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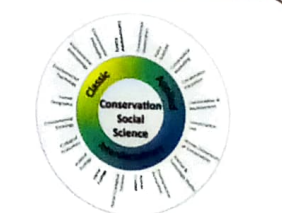
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'System of Income and Expenditure in 18th Century Maratha Reign'

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Introduction-

Maratha state and its economy was established by Chhatrapati Shivaji. His grandson got his legacy as a dynasty but he had never got any administrative setup or any documentation and treasury. All these things were developed through Peshwa. 18th century Maratha economy was state economy was developed on substructure of 17th century Maratha Swaraj. It is having a concrete administrative structure. The administration had never getting back effect of political or military jerk. It could work very smoothly in these types of up and downs.

Aims and objectives:-

1. To understand the System of income and expenditure through Modi Script documents on state finance.
2. To study the sources of income and nature of expenditure in the reign.
3. To understand the silent features of the income and expenditure
4. Similarities and differences in income and expenditure of village to central govt.
5. Nature of income and expenditure of village, town, Prant (sub-district), fort, custom duty or octroi and central govt's Income-expenditure.
6. To search uniformity income and expenditure at village to central Government level.

Concepts-

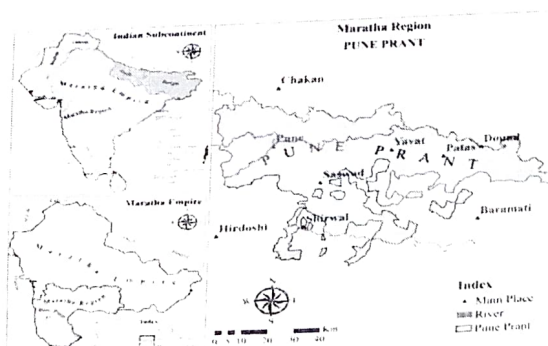
1. *Sal-gudasta* (सालगुदस्ता)- means Revenue collection in or during the past year.
2. *Sal-majakur* सालमजकूर- Means the afore – mentioned year or the present or passing year.¹
3. *Ek-berji* (एकबेरजी)- The first entering upon the books of sums disbursed or received. It is actually a single entry.

There is also a *Ekaberjii Daftar* (एकबेरजी दफ्तर) means an office for arrangements, registry, and deposit of all accounts from the other departments; and from them where framed abstracts of the total receipt, expenditures, and balances of government on all accounts for the year.²

4. *Du-berji* (दुबेरजी) means twice brought to a account; regularly entered; i.e. a sum is first set down under the name of him from whom it is received, or to whom it is advanced for expenditure; and afterwards accounted for under the articles purchased, payments & c. made. It also applied to money received for another, entered on the deposit side, and remitted; entered afterwards upon the expenditure side upon intelligence of its having been received and credited.³
5. *Varata* (वरात) – It's an assignment or order upon revenue or a treasury⁴. It's a promissory note issued by government for their departments or its stakeholders, to provide money, indirectly through their departments.

Administrative procedure in respect to finance-

Higher authorities like *Kamaavisadaar* (कमाविसदार) or *Mamalatadaar* were appointed by central government. Reliance, financial credit and relations with Peshwa, these are the basic eligibility to became a *Kamaavisadar*. After appointment or continuation on post of higher officers (like *Kamaavisadar*) they started to work with the help of previous years accounts. Few months later the central government had to send a copy of estimated income and expenditure sheet or budget, it is known as '*aajamaas*' (अजमास). There was a separate budget or '*Aajamas*' for every Prant, which noted down gross demand, deductions, and gross balance and temporary additions etc⁵. It's mandatory to run the account through '*Aajamas*' After completion of the financial year and closing the accounts, *kamavisadar* had to submit the account, known as *taleband* (ताळेबंद). Similarly Balance Sheet / *taleband*, *hishob* (हिशोब), *tarjuma* (तर्जुमा), Details of receipts and expenditure or *jhadati* (झडती) these are documents were prepared. Audit was also performed by higher authorities.



Sources of income-

Two Types of sources of income –

1. *Tankha* –that is Revenue or *jama* – Collected from revenue administration centers like Village, *Pethas* (Markets), *Kasbas* (Towns) and collected towards *Prants* (districts), *Subha* etc.
2. *Jakat* - that is Octroi- collected from Octroi centers and to Octroi reigns.
3. As per the documents of central government of the Marathas there are total five heads of income. Income by last year's balance (बाकी साल गुजरात), Deposit of current year (जमा सालमजकूर), Offerings (इजाफत), Loan deposits (रद्द कर्ज), Income from cloths (वर्ताळा कापडाचा).⁶ These are main titles of Income these are having subheads and some semi-subheads of accounts. This amount was collected from fluctuating boundaries of Maratha Empire under the *Peshwas*, it contains feudatories (*Maratha* and *The Mughal*), tributary states and territories under the control of Maratha Government.⁷ But as per the statements of Income the territory was divided in to two parts first- *Kamavisi Mulukh* (the area under direct control and second- *mokasi Mulukh* (The areas under indirect control or *Saranjamdars*)⁸

These titles and subtitles are as follows: as mentioned in the financial documents of central Government of the *Maratha*'s.

1. Last year's recovery (*sal majakur*)- arrears recovered

Balance to government (*Majamu baki* मजमूबाकी)-

Balance towards governments workshops (*Silak karakhane* सिलक कारखाने)

With government officials (*misabadar* मिसबादार)

Balance towards subunits (*Mulki baki* मुलकी बाकी)

With the sub units (*Mahalanihaye* महालानिहाये)

Other than the sub units (*Kherij mahalanihaye* खेरीज महालानिहाये)

2. Current years income (*jama sal majakur*)

From the sub units (*Mahalanihaye*)

Other than the subunits (*Kherij mahalanihaye*)

These titles were been used some of the times under this head no.2

3. *Kita Aivaj* किता ऐवज Above title in separate head.

4. *Kamavis* कमविस – the revenue collected under the head of fines, forfeits, and other irregular heads of sources.

Kotawai Pune कोतवाली– duties by the chief officer of police or constabulary of a town.

Jakati mahalanihaye जकाती महालानिहाये – Octroi collected by revenue department. (as an minor portion)

Ijafat इजाफत–presents or offerings or Tribute to government (king or *Peshwa*) from hereditary officers or foreign powers / officials.

Loan or loan deposit (*jama karj*)

Gujarat sahuakar गुजरात साहूकार – from bankers

Kita tahavel किता तहवेल– from the workshops

Hishobi fajhil हिशोबी फाजील –surplus or spare

Account of clothes- (*vartala kapadacha* वर्ताळा कापडाचा) if some part or the hole amount of any tax was received as an cloth then the amount is mentioned in the title.

Mahalanihaye महालानिहाये- From the sub units of the specified area of the document.

Khandani खंडणी- a fine or mulct, amercement; a contribution levied or an exaction made gen. or grain paid by the sub lessee to the landholder.

Japti जप्ती- Seizure, sequestration, attached.

Najar नजर – A present to a superior; also present made and received among people of rank when they visit.

Ghasdana घासदाना- A levy of grass and grain, or cess imposed in its place, for the government horse. Or a military contribution, whether of grass and grain or money of lieu of it.

Ghunhegari गुन्हेगारी- a fine taken from criminals.

In each document of income – expenditure there were income is divided in to two parts first is '*sal-gudast*' means last year's arrears deposited and second is '*sal-majakur*'

Village Level- Sources of income-

Income sources of village-

Last year's pending income – arrears recovered.

Current years income

Land Revenue- income from land cultivated, tax from the land came newly under cultivation.
 Taxes on Artisans- from artisans like *sutar, sonar, nahavi, lohar, parit, mang* etc.
 Loan deposit-

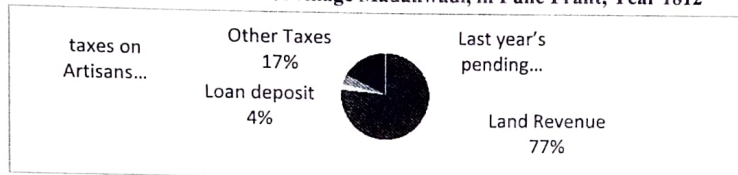
Other Taxes and cess or tax levied extra (पट्टीवरगत)

Last year's pending income (सालगुदस्त)

These four are titles of income sheet in the village. With the help of sheet of income of a village *Madanwadi, district Pune, Maharashtra* we can understand its nature.

Income chart of Village Madanwadi, From Pune Dist., Maharashtra.					
Total Income	Land Revenue	taxes on Artisans	Loan deposit	Other Taxes	Last year's pending income
689	527	15	27	120	00 ⁹

Figure 1-Income chart of village Madanwadi, in Pune Prant, Year 1812



Income of Towns-

1. Income from markets (ऐन खंडणी) - markets includes all markets in the town

The Nett revenue (ऐन वसूल)-

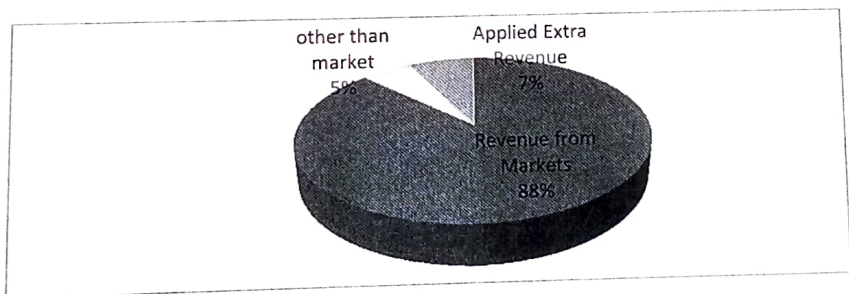
Income from hereditary holders of land (इनामी कुळे)

2. Income other than markets (सिवाये जमा) - other than market source, obtained from some taxes like house purchase tax.

These are the heads of income in the financial document named *aajamas* आजमास. The chart shown below is income chart of *Kasba Pune* in year 1799-1800.

PUNE KASBA	Total income	Revenue from Markets	other than market	Applied Extra Revenue
1776-77	4434	4309	125	--
1799-1800	5726	5016	310	400 ¹⁰

Figure 2-Income of Kasba (Town) Pune, Year 1799-1800



Income Prant level (district or Sub-District)

3. The established or regular revenue (ऐनजमा)

4. Income in current year (जमा सालमजकूर)

5. Income from the subunits (महालानिहाये)- Mainly Land revenue

6. Income from Non Agricultural taxes (सिवाये जमा)

7. Pending Income of last year (जमा साल गुदस्ता)

8. *Ijafat* (इजाफत) - Tribute towards king or *Peshwa* from the hereditary land holders.

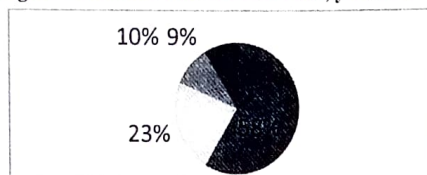
9. Income from other revenue unit (like money earned by promissory note of government It is known as *Varata*) it includes in *duberjii* income

10. Income from loans taken. (कर्जजमा)

These are the heads or the titles of income from the finance document named *jhadati* (झडती)

Prant Pune	Revenue	Non taxes	Agri.	Last year's pending	Loan	Ijft
1771-72	73793	16837		21706	7140	300 ¹¹

Figure 3 Income Chart of Prant Pune, year 1772-73



Income of the Forts:-

1. last year's recovery (बाकी साल गुदस्ता)
2. current years deposit (जमा साल मजकूर)

Amount received from other *subha* or *Mahal* (assigned area),
 Income from goods sold

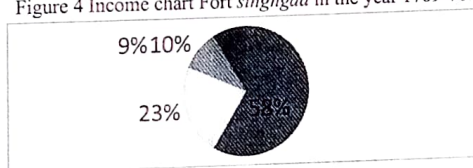
3. loan
 4. Money transferred from another *Subha* or *mahal*. (Varata)
- But we can divide these income heads in basic three heads.

1. Revenue collected from area of possession under fort,
2. Revenue from assigned area or *mahal*.
3. Money transferred from another *Subha* or *mahal*. (Varata)

Here is a chart showing figures of fort *Sinhgad* in the year 1765-66.

Fort <i>Sinhgad</i>	Total Income	area of possession under fort	assigned area or <i>mahal</i>	Transferred amount from other <i>Subha</i>
1769-70	53041	2778	30293	19970 ¹²

Figure 4 Income chart Fort *singhad* in the year 1769-70.



Income : jakat जकात or Octroi-

- 1) Current years income-(jamasal majakur जमा सालमजकूर)-

The established or regular income (ऐन जमा)

Income from sub units-(Jakat mahalanihaye जकात महालानीहाये)

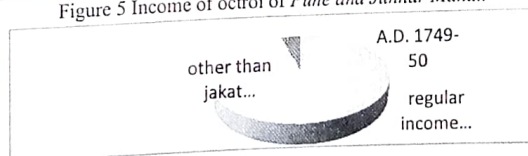
Other income (Kamavis कामविस)

Minor income from sources other than *jakat*. खेरीज जमा-

- a) Loan deposited.

Year	Income from sub units	Other income	Loan
1749-50	34555	1340	10000 ¹³

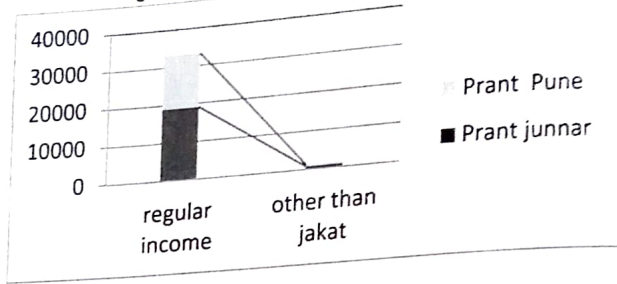
Figure 5 Income of octroi of Pune and Junnar Mahal.



A.D. 1749-50	Total	regular income	other than jakat
Income From	34555	33050	1463

Subunits			
Prant junnar	19988	19037	851
Prant Pune	14567	13955	612 ¹⁴

Figure 6 income of Jakat Mahal with its sub units.



Ways of expenditure-

It is having nine heads. Expenditure on store and workshops (तहवेल), salary and non salary (शाहीर), payment sent to other dept or reign (महाल मजकूर), Debt refund (रद्द कर्ज), Payment of royal troops (सुभे लश्कर), expenditure towards military administration of Subha (सुभे लश्कर), expenditure on forts (किल्ले हाय) and expenditure on Navy (जहाजात).¹⁵

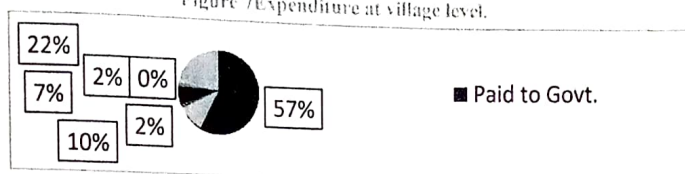
- 2) Tahavel (तहवेल)- workshops or factories- total 24 sub accounts
- 3) Shahiru- (शाहीर)
- 4) baddal Mushahira (बदल मुशाहीरा) (salary) – it contains 11 sub heads
- 5) Kherij mushahira hira (खेरीज मुशाहीरा)– (60 sub units)
- 6) Mahal majakur (महाल मजकूर)(expenditure all provinces)
- 7) Raddakarj (रद्दकर्ज)(loan refund) - Gujaarat sahuakar, Mahalamulhe, jhadatyamule, dharakhadarapasun
- 8) Hujarat (हुजरात)- army of the Peshva.
- 9) Swariya sarakarkun(स्वारीया सरकारकून)- Ministers
- 10) Subhe lashkar-(सुभे लश्कर) Army of the provinces.
- 11) Kille haay (किल्लेहाय)- Forts
- 12) Jahajat (जहाजात)-Navy

Expenditure : village-

- 1) Paid to Govt. / Jagirdars (सरजमाबंदी) - जमेदार
- 2) Income from share holders- Hereditary officers (हकदार) पाटील-कुलकर्णी
- 3) Village expenditure (गावखर्च) for govt. (सरकार निसबत गावखर्च) for village (गावनिसबत गावखर्च)
- 4) loan refund.
- 5) Minor expenditure (किरकोले खर्च)
 - Balance. (बाकी शिलक)

Total expenditure	Paid to Govt.	share holders	Village expenditure for govt.	Village expenditure for village	loan refund	minor expenditure	balance
688	394	70	11	48	12	4	150

Figure 7 Expenditure at village level.



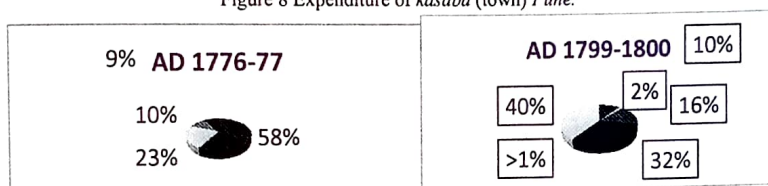
Expenditure at Towns-

- 1) Salary of staff of the *prant*,
- 2) religious charity
- 3) Payments of appointee
- 4) lower taxation as per govt. document
- 5) Balance amount etc.

Just to study

	Total Expenditure.	Salary of staff of the town	religious charity	Payments of appointee	lower taxation as per govt. document	Cash Transfer	balance amount
1776-77	4434	589	104	784	1333	350	1274 ¹⁷
1799-1800	5726	589	104	930	1817	--	2286 ¹⁸

Figure 8 Expenditure of *kasaba* (town) Pune.



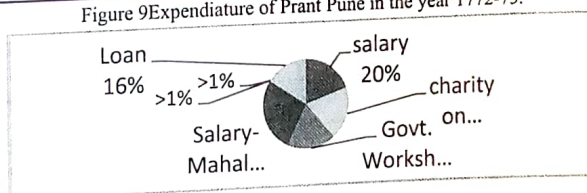
Expenditure *prant* level (district or Sub-District)

- 1) *Hijur swari* (towards the Peshwa)
- 2) *Shahiru*
- 3) *Baddal mushahira* (salary)
- 4) *Kherij mushahira* (charity on religious thighs)
- 5) *Tahavel* (Govt. workshops)
- 6) *Swari majakur*
- 7) *Mahal majakur*- (Salary of Administrative staff of the units of the *prant*)
- 8) *Swariya sar karkun* (Expenditure on Visits of officers)
- 9) *Subhe lashkar* – Army office,

Raddakarj /Loan refund

Pune Prant	salary	charity or religious thighs	Govt. Workshops	Salary-Mahal level	Visits of officers	Subhe Lashkar	Loan
1772-73	25291	24662	23558	34669	300	23	20029 ¹⁹

Figure 9 Expenditure of *Prant* Pune in the year 1772-73.

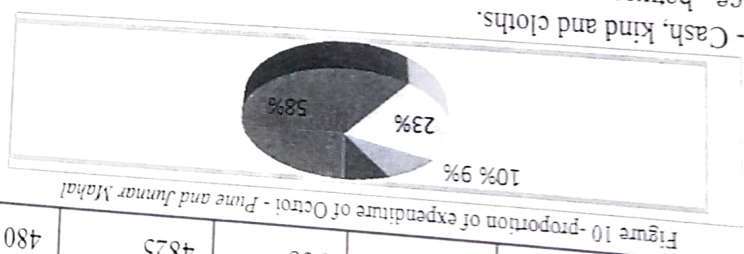


Expenditure : *jakat* or Octroi

- 1) Loan deposit
- 2) *Kherij mushahira*- charity
- 3) *Tahavel*-
- 4) *Mahal majhakur*-
- 5) *Kille haay* & *thani* – For forts and military posts
- 6) *Pathake*- Infantry

These are the titles of expenditure which commonly used at the Octroi - Pune and Junnar mahal. The figures mentioned in the chart are taken from finance document of Octroi - Pune and Junnar mahal.

Pune and Junnar mahal	Total	25774	1749-50
Loan deposit	Tahavel	124	446
Charity		968	480
Mahal majhakar		4825	446
For forts and military posts		480	446



Mode of payments- Cash, kind and cloths.
It is a practice between government and kamavisadars. Smooth working, steady, detailed documentations these are the silent features. An amount showing in cash but actually it was spent in cash and kind, also clothes.

Findings-
Each finance documents starts with its income titles 'sal-gudast' or last year's arrears received and, 'sal-majkur' current year's income recovered. At the village level 'land revenue' was main source of income. Major source of income at town level was revenue or tax levied from the markets or *peithas*. The income shows revenue was more compare to *jakat*- Octroi. And Land Revenue is more in revenue, biggest source of income as per percentage. Salary (salary of Civil and Military staff and officers) was major part in expenditure in the finance system. Loan taken by government was common feature. As per situation the income was deposited using loan. Auditing of the state finance documents was there in the Maratha reign. It is indigenous type accounting. The system of accounting is showing development in accounting method. Most of the documents are giving details of accounts using the political hierarchy. For e.g. the titles which utilized some income or expenditure for the king mentioned first, then for Paisiwa, then for ministers etc.

1. Molesworth's Marathi-English dictionary, tenth reprint 2013, Shubada-saraswat Publication, Pune, Page- 734.
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