THE DISTRIBUTION OF SURPLUS AMONG THE RULING CLASS
The Mughal administration, as we have seen, tended to lay claim to practically the whole of the agricultural surplus under the name of land-revenue, though in practice it had to make allowances for the exactions of other right-holders and the cost of revenue collection. Still, after these allowances had been made, it aimed at realizing about 60% of the total claimed land-revenue. Having determined the size of the surplus extracted, we may now turn our attention to the distribution of the surplus among the ruling class, hopefully as part of an attempt at delineating the pattern of distribution of gross national product at the time.

The income of the Empire was represented by the jama (or in the 17th century terminology, the jama'ā). To
recapitulate our earlier conclusions - the jamā' represented the net revenue realization (i.e. gross realization less charges of collection and other allowances left to subordinate right holders). The jamā' statistics for the whole Empire are set out along with other data in a chapter entitled Ahwāl-i Doqzah sūba in Book III of the Āin. In the body of this chapter which consists of text interspersed with lengthy statistical tables, Abul Fazl has added material notably the sections on Berar and Khandesh, coming down to the 45th regnal year (1600-1). But his remarks at the beginning of the chapter suggest that his information applied in general to the 40th regnal year (1595-6); and this should, therefore, be taken to be the year of statistics of all the sūbas, apart from Berar and Khandesh.

Abul Fazl states that the jamā'ī daḥsāla of the entire Empire amounted to 3,62,97,55,246 dāma. As suggested by Irfan Habib, this figure is probably the total fixed at the conclusion of the Dahsāla experiment, that is in 1584-85. The total jamā' of the Empire calculated by us from pargana

1. Āin, I, pp.386, 595. See Chapter I.
2. Ibid., I, p.386.
figures in the Á’in’s own statistics comes to 5,10,99,94,137 dāma.¹ But this includes the jama‘ of Berar and Khandesh which were added to the Empire in the 41st and 45th³ regnal years.

Since one may expect the share of the mansabdārs to be the largest in the expected net income of the Empire, and Abul Fazl expressly assigns his list of mansabdārs to the 40th R.Y., we should establish, as nearly as possible, what the total jama‘ of the Empire was in the 40th R.Y. or 1595-96. To obtain the income of the Empire in 1595-96, we should subtract the jama‘ of Khandesh and Berar from our total of 5,10,99,94,137 dāma. Though Berar was subjugated just after the close of the 40th year, within 1596, the promotions granted to Zain Khán Koka and Sādiq Khán in the beginning of the 41st year,³ obviously for services rendered in the Berar campaign, are not incorporated in the Á’in’s list of mansabdārs.⁴ The jama‘ of Berar, therefore, ought to

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¹ This total differs from the jama‘ calculated by Irfan Habib, (Agrarian System, p.399) which is based on suba totals stated in the Á’in.

² Akbernāma, III, pp.770, 700.


⁴ Á’in, I, p.223.
be excluded from any total for the Empire designed for comparison with expenditure estimated on the basis of the Ain's mensab lists.

The jama' of the Empire (less the jama' of Berar and Khandesh), then, adds up to 4,26,22,09,188 dams. The total is in broad agreement with the figure of 4,40,06,000 dams given in the Tabagat-i Akbari,¹ which was completed in 1593-4, and which therefore could not have included the two Deccan provinces excluded by us.

In Eastern India certain large tracts whose jama' is formally included in the Ain under the sāba of Bengal and Orissa had not yet been subjugated.² These were:

<table>
<thead>
<tr>
<th>Sarkar Bakla</th>
<th>Suba Bengal</th>
<th>Jama'</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;</td>
<td>&quot;</td>
<td>71,31,440 dams</td>
<td></td>
</tr>
<tr>
<td>Chatgaon</td>
<td>&quot;</td>
<td>1,14,23,510 &quot;</td>
<td></td>
</tr>
<tr>
<td>Sonargaon</td>
<td>&quot;</td>
<td>1,34,16,513 &quot;</td>
<td></td>
</tr>
<tr>
<td>Fatehabad</td>
<td>&quot;</td>
<td>79,76,337 &quot;</td>
<td></td>
</tr>
<tr>
<td>Bazuha</td>
<td>&quot;</td>
<td>3,94,66,643 &quot;</td>
<td></td>
</tr>
<tr>
<td>Silhat</td>
<td>&quot;</td>
<td>70,56,608 &quot;</td>
<td></td>
</tr>
<tr>
<td>Ghoraghat</td>
<td>&quot;</td>
<td>86,41,941 &quot;</td>
<td></td>
</tr>
<tr>
<td>Rajmahendra</td>
<td>Orissa</td>
<td>50,00,000 &quot;</td>
<td></td>
</tr>
<tr>
<td>Kalingdandpat</td>
<td>&quot;</td>
<td>55,50,000 &quot;</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>10,56,73,492 &quot;</td>
<td></td>
</tr>
</tbody>
</table>

1. Tabagat, III, p.54. The amount is stated in terms of tank-i Murādi, or double dams, which seems a mistake for dams.

2. Ain, I, 387, Akbarnama, III, pp.259, 263, 432-3. One assumes that since Bengal had been formally annexed to the Mughal Empire much earlier, the Tabagat-i Akbari's figure for the revenues of the Empire also included these paper-estimates.
Since the Mughal administration could not in fact realize revenue from these sarkârs, the jama' figures for these too should be deducted from the jama'.

The Ain's jama' figures included too the revenue alienated in the form of revenue-grants (suvûrghal). Since this amount was not really part of the jama' against which jâgira were assigned, and, as we have shown (Chapter VI), was simply added to the jama' figures by Abûl Fazl, the amounts shown in suvûrghal columns in the Ain's tables must be subtracted from the total jama'. The total of pargana figures for suvûrghal (excluding gûba Berar) works out at 10,07,96,474 dâmas. Subtracting these figures as well, the effective jama' of the Empire in 1595-96 works out at 4,05,57,39,222 dâmas.

The jama' comprised land-revenue as well as taxes other than land-revenue,¹ and therefore, represented practically the entire income of the Empire. Yet there were certain other sources of income of the Emperor. These were not covered by the jama'. There were the gifts received (and sometimes imposed), the fines and the property received

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¹. See infra Chapter V.
in escheat,\(^1\) at least in the case of those nobles who died without leaving heirs.\(^2\) There does not appear to be any means of determining the actual size of income so obtained; Monserrate does suggest that it was not inconsiderable.\(^3\) While not adding anything on their account to the total figure of jama\(^e\) we have arrived at, we shall have to make some allowance for this income while estimating expenditure on various heads and also while discussing the size of the annual savings.

While the major part of the jama\(^e\) was alienated in the form of territorial revenue assignment (jagir\(a\)) to mansabd\(ā\)rs, the remainder belonged to areas known as khālīsā, where the revenue was directly collected by Imperial officials for the Imperial Treasury.\(^4\) Even out of the jama\(^e\) of the khālīsā a portion must have again been claimed by the mansāb-
\(ā\)rs who were paid their salaries in cash (and who were designated nagdi).\(^5\) The Imperial establishment was financed mainly out of the balance of the khālīsā-revenues.

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1. Monserrate, p.207 for gifts and escheat; for fines \Ain, I, pp.163-64.
Keeping in view the division of the jamā' under the jagār and khālisa, we can fix a minimum limit for the expenses incurred on the salaries of the nobles. Since the jagārs were given in lieu of salaries, the portion of the jamā' that was under the jagār represented the minimum level of the share of revenues alienated to nobles, some of whom, as we have noticed, also received their pay in cash out of the revenues of the khālisa.

Unfortunately the extent of the khālisa, or conversely, that of the jagārs, in the year 1595-6 is difficult to estimate. In his 31st year Akbar remitted one-sixth of the jamā' of the khālisa in the provinces of Awadh, Allahabad and Delhi. The remission amounted to 4,65,60,596 dāms. 1 This in turn gives us 24,33,63,576 as the total jamā' of the khālisa in the three provinces. The total jamā' of these provinces given in the Ain adds up to 1,10,52,21,823 dāms. The jamā' of the khālisa, therefore, should have been about 22.02% of the total jamā' within this region. Though it cannot be assumed that the extent of the khālisa in all the provinces was of the same magnitude, the three provinces should give us a fair sample because these exclude, on the

one hand, Agra and Lahore where the extent of the khālisa might be expected to have been larger, and, on the other hand, Bengal, Ajmer and Bihar, where it might be thought to have been smaller.

In the Jesuit accounts, we come across another estimate.¹ It is said that, "For all the kingdoms and provinces which he (Akbar) conquers he holds as his own, appointing his captains over them. From these he takes a third portion of the revenues, the remainder being for their personal needs, and the maintenance of the soldiers, horses, and elephants which each of them is bound to keep." The only meaning this passage will bear is that while jāgīra normally accounted for two-thirds of the jama, the khālisa amounted to a third. From these statements it would appear that during Akbar's reign the khālisa accounted for anything between 22% and 33% of the total jama; and the jāgīra, conversely, to between 67 and 78%. This gives a floor of 2,71,73,45,279 dāms for the payment of salaries; and a ceiling of 1,33,83,93,943 dāms for expenses on the Imperial establishment. In the latter case the actual expenses must have been much less because a part of the nobles' pay-claim had to be met in cash out of the khālisa revenues.

¹. Akbar and the Jesuits, tr. C.H. Payne, pp.5-6.
For more precise limits and more detailed indications of break-up of the expenditure we have to examine the large amount of data offered by Abul Fazl.

While Abul Fazl deals with revenue resources of the Empire in Book III of the Ain, designated the Ain-i Hukabadi, the first two books namely, the Ain-i Nanzielabadi (Camp) and the Ain-i Sipahabadi (Army) give details of the expenditure of the Emperor’s own Establishment.

Interestingly enough Abul Fazl includes animal stables, arsenal, army and artillery in the Nanzielabadi, along with harem, kitchen, wardrobe and library, while the hunting animals, pigeons, etc., along with slaves are put by him under the 'Army'.

While for interpreting certain statements of Abul Fazl, particularly his reference to the total expenditure on the buyurat or Imperial household, we will have to bear Abul Fazl's classification in mind, a more logical division of the Imperial expenditure would be one under three heads, viz., (i) the salary bill of the mansabdars; (ii) expenditure in the Imperial military establishment; and (iii) expenses of the Imperial household. Our detailed examination in the succeeding chapters will follow this division.
II

Though the channels were numerous through which the revenue collected in the Empire flowed out in the process of distribution, a significant portion of the revenues was excluded from the process and went to form the Imperial hoard. Besides the growing store of the precious stones and ornaments, etc., a separate cash treasury used to be maintained. At Akbar's death, according to the details given by Pelsaert, professedly copied from the royal account books, the cash treasury contained 69,70,000 gold munras, 10 crore silver rupees, and 23 crore copper damas. Pelsaert's figures get some support from Firishta's account of the same hoard. While he does not offer us any tally of gold and copper specie, he does give the number of silver rupees as 10 crores. In addition, he gives the quantities of gold and silver bullion as well as uncoined copper.

Gazwīnī, the first official historian of Shāhjahān, while criticising the extravagance of Jahāngīr, says, however, that Akbar left behind 7 crores of rupees

2. Pelsaert, A Dutch Chronicle, p.33.
(excluding, he says, what he left in gold), out of which Jahāngīr spent 6 crores, so that only one crore remained in the treasury at the latter's death. Qazwīnī thus gives a figure for rupees which is much smaller than the one offered by both Pelsaert and Firishta. This seems all the more puzzling since the context was such that it would have suited Qazwīnī's purpose not to understate the amount left behind by Akbar. Since it is almost impossible to give preference to one over the other figure, I have assumed a range of 7 to 10 crores of rupees for the silver-coin hoard left by Akbar.

For the rest, proceeding on Pelsaert's figures, whose general reliability is discussed in chapters X and XI, the amount in the form of specie, in the Imperial treasury in 1605 can be computed as follows:

<table>
<thead>
<tr>
<th>rupees</th>
<th>7 to 10 crores</th>
<th>2,80,00,00,000 to 4,00,00,00,000 déms</th>
</tr>
</thead>
<tbody>
<tr>
<td>déms</td>
<td>23,00,00,000</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>5,53,92,00,000 to 6,73,92,00,000 déms</td>
<td></td>
</tr>
</tbody>
</table>

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Since in 1605 a muhr fetched 9 silver rupees and 40 damas went to a rupee, we have made the conversion of muhres and rupees into damas at these rates, and not at those which Pelsaert, taking quotations of his own time, had adopted.

In order to estimate the entire amount 'withdrawn from circulation' we may also add the amount of bullion and uncoined copper recorded by Firishta. While the price of uncoined copper is directly given by Abul Fa'izl as 1044 damas per man, the price of gold and silver bullion in terms of damas can also be worked out from the detailed data given in the Ain. Assuming the man given by Firishta to be the man-i Akbari we may first convert the quantity of gold into grains troy:

\[
10 \times 55.32 \times 7000 = 38,72,400 \text{ grain troy.}
\]

Since one muhr weighed 169 grains, a quantity of 38,72,400 grains of gold would have been equal, weight for weight, to 22,913.6 muhres. But since the seigniorage and minting costs too had to be taken into account (working

\begin{itemize}
  \item [1] Ain, I, p.31.
  \item [2] Ibid., I, pp.31-32.
\end{itemize}
out at about 5%), the actual number of muhirs minted from 10 man of gold should have been 21,767.93. This at the rate already noted, would be equal to \((21,767.93 \times 9 \times 40) = 78,364,555\) dāma.

Similarly since a rupee weighed 178 grains troy, 70 mans of silver should have yielded \(\frac{70 \times 55.32 \times 7000}{178}\) 1,522,853.9 rupees. The seigniorage and minting costs in the case of silver being 5.6%, the actual amount of rupees minted from this quantity would have been 1,440,061.92, which in turn would be worth 57,624,79 dāma.

According to Abul Fazl one ser of copper yielded 26 dāma and 2\(\frac{1}{2}\) jital (i.e. 26.1 dāma). Therefore, 60 mans of copper should have yielded 62,640 dāma.

Adding these amounts to the estimate of cash worked out above, the total value of specie in the Imperial cash treasury in 1605 may be put at between 5,552,81,574 and 6,752,81,574 dāma.

2. Ibid., p.3.
3. Ibid.
4. Ain. I, p.31. Alternatively, since one man of copper was priced at 1044 dāma the value of 60 mans of copper would have been 62,640 dāma.
The specie so accumulated must have been built up through additions made over the entire reign (1556-1605). It is logical to assume that the size of the annual transfer to the hoard increased in proportion to the extension of the Empire. Since Akbar's effective dominions at the time of his accession at Kalanaur barely comprised the Punjab, the annual savings in the early years could only have been fractions of what they were when the Empire approached its zenith, around the close of the 16th century. Thus, hypothetically, the amount transferred to the hoard must have stepped up every year. Upon the assumption that the hoard Akbar inherited was so small as to be regarded as negligible for all practical purposes, one can postulate a simple annual increase in the savings from zero at the time of the accession, in a regular 'arithmetical progression.

With this assumption, we can determine the amount that went into the hoard in the 40th regnal year (1595-6), by applying the following formulae:

\[ S = \frac{n}{2} \sum (2a_i + (n-1) \ d) \]

\[ a_i = a_1 + (i-1) \ d \]

If \( S \) denotes total savings
\( n \), total number of years
\( a_i \), saving in the \( i \)th year
\( d \), common difference.
Given our two figures for the total value of hoard, the estimates for savings (transfers to hoard) in the 40th R.Y. work out at 18,13,17,920 dāma (accepting Gāzīnī) and 22,05,01,600 dāma (following Pālsāert and Fīrishta).

A considerable part of this amount must have come from sources not covered by the jama: The major source of income outside the jama was war-booty. Large amounts were seized from the treasures of the rulers of conquered provinces. It seems reasonable to believe that a sizeable amount of it would have gone to the Imperial hoards. While the actual size of the contribution of such booty to the hoard cannot be determined, one has arbitrarily to accept some proportion, and I have assumed that out of the total hoard, 10% was gained from this source. One has to make some further allowance for cash presents received regularly on new year's day, on weighing ceremony and numerous other occasions; and also for amounts coming from fines and

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3. Tavemier, I, p.301, one may expect that the tradition continued since Akbar's time.
escheats. As a minimum, we may take these as contributing one-twentieth of the total savings. Making our deductions accordingly, we may take it that 15,50,26,829 to 18,85,28,870 dāms must have been drawn out of the jama'-based income, for accretion to the hoard, in the year 1595-96.

We shall now pass on to the different items of 'expenditure'. Chapters IX, X and XI will be wholly devoted to their estimation for the 40th regnal year (1595-96). We will thereafter be able to see whether our estimate for the transfer to the hoard accords with the difference between the total income of the Khūlīsa and the total expenditure estimated by us under the various heads.