CHAPTER X

Heads of Expenditure

The above account shows that considerable revenue was collected for the State treasury by various means. It is worthwhile noting here the avenues of expenditure. We have seen earlier that one of the principles laid down for collection of taxes was that the money collected from the people should be spent for the people only. Manusmrta puts it thus: Just as the sun collects water from the reservoirs through his rays only to give it back in the form of the rain, so should the king collect the taxes and spend the revenue collected for the sake of the people. Thus, generally it was accepted that the government should spend the money for the protection of the kingdom and the welfare of the people.

On the practical side, Kautilya does make a list of items of expenditure such as the royal household, expenditure on State departments in the form of salaries to officers, maintenance of religious and charitable institutions, the army, the industries and the like. He further classifies the State expenditure as expenditure on daily or routine affairs and profitable expenditure i.e. expenditure on profitable concerns like agriculture, industry etc.
Coming to the period of our study, our sources do not give any specific information regarding such classification of expenditure. But the activities of the kings and officers as recorded in the inscriptions do show that a considerable amount was spent on welfare activities concerning the people such as promotion of agriculture, trade and commerce, education, religion and the like.

A. Civil Expenditure:

i) Administrative Expenditure: Expenditure on administration such as maintenance of offices, salaries of employees, expenses on tours etc. indeed, formed an important head of expenditure taking away considerable portion of the State revenue. Kautilya for instance, deals elaborately with this topic. But our sources do not provide any tangible information. Manasollasa speaks of the staff of the royal household such as attendants, cooks, palace guards, supervisors of the harem, physicians and so on. He advises regular payment of salaries (Vetana) particularly, to the soldiers (Brtrya). Inscriptions of our period are not explicit on these points. The general impression they give is that in most cases, officials were remunerated by grant of lands or by allotting a portion of income from taxes etc.

ii) Agriculture: Agriculture being the mainstay of land since the very early times of our history, it has been given primary importance by all the kingdoms from ancient times. Kautilya advises more and more agricultural
production to supplement the State revenue and prescribes tax concessions for those who brought fresh land under agriculture. This system of encouraging agricultural operations continued in later times also and facilities like irrigation were also provided for furthering this cause. Examples of cutting down the forest and establishing fresh settlements with water facilities are numerous in the inscriptions. An inscription of 1307 A.D. speaks of an incident where some officers of Āsandi-nādu cleared the forest, established a village and built a tank which was obviously for irrigation purposes. It is not wrong to surmise that the people settled here were the agriculturists. An example of two officers of Hoysaḷa Ballāḷa II setting up of a new village by reclaiming the forest and constructing a tank is found in an inscription of 1182 A.D. Ādīgauḍa who is stated to have done this charitable deed is described as the one 'who would not tolerate hunger and thirst and would eradicate both'. No wonder that he settled the landless people in this township and provided them with a tank. An inscription of 1071 A.D. provides with yet another example of bringing fresh land under cultivation and providing it with a tank and also making permanent arrangements for the maintenance of that tank. We have already noticed an example of creating a new township called Vīraballāḷapura by an officer who constructed four tanks in that place.
An officer named Vāsudēva whose family belonged to Latalūra (i.e. modern Lātur in Osmanabad district) made provision for the grazing ground for the cattle and also for feeding them.²

(iii) Irrigation: Irrigation facilities are an index for boosting agricultural operations. From this point of view, our sources, particularly the inscriptions, provide copious evidences for the attention given to irrigation, by the king, the government officials and the philanthropic public. It is difficult to find out what percentage of income exactly was earmarked for this purpose. As pointed out earlier, the inscriptions which are the main stay of our study, are in the nature of grants for different purposes including irrigation. Thus, only indirectly we are to guess the involvement of the government and the public in these activities. Nevertheless, it is amply proved that both government officials and others actively participated in providing assistance for their maintenance such as repairs, desilting etc.

In fact, constructing a tank was considered not merely a duty but a pious act, earning merit or Punya not only to the constructor, but to his or her ancestors also. In a pleasing way, an inscription states that a mother blesses her child (who was to become a great minister later) that he should build tanks, dig wells, construct temples and
undertake other activities for the welfare of the people. This was the famous Lakshmidhara amātya, the minister of the Vijayanagara king Dēvarāya I. 9

An inscription of 1314 A.D. speaks of a Māchēya-dandanāyaka, a minister of Hoysala Ballāla III, constructing a tank at Dēvarahalli to commemorate his mother Māyakka at a cost of 3-4 thousand gold coins (mūru-nālku sāvira honnan-ikki). 10 Another inscription of 1080 A.D. provides an interesting example. It states that Dandanāyaka Tambarasa, a trusted officer of the Vikramāditya VI was governing Sāntalige-1000 and other divisions. On one occasion the Mahājanas of Banniyūr, an individual Jakkagosi, Pergadē Lōkanātha and others approached Tambarasa and narrated that a tank in that place was not strong at all and the embankment was falling down inspite of earlier kings repairing it several times. They requested that he should re-build it so that it would be strong and serve the purpose of all the people in the village. The chief agreed and handed over the sum accruing on the Siddhāya tax of that place to Jakkagosi and requested him to construct the tank on his behalf. The latter accomplished the work and named the tank Tamba-Samudra. 11 The narration sounds like a story, but the point to be noted is that this officer remitted the tax amount for this purpose.
An inscription of 1062 A.D. states that the Hoysala king Vinayāditya himself arranged for the construction of a sluice for a tank at Dōrasamudra. An inscription of 1047 A.D. speaks of the repairs of the tank at Baisavāli and allotment of Siddhāya tax for maintaining it. An inscription of 1184 A.D. provides an interesting example of Mahāpradhāna Tōjimayya-dandaṇāyaka and his officer Bākana-dandaṇāyaka who made arrangements for attending to the works of masonry and carpentry pertaining to digging and constructing the sluice for the tank known as Gōna-Samudra at Dharmapura (modern Dambal in Dharwad district). For this purpose they remitted a portion of the tax on betel-leaf gardens. The Hoysala king Narasimha arranged for annual repairs of a canal by granting 64 Gadyānas of money out of the ferry tax collected in the province of Kurvanka nādu. This canal seems to have been dug out from a river. In another case, unclaimed or heirless wealth was diverted for the maintenance of the tanks.

Tanks were the main source of irrigational facilities, but rivers and streams also were harnessed for such purpose. An inscription of 1089 A.D. gives a good example of digging canals from the river Tungabhadrā which resulted in the increase in the yield. It states that Ādityabhaṭṭa had been granted the village Pilige (Raichur district) on the bank of the river Tungabhadrā. He dug a canal from the
Tungabhadrā and also constructed small channels. As a result, the plantain groves around grew better.\(^{17}\) Similarly the river Yegachi (old name Elachi) near Halebid was also harnessed for irrigation by digging canals.\(^{18}\)

Irrigation through well and lift-irrigation were not unknown. There is a reference to a big well constructed at Siriguppe\(^{19}\) and there are quite a few other examples of this type. An inscription of 1062 A.D. refers to the construction of a well at Yeraguppe and a piccota (Éta) provided for it by a chief called Kesimayya-prabhu. In a poetic fashion the inscription states that this chief constructed this well having heard the story that Bhagiratha brought the Ganga from the heaven. To the poet it looked as though Ganga herself was born in the form of this well.\(^{20}\)

Thus, no doubt, irrigation was given primary importance and the involvement of the government and government officers was not small. These details show that almost every village had at least one tank for irrigation purpose and if we take a survey of the villages today, we are sure to find these tanks or at least the traces of them. On the basis of this, it can be concluded that the basic principle of agricultural economy in the period of our study and even earlier was one of self sufficiency and self reliance.

In fact, irrigation in our country has a long history of its own. Leaving aside the Vedic passages where rivers
are highly praised, we come across the existence of such irrigation tanks from the very early period of our history. Let alone the advice of Kautilya for building tanks and embankments, we have the earliest example of Lake Sudarśana which served the needs of the people for at least over eight centuries from 4th Cent. B.C. to the 5th Cent. A.D. This historical lake was constructed by Puṣyagupta, a provincial governor of Chandragupta Maurya (4th Cent. B.C.). It was improved upon by Tuṣāpha, a governor of Aśoka Maurya (3rd Cent. B.C.). In the reign of Kṣatrapa Rudradāman, the embankment of the lake was shattered, putting the agriculturists into utter difficulty. It was repaired at an enormous cost by Pahlava Suviśākha, a governor under Rudradāman (1st Cent. A.D.). The lake met with a similar fate once again in the 5th Cent. A.D. when Skandagupta was ruling. His officer Chakrapālita, the governor of Saurāṣṭra renovated it again at a huge cost. The lake would have served people even later. But we have no information about that.

In the region of our study, we have a reference to the construction of a tank at Banavāsi in 2nd-3rd Cent. A.D. by a Ĉuṭu princess. There is the famous tank at Taļagunda constructed by the Kadamba king Kākustoṣvarma. Reference must be made here to a tank constructed by Jinavallabha, the brother of the foremost of the Kannada poets Ādikavi Pampa at Dharmapuri (modern Kurkiyalam, Karim Nagar district, Andhra Pradesh) in 10th Cent. A.D. to celebrate the honours received by the great poet from the ruling king. To
commemorated this occasion, he constructed a tank named it as Kavitāgūṇārṇava which was not just the ocean of waters, but a symbol of the virtues of the poet as well.²⁵

iv) Trade and Commerce: The information about the role of the government in furthering the trade and commerce activities can be gathered only indirectly from our sources. One thing that we can understand from the study is that the merchants enjoyed a position of honour and prestige in the society. Bigger merchants spread their activities far and wide and they were known as Waddavyavahāris. Prominent merchants in the city were known as Paṭṭaṇa-setṭi and many of them were appointed as Paṭṭaṇa-svāmis, something like the Sheriffs of the modern times. The kings and the higher officers respected them and for their contribution to the increase in the wealth of the country, they were honoured with such high titles like Prthvisetṭi, the 'universal merchant'. Reference has been made in an earlier context to the merchants from outside regions who set up their business here and earned the confidence of the rulers. Some of them were even appointed to the high posts, like Bīchiseṭṭi, the general of the Sēuṇa king Sinhuṇa who was also known as Rājaśreṣṭhi.²⁶ Incidentally this Bīchiseṭṭi or Bīchaṇa, a Jaina by faith was responsible for many victories on the Sēuṇa side including one on Dōrasamudra.²⁷ The king and the officers encouraged vigorous trade by providing such facilities as establishing markets
(Pete, Pete-dana) and giving concessions to the big and the small merchants who opened their shops there. An inscription of 1525 A.D. though later than the period of our study, gives an interesting information of establishing a new market in the name of the Vijayanagara king Krṣṇadēvarāya and declaring exemption for first three years, from the taxes on the merchants opening shops there. Proportionate taxes were also prescribed for different businessmen in the subsequent years. 28

Establishing weekly fairs was another way of encouraging trade activities. An inscription of 1277 A.D. speaks of the Gaudas of Meguru establishing a Sante i.e. weekly market in that place and converting the village into a town by settling the merchants and giving them concession. It is stated that there was no tax for the first one year for those who could come from outside and settle here. 29 Reference is already made to a unique example of a charitable weekly fair (Dharmma-Santhe) by Daṇḍanāyaka Māyīdeva, an officer of the Seuṇa king Bhillama, as a religious vow (Nōmpi) by his wife Siridēvi. This vow was of a unique nature, of planting trees (Kṣiṭiruha-nōmpi) in a wide area. Here Māyīdeva arranged for a weekly fair and the important feature of this fair was that the commodities which came here for the fair were exempted from all taxes. Another example of exemption from taxes on goods to be sold in the newly established weekly fairs is found in another inscription of 1378 A.D. 30
That these activities went a long way in increasing the trade and commercial activities is amply proved by the inscriptions belonging to the period of our study.

v) Education: Unlike in the modern times, education was not the prerogative of the State and the central governments only. In fact, it was the concern of all. The rulers, the officials and the rich individuals zealously participated in the promotion of education by establishing educational institutions and helping in the maintenance of such institutions through liberal grants. Promotion of education was a sacred deed (Vidyā-dāna) and it would earn good merit (punya) to the donor and his family. Education was given utmost importance and all efforts were made to spread the education from primary to the higher education. The role of the government here also was indirect in the sense that, a ruler or an officer would in his individual capacity, sponsor such institutions for his own merit. The public also came forth with liberal donations for the maintenance of such institutions. A study of the inscriptions of our period shows the spread of various such institutions like the Mathas attached to the temples, the Ghatikāsthānas and the Brahmapuris in the townships and the Agraḥāras which were the educational townships themselves.

Mathas normally were headed by the presiding priests of the temples. Primary education (Bāla-śikṣa) was
conducted here though some **mathas** were associated with higher education also. Ghaṭikāsthānas and the **Brahmacuris** were managed by the learned scholars who imparted higher education. **Agrahāras** were the centres of higher learning. The practice was that sometimes the ordinary towns were converted into **agrahāras** or the new **agrahāras** were created by housing a group of scholars enjoining that they would conduct religious and educational activities. The land in such townships was allotted in the form of shares to the inmates who were also to maintain the students therein. 31

During this period, the Kālamukha Śaiva sect was quite prominent and a large number of Śaiva temples of this sect were spread throughout the region of study. Most of the **mathas** were attached to such temples. There is a good example of a chief Gōvindarāja, a subordinate of the Seūṇa king Seūṇachandra II making grants of land for the feeding of the students and the teachers in the Satra i.e. **matha** of the temple of Siddhēśvara constructed by him. 32 An example of a **matha** meant for higher studies was situated in Pāṭan (Jalagaon district, Maharashtra state). This **matha** was founded by Changadēva, the grandson of the famous astronomer Bhāskarāchārya. Changadēva was the chief astrologer in the court of Singhaṇa II. He founded this **matha** for the study of Siddhāṃta-śirōmaṇi and other works of Bhāskarāchārya and his relatives. The grant was made by two brothers
named Sōvidēva and Hemmadideva. An inscription of 1066 A.D. records an interesting grant by the Chālukya king Sōmeśvara I for the maṭha attached to the temple of Uttaresvara of Yeḷamela. The grant provided for the food, clothing and medicine of the students and the ascetics in that maṭha. The Kadamba queen Mailaladēvi made a grant for the maintenance of a Jaina maṭha at Kuppāṭur.

Like Matha, Ghaṭikāsthāna also was attached to a temple. It was originally a place where a Ghaṭikāyantra, an instrument for measuring the time was kept. In course of time, it developed into a place for imparting education. Some of them grew into big educational institutions like Ghaṭikāsthāna of Kānchi where Mayūraśarma, the founder of the Kadamba dynasty went for studies in the 4th Cent. A.D.

Inscriptions of the period and region of our study mention a large number of Ghaṭikāsthānas. An inscription of 1128 A.D. speaks of a chief named Jayakēśi making a grant to a Ghaṭikāsthāna attached to the temple of Daksina-Sōmanātha of Purigere. An inscription of 1058 A.D. records the establishment of a Ghaṭikāsthāna in the temple of Madhusūdana by a Chālukya officer Madhusūdhana.

Many famous Agrahāras flourished in the period of our study. An inscription of 1088 A.D. provides an interesting example of Chālukya Vikramāditya VI creating an Agrahāra named Nirgunda (Nilagunda, Harapanahalli taluk,
Bellary district) and housing as many as 300 brāhmaṇaś from Drāviḍadēśa and well versed in different Śastraś. 36 years later, another village named Krṣṇapallīkā was added to this Agrahāra on condition that those very brāhmaṇaś who were the inmates of the Agrahāra would pay a lump-sum of 400 gold coins to the governor of that region. Interestingly, on the first occasion, a request was made for the creation of the Agrahāra by a Drāviḍa officer, Palatapāṇḍya who was in the service of the king. On the second occasion, when another village was added to this Agrahāra, the request came from Palitapāṇḍya's grandson who held the office of Śrikaraṇādhikāri and Sarvāchyaśa. Hoysala Vīraballaḷa II is stated to have founded an Agrahāra of Nīralage by granting 202 shares of land for the learned brāhmaṇaś who had mastered the Vedaś, Vedāṅgaś, Tarka, Dharmmaśastraś, Purāṇaś and Mīmāṃsa. Such examples abound in the inscriptions of our period which only go to show that the rulers and their officers spent quite a lot of money on such activities.

Interestingly, such Agrahāraś were managed almost independently by the Mahājanas who were the donees of such Agrahāraś and who were highly learrn in ancient lore.

vi) Religion: Religion has been a part of the life of the people of India from a very long time and it has been an inseperable part of it. Consequent to this, we see
intense religious activities on the part of the rulers and the ruled. Different religious sects, like Baudhā, Jaina, Śaiva and Vaiṣṇava, received impetus for growth from the state and mustered ample support from the merchants and other richer classes. Temple building activity was at the peak during the period of our study. Making grants for the maintenance of the ascetics and others attached to the temples became a routine affair. The government naturally spent freely for all such works. There are innumerable examples of the rulers, their subordinates and the officers who were incessantly engaged in such activities. The famous Vaiṣṇava cave in Bādāmi constructed by Mangaleśa, the marvel of marvels, the Kailāsa temple at Ellora created by the Rāṣṭrakūṭa Kṛṣṇa I, the colossus Gommaṭeśvara at Śravaṇabelgola by Ganga minister Chāvuṇḍarāya, the Belur temple of Channakesava, the last word in intricate carving, the Chālukya temple of Mahādeva at Iṭṭage (Haichur district) hailed as the Devālaya-Chakravarti (the emperor of temples), hundreds and hundreds of such exquisite monuments stand before us today to show the religious fervour and the liberal outlook of our early men in power.

Not construction alone, but the maintenance and the support of the earlier temples was another characteristic feature. This is because of the faith is religion and righteous deeds, even if they were sponsored by the enemies. Our inscriptions often quote a verse to the effect that 'enmity remains between the individuals, but righteous
It is this lofty ideal that has helped the preservation of thousands of monuments that have come down to us till today. The Rāṣṭrakūṭas were the enemies of the Chālukyas of Bāḍāmi and when they took over from the latter, the temples in the capital cities of Bāḍāmi, Aihole and Paṭṭadakal were not only spared but supported by further grants. The same principle and policy were followed by the succeeding rulers.

Another heartening feature is the catholic outlook of the rulers and men in power towards all religions. Irrespective of their personal affiliations, the kings, queens and their subordinates patronised all religions alike. The following verse may be quoted to show their attitude of religious toleration:

Hari-grhādīm Hara-grhādīm | Sura-grhādīmd-Aruha-
grhādīmd Baudhhālayādīm H

Goravara Savaṇāra Bauddhara | neravigālimd-Indi-
nāḍu sogayisi torkkum H 140

(The city of Indi shines beautifully with the temples of Hari and Hara, Jaina and Bauddha monasteries and the congregations of the Śaivas, Jainas and Bauddhas.)

This claim of an inscription of 1196 A.D. is best vouchsafed in a place like Lakkūṇḍi where even today, the Jaina basadīs and temples stand side by side. An inscription of c. 11th cent. A.D. narrates the righteous deeds of a subordinate officer of Mailaḷadēvi, who took great pleasure
in constructing and repairing the temples and the basadis wherever he went:

This Bhāvana gandhavāraṇa, (favourite of the brother-in-law) constructed the temple of Tumbēṣvara, a matha, a dīpa-stambha and a tank at the capital city of Kālyāṇa; added a hall (sāle) to the temple of Chōlāṃgoṇḍa-Śrimat-Traipuruṣadēva at the chief town of Anṇige and constructed a temple of Bhogaditya; made a road leading to the Jaina monastery called Permmādi-basadi and a big tank there itself; added a matha to Pāleśvara temple at Muḷugunda; constructed a Śiva temple together with that of the Lōkapāla and a pond in front of the temple of Jalasayanadēva at Kolvuge; constructed the temple Kōṭēśvara at Nandāpura and added a hall to the temple of Dāna-vinōda Traipuruṣadēva; constructed the temple of Sambunārayaṇadēva at Maṇḍaligere and the temple of Kēṭēśvara in the Kapila-tīrtha at Belgalli; added the front hall of the temple of Jayantī-Madhukēśvara at the capital city of Banavāśi; constructed a temple of Jaṭeyaśankara at Navile; constructed a temple of Nāgalēśvara and a matha at Nandavādige; constructed the temple of Kēṭēśvara at Perūr and constructed several other temples elsewhere ...... he also renovated Tribhuvanatiḷaka-Jinālāya and Mahāśrīmaṇṭa-basadi at Ponagunda, Vīra-Jinālāya at Puragūra and a Jinamandira at Kundurge 41 .........
This lengthy passage is quoted to show the general spirit of the times, the spirit of religious fervour and religious toleration. There are numerous other examples where rulers and officers made munificent grants for the feeding of the ascetics and the students and many tax officers remitted the tax amount to be collected by them. All these speak of the financial support of the government for such activities.

Another interesting instance of the catholic outlook of the rulers and the people is worthy of note here. It relates to the Arab Muslim settlements in the Rāṣṭrakūṭa kingdom and the benevolent treatment meted to them. The Muslim writers Sulaiman and others of c.10th Cent. A.D. make a particular reference to the benevolent attitude of the Balharās i.e. the Vallabhas or the Rāṣṭrakūṭa rulers towards the local Muslims. An inscription of 926 A.D. actually speaks of an Arab governor in-charge of the Sanjān-Ṭhānā area under Kṛṣṇa II. He was named Madhumati (i.e. Arabic Muḥammad; Sugatipa. He is stated to have been associated with the construction of a temple and making grants for it.42

vii) Expenditure on other activities

Literature: Support to literature was also zealously pursued by the rulers and the chiefs. This was a peak period for literature with a galaxy of great writers. Vijayabhaṭṭāriṇī, the daughter-in-law of Pulakeśī II was hailed as Karnaṭag-Sarasvatī 'next only to Kālidāsa in composing in Vaidarbhi style (Yā Vaidarbha-girīm vāsaḥ Kālidāsad-anantaram) in Sanskrit. Amōghavarṣa I, Nṛpatunga was himself a poet and a literary critic
and has given to the world, the earliest known Kannada work on poetics *Kavirājāmarga*. Bilhaṇa, the Kāśmiri poet and the author of *Vikramānkaḍēvacharita* in the court of Vikramāditya VI is well-known and so is Vikramāditya's son Sōmeśvara III of *Mānasōlāsā* fame. It justifies his title *Sarvajñā-chakravartī*. Vijnānēśvara, the author of *Mitāksāra*, a commentary on *Vājñavalkya-smṛti* also belonged to this period.

Ādikavi Pampa was profusely honoured by Arikēsari, the king of the Chālukya family of Vēmulavāḍa by granting him a village Dharmaṇa.⁴⁶ There have been a number of poets in this period who were patronised by the rulers and their feudatories. Several writers of inscriptions have also exhibited their poetic talent. They were encouraged and supported by the ruling kings and the local chiefs.

**Fine arts:** Music and dancing which formed a part of regular services in the temples, received adequate patronage from the rulers and people. Many of the queens of the ruling kings like Vikramāditya VI were themselves accomplished artists. Santalā, the famous queen of Hoysala Viṣṇuvardhana is well-known as herself a dancer and a patron of dance and music.

Dancing girls were appointed in most of the temples for offering music and dance services at the times of daily worship. They were provided with residential quarters and grants of land and money were made for their maintenance.
The inscriptions of the period of our study provide numerous examples of this type.

**Civic amenities**: There are several examples of the kings and the officers undertaking works of providing facilities for the people, from very early times. For example, arranging for free ferry-service for crossing the rivers, construction of Dharmaśālās, establishment of free water-sheds (Aravaṭṭige) and feeding houses (Satra) for the use of the travellers received utmost attention of the rulers and chiefs and the rich public. These acts earned enormous punya for those who undertook them and they provided the much needed amenities for the public.

The Raṣṭrakūṭa inscription from Kandhār mentioned earlier, enumerates the following amenities provided for the people of that place: "Construction of a public hall (Sarvvalōkāśraya-maṇṭapa) obviously for the travellers, where cloth sheets were provided for covering, and spreading (Prāvaraṇa and Āstaraṇa), installation of free water sheds in summer at five specific places in the city, installation of fire places in winter at five specific places and provision for the supply of water and fodder for the bullocks at five places in the market area." There are many other instances of this type speaking of the establishment of
free water sheds and feeding houses. Inscriptions also show that many times such facilities were provided by diverting the money collected through taxes. Sōmesvara III also advises that such facilities should be provided at the cost of the State.

B. Military Expenditure:

Let alone the inscriptions, even the contemporary work, Mānasollāsa does not speak about strength of the army or the monetary provision made for the maintenance of the army. We do not get any details about the composition of the army, the recruitment, training, remuneration for the army men and so on. Mānasollāsa says in a general way that there should be a strong army. It classifies the infantry, after Kautiliya, into six types like Maula, Bhrattaka, Mitra, Śrenī, Aṭavi and Amitra. He also states that the soldiers should be paid regularly either daily, monthly or quarterly. Inscriptions however, give us the glimpses of the practical side of the problem. The army was composed of the traditional four wings—infantry, cavalry, elephant squad and the chariots. The chariots do not so much figure in the descriptions given by the inscriptions. But we find sometimes, their visual representation in the war-scenes depicted on the hero-stones. Elephants and horses appear to have played a prominent role in the battles. The famous Aiholē inscription
of Pulakēśi II speaks of the multitude of elephants of Harṣa falling in the battles. An inscription of 1202 A.D. states that inspite of his huge elephant squad (Kari-sainy-ōtkara), cavalry and infantry, Bhillama was pushed back by Ballāla II by thrusting against him a single elephant.  The Kannada work Vyavahāragaṇīta states that Bhillama's army consisted of 12000 horses when he fought the battle of Soraṭūr against Hoysaḷa Ballāla. Interestingly, this figure is confirmed by a Hoysaḷa inscription which also mentions this battle.

We can also imagine the strength of the army on the basis of the wars fought by the rulers. As we have seen earlier, the period under study witnessed the rule of the Chālukyas of Bādāmi, the Raṣṭrakūṭas, Chālukyas of Kalyāṇa, the Seūṇas and the Hoysaḷas. There are numerous references to the battles fought by the rival groups among themselves and also battles fought with the outside enemies. The general impression we get is that these kingdoms maintained huge and strong armies. The army of the Bādāmi Chālukyas caused a terror in the ranks of the army of Harṣa. Some Raṣṭrakūṭa kings led their army successfully upto the Gangetic plains. The wars between the Kalyāṇa Chālukyas and the Chōḷas, the Seūṇas and the Hoysaḷas and the Seūṇas and the Kākatiyas are well-known. All these go to show that quite a huge sum
must have been utilised for maintaining the army. This expenditure included construction and maintenance of the forts and also the connected staff. There was also a provision for honouring the heroes who lost their lives in the battles and to make permanent provision for the maintenance of their family. War expenses also must have been considerable. But it is not, however, possible to ascertain what percentage of the State income was earmarked for this purpose. Yet there is no doubt that considerable amount of money had to be allotted for this purpose.

REFERENCES AND NOTES

1. Aṣṭau māsān yath-ādityaḥ tōvāṁ harati raśmībhīḥḥḥ
   Tathā harēṁ karaṁ raṣṭrāt nityaṁ-arāk-vṛtam hi tat

2. For a detailed discussion see Gopal M.H., Mauryan Public Finance, pp.155 ff

2A. Ibid. p.163 ff

3. Mānasollāsa,II.2

3A. Ibid.II.6.568

3B. Frequently inscriptions mention a term Bhatta-grāma in the sense of personal fiefs. For example, a person named Nāgadēva, an officer under Chālukya Sōmeśvara I (EI XV, p.88, 1060 A.D.) is said to be enjoying certain
Bhatta-gramas. L.D. Barnett, the editor of this record, translates Bhatta-grama as 'provision-villages' and explains it as 'villages specially allotted for his maintenance' (Ibid. p. 92); See also Chidananda Murthy M., *A Cultural Study of Kannada Inscriptions, 450 A.D.–1150 A.D.*, p. 404.

4. *Arthaśāstra*, III.9.33

5. EC IX (Old Edn.), Bl. 133


8. EI III, p. 306, 1087 A.D.

9. SII IV, No. 267, 1410 A.D.

10. EC VII (Rev. Edn.), Hn. 187

11. MAR 1930, Inscription No. 70, p. 236–37


14. SII XV, No. 57

15. EC VI (Rev. Edn.), p. 56

16. *Ibid.* XI (Old Edn.), Dg. 70, 1275 A.D.

17. See Gururajachar. S., *Some Aspects of Economic and Social Life in Karnataka, A.D. 1000–1300*, p. 54


20. Ibid. XVIII, No. 68
21. Sircar D.C., Select Inscriptions, No. 67, 150 A.D.
22. CII III, No. 28, 455-56 A.D.
23. EI XXXIV, p. 242
24. Gopal B.R., Corpus of Kadamba Inscriptions, Inscription No. 4
25. Inscriptions from Andhra Pradesh (Karimnagar district), No. 3
26. Ibid. XX, No. 202, 1244 A.D.
27. See Ritti Shrinivas, The Seiinas, p. 133
28. SII IX pt. II, No. 516
29. EC V (Rev. Edn.), Tn. 261
30. Ibid. X (Old Edn.), Shillaghatṭa. 112
31. For the details see Shantakumari S.L., History of the Agrahāras, Karnataka, 400-1300 A.D.
32. EI II, p. 227, 1069 A.D.
33. Ibid. I, p. 338
34. SII XX, No. 40
35. EC VIII (Old Edn.), Sb. 262
36. SII XX, No. 99
37. HAS No. 8, p. 7
38. EI XII, p. 154
39. MAR 1923, Inscription No.1, 1194-95 A.D.
40. SII XVIII, No.199, 1196 A.D.
41. Ibid. XI pt.I, No.103
42. EI XXXII, p.50
44. Ibid. p.151
45. Ibid. p.209
46. 
47. *Inscriptions from Nanded District*, No.2, c. 10th Cent. A.D.
49. Mānasollāsa I.11.75
50. Ibid. II.6.556
51. Ibid. II.6.568
52. EI VI, p.6, 634-35 A.D.
53. XII XV, No.216
54. See Ritti Shrinivas, *The Seũnas*, p.226
55. EC XI (Old Edn.) Dg.25, 1224 A.D.

****