CHAPTER XI

Revenue Administrative Set-Up

The sources at our disposal indicate that there used to be a well-organised machinery for the collection and disbursement of taxes. Collection was done by the officers from the village level to the State level, with a hierarchy of officers at different levels and with different jurisdictions. Disbursement was looked after by the treasury officers. The first category can be said to be represented by the term Sūmākādhikāri i.e. officer in-charge of tax in general and the second one, represented by the term Bhāndāri or Bhandāri i.e. the treasurer. In both the categories there were officers with lower and higher authority. It is to be noted at the outset that, as pointed out earlier in connection with the terminology of taxation terms, in relation to the nomenclature of the tax officers, our sources have their own terminology indigenous to the region and period of our study. The terminology used by the theoretical writers like Kautilya or the terminology of the inscriptions of the northern India rarely figure here.

1) Units of Administration: It is to be noted that for the purpose of efficient administration of the vast kingdoms, they were divided into smaller units of administration
comparable to the provinces, districts, taluks and the like. The lowest unit of administration was the village. Officers of different types were stationed at the headquarters of these units obviously each being answerable to those of the higher units and ultimately to the king.

We have already seen that the period and the region of our study saw the rise and the fall of as many as five major dynasties— the Chālukyas of Bādāmi, the Rāṣṭrakūṭas, the Chālukyas of Kalyāṇa, the Sēṇas and the Hoysaḷas. Among the first three, one succeeded the other in that order and the last two ruled contemporaneously. We have already pointed out that though the dynastic rule changed almost every two hundred years in the whole period of study, the system of administration and the administrative set-up remained the same. The Chālukyas of Bādāmi divided their vast empire into different provinces and those provinces into smaller and further smaller divisions. Not only the same system continued in the successive kingdoms, but the very same administrative units continued to function, perhaps with some minor changes and creation of some additional divisions. We get more and more details about these divisions in the successive kingdoms.

One interesting innovation of the Deccan kingdoms in the formation of administrative units, was to associate numerical figures to the name of the headquarters of the
province or unit, as for example, Banavasi-12000, in addition to their being called Nadu, Desa, Kampana etc. It is well-known that considerable discussion has taken place regarding the question of the significance of these numerical terms but the most cogent explanation seems to be that they indicated the number of grama or villages included in such divisions. The Chalukya empire itself consisted of 99000 villages (grama) and comprising of three Maharastrakas.1 Probably this suffixing of numerical figures was to facilitate revenue administration, because more than others, the revenue officers were required to know the number of villages in a particular division to get an idea about the approximate revenue yield of a division and for the preparation of estimates and collection etc. Inscriptions mention numerous such big and small divisions. Only a few examples may be noted here: Karaha-da-4000, Halasige-12000, Kundi-3000, Banavasi-12000, No lambavadi-32000, Gangavadi-96000. Among the smaller ones, Taradavadi-1000, Bevola-300, Eraq-arunuru, Nagarakhanda-70, Mulugunda-12, Kolanjur-30.2 These administrative units were revenue units also.

ii) Mode of Collection of Taxes: It is to be noted that at the outset that though our sources, particularly the inscriptions, mention a large number of taxes and tax-officers, the overall picture of the revenue administration we get is only vague because of the dearth of details
and the obscurity in the meaning of the terms. Yet an attempt is made to give as clear a picture as possible on the basis of the material available.

The mode of collection seems to have been such that the tolls were collected at the toll-gates by the junior officials such as Sumkg $^3$ or Sumkadav $^4$ i.e. man in-charge of tolls. There were also men in-charge of individual taxes separately as for example, Mane-dereyavaru (men in-charge of house-tax), $^5$ Kottige-dereyavaru, $^6$ Hoge-dereyavaru $^7$ etc. They were supervised by higher officers. There used to be a chief officer in charge of all such taxes together, at provincial level. Perhaps Perjjumka indicated the quantum of overall tax gathered from different individual taxes. Vaḍḍarāvula also appears to stand for similar quantum collected from different sources, which however, is difficult to explain. This is proved by such expressions like Nonambavādi-mūvattichchhasirada vaḍḍarāvula-herjjumka, $^8$ Tarddavādi sāsirada perjjumka-vaḍḍarāvula, $^9$ Hānuṃgal-500rara hejjumka, $^{10}$ Eraḍ-arunūrara sumka, $^{11}$ Belvola-mūnūrara sumka, $^{12}$ Belhuge-70ra vaḍḍarāvula-perjjumka $^{13}$ etc. Officers in-charge of this were normally known as Sumka-verggade viz, Tarddavādi-sasirada perjjumkada vaḍḍarāvulada sumka-verggade, $^{14}$ Mulugunda-panneraḍara sumka-verggade $^{15}$ etc.

Thus, the designation of the divisional officer seems to have been Perggade or Heggade and also Nāḍa-sumka-verggade $^{16}$.
Highest officers of this category appear to have been designated as Adhisthāyaka as for example, Vāḍḍarāvula-herjumkad-adhisthāyaka\textsuperscript{17} or Prakatita-vaḍḍarāvula-sumkad-adhīśvara.\textsuperscript{18} Adhīśvara seems to be a synonym of Adhisthāyaka.

\textbf{iii) Hierarchy of Tax Officers:} As stated earlier, the inscriptions of our period give names of a large number of officers connected with tax with such designations as Karana,\textsuperscript{19} Perggade, Adhikāri, Odēya, Adhyakṣa, Adhipati, Adhīśvara, Adhisthāyaka and the like. A careful analysis and a comparative study of these terms indicates that they are more of a descriptive nature than specifying the hierarchy. Keeping this in view, tentative suggestions are made below:

On the lowest rung in the ladder of hierarchy of tax officers, was Sumkiga\textsuperscript{20} or Sumkadava\textsuperscript{21} i.e. man at the toils. He was perhaps the collector of tax at the toll gates. There is a reference to a particular individual of this category viz., Sumkada Ballayya.\textsuperscript{22}

Perggade appears to have been the next highest officer. As stated above, he was in-charge of a division. For example, Sumkada heggade,\textsuperscript{23} Sumka-vergade\textsuperscript{24} and Nāda-sumka-vergade.\textsuperscript{25} At this level also there were officers in-charge of individual taxes. Eg, Davasada perggade,\textsuperscript{26} Sāda-vergade,\textsuperscript{27} Mudrāvanada perggade,\textsuperscript{28} Daṇḍāyada heggade,\textsuperscript{29} Bilukode-heggade\textsuperscript{30} and Pasāyada perggade.\textsuperscript{31}
As stated above, Perjjumka perggade,³² Vaddarāvulada sumka-verggađe³³ were the divisional officers in-charge of total collection of tax.

The term Thānāntarada sumka-verggađe³⁴ appears to denote a customs officer on the vorders of a division (Kunṭige-30ra thānāntarada sumka-verggađe i.e., Sumka-verggađe in-charge of a check-post (thāṇā) of a division of Kunṭige-30).

Adhikāri seems to have been the next higher officer above the divisional officer i.e., Perggade, such as Sumk-ādhikāri³⁵ and Sumkada adhikāri.³⁶ Perjjumka-vāḍḍarāvulada adhikāri³⁷ and Vaddarāvulada sumk-ādhikāri³⁸ also belonged to the same category. Vaddarāvulada pasāyata³⁹ and Perjjumkada oḍeya⁴⁰ seem to be equivalent officers. Officers of this level in-charge of individual taxes were like Bjlukode adhikāri,⁴¹ Bilkodeya sumk-ādhipati,⁴² Pannayaca adhikāri⁴³ and Jalagina adhikāri⁴⁴ etc. The term Sumk-ādhipati⁴⁵ also denotes the same office.

At the divisional level also there appear to have been lower officials like Perjjumkadavaru⁴⁶ i.e., men connected with Perjjumka. We have a reference to an officer holding this position as Perjjumka-mādirāja.⁴⁷

Perjjumkada karaṇa⁴⁸ was obviously in-charge of keeping the accounts of Perjjumka.
Adhisthāyaka was a senior officer at the Central level in the revenue department. He was known as Sumkada-adhisthāyaka and Vaḍḍarāvuḷada hejjumkada-adhisthāyaka. Prakatita-vaḍḍarāvuḷada sumkada adhīśvara also denoted the same officer. Achchupannāyada vaḍḍarāvuḷada adhisthāyaka and Pannāyada adhisthāyaka seem to be senior officers in-charge of individual taxes.

In the administrative set-up of the kingdoms in the period of our study, Daṇḍanāyaka represented a very high office. Many times Mahāpradhānas were designated as Daṇḍanāyakas also. If a Daṇḍanāyaka was associated with tax, he naturally occupied a very high position in the hierarchy. Thus, Sumkada daṇḍanāyaka, Vaḍḍarāvuḷada daṇḍanāyaka, Hejjumkada vaḍḍarāvuḷada daṇḍanāyaka denote an officer of a very high cadre. The term Vaḍḍarāvuḷa-kilbatte-achchupannāyada daṇḍanāyaka seems to specify the taxes under the control of this officer.

In some cases the term Arasu which literally means a king is associated with tax in general (Sumkada-arasu) or with a particular tax like Jaragina tere (Jaragina tere-arasu) In this context this term seems to denote a higher officer.

Sarvādhitkāri or Sarbbādhitkāri, as the very name suggests, was an officer in the over-all charge of the revenue department. There is a refernce in an inscription
of 1236 A.D. to an officer Samasta-sumka-sarbbadhikari\textsuperscript{60} obviously an officer in-charge of all the taxes. There were also Sarvva\textsuperscript{61}adhikaris concerning individual taxes like Jaragina tereya sarvva\textsuperscript{61}adhikari. It looks as though the practice of giving contracts for tax-collection was in vogue. Barasumkada kenikara\textsuperscript{62} and Perijumkada kenikara\textsuperscript{63} refer to the contractor holding the contract of 12 types of taxes (though it is not known which were these 12 taxes) and a person holding the contract of a collection of Perijumka. Similarly Karavadada kenikara\textsuperscript{64} was a person who was in-charge of the contract of collecting customs duties, probably on goods passing from one province to another.

An inscription of 926 A.D. refers to an expression Dhruva which is supposed to mean a "Superintendent of the collection of royal share of the produce of the fields from the farmers".\textsuperscript{65}

An inscription of 1048 A.D. mentions an officer Ayad-acharya.\textsuperscript{66} Acharya is a term denoting dignity and high office. It is not unlikely therefore, that Ayad-acharya represented the income-tax officer of the State.

iv) Treasury Officers: If tax-collection work was handled by the tax-officers, the maintenance and disbursement work was looked after by the treasury officers. Our sources show that there were different types of treasury officers perhaps with different gradations also. Kosadhyaksa,\textsuperscript{67} is a general
term indicating a treasury officer. But there were other officers with different jurisdictions. Another term indicating the same office was Bhandāri. Bhandārīga i.e. the keeper of Bhandāra i.e. treasury, Bhandārike or Bhandāradhipatya also denote the same office. Bhandārada senubōva figuring in a c.12th Cent. A.D. Kannada work obviously refers to an accounts officer in the treasury office. Another term Pottha-grāhaka figuring in the inscriptions of this period also appears to denote the same office. Pottha is supposed to mean a 'money bag'.

Hiriya bhandāri denotes a higher or senior officer of the treasury. Mānikya-bhandārīga was a special officer in-charge of the treasury of precious stones. There used to be a higher officer for this purpose also as is indicated by the term Hiriya mānikya-bhandāri or senior officer in-charge of the treasury of precious stones. Hiriya mānikyada bhandārada adhyakṣa seem to denote a still higher officer of supervisory nature.

There are two other terms figuring in inscriptions which denote special categories of this office. One is Mandala-bhandāri which represents a treasury officer of an administrative division (Mandala). Another one was Gupta-bhandāri. It seems to stand for a treasury officer of a confidential nature. The fact that a Mahāpradhāna of the Goa Kadamba chief Śivachitta Permmādi was holding this
office indicates that this office was highly confidential and sensitive. 79

Finance Officer: Some inscriptions refer to an office like Arthadhikari, 80 Dravyadhikari 81 and Ponn-adhyaksa. 82 The meaning of the first two is clear. The third one also denotes the chief of Pon i.e. gold or gold coins and thus standing for finances in general.

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APPENDIX

Feudatory Families and Fiscal Administration

One peculiar feature of the administrative set-up in ancient and medieval kingdoms, particularly in the region and period of our study, was the existence of semi-independent States. They were ruled over hereditarily by the Šamantas or the subordinates of the kings who are generally known in history as feudatories. Such feudatory States functioned along side the provinces in a kingdom managed by the governors appointed by the king. This feature was common to all the kingdoms covered by the period of our study.

These feudatory rulers enjoyed complete independence so far as their internal administration is concerned, at the same time owing allegiance to the ruling king. Their administrative machinery consisted of officers positioned at different levels and the chieftains who were in-charge of small units of administration. They maintained their own army to protect their territories, they collected taxes through their officials and looked after the disbursement also. They contributed for the overall growth of their territory. They sponsored such activities as construction of temples, maintenance of religious and educational
institutions and patronising other activities of public welfare. The relationship of the feudatory chiefs with the ruling monarch was normally cordial. They enjoyed a prestigious status in the court of the ruler. They paid customary annual tributes to him and also a share in the revenue of their States. They also helped the king by lending their army and themselves participating in the wars fought by the king. Many of them served as the guardians of the frontiers of the kingdom. More prominent of them also entered into the matrimonial alliances with the ruling dynasties. In fact, bigger feudatories in the period of our study such as the Kadaṁbas of the Hangal and Goa, the Śilāhāras, the Raṭṭas and others functioned practically like independent kingdoms. Instances, however, of the feudatories rising against their master and even usurping the throne are not wanting.

So far as the fiscal administration of such feudatory States is concerned, there is not much new to be added. They had their own machinery similar to the other parts of the kingdom and they issued their own coins. Some coins issued by such feudatory chiefs such as the Kadaṁbas of Goa and Hangal, the Śilāhāras of north and south Konkaṇ, the Āḷūpas and the like, have also been discovered and reported.¹

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### ABBREVIATIONS

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<thead>
<tr>
<th>Abbreviation</th>
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<tr>
<td>APGAS</td>
<td>Andhra Pradesh Government Archaeological Series</td>
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<td>Annual Report on Indian Epigraphy</td>
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<td>ARSIE</td>
<td>Annual Report on South Indian Epigraphy</td>
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