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The Treasurer Ipi
Early Twelfth Dynasty

The "treasurer" (*jmy-r ḫtmt*) has long been recognised as a key member of the Pharaonic administration of the Middle Kingdom. Ever since W. Helck[1] and P. Vernus[2] drew up an organisation chart of the services headed by this official, and established the hierarchy of civil servants working under his direction, many research workers have become interested in this function, notably W. Grajetzki[3]. Their conclusions have tended to show that the treasurer was at this time, one of the most senior civil servants of the State. Likewise they have also sought to establish a chronological list of incumbents. An article by J. Allen gives us the opportunity to follow the career of several of these dignitaries between the reigns of Montuhotep II Nebhepetrê and Amenemhat Ist[4]. The chronology adopted by this author rests largely on the evaluation of many documentary sources by Do. Arnold in her article of reference to the beginning of the reign of Amenemhat Ist at Thebes[5]. A new examination of a serie of tombs at the Theban necropole indeed seems to show that a certain number of these dignitaries who were thought to have been in office during the XIth dynasty, were more likely to have been in place between the end of the XIth and the beginning of the XIIth dynasty, and therefore, just as responsible for setting up the administration of the XIIth dynasty as the kings of this period[6].

This grouping together by J. Allen gives the following list of treasurers. A certain Khety was thus the incumbent at the end of the reign of Montuhotep II. An inscription at Assouan also names him in this function in the year 41 of this King. The same document names also Meket-re who succeeded him in the last years of the reign. The latter seems to have had a long political life : it is impossible to pinpoint the exact date of his entering

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[1] W. HELCK, *Zur Verwaltung des Mittleren und Neuen Reiches*, *PdÄ* 3, Leyde, 1958, p. 77-88.
[2] P. VERNUS, " Observations sur le titre *jmy-r ḫtmt* " in Sch. ALLAM (éd.), *Grund und Boden in Altägypten*, Tübingen, 1994, p. 251-260.
[3] W. GRAJETZKI, *Die höchsten Beamten der ägyptischen Zentraverwaltung zur Zeit des Mittleren Reiches*, Berlin, 2000, p. 66-78 ; *id.*, *Two Treasurers of the Late Middle Kingdom*, *BAR international Series* 1007, 2001.
[4] J. ALLEN, " Some Theban Officials of the Early Middle Kingdom ", in *Studies in Honor of William Kelly Simpson* I, Boston, 1996, p. 1-26.
[5] Do. ARNOLD, " Amenemhat I and the Early Twelfth Dynasty at Thebes ", *MMJ* 26, 1991, p. 5-48.
[6] For a re-examination of Do. Arnold thesis, see however W. GRAJETZKI, *op. cit.*, p. 241-243.

office between the year 41 of Montuhotep II and the death of this king in year 52. On the other hand, it seems to be accepted that he kept this office during the entire reigns of Montuhotep III Seankhkarê and Montuhotep IV Nebtawyrê to end his career in the reign of Amenemhat Ist. He would therefore have been treasurer about 30 years. At the end of his career, he also seems to have been awarded the title of high steward[7]. His tomb, particularly well known for the abundant material found here, was dug in the valley north west of Ramesseum. It could have been grouped with the Theban funeral complex of Amenemhat Ist, the construction of which was carried out during the first five years of the reign, before being abandoned[8]. The finished state of Meketre's tomb and the effective burial of it's owner in the group would be proof, if we follow the reconstitution of the chronology proposed by Do. Arnold, that this official died fairly soon during the reign of the founder of the XIIth dynasty (his death occurring, if we accept this author, during the first five years of the reign).

After Meketre, at least four dignitaries held the title of treasurer in the reigns of Amenemhat Ist and Sesostris Ist, taking the synthesis of W. Grajetzki[9] :

— Intef, who would have followed Meketre to whom he appeared to have been related.

— Ray (reign of Amenemhat Ist, attested in P. Reisner IV) ; however, this official could only have been a local civil servant [10].

— Sobekhotep, attested by a stela in Hatnub dated in the year 22 of Sesostris Ist.

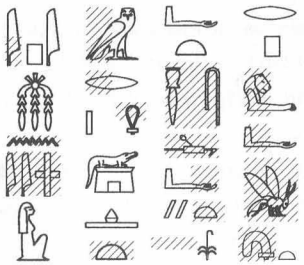
— Montuhotep, who certainly held this function in the second half of the reign of Sesostris Ist, without being able to put a precise date to his tenure.

Finally, a treasurer named Ipi must be added to this list, his wooden coffin has recently come to light in a private collection[11].

The inscriptions which have recently been discovered on the site of Ayn Sukhna bring some new elements to this chronology[12]. An inscribed rock lists several important mining expeditions of the Middle Kingdom, no doubt having, among others, the aim of exploiting the copper in the area. The first (AS 5) corresponds to the first year of the reign of Montuhotep IV, and indicates the mobilisation of a 3000 men work force. The second (AS 6) mentions an expedition led by Amenemhat Ist in the year 7 of his reign, this time with a force of 4000 men[13]. An expedition of year 9 of Sesostris Ist is also documented

[7] J. ALLEN, *op. cit.*, p. 10-11.
[8] Do. ARNOLD, *op. cit.*, p. 17-22 ; 32-35.
[9] W. GRAJETZKY, *Höchsten Beamten*, p. 46-49.
[10] W. GRAJETZKY, *Two Treasurers*, p. 7.
[11] *Ibid.*, p. 7.
[12] M. ABD EL-RAZIQ, G. CASTEL, P. TALLET, V. GHICA, *Les inscriptions de Ayn Soukhna*, *MIFAO* 122, Le Caire, 2002. The inscriptions of this publication are quoted with their publication number after the letters AS.
[13] AS 6 is of capital importance, as it is the only evidence dating from this reign preceding the year 23 (cf. Do. ARNOLD, on this point, *op. cit.*, p. 18).

by a small hieratic inscription (AS 22), its importance is more difficult to determine[14]. Other passages on the site are also indicated in the year 2 of Amenemhat III (AS 6), and the New Kingdom (AS 24 : Amenhotep I and AS 25 and 33 : Amenhotep III). All round the parallel inscriptions of Montuhotep IV and Amenemhat Ist, both depicting a representation of Pharaoh, the many civil servants involved in the expeditions left a short signature. Among these officials, one clearly stands out as important (AS 7) : in place of a signature, he has, instead, engraved a short text of 4 columns of a quite large module **[fig. 1]** :



1+ 2 jry-pʿt ḥ3ty-ʿ ḥtmtj bjtj [smr] wʿty [rḫ?] nswt
3 [jmy-r] ḫtmt ? <s3 ?> Sbk-ḥtp
4 Jpj ms.[n] Jmy ?

1+2) The noble, the prince, the treasurer of the King of Lower Egypt the sole [friend] [known] to the King
3) the treasurer <son of ?> Sobekhotep
4) Ipi born of Im[y]?

The total of these titles indicating the rank of the official clearly show him to be one of the most important of state officiers[15]. L. 3, it is very likely that the title of *jmy-r ḫtmt* (treasurer) can be given to him. According to the interpretation given to the last two columns, the civil servant in question is named either Ipi son of Sobekhotep, or Sobekhotep with the nickname of Ipi. In any case, the contex of the inscription allows us to suggest a date concerning the activities of this personnage, who apparently was in charge of a large expedition on the site during the Middle Kingdom. It is out of question for him to have been treasurer either in the reign of Montuhotep IV, because Meketre most certainly was still in office[16], or at the beginning of the reign of Amenemhat III, the incumbent was that well known official *Jj-ḫr-nfrt*, as testified by numerous documents[17]. Therefore, Ipi very certainly was in office at the beginning of the XIIth dynasty, either in

[14] On this point, cf. *infra*.
[15] St. QUIRKE, *The Administration of Egypt in the Late Middle Kingdom*, New Malden, 1990, p. 61-65 et p. 69, n. 29 ; *id.*, *RdE* 37, p. 118-119.
[16] Elsewhere at Ayn Sukhna, we find the mention of a « steward Meket », the signature of whom is clearly associated with the representation of Montuhotep IV (AS 8, p. 49). A similar identification with the treasurer and steward Meketre is also within the bounds of possibility.
[17] D. FRANKE, *Personendaten aus dem Mittleren Reich. Dossiers 1-796*, *ÄgAbh* 41, Wiesbaden, 1984, n° 27, p. 56 ; W. GRAJETZKI, *Höchsten Beamten*, p. 52-53 ; *id*, *Two Treasurers*, p. 8.

the reign of Amenemhat Ist, or Sesostris Ist if we take into account the information given in the rest of the inscriptions[18].

a) The first solution — a date corresponding to the beginning of the reign of Amenemhat Ist — seems to be the logical one : in fact, it may be noted that the inscription is placed immediately above, to right of the engraving of Amenemhat Ist, which seems on the whole to associate him with this king. In this case, Ipi would have held the office of treasurer in the year 7 of this reign and to have followed Meketre. The fact that a certain Intef, related to Meketre, had after become treasurer is not necessarily contradictory with this reconstruction. In fact, there is nothing to indicate the precise date of this personnage who is mostly known, with his titles, by the inscriptions on his tomb, associated with that of Meketre (TT 280)[19]. It is not certain, therefore, that he was his direct successor.
It is not beyond the bounds of possibility either, that Intef — succeeding Meketrê — had briefly occupied the post of treasurer between Meketrê and Ipi, leaving the latter in charge as early as the year 7.

If we follow up this assumption, the presence of a treasurer named Ipi in the year 7 of Amenemhat Ist would confirm the rapid disappearance of Meketrê — and perhaps even that of his successor Intef— at the beginning of this reign.

One final point seems to bear out this reconstruction of the facts : another attestation of the treasurer Ipi has recently been identified on the fragments of a wooden coffin kept in a private collection. A dating of this object at the beginning of the reign of Amenemhat Ist, according to its editor, had been arrived at, because of the style. Furthermore, it could be noted, following up W. Grajetzki, that Ipi carries out exactly the same duties as Meketrê : he is both intendant and treasurer, and, like Meketrê, holds the title of *jmy-r ḥwt-wrt 6*, "overseer of the six great law-courts" [20]. It is thus very likely that he was one of his close successors. It is equally possible that Ipi might be identified as the vizier of the same name, recognized by his Theban tomb and he also was clearly contemporary with the beginning of the reign of Amenemhat Ist [21].

The documentation of Ayn Sukhna also gives further chronological indications about the beginning of the XIIth dynasty : on the inscription AS 6, the representation of

[18] The exacavations on the site, being carried out at this time, produce mostly ceramic dating from the end of the XIth dynasty and the very beginning of the XIIth dynasty, which corresponds with the information given by the epigraphy (on this point see C. DEFERNEZ, *CCE* 7, on print).
[19] W. GRAJETZKI, *Höchsten Beamten*, p. 46.
[20] Meketrê holds this title on the inscription Shatt el-Rigal n° 455, cf. W.M.F. PETRIE, *A Season in Egypt*, London, 1888, pl. XV.
[21] Following W. GRAJETZKY, *Two Treasurers*, p. 7. I would like to thank Dr. Grajetzki for the precisions he gave me about this official. About the vizier Ipi, see Do. ARNOLD, *op. cit*, p. 36-37 ; J. ALLEN, *op. cit.*, p. 15-17 ; W. GRAJETZKI, *Höchten Beamten*, p. 12.

Amenemhat Ist is accompanied by his second name of Horus : *wḥm mswt*. Whereas it is generally believed that the founder of the XIIth dynasty had given up his first name of Horus (Sehetepibtawy) when the royal Residence moved from Thebes to Memphis[22]. The change of capital entailed consequently giving up the first burial complex. The documentation from Ayn Sukhna seems to show that these events actually happened before the year 7 of the reign, which fits very well within the chronological limits set by Do. Arnold.

b) The second solution however cannot be definitively excluded : it could be tempting to identify this personnage with the treasurer Sobekhotep who is vouched for on a stela from Hatnub in the year 22 of Sesostris Ist[23]. This official would in this case have been in office at least 14 years, between the year 9 — date attested for the expedition of this King to Ayn Sukhna — and the year 22 of this reign. It would thus be necessary to interpret Ipi as a nickname, expressed by the simple juxtaposition of two names, and to translate : Sobekhotep also known as Ipi. This procedure of expressing the double identity was attested to precisely in the documentation of the Middle Kingdom starting from the reign of Sesostris Ist[24]. The presence of a treasurer at Ayn Sukhna under Sesostris Ist would then show that the expedition which was organised in this place in the year 9 — which is only vouched for by a short hieratic note — had a dimension at least comparable to those organised by his predecessors Montuhotep IV and Amenemhat Ist.

This second possibility is, however, less feasible : it seems hardly possible that Ipi could have held the titles of treasurer and intendant concurrently during the first twenty years of the reign of Sesostris Ist : two incumbents of the second post (Hor, then Nakht) seem, in fact, to be contempories of this period.

On the other hand, it does not seem impossible that a family relationship existed between the treasurer Ipi, son of Sobekhotep, and the treasurer Sobekhotep attested in the reign of Sesostris Ist. It is a well known fact that a child was often given the name of his grand-father. This would explain the absence of any other holder of the post of treasurer between the beginning of the reign of Amenemhat Ist and the year 22 of Sesostris Ist, the function having been able to pass directly from father (Ipy) to son (Sobekhotep) at some point in the course of 45 years.

[22] J. VON BECKERATH, " Zur Begründung der 12. Dynastie durch Ammenemes I. ", *ZÄS* 92, 1966, p. 7 ; Do. ARNOLD, *op. cit.*, p. 18.
[23] G. POSENER, " Une stèle de Hatnoub ", *JEA* 54, 1968, p. 67-70 ; W. GRAJETZKI, *Höchsten Beamten*, p. 47.
[24] P. VERNUS, *Le surnom au Moyen Empire*, Rome, 1986, p. 86-98, sp. p. 90.

Anyway, according to the facts known at present, the succession of treasurers at the beginning of the Middle Kingdom may be envisaged as follows :

1) Khety : at least until year 41 of Montuhotep II.
2) Meketrê : after year 41 of Montouhotep II - until the beginning of the reign of Amenemhat Ist.
3) Intef : beginning of the reign of Amenemhat Ist, before year 7 (?)
4) Ipi : at least from year 7 of Amenemhat Ist.
5) Sobekhotep : at least until year 22 of Sesostris Ist.
6) Montouhotep : after year 22 of Sesostris Ist.

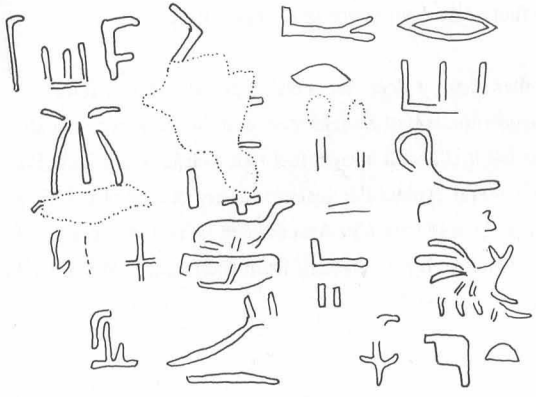


fig. 1
Inscription Ayn Sukhna 7
scale 1/4