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FINANCE OR REVENUE ADMINISTRATION IN THE CHAHAMANAS DYNASTY

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Abstract

The scope of this subject is fairly wide and hence only a modest treatment of its various aspects could be attempted in the following pages. Ruling dynasties are bound to face many ups and downs in the course of their long history, and this is all the more so in case of the Chahamanas, who had their origin, as a political power, in an age of struggle and whose growth and development was beset with various political and social upheavals in the country. However, the divinity of kingship, though exalted in theory, was very much different in practice in India. The person of a pious king was no doubt said to be sacred and sometimes he was defied as a ruler also, but a wicked king was always described to be a devil incarnate. The Hindu thinkers made it crystal clear that the divinity of kingship did not imply that a king was immune from vices, but, on the contrary, he had more pit-falls, if he deviates from his 'Dharma' (royal duties), he is doomed to destruction. He, therefore, generally followed the code of conduct as laid down in the sacred texts. The Rājabhāga or the king's share in the land produce was the main source of income to the state. This was probably called Bhāga- kara or simply Kara or Udranga which varied according to the quality of land from one-twelfth to one-third of the produce. The general practice in vogue appears to have been to realise only one-sixth of the gross produce and it was perhaps on account of this that the revenue collectors were commonly called the Shashthādhikrita. The kingdom abounded in forests and forest produce, and their ownership was claimed by the State. They were either let out or sold by the government, and when- ever any transference of forests was made, lesser officers, called Chata, were informed of it through royal grants so that they might perform their duties accordingly.

Keywords: Administration, Finance Or Revenue, Chahamanas Dynasty, Medieval period, Sources of Government Revenue.

Introduction

Hereditary monarchical states were the norm during the early medieval period of Indian history. The tribal republics, which were in existence up to the early centuries of the Christian era, were uprooted completely during the Imperial rule of the Guptas and henceforth they did not thrive again on Indian soil. The idea of an elective monarchy seemed to have had no charm and was almost ridiculed by political writers of this age.¹ It is true that for want of an heir apparent to the throne the ministers and high officials of the state sometimes decided the question of succession, but their choice was invariably limited to the royal family alone.² In this respect the Smritis and the Puranas were their guides and most of them had gone a long way to firmly establish the divinity of kingship,³ although some laid stress only on the similarity of

¹ Rajatanagini, VIII, p.733; Dr A. S. Altekar: Prachina Bhartiya Shasana Paddhati, 1947, p. 51.

² Prithviraja Vijaya, VIII, p. 57-58.

³ Manu, VIII, p.5; Vishnu Purana, I, p.13-14., Bhagavat Purana, IV, p.13 & 23.

functions between gods and kings.⁴

However, the divinity of kingship, though exalted in theory, was very much different in practice in India.⁵ The person of a pious king was no doubt said to be sacred and sometimes he was defied as a ruler also,⁶ but a wicked king was always described to be a devil incarnate.⁷ The Hindu thinkers made it crystal clear that the divinity of kingship did not imply that a king was immune from vices, but, on the contrary, he had more pit-falls, if he deviates from his 'Dharma' (royal duties), he is doomed to destruction.⁸ He, therefore, generally followed the code of conduct as laid down in the sacred texts. This offered him little chance to become absolute or tyrannical, unless, of course, he deliberately chose to be so. Thus, it was practically the rule of the law, and not the rule of the king, that was supreme in the land. But this does not mean, at the same time, that the king was rendered absolutely helpless in the exercise of his powers. He was at the helm of affairs in the administration of the state and, by virtue of his high position as well as personal prestige, he left behind an indelible mark of his genius constructive or otherwise, on the entire machinery of the government.

The Koshabala was considered to be an important constituent of the state in ancient India and, consequently, the law-givers of the land have made various Provisions for the enrichment of the royal treasury. As a matter of fact the expansion and stability of a state can be achieved only through solid financial background and no king, worth the name, could afford to neglect it without serious consequences to the state and to his own position in the country. But it did not mean at the same time that a king should be tortuous in exacting money from his subjects. The end of the state was to make the country happy and prosperous and this could be achieved through moderation in the matter of taxation and encouragement to trade and industry.

Sources of Government Revenue

The Rājabhāga or the king's share in the land produce was the main source of income to the state. This was probably called Bhāga-kara or simply Kara or Udranga⁹ which varied according to the quality of land from one-twelfth to one-third of the produce.¹⁰ The general practice in vogue appears to have been to realize only one-sixth of the gross produce and it was perhaps on account of this that the revenue collectors were commonly called the Shashthādhikrita.¹¹ The enforcement of the higher rates of revenue, however, must have been not on the gross produce but on the net profit.¹² Uparikara¹³ was probably 'a tax levied on cultivators who had no proprietary rights on soil.' The land revenue was realised in kind and in different places royal granaries (Koshthakas)¹⁴ were maintained for the storing up and disposing of the corn under the Dhanya-dhyaksha,¹⁵ Bhandigarika¹⁶ or the Bhandāgaradhi-krita. The land revenue was payable in cash as well, but this does not seem to have been the common practice. The minor revenue officers of the state were known as the Selahastas.

⁴ Narada Smriti, p. 17 & 26; Markandeya Purana, p. 27; Agni Purana, p. 16.

⁵ Hayes: Political and Cultural History of Europe, Vol. I, p. 291.

⁶ Prithviraja Vijaya, VIII, p. 35.

⁷ Sukra, I, p. 87. Narada is only writer who held him God incarnate on this earth. (Narada: 18 & 31)

⁸ Manu, VII, P. 28 & 45.

⁹ Epigraphia India, Vol. XII, p. 204.

¹⁰ Manu, VIII, p. 130.

¹¹ Dr. A. S. Altekar: Prachina Bhartiya Shasana Paddhati, 1947, p. 195.

¹² Sukra, p. 4.

¹³ Epigraphia India, Vol. XII, p. 204.

¹⁴ Rajatanagini, VIII, p. 733; Dr. A. S. Altekar: Prachina Bhartiya Shasana Paddhati, 1947, p. 51.

¹⁵ Prithviraja Vijaya, VIII, p. 57-58.

¹⁶ Manu, VIII, p. 5; Vishnu Purana, I, p. 13-14., Bhagavat Purana, IV, p. 13 & 23.

Industry and commerce was the next item of state revenue. Taxes were levied on the sale, purchase and profit of merchandise and manufactured goods in lieu of the manifold facilities and protection offered to various trade and industries by the state. The Smritis and other law books provide for the realization of taxes in kind which is amply borne out by inscriptional evidence. The Saulkika charged state duties on goods from every incoming or outgoing caravan (Sarthaushṭra) or bullocks, of the towns, called Sulka-mandapika (customs house), or in village markets. The income derived from these loads was called Abhavya. The defaulters, however, had to pay it in cash and this cess (Laga) obtained the approval of all the local bankers. The kingdom was rich in salt and the Sambhar lake must have been a source of great income to the state. The grants of taxes to temples on oil machines and machine-wells indicates the state share on them. The dealers in horses from the north received due encouragement in their trade by the state and paid certain taxes to the government. It appears that animal fairs were also arranged by the state which derived considerable income from their sale and purchase.

The kingdom abounded in forests and forest produce, and their ownership was claimed by the State. They were either let out or sold by the government, and when- ever any transference of forests was made, lesser officers, called Chata, were informed of it through royal grants so that they might perform their duties accordingly.

War tributes and plunders of enemy's land, presents and gifts by the rich and the nobles, annual tributes from the feudatories, and fines imposed for guilt by law-courts or levied on those transgressing royal orders, must have been important sources of income to the government. The Law sanctioned the imposition of extra taxes during emergencies like the state of war and etc., and the state might have, though not frequently, taken recourse to this as well.

Expenditure

It is difficult to know the precise nature of the budget which was prepared and adhered to in the Chahamana state of Ajmer, for the Smritis, law books and inscriptions are almost silent about the items of expenditure. Sukra, however, is the only writer who furnishes us with some details with regard to this. According to him fifty percent of the state revenue was to be spent on army (Balam) alone, while the departments of Charities (Danam) and Public works (Prakritayah) combined claimed one-sixth of it. To the head Administration (Adhikariṇah) was allotted one-twelfth of the income and the same amount was set apart for the Civil List (Atmabhoga) as well. The remainder one-sixth was kept as Reserve Fund or Kosha.¹⁷

How far the kings followed these details is far from certain. But even though their own items of expenditure were not in strict conformity with Sukra, they must have been somewhere near about them. The kings of Ajmer were engaged in constant warfare with their neighbours and consequently military expenditure must have been of supreme importance to them. It is, therefore, not improbable that they spent nearly half of the state income on army alone.

The claims of Charities and of works of public utility came immediately after this. Inscriptions throw a flood of light on the keenness and interest shown by the Chāhamāna kings in this sphere.

They built hundreds of temples, tanks and lakes in the capital and in other parts of the kingdom¹⁸ and maintained them well with liberal grants of as well as parts of the state revenue. These temples, together

¹⁷ Narada Smriti, p. 17 & 26; Markandeya Purana, p. 27; Agni Purana, p. 16.

¹⁸ Hayes: Political and Cultural History of Europe, Vol.I, P.291.

with schools and colleges founded by kings,¹⁹ helped the cause of education in the kingdom considerably. Grants of villages to Brahamaṇas had also the same end in view. Men of learning adorned the royal court and kings rewarded them richly in true appreciation of their merit and services in the domain of letters. They did not lose sight of works of piety as well and granted funds and remissions in taxes for the same. Alms-houses were established in different centres of the empire to distribute charity to the poor and the needy. Patronage to art and architecture further engaged their attention and they founded many towns which were adorned with beautiful buildings. It appears, therefore, that the actual expenditure under these heads was even more than what was allotted by Sukra, and, over and above, local bodies spent or utilized freely a portion of the state revenue in this very direction.

Conclusion

Administrative expenditure formed the next item and state officers were paid their salaries in cash. Sometimes high officials were granted Jagirs also which ultimately tended to make their posts hereditary. The king spent about one-twelfth of the income to meet his personal needs and for the maintenance of his family. The reserve fund was an important head in the royal exchequer and it must have claimed about one-sixth of the whole income. It was touched only in grave emergencies like war, famine or flood.

¹⁹ Prithviraja Vijaya, VIII, p.35.