

# The Financial Accounting and Management of the Dharmarth Trust (1846-1947A.D.): An Insight into the Religious Affairs of the Dogra State

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## Abstract

Throughout the political history of human society, the Rulers organized a set of system or an institution lobbying their religious or ideological thoughts. This has been documented by poets and historians and even in modern times, the trend remains unaltered. In the nineteenth century, Dharmarth Trust was established by Dogra rulers on socio-religious theme to apprise the religious aspirations among the Hindu community and to protect and propagate the Hindu culture in Jammu and Kashmir State. The paper is an effort to bring into limelight the financial accounting and management of the Dharmarth Trust (1846-1947 A.D.). The Trust was initially established by the donations from the rulers and their families only. The Trust evolved manifold and heaps up the income sources from land grants, jagirs, offerings in the temple, and rent from shops and buildings. It later became an autonomous department of Government of Jammu and Kashmir. The Trust became economically so strong that it started constructing railway lines, bridges and other buildings for the State at a minimum nominal interest rates. Dharmarth Trust even lent loans to the State departments and its subjects for different purposes. The temples and buildings owned by the Trust costs millions of rupees at that time and the Trust emerged as one of the leading player contributing to the economic development of the state.

**Keywords:** Dharmarth, Trust, Jammu and Kashmir, Jagirs, Taxes, Promissory Notes, Trustees, Maharaja, Accounting, Income, Council, Tackavi loans, Atka fund, Natak fund, Invest.

## 1. INTRODUCTION

Dharmarth Trust was established in the year 1826 A.D. by Maharaja Gulab Singh and remained attached to the royal house for about two decades. It became a regular department of Jammu and Kashmir Government in 1846 A.D. when the Maharaja Gulab Singh founded the modern state of Jammu and Kashmir. The word Dharmarth is a combination of two Hindi words, “Dharm” meaning religion and “Artha” meaning wealth or economy. Therefore, the core theme of the Dharmarth Trust was the promotion of religious spirit through economic support. Gulab Singh on becoming the Maharaja of the State observed that there were few places of worship to satisfy the religious aspirations of the Hindus. The sacred shrine of Goddess of Vaishnavi on the Trikuta Hills and the temple of Shivji at Purmandal on the banks of Devika were the only proper buildings or memorial institutions in the Jammu province<sup>1</sup>.

Therefore, Gulab Singh undertook the task of constructing and maintaining the Hindu religious edifices for religious propagation and preservation. The trust envisions safeguards of Hindu shrines –the treasure trove of the Hindu culture and heritage.

The Dharmarth Trust was reserved exclusively for charitable purposes. The activities included maintenance of charitable institutions, State temples and Hindu religious schools<sup>2</sup>. The Trust was economically and ideologically initiated from the support of ruling class and they remained its guardians right from its inception to nearly two decades. The Trust evolved as an autonomous institute by modernizing its institutional framework and management<sup>3</sup>.

Maharaja Ranbir Singh set up the council for Dharmarth on 10<sup>th</sup> Kaikat 1941 (21<sup>st</sup> October, 1884 A.D.) and took the help of his sons, decedents, officials and other administrators of state for its development. Establishment of the council by Ranbir Singh for the preservation of funds was a great measure towards the regulation of the Trust as well as the promotion of Hindu religion. This council had four members and was presided by the President and vested all power with the council related to the management of Trust. Maharaja the Trustee was the one who nominated these members and the President. He had all power to dissolve the council, to remove one or more members without assigning any reason. The members were required to implement strict religious code and devotion. They were also expected to help the Maharaja in maintenance of political and religious role as chief dispenser of charity and gifts<sup>4</sup>. On the religious side it did commendable job by adding new temples in both the provinces of the state. The trust also provided help to some Muslim shrines and Sikh Gurdawars in the state<sup>5</sup>.

Dharmarth Trust received an immense political and economic support from the Dogra State. The government granted a cash mukarrari of Rs 13 annually to the Trust for the maintenance of Shri Gadadhar ji temple in Srinagar<sup>6</sup>. The government also granted a compensation of Rs 200 per annum to the Trust for the loss of revenue that was incurred by free distribution of drugs (cannabis and opium) to Sadhus at Trikuta and Uttarbahani shrines<sup>7</sup>. Dharmarth Trust was also exempted from court fees on suits instituted by them<sup>8</sup>.

## 2. SOURCES OF INCOME

The inflow of capital and resources are the backbone for any institute to develop its infrastructure and properly maintain the institutional management. During the early phase of Dharmarth Trust, the only sources of financial income were the cash contributions by the ruling classes and other promoters. The Trust was established by Maharaja Gulab Singh with his personal donation of half a million rupees in 1846 A.D.<sup>9</sup> Slowly and steadily the Trust confluences its sources of income from mere charity of rulers to jagirs, land grants, rakh or forests and gardens. Offerings in the form of charity by people in temples also formed a substantial amount of income for the Trust. Moreover the taxes (*Mandri* – for the maintenance of temples and *Ashgal* – for the support of Hindu priests) were also levied from Muslim peasantry<sup>10</sup>.

In the year 1890, a sum of Rs 49,740 of jagir revenue was collected from 35 villages of Jammu and 25 villages of Kashmir<sup>11</sup>. In Jammu province, 18 villages that were situated in Jasmirgarh and Samba managed through Kankut system and were under Dharmarth, added a revenue of about Rs. 11,000 per annum<sup>12</sup>. Income for Dharmarth grants was also derived from cattle dond, the cattle which damaged crops of Dharmarth villages were locked up in police Phatak and the owners had to pay penalty and was credited to Dharmarth fund<sup>13</sup>. A brief account of various income sources of Dharmarth Trust for the year 1987 A.D. is given in the table below<sup>14</sup>:

S. No	Head of Income	Estimate 1897 A.D. (Rs.)	Actuals 1897 A.D. (Rs.)	Increase (Rs.)	Decrease (Rs.)	Remarks
	Opening Balance	18,407	18,407	---	---	
1	Jagirs Current	44,944	31,786	---	13,158	
2	Do. Arrears	8,000	5,781	---	2,219	
3	Rent of Kankuti villages	4,286	---	---	2,215	
4	Interest on Govt. Promissory Notes	22,850	23,000	150	---	
5	Grant by the State	3,096	4,003	907	---	
6	Jammu & Kashmir Railway Receipts	29,000	26,087	---	2,913	
7	Tawi Bridge Tolls	11,100	11,423	323	---	
8	Miscellaneous Contracts		3,438			
9	Grazing Fees		143			
10	Rent of Shops	7,700	612	597	---	
11	Miscellaneous		3,139			
12	Rent of Gardens		965			
13	Premium on Chilkis	---	2,058	2,058	---	
14	Miscellaneous Arrears	2,000	719	---	1,281	
15	Sale of Stores	---	2,216	2,216	---	
<b>Total Revenue Heads</b>		<b>1,33,042</b>	<b>1,05,986</b>	<b>6,851</b>	<b>23,007</b>	
<b>DEBT HEADS</b>						
	Deposit	---	9,433	9,433		
	Process Service Fund	---	188	188		
	Atka Fund	---	1,792	1,792		
	Natak Fund	---	2,431	2,431		
	Unclaimed Property Fund	---	1,476	1,476		
	Advance Recoverable	---	5	5		
	Taccavi Advance	---	425	425		
	Loans	5,000	4,519	481		
<b>Total Debt Head</b>		<b>5,000</b>	<b>20,319</b>	<b>15,750</b>	<b>431</b>	
<b>Total Receipts</b>		<b>1,38,042</b>	<b>1,36,305</b>	---	---	
<b>Grand Total</b>		<b>1,56,449</b>	<b>1,54,712</b>	---	---	Net Decrease Rs. 17,092

### 3. IMMOVABLE PROPERTIES

Dharmarth trust owned substantial number of buildings, shops, land, gardens etc. in both the provinces of Jammu and Kashmir. Besides this, the Trust also has immovable assets outside the Jammu and Kashmir like Banaras and Haridwar. The proposal regarding the estimated valuation of Dharmarth immovable properties was ordered by the Government of Jammu and Kashmir in the year 1915.

Estimated values of buildings and shops (excluding temples) in both the provinces of Jammu and Kashmir was Rs 11,92,055 and the rent collected from these buildings and shops was Rs 3,726 annually<sup>15</sup>. A sum of Rs 60,777 was the revenue in cash collected from the Dharmarth jagirs in both the provinces<sup>16</sup>. And an amount of Rs 3218 was the annual income of gardens and other lands in both the provinces<sup>17</sup>. The temples under the charge of Dharmarth Trust costs several lakhs of rupees and the committee mentioned in the report that it was very difficult for calculating the estimated valuation of the temples in both the provinces of Jammu and Kashmir<sup>18</sup>. The tremendous financial growth of the Trust can be attributed to the vision of Trustees and its affiliation with the peoples religion backed by the Government religious policies.

#### 4. MOVABLE PROPERTIES

Dharmarth Trust emerged as one of the largest financial institution of the Dogra Dynasty owning large number of movable assets. The Trust was able not only to maintain religious edifices but also finance public projects at minimal interest rates. In 1892, the Government of Jammu and Kashmir orders the conversion of Government Promissory Notes standing in the name of late Maharaja Ranbir Singh and belonging to the Dharmarth Department into special form of Government Promissory Notes meant for ruling chiefs. There were 59 Promissory Notes of different values issued from time to time amounting Rs 5,16,000 in the name of late Maharaja Ranbir Singh and belonging to Dharmarth. A brief account of these notes is given in the table below<sup>19</sup>:

S.No	Original number of Promissory Note	Date of first issue	Amount of each Note (Rs)	Holder's Name
1	A 020994	16 <sup>th</sup> January, 1879	50,000	H.H. Maharaja Ranbir Singh
2	128665	1 <sup>st</sup> February, 1843	5,000	H.H. Maharaja Ranbir Singh
3	C 128692	1 <sup>st</sup> February, 1843	5,000	H.H. Maharaja Ranbir Singh
4	152337	1 <sup>st</sup> February, 1843	5,000	H.H. Maharaja Ranbir Singh
-	-	-	-	-
59	C 128673	1 <sup>st</sup> February, 1843	10,000	H.H. Maharaja Ranbir Singh
<b>Grand Total</b>			<b>5,16,000</b>	

The Secretary and Treasurer, Bank of Bengal, Public Debit Office, Calcutta holding that the interest on notes standing in the name of late Maharaja Ranbir Singh can not be paid to present Maharaja or his authorized agent without a certificate under section 17 of Act VII of 1889 of said notes. The certificate amounted to Rs 10,320 under schedule-I, No. 12 of Court Fees Act<sup>20</sup>. The fresh certificate would be mandatory on every demise of the chieftain. The Government considered it desirable to convert the Promissory Notes into special forms used for ruling chiefs i.e, they should be renewed in the name of Jammu and Kashmir State without mentioning the name of the ruler. Nine special notes of Rs 50,000 each and one note of Rs 66,000 were recommended<sup>21</sup>. The amount of Government Securities held by the

Dharmarth at the close of the year 1898 A.D. was Rs 6,67,000 being in excess by Rs 71,000 of the value in the year 1894, when the value of such securities was Rs 5,96,000 at that time<sup>22</sup>.

### 5. ASSETS AND LIABILITIES

Dharmarth Trust not only owned huge number of assets but also augmented its capital through financing in the form of loans. The following statement shows the assets and liabilities of the Trust for the financial year 1896-97 A.D.<sup>23</sup>

S.No.	Assets (Rs)	Details	Liabilities (Rs)
1	18,407	Cash in hand	
2	6,67,000	Government Promissory Notes	
3	9,60,011	Value of Jammu Kashmir Railways	
4	87,942	Tawi Bridge Stores	
5	1,59,046	Dharmarth Loans	
6	6,732	Value of grains	
7		Atka Fund	24,092
8		Deposit Balance	3,498
9		Process Service Fund	15
10	500	Tackavi Advances	
11	909	Advances recoverable	
12		Natak Fund	387
	<b>19,00,547</b>	<b>Total</b>	<b>27,992</b>

It may be noted that the State Public Works Department claimed Rs 29,002 on account of repairs of Tawi Bridge built for the Dharmarth and the matter was pending by the end of the year. Moreover, the jewellery and silver utensils in the temples were not taken as assets. The following is an abstract of the cash transactions of the Dharmarth Fund for the last five years (1893-1897 A.D.)<sup>24</sup>

Year	Opening Balance (Rs)	Receipts (Rs)	Total (Rs)	Expenditure (Rs)	Closing Balance (Rs)	Total (Rs)
1893	1,88,035	85,496	2,73,531	1,90,581	82,950	2,73,531
1894	82,950	1,28,874	2,11,824	1,04,937	1,06,887	2,11,824
1895	1,06,887	1,17,917	2,24,804	1,92,152	32,652	2,24,804
1896	32,652	1,18,266	1,50,918	1,25,295	25,623	1,50,918
1897	25,623	1,49,305	1,74,928	1,56,521	18,407	1,74,928
	<b>Total</b>	<b>5,99,858</b>	--	<b>7,69,486</b>	--	--

### 6. INVESTMENTS

In 18<sup>th</sup> February, 1917A.D., Maharaja Pratap Singh accorded his sanction to invest Rs 50,000 out of Dharmarth chest in Punjab National Bank as fixed deposit for one year<sup>25</sup>. The Superintendent of Dharmarth suggested that the amount may be given to the Public Work Department (P.W.D.) at the rate of 5.50% interest<sup>26</sup> but the Maharaja denied the suggestion<sup>27</sup>. The Dharmarth Committee again on

15<sup>th</sup> August, 1917 suggested that there appears no harm if the sum of Rs 50,000 is given as loan to the State P.W.D at the proposed rate of 5.50% interest<sup>28</sup>. Again, the Maharaja denied the proposal and further ordered that if Punjab National Bank was not safe for investment then the amount should be deposited in Bank of Bengal<sup>29</sup>.

Construction of railway line from Suchetgarh to Jammu was commenced in October, 1888 A.D. and that of Tawi Suspension Bridge in November, 1889 A.D. out of the Dharmarth Funds. The Dharmarth advanced an amount of Rs 12,85,000 for the construction of Tawi-Suchetgarh railway line and Tawi Suspension Bridge<sup>30</sup>. The average receipts from the railways for the years 1891 A.D. to 1904 A.D. amounted to Rs 19,429 per annum and the average receipts from Tawi bridge amounted to Rs 10,869 per annum for the years 1893 A.D. to 1904 A.D.<sup>31</sup> The total average receipts from the railways and the bridge therefore amount to Rs 30,298 per annum which on the capital of Rs 12,85,000 gives an annual average return of 2.36%. The Maharaja later ordered, “the amount advanced by Dharmarth should no longer be treated as investment by the Trust....but should be deemed to be a loan made to the State on which the later should pay interest at the rate of 3.5% per annum. The revenue from railways and Tawi bridge should henceforth go to the State<sup>32</sup>”. As the Government was not in a position to pay all the borrowed loans to the Dharmarth, it allowed the Dharmarth to collect the Tawi bridge tolls in leau of interest but paid the interest on the actual cost of Dharmarth investment in the railways<sup>33</sup>.

## 7. EXPENDITURE

The expenditure consisted of cash grants to temples and maintenance of religious establishments, charities, loans and construction of paths, railway lines, bridges, repair of buildings etc. Ranbir Singh’s interest in the construction of public utility edifices was great. He laid down that, “a well, a *baoli*, tank or a temple should every year be erected on the behalf of the Sarkar i.e, the Maharaja”<sup>34</sup>. However, the basic aim of Dharmarth Trust was solely the prosperity and advancement of sacred religion of the Hindus and the spiritual redemption of the Ruler and his august family<sup>35</sup>.

Maharaja Ranbir Singh made permanent footing of the Trust by drafting its detailed regulation and council for the proper management of Trust. He setup the constitution of the Trust (Ain-i-Dharmarth) so that the funds could be properly utilized. Ain-i-Dharmarth was drafted on the framework of Ain-i-Akbari. This Ain-i-Dharmarth contain rules and regulations for the management of Trust, funds, income, expenditure etc. It contains rules for the administration of temples, patshalas, religious persons, pujaries and officials etc. The table given below gives a glimpse of the utilization of Dharmarth Funds in the year 1897 A.D<sup>36</sup>:

S. No	Heads of Expenditure	Estimate 1897 (Rs.)	Actuals 1897 (Rs.)	Increase (Rs.)	Decrease (Rs.)
1	Atma Ram's Temple	180	165	---	15
2	Buildings & Repairs	4,091	3,921	---	173
3	Banhal Temple	162	156	---	6
4	Charity	9,310	4700	---	3,610
5	Profit & Loss	---	550	550	---
6	Charity Abroad	23,220	23,796	576	---
7	Dhonthali	304	391	87	---
8	Dharmarth Office, Jammu	4,413	4,145	---	268
9	Dharmarth Office, Srinagar	1,567	1,481	---	83
10	Gadhadharji, Uttar Vahni, Purmandal	11,267	10,236	---	1,031
11	Gadhadharji, Uttar Vahni, Purmandal, Mundi Khas	1,187	1,491	304	---
12	Gadhadharji, Uttar Vahni, Purmandal, Shergarhi, Sgr.	1,369	1,701	332	---
13	Gupt Ganga	479	460	---	19
14	Interest on Loans	192	---	---	192
15	Jag and Shradh	4,213	5,417	1,204	---
16	J&K Railway	14,000	14,294	294	---
17	Jawalaji	423	409	---	14
18	Kheerbhavaniji	3,142	2,740	---	393
19	Mukarrari	8,840	6,115	---	2,223
20	Musician	720	720	---	---
21	Famine Allowance	---	143	143	---
22	Muzaffarabad Temple	15	15	---	---
23	Miscellaneous	1,640	2,583	943	---
24	PratabIshar Temple	392	368	---	24
25	RanbirIshar, Jammu	2,082	2,041	---	41
26	RanbirNath, Satwari	590	551	---	39
27	Ranbir Swami, Srinagar	1,415	1,217	---	198
28	Religious Theatre	1,200	1,200	---	---
29	Raghunath Temple, Jammu	20,991	20,653	---	338
30	Raghunath Temple, Maisoma	234	222	---	12
31	Ramban Temple	97	85	---	12
32	Other temples and social works	13,818	14,845	608	1,092
	<b>Total Service Heads</b>	<b>1,31,553</b>	<b>1,26,811</b>	<b>5,041</b>	<b>9,783</b>

Table Continued on next page....

<b>DEBT HEADS</b>				
Deposits	---	5,310	---	---
Process Service Fund	---	195	---	---
Atka Fund	---	1,667	---	---
Natak Fund	---	2,563	---	---
Unclaimed Property Fund	---	240	---	---
Advances Recoverable	---	5	---	---
Tackavi Advances	---	---	---	---
<b>Total Debt Heads</b>	---	<b>9,980</b>	---	---
<b>Total Expenditure</b>	---	<b>1,36,791</b>	---	---
<b>Closing Balance</b>	<b>24,896</b>	<b>17,921</b>	---	---
<b>Grand Total</b>	<b>1,56,449</b>	<b>1,54,712</b>	---	---

In the same year, the Service Head expenditure amounted to Rs. 1,32,994 against an estimate of Rs. 1,15,292 showing an increase of Rs. 17,702 which is further augmented by issues in kind to the value of Rs. 14,316 (Rs. 6,051 in Jammu and Rs. 8,265 in Kashmir), thus showing a net total increase of Rs. 32,018. The increases were in the following heads<sup>37</sup>:

<b>Expenditure</b>	<b>Amount (Rs)</b>
Buildings and Repairs	2,020
Miscellaneous	976
Purchase of Government Promissory Notes	17,580
Payment to North Western Railways	7,000
Excess grain issues	4,500

The Trust spent much of its capital in the form of charities on temples in both the provinces of Jammu and Kashmir. As per the budget estimates of the year 1892 A.D. the cumulative amount spent on charities was Rs 47,521. The amount rose to Rs 59,385 in 1892, with a jump of Rs 11,864 in a period of five years<sup>38</sup>. The charities were as<sup>39</sup>:

<b>S.No</b>	<b>Year of Contribution</b>	<b>Amount (Rs)</b>
1.	1892 A.D. (Samvat 1948)	16,913
2.	1893 A.D.	16,913
3.	1894 A.D.	16,740
4.	1895 A.D.	16,740
5.	1896 A.D.	16,686
6.	1897 A.D.	16,686
7.	1898 A.D.	16,686

## 8. CONCLUSION

The Dogra rule in Jammu and Kashmir right from its inception largely remained committed to the interests of their co-religious communities. To strengthen their religious roots in Jammu and Kashmir, they took some concrete steps like the establishment of the Dharmarth Trust that stands as a living institution in their religious policies. According to an estimate, there are as many as 175 number of



temples in the country managed by the Dharmarth. So far as its historical origin is concerned, it seems that it had its antecedents in Mughal Era where the rulers granted “Maddad-e-Maash” almost on the similar pattern. The Sikh rulers also made similar grants commonly referred as “Mu’af and Waguzar”. The construction, protection and renovation of Hindu shrines in the State remained the core theme of the Trust which was further extended to other parts of North India. Therefore, the prime ideology of the Trust was religious in context which was further let out by dovetailing educational and other social aspects into it. The Trust played an important role in changing the socio-economic aspects of the State. It became one of the leading institutions to finance public projects and also channelized the capital into charities and in reforming the religious educational sectors of the State. The Trust maintains the centers of translation of religious books and manuscripts. The supervision, management and protection of the Dharmarth and to transact business was regulated as per the “Regulation for the Guidance of the Council”. This Council of Dharmarth administered a huge institution which influenced the life of the people of the State in various ways.

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