

# A RE-READING ON TEMPLES: THE CENTRE OF SELF SUFFICIENT FINANCIAL MANAGEMENT

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## Abstract

The sources of income of a Hindu temple through royal patronage included namely, Gift of villages, Gift of lands, tax-remission and tax- exemptions and reductions, gifts in the form of Livestock, Cash, Gold and different articles, rents, fines and other miscellaneous sources by the rulers of the Tamil Country. The gift of lands made the temples as the biggest landowners of this period. By these income sources the temple stood as centre of economic activity of the region. For the welfare of the people the temple stood as an employer and given employment to large number of people of the social strata namely, priests, musicians, attendants, dancing girls, scribes, accountants, many craftsmen and labourers. These income sources accrued from various ways and means also helped the temple to meet the various expenses. The subsidiary expenditures are land tax, audit fees, travelling allowance, consumption of oil, electricity, stationery, postal charges, repairs of the temples and the houses maintenance. This paper highlights the income source, expenditure and budget analysis undertaken in the medieval temples. The inscriptions would prove to be useful to the present, municipal Taluk of District management of revenue administration and public administration for making decisions in the near future.

**Key Words:** kulandyakam, hemagarbha, tulabhara as Tiruvidaiyattam, devadana, devagrahara, devabhoga and talavritti.

The temple economy activity teaches us several lessons to the present generation. As the temple is a common religious institution of both the rulers and the ruled for the maintenance of these temples, much finance was required<sup>1</sup>. The needed income was mobilized by various ways and means<sup>2</sup>. These temples were maintained by royal patronage and public benefactions. In the context of royal patronage, the rulers made lavish endowments both in kind and cash, either to attain spiritual merit for their life span, to get success in their wars or battles<sup>3</sup>. As a part of their fulfillment of certain vows, to popularise the fame of the ruler or the power of the ruler and to atone for their sins they had donated lands<sup>4</sup>, villages<sup>5</sup>, gold<sup>6</sup>, livestock<sup>7</sup> etc.

The sources of income of a Hindu temple through royal patronage included namely, Gift of villages, Gift of lands<sup>8</sup>, tax-remission<sup>9</sup> and tax- exemptions and reductions, gifts in the form of Livestock<sup>10</sup>, Cash<sup>11</sup>, Gold<sup>12</sup> and different articles<sup>13</sup>, rents<sup>14</sup>, fines and other miscellaneous sources by the rulers of the Tamil Country. For the welfare of the people the temple stood as an employer and given employment to large

number of people of the social strata namely, priests, musicians, attendants, dancing girls, scribes, accountants, many craftsmen and labourers. To maintained educational institutions uphold feeding centers for the poor, sick men and animals. To dispensed charity to poor and provided relief to the citizens in times of distress and famine.

This paper highlights the income source, expenditure and budget analysis undertaken in the medieval temples. The inscriptions would prove to be useful to the present, municipal Taluk of District management of revenue administration and public administration for making decisions in the near future. These entire temples were provided through enormous gifts through the ages made generously by generations of rulers, revenue and administrative officials, merchants and trade guilds, various communal groups and several individuals etc. Gradually but steadily wealth flowed into the coffers of the temples, and came to possess fabulous amount of immovable and movable properties. Endowments were made by every class of people.

Donors can be divided into three groups: members of the royal family, officials, and private donors such as merchants, artisans, etc. Like their predecessors, The Pallavas, the Cholas, the Pandyas, the Vijayanar rulers, and the Chieftains were great patrons of Temples. Each King had his favourite tutelary deity (*kuladeyvam*) and the temples, in which these deities were housed, received special benefactions. On special occasions, the rulers performed special rituals like *hemagarbha* and *tulabhara*, in which gold or precious stones weighed against the body weight of the King were given away to the temples for their improvement or extension of life span.

Gift of villages formed the huge basis of income to the temple. Several lithic records refer to the endowments of whole villages donated to the temples. The huge endowment gift of villages was usually made by the, local bodies the administrative and revenue officials made several grants of villages for specific and general purposes. Thus the royal patronage gift of several villages added to the wealth of the temple treasuries. The gift of lands to the priests and temples was made to obtain communal welfare. Moved by different considerations, people granted lands on a liberal scale. The gift of lands made the temples as the biggest landowners of this period. The land grants fall into two categories. One is royal grant and another one is donor proprietorship lands. The first category comprised land grants. The second category donor proprietorship of lands included the grants, which conferred proprietorship of the land upon the donor.

Here it is also highly useful to trace the land tenures. The temple lands were not found in a particular place and at a stretch. Therefore, temple lands were auctioned to the tenants. This land right is known as tenure. Broadly these tenures can be divided into two heads beneficial tenure and service tenure. The beneficial grants were made to the temples by the donors not in return for any material service. It was believed that the grants would bring spiritual benefit to the donors. Service tenures again fall under two subs – divisions namely: occasional services and continuous services. Beneficial tenures held by the temple were known as *Tiruidaiyattam devadana*, *devagrahara*, *devabhoga* and *talavritti*. Grants made to schools and hospitals attached to the temple were called *salabhoga* or *araccalai*. Beneficial tenures which were also commonly granted either to individual Brahmanas or the community was known as bradhmadeya.

Here it is worthwhile to highlight the ways and means, in which the temple enhanced its economy through gift of Lands, were granted for offerings to please usually the primal deity or a particular God. Many epigraphs speak of land endowments by the Kings and their officials for purpose of conducting special *pujas* known as *sandhi*. Special spiritual services are also found in other records. Royal ministers, officials, Generals and servants also made land endowments to the temples. On many occasions these officials consecrated several sub shrines and installed new images and provided for their worship independently. When land was donated for such special services, the donors carefully watched whether, the temple servants could obtain the required amount from the gifted property or not, failing which, the donors loosed the restoration of grant of tax-free lands permanently. Land was also donated for the purpose of providing ghee, oil to burn the lamps of the temple. Such lands were called as *Thiruvilakkuppuram*.

In this connection it is useful to evaluate the expenditure of these temples. The gift of land not only served as a permanent source of income but also expenditure to the temples. Once the land was donated, the whole yield of the land could be used by the temple in various expenditure took place. The actual yielding capacity of the land which was largely depended upon the fertility of the soil and the size of the plot used for the development of the temple. regarding expenditure the Land, which was also donated to the temple were

utilized for undertaking construction and renovation work of the temples. The Land income was also spent for the maintenance of different temple staff.

As land formed the major source of income to the temples, utmost care was taken before transferring it to the temples. Further the temples became a rich land-owning institution during the medieval ages. They could not have cultivated all their lands directly which perhaps led to the practice of leasing them to tenants. The tenants were to follow various conditions. They were not to alienate the lands without getting prior permission. *Melvaram* or *Meladi* and *Keezhvaram* or *Keezhadi* were also fixed in accordance with to the fertility of the land. On the basis of representations by the local administrative, revenue officials and common people of the region the King made several tax exemption and tax remission to the local temples. It would be wrong to think that all temple lands were free from tax remission and in some occasion that the temple also had to pay taxes. The cultivators were advised to safeguard the cultivation from flood and drought even at their own risk. During such natural calamities, remission was allowed. One-sixth of the summer crops were to be paid to the temple.

In addition to that in some places, humanitarian consideration was given to the tenants. It shows that the cultivators were safeguard by the temples. This could vary from place to place and time to time depending on the season and nature of crops yielding. It is evident from this amount of lease that the temple held the right to collect lease from the tenants or cultivators. Tax exemption and reduction are the two means, which enabled the temple to enhance the economic resources. Instances also occur where the temple lands were first assessed but later made tax-free. The temple also had to occasionally sell its own land. There is no doubt that remission was granted very liberally and most temple lands were covered by state remission.

In addition to the above, tax-exemption and tax reduction made to the temple lands added to the wealth of the temples. However, all *devadana* lands were not free from taxation. Tax-free gift of land was a common feature. The tax exemption steps were taken to meet the various management or requirements of the temples. However, special instruction was given to levy taxes only on the cultivated land. Crops of full yield were taken into consideration for assessment and those that suffered damage or failed completely were left out and not considered at all. The gift of Livestock was being very common donation to the temples. Commonly the gift were given to the temple for the lighting the perpetual lamps, and for the ritualistic services sacrificial oblations namely *bali*.

The cattle were generally provided for the lamps, and these live stocks were also given in order to provide milk, curd, in addition to ghee for general ritualistic services. Therefore, the possession of flocks of different livestock; added to the wealth of the temples. Thus the Gift of Livestock formed an essential part of the temple economy. Numerous Chola inscriptions relating to gifts of sheep, and cows testify to the popularity of this kind of charity. Several records register the gift of sheep, cows, bulls and buffaloes, which were considered valuable property like land or gold.

Gift of money remained as a permanent asset of the temple. Temples received large sums of cash by way of donations and endowments of money. Frequent gifts of money were made by all strata of society. Usually gift of money, the most common object was given to the temple to lighting perpetual lamps, food offerings, land purchase, supply of flower, ghee, to conduct *sandhis* the special pujas, annual festivals, maintenance of feeding centers to feed various people, running of educational institutions, giving accommodations, supplying necessary requisites of the temple employees, salary, production for learned Brahmanas and for various other purpose. Several Inscriptions attested the above mentioned facts.

The ever increasing price of gold and silver, the precious metals and its standard value in the market enhanced the financial viability of the temples during the medieval period. These precious metals were used as source in helping the needs in times of scarcity renovation, enlargement and so on. several precious articles also presented to the Temple. Thus the medieval Temples received various kinds of precious articles by way of gifts or donations. Ornaments such as crown, bracelet, ear-ring, golden flower, garland, umbrella, and other articles related to rituals, such as gold vessel, lamps, lampstands etc., were given to the temple. These donations added the wealth of the temples<sup>15</sup>.

Many houses were constructed by the temples of Medieval Tamil Country on its own premises and own lands outside. From these houses the temple collected the *manaivari* Plot tax or house rents as rent either from the tenants or communal associations. By these income sources the temple stood as center of

economic activity of the region. The enormous wealth, unimaginable income source greatly helped to conduct the spiritual services, ritualistic ceremonies, daily pujas and annual festivals<sup>16</sup> in a grant manner without fail and also to undertake certain welfare measures to the people of the region.

Apart from the main source of revenue for these temples and incomes from the lands, these temples get auxiliary income through the *hundis*, and *archana* receipts. These income sources accrued from various ways and means also helped the temple to meet the various expenses. The subsidiary expenditures are land tax, audit fees, travelling allowance, consumption of oil, electricity, stationery, postal charges, repairs of the temples and the houses maintenance. The management of act 1984 the temple is doing its best to collect the lease amounts applying the General Tenancy Act. Now the Government, in view of the drastic decrease in the revenue of the temple, has ordered cancellation of land tax.

The temples developed as an institution of great Social importance. Their construction and maintenance required many specialized and general skilled and unskilled services, which employed a large number of architects and craftsmen. Icons in stone as well as in metal were made by sculptors. The different categories of servants employed as administrative staff, spiritual functionaries, quasi-religious functionaries and manual and menial labourers confirm the fact that this temple served as big sources of employment. The most important items of consumption were the foodstuff utilized were conducted early morning service morning service, midday service, evening service, daily night service

In such cases the temple could make purchase in accordance with the needs. The records state that sandalwood for preparing the scented paste, incense for scenting, camphor for burning the *arthi*, the food of the Gods and for use in the lamps instead of wicks were purchased. These were costly items. The temples may have purchased these at a high price.

In addition, the temples functioned as banks and treasure houses. A temple, if it had independent administrative machinery, had the privilege of having its own treasury known as *sri bandaram*. Various kinds of endowments like money and gold made over to the temples were deposited in the safe-vaults of the temple treasury and the gifted lands were placed under its concept. By this process, the endowment amount was kept as a permanent asset of the temple. This is like the fixed deposits in the banks of modern times.

The inscriptions of this Temple supply ample evidences and knowledge by understanding, the current financial management through the economic activity of medieval temples by various measures. Thus, the temple economy activity teaches us several lessons to the present generation. The income source, expenditure and budget analysis undertaken in the medieval temples would prove to be useful to the present, municipal Taluk and District management of revenue administration and public administration for making decisions in the near future. It also brings the present society to understand financial management scientific manner through economic activity of our medieval temples. In viewing the need to tackle challenges of changing times in economic activity, the need was felt that the temple on those days managed in a self-sufficient manner.

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