Accounting Theadelpheia (Thomas Kruse)

The village of Theadelpheia in the Arsinoite Nome is the provenance of a surprisingly large number of administrative fiscal accounts mostly dating to the reigns of the emperors Hadrian, Antoninus Pius and Marcus Aurelius. These accounts (many of them being very long papyrus-rolls) concern to a large extent the collection of taxes in money and kind compiled by the πράκτορες ἀργυρικῶν and the σιτολόγοι but also the remuneration of liturgists engaged for the transport of state grain or as guards (see BGU IX; P.Berl. Frisk; P.Berl. Leihg. I; P.Col. II; P.Col. V). One of these rolls (BGU IX 1893) was reused for the famous epitome of the “Gnomon of the idios logos” (BGU V 1210). The paper will try to give an introduction to the Theadelpheia accounts, the different methods of accounting practice (κατ᾿ ἄνδρα-lists, summary reports etc.) and will in particular ask where all these accounts were possibly archived and why Theadelpheia has provided so much documents of this sort. The similarity of most of the fiscal documents points to a certain bureau of the local administration the exact nature of which remains still unclear. In dealing with this problem a vital point is to keep in mind and try to assess the chronological and (possible) textual relation between the writing on the recto and that of the verso on many of the rolls. Because, for example, while the overall majority of the material hints to Theadelpheia as provenance of the papyri, some files, however, like the τόμοι συνγκολλήσιμοι with receipts issued to the state bankers (P.Berl. Frisk; P.Col. II 1 r 4) seem to indicate that they were originally compiled in the metropolis of the Arsinoite nome and have been brought to Theadelpheia in order to be reused for fiscal accounts concerning the payments of the lessees of the state land of the village (P.Col. V 1 v 4). Some of the editors thought that the bureau where the fiscal accounts of Theadelpheia were housed and maybe also partly compiled was that of the toparch since Theadelpheia was the centre of a toparchy, but this assumption mets certain difficulties because, while the τοπαρχία doubtlessly retained an important role as a district of fiscal administration the office of the toparches itself had lost its importance and even more or less disappears from our records by the time the Theadelpheia accounts were written.