CHAPTER VIII

The importance of sound finances for a stable state was fully realised and appreciated by the ancient Indian political thinkers. *Kosha*, we know, was treated as one of the elements of the state. It was fully impressed upon the king that he should keep it overflowing rather than empty it by unsound and unwise expenditure. Highlighting the importance of sound finances *Kautilya* says that all undertakings depend on treasure i.e. financial position of the state; therefore, the king should pay his first attention to treasure. *Kama* opines that treasure should be the personal concern of the king. *Kanandaka* says that it is on the lips of all that the king is dependent on treasure. *The Mahabharata* has verses in praise of *Kosha* and calls upon the king to guard it with all efforts. According to the *Ramayana* also, finances are the basis of kingship. It tells us that the king was always advised to have his *Kosha* under his perfect control if he wanted to enjoy a large kingdom. Economics formed an indispensable part of the educational curriculums of the princes who were required to master it along with other subjects. The ministers, we read, were ever busy in augmenting the treasury. The king was advised to have wise ministers because even one wise minister was considered competent to make the treasury overflow but not a motley crowd of foolish
The importance accorded to treasury in the epic's times is manifest in what Kaikeyī told Dasaratha, when he desired that the treasure of Ayodhya be sent to the forest where Rāma was going to live for fourteen years: She said, "Noble one! kingdom devoided of riches will be as tasteless as wine without the ferment; it will not be worth having for Bhārata." The state without treasure or with unsound finances was not considered of any worth. The king and his officers, therefore, considered it a great success if they were able to augment the treasury appreciably.

The Vedic literature supplies meagre information about the revenue system of the state for it is predominantly religious in character. It is prayed in the Ṛgveda that Indra may compel the subjects to pay the king his dues and taxes. The Atharvaveda also prays that the king may have the good fortune to see ample presents brought to him by his subjects. These prayers suggest that taxes in the Vedic period were voluntary; the people were not yet much accustomed to pay them regularly. Later on, the taxes became obligatory and the citizens were expected to pay them on a regular basis in lieu of protection provided to them by the state. By the times of the epic, the taxes were given a uniform name i.e. Bali. Gautama says that people should pay taxes because the king protects them. In some other works it has been argued that taxes are the wages of the king. The subjects, they...
say, made a compact to that effect with King Manu.17 In the 
Ramayana, too, it is said that the king received tax from his 
subjects in lieu of the protection he provided. It was not 
his right and he was not entitled to have it if he did not 
perform his duty with regard to protection of the people;18 
he earned a heinous sin for neglecting the duty after receiving 
Bali, it was believed.19

The first principle of taxation in ancient India was 
that the king had no power to fix the rate of taxes as he 
pleased. It was fixed by the Samhitas and varied only according 
to the commodity and times.20 The result was that "whatever 
the form of govt. the matter of taxation was not an object of 
the ruler's caprice. No friction could therefore arise between 
the crown and the people on question of taxation",21 observes 
K.P. Jayaswal. The rate of Bali fixed by the Mahabharata,22 
the Jatakas23 and the Arthasastra24 is 1/6 in normal times. 
Manu prescribes 1/8, 1/6 or 1/12 of grain, 1/6 from the traders 
and 1/50 from those who deal in gold or animals.25 In another 
reference, however, he says that a Vaisya farmer should be 
charged 1/8 of grain and a trader Vaisya should be asked to 
pay 1/20 of his profit.26 In the times of distress, the 
Mahabharata,27 Kautilya,28 Manu29 and Sukra30 (and others, too) 
permit the king to take even one third or one fourth part of 
the crop. In the Ramayana, however, the share of the king is 
stated as 1/6 of the income or produce of the subjects.31 It 
appears that the rate of taxation was uniform for all in all
times. It made no difference whether one was an agriculturist, a cowherd or a trader as far as the rate of tax was concerned.

Manu advises the king not to charge any tax from the Śrotriya Brāhmaṇa and to take care that such Brāhmaṇas living in his state do not suffer from hunger. According to him, the righteous deeds performed by the Śrotriya Brāhmaṇas under the protection of the king increase the life, wealth and the kingdom of the ruler. He further says that those doing petty jobs should be charged a nominal tax, whereas the goldsmiths, painters, craftsmen and Śūdras doing manual-labour should be asked to pay their tax in the form of one day's work for the state. He advises exemption from taxes for the invalids and those who are employed in a noble profession also. The Rāmāyana seems to suggest that Brāhmaṇas and Kṣatriyas were not put to any hardship for paying their tax. According to a reference in the book I, the ministers of Dasaratha were always busy in augmenting the treasury without hurting the two castes mentioned above. The epic does not categorically say like Manu that the state was not to charge any tax from Śrotriya Brāhmaṇas but, as they were engaged in non-profitable jobs, they were perhaps not required to pay anything to the state. It was believed that such people paid their dues in their own way i.e. by performing good deeds of which 1/4 automatically went to the king, as is said by Manu, too. The warrior class, which served the state by joining the
army, were also not required to share their earnings.

**Vista** (unpaid labour) has been mentioned in the Rāmāyana also. Satrughna is said to have engaged one thousand labourers on 'free of charge' basis for getting the roads cleaned and levelled before Rāma's arrival. It seems to suggest that those engaged in petty jobs were allowed in the age of the Rāmāyana to pay tax to the state in the form of free labour, as is advised by the **Sārta** writers.

Thus Vaiśyas who were engaged in agriculture, who were cowherds and who were associated with various types of other trades were obviously the main tax-paying class. They paid their tax both in cash and kind. Their importance was well acknowledged by the state. The king was advised to be always affectionate to them for the state depended on agriculture and trade (Varta) for its prosperity. The king was to ward off their calamities and to make them able to pursue their course of life peacefully. It is possible to assume that those who were hit by a calamity were not only exempted from tax but also helped with food etc. by the state.

The Rāmāyana tells us that the people had quite a flourishing trade. The traders sold and purchased their goods not only in their own states but also took long journeys to far off places, with lots of commodities for the sake of business. Inside the state, the capital had well planned markets. The agriculture and cattle-rearing also provided
profits. The people, therefore, were rich and prosperous. It seems that the state received a lot from these traders in the form of tax.

In the Ramayana, there are references to traders who had come to Ayodhya from various other states. It is also said that the traders went to other countries for the sake of business and the state provided security to them. Kantilva prescribes customs and tolls as a source of income. And Jayaswal is of the opinion that in these the king had a bit free hand by which a greedy king could find some loopholes in the law since the lists could not be exhaustive. But we do not know from the epic whether these traders were required to pay some king of custom or toll in return for the facility. Nevertheless, they augmented state's income by paying more in the form of tax on their enhanced income due to trade in foreign lands.

The taxation in ancient India was required to be reasonable and equitable. The Mahabharata says that the king should never forget that nothing exposed him more to hatred than oppressive taxation. Nam says that the criterion of equitable taxation should be that the state on the one side and the agriculturists and traders on the other side should feel that they have got a fair and reasonable return for labour. According to Kamsdaka, the (king) should receive what is desirable and should not have what is undesirable; the collection
of taxes as well as the exemption should be judicious.\textsuperscript{51} The \textit{R\text{\textemdash}m\text{\textemdash}y\text{\textemdash}a\text{\textemdash}p\text{\textemdash}a} does not talk of any increase or decrease in the rate of taxation; it has only one rate for all occasions and circumstances whether war or peace. It says nothing on judicious and equitable taxation but advises that the king should not be harsh in realising tax, because such an act becomes the cause of disrepute and thereby an end to such a rule.\textsuperscript{52}

The tax (\textit{Bali}) could be paid by the people in cash or in kind. A verse in the epic tells us that the king had two kinds of treasures, namely \textit{Dhamak\text{\textemdash}a} and \textit{Dh\text{\textemdash}myak\text{\textemdash}a}.\textsuperscript{53} Besides that, the king had a very large herd of cattle comprising thousands of cows.\textsuperscript{54} This treasure must have accumulated because of the tax paid in kind. It also seems that while the agriculturists and the cowherds paid their tax in kind, the traders paid it in cash. The tax was also paid in the form of labour, as already stated; it was termed as \textit{V\text{\textemdash}nt\text{\textemdash}i} and is prescribed by the \textit{\text{\text{\textemdash}urt\text{\textemdash}is}} also.\textsuperscript{55}

The other sources of income in ancient India were the state properties, the profit from the state-owned industries and other similar undertakings, the proceeds of fines and the tributes from feudatories.\textsuperscript{56} In the \textit{R\text{\textemdash}m\text{\textemdash}y\text{\textemdash}a\text{\textemdash}p\text{\textemdash}a} we find that the state properties, the fines realised from the convicts and the tributes and gifts were the other important sources of income for the state.
The state property in the times of the *Ramayana* comprised crown lands, forests, mines and cattle. The state in ancient India, as in modern times, possessed their own detached pieces of cultivable land which they cultivated either through hired labourers or by leasing them out to private tenants. The officer responsible for their administration and supervision has been called *titthayaka* in the *Arthasastra*. The *Ramayana* alludes to the existence of state-lands while telling us that Kausalya owned one thousand villages which yielded a large income to her. It can be safely deduced that the king of the *Ramayana* had a large area of cultivable land which he either got cultivated through private tenants who paid him a share of the produce in his capacity as the owner or through the hired labour, and received a large amount of money. The large herd of cattle also must have yielded much income. Although the *Ramayana* does not tell us about the management of the state cattle or the land but in the *Mahabharata* we find the Kaurevas going into forest on a Ghosavattra for taking down the number of cows and details of their colour, age etc. On the analogy of that, it can be stated that the state in the times of the *Ramayana* also had some officer who was responsible for keeping the account of the state's large cattle wealth.

Kautilya describes the duties of the superintendent of mines. According to *Kautilya* also the king was entitled to a half of the ore dug out of mines. Moreover, in almost all times in ancient India the state claimed ownership of mines.
end their yield. They were, thus, an important source of state's income if they happened to be of metal. In the Rāmāyaṇa we are told that the state earned a lot from the mines. The king employed a large number of people to collect various kinds of precious metals and jewels from the forest while arranging a hunt. The forests have been said to be full of jewels, gold and other minerals. The wealth found in the forests (from mines) is said to have been considered the best for augmenting the treasury.

The king, according to Manu, could claim half of the treasure-trove found by anyone excepting a Brahmaṇa. The Rāmāyaṇa's state, it can be argued, must have claimed its share of the treasures found buried underground, because it provided protection to the subjects and the king was considered the owner of the land all over the state.

Forests were another important source of state's revenue as they yielded a variety of material like fuel-wood, timber and a number of other useful things. Besides, most of them were the habitats of elephants which constituted the monopoly of the state. The Rāmāyaṇa king, we know, claimed all the forests as state-property. It has not been indicated in the epic as to what sort of material the state acquired from forests but there are references to professionals like wood-cutters (Kṛṣṇakarikas), makers of ivory ornaments (Pañcakatiras), perfumers (Gandharvalivas), makers of peacock feathers (Kavākas), incense sellers (Dhūnakas), who had to acquire their raw material

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from forests. It would not be unreasonable to conjecture that they had to pay some money to the state for using the forest-yield from the state-owned forests, even granting that the Rāmāyana state did not enter into business like the state of Kautilya.

Fines realised from the convicts were naturally one of the items of the state's income. The Rāmāyana tells us that the king imposed fines on the offenders and the proceeds augmented the state exchequer. But the state was always advised that fines should not be imposed on people just because of greed for money.70

Tributes and gifts also were known as a considerable sources of income. Tributes were paid by feudatories and gifts by allies and subjects on appropriate occasions. In the Rāmāyana we find that the feudatory kings visited Ayodhyā with Balis (tributes) for king Daśaratha who was their overlord.71 Ayodhyā has been described as full of such subordinate kings. The gifts received from friends and people were known as Upanāras. We are told that the allies of Ayodhyā brought precious gifts to please the king72, which comprised lots of horses, jewels, elephants, sandal-wood and ornaments.73 The gifts were sent on different occasions; for example, the gifts mentioned above were received by Rāma on the occasion of his coronation. Moreover, they must have been received on such state-events as the birth of a child and the performance of a
sacrifice. The kings sent gifts also when they were to send a messenger to a friendly state; for instance, we find that Vasistha despatched lots of presents for the king and the prince of the Kekaya, and that the Kekaya king sent many gifts to Ayudhya. Nevertheless, these sources of income were very uncertain as the gifts depended on the will of the ally and tributes on the condition of the feudatory. A feudatory paid tribute only as long as he was too weak to refuse.

Ownerless and heirless properties were claimed by the state in ancient India. It must have been a source of income in the times of the Rāmāyāna, too, although it does not find any mention in the epic.

The revenue administration required the services of several officers. In the Rāmāyāna we read that the officer connected with royal treasury was designated as Dhanadhyakṣa. Whenever the king needed some money or ornaments or clothes, he called for this officer and ordered him to do the needful. When the king undertook a journey, the said officer accompanied him taking lots of money and jewels for his use. It is understandable that the officer arranged for the collection of revenue with the help of some junior officers whose designation has not been given in the epic.
The Ramayana does not provide us any detail regarding the items of expenditure included in the budget of the state. This is quite understandable when we find that neither the Mahabharata nor the early Shrutis throw any light on this point. Nevertheless, we are told by the Ramayana that the king received a thorough training in understanding the justified items of expenditure.

The Arthasastra gives us a list of the heads of expenditure as: (1) expenditure on worship of God, ancestors and donations (Devapitra-darpana) (2) Religious rites (Svaatitya-sandha) (3) Harem (Antahpura) (4) Kitchen (Mahanasam) (5) Employment of envoys (Putrawatinsam) (6) Magazine (Koathagar) (7) Armoury (Ayudhasar) (8) Warehouse (Panyasagar) (9) Store for forest and factory produce (Kudvasar) (10) Agriculture and trade (Karmah) (11) Unpaid labour (Vidhi) (12) Maintenance of soldiers (13) Horses, elephants and chariots (Pattvakshyaparagha) (14) Herds of cattle (Gomandala) (15) Enclosures for animals, deer, birds wild and domestic, fuel-wood and grass. Sukra gives even the percentage of expenditure to be incurred under each head enlisted by him.

In the Ramayana, a verse in the book II enumerates the various heads of expenditure such as (1) Expenditure for the sake of the gods (2) Expenditure for the sake of ancestors (3) Expenditure for Brahmanas and guests (4) Expenditure on army (5) Expenditure...
But that does not account for all the items of expenditure which have otherwise been alluded to in the epic in scattered references.

The major part of the state's expenditure in the epic's times went for the maintenance of army comprising four columns. The soldiers were paid emoluments at a fixed rate and on a regular basis, considering delays in its payment as an unsound policy. The equipment of the army and the maintenance of war horses, elephants and chariots also involved a lot of expenditure. Sukra, we learn, allots as much as 50% for this head which, no doubt, sounds too high in the context of the army in the epic-period. Besides the maintenance, the wars also involved a lot of expenditure because of which the polity writers have advised against unnecessary warfare. In the Rāmāyaṇa we learn that Śatrughna took ten thousand gold coins along with him in order to meet the expenditure of the expedition against Lavaṇa and to keep the army in the right mood.

The administration of the state also consumed state's income in the form of salaries to the officers. Kautilya has prescribed a fixed salary for each officer of the state, including Maṇtriś, Yuvarāja, queens and down to even the petty officers. Valmiki tells us that the state paid salaries to soldiers, as already stated. It is therefore, plausible to
deduce that the high functionaries and the other officers also received emoluments at fixed rates for the service they rendered to the state.

Another major head of expenditure was the royal household which has been referred to as Antahpura by Kautilya and as Atmabhoga by Sukra. The latter allows 84% expenditure on it. The Rāmāyaṇa's king lived lavishly and spent a lot on himself. The description of his living at Ayodhya shows that the king enjoyed himself of all the luxuries, dividing his time equally among the three aims of life. The harem had lots of attendants who were to attend to the needs of the king and his wives. Among the servants in the palace there were the old and young women besides eunuchs, old men, Brahmans and others, which made up the number of the palace inmates quite large. Such a large harem must have cost a lot of the state exchequer.

The king of the Rāmāyaṇa spent generously on performance of big and expensive sacrifices. In the sacrifices, he gave away lavish Dakṣinās and distributed alms in the form of money, clothes, ornaments etc. to Brahmans and others who were needy. That was what Kautilya has described under the head Devapitṛdānasāla whereas, the Rāmāyaṇa describes it as Devatārtha. The figures of articles distributed by the king in the Aśvamedha are fantastic. We are told that one lakh horses, one lakh cows, one thousand bulls, three hundred crore gold
coins and clothes were given by the king in one sacrifice, besides food to the old and ailing men, women and children for days and nights. Such references obviously point to the fact that the state spent large sums of money on sacrifices. Moreover, the king distributed his wealth among the needy ones on many other occasions also.

The big sacrifices like Asvamedha and Rajasuya were prestigious undertakings of the state and were much in vogue. Besides such sacrifices, the state performed sacrifices to ward off calamities like drought, as has been suggested by Kautilya, too.

The Kāmaṇḍā indicates that the state spent some amount from the royal exchequer for providing irrigation facilities to the land under cultivation. This type of expenditure has been advised by Sukra also under the head Prakṛtavāh, which term has been explained by Altekar as construction of roads, bridges, tanks, canals, rest houses etc. The king in the times of the epic was advised to make sure that the agriculture was not left at the mercy of the rain-god and that the state should provide proper facility for irrigating the land. The state, we read, constructed canals, reservoirs and wells for irrigation. Besides, the king also caused the construction of highways for the use of traders and public, and bridges where necessary. The maintenance of these was also the responsibility of the state. It also seems that the state
employed hunters and trappers so that the people, their crops and animals were not harmed by the wild animals.¹⁰⁰

Sukra prescribes \(8\frac{1}{3}\%\) of the expenditure under the head Dāna which has been explained by Altekar as expenditure on poor-houses, hospitals and religious establishments.¹⁰¹ Kautilya's list, as given above, also includes Dāna as an item of expenditure. In the Rāmāyana times, the king gave a lot of wealth in charity to Brāhmaṇas and others. Besides that, the king supported those who were old or very young and therefore could not earn their livelihood themselves. In addition to them, there were the learned Brāhmaṇas who were supported financially by the state.¹⁰² This was, thus, another head of expenditure for the state in the epic period.

Promotion of art and literature formed another head of expenditure in the times of the epic. In the Uttarakāṇḍa, we are told that Rāma issued an order to pay the two singers of the Rāmāyana a sum of eighteen thousand gold coins so that their effort was properly rewarded.¹⁰³ It appears that the state gave financial support to those who rendered remarkable service in the field of art and literature. Besides, the state employed many singers, story-tellers, actors and those who could deliver amusing talks as is evident from the description in the Uttarakāṇḍa.

The information received from the epic is very limited, as already stated, and it is not possible to know how much was
spent on each of the various items. But the principle of budgeting was that the expenditure should never exceed the income and that some wealth should always be saved to augment the treasury. Because of this attitude the state could make manifold increase of its wealth. Another principle was that the state's money should never go to the undeserving ones but should always be spent for the right cause. Therefore, lots of money was spent in the performance of big sacrifices and given in charity to the deserving ones.
REFERENCES


2. Amāyta daṇḍayatto daṇḍa vaimayikī kriyā, Ṛṣyaṭau kośa rāṣṭre ca dūte sandhivigrahayau. Rām. VII.65

3. Kośamūla hi rājeti pravādaḥ sarvalakṣikāḥ, Kāmandaka, XIII.33

4. Ṛṛ. XII.133.

5. Kośemūla hi rājānāh kośemūlasaro bhavet, Ṛṛ. XII.119.16


7. Āyakarmenyupājīnāḥ samārṣṭavyayakarmavit, Rām. II.1.21.


10. Rājyaṃ gataedhahāṃ sāhāḥ pūtāḥ doṣāḥ suraṃvی, Nirāsvāyataśaṃ śūnyāḥ Abharaṇaḥ nabhipatayate. Rām. II.32.10

The above reading is more plausible in the context as the king had desired to give all his wealth to Rāma, although the critical edition has Gataimala for Gataedhahāṃ (see also II.32.6).


13. Atharvaveda, II.4.3.

14. Balisādabhāgasuddhyān ——— Rām. II.69.18 also see Yo haredbalisādabhāgas. ——— Rām. III.5.10.
16. Tena bhṛta rājānaḥ prajānaṁ yogakṣem, Arthasastra, I.13
17. Mbh. XII.67. 23-24, 72.10 (Vetālena dhanāgaman)
18. Harēdbaliṣadbhāgaṁ na ca raksati putravat. Rām. III.5.10
   The Gitapress edition has also: Sadbhagasya bhoktāsaṁ
   raksate na prajah kathem. (VII.74.32).
23. Chaudhāri, Radhakrishna, Kautilya's Political Ideas and
   Institutions, p.122.
   Sadbhāga and Bali both occur here and are
   interpreted as 1/6 of foodgrain and that given in
   addition.
25. Manu, VII.130-36.
26. Manu, X.120.
27. Mbh. XII.88. 24-32.
28. Jenapadaḥ mahāntamaḷaprasaṁ —— dhānyaprāṇaṃ tritiyaṃ
caturtham vā yaṣeṣa. Arthasastra, V.2.
29. Manu, X.118.
30. Śukra, IV.2. 9-10.
31. Rām. III.5.10 etc.
32. Mriyasāno/pyādaśita na rāja śrotiyāttkāram,
   Na ca kṣudhā/sya samśidetacrotriyō viṣaye vasena.
Sāmakṣaṇaṁo rājā yaṁ kurute dharmaṃ avahām,
   Tenseyurvardhate rājño dravinaṃ rāstrēmēva ca.

   Manu, VII.133 and 136.

33. Manu, VII. 137-38.
34. Manu, VIII. 394.
35. Brahmakṣetramahīmsanste kośāḥ samapurṣayan, Rām.I.7.10.
36. Yatkaroti paraḥ dharme śūriphalahamūlāsānaḥ,
   Tatra rāj naścaturbhūgaḥ prajā dharmeṣa rakṣataḥ.
   Rām.III.5.13.
37. Viṣṭiranesakāsasārāsodayāsā sa vyayāvah, Rām.VI.115.4.
38. Kaccitte dayitāḥ sarve kṛṣigorakṣājīvināḥ,
   vārtāyām samārītastāta loko hi sukhamedhate. Rām.II.94.40
39. Ibid.
40. Vide: Nānādesānivasaśasi ca vanīghirupaśobhitāṃ. Rām.I.5.14
41. Rām.II.94.40.
42. Tasaṁ guptiparāhīrāh kaccitte bharṣaḥ kṛtam,
   Rāgavā hi rājña dharmeṣa sarve viṣayavasinaḥ. Rām.II.94.41
43. Suvibhaktāntarāpanāḥ —— Rām.I.5.10.
44. Vide: Nākunādāma nāmānity naśragvī nālpabhogāvān,
   naṁraṣṭo nānuliptānī naśugandhāṣa vaśyate. 
   Rām.I.6.10 ff.
46. Vide: Nārājaśa janapade vanījo dūragaṃināḥ,
   Gacchanti kaṃṣapadyānaṃ bahupañyasamācitaḥ.
   Rām.II.61.17.
47. *Arthasastra*, II.21; he calls it *sulka* and *vartami*. The other types of taxes have been given as *Pindakara*, *Senabhaktam*, *Utsanga*, *Pārśva*, etc. (*Arthasastra*, II.15).


49. Pradvisanti perikhyātaṁ rājānamatikādinaṁ, *Mbh.*.XII.88.17


51. Kamandaka, XIII.94.

52. Kaccittvāṁ navajānanti yājakāḥ patitaṁ yathā,

Ugrapratigrīḥītaṁ kṣayānāsīva striyaḥ. *Rām.* II.94.22.

53. Dhānyakośāca yah kacchidhanakosāsca māmakāḥ, *Rām.* II.32.6


55. *Mānu*, VII.138.


59. Vide; *Rām.* II.28.18 and II.29.

Rāma is described to have possessed thousands of cows.


61. Abhādhyanāśāḥ sūlabhadhatuṣṭāstrā — *Arthasastra*, II.12

62. Nidhināṁ tu prāṇanam dhatumāneva kaitu,

Arthabhaṅgrakṣaṇādṛṣṭā bhūmeradhipatirhi saḥ. *Mānu*, VIII.39

63. Dhanaṁ vyavasāyena vīciyante mahāvane,

Dhātavo vidhidhāścāpya maṇipratimasvārṇināḥ. *Rām.* III.41.30
64. Tat śārasmahīlaṁ nṛṇāṁ dhanem nicayavardhanam,
    Manasa cintitasya sarveṣa yathā śukrasya lakṣaṇaṁ.
    Śrīm. III.41.31.

65. Śrīm, VIII.39.


68. Śrīm. IV.18.6.

69. Śrīm. II.77. 12-16.

70. Kaccidaryo viśuddhātma ṛṣaritaśrozakarmanā,
    Aprasthā śātrakuśaśaṁ nabhadbhende śuciḥ. Śrīm. II.94.47

71. Śemantaraśaṁ bhāgaiśa balikarmahirvitrāṁ, Śrīm. I.5.14.

72. Śrīmśa priyakarmaṁ sapakāraṁprā dadiḥ. Śrīm. VII.38.7.

73. Śrīm. VII.38. 8-9.

74. Tatāḥ kaiścidahorāstraśayata mahīṣitaṁ,
    Beluni retanuyādāya rajāño Daśarathasya ha. Śrīm. I.12.29.

75. Śrīm. II.62.9.

Details of the presents are given in Sarga 64 of the
same Kṣaṇī.

76. Śrīm. VII.90.

77. Śrīm. II.29.20; I.68.2.

78. Adyaśarve dhanamhiśaḥ dhanamśaṁdya puṣkalam,
    Vrajaṁvaṁre suvihita nārātmanassamanvitaḥ. Śrīm. I.68.2.

79. Śrēmśrāya Sharma thinks that this officer was called
    Samaḥṭī (Collector-General). He also opines that
    Karmādika was the Superintendent of the factories, who
    may have also been associated with the Finance Department.
But these assumptions are made on the basis of the views of the commentators. On the Tirthas, and the epic itself does not seem to support it.

80A. Sāḍrastvyayaksaretovit, Rām.II.1.21.
81. Devapitryūjasārtham svastivāgamantahpuram mahānasam
dūtapravartitaṃ koṣṭhagāramayudhagaram panyaghaṇaṃ karmāṇaṃ
Arthasastra,II.6.
82. Sūkra, I. 316-17.
83. Devārthe ca pitarthe brāhmaṇābhyagatiṣya ca,
yodheṣu mitravargaḥ ca kacamacchati te vyayah.
Rām.II.94.46.
84. Cf. Iyamakṣiṣhinī pūrnā yasyāhaṃ patirīṣvarah,
Anayāśavṛto gatvā yodhāhaṃ taiti niścaraḥ.
Rām.I. 19.3.
86. Sūkra, I. 316-17.
87. Hiranyasya suvarṇasya ayutaṃ puruṣārṣbha,
Gṛhitvā gaccha Ātrughaṃ paryaptadhanavahanaḥ.
Rām.VII. 56.40.
88. Arthasastra, V.3.
89. Rām.II.27; VII. 41 etc.
90. Rām.II.30.12.
91. Rām.VI.116. 80-82.
92. Vide, *Rām. I.13*, describing the performance of Āśvamedha sacrifice and the expenditure being incurred by the state.

In this regard also see *VI.116-82; VII.82. 15-16.*


94. Vide: *Rām. II.28.*

95. Vide: *Rām. I.8-9 and II.94.39.*


97. Adevamātraka rasyaḥ svāpadah parivarjitaḥ, *Rām. II.94.39*

98. Vide: *Rām. II.74.*

99. Vide: *Rām. II.61.17; VI.115. 4-6; II.7-2.*

100. Svāpadah parivarjitaḥ —— *Rām. II.61.39.*


102. Kaccidyaghamasc bālamasc vaidyamukhyamasc Rāghava,

Dānena manasa vaca tribhiraitairbubhisase. *Rām. II.94.51*

103. Aṣṭadasahasrāṇi suvarṇasya mahātmānaḥ,

Dālasva āigaram kākutstha bālayorma vrthātmanāḥ.

*Rām. VII. 85.13.*

104. Ayaste vipulah —— *Rām. II.94.45.*

105. Apatreṣu na te kaccitoṣo gachati Rāghava. *Rām. II.94.45.*