Damascus, [Commentarii in epistulas Pauli], 95.881; all in J.-P. Migne, Patrologiae cursus completes, Paris, 1857–1866). The three terms do appear in close proximity in the works of the astrologer Vettius Valens on two occasions. However, in both cases they are found in apposition so that neither δόσις nor λήψις is grammatically dependent on λόγος: τὰς δὲ δόσεως καὶ δόσεως καὶ λήψεως πράξεως (2.20.4); διὰ λόγου καὶ δόσεως καὶ λήψεως καὶ πίστεως (4.4.39). Furthermore, in context it is not clear what δόσις and λήψις actually stand for. See D. Pingree, Vettii Valenti Antiocheni anthologistarum libri novem, Leipzig, 1986.

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62. The preceding clause, δὲ έχον παραδίδωσιν έν άρχηγῷ και σταθμῷ, suggests a commercial setting whereby merchandise needs to be counted or measured. Also unequivocal are the allusions to business dealings with merchants in 42:5 (περί διαμόρφων πράξεως ἐμπόρων), to the need to settle account on business journeys in 42:3 (περί λόγου κοινωνίας καί οὐκοπρόφορον), and to use accurate scales in 42:4 (περί ἀκροφεῖας ζηγοῦ καὶ σταθμίων). Cf. Patrick W. Skehan and Alexander A. Di Lella, The Wisdom of Ben Sirach, New York, 1987, p. 482; Gérard Minaud, La comptabilité à Rome : Essai d’histoire économique sur la pensée comptable commerciale et privée dans le monde antique romain, Lausanne, 2005, p. 24.


64. The restored reading δέσσεως καί ὑπολήψεως also appears in CPR VII 1 (7–4 B.C.E.). However, it is found at the fragmented end of the document, so that the meaning is uncertain.

65. V. Arangio-Ruiz seems to have avoided translating λήμψεως καί δόσεως when he renders: « si Deo placuerit, heredis et successoris uobis existendi cum vita defuncti eritis ». FIRA² 3.158, 486.

66. The collocation λόγος (τῶν) δεθέντων/δεθέντος, ‘account of amount(s) paid’, is also found though not treated below (e.g., SB XX 14216; P.Cair.Masp. I 67056; P.Cair.Masp. II 67138; P.Got. 18; P.Harr. I 99; P.Kells IV 96, II, 174, 854).

67. Spelt as δωσ in the papyri.


69. Note: the ed.pr. originally translated λόγον μισθολεσον δόσεων νεοφόρτων by « die Pacht- und Geschenkverrechnung der Neupflanzungen ». However, it is questionable that δόσις has the sense of Geschenk here (especially while used in collocation with μίσθωσις). See Schubart, P.Erl., p. 107.


71. It is unclear to me what this term means. The entry in the LSJ provides neither gloss nor definition (it is not found in other lexica either). See LSJ, s.v. κεδρία. The word appears neither in the Thesaurus Linguae Graecae nor in the PHI database, and is found in only two other papyri (P.Lond V 1833; P.Oxy. XVI 1924), which suggests that the term may have been misread. I propose κεδρία, i.e., oil extracted from the κεδρέλατη (Syrian cedar), as a better reading (cf. a similar correction by the editor of P.Oxy. XVI 1924). Cf. LSJ, s.v. κεδρία.


73. In an archival context, the two terms can also refer to the receipt or delivery of documents (e.g., P.Fam.Tebt. 15). See Fabienne Burkhalter, « Archives locales et archives centrales en Egypte Romaine », Chiron 20, 1990, 193.


75. The reading is not entirely certain, but is suggested by the occurrence of καλλίγαρν. l. 3. In any case, no other word starting with καλ- would make sense here. Cf. LSJ, s.v. καλλίγαρν; Glare, P. G. W., ed., Oxford Latin Dictionary, Oxford, 1982, s.v. caliga, p. 258.

76. The language is quite formulaic here. The sentence indeed starts with the common expression ἐπίζητοντι σοι. MM, s.v., ἐπίζητον, p. 238. Cf. SB VI 9169; P.Oxy. LX 4089.
77. The difference is not particularly significant. As Andreau indeed explains : "ce que les Grecs et les Romains relevaient dans leurs livres de comptes, 'c'étaient les entrées et les sorties de stocks, stocks de monnaie (dans la caisse) ou stocks de produits (dans les greniers et entrepôts)' ». See Jean Andreau, « Structure et fonction du livre de comptes de Kellis », CRAI 148.1, 2004, p. 433. Cf. Minaud, La comptabilité, p. 72, 74.

78. In this instance, the account tabulates the collection of wine and meat contributions and its redistribution to soldiers : [λόγος τῆς γενομένης ὑ[π’ ἐμο]ὶ [παραλήψεως οἴνου καὶ κρέ[ς] καὶ ἔ[δοςεις] ἑ[ς αὐτοῦς] 

79. In this last example, the term λόγος does not appear as it only makes mention of two local commissioners appointed (ἀπεθέντων) for the collection and delivery (ἐπὶ παραλήψεως καὶ παραδόσεως) of sowing seed (σερμάτων χωροῦντων).

80. Cf. LSJ, s.v. παράδοσις, παράληψις.

81. This is precisely what New Testament commentators miss when they solely focus on δόσις καὶ λήμψις and entirely ignore the syntactical role of εἰς λόγον. See for example Peterman, Gift, p. 63-65.

82. e.g., P.Öxy. LVIII 3921 ; BGU I 21, VIII 22 ; P.Lond. III 965.

83. C. Brélaz, and A. Rizakis have indeed observed that "la vigueur du latín . . . perdure comme langue usuelle et officielle de la colonie jusque tard dans le IIIe siècle, à l'inverse des colonies romaines d'Anatolie centrale, où le latin est supplanté plus rapidement par le grec ». Cédric Brélaz and Athanasios Rizakis, « Le fonctionnement des institutions et le déroulement des carrières dans la colonie de Philippes », CG 14, 2003, p. 161.


85. Cf. Andreau, La vie financière, p. 557, 616 ; Andreau, Banques, p. 90.


87. This possibility was taken seriously by Ramsay, Souter (though his exposition is little convincing), and Bruce, who remarked that both Paul’s plan to travel to Spain and his reference to the province of Illyricum by its Latin appellation (Ἰλλυρία was its Greek name ; cf. Rom 15 :19), suggest a certain familiarity with the language. W. M. Ramsay, Pauline and Other Studies in Early Christian History, London, 1906, p. 65 ; Alex Souter, « Did Paul Speak Latin ? » Exp 1, 1911, p. 337–42 ; F. F. Bruce, Paul, Apostle of the Free Spirit, Exeter, 1977, p. 315–17. The presence of (at least) lexical Latinisms in the NT has also been noted by Buttmann, Thayer, and Moulton (Thayer and Moulton were unconvincing about syntactical Latinisms, though). See Alexander Buttmann, A Grammar of the New Testament Greek, Andover, 1891, p. xii, 409 ; J. H. Thayer, « Language of the New Testament », in J. Hastings (ed.), A Dictionary of the Bible, vol. 3, Edinburgh, 1902, p. 40 ;

88. A few textual variants exist among Vetus Latina manuscripts. For instance, some bilingual manuscripts such as Codex Claromontanus have in verbo dati et accepti instead. This makes little sense of the original Greek text, however. See Hermann J. Frede, Epistulae ad Philippenses et ad Colossenses, Freiburg, 1971, p. 251. Cf. Konstantin Tischendorf, Codex Claromontanus sive epistulae Pauli omnes Graece et Latine (...), Lipsia, 1852, p. 371.

89. Plautus, Pseud. 626 : qui res rationes que eri Ballionis curo, argentum accepto [expenso] et quo debet dato ; cf. Truc. 748 : ratio accepti ; Cicero, Rosc. com. 1.2.4 : tabulas accepti et expensi/in codice accepti et expensi ; idem 2.5 : in codicem accepti et expensi ; idem 3.8–9 : in codicem accepti et expensi ; Verr. 2.2.76 : tabulas accepti et expensi ; De or. 47.158 : in accepti tabulis ; Valerius Maximus 3.7.1e : librum, quo acceptae et expensae summae ; Seneca, Vit. beat. 23.5 : ut qui meminerit tam expensorum quam acceptorum rationem esse reddendam ; Ben. 4.32.4 : apud me istae expensorum acceptorum que rationes dispunguntur ; Velius Longus, De ortho., p. 60, l. 13 : quam ab antiquis usitatum ait maxime in rationibus et in accepti tabulis ; Ausonius, Grat. 5 : accepti et expensi tabulæ ; C. Iulius Victor, Ars rhetorica, 3.1 De pragmatica (L. 10) : ratio acceptorum, expensorum et solutorum. Cf. also Plautus, Truc. 70 : quos quidem quam ad rem dicam in argentarisis referre habere, nisi pro tabulis, nescio, ubi aera perscribantur usuraria : accepta dico, expensa ne qui censeat.

90. Cf. Thilo, Codex, p. 2–3 ; Minaud, La comptabilité, p. 48, 149.


92. Minaud summarizes this well : « Le codex accepti et expensi donnait la composition de l’actif immobilisé réparti en éléments corporels et incorporels mais aussi chiffrés au coût historique d’acquisition. Il restituant également l’état du passif et permettait de tirer un solde net de la situation du patrimonial suivant l’adage ‘ bona non intelleguntur nisi deducto aere alieno ’ ». Minaud, La comptabilité, p. 139. For more details, see his thorough treatment of the redaction of the codex. Ibid., p. 119–49.

93. Andreau, Banques, p. 92.

94. Cf. Cicero, Cael. 7.17 : tabulas qui in patris potestate est nullas conficit.

95. This might explain its slow disappearance and the increasing popularity of the chirographum, a legal document of Greek origin. As Rome expanded, its citizens must have indeed developed the need to do business with perigrini on an equal legal footing, something which the codex did not enable (for a transaction between parties to be legally valid, it needed to appear on the codex of each party, which would not have been possible for perigrini since they did not own any). See Minaud, La comptabilité, p. 129–35. Cf. Leonhard, « Codex », p. 160–61 ; Jouanique, « codex », p. 27–28 ; Andreau, Banques, p. 92.

96. Here we follow Andreau who distinguishes the argentarii and coactores argentarii, « des hommes de métier » and « les seuls vrais banquiers de dépôt », from the nummularii, the ‘essayeurs et changeurs de monnaies’, during the early empire. From II C.E. onwards, however, the latter progressively assumed the role of the former. Andreau, La vie financière, p. 16, 32. On the importance of this distinction to properly appreciate the organizational evolution of the Roman economy, see especially Andreau, La vie financière, p. 40–48.
97. Dig. 2.13.4, 2.13.6, 2.13.8, 2.13.9.2, 2.13.10, 2.13.10.2, 40.7.40.8, 50.16.89.2. Cf. Andreau, La vie financière, p. 615–17.
98. Dig. 2.14.47.1 ; cf. Dig. 2.13.6.3. Andreau, La vie financière, p. 557, 616.
100. e.g., T.Vindol. II 180, 200 ; CIL III 2, p. 953 ; P.Masada 722.
102. As Minaud notes : « Il est certainement abusive de penser que tout Romain, tout ciuis romanus, constituait et conservait une comptabilité personelle rigoureuse. Seul un degré significative de patrimoine justifiait et nécessitait une telle contrainte ». Minaud, La comptabilité, p. 56. Cf. ibid., p. 67.
103. At the end of the month, diligent patres familiae would then report these operations onto their codex accepti et expensi, which alone could be produced as evidence in court. Cf. OLD, s.v. aduersaria, p. 56 ; R. Leonhard, « Adversaria », Paulys Realencyclopädie, vol. 1, 1894, p. 430–31 ; Minaud, La comptabilité, p. 56. On the ‘special powers’ attributed to tablets in courts, see Elizabeth A. Meyer, Legitimacy and Law in the Roman World, Cambridge, 2004, p. 216–41.
106. Certain Roman legal sources suggest that some accounting evidence needed to be kept for at least ten years (Dig. 50.15.4), if not for two generations (cf. Cicero, Verr. 2.23.60), while computing errors could be rectified even twenty years later (Dig. 50.8.10). See Minaud, La comptabilité, p. 110–14, 124–30.
108. He claimed a total of 5,249 drachmas and 4 obols (ll. 23–26), which, he alleged, Berenice had grossly inflated in her declaration to the strategos (i.e., 3,000 drachmas in IOU’s plus 5,000 on the wine as guarantee ; ll. 18–19). He also alluded to the fact that Pasion used to show him the account on a regular basis (τῆς τοῦ ἀξοναντίου […] ἀνήδος αὐτῆς ἡμαίων) ἐφημερία ἴν πολλάκις ἐπέφερεν αὐτῆς/ψων, ll. 20–22), while Berenice had withheld it (διδάχεται μὴ ἐπι[φή]мышεν διὰ τὸν ἔλεγχον ἐκφυσ., ll. 25–26).
109. Pace Fleury, who argues that it corresponds to the account of a societas, i.e., a partnership/business company set up between Paul and Lydia who shared similar professional activities. Fleury, « société », p. 51 : « La société avait une arca communis, caisse commune, dont le λόγος δόσεως καὶ λήμψεως de chacun des membres constituait le tableau et la preuve des relations communes des associés ». 
It is probable that part of Epaphroditus’ role and service to Paul was to bring him food daily while he was awaiting trial. Indeed, Roman prisons rarely provided such amenities. See Craig S. Wansink, *Chained in Christ: The Experience and Rhetoric of Paul’s Imprisonments*, Sheffield, 1996.

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**ABSTRACTS**

This paper endeavours to elucidate the phrase εἰς λόγον δόσεως καὶ λήμψεως found in the letter of the apostle Paul to the Christian community at Philippi, Macedonia (Phil 4:15). By means of a detailed philological survey of each of these terms as they are appear in isolation or in collocation in ancient literary and documentary sources, it is demonstrated that the expression pertains to ancient accounting terminology. It is argued that, contrary to the communis opinio in New Testament scholarship, it should be understood literally, and not figuratively. It is finally concluded that the expression refers to the account of a missionary fund set up by Paul and his Philippian companions to finance his missionary activities. Thus, it constitutes the earliest piece of evidence of Christian financial accounting and organization.

Cet article a pour objectif d’élucider la signification de l’expression εἰς λόγον δόσεως καὶ λήμψεως trouvée dans la lettre de l’apôtre Paul écrite à la communauté chrétienne de Philippi en Macédoine (Phil 4:15). A travers une étude philologique détaillée de chacun de ces termes tels qu’ils apparaissent seuls ou ensembles dans les sources littéraires et documentaires, il est démontré que cette expression appartient à la terminologie comptable ancienne. Il est établi que, contrairement au communis opinio parmi les biblistes, cette expression doit être comprise de façon littérale, et non figurative. Il est finalement conclu qu’il est ainsi fait référence au compte d’une sorte de fondation instaurée par Paul et ses compagnons de Philippi qui était destinée à financer ses activités missionnaires. Ceci constitue en soi la plus ancienne référence à une comptabilité et organisation financière chrétienne.

El objeto de este artículo es elucidar el significado de la expresión ἵς ὰγὸν δόσεως καὶ λήμψεως que figura en la epístola del apóstol Pablo a la comunidad cristiana de Filipos en Macedonia (Filip. 4:15). En base a un estudio filológico detallado de cada uno de estos términos, que aparecen juntos o aislados en fuentes literarias y documentales, se demuestra que la expresión pertenece a la terminología contable antigua. Se establece que, al contrario de lo que pretende la communis opinio de los biblistas, dicha expresión se debe leer en su sentido literal y no figurativo. Se concluye que el texto se refiere a la cuenta de una suerte de fundación instituida por Pablo y sus compañeros de Filipos, destinada a costear sus actividades misioneras. La frase estudiada constituye en sí la referencia más antigua a una contabilidad y una organización financiera cristiana.
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**Mots-clés**: Comptabilité (chrétienne), organisation financière de l’église primitive, logos, dosis, lempsis, Paul, Philippiens
**Keywords**: (Christian) accounting, financial organization of the early church, Philippians
**Palabras claves**: Contabilidad (cristiana), organización financiera de la Iglesia primitiva, Pablo, Filipos.

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