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Damien Agut-Labordère

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7 | What Remains in the Hands of the Gods: Taxation in Kharga Oasis through the Demotic Ostraca (Fifth Century BC to First Century AD)

DAMIEN AGUT-LABORDÈRE

More than thirty years of excavations in Kharga Oasis have yielded a large amount of Demotic ostraca providing information about the various tax systems in place in this remote area of the Egyptian Western Desert. Although quantitatively the Kharga Demotic documentary record is not comparable with those from the Theban area and the Fayyum, it is distinctive in that it allows examination of the development of tax policies in the long term, from the reign of the Achaemenid Great Kings to that of Octavian/Augustus. In this regard, fiscal documentation (receipts, list of taxpayers, but also private acts mentioning taxes and rents) helps shed light on the inner institutions of the rural communities and agricultural economy. In this chapter, I propose to give a first overview of the taxes which were levied in several rural settlements of the Kharga Oasis considered in the *longue durée* of the second part of the first millennium BC.

1 Bias Induced by the Random Nature of the Archaeological Finds

The documentation upon which this study is based comes from five sites (namely, from north to south: El-Deir, Qasr el-Zayyan, Tell Dush, Ain Manawir, and Ain Ziyada) that were excavated during the past thirty years. It consists of Demotic ostraca, most of them being tax receipts; in rare cases, contracts made between individuals also provide information on the tax system which prevailed in the Kharga Oasis. As tax receipts, most of these ostraca were found in houses or in rooms within temples, which some priests used as safes for the storage of goods and private documents.¹ Receipts were kept among marriage contracts and property acts to prove that the recipients had paid their due taxes.² After a while, these documents lost their interest and were thrown away. That explains why we also find them in dump areas.

The Demotic dossier of Kharga is marked by two paradoxes. The first one is of a chronological nature (Fig. 7.1.), while the second is geographical.

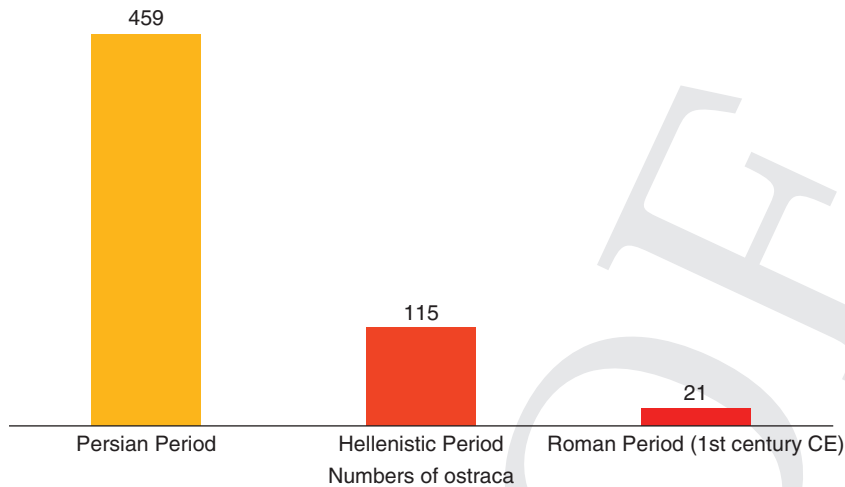


Fig. 7.1 Chronological overview of the Demotic ostraca found in the Kharga Oasis (both published and unpublished).

Both are due to the fortuitous character or the discovery of ostraca and papyri. Chronologically, the best documented period in Kharga is the Persian one while, in the Nile Valley, an overwhelming proportion of the Demotic tax documents were drafted during Hellenistic and Roman times. The importance of the Persian period documents is mainly due to the major excavation campaigns which took place in Ain Manawir, conducted by the Institut Français d'Archéologie Orientale and the late Michel Wuttmann between 1994 and 2011. As a result of these efforts, remains of a village complex were unearthed, dating back to the fifth and fourth centuries BC and overlapping the first period of Persian domination (526–ca. 404 BC) as well as that of the “native pharaohs” (ca. 404–342 BC). The settlement stretched out around the temple of Osiris-iou (a local variant of the god Osiris), and was located at the foot of a sandstone hillock, drilled by deep drainage galleries bringing the groundwater trapped in the rock to the surface. The discovery of this hydraulic technique, previously unattested in Egypt, was what initially established the site's reputation. In parallel to this, excavations in the temple and in some parts of the settlement yielded hundreds of Demotic texts written on ostraca. This set of records is highly exceptional for Egypt, as much for its size (463 documents in sufficient condition for publication) as for the fact that it was discovered in an archaeological context.³ In the close vicinity of Tell Dush, seven ostraca

³ The online edition of these documents, realized under the direction of Prof. Michel Chauveau, is now available on achemenet.com.

dated to the early Hellenistic period were found during a survey at Ain Ziyada. Nevertheless, most of the Ptolemaic period ostraca found in the region of the Kharga Oasis come from El-Deir, in the northeast. Since 1998, the site was excavated first under the direction of Françoise Dunand and, from 2008, under that of Gaëlle Tallet. The temple area has yielded about fifty Demotic documents, mostly fragmentary. A group of eight tax receipts could be dated to the last decades of the second century BC.⁴ The small number of documents dated to the Roman period can be easily explained by the gradual end of the use of Demotic for administrative purposes during the first century BC.⁵ Only two small groups of ostraca (all in all, fewer than thirty documents) coming from Ain Manawir and Qasr el-Zayyan are dated between the late decades of the Ptolemies and the reign of Augustus. They are still unpublished.

From an administrative point of view, the oasis was divided into two districts corresponding to the two basins, the northern and the southern. The northern basin was administered from Hibis.⁶ It was the oldest populated part of the oasis. The presence of the great temple of Amun of Hibis indicates that it was the richest and the most densely populated district in the first millennium BC. This is still the case today. During at least the Persian period, the southern basin was ruled from Dush.⁷ The absence of large stone temples before the Roman period and the scattered and cramped character of the sites tend to indicate that this part of the oasis was less populated and poorer than the northern one. The weak grip of contemporary settlements on ancient towns and villages has made it possible to develop extensive excavation campaigns (such as the one conducted by the late Michel Wuttmann mentioned above) in the south basin. This certainly explains why the most remote part of the oasis has also delivered the greatest number of Demotic documents (Fig. 7.2).

To summarize, the Demotic documentation provides insights on the taxes which were in force in the less developed part of the oasis during a period when the tax system is practically unknown in the Nile Valley. We must keep these two biases in mind when considering the very diverse nature of the taxes below.

⁴ The Demotic ostraca of El-Deir will be published in the general volume on the temple excavations.

⁵ Agut-Labordère 2009.

⁶ See graffito Hibis 133, dating to 31 BC: Cruz-Urbe 1995, completed by Devauchelle and Wagner 1984: 27–8.

⁷ The existence of a governor of Dush during the first decades of the fourth century BC is attested by O.Man. 6857.

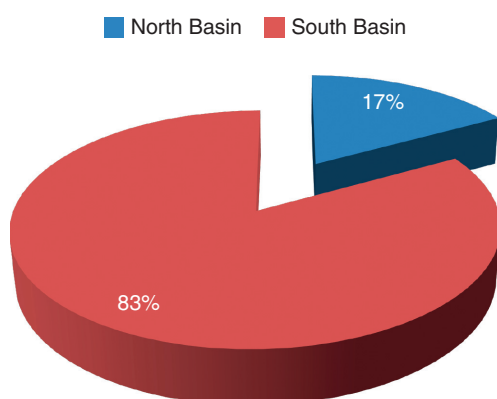


Fig. 7.2 Geographic distribution of the Demotic ostraca within the Kharga Oasis.

2 A Three-Tier Tax System

Two Demotic contracts – O.Man.5507 and 5583 – provide valuable insight on the general structure of the fiscal system which prevailed in Kharga Oasis around 392 BC.⁸ Both documents are related to the same affair. The first is a temporary deed of renunciation made by one Amentefnakht son of Peteamenheb in favor of Peteise son of Nesinher. Amentefnakht gives to Peteise “all his possessions in Dush for three years.” During (or after) this period, Peteise shall pay to Amentefnakht a rent in food and in cloth (*‘q-ḥbs*) plus the amount of the “territorial contribution” *šty n tš* l. 7). O.Man.5583, which was written four months later, specifies this agreement by defining Peteise’s fiscal obligations:

*iw=f ḥr-^(obv. 1.9) -r-ḥr=y iw nzy=k mw.w mḥ^(1.10) nzy=k šmw n dmi iw mn^(1.11) gwz m-
s3=w bn-pw=y di.t^(rev. 1.1) di=k mw zḥ^(1.2) ḥ.t [[r-bnr]] r-dbz ḥd n-im=w bnr⁹ šmw^(1.3)
mw ḥtp-ntr iw=f sh.w m-s3=w iw=w^(1.4) ir=w (n) šty (n) ḥwt*

(It (= your wealth) is under my responsibility, while your water will pay for the village taxes (*šmw n dmi*), none of them remaining unpaid. I shall not force¹⁰ you to sell water, fields, or wood for money, except for the tax on the water of the divine offering (*šmw mw ḥtp-ntr*) that will be recorded about them. They will be regarded as a tax on peasant (*šty ḥwt*.)

⁸ Chauveau 2012. ⁹ In this context, the article *p3* is expected before *bnr*.

¹⁰ The scribe uses by mistake the negation of the past (*bn-pw*) while the negation of the future (*bn-ḥw*) is required.

The village tax (*šmw n dmi*) has to be paid by Peteise son of Nesinher, who manages the property of Amentefnakht son of Peteamenheb during a period of three years. For this purpose, Peteise can use the agricultural income provided by the waters belonging to Amentefnakht. On the other hand, the “tax on the water of the divine offering” (*šmw mw n ḥtp-ntr*) remains the responsibility of Amentefnakht; if the latter fails to do so, Peteise is entitled to sell his goods to pay the bill.¹¹

This passage reveals that a tax system organized in three levels prevailed in the south basin of Kharga during the Persian period: taxes could be levied by

1. the village
2. the district
3. the local temples.

The “village tax” (*šmw n dmi*), which is mentioned in O.Man. 5583, has to be distinguished from the “territorial tax” (*šty n tš*), which appears in O. Man. 5507. While the first one was based on the harvest (*šmw*) and was collected at village level, the second seems to be connected with the “district of Dush” (*tš n Gš*). This *tš* could also be called the “district of the town (*tmy*) of Dush” (O.Man. 5562), proving that this city was the administrative center of this fiscal district. The “district of Dush” was placed under the authority of a “governor of Dush” (*p3 šhn n Gš*, O.Man. 6857) who was probably at the head of the fiscal “granary of Dush” (*šn' (n) Gšy*, O. Man. 4155, O.Man. 6049A). While it is more or less certain that the district tax was intended to feed the royal treasury, it is more difficult to know the fate of the tax levied at the village level. However, at least two documents from the first millennium BC attest to the fact that the royal power considered some villages as tax units. The income which derived from them could be used at the king’s discretion.¹²

Beside these royal taxes, O.Man. 5583 mentions another levy destined for temples. They are connected with the “water of the divine offering” (*šmw mw ḥtp-ntr*). This tax is assimilated to a “tax (on) peasant” (*šty ḥw ḥwt*), and they are due from Amentefnakht.¹³ While in the valley, farmers could rent fields belonging to a temple in the oasis – where land that was

¹¹ Significantly, in O.Man. 5507 Amentefnakht (the owner) recognizes Peteise’s right to ask him for barley and wheat “for what depends on the divine offering of Amun of Hibis and Osiris-iou” (ob. l. 6–7 *p3 bnr n n3.w ḥtp-ntr n Imn-Hb Wsir-ḥw*). This confirms that the payment of the tax on the water of the divine offering was due by the owner.

¹² Tresson 1935–8 (quoted by Moreno García 2011: 5); Meeks 1979: 243.

¹³ On changes in the meaning of this word during the first millennium BC, see Moreno- García 2015.

not irrigated was worthless. The temples of the oasis owned water channels and leased the right to use them. O.Man. 5507 specifies that Amentefnakht cultivated lands irrigated by waters belonging to the “divine offering of Amun of Hibis and Osiris-iou” (ob. l. 6–7). It is important here to briefly recall the ideological framework within which the relationship between the pharaoh and religious institutions took place. The pharaohs were kings and priests, and the Egyptian clergies performed the cult by delegation of competence. In this purpose, the temples needed to have their own resources to provide the “divine offerings” to the sacred statue hidden in the naos. These goods constituted the inalienable domain (*pr*) of the god.¹⁴ To administer its estate, the temple developed its own service and tax system, which were independent of those of the king.¹⁵

If the mention of the local temple of Osiris-iou is not a surprise in a document discovered at Ain Manawir, mention of the distant temple of Amun of Hibis must be explained. Viewed from the Demotic documentation, the temple of Hibis clearly appears as the dominant institution in the whole Kharga Oasis from the Persian to the very beginning of the Roman period. The oldest Demotic mentions of the “divine estate of Amun of Hibis” are found in ostraca from Ain Manawir dating to the very end of the fifth century and during the first decades of the fourth century BC.¹⁶ Three of them are in contracts concerning sales of fractions of “day(s) of water” (*hrw mw*), connected with the “estate of Amun of Hibis.” It means that part of the irrigation system on which the village depended was the property of the temple of Hibis.¹⁷ The size of its estates in the southern basin must have been considerable, as a “granary of the temple (of) the temple of Amun of Hibis” (*t3 šn' n ḥw.t-ntr Pr-Imn-Hb*) is attested in O.Man. 3936, a receipt concerning barley. It is noteworthy that another receipt mentions the conveyance of a large amount of dum palm fruits to Hibis (O.Man. 6016A, concerning no less than 5570 *gwg*). It probably means that the temple of Amun-Heb also owned a large number of palm trees in the immediate vicinity of the present site of Ain Manawir. A few decades later, “water” belonging to Amun of Hibis is mentioned in an ostrakon coming from the nearby site of Ain Ziyada (O.Ziyada 1 dated to 313 BC); it is also to be noted that the parties involved in O.Ziyada 3 (288 BC) claimed to be “m[e]n of Dush, servants of Amun of Hibis” (*rmt Gš b3k Imn-Hb*): this proves that the main

¹⁴ Grandet 1994: 5 n. 9.

¹⁵ An overview of the history of relations between the crown and temples from the Saite period to the end of the Hellenistic period is given in Agut-Labordère and Gorre 2014.

¹⁶ O.Man. 3936; 5507; 5562; 6025; 6855 (on Achemenet.com).

¹⁷ O.Man. 5507; 5562; 6025; 6855 (on Achemenet.com).

religious institution of the northern basin still had local interests in the south during the first part of the Hellenistic period. The temple of Hibis reappears in O.Deir 1, a second-century BC ostrakon found at El-Deir, in the northern basin, in which the *hṯp-ntr Imn-Hb (n) P3-sy*, the “divine domain of Amun of Hibis (in) P3-sy,” is attested (*P3-sy* is very probably the ancient name of El-Deir).¹⁸ As taxes collected by the temple of Hibis are still mentioned in the latest Demotic receipts found at Ain Manawir – dating to the very beginning of the Roman period – this makes the temple of Hibis the most attested religious institution in the Demotic tax receipts: its existence is demonstrated by ostraca during the whole period we are dealing with in this chapter.¹⁹

Besides the temple of Hibis, the temple of Amun in Per-ousekh (Qasr el-Ghueita, in the northern basin) also owned land in Ain Manawir and in the vicinity of Tell Dush. It appears in two lists of “waters” probably drafted for fiscal purposes by the administrators of the temple of Osiris-iou and dated to the Persian period (O.Man. 3388, 3389). Moreover, a hieroglyphic inscription carved in the Hypostyle North Hall of the Persian/Ptolemaic temple of Ghueita reveals that this religious institution was built in order to gather commodities coming from Bahariya Oasis in order to send divine offerings to Thebes.²⁰ Thus, in addition to its role as a logistic platform between Bahariya and Thebes, the temple of Ghueita was also one of the big landowners in Kharga Oasis.

3 The Natures and the Reasons of the Temples’ Taxes

3.1 Taxes Paid in Wheat

In Ain Manawir, several ostraca found in the Osiris-iou temple but also in houses reveal the existence of a tax paid in emmer (*bdt*) by tenants of the temples’ lands. To be more precise, a group of nine receipts and delivery orders concerns the activity of someone called Horkheb son of Hor, who was entrusted by the priests with the collection of grain from at least 426 to 415 BC.²¹ Two and a half centuries later, the tax on wheat (*sw*) collected in the northern part of the oasis, precisely in El-Deir, was also performed by intermediaries. O.Deir 1 (131 BC) records the payment to an unspecified temple of Amun (*m-b3h Imn*) of the wheat tax by Tephnachthes son of Anosis “through (the intermediary of)” (*n-dr.t*) Anosis son of Paesis.²² The

¹⁸ O.Deir 1, Agut-Labordère and Chauveau forthcoming. ¹⁹ Agut-Labordère 2016.

²⁰ Darnell *et al.* 2013: 30. ²¹ Agut-Labordère 2017.

²² Agut-Labordère and Chauveau forthcoming.

preposition *n-dr.t*, when used in bilingual receipts, is rendered in Greek by $\delta\acute{\iota}\alpha$ when it is used to introduce the name of a tax collector or tax farmer: it means that Anosis was probably in charge of collecting taxes in that part of the oasis, on behalf of a religious institution.²³ What is striking here is the fact that the wheat is specifically destined for a temple, while the taxes imposed on gods' estates were supposed to be levied by the state from about 223 BC (and later in Upper Egypt).²⁴ There are nevertheless some exceptions. Katelijn Vandorpe and Sofie Waebens have recently pointed out the fact that in the Fayyum, but also in Thebes and Pathyris, temples resumed levying all or part of the wheat tax in the second century BC and later. To be more precise, part of the grain was destined for offerings and could therefore be diverted to the temple granary. It is obvious that this "cultic wheat" was levied directly by the temple itself.²⁵ All this implies that the receipts concerning wheat tax coming from El-Deir could be interpreted in two different ways. It is possible that the persistence of the wheat-tax levy by the temple during the second century BC was due to the absence of a royal granary in this part of the oasis. However, this hypothesis is weakened by the fact that El-Deir is located in the vicinity of Hibis (the distance being a little less than 30 km); it seems therefore doubtful that the administrative capital was not equipped with a royal granary to store the grain collected in the northern basin of the oasis. Even though it is not explicitly mentioned in the receipts, it is more probable that the priests of El-Deir managed to subtract part of the grain collected on "their" fields by arguing that the wheat was destined for offerings.

3.2 Taxes Paid in Lighting Oil


Besides this classical way of taxing agricultural productions, the Demotic receipts found in the Kharga Oasis highlight the existence of a tax paid in lighting oil (mostly obtained by crushing castor seeds) by the tenants of the temples' lands. This tax is attested only by ostraca from Kharga and Dakhla oases and seems therefore peculiar to the Great Oasis.²⁶ More important is the fact that this tax is attested during the whole period documented by Demotic ostraca. While the wheat tax escaped the temples' realm in the second century BC, the lighting oil tax remained in the hands of the gods at least until the very beginning of the Roman period. This latter tax is first

²³ Vleeming 1994: 46–7; Muhs 2005: 23, 45–51, 53–5; Clarysse and Vandorpe 1998: 31–5 for an example of payment of the *apomoira* tax through the tax farmer. I owe these references to the kindness of Katelijn Vandorpe.

²⁴ Vandorpe 2000. ²⁵ Vandorpe and Waebens 2010: 35. ²⁶ Agut-Labordère 2016.

attested in Ain Manawir: O.Man. 4316, dating to 430 BC, is an association contract between two tax collectors and the temple of Osiris-iou in order to levy on tenants an annual tax paid in castor (*tgm*). The tax rate was 25 percent of the castor seeds harvested. The receipts connected with this tax mention that the lighting oil was collected “for the supply of the god’s lamp of Osiris-iou” (*r t3 hri(.t) hbs n Wsir-ïw*, see O.Man. 3984).²⁷ A similar tax is also attested in the tax receipts found in El-Deir, which date to the second part of the Ptolemaic period. A small group of texts attests therefore that *nḥḥ šḥt*, “oil for lighting,” was levied by the temple of Hibis, while O. Mut 18/43, a contemporary Demotic receipt coming from Dakhla, concerns the same tax.²⁸ A close look at O.Deir 5 and 6 shows that the subject of this tax affected the writing of the word *ḥtr* “tax” which is in this case determined by the sign of the “flame” instead of that of “death.”²⁹ Returning to the southern basin, the Roman period ostraca from Ain Manawir provide the latest attestations of this tax. O.Man.NP863 was drafted “by Psenamounis (son of) Psenamounis, first representative (concerning) the lighting oil before Amun-of-Hibis the great god” (*n-dr.t P3-šr-Imn (s3) sp-sn mh-1 p3 rt p3 nḥḥ šḥt m-b3ḥ Imn-Hb p3 ntr ‘3*). “First” very probably because, like their colleagues of the fifth century BC, the “agents (for) the lighting oil” of the Roman period worked in tandem.

3.3 The *qrš*-Receipts: A Case of Temples’ Banality?

Probably dating back to the reign of Augustus, two groups of unpublished Demotic receipts coming from Ain Manawir and Qasr el-Zayyan reveal the existence of payments due for using a pressing or a grinding device.³⁰ This operation is indeed called *qrš*  written with the determinative of the arm carrying a weapon, a substantive which clearly derives from the verb *qrš* / *ḥrš*, usually translated as “to break in pieces” or “press together.”³¹ The fact that some receipts mention a “first-press” (*qrš mh-1*) while others deal with a “second-press” (*qrš mh-2*) tends to indicate that the payments which appear on these ostraca are connected with the crushing

²⁷ For a similar formula in a Saite lamp donation stela, see *ḥr hbs m-b3ḥ* + the name of a god, translated by “endowment for a god’s lamp,” in Leahy 1981: 38–9.

²⁸ Vittmann 2012: 26. ²⁹ Agut-Labordère 2016.

³⁰ Thanks to a group of unpublished O.Man. a first chronology of the ostraca concerning the *qrš* can be proposed. The earliest document is dated to 19/18 BC (O.Man.NP 816, year 12 possibly of Augustus) while the latest is dated to 13/12 BC (O.Man.NP795, year 18).

³¹ *Chicago Demotic Dictionary* H 149 (June 2006) and Q 42 (February 2004): 66. See also Vittmann 1998: 630–1.

of oleaginous seeds³² (but repeated grindings of cereal cannot be ruled out).³³ The variety of amounts mentioned (between 2 and 6 staters) probably means that the sum required to perform *qrš* was not fixed but proportional to the quantity of seeds or grains involved.³⁴ The laconicism of the form makes it unclear which institution issued these receipts. The fact is that temples kept on owning oil mills during the Hellenistic and Roman periods. Furthermore, in Soknopaïou Nesos, part of the oil produced by the temple's mills was collected by the *lesonis* (the administrator of the religious institution) for fueling the lamps of the main temple.³⁵ In view of these facts, it seems reasonable to guess that priests forced their tenants to bring their seeds to the temple's mill. The *qrš*-receipts were used, not so much to attest that the oleifactors had been paid for, but also to prove that the tenants had effectively brought their harvests to the god's mill. Obviously, the fact that the temples controlled the oil crushing operations must have greatly helped them to collect the oil tax destined for the gods' lamps.

Conclusion

At the end of this first overview, it is possible to highlight two features characterizing the taxation system that prevailed in the Kharga Oasis during the second half of the first millennium BC. The first salient point is the existence of a specific tax concerning the lamp oil levied on the temples' tenants, which is attested at least during a span of some 500 years. The importance of the cultivation of the castor oil plant (*Ricinus communis*) is supported by the analysis of the archaeobotanical data coming from the Persian and the Roman levels of various archaeological sites.³⁶ Even after the Ptolemaic government had seized part of the temples' grain resources, the lamp oil remained in the hands of the gods of the oasis.

³² Three brick-built square ponds containing fatty sediment and fragments of olive stone were unearthed by the IFAO in the foothills of the Ain Manawir sandstone mound, but no traces were found of a press in the immediate vicinity (personal communication by Claire Newton, 23 May 2014). Concerning the archaeobotanical remains of olive and olive tree in the south of Kharga Oasis during the Roman period, see Newton *et al.* 2005: 171.

³³ *qrš mh-1* (O.Man.NP794, l.2; O.Man.NP842, l. 2; O.Man.NP816, l.2); *qrš mh-2* (O.Qasr el-Zayyan 2, l.2; O.Man.NP812, l.3; O.Man.NP843, l.2-3; O.Man.NP795, l.2). Taxes on castor-oil presses are attested in *P.Ryl.* 2.213 from Thmuis.

³⁴ 2 staters (O.Qasr el-Zayyan 2, l.2); 6 staters (O.Man.NP810, l.3). ³⁵ Lippert 2005: 153.

³⁶ Agut-Labordère and Newton 2013; Newton *et al.* 2013.

A second characteristic emphasized by the ostraca is related to the institutional history of the oasis. All the different local dossiers of ostraca show the overwhelming presence of the temple of Amun of Hibis. During at least half a millennium, this religious institution managed several agricultural estates in the north but also in the “Deep South” of the oasis. An overall review of the Demotic documents concerning taxation clearly emphasizes the central role played by the temple of Amun of Hibis regarding the agricultural development of the whole oasis. It seems possible to hypothesize that the ubiquity of this temple is due to the fact that, since the Saite period (and maybe earlier), this institution pioneered the development of several arable zones all over the oasis. Moving from one assumption to another, one might wonder if the foundation of the many small mud-brick temples which still characterize the oasis archaeological landscape allowed local agricultural communities to protect their fields from the appetite of the priests of Amun of Hibis by attaching them to locally founded institutions. By creating their own local temples, the peasant families could avoid having part of their agricultural production sent to the great temple of Hibis. However, this is only a working hypothesis that can be verified or disproved by the research that the abundant documentation from the oasis will allow us to carry out in the future.