

**KINGS  
AND  
POLITICAL LEADERS  
OF  
THE GORKHALI EMPIRE  
1768 – 1814**

**MAHESH C REGMI**

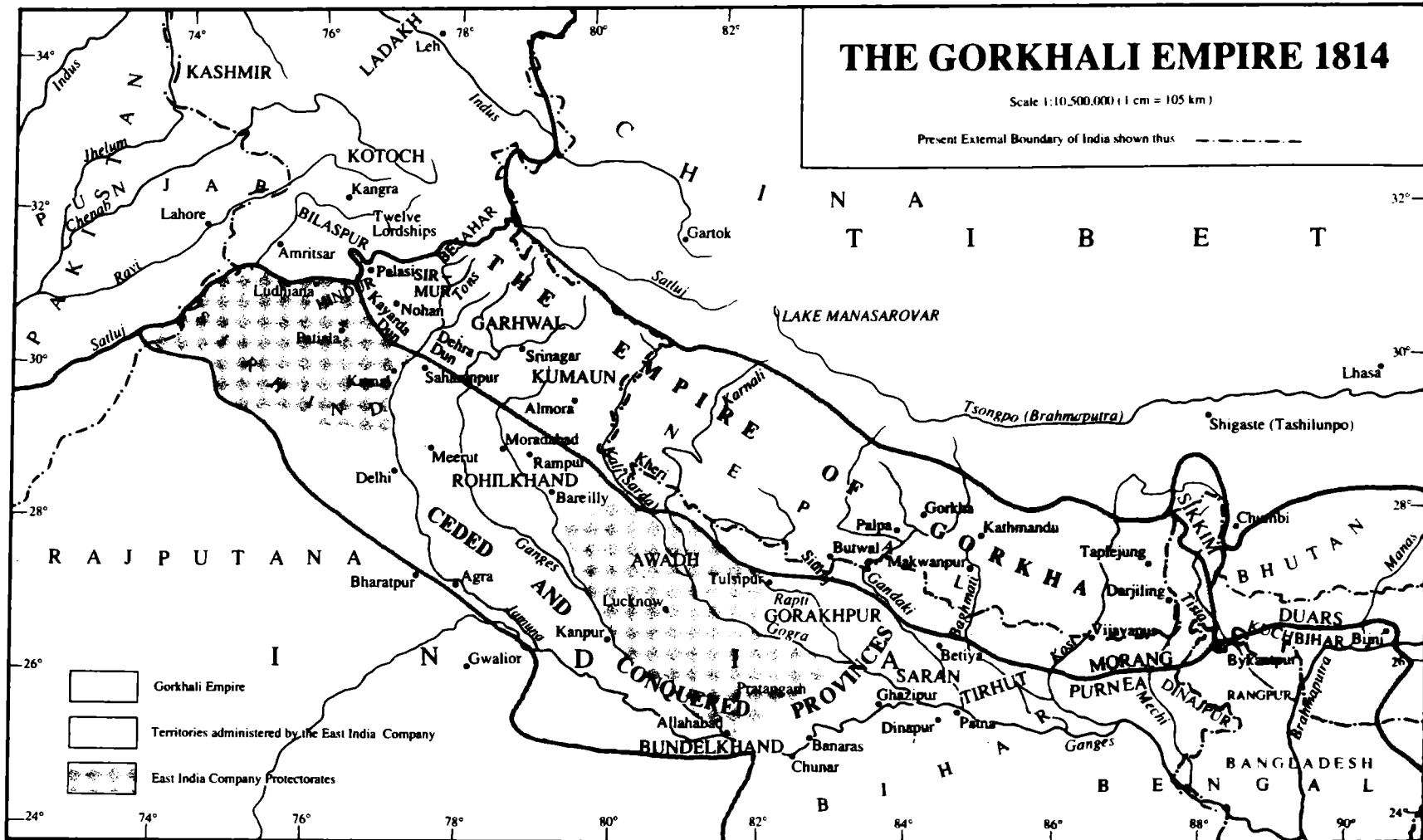
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# THE GORKHALI EMPIRE 1814

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**Orient Longman**

## **Orient Longman Limited**

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# The King and the Royal Household

Gorkha's campaign of territorial expansion, which culminated in the emergence of the Gorkhali Empire by the early years of the nineteenth century, made it possible for the Shah Kings to widen the base of their political authority from the hill state of Gorkha to the Tista-Satluj sector of the Himalayan region. This chapter examines how those Kings, from Prithvi Narayan to Girban, used that enhanced political authority to enrich the monarchy.

## The Shah Kings of Gorkha

On the eve of its campaign of territorial expansion, in approximately the third quarter of the eighteenth century, Gorkha was by no means an affluent state. Francis (Buchanan) Hamilton, a medical doctor attached to the British Residency in Kathmandu during 1802-3, noted:<sup>1</sup>

The chiefs of Gorkha being cut off from any direct communication with either the low country or Tibet, and having no mines nor other productions as a basis for commerce, were considered as insignificant.

Fragmentary records of the income and expenditure of the royal house of Gorkha some time during the rule of King Narabhupal Shah (1716-43), recently unearthed, illustrate the precarious nature of Gorkha's finances.<sup>2</sup> These records show that sources of revenue in Narabhupal's Gorkha were strikingly sparse, consisting, for the most part, fees paid by the palace officials and local functionaries, duties on buffaloes, and fines and penalties collected from persons guilty of cow-slaughter and other crimes. Other evidence hints at the existence

of a tax on homesteads.<sup>3</sup> Agricultural lands and villages seem to have been granted to individuals under various forms of tax-free tenure; no evidence indicates that the state derived any income from that source. The king's lands were cultivated through forced labour, although food was provided to the labourers. The yield of such lands must have been insufficient to meet the needs of the royal household, for money was spent on the purchase of such basic commodities as rice, ghee and oil, as well as sacrificial sheep, goats and buffaloes.

Besides ordinary expenses such as wages to carpenters and washermen, and gifts and rewards to local functionaries, visiting envoys from other states, money was also spent on such luxuries as soap, tobacco, betel, betelnut and cloves and other spices imported from the southern plains. The amounts spent on these items were relatively modest: a quarter-rupee to one rupee for betelnut, 2 annas to a half-rupee for soap, and Re. 1 to Rs. 3 for tobacco, the daily consumption of this commodity in the royal court being worth about half-a-rupee.<sup>4</sup> It is true that money was scarce and had a relatively high purchasing power in the hill state of Gorkha during the early years of the eighteenth century compared with the capital city of Kathmandu about half a century later, but this by no means mitigates the truth of Hamilton's observation that the chiefs of Gorkha were considered economically insignificant.

Prithvi Narayan Shah himself seems to have spent an austere childhood. A sum of six-and-a-half rupees was spent on his clothes at a time and he received his pocket money in quarter-rupees and half-rupees, with only one recorded payment of a full rupee. He kept pigeons as a hobby, with a dip in the Daraundi river, a sprint along its sandy banks, and a munch of sugarcane growing in the adjoining fields as his recreations.<sup>5</sup> In keeping with his frugal background, he wore homespun cloth and disliked imported fabrics to the last days of his life. He frowned upon foreign dancers and musicians because, among other things, they caused a drain of wealth.<sup>6</sup>

### *Shortage of Money*

The rulers of Gorkha accordingly suffered from a chronic shortage of money. The means that they adopted for raising cash illustrate the fragile nature of the Gorkhali financial base. One method was to borrow money from individuals in the name of the King, in effect pledging future revenues as security. Such loans often remained unpaid for long periods of time. In 1715, for instance, King Prithvipati Shah (1677-

1716) renewed a loan of Rs. 320 that his grandfather, King Krishna Shah (1659-66) had obtained from a Brahmin, Vyas Upadhyaya.<sup>7</sup> Presumably, the loan was renewed because the treasury had no money for repayment. Another expedient was to mortgage lands and homesteads to individuals. That is to say, individuals were allowed to take possession of Gorkha-controlled lands and homesteads in return for specified sums of money, free from any fiscal or other obligations to the state. Although the Gorkhals could redeem such mortgages at any time through repayment of the original sum,<sup>8</sup> they rarely did so during this period.

Lack of cash forced the Gorkhals to finance their early campaigns of territorial expansion, at least partly, through loans and gifts from affluent individuals. Such individuals included Kalu Khadka, Chief of the royal household in Gorkha, who had loaned "gold, copper, lead, and money" worth about Rs. 4,000 to King Prithvi Narayan Shah. A receipt issued in September 1772 in Kathmandu stipulated that the loan would be repaid "at a time when money is available."<sup>9</sup> More crucial to the military campaigns were funds obtained from Harinandan Pokharel, a Brahmin of Kharpa who had served as priest to King Karna Sen of the eastern hill state of Chaudandi before defecting to the Gorkhali side. During 1773-74, Harinandan Pokharel provided about Rs. 11,000 to the commanders of the Gorkhali forces which conquered the principalities of Chaudandi and Vijayapur. This was quite a significant sum of money for the Gorkhals, especially since it was a gift rather than a loan.<sup>10</sup>

## The Royal Court of Kathmandu

Prithvi Narayan Shah's austerity seems to have set the tone of life in the royal court of Kathmandu, for his immediate successors adhered to that policy more or less faithfully. In 1793, when Bahadur Shah was Regent for the minor King, Ran Bahadur, a British Colonel, William Kirkpatrick, who spent about three weeks in Nuwakot and Kathmandu in March 1793 as an envoy of the East India Company government, noted "the economical, not to say parsimonious habits of the Regent...," and added: "This court affects on no occasion either splendour or munificence."<sup>11</sup>

Nevertheless, the trend toward a more luxurious life style in the royal court of Kathmandu had already started. For example, in December 1776, less than two years after the death of Prithvi Narayan



Shah, King Pratap Simha appointed three men on a monthly salary of Rs. 5 to Rs. 6 each to prepare betel for the royal household.<sup>12</sup> It is difficult to imagine such extravagance so long as Prithvi Narayan Shah was alive, although his household had used betel.

The trend accelerated in subsequent years, particularly after the mid-1790s, when Ran Bahadur Shah assumed control. Born in June 1775, he was then barely 19 years of age, a hot-blooded and pleasure-loving youth who behaved from the very beginning like a man who had come into a good deal of money, as indeed he had. The royal court therefore witnessed a splendour of the ruler of an empire which now stretched from the Tista river in the east to the Satluj river in the west --- a splendour of which Ran Bahadur's forefathers in Gorkha, including Prithvi Narayan Shah, had probably never even dreamt. The tone set by Ran Bahadur Shah continued under the patronage of the Gorkhali elite during the reign of his successor, King Girban. The comparison between the hill state of Gorkha during Prithvi Narayan's childhood and the royal court in Kathmandu during the mid-1790s, when Gorkha had attained the status of an empire, is perhaps unfair. The contrast is nevertheless real, and reflects the new Empire's wealth and power.

During the period from 1794 to 1814, possibly for the first time, the Shah family began to spend money on brocade and other fabrics imported from China and India. In January 1800, for example, the royal household bought seven lengths of brocade from a local trader for Rs. 307 the administrator of the provinces of Bara and Parsa was ordered to pay the amount from revenues collected there.<sup>13</sup> Money was procured from the same source in 1799 to purchase betel, and at least five persons were employed at the royal palace to prepare it on a monthly salary of Rs. 26 each.<sup>14</sup> Members of the royal family seem to have started dining off gold plates — Rs. 6,800 were spent on gold for this purpose in August 1794.<sup>15</sup> Many more examples could be cited to underline the new style and atmosphere of the royal Gorkhali court in Kathmandu.

Ran Bahadur also seems to have been fond of entertainment, so he invited large numbers of musicians, dancers and wrestlers from India,<sup>16</sup> paying them high salaries by Gorkhali standards.<sup>17</sup> In 1799, Gosain Prasad Giri, a wrestler, received a monthly salary of Rs. 75.<sup>18</sup> One Indian musician, Qayum Khan Kalawat, was given villages in Bara and Parsa yielding a yearly income of Rs. 1,500 although he chose to have the amount charged on the revenues of those two provinces.<sup>19</sup> Another Indian musician, Jivan Shah Kalawat, was paid a salary of Rs. 700 a month,<sup>20</sup> in addition to other perquisites. In contrast, in 1798,

the monthly salary of a Subedar or Commander of a military company in Kumaun was fixed at Rs. 30 a month.<sup>21</sup> Indeed, music and dance came to occupy such an important place at the royal court that in October 1799, ten months after Ran Bahadur's abdication and less than a week after the death of Queen Kantavati, the Gorkhali leadership, nominally headed by the two-and-a-half-year old King Girban, found the subject important enough to appoint an Indian, Bhawani Dayal Kathak, chief of musicians and dancing girls.<sup>22</sup>

Under Ran Bahadur, the royal court became the scene of much revelry and merry-making. The spring festivals of *Basanta Panchami* and *Fagu*, in particular, were celebrated on a grand scale, the expenditure in 1797 amounting to about Rs. 1,100 for vermilion powder and Rs. 400 for perfumes, which was paid from the revenues of the provinces of Saptari and Mahottari.<sup>23</sup>

If Prithvi Narayan's pets in Gorkha were limited to the humble pigeon, his successors in Kathmandu had a full-fledged menagerie, comprised of exotic varieties of dogs, as well as musk-deer, blue sheep, wild horses, tahr, goral and rhinoceros, and pheasants, partridges, peacocks and other birds.<sup>24</sup> The royal menagerie must have contained tigers and leopards also, but no documentary evidence is available. But Ran Bahadur's best-loved pets were bulls. He kept a stable of bulls at the royal palace at Basantapur,<sup>25</sup> featuring exotic breeds procured from different parts of the Empire and even from India.<sup>26</sup> The importance Ran Bahadur attached to that hobby is shown by the fact that in early 1798, Chamu Thapa and Ramachandra Thapa, military administrators in Chainpur, were each fined Rs. 200 for disobeying a royal order to supply bulls for the royal stables.<sup>27</sup> Cotton seed and other feed was procured from different parts of the Empire for the royal bulls,<sup>28</sup> while millet was procured from lands set aside for that purpose in Kathmandu and elsewhere.<sup>29</sup> In 1804, Rs. 2,510 were appropriated from the revenues of Bhadgaun to purchase fodder for the royal bulls.<sup>30</sup> At the royal palace at Basantapur, a separate department was created to manage the bull stables.<sup>31</sup>

### *Supplies for the Royal Kitchen*

The Gorkhali rulers took special care to ensure that the royal larder was abundantly stocked with such basic provisions as rice, ghee, oil and meat. The royal household received such supplies without paying for them; instead, it obtained each staple through a specific system of direct requisition.

For the supply of rice, as well as such auxiliary agricultural commodities as wheat, pulses and mustard, the Gorkhali rulers set aside lands, known as *sera*, in different parts of Kathmandu Valley and the hill regions. There were *sera* lands in Gorkha,<sup>32</sup> possibly the earliest *sera* holdings of the royal household. Large areas were taken up under *sera* tenure in Nuwakot<sup>33</sup> as well as at different places in Kathmandu Valley,<sup>34</sup> and in the Marsyangdi-Kaligandaki region, which came under Gorkhali control in 1785-86.<sup>35</sup> Tenants usually cultivated these lands, although at times forced labour was exacted from the local people for this purpose.<sup>36</sup> Such labour was also used to construct and repair irrigation facilities, with the army's assistance when local manpower proved inadequate.<sup>37</sup> The royal household also owned lands at several places in Dhading and Gorkha from which it collected rents in the form of commodities such as turmeric powder, condensed citrus juice and chillies, as well as fish and gelded goats.<sup>38</sup>

For the supply of ghee, the royal household established cattle farms at different places in both the eastern and western hill areas within two or three days' distance from Kathmandu. Such farms were established at Baguwa and Makaibari in Gorkha,<sup>39</sup> Jiri, Khimti, Phaplu and Solukhumbu in the hill region east of Kathmandu,<sup>40</sup> and in at least twelve locations in the western hill region as well, including Dhor, Thak and Kaski.<sup>41</sup>

A royal household officer known as the *kapardar* supervised the *sera* lands and royal cattle farms. He allotted rice and other commodities collected from *sera* lands to the royal kitchen as well as to slaves and other servants at the palace. He was also instructed to use the income from cash levies collected on *sera* lands, as well as the sale proceeds of rice-straw, to procure silver utensils for the royal table.<sup>42</sup>

Ghee and oil, as well as goats and boar, were also supplied to the royal household through a tax known as *saunefagu*.<sup>43</sup> The tax was collected from each household in the hill regions of the Gorkhali Empire, from Chainpur to Kumaun. Common households supplied one *mana* each of ghee and oil as *saunefagu*, while landowners supplied twice as much, and local functionaries, goats or boar.<sup>44</sup> An official of the royal palace collected the commodities and transported them to Kathmandu through porters recruited under the forced labour system.<sup>45</sup> Because of the difficulties of collection, payments in money were permitted as an alternative,<sup>46</sup> hence the *saunefagu* tax became an increasingly uncertain source of commodities for the royal household. In 1807, the tax was wholly commuted into cash,<sup>47</sup> thus becoming a source of cash revenue, as will be discussed later in this chapter. Money

and commodities collected as *saunefagu* taxes were used for religious functions at the royal palace, and surpluses, if any, were kept in reserve.<sup>48</sup>

Essential items such as rice, ghee, oil and goats were not the only commodities the Gorkhali rulers appropriated from their subjects. Similar arrangements existed for such items as ice from the hill regions (started a few months before Ran Bahadur's abdication in 1799),<sup>49</sup> and mangoes from the Tarai.<sup>50</sup>

The royal household was also able to draw on the exotic products of territories of various geographical and climatic zones. In addition to the wild birds and animals for Ran Bahadur's menagerie, other exotic items procured by direct requisition included medicinal herbs, the skin and fat of a python, the jaw-bone of an ass, the bile and fat of a bear, and the milk of a tigress.<sup>51</sup> In 1805, the chief administrator of the province of Bara-Parsa was ordered to supply the fat of a porpoise, the tongue and fat of a crocodile, the skin of a camel's breast and its urine, and the crown of a two-headed snake.<sup>52</sup> Numerous examples exist of similar exotic requisitions by the royal palace.

## Royal Palace Revenues

While direct requisitions kept the royal larder abundantly stocked, the lavish style of the royal court, and the personal affluence of the King and his family necessitated additional financial resources — chiefly, loot and monetary taxation. As a result of territorial expansion, the Shah Kings of the late eighteenth century could draw upon an incomparably greater supply of loot and cash than could their Gorkhali predecessors half a century earlier.

Territorial expansion often conferred direct and immediate benefits upon the king and the royal household. Some of these benefits accrued from the pillage of enemy property, a recognised practice in territories conquered by the Gorkhalis. The king claimed certain categories of such property as his own. In June 1786, Damodar Pande, the Gorkhali military commander in the Marsyangdi-Kaligandaki region, was instructed:<sup>53</sup>

Property looted from the palaces of the (defeated) Kings shall be transmitted to the royal palace (in Kathmandu); property looted from other people shall be handed over to the troops.

More detailed instructions regarding the King's share of pillage were issued to Kirtiman Simha Basnyat, Badal Simha Basnyat and Purnananda Upadhyaya, commanders of the Gorkhali forces on the Dudhkosi-Tista front during the 1791-93 war with China. According to those instructions:<sup>54</sup>

Foodstuffs looted in monasteries and the houses of the nobility and top-ranking officials may be appropriated by the troops, but other property shall be sent to the Palace. Property looted at other places shall also be sent to the Palace after deducting as the finder's share one-twentieth of corals, pearls, and other jewels, as well as gold and silver, one-sixth of brocade and other fabrics, copper, brass, and other metals, and horses and mules, and one-tenth of musk, yak tails, and borax.

During the early stage of that war the Gorkhali troops looted the Tashilunpo monastery at Shigatse in Tibet, "stripping the walls and altars of the gold, silver and jewels donated in the course of centuries by devotees." Some of the loot was returned in compliance with the agreement signed with China on September 30, 1797, but apparently a considerable portion was retained. According to one Nepali source, King Ran Bahadur "had stored in his treasury much of the property looted from Shigatse so he offered a golden roof to the Bhairavi temple at Nuwakot."<sup>55</sup> Some amount was also used to meet the routine administrative expenses of the government.<sup>56</sup>

### *Royal and State Revenues*

Pillage, however, was a one-time operation. Once a territory was incorporated into the empire, more acceptable and regular sources of revenue had to be instituted. The Shah Kings, particularly after the 1790s, headed a relatively extensive empire with a correspondingly extensive revenue system. An affluent empire with an impecunious monarch is seldom met with in history, and in the Gorkhali Empire there was at no time any distinction between the revenue of the state and the income of the king. In other words, the King appropriated for himself the revenues of the state for his personal and household expenditure, subject, of course, to the urgency of the royal needs and the availability of state funds.

The manner in which the revenues of the Gorkhali state were used to finance the personal expenses of the royal family is well illustrated

by the arrangements made to meet Ran Bahadur's expenses while in exile in Banaras, India, during the period from June 1801 to March 1804.<sup>57</sup> On October 26, 1801, the government of Nepal and the East India Company signed a treaty stipulating an annual payment of Rs.72,000 in cash and elephants worth Rs.10,000 to Ran Bahadur Shah so long as he remained in Banaras, or elsewhere in the territories of the East India Company. The treaty also stipulated that "the Pergunah of Beejapoor (i.e., the eastern Tarai district of Morang), with all the lands thereunto attached (excepting rent-free lands, religious or charitable endowments, *jaghires* and such like as specified separately in the account of collections) be settled" on Ran Bahadur Shah.<sup>58</sup>

While in Banaras, Ran Bahadur borrowed large sums of money to meet his personal expenses. The East India Company government was one of his creditors, although no information is available about the amounts borrowed. Ran Bahadur Shah also borrowed at least Rs. 60,000 from the Banaras firm of Sahu Dwarikadas, and Rs. 15,000 from the firm of Mahant Jayaram Giri and Gulab Giri. Kathmandu undertook liability for the repayment of all these loans, and even for the payment of Ran Bahadur Shah's house-rents and religious ceremonies in Banaras.

Repayment of Ran Bahadur Shah's debts in India was, of course, an extraordinary case, but the royal palace also drew freely on the revenues of the state for meeting its regular financial needs. A few examples may be illuminating:

In July 1796, [Rs.] 1,515 was assigned from the revenues of Bhadgaun to meet the expenses of religious prayers for King Ran Bahadur, Queen Kantavati, and other members of the royal family.<sup>59</sup>

In June 1807, [Rs.] 500 was assigned from the revenues of Kathmandu Valley to meet the daily expenses of the royal kitchen.<sup>60</sup>

In April 1809, 5,198 rupees a year was assigned from [the] income from state-controlled rice-lands and villages in the central hill region for religious ceremonies at various temples and for birthdays and death anniversaries of members of the royal family.<sup>61</sup>

### *Personal Incomes of Queens and Royal Concubines*

Ran Bahadur initiated a policy of granting lands and other sources of income to his numerous queens and concubines. Neither Prithvi Narayan Shah nor Pratap Simha Shah, nor their predecessors in Gorkha, ever seem to have made such grants. As a wedding gift to one of his

queens, Ran Bahadur granted the right to appropriate the revenues of Patan town.<sup>62</sup> He granted another queen, possibly Subarnaprabha, 22 *khets* of rice-lands in the Harisiddhi area of Patan as *jagir* in early 1796,<sup>63</sup> a novel use of the *jagir* system in the history of the Gorkhali Empire, for the system was normally used, as will be seen in Chapter 4, to provide for the emoluments of government employees and functionaries. One year later, the queen's *jagir* was augmented by Rs. 2,001 taken from the revenues of Banepa and Bhadgaun.<sup>64</sup> The queen's *jagir* seems to have continued in more or less the same form until 1803,<sup>65</sup> but by 1805, it had been replaced by a cash allowance of Rs. 3,001 from the revenues of Bara-Parsa,<sup>66</sup> possibly reflecting Queen Subarnaprabha's diminished status after Ran Bahadur returned from India. Another concubine of Ran Bahadur received an allowance of Rs. 1,200 per year, charged on the revenues of Patan town,<sup>67</sup> like the earlier wedding gift. In early 1808, King Girban granted approximately 12 *khets* of rice-lands in different areas of Kathmandu and Bhadgaun to yet another concubine of Ran Bahadur under *sera* tenure, this too being a novel use of the *sera* system.

This was not all. In November 1796, King Ran Bahadur gave his four queens and concubines a free run of the state treasury for "religious and other expenses, rewards, money for clothes, etc." The concerned officials being instructed not to make inquiries, but to make disbursements forthwith "so long as money is available."<sup>69</sup> The *Kapardar* of the royal household was similarly ordered to supply "clothes and other items, utensils, ornaments, foodgrains, etc." requisitioned by the queens and concubines for these purposes without any inquiries.<sup>70</sup> These orders perhaps have no parallel in modern Nepali history. One can only imagine the predicament of the officials of the state treasury and the royal household in meeting the unlimited wants of the four rivals for the youthful king's amorous favours.

### *Royal Taxes and Levies*

Although the king had the right to draw on state revenues within practical limits to finance his personal expenses, as well as those of the royal court and the royal household, he also had two personal sources of income: the *saunefagu* tax, a regular annual payment, and occasional levies collected to finance specific royal expenses. As discussed earlier in this chapter, the *saunefagu* tax, traditionally used as a source of foodstuffs to the royal household, was increasingly paid in cash and so was converted into a cash payment in 1807. Ordinary households

were then required to pay the tax at 2 annas each, while landowners and local functionaries paid twice as much.<sup>71</sup> About six years later, in April 1813, the rate for ordinary households was halved,<sup>72</sup> possibly in an attempt to facilitate recruitment of troops on the eve of the Nepal-Britain war. At times, however, it was used to finance military salaries through special royal orders, as happened in the Kali-Kumaun region, for instance.<sup>73</sup> Perhaps these diversions of the *saunefagu* tax reflected the difficulty of collecting the tax in such far-flung territories, or a shortage of other revenues normally earmarked for the troops.

At least three special levies were collected on special occasions connected with the king and other members of the royal family. The *chumawan* was collected when the Crown Prince was invested with the sacred thread according to traditional Hindu rites, while the *gadimubarakh* was collected when he ascended the throne. The *goddhuwa* was collected during the wedding of the eldest royal princess.<sup>74</sup> The *chumawan* levy was collected twice during this period, once for King Ran Bahadur Shah in 1779,<sup>75</sup> and once for King Girban in 1808.<sup>76</sup> The *gadimubarakh* levy was collected twice for Ran Bahadur Shah and Girban when they ascended the throne in 1794 and 1799 respectively.<sup>77</sup> The *goddhuwa* levy was imposed in 1804 when King Girban's elder sister, that is, ex-King Ran Bahadur Shah's daughter, was married.<sup>78</sup>

These levies were broad-based and progressive not exempting high-ranking officials or sparing even landless peasants. According to Hamilton,<sup>79</sup>

On a great variety of occasions, ... there is levied a Rajangka, which is a kind of income tax that extends to all ranks, and even to such of the sacred order as possess free lands. A Rajangka is levied at no fixed period, but according to the exigencies of the state.

Although no information is available on the amounts of revenue collected from these levies, their yield must have expanded considerably following the westward expansion during the late 1780s. The following disbursements from revenues of the *gadimubarakh* levy, selected at random, illustrate the nature and scale of such disbursements and also give an idea of the amounts collected:

In May 1802, 893 rupees was assigned from the *gadimubarakh* revenues of Bhadgaun town, 716 rupees for the salaries of betel-makers and the cost of betel leaves, and 177 rupees for the wages of priests and other functionaries at the temple of Sri Nandikeshwar.<sup>80</sup>



In January 1803, [Rs.] 5,000 was assigned from the *gadimubarakh* revenues of Morang against payment made to Captain W.D. Knox, the British Resident.<sup>81</sup>

Finally, there were one-time levies to meet occasional royal expenditures, including, for example, the arrangements made for repayment of Ran Bahadur's loans in India. Although, as previously discussed, revenues from different sources were raised for such purposes, the chronically precarious state of the Gorkhali revenues precluded prompt and full repayment. The government, therefore, had no alternative but to explore ad hoc sources. Accordingly, during 1803-4, a special levy was collected from all civil and military employees as well as the common people throughout the territories of the Gorkhali Empire to pay back these loans, although the 1804 *goddhuwa* levy was then remitted. The amount of the levy depended on status and occupation. The *chautariya*, the top-most civil official of the Empire, paid Rs. 551 while the lowest category of civil employees paid two-and-a-half rupees. In the army, a commander paid Rs. 50.5, while a soldier paid about two rupees. Ordinary peasants paid between Rs. 1.5 and Rs. 5 according to the size of their holding.<sup>82</sup> Even though the levy was a one-time measure and took several years to be fully collected, its broad base suggests that the total receipts were quite large by Gorkhali standards.

If Ran Bahadur's four-year residence in India proved costly for the people, his assassination in early 1806 proved no less burdensome. Another special levy was collected throughout the Empire on that occasion. It was called *godan*, or the gift of a cow, a traditional Hindu ritual during a funeral ceremony, and was assessed on agricultural lands and incomes from various sources.<sup>83</sup> A *godan* levy was similarly collected when Ran Bahadur's son and successor, Girban, died in December 1866.<sup>84</sup>

## Concluding Remarks

If King Prithvi Narayan Shah embarked upon the campaign of territorial expansion in order to augment his power, wealth and glory, he achieved that aim in ample measure. Prithvi Narayan Shah himself referred in a tone of quiet satisfaction to "the prosperity that we have attained"<sup>85</sup> through the conquest of the three states of Kathmandu Valley, as well as the Sen Kingdoms of Makwanpur, Vijayapur and

Chaudandi. Subsequent years witnessed the steady growth of that prosperity as the size of the Empire progressively expanded. By the early years of the nineteenth century, when the Empire reached its zenith, the Shah kings could reckon their annual incomes in thousands and often in hundreds of thousands of rupees. Although the scale was small by the standards of the subcontinent, and the tenure brief, the king of what had been only an impoverished hill state had become the ruler of the Gorkhali Empire.

## NOTES

1. Francis (Buchanan) Hamilton, *An Account of the Kingdom of Nepal* (reprint of 1819 edn.), New Delhi: Manjusri Publishing House, p. 245.
2. Dinesh Raj Panta, *Gorakhako Itihasa* (A History of Gorkha), Kathmandu: the author, 2041-43 (1985-86) pt. 2, pp. 450-64 and 595-611.
3. Royal order confirming *saunefagu* tax exemptions to the descendants of Chandrarup Shah, Aswin Badi 1, 1862 (September 1805), *Regmi Research Collections (RRC)*, Vol. 6, pp. 430-31. The exemption had been granted by King Prithvipati Shah (1677-1716) of Gorkha to his son, Chandrarup Shah.
4. Information about Gorkha's finances is based on Panta, *op. cit.*, pp. 450-64 and 595-611.
5. *Ibid.*
6. Naya Raj Panta, et al., *Shri 5 Prithvi Narayana Shahko Upadesha* (Teachings of King Prithvi Narayan Shah), n.d., pp. 324-31.
7. Dinesh Raj Panta, *op. cit.*, 451-52.
8. *Loc. cit.*, *Regmi Research Series*, year 19, nos. 9-10, pp. 126-32.
9. Naya Raj Panta. *op. cit.*, pp. 1097-98.
10. *Ibid.* pp., 1158-61.
11. Colonel Kirkpatrick, *An Account of the Kingdom of Nepaul*, 1811, p. 213.
12. Yogi Naraharinath, *Itihasa Prakasha* (Light on History), pt. 1, p. 99.
13. Royal order to Subba Gaja Simha of Bara and Parsa regarding payment for brocade purchased from Mahendra Basnyat, Magh Badi 9, 1856 (January 1800), in *RRC*, Vol. 24, pp. 68-69.
14. Do. for betel leaves and salaries of betel-makers, Marga Sudi 10, 1856 (November 1799), *ibid.*, p. 5.
15. Royal order to Jasadhar Pantha and others regarding payment for gold, Bhadra Sudi 1, 1851 (August 1794), *ibid.*, pp. 356-57.
16. Separate letters of appointment to Qayoom Khan, Noor Khan and Miya Karim Sen, Falgun Sudi 9, 1854 (February 1798), *RRC*, Vol. 23, pp. 301-2.
17. An Indian musician, Tapa Kathak, was paid a salary of two rupees daily, according to a royal order of Pousha Badi 6, 1856 (December 1799), *RRC*, Vol. 24, pp. 10-11.

- In December 1810, two Indian Muslims were appointed as *sarangi* players at the royal court on a monthly salary of Rs. 100 each. Royal order to Arman Khan and Bhikhan Khan, Poush Badi 1, 1867 (December 1810), *RRC*, Vol. 38, pp. 661-62.
18. Royal order regarding appointment of Gosain Prasad Giri, Poush Badi 9, 1856 (December 1799), *RRC*, Vol. 24, p. 14.
  19. Royal order to Subba Gaja Simha regarding land grant to Qayoom Khan, Magh Sudi 7, 1856 (January 1800), *ibid*, p. 86.
  20. Royal order to Jivan Shah Kalawat, Poush Badi 12, 1856 (December 1799), *ibid*, p. 27.
  21. Royal order to *Chautariya* Bam Shah regarding salaries of companies stationed in Kumaun, Shrawan Badi 3, 1855 (July 1798), *RRC*, Vol. 52, pp. 29-30.
  22. Royal order to Bhawani Dayal Kathak, Kartik Sudi 9, 1856 (October 1799), *RRC*, Vol. 23, p. 437.
  23. Royal order to Subba Dinanath Padhya, Poush Badi 30, 1853 (December 1796), *ibid*, p. 225. In January 1797, King Ran Bahadur Shah summoned several of his fellow-revellers in Gorkha to arrive in Kathmandu in time for the *Fagu* festival, "since this year we plan to celebrate the festival with special jubilation." Royal order to Shrestha Khatri and others in Gorkha, Magh Badi 14, 1853 (January 1797), *RRC*, Vol. 23, p. 257. Ran Bahadur had then just been married to Queen Kantavati.
  24. Separate royal orders regarding supply of wild birds, animals, forest products, etc., from Bhirkot, Morang and other areas. Aswin Badi 11, 1853 (September 1796), *RRC*, Vol. 23, pp. 128-52; Shrawan Sudi 9, 1862 (July 1805), *RRC*, Vol. 20, pp. 362-63; and Jestha Sudi 3, 1864 (May, 1807), *ibid*, p. 345; do. supply of dogs, Baisakh Sudi 7, 1855 (April 1798), *RRC*, Vol. 23, pp. 322-23; and Royal order regarding supply of rhinoceros calves from Chainpur, Falgun Badi 11, 1853 (February 1797), *RRC*, Vol. 25, p. 326.
  25. Royal order to Subba Gaja Simha regarding purchase of linseed for feeding bulls at Basantapur, Chaitra Sudi 15, 1854 (March 1798), *RRC*, Vol. 23, p. 317.
  26. Order to *Bhardars* of Palpa regarding procurement of bulls from Lucknow, Shrawan Sudi 1, 1862 (July 1805), *RRC*, Vol. 6, p. 255. In August 1795, Ran Bahadur sent a team consisting of Bandhu Khawas and Laxman Giri, to Gujarat, India, to purchase one bull and two male calves for not more than Rs. 2,000 each, and four cows for not more than Rs. 1,200 each. The two officials were also instructed to learn from the Indians the techniques of twisting or straightening the horns of cattle. Regulations in the names of Bandhu Khawas and Laxman Giri regarding purchase of bulls and cows from Gujarat, Bhadra Sudi 1, 1852 August 1795), *RRC* Vol. 40, pp. 444-46.
  27. Royal order regarding imposition of fines on *Subedars* Chamu Thapa and Ramachandra Thapa, Chaitra Sudi 13, 1854 (March 1798), *RRC*, Vol. 23, p. 308.
  28. Separate orders regarding procurement of cotton seed from Tanahu, Gorkha, Nuwakot and other areas, Magh Badi 14, 1853 (January 1797), *RRC*, Vol. 23, p. 257, and Jestha Badi 4, 1854 (May 1797), *RRC* Vol. 25, p. 363; see also note 25 above.
  29. Royal order regarding supply of millets from lands in Deopatan, Ashadh Badi 12, 1873 (June 1816) *RRC*, Vol. 28, p. 307.
  30. Royal order regarding purchase of fodder with revenues of Bhadgaun, Jestha Badi 1, 1861 (May 1804), *RRC*, Vol. 2, p. 58.
  31. Royal order regarding appointment of Sri Krishna Padhya as *Dittha* of royal bull stables, Baisakh Sudi 13, 1873 (April 1816), *RRC*, Vol. 28, pp. 296-97.
  32. Royal order to Dasharath Baniya regarding cultivation of *sera* lands in Gorkha Poush Badi 30, 1853 (December 1796), *RRC*, Vol. 23, p. 221; do. to Sridhar Pantha and other *Tharghars* regarding demarcation of boundaries of *sera* lands in Gorkha, Poush Sudi 15, 1853 (January 1797), *ibid*, p. 235; royal order to *Theoghars* regarding supply of labourers for cultivation of *sera* lands in Gorkha, Marga Sudi 5, 1860 (November 1803), *RRC*, Vol. 19, p. 145.

33. There were *sera* lands in Nuwakot, which the Gorkhalis had occupied in 1744. Separate royal orders to the Amalis of Kewalpur and other villages regarding compulsory labour for cultivation of *sera* lands in Nuwakot, Magh Sudi 9, 1859 (January 1803), *RRC*, Vol. 20, pp. 10-11; allotment of *sera* lands in Nuwakot for cultivation on *kut* tenure to Bala Padhya, Poush Badi 30, 1853 (December 1796), *RRC*, Vol. 23, p. 221.
34. After 1768, lands were allotted as *sera* in Lubhu (Patan), Tokha and Gokarna in Kathmandu, and in Bhadgaun. Royal order regarding acquisition of rice-lands in Lubhu as *sera*, Poush Badi 6, 1847 (December 1790), *RRC*, Vol. 5, p. 30; Royal order to Mahidhur Jaisi regarding management of *sera* lands in Lubhu, Ashadh Sudi 2, 1849 (June 1792), *RRC*, Vol. 25, pp. 221-22, and Magh Sudi 5, 1849 (January 1793), *ibid*, p. 292; Royal orders regarding *sera* lands in Lubhu, Ashadh Sudi 13, 1854 (June 1797), *RRC*, Vol. 25, p. 502; Poush Sudi 9, 1856 (December 1799), *RRC*, Vol. 24, p. 68; and Shrawan Sudi 9, 1862 (July 1805), *RRC*, Vol. 20, p. 361; do. in Tokha, Ashadh Badi 10, 1864 (June 1807), *RRC*, Vol. 20, p. 411; Royal order regarding conversion of *sunabirta* lands in Gokarna into *sera*, Marga Sudi 3, 1849 (November 1792), *RRC*, Vol. 25, p. 195; Royal order regarding rents from *sera* lands in Bhadgaun, Ashadh Sudi 5, 1854 (June 1797), *ibid*, p. 527; Royal order regarding conversion of rice-lands of Jangam monastery in Bhadgaun into *sera*, Shrawan Badi 8, 1862 (July 1805), *RRC*, Vol. 6, p. 223. In January 1812, all *manachamal* grants in Kathmandu Valley were converted into *sera*. (*Kaji Bir Kesar Pande's* Order to Mohinaikes in Kathmandu Valley, Magh Sudi 12, 1868 (January 1812), *RRC*, Vol. 28, p. 48.
35. Mahesh C. Regmi, *Readings in Nepali Economic History*, 1979, pp. 12-13.
36. See notes 32-34 above.
37. Royal order regarding forced labour for irrigation of *sera* lands in Nuwakot, Marga Sudi 5, 1860 (December 1803), *RRC*, Vol. 19, pp. 148-49; do. to *Subedar* Parashuram regarding construction of embankments on *sera* lands in Gorkha. Kartik Badi 14, 1854 (October 1797), *RRC*, Vol. 25, p. 639; separate royal orders regarding do. for *sera* lands in Nuwakot, Marga Sudi 9, 1856 (November 1799), *RRC*, Vol. 123, pp. 528-30, and Magh Sudi 9, 1859 (January 1803), *RRC*, Vol. 20, pp. 10-11.
38. Royal order to Bhajuman, Baisakh Badi 12, 1873 (April 1816), *RRC*, Vol. 36, pp. 273-74.
39. Royal order to Dasharath Baniya, Poush Badi 30, 1853 (December 1796), see no. 32 above.
40. Receipt for supplies of ghee from royal cattle farm in Khimti, Jestha Badi 9, 1838 (May 1781), *RRC*, Vol. 5, pp. 602-4; receipt for supplies of ghee from royal cattle farm in Solukhumbu, Bhadra Sudi (?), 1839 (August 1782), in Naraharinath Yogi, *Itihasa Prakasha* (Light on History), 1955, pt. 1, p. 100; Royal order to Charu Padhya and Jagat Ram Khawas regarding management of royal cattle farms, Marga Badi 3, 1848 (November 1791), *RRC*, Vol. 5, pp. 80-81; do. to Gajendra Khawas, Chaitra Badi 14, 1849 (March 1793), *RRC*, Vol. 25, p. 307; Royal order to Pashupati Padhya and Bishnua Singh Karki regarding reorganisation of royal cattle farms in Jiri, Khimti and Phaplu, Ashadh Sudi (?), 1854 (June 1797), *RRC*, Vol. 25, pp. 500-1; Royal order regarding allotment of lands for supply of salt and other provisions for royal cattle farm in Khimti, Poush Badi 9, 1856 (December 1799), *RRC*, Vol. 24, pp. 67-68; and Royal order to Dhirajbir Singh regarding management of royal cattle farms in Jiri, Khimti and elsewhere, Ashadh Badi 10, 1864 (June 1807), *RRC*, Vol. 20, p. 410.
41. Royal order to Dhirajbir Singh regarding supplies of ghee from royal cattle farms in Dhor, Thak and elsewhere, Bhadra Badi 1, 1854 (August 1797), *RRC*, Vol. 25, pp. 566-68; Royal order to Bhimsen Karki regarding royal cattle farm in Kaski, Bhadra Badi 1, 1854 (August 1797), *RRC*, Vol. 25, pp. 557-58; do. to Jitaram, Shrawan Badi 3, 1862 (July 1805), *RRC*, Vol. 6, pp. 206-9.

42. Regulations in the name of *Kapardar* Bhotu Pande, Jestha Sudi 11, 1859 (May 1802), *RRC*, Vol. 20, pp. 539-44. The *kapardar* had several other functions relating to the management of the royal household and munitions production, but these are not relevant in the present context.
43. Separate royal orders for the collection of the *saunefagu* taxes for the Chepe, Marsyangdi-Kaligandaki and other regions, Chaitra Sudi 13, 1842 (March 1786), *RRC*, Vol. 25, p. 73.
44. do., Ashadh Badi 9, 1860 (June 1803), *RRC*, Vol. 5, pp. 359-91.
45. Royal order regarding transportation of *saunefagu* supplies from the Bishnumati-Bheri region, Baisakh Sudi 8, 1854 (April 1797), *RRC*, Vol. 25, pp. 356-57; do. from the Bishnumati-Mahakali region, Bhadra Badi 3, 1860 (August 1803), *RRC*, Vol. 20, pp. 379-80.
46. See notes 42 and 43 above.
47. Royal order regarding commutation of *saunefagu* taxes, Shrawan Badi 9, 1864 (July, 1807), *RRC*, Vol. 20, pp. 469-70.
48. Royal order to the Dware of the royal palace regarding use of *saunefagu* incomes, Falgun Sudi 8, 1852 (March 1796), *RRC*, Vol. 5, p. 309.
49. Royal orders regarding supplies of ice from different areas, Bhadra Badi 15, 1856 (August 1799), *RRC*, Vol. 23 pp. 388-89; Jestha Sudi 8, 1861 (May 1804), *RRC*, Vol. 19, p. 195; Jestha Sudi 8, 1862 (May 1805), *RRC*, Vol. 6, pp. 20-22; Aswin Sudi 2, 1862 (September 1805), *ibid*, p. 506; Kartik Badi 13, 1862 (October 1805), *ibid*, p. 630; and Magh Badi 3, 1862 (January 1806), *ibid*, pp. 713-14.
50. Royal order regarding supply of mangoes from Tirhut, Jestha Sudi 11, 1861 (May, 1804), *RRC*, Vol. 2, pp. 61-62; do. purchase of mangoes for royal palace with revenues of Bara, Parsa and Rautahat, Baisakh Sudi 13, 1855 (May 1798), *RRC*, Vol. 23, p. 327.
51. See note 24 above.
52. Royal order to *Ijaradar* Shakti Ballabh of Bara-Parsa, Kartik Sudi 14, 1862 (November 1805), *RRC*, Vol. 19, p. 379.
53. Regulations in the name of Damodar Pande, Ashadh Badi 6, 1843 (June 1786), *RRC* Vol. 25, pp. 127-28.
54. War regulations in the names of Kirtiman Simha Basnyat and others, Bhadra Sudi 2, 1848 (August 1791), *RRC*, Vol. 5, pp. 17-19.
55. Cited in Leo E. Rose, *Strategy For Survival*, 1971, pp. 53-63.
56. Royal order to Abhiman Simha and Captain Kalu Pande, Shrawan Sudi 12. 1848 (July 1791), *RRC*, Vol. 5, p. 13.
57. This account is based on "Ran Bahadur's Expenses in Benaras", in *Regmi Research Series*, year 19, no. 6, June 1987, pp. 84-89; year 19, nos. 7-8, July-August 1987, pp. 92-99; and year 20, no. 3, March 1988, pp. 31-37.
58. C.V. Aitchison, *A Collection of Treaties, Engagements and Sunnuds*, 1863, Vol. 2, pp. 203-5.
59. Royal order to Amalidar of Bhadgaun regarding payment of expenses on religious ceremonies, Shrawan Sudi (?), 1853 (July 1796), *RRC*, Vol. 23, pp. 127-29.
60. Royal order to Anirudra Padhya and Ganapati Jaisi, Ashadh Badi 10, 1864 (June 1807), *RRC*, Vol. 20, p. 406.
61. Royal order to *ijaradar* of *kut* revenues, Baisakh Badi 8, 1866 (April 1809), *RRC*, Vol. 6, pp. 996-97.
62. Royal order reconfirming the grant of Patan town to the Queen-Mother, Chaitra Badi 12, 1859 (March 1803), *RRC*, Vol. 20, p. 16.
63. *Jagir* grant to Junior Royal Concubine, Baisakh Badi 13, 1852 (April 1796), *RRC*, Vol. 19, pp. 97-98.
64. *Jagir* grant to Junior Royal Concubine, Baisakh Badi 1, 1854 (April 1797), *RRC*, Vol. 25, p. 539.

65. The grant then comprised the town of Banepa, 22 *Khets* in Harisiddhi and 900 rupees from the revenues of Kathmandu, as well as orchards in Kathmandu and Bhadgaun and two cattle farms in the hill region. Royal order reconfirming the grant of lands and revenues to the Junior Queen-Mother, Chaitra Badi 12, 1859 (March, 1803), *RRC*, Vol. 20, pp. 16-17.
66. Royal order to Subba Shakti Ballabh regarding payment of allowance to the Junior Queen-Mother, Kartik Sudi 12, 1862 (October 1805), *RRC*, Vol. 19, p. 343.
67. Royal order to the *ijaradar* of Patan regarding payment of income from *khang*i of the Third Royal Concubine, Magh Sudi 7, 1856 (January 1800), *RRC*, Vol. 24, p. 88.
68. Royal grant of *sera* lands to the Second Royal Concubine-Mother, Magh Sudi 15, 1864 (January 1808), *RRC*, Vol. 2, pp. 345-46.
69. Royal order to *Kaji* Tribhuwan and Jagat Khawas, Marga Badi 11, 1853 (November 1796), *RRC*, Vol. 23, p. 188.
70. Royal order to *Kapardar* Bhotu Pande, Marga Sudi 5, 1853 (November, 1796), *RRC*, Vol. 23, p. 209.
71. See notes 42-43 above.
72. Separate royal orders for different areas regarding new rates of the *saunefagu* tax, Baisakh Badi 5, 1870 (April 1813), *RRC*, Vol. 41, pp. 249-50.
73. Royal order regarding payment of salaries of companies stationed in Kali-Kumaun, Falgun Badi 12, 1869 (February, 1813), *RRC*, Vol. 39, p. 523.
74. Mahesh C. Regmi, *A Study in Nepali Economic History*, 1971, pp. 63-64.
75. Royal order to *Fouzdars* Indramani Basnyat and Garbhu Khawas regarding collection of *chumawan* levy, Shrawan Sudi 15, 1837 (July 1780), *RRC*, Vol. 5, p. 583.
76. Royal order regarding collection of *chumawan* levy from *bhardars*, Poush Sudi 13, 1864 (January 1808), *RRC*, Vol. 19, pp. 347-56; Royal order regarding rates of *chumawan* levy in Kumaun, Ashadh Badi 13, 1866 (June 1809), *RRC*, Vol. 40, pp. 64-65; "The Chumawan Tax", *Regmi Research Series*, year 21, January 1989, no. 1, pp. 14-15.
77. "Imposition of Gadimubarakh Levy in Kumaun", *Regmi Research Series*, year 5, no. 3, March 1, 1973, pp. 49-53, translation of a royal order dated Ashadh Badi 13, 1853 (June 1796); "The Gadimubarakh Levy", *Regmi Research Series*, year 20, no. 2, February 1988, pp. 21-24; "Gadimubarakh Levy in Badagaun (Lalitpur)", *Regmi Research Series*, year 19, no. 2, February 1987, pp. 23-35.
78. Royal order regarding imposition of *goddhuwa* levy in Bara and Parsa, Chaitra Badi 2, 1860 (March 1804), *RRC*, Vol. 5, p. 462.
79. Hamilton, *op. cit.*, p. 106.
80. Royal order regarding disbursements from *gadimubarakh* revenues of Bhadgaun, Jestha Sudi 2, 1859, (May, 1802).
81. Royal order regarding disbursements from *gadimubarakh* revenues of Morang, Magh Sudi 9, 1859 (January 1803), *RRC*, Vol. 20, p. 1.
82. Royal orders regarding imposition of *salami* levy to repay Ran Bahadur Shah's loans, Jestha Badi 13, 1861 (May 1804), in Chittaranjan Nepali, *Shri 5 Rana Bahadur Shah*, 1963, pp. 140-41. The levy seems to have been collected for two consecutive years, 1860 and 1861 Samvat (A.D. 1803-4 and 1804-5), *RRC*, Vol. 19, pp. 185-93. For full translations, see "Ran Bahadur Shah's expenses in Benaras", *Regmi Research Series*, year 20, no. 3, March 1988, pp. 36-37. Imposition of *salami* levy on military companies, Baisakh Sudi 4, 1861 (April 1804), *RRC*, Vol. 2, pp. 74-75; imposition of *salami* levy in Pansayakhola, Kartik Badi 11, 1861 (October 1804), *RRC*, Vol. 2, pp. 189-91; imposition of *salami* levy in Garhwal, Chaitra Badi 8, 1863 (March 1807), *RRC*, Vol. 5, pp. 151-54 and Baisakh Sudi 3, 1866 (April 1809), *RRC*, vol. 40, pp. 13-16, with a translation in *Regmi Research Series*, year 3, no. 7, July 1, 1971, pp. 153-54.

83. Royal order regarding imposition of *godan* levy in Saptari and Mahottari, Marga Sudi 11, 1863 (November 1806), *RRC*, vol. 5, pp. 110-12; Royal order to Umanidhi Pantha regarding disbursements of income from *godan* levy, Chaitra Sudi 1, 1863 (March 1807), *RRC*, Vol. 5, pp. 155-56.
84. Royal order regarding imposition of *godan* levy in Morang, Falgun Badi 30, 1873 (February, 1817), *RRC*, Vol. 36, pp. 403-6.
85. Naya Raj Panta, *op. cit.*, p. 328; "The Godan Levy", *Regmi Research Series*, year 18, no. 8, August 1986, p. 128.