



## TRADITIONAL REVENUE SYSTEM OF MANIPUR

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### ABSTRACT

*The strength and the wellbeing of a nation or a country are determined by its sound revenue system. It forms the material basis of strength of the nation. Here lies the importance of the revenue system. Therefore, it was the main concern of all the states to achieve better and effective revenue system. Of course, the system may vary from nation to nation, country to country as per the resources available and the value system adopted therein. Besides, the mode of collection was also different according to the difference in material and technological advancement of the nation concerned. Besides, running a government requires a constant flow of revenue and proper maintenance of its resources to fill the treasury all the time. It is generally excepted view that “the treasury is the power of rulers without which rulers cannot exist.” Thus, the treasury and the army is the ultimate source of strength of a nation or, a country. Historically, Manipur was divided into three distinct historical phases – ancient, pre-colonial and colonial period. Manipur witnessed different revenue systems under different periods of history. The revenue system which was prevalent in ancient Manipur was that of irregular nature and primitive in method. There was no revenue system as such in the true sense of the term. Unlike in ancient period, during the pre-colonial period, Manipur witnessed overall development in the administrative system of the kingdom. Most of the administrative machinery became institutionalized and fully operational. During this period, the traditional revenue system also attained maturity and expanded in many new areas to regulate the constant flow of revenue for effective administration of the kingdom. Throughout the pre-colonial period, with her little population and meagre resources, Manipur could enjoy a self-sufficient economy. The paper is an attempt to highlight the traditional revenue system in pre-colonial Manipur.*

**KEYWORDS:** 1. Lallup: Organization for war; 2. Parri: Paddy land of about 2.5 acres in area; 3. Lalmi: Military personal; 4. Phunganai and Ayokpa: Royal slave class people; 5. Shangsaroi: House builders; 6. Meidingu: Royal title; 7. Ningthoujas: Name of a clan; 8. Loi: Name of a community; 9. Kabo: Chindwin valley in present Myanmar; 10. Hentak: A locally prepared fish product; 11. Chang: A unit of measurement of about 20 seers; 12. Chitharol Kumbaba: Royal Chronicle of Manipur; 13. Shoi or Soipham: Fishing farms.



### INTRODUCTION

The strength and the wellbeing of a nation or a country are determined by its sound revenue system. It forms the material basis of strength of the nation. Here lies the importance of the revenue system. The word ‘revenue’ is generally denoted as the receipts or return from any source or income or, the income of a state.<sup>1</sup> It is also interpreted as “the income of a government derived from taxes, excise

duties and the like; it has sometimes been held to include the proceeds of the sale of government property<sup>2</sup>. Therefore, it was the main concern of all the states to achieve better and effective revenue system. Of course, the system may vary from nation to nation, country to country as per the resources available and the value system adopted therein. Besides, the mode of collection was also different according to the difference in material and technological advancement of the nation concerned.

Running a government requires a constant flow of revenue and proper maintenance of its resources to fill the treasury all the time. It is generally excepted view that “the treasury is the power of rulers without which rulers cannot exist.” Thus, the treasury and the army is the ultimate source of strength of a nation or, a country. In this regard, Kautilya rightly pointed out that, “according to the condition of time and space, either the army or the treasury became dominant, but while the army was the means of acquiring and preserving the treasure, the latter was the means of acquiring and preserving both itself and the army.”<sup>3</sup>

Historically, Manipur was divided into three distinct historical phases such as ancient, pre-colonial and colonial period. Manipur witnessed different revenue systems under different periods of history. The revenue system which was prevalent in ancient Manipur was that of irregular nature and primitive in method. There was no revenue system as such in the true sense of the term. However, with the passage of time, the rulers tried to expand and regulate the sources of revenue. Thus, during the pre-colonial Manipur, traditional revenue system began to regulate the regular flow of resources of the kingdom.

Unlike in ancient period, during the pre-colonial period, Manipur witnessed overall development in the administrative system of the kingdom. Most of the administrative machinery became institutionalized and fully operational. During this period, the traditional revenue system also attained maturity and expanded in many new areas to regulate the constant flow of revenue for effective administration of the kingdom. Throughout the pre-colonial period, with her little population and meagre resources, Manipur could enjoy a self-sufficient economy. The kingdom’s economic resources were mainly based on the natural resources. Accordingly, her revenue collection were also made mainly from her forests, lakes and rivers, grasslands and open fields, mineral springs as well as manual and labour resources such as agriculture, small scale or cottage industries, fishing, hunting etc. Another important source was the exploits of military aggrandizement within and without the natural boundaries of Manipur.

The following were the main sources of traditional revenue in the Pre-colonial Manipur –1.Lallup system, 2.Land revenue, 3.Tributes from tributary villages, 4. Mineral springs, 5.Forest revenue, 6.Fishing, 7.Import and export duty, 8.Herds etc.

### 1. *Lallup System:*

During the pre-colonial period, *Lallup* system was the main source of revenue of the state. In a poor state like Manipur the importance of revenue in the form of state service under *Lallup* system was great.<sup>4</sup>With the beginning of the expansion of Manipur in the 2nd half of the 15<sup>th</sup> century, the importance of *Lallup* system also increased many fold. Accordingly, the rules of *Lallup* service also became more rigid since then. *Lallup* system was the voluntary or free service rendered by the male subjects mostly of the valley settlers of the kingdom between the age group of 17 to 60 years to the state for 10 days out of every 40 days. It was under this system that every able bodied male population of the valley of Manipur had to serve the state as a soldier during the time of war and a farmer, labourer, worker etc. during the peace time according to the nature of assignment given to them. Moreover, all the developmental works of the state such as works in the departmental offices for general administration, developmental services, industrial services and general public works in the state were all rested on *Lallup* system<sup>5</sup>.

Under the *Lallup* system, as a rule, every ‘able male’ placed ten day’s service at the disposal of the state. These ten days was so arranged that a man had to work his ten days as per the assignment given to him and had to enjoy an interval of thirty days’ time. This system continued regularly all the year round. Under this system, every individual who performed *Lallup* service was entitled to cultivate one *Parri* of land (about 2.5 acres) subject to the payment of tax in kind to the state. Hence, the *Lallup* system was the backbone of the state revenue system during the pre-colonial period.

With the passage of time, new rules were adopted to regulate the system and to maintain the working force of the state. As a matter of fact, if anybody refused to discharge *Lallup* service, he was subject to a severe punishment. In case of illnesses or, in the event of an individual wishing to escape his turn of duty, he must either provide a substitute or, pay a certain sum, which had to pay for a substitute if required, or, the rest of the *Lallup* agreed upon to do the extra duty for the money received. However, the money so paid for exemption of *Lallup* service did not go to the government exchequer. In case of permanent illness or disability a man under the given age group may be exempted from *Lallup* service subject to the proper and timely notice to the concerned authorities and their satisfaction of the true nature of the case.

Regarding the nature of service under *Lallup* system, the service rendered to the state varies from military service to the Labour force of the state. Since the *Lallup* was primarily organized for military purposes as the term indicates as shown above, its primary duty was to serve the militia of the kingdom. The services so rendered under *Lallup* were utilized in providing internal security and external military aggrandizement of the state. Thus the people had to sacrifice for the state mainly as *Lalmi* (military personal) as there was no regular and standing army of the state till 1826, and hence, the people under *Lallup* were indispensable to retain the sovereignty to the state as well<sup>6</sup>. Accordingly, every 'able person' under *Lallup* service had to learn compulsorily the art of warfare and thus the system transformed the whole Manipuri society as warrior class.

On the other hand, the *Lallup* service rendered in the form of labour force of the state undertook all the developmental works of the state. As a matter of fact, the people who were on *Lallup* duty had to provide labour in developmental works of the state like construction of public buildings, roads bridges etc<sup>7</sup>. Besides these services, the *Lallup* service was also extended to assignments of various craftsmanship like the manufacture of brass or bell-metal utensils, jewellery, and leather works etc.<sup>8</sup> Some of the *Lallup* service was also extended to personal services of the rulers and nobles as well. Moreover, some special assignments were reserved for selective household surnames like the *Tokpam*, the *Ayam* and the *Akham* were engaged in digging grave, burying and doing all customary duties connected with the death ceremony of the rulers<sup>9</sup>. The *Tangkhuls*, the *Phunganai* and the *Ayokpa* were enjoyed in gardening. Those who attended the office of *Humairoi* were in charge of making fans and thus, those who engaged in the institution of *Shangsaroi* were in charge of building huts.<sup>10</sup>

## 2. Land revenue:

In most of the primitive economy, land was considered as the most important assets of the people. Similarly, in Manipur also, land revenue formed another important source of state revenue. It contributed largest share of state income only next to the *Lallup* service<sup>11</sup>. Unlike in ancient Manipur during the pre-colonial period, the systematic and regular revenue collection from land with formal survey and measurement was in existence. To improve the regular flow of revenue from land, *Meidingu* Khagemba (1597- 1652 A.D.) introduced a new land measuring system called "*Sana Lamjei*". It was a system measured by the length of the stretched arms of the king along with 4 fingers tips. With the help of this measuring system, the state could maintain the actual land position of the kingdom. And for the first time, it was *Meidingu* Khangemba who introduced the system of keeping records in a systematic way. Thus, all the land records of the land are kept in the custody of the state officials<sup>12</sup>. For this purpose, a separate department was maintained and it was known as "*Lairikyengbam Loishang*". Besides, it was during his rule that systematic land revenue was also fixed at the rate of 12 pots of paddy (about 24 baskets of paddy as 2 baskets make one pot) for one *Parri* of land.<sup>13</sup>

In the beginning of the 18th century, about one half of the valley of Manipur was fit for raising crops of various kinds. Of this, only about half was under cultivation<sup>14</sup>. Again, out of this land, about one-third of the whole cultivated land was possessed by the ruling family, Brahmins and *Sepoys*. Noblemen and officials also held considerable area by the favour of the ruling monarch. Lands own by the *Sepoys* were also rent free but lands owned by civilians including the individuals who were subjected to the operation of *Lallup* service were subject to payment of revenue every year. The rate of revenue so realized from lands cultivated

was subject to change in cases of emergencies like war<sup>15</sup>. But in cases where lands were held by official as middlemen, the amount of revenue was somewhat greater. This state of affairs of collection of land revenue existed till 1891, when it was abolished<sup>16</sup> with the occupation of Manipur by the British.

### 3. Tributes from tributary villages:

During the Pre-Colonial period, the tributes from tributary villages became the third important source of constant revenue of the kingdom. It also became one of the important sources of earning for the livelihood of the people and maintenance and management of the kingdom<sup>17</sup>. Moreover, it could provide valuable materials in the form of war booties and tributes from the dependant and subordinates<sup>18</sup>. As a matter of policy and symbol of subjugation, all the earlier clan principalities of Manipur, other than the *Ningthoujas*, all the *Loi* communities in the valley and different tribal communities of the state paid tribute to the rulers of Manipur. Besides, the newly conquered territories beyond the present boundaries specially, in the *Kabo* valley also paid tribute to the state.

The tributes so collected was the revenue for protection, uses of natural resources and public properties from the subordinated principalities, villages and ethnic groups under the kingdom of Manipur<sup>19</sup>. The items of collection were also depended on the nature of product that could provide by the concerned villages. Accordingly, every tributary village had certain definite quantities and items of materials to be paid as tribute to the then rulers of Manipur. The items of material vary from clan to clan and village to village depending upon the products of natural resources or sources available. Generally, agricultural and industrial or manual products of the villages also included the main items of tribute. Regarding the extension of tributary villages, though the system started since ancient period, the regular payment in most of the tributary villages started since the time of *Meidingu* Khagemba (1897-1652) A.D. and continued till the British occupation of Manipur in 1891 A.D.<sup>20</sup> Of course, there were some fluctuations in the number of tributary villages according to the power and strength of administration of the ruling monarchs.

The tributes from the clan principalities and big villages also vary from one to another. As a matter of fact, the tribute of Moirang principality consists of among others a special type of cloth called *Mushumphi*, *Shareng* (wallagoattu) and fifteen pitchers of *Hentak* (a locally prepared fish product)<sup>21</sup>. Besides these, some ceremonial obligations were also imposed as it is evident from the fact that when a body was born to the rulers of Manipur, the headman of Moirang had to offer bowls, dishes and clothes to the concerned queen<sup>22</sup>. Likewise, the tributes of Kakching include swords, iron ores, bowls and dishes. The villages of Sugnoo paid pines in tribute. The villages like Chairel and Thoubankhong annually offered earthen pots. Villages like Sekmai provided pots of paddy and pitchers of wine to the rulers<sup>23</sup>.

Similarly, the tribal villages also paid tributes of various local products. The amount of tribute was also varied from village to village according to the sizes and natural products of the villages. For example, a big Tangkhul village would provide one pot of cotton, ginger and pulses. The tribute of the Marrings included one *Pon* (a big basket) of *Kumna* (a useful herb useful for binding articles), two pieces of iron ores, one *Pon* of chilies, one *chi* (a known heap) of edible arums. The Anal, offered annually one *chi* of edible arums, one *chang* of sesamum (about 20 seers), one husking pillar, one *Pon* of tobacco and pines. The Kabuis paid one *chi* of edible arums, one *Pon* of cotton and sesamum, tobacco, chilies, *Heirabop* (a kind of fruit) and ginger. The tribute of Chothe, included one *chi* of edible arums, four *Kairen Phis* (clothes), one *chang* of sesamum, ten brooms, ten *Huitris* (implement for caning cotton), baskets and tongs<sup>24</sup>. Besides these, they also offered clothes at the coronations ceremony and at the time of the birth of a son or a daughter to the rulers<sup>25</sup>. Sometimes some villages like the Marams paid tribute in the form of cash amounting to Rupees 100 per annum<sup>26</sup>.

### 4. Mineral springs:

During the pre-colonial period, the revenue collection was extended in many new areas. One of the most important areas of revenue collection was the mines or mineral springs which were locally known as '*khong*' or, '*khongee-putthok*' (product of mines). Though, Manipur was small in area, there were many

small scale 'khongs' located in various parts of Manipur both in the hills as well as in the valley areas. Since these were all part of the natural resource, it was customary that these mineral springs and pits belonged to the rulers of the kingdom and so it was their natural right to collect revenue from the products. Thus, deferent type of revenue or taxes of the state were collected from the mineral springs such as salt springs, lime springs, crude mines or mineral pits, holes, channels, canals or streams etc<sup>27</sup>. The revenue from such mines was collected in kind.<sup>28</sup> Out of the mineral products, salt was the most important one. Since each and every household consumed the native salt produced from different brine wells found in the state, it become one of the most important area of state revenue. Of course, during the pre-colonial period, Manipur could produce salt to meet the demand of the local population without. The important salt springs which were found in the valley concentrated at Ningel, Chandrakhong, Waikhong, Shikhong etc. And Namli, Kharasom, Maramkhullen and Chalou salt springs in the hills<sup>29</sup>. According to the *Chitharol Kumbaba* the salt manufacturing in a formal way is reported as to have started in 1694 A.D.<sup>30</sup>. The proportion of the salt that went to the rulers as state revenue was 30 percent of the quantity manufactured and the remaining 70 per cent being divided among the workers<sup>31</sup>.

Next important mineral product was lime. Lime was found in Manipur in the form of limestone deposits. It was mainly in the north-east region of Manipur, like Khangoi and Nungshangkong. Moreover, lime was also found in the form of lime pits at Tangjeng, Toupokpi, Khubungkhunou and Kangbung near Sugnu, AimolKhunyai, Nungjaopokpi and Soubam near Kakching.<sup>32</sup> During the pre-colonial period (before 1891 A.D.), they could supply the demand of lime in the state. The state also demanded a portion of its product as state revenue<sup>33</sup>.

Iron was also found in the valley of Manipur in small quantities. In the form of iron ore it was confined to the swampy alluvial bays. The bed in which ore existed was covered with a layer of clay and the ore was extracted by the indigenous method of digging into the earth. Iron was obtained by heating that ore in furnaces.<sup>34</sup> Kakching was the main iron ore-producing centre in Manipur. Since the quantity available was so small that it hardly could supply the needs of the state.

In Manipur gold was also found mostly in the river channels. Though, the amount of gold produced in Manipur was small, it became one of the important mineral resources because of its natural value. The smelting of gold from river beds of Chindwin River is reported in the year 1623 A.D. during the reign of *Meidingu* Khagemba<sup>35</sup>. During the reign of king Bhagyachandra, gold was produced at Shokpao<sup>36</sup>.

## 5. Forest revenue:

During the pre-colonial period, only a small portion of the valley areas were fit for human habitation and agricultural activities. The major portion of the valley areas were covered with forests and water. In the hilly regions of Manipur, almost all the hilly regions of Manipur were covered with dense forest except small pockets where people settled. In fact, the forests of Manipur were considered to be one of the most important sources of income of the state since there were a number of valuable trees and wild animals of rare of species<sup>37</sup>.

Forests provided all the essential materials for household, preservation and conservation of the society. It also provided bamboo, thatches, woods, fruits, vegetables; decorative feathers, tusk etc.<sup>38</sup> Moreover, different kinds of valuable trees like Teak, Sandalwood, Agar, Sal, etc. were also found and collected from these forests<sup>39</sup>. Besides, forests products like honey, wax, wood-oil, lacquer, ivory, rubber, timbers and silk were also available. The collection of these forest products were also have had to pay a portion of the total collection as tax in kind to the state<sup>40</sup>. Moreover, elephants were caught from the forests specially; Jiri forests and they became one of the important items of export during the pre-colonial Manipur. In order to collect revenue from the export of forest products different toll stations were established. It is reported that during the reigns of Maharaja Gambhir Singh (1826-1834), a toll station was established at Chandrapur (now in Assam) and collected attractive revenue from the traders of forest products. It was estimated that a sum of Rs. 1406 -2-0 was collected as license fee for cutting bamboo and wood.<sup>41</sup>

## 6. Fishing:

With the increase of population on the one hand and receding of water level on the other in different part of the lakes and rivers in the valley areas during the pre-colonial period, the number of *Shoi* or *Soipham* increases. These fisheries provided all the required fish production for local consumption. During this period, fishing was a very important source of state revenue. There were many fishing grounds specially the Loktak Lake, the biggest fresh water lake in the north- eastern India, and other smaller lakes that the villagers surrounding them depended on fishing as their main occupation. Besides, there were many minor streams which had water only in the rainy season. They also provided a good fishing ground for the people living in and around these water bodies. In fact, next to rice, fish constituted one of the most important food items of the native people including the royal family<sup>42</sup>.

During the pre-colonial period, the *Ngarunghanba* was the fishery officer, who was responsible for the supply of different kinds of fish for the royal kitchen<sup>43</sup>. For this purpose he had to stock a good number of fishes which he collected from the professional fishermen who were authorized to raise their own *Shoi* or *Shoipham* in different parts of the state. *Ngarunghanba* was made responsible for looking after the lakes from which fish tax was regularly collected<sup>44</sup>. But, it must be admitted that, state never monopolized fishery and there were many lakes and ditches which had been a resort for the poor people. Moreover, there were many water bodies which were given to 'favourites and heroes' by rulers. Moreover, there was no record of collection of fish revenue from such water bodies.

## 7. Import and Export duty:

During the pre-colonial period, there were references of import and export duty. Though the volume of trade was small, but still, there were trade between Manipur and her neighbouring countries including that of British India. The duty on import and export also became another source of state revenue. The state imposed duty on different goods of export as well as on imported goods. In this regard, it may be mentioned that in the absence of any comprehensive record, we could not find the proper record of the same. However it is certain that state collected import and export duty from time to time. As a matter of fact, the state collected as duty a sum of Rs.1975-7-9 from imported goods and Rs.3633-1-9 from exported goods through the Cachar road alone in 1868-69.<sup>45</sup>

## 8. Herds:

During the pre-colonial period, herds also constituted an item of state income. Socially the domesticated animals form indispensable economic items of every household since ancient days. The richness of a person is being counted on the basis of the no. of herds in his stables. Thus, the rulers had different sheds for all type of domesticated animals including that of bullocks, cows, buffaloes, horses, elephants etc. They also played a great role in the economy of the state as they were engaged in different economic and social activities. As a matter of fact, bullocks were meant for plough and horses for riding both in times of peace and war. Elephants were also used for riding purposes by the princes and nobles as a symbol of status and position. Besides, elephants were also earned a lot as commercial commodity and among others, the sale of elephants contributed income to the state. As a matter of fact, in 1870 the state earned an income of Rs.7000/- from the sale of elephants.<sup>46</sup>

## CONCLUSION

From the foregoing description we can conclude that during the pre-colonial period, under a limited scale, Manipur witnessed a systematic traditional revenue system. The resources so collected could maintain the administrative system of the kingdom. Most of the traditional administrative machinery became institutionalized and fully operational during this period. The traditional revenue system also attained maturity and could regulate the constant flow of revenue for effective administration of the kingdom. Throughout the pre-colonial period, with her little population and meagre resources, Manipur could enjoy a self-sufficient economy under the traditional revenue system.

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