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Subject

Costing Systems in Ancient India (IKS)

Chapter- 3

Concept Of Labour, Expenses and Funds in Indian Vedic Texts

Introduction:

The ancient Indian Vedic system presents a comprehensive framework for understanding economic, administrative, and social order, in which labour, expenditure, and fund management played a pivotal role. Labour, referred to as Bhrutya, was not merely a physical worker but a significant participant in maintaining the state's economic and functional stability. Vedic texts such as the Rigveda, Atharvaveda, Manusmriti, and Shukraneeti outline clear codes regarding the selection, classification, remuneration, and duties of labourers. This reflects a structured human resource management system in ancient India. Alongside this, the concept of expenditure (Vyaya) was seen as a moral and economic responsibility of the ruler and the state. Expenses were to be made with wisdom, primarily for dharma, defence, welfare, and infrastructure. The Vedic sages also emphasized revenue generation (Aaya) through just and lawful means, ensuring that taxation and income sources remained fair, ethical, and people-centric.

3.1 Bhrutya (Labour):

In Indian Vedic literature, the term Bhrutya refers to workers, servants, or employees who contributed their physical or intellectual efforts in service of a master, king, or employer. Bhrutyas held a vital place in the economic and social hierarchy of ancient India, with clear responsibilities and rights. Their duties were not merely manual but also included advisory and managerial roles in administrative setups. Ancient texts like the Vedas and Shukraneeti elaborated on the ideal behaviour, selection, and remuneration of Bhrutyas. They were expected to show loyalty, discipline, and dedication to their duties.

3.1.1 Meaning:

The term Bhrutya in Indian Vedic literature refers to an individual who offers services in return for wages, protection, or recognition. It signifies a worker, attendant, or servant who functions under the direction of a higher authority, such as a king, employer, or householder. Bhrutyas were essential participants in the economic, military, and domestic activities of Vedic society. Their services could range from physical labour to administrative and advisory roles. The word is derived from the Sanskrit root "bhrū," meaning to serve or to be sustained.

3.1:2 Concept:

The concept of Bhrutya in Vedic texts reflects a structured understanding of labour as a key component of social and economic order. Bhrutyas were not seen merely as workers but as dependable agents contributing to the stability of households, governance, and statecraft. Their role was defined by duty (dharma), loyalty, skill, and service ethics. Vedic literature, especially Shukraneeti and Artha shastra, outlined clear norms for their selection, treatment, and remuneration. The relationship between the employer and Bhrutya was governed by mutual obligation and moral responsibility.

3.1.3 Features of Bhrutya (Labour):

Following are the Features of Bhrutya (Labour):

1) Service Orientation:

A Bhrutya is fundamentally devoted to offering selfless service to a superior or institution. His work is rooted in duty and executed with obedience and respect. Whether physical or intellectual, the service is meant to benefit the master or the state. This sense of duty was a source of social order. Service was not only professional but also spiritual in Vedic ethos. It created a bond of commitment between employer and employee.

2) Moral Foundation:

Moral conduct was the most essential expectation from a Bhrutya. He had to be truthful, honest, and righteous in all dealings. Any form of deceit or corruption disqualified a person from being a Bhrutya. This ensured a trustworthy and clean administrative environment. The emphasis on morality built strong employer-labour relationships. It also upheld the social order based on Dharma and justice.

3) Duty-Bound Nature:

A Bhrutya was expected to be highly responsible in fulfilling his assigned duties. He would follow commands sincerely and complete work without negligence. His personal interests were secondary to the collective or employer's needs. Duty was not conditional but continuous. Such discipline led to efficient functioning of ancient institutions. It formed the backbone of orderly administration.

4) Skill Possession:

The selection of Bhrutya was skill-based in Vedic texts. Only those with expertise in specific tasks-writing, accounting, weaponry, or crafts-were appointed. Skill determined not only the post but also the remuneration. This led to specialization and efficiency in every domain. It also motivated learning and knowledge-sharing. Skilled Bhrutyas were assets to any system.

5) Hierarchical Position:

Bhrutyas functioned within a well-defined hierarchical structure. They were positioned below the master but above slaves or unskilled workers. Their roles, rights, and responsibilities were clearly laid out. Promotion was possible based on merit and loyalty. Their work was often supervised by higher officials. This structure ensured discipline, control, and proper workflow.

6) Faithful Allegiance:

Loyalty was a hallmark trait of a Bhrutya. Betrayal of trust was treated as a serious offence. They were expected to protect the interests of their employer, even at personal cost. Loyalty included

safeguarding secrets and following orders without deviation. Vedic texts praise such unwavering commitment. It was considered both a virtue and duty.

7) Economic Dependence:

Bhrutyas were financially dependent on the wages or support from their master. Their livelihood came from regular payments or rewards for service. This economic link formed a bond of mutual obligation. While they served, they also relied on fair compensation. It highlighted the need for balance between duty and reward. Vedic texts advise rulers to pay workers timely.

8) Trustworthy Character:

A Bhrutya had to be a person of integrity, trusted with important tasks. Their work often involved managing resources, communication, and information. Trust was earned through consistent conduct. Kings and administrators relied on trustworthy Bhrutyas for stability. Their honesty contributed to strong governance. Trust was not only personal but institutional.

9) Discipline Observed:

Discipline was embedded in the lifestyle of a Bhrutya. Timeliness, obedience, and following protocol were mandatory. Any deviation from rules was discouraged. Discipline ensured smooth execution of duties. It also maintained harmony in the workplace. Vedic systems encouraged reward for disciplined behaviour and penalties for indiscipline.

10) Remuneration Based:

The Bhrutya system was not purely voluntary; fair payment was a right. Vedic texts clearly mention wages, gifts, or shares in profits as modes of remuneration. Payments were to match the quality and quantity of work. This ensured motivation and retention. Shukraneeti stresses proportionate and timely compensation. Labour was thus recognized as valuable and deserving of reward.

3.1.4 Types of Bhrutya (Labour):

Following are the Types of Bhrutya (Labour):

1) Domestic Servant:

These Bhrutyas served within households, attending to personal and daily needs of the master's family. Their duties included cleaning, cooking, fetching water, and maintenance work. They were closely attached to the family environment. Trust and discipline were essential traits. Their remuneration was often in kind, food, or shelter rather than salary.

2) Administrative Assistant:

These Bhrutyas, supported the king or landlord in administrative duties like record-keeping, communication, and report-writing. They possessed literacy, arithmetic skills, and loyalty. They

were often appointed in the king's office or royal court. Accuracy and secrecy were vital to their work. They had stable income and long-term engagement.

3) Military Servant:

This type included soldiers and guards working under the ruler or local chief. Their responsibility was protection, warfare, and law enforcement. They were trained in arms and war strategies. Loyalty and bravery were expected from them. Their services were rewarded with land, gifts, or salary. Kautilya emphasized strict rules for their conduct.

4) Skilled Artisan:

Artisans such as carpenters, blacksmiths, goldsmiths, and weavers were considered skilled Bhrutyas. They produced goods for royal, domestic, and temple use. Their work was valuable and essential for society. They received payment in money or goods. Training and perfection in craft were highly respected. Their services were sought by both rich and poor.

5) Agricultural Labour:

These Bhrutyas worked on farms, fields, and irrigation tasks under landlords or community heads. Their role was to till land, sow seeds, and harvest crops. They were usually hired seasonally or on an annual basis. Their payment included food grains, shelter, or a small wage. They were crucial for rural economy and food supply.

6) Religious Assistant:

Bhrutyas assisting priests, ascetics, or temples were categorized under religious labour. They managed temple maintenance, rituals, and helped in religious processions. Some were trained in chanting or sacred duties. Though unpaid sometimes, they received offerings, food, or clothes. They were respected for their spiritual association and discipline.

7) Messenger Bhrutya:

These Bhrutyas served as messengers between officials, villages, or kings. They carried written or verbal messages over long distances. Secrecy, memory, and honesty were essential for their job. They faced risk during travel and were rewarded for timely communication. Trusted messengers held important political or diplomatic roles.

8) Temporary Worker:

Hired for specific short-term tasks like construction, event support, or emergency aid, these Bhrutyas worked under temporary contracts. They had no long-term association with the master. Payment was immediate or task-based. Their employment depended on availability and demand. These workers were essential for seasonal or sudden needs.

9) Bonded Labour:

These were Bhrutyas tied to their master due to debt, birth, or long-term contract. Their freedom was limited, and they often worked for years without formal wages. Vedic texts highlight this form as exploitative. However, some masters treated them fairly. They performed household, field, or construction work based on skill.

10) Voluntary Labour:

Certain Bhrutyas offered service voluntarily, especially in temples, public works, or during crises like famine. Their service was driven by dharma, faith, or social duty. They were respected for their contribution to community. Often, kings and elders honoured them with gifts. This type highlighted the role of ethics in labour.

3.1.5 Qualities of Bhrutya (Labour):

Following are the Qualities of Bhrutya (Labour):

1) Truthful Conduct:

A Bhrutya must always speak the truth and never deceive his master or others in authority. His honesty builds trust and reliability. Truthful conduct is essential especially for those in sensitive duties like finance or administration. Vedic texts praise truthfulness as a divine virtue. It prevents corruption and confusion in public life. Such labourers were preferred in royal courts.

2) Obedient Nature:

Obedience to the employer's instructions was fundamental for a Bhrutya. He had to perform duties without resistance or argument. This quality ensured discipline in workplaces like households, farms, and kingdoms. The Artha shastra states that disobedient servants should be warned or replaced. Obedience maintained hierarchy and respect. It also reflected a Bhrutya's loyalty and professionalism.

3) Hardworking Attitude:

Diligence and dedication were core expectations from labourers in ancient India. A Bhrutya was supposed to complete his tasks sincerely and consistently. Laziness or negligence was considered a serious fault. Hardworking Bhrutyas were often rewarded with promotions or gifts. Their consistent effort added to the prosperity of the employer. It also helped them earn a good reputation.

4) Skilled Execution:

Skill in the allotted work was an essential qualification for a Bhrutya. Whether it was warfare, cooking, writing, or farming-he had to show mastery. Unskilled work was not tolerated in royal or religious settings. Skill ensured efficiency and excellence. It also enhanced the value of the labourer in the social and economic structure. Skilled Bhrutyas had better earnings and prestige.

5) Loyal Disposition:

Unflinching loyalty towards the employer was among the highest virtues in a Bhrutya. Disloyalty was equated with treason in ancient texts. Loyal Bhrutyas protected their master's secrets, property, and dignity. Loyalty created emotional and moral bonds between servant and master. It was the basis of long-term service. Betrayal was punished severely in the Arthashastra.

6) Disciplined Manner:

A Bhrutya had to maintain punctuality, cleanliness, and respectful behaviour. Discipline brought order in tasks and prevented conflicts. It also helped maintain decorum in institutions like courts, temples, and households. Kings were advised to appoint only disciplined servants. Discipline reflected training and moral upbringing. It improved the overall working environment.

7) Respectful Behaviour:

Respect towards superiors, elders, and the employer's family was expected. A Bhrutya who was polite and humble gained the affection of his master. Disrespectful or rude labourers were dismissed or punished. Respect upheld social hierarchy and values. It also promoted peaceful coexistence in the workplace. Such workers were trusted with sensitive tasks.

8) Confidential Nature:

Trusting a Bhrutya with private or sensitive information was common in royal and domestic life. Hence, he had to be discreet and maintain confidentiality. Disclosure of secrets was treated as a punishable offence. Confidentiality ensured security and smooth communication. It was especially important for messengers, ministers, and spies. Such a quality demanded inner restraint and integrity.

9) Adaptable Mindset:

The ability to adjust to different tasks, locations, or working conditions was valuable. A Bhrutya had to be flexible in emergencies or unexpected situations. Adaptability made the worker useful in multiple roles. It reduced dependency on others. Ancient Texts admired servants who could handle various challenges without complaint. Such workers were retained for long periods.

10) Grateful Attitude:

A Bhrutya was expected to show gratitude for his employment, protection, and rewards. Gratitude maintained humility and prevented arrogance. It also created emotional bonds between the employer and labourer. In religious texts, ungrateful servants are criticized as immoral. A grateful Bhrutya served sincerely and respected opportunities given. This virtue contributed to a harmonious workplace.

3.1.6 Types of Leave Payment to Bhrutya (Labour):

Following are the Types of Leave Payment to Bhrutya (Labour):

1) Paid Leave:

If a Bhrutya took leave for valid reasons like illness or religious duties, he was eligible for paid leave. His salary or daily wage continued during such short absences. This system showed employer's concern for the well-being of the worker. It also promoted trust and loyalty. Such provisions ensured that workers didn't feel insecure during emergencies.

2) Unpaid Leave:

In cases where the leave was long-term or without valid reason, the Bhrutya was granted leave but without wages. This was meant to discourage misuse of time off. However, the position was often held open. Unpaid leave was also given during agricultural off-seasons. It created balance between worker's freedom and employer's need for service.

3) Medical Leave:

When a labourer fell ill or met with an accident, medical leave was granted. Payment was given depending on employer's generosity or prior arrangement. In temples and royal services, medical support was sometimes included. Ailing Bhrutyas were treated and offered rest. This policy promoted a humane work environment. Ancient texts advised kings to support sick workers.

4) Emergency Leave:

For family deaths, childbirth, or urgent domestic duties, Bhrutyas were allowed to leave work with or without pay. The employer's discretion determined the payment. Emergency leave reflected cultural respect for family life. It also showed emotional understanding between master and worker. Such leave strengthened the bond of trust.

5) Religious Leave:

Vedic tradition valued religious observance. Bhrutyas were allowed leave for festivals, pilgrimages, or rituals. Payment was often continued, especially in temples and royal establishments. This upheld the Dharma-centered life. Encouraging religious participation ensured moral discipline. It also aligned personal and professional values.

6) Seasonal Leave:

Agricultural Bhrutyas were given seasonal leave during non-cultivation periods. Their payments paused during these months, but shelter and food were sometimes provided. This aligned labour with nature's rhythms. Workers used this time for rest or alternate work. It ensured sustainable labour management.

7) Maternity Leave:

Women Bhृत्यas were offered leave during childbirth and postnatal care. Payment or benefits were offered depending on the employer's status. High-caste or royal households were more generous. Ancient texts stress on care for mother and child. It highlighted early awareness of gender-specific needs.

8) Ritual Leave:

Certain caste-based or community rituals required absence from duty. For example, mourning rituals lasted up to 13 days. During such periods, leave was granted with minimal or partial pay. This maintained social and religious harmony. Employers who respected such traditions earned worker loyalty.

9) Rest Days:

Regular weekly rest or festival-based breaks were offered without wage deductions. These were like ancient equivalents of today's holidays. It prevented worker fatigue and encouraged long-term productivity. Such rest days were especially observed in temples and royal workshops. They balanced mental and physical workload.

10) Reward Leave:

As an incentive, extra leave with pay was granted to Bhृत्यas for good service or exceptional performance. It was a form of honour and motivation. Such paid leave boosted morale and loyalty. Kings used it to retain meritorious workers. Reward leave was seen as a token of appreciation.

3.1.7 Remuneration System suggested in Shukraneeti:

Remuneration System Suggested in Shukraneeti explained with following points:

1) Proportionate Payment:

Shukraneeti prescribes that wages must be proportionate to the nature, difficulty, and time of work performed. Those performing more demanding or risky tasks should receive higher compensation. This created a fair balance in workload distribution. Such proportion ensured that workers didn't feel exploited. It reflected economic justice rooted in Dharma.

2) Timely Disbursement:

Delays in payment were strictly discouraged. The employer was expected to pay wages regularly and without excuses. Timely payment-maintained worker morale and trust. Delayed wages were seen as a violation of righteous rule. This system protected the financial security of labourers. Regular income also encouraged continuous service.

3) Performance-Based Reward:

Wages were to be linked with the quality and efficiency of work. More skilled or sincere Bhrutyas deserved higher rewards. This motivated workers to improve performance and remain loyal. It also ensured that public money or royal treasury was used wisely. Such merit-based compensation created a disciplined workforce.

4) Basic Needs Covered:

Remuneration was not limited to cash; it often included food, clothing, and shelter. Shukraneeti emphasizes that a worker's basic life needs must be met. This reduced dependency and improved living standards. In-kind payments helped in rural and non-monetized economies. It was also aligned with the moral duty of the employer.

5) Extra Gifts Allowed:

In addition to regular wages, masters could offer bonuses or gifts for good behaviour or special service. These gifts created emotional bonds and acted as motivation. Rewards included land grants, ornaments, or ceremonial honours. This practice recognized exceptional service. It strengthened the employer-worker relationship.

6) Fair Wage Principle:

Wages must be fair-not too little to cause poverty, and not so excessive to cause arrogance. Shukraneeti advocated moderation and fairness in all economic dealings. Fair wages contributed to social stability. It also reduced class resentment and exploitation. Kings were advised to audit wages periodically.

7) Equal Pay Norms:

For equal work, equal pay was encouraged regardless of caste or community, though some hierarchy existed. This advanced an early idea of wage equality. It promoted justice among workers. Equality in payment strengthened collective responsibility. It avoided divisions within the labour force.

8) Punishment for Non-Payment:

If an employer failed to pay agreed wages, he was considered guilty under Dharma. Shukraneeti warns rulers against tolerating such behaviour. Legal or moral penalties were suggested for defaulting masters. This protected labour rights in ancient times. It also ensured accountability from those in power.

9) Retirement Benefits:

Though informal, provisions for elderly or long-serving Bhrutyas were suggested. They were to be supported by continued partial payment or pensions. Masters were advised to not abandon loyal old workers. This ensured dignity in the final stage of life. It reflected humane values in ancient economic thought.

10) Transparent Agreements:

Terms of service and wages were to be clearly discussed before employment. Any ambiguity was discouraged. Contracts-verbal or written-had to be mutually understood. This ensured a transparent and honest work culture. Disputes were minimized when wages were predefined. Shukraneeti's stress on clarity improved employer-employee ethics.

3.2 Expenses and Funds in Indian Vedic Texts:

The Vedic texts of ancient India provide valuable insights into the financial administration of early society, particularly regarding expenditure, revenue, and fund management. These texts emphasized ethical and balanced use of state resources to ensure social welfare, justice, and prosperity. Provisions for various types of public and private expenses were well-structured, focusing on duties of rulers and citizens. Revenue collection, savings, and tax systems were guided by principles of fairness and dharma.

3.2.1 Provisions related to Expenditure in Vedic Texts:

Provision related to Expenditure in Vedic Texts explained with following points:

1) Purposeful Spending:

Expenditure had to serve a clearly defined moral, social, or economic purpose. Wasteful or aimless spending was considered adharmic. Funds were to be used for public good, protection of people, and sacred duties. Even householders were guided to spend based on goals. This created disciplined and ethical economic behaviour.

2) Fourfold Division:

Vedic texts suggested division of income into four parts-for religious rituals, savings, daily needs, and helping others. This balanced approach ensured sustainability. It allowed room for charity, self-care, and security. It promoted economic planning even in household systems. Such division reflected harmony between spiritual and material goals.

3) State Welfare Focus:

Kings were directed to spend revenue on security, infrastructure, justice, and public welfare. Building roads, irrigation systems, granaries, and temples was prioritized. The idea was to build a Rajya (state) that reflected the values of Dharma. Public expenditure was thus tied to ethical kingship. It strengthened state-society relations.

4) Religious Expenditure:

Spending on Yajnas, temple construction, and gifts to Brahmins and priests was a major duty. This promoted spiritual upliftment and maintained social hierarchy. It also generated

employment and resource circulation. Rituals were state-sponsored events. They affirmed cosmic order and royal legitimacy.

5) Charity and Dana:

Generosity in the form of Dana (charitable giving) was highly praised. Texts emphasized giving food, cows, gold, or land to the needy. Expenditure on orphans, students, and saints was encouraged. It created moral merit (Punya) for the giver. Charity was not optional but integral to Vedic life.

6) Emergency Provision:

Expenditure in times of famine, war, or calamity was planned in advance. Kings were advised to maintain emergency funds. This ensured stability during crisis. Provisions included food storage and military reserve funds. It reflects early thinking on disaster management. Responsible expenditure protected state longevity.

7) Royal Treasury Ethics:

The king's treasury (Kosha) was not to be spent on personal luxury. Shukraneeti warns against self-indulgence and misuse. Funds had to be used for collective well-being. Strict auditing was recommended. Treasurers were held accountable for ethical expenditure.

8) Women's Rights:

Certain texts mention specific provisions for household expenditure by women. Women were allowed control over personal wealth (Stridhan) and its use. Household budgets included education, rituals, and hospitality. This recognized women's economic role in ancient society. It added a layer of economic autonomy.

9) Record Maintenance:

Expenditure records were to be maintained accurately and reviewed periodically. Officials such as Koshadhyaksha (treasurer) were tasked with maintaining registers. Regular audits were advised by Kautilya. Transparency prevented corruption. It also allowed economic assessment by kings and sages.

10) Balanced Lifestyle:

Over-expenditure and miserliness were both discouraged. Vedic philosophy advocated Madhyam Marg (middle path) in spending. Moderation was considered ideal. Lavishness led to debt, while stinginess led to social disapproval. Ethical balance ensured financial harmony at both personal and state level.

3.2.2 Provisions related to Revenue in Vedic Texts:

Provisions related to Revenue in Vedic Texts explained with following points:

1) Agricultural Produce:

The primary source of revenue in the Vedic period was agriculture. A share of the harvested grain (Bhaga) was collected by the king. This was seen as a just return for protection and irrigation services. Farmers were not overburdened. The share was fixed, often one-sixth of the produce, ensuring fairness and sustainability.

2) Cattle and Livestock:

Cattle rearing was a central economic activity, and revenue was collected in the form of cows, milk, ghee, or related products. Donation of cows was both a tax and a religious offering. The protection of cows was ensured in return. This created a reciprocal relationship between the ruler and the herders.

3) Trade and Commerce:

Revenue was also collected from merchants and artisans through fair tolls, levies, and market taxes. Traders paid a part of their profit as contribution to the state. This helped build roads, ensure safety, and regulate markets. The system promoted ethical commerce. Trade revenue increased with the rise of urban centres.

4) Tributes from Vassals:

Kings often received tributes (Bali) from subordinate rulers or tribal chiefs. These were symbolic affirmations of loyalty and also a part of the revenue system. The tributes included gold, elephants, horses, and other valuables. Such practices reinforced political hierarchy and ensured centralized control of wealth.

5) Yajna and Ritual Gifts:

During Yajnas and rituals, kings received voluntary offerings or dakshinas. These were spiritual forms of revenue used for redistribution. Priests and scholars were also beneficiaries. This practice ensured moral legitimacy and religious prestige. It linked economy with Dharma.

6) Forest and Natural Resources:

Revenue from forests-like wood, honey, herbs, and minerals-was significant in ancient times. These resources were managed by the state and taxed during collection. The Arthashastra describes forest officials and guards. Sustainable use was emphasized. Revenue supported temples, palaces, and common infrastructure.

7) Fines and Penalties:

Legal fines were another source of income for the state. Penalties were imposed on law-breakers, thieves, or tax evaders. The goal was not just punishment but also economic deterrence. The collected fines went into the treasury. Justice thus contributed to financial stability.

8) Land Grants and Lease:

Revenue came from leased royal lands given to individuals or institutions. The lessees paid a fixed amount or part of the produce. Land grants to Brahmins sometimes included conditions of payment. It created a controlled economic ecosystem. Such systems supported education and religion.

9) Voluntary Contributions:

Citizens were encouraged to contribute voluntarily for public projects, festivals, and welfare. These contributions created a participatory economic culture. The texts highlight social responsibility. It minimized the burden on taxation and enhanced collective ownership. Such contributions were often praised in society.

10) Royal Enterprises:

The state ran salt, textile, weapon, and metal production centres. Revenue was generated through direct sale or state monopoly. These enterprises maintained quality and stable prices. The earnings supported the treasury. It was an early form of public sector revenue generation.

3.2.3 Provisions related to Funds in Vedic Texts:

Provisions related to Funds in Vedic Texts explained with following points:

1) Royal Treasury:

The central repository of all public wealth was the royal treasury (Kosha). It held revenue collected from various sources like agriculture, trade, and tribute. It served as the financial backbone of the kingdom. Kings were advised to protect it like their own life. The treasury was used for war, welfare, and administration.

2) Emergency Reserves:

Vedic and later texts emphasized maintaining separate emergency funds. These reserves were meant for famines, invasions, or natural disasters. The king was advised to never deplete this fund in normal times. It ensured financial stability during crises. Emergency reserves were a mark of good governance.

3) Temple Funds:

Temples and religious institutions maintained separate funds from donations (Dakshina, Daan) and land grants. These were used for rituals, maintenance, and feeding pilgrims. Priests managed these funds with community support. Temple funds supported not only religion but also social welfare. They formed part of the cultural economy.

4) Public Welfare Funds:

Funds were allocated for public works such as wells, roads, rest-houses, and irrigation. The texts encouraged kings to keep a portion of revenue for public benefit. It ensured the ruler's popularity and social harmony. Such funds also reduced economic inequality. They created an inclusive development model.

5) Military Funds:

Separate provision was made for the maintenance and expansion of military forces. These included funds for salaries, arms, training, and horses. A strong army was necessary for internal peace and external defence. Regular military budgeting was suggested. Wise management ensured national security.

6) Educational Funds:

Funds were reserved for Vedic schools (Gurukuls) and scholars. These were supported by the king, wealthy donors, or village communities. The aim was to sustain learning and transmission of knowledge. Educational funding was seen as an investment in Dharma and national strength. It reflected reverence for learning.

7) Tax-free Trusts:

Certain lands and funds were exempt from tax, especially those reserved for religious or charitable purposes. These were called Devadaya or Brahmadeya. They ensured sustained income for temples, teachers, and poor feeding centers. It was a form of non-state social security. Such trusts supported decentralized development.

8) Auditing and Supervision:

Funds had to be documented and audited regularly. Officials like Koshadhyaksha were appointed to maintain financial records. Misuse of funds invited strict punishment. Transparency was highly valued. Auditing ensured trust and ethical governance. It also reduced chances of corruption.

9) Women's Funds:

Households maintained separate funds under the charge of women for domestic needs. Women had control over Stridhan-personal wealth received during marriage. They managed food stocks, rituals, and child care. This financial role gave them autonomy and respect. It highlights gender-aware fund management.

10) Village-Level Funds:

Local village councils managed small funds from taxes and donations for minor works. These included repair of local tanks, maintaining rest houses, and festivals. It empowered grassroots governance. Community participation in fund usage was common. It reflected decentralized and democratic values in fund management.

3.2.4 Provision related to Taxation in Vedic Texts:

Provisions related to Taxation in Vedic Texts explained with following points:

1) Just Collection:

Taxation was to be fair and just, ensuring no excessive burden on the people. The king was advised to collect taxes like a bee gathers honey-gently and without destroying the flower. This ensured that subjects did not feel oppressed. Justice in taxation maintained social harmony. Harsh taxation was seen as Adharma.

2) Mutual Obligation:

Tax was a reciprocal duty-subjects paid for protection, justice, and welfare, while the king ensured their security. This mutual relationship was central to Vedic governance. Taxes were not donations but rightful contributions. The ruler had to be answerable for their use. This fostered accountability and trust.

3) Agricultural Tax:

The most common tax was a share of agricultural produce, usually one-sixth. It was collected during harvest seasons. This system ensured food security for the state without exploiting farmers. It also aligned tax with income. Such proportionality promoted economic fairness.

4) Professional Tax:

Artisans, traders, and workers paid a fixed tax or a share of earnings. These were calculated according to income and trade volume. Tax officials assessed the value of services. Revenue was collected without harassment. It reflected the diversity of economic contributors in Vedic society.

5) Voluntary Offerings:

In many cases, people made voluntary offerings (Bali) to the king or temple. These were treated as moral and spiritual duties. Though not strictly taxed, they formed part of the state's income. They encouraged generosity and reinforced religious values. It also reduced coercive collection.

6) Cattle and Forest Tax:

Taxes were also levied on cattle, forest produce, and natural resources. Cow herders and forest dwellers paid in kind. These taxes were lighter compared to agricultural taxes. The goal was to recognize all sources of livelihood. It ensured that every sector contributed fairly.

7) Market and Toll Tax:

Goods transported or sold in markets were taxed through tolls and entry fees. Traders paid for road use and market maintenance. It was a structured system supporting commerce. These taxes contributed to infrastructure development. They ensured organized trade regulation.

8) Tribute System:

Subordinate kings or tribal chiefs paid Bali (tribute) as a form of tax. It reflected their loyalty and dependence. The tribute often included elephants, horses, gold, and produce. It strengthened central authority. Tribute payments were formalized during rituals and assemblies.

9) Tax Exemptions:

Religious institutions, Brahmins, and charitable trusts received tax exemptions. Lands donated to temples (Devadaya) or scholars (Brahmadeya) were not taxed. This promoted education and spirituality. It also served as a reward for social contribution. Exemptions were carefully documented and supervised.

10) Ethical Usage:

The king was bound to use tax revenue for the welfare of the people-defence, justice, roads, temples, and famine relief. Personal misuse of tax money was condemned. Shukraneeti warns against greedy rulers. Ethical usage of taxes maintained the king's moral authority. It upheld Dharma Rajya (righteous rule).