

15 Deliveries into the treasury, what is taken by the king, and the expenses of the city, (these as) paid in, what is carried forward from last year, what is released by a decree and what is ordered by word of mouth, (these as) not to be remitted, — this is accrued revenue.

16 Acquiring (the fruits) on completion (of an undertaking), the remainder of fines, (these as) what has to be recovered, what is withheld by force and what is used (by officers), (these as) what must be cleared, — this is outstanding revenue, not containing goods of high value, and containing few goods of high value.

and 'actual recoveries (which may be more or less)' respectively. — Breloer (KSt, III, 196-197) finds here similarities with the system of budgeting under the Peshwas. The final total, according to him, is the *ain jamā* or balance left after deductions are made for revenue officers, Inamdars etc. who received at source. Deductions, however, do not seem intended here. And state officers do not receive at source in this text. There are full salary lists in 5.3.

15 *praviṣṭam* is from Cb (supported by Cj's *praviṣṭaka-*) and seems necessary. It is one kind of *siddha* or accrued income, which is entered, i.e., actually paid in. *arpita* in *kośarpita* favours this reading as against *apraviṣṭam*. — *rājahārah*: apparently some income went directly to the king and not through the treasury. — *puravajayah*: the reference to *vyaya* is strange in this connection. Apparently income ear-marked for city-expenditure also did not go through the treasury. It is not easy to see the reason for this. Cj has *parutsamvatsarā*; *parut* in the sense of 'last year' appears better than *parama*. — *apātaniyam* is the other kind of *siddha*; it has accrued, but is not actually paid in. It may be last year's dues not yet received or such as may have been allowed by the king to be paid in later, either by a written or an oral order. The income, however, is not to be dropped or surrendered (*apātaniya*) in any case. Cb reads *apātaniya* 'which has to be brought in and delivered,' which comes to the same thing. Cs understands this s. to refer to expenditure, not revenue and explains *apātaniya* by 'to be deducted from revenue.' For *siddha* and *praviṣṭa*, cf. 2.8.13,21.

16 *śeṣa* seems to refer to outstanding dues. It is also of two kinds *āharaniya* and *prasodhya*. — *siddhikarmayogaḥ* is from D and seems to convey the idea of acquiring the fruits of a work on its completion; income from the partly completed work is not immediately available, but would be received only when the whole work is completed. With *prakarma*, Cb has 'loan on interest,' Breloer (KSt, III, 200-203) 'arrangements (*yoga*) for promotion (*prakarma* smoothening, polishing) of the establishment.' Cj seems to understand 'what is lent for house-building or what is used by an officer from what was given to him.' Cs has 'recovering unpaid taxes when crops etc. are ready,' which in effect is the same as the explanation adopted. — *daṇḍaśeṣam* is, according to Cb Cs, 'surplus left over from the army.' This hardly fits in here. A *ca* after this would have been better to mark off the two kinds of *āharaniya*. — *balāḥkṛtapraṭiṣṭābham*: perhaps *-śambham* was the original reading; else *kṛta* is superfluous. Cj understands *balāḥkṛta* in the sense of *balāḥkṛta*. — *avamarṣam* 'touched' i.e., used; 'yam mukhyādhīr balād upayuktam' (Cj). The reading *avamarṣam* 'remitted' seems hardly appropriate. — The difference between *āharaniya* and *prasodhya* is that the former is easily recoverable, the latter only with some effort (Cb). — *asāram alpasāram ca*, i.e., the dues must not contain

17 Current, outstanding and derived from other sources is (the three-fold) income. 18 What comes in from day to day is current (income). 19 What belongs to the preceding year or what is transferred from another sphere of activity, is outstanding (income). 20 What is lost and forgotten, fines imposed on employees, extra income, compensation for loss, gifts, property of a person involved in a riot, property of an issueless person and treasure-trove is income derived from other sources. 21 Balance due to (army-) disbandment and from undertakings (given up) in the middle because of sickness, is return from expenditure. 22 Accretion, viz., increase in the price of commodities at the time of sale, excess in weights and measures called surcharge or the increase in price because of competition for purchase, — this is (also) income.

goods of high value (*sāra*), only *phalga* and *kupya*, or they must contain only few goods of high value. *vā* would be better instead of *ca*. Cb has 'yielding no fruits though expenses are incurred and yielding small fruit for high expenditure,' as two additional varieties of *śeṣa*. In that case, it is not clear why they are put after *śeṣam*. Cj reads *anādeyam* at the end and explains 'that (from a family, though normally tax-paying) without anything of value or having only few such things — not to be recovered.' This yields a good sense.

19 *parapracārasamkrāntāḥ*: this seems to refer to transfer from the sphere of activity of one *adhyakṣa* to that of another. Cb has 'what was due in one officer's time recovered by his successor, or what has come from the enemy's territory.' — 20 *pāṭvam*: the exact nature of this is not clear. Cb understands a surcharge on the fixed dues, Cp (on 2.15.3) a levy as recommended in 5.2; Breloer an impost for making good a deficit (p. 321). Cj Meyer understood a bribe. — *pārihāṅikam* is compensation for loss suffered, rather than 'penalty for failure to carry out the task, or, something received from a mortgage' (Cb). — *damara* seems to be 'a revolt' which would justify the confiscation of property. Cb understands 'booty obtained in a fight'; for that the usual word is *vilopa* (cf. 9.2.9 etc.) — *apūtrakam* is not to be understood to refer to the son alone; cf. 3.5.28. Meyer, however, would understand the expression in the literal sense. 21 The s., repeated in 2.15.10, describes lapsed grants. Two reasons for 'return from expenditure' seem mentioned, *vikṣepa* 'disbandment of the troops' and *vyādhitāntarārambha* 'undertakings given up midway because of illness or epidemics.' Some such word as *viṣṭa* or *parityakta* after *antarā* would have been better. For *vikṣepa*, see 7.9.22; 8.5.15 etc. Cb Cs have three items 'balance from army-expenditure, from expenses for medical hall and from other undertakings like *durga*, *antahpura* etc.' Provision for medical halls is not mentioned elsewhere. Meyer has 'windfall (*pratyāya*) for purposes of expenditure (*vyaya*) is sickness through bankruptcy or failure of a private undertaking of the king (*vikṣepavyādhitā*) and remainder from an undertaking given up in the middle (*antarārambhaśeṣa*).' This is highly problematical. — *upajā* primarily refers to increase in the commodities (particularly live-stock) through natural causes; cf. 2.29.8,11. A natural increase in price is meant here. Cb Cs Meyer understand 'what is obtained from prohibited sale.' — *mānonmānaviśeṣo*: this seems to be a description of *vyājī*, in which case it would refer to the 5% surcharge; see s. 10 above. It is also possible that the expression is unconnected with *vyājī*, and refers to the difference between ordinary weights

23 Current (expenditure), that arising out of current, gain (and) that arising out of gain, — this is (four-fold) expenditure.

24 What is spent from day to day is current (expenditure). 25 Receipts (by officers, servants etc.) after a fortnight, a month or a year is gain.

26 That arising out of these two is (expenditure) arising out of current (expenditure) and out of gain respectively. — This is expenditure.

27 What is left over after calculation of income and expenditure from the total of revenue-items is the balance, received and carried forward.

28 Thus the wise (Administrator) should fix the revenue and show an increase in income and decrease in expenditure and should remedy the opposite (of these).

CHAPTER SEVEN

SECTION 25 THE TOPIC OF ACCOUNTS IN THE RECORDS AND AUDIT OFFICE

1 The Superintendent should cause the Records Office to be built facing the east or the north, with separate halls, (as) a place for record-books.

and measures and those used for receipts in the treasury, as in 2.20.21-23, 29. See 2.15.11 below where *vyāji* seems distinguished from *tulāmānāntaram*.

23 The difference between *nitya* and *lābha* is that the former expenditure is incurred from day to day, the latter at fixed intervals of time, a fortnight, a month, a year etc. Breloer remarks (KSt, III, 209-216) that the term *lābha* represents the point of view of the recipient, labourer, officer etc. as in *bhaktavetanalābha*, and that it is a sort of deferred payment. It may also stand for a lump payment.

26 *tayor utpannah*, i.e., items of expenditure of the two types not foreseen at the time of the budget.

27 *saṃjālād āyavyayavīsuddhā*: what is meant is that from the total income the total expenditure is deducted. *saṃjālād āyād vyayavīsuddhā* or *saṃjālāyavyayavīsuddhā* would have been better. Perhaps the latter was the original reading. — *prāptā*, i.e., actually received in the treasury. — *anuvṛttā*, i.e., accrued but not actually delivered into the treasury; it is thus carried forward to the next account period.

28 *sādhatet*, i.e., overcome, remedy, take steps against. — It is clear that the *samāhary* fixes the assessment of revenue, prepares the budget and keeps the accounts.

2.7

According to Cj *akṣa* is what is used for counting, such as a pair of scales etc. and *paṭala* is a house (*akṣāni ganakopakaraṇāni paricchedaśādhanaṭayā indriyānta tulāṭni, teṣāṃ paṭalam gṛham*). *akṣa* primarily seems to refer to 'beads' used as counter or tally. As is clear from the Chapter, the *akṣapaṭala* is a records-cum-audit office.

1 *pratyamukham* of G M is unlikely in view of 2.4.7 and other places.

2 There he should cause to be entered in the record-books: the extent of the number, activity and total (income) of the departments; the amount of increase or decrease in the use of the (various) materials, expenses, additions, surcharge, mixing, place, wages and labourers in connection with factories; the price, the quality, the weight, the measure, the height, the depth and the container in connection with jewels, articles of high value, of low value and forest produce; laws, transactions, customs and fixed rules of regions, villages, castes, families and corporations; the receipt of favours, lands, use, exemptions, and food and wages by those who serve the king; the receipt of jewels and land (and) the receipt of special allowances and (payments for) remedial measures against sudden calamities, by the king and his queens and sons; and payments and receipts in connection with peace and war with allies and enemies.

3 From that he should hand over in writing the (revenue) estimate, accrued revenue, outstanding revenue, income and expenditure, balance,

2 *saṃkhyā* is the total number of departments. — *pracāra* is the activity in which each department is engaged. — *saṃjāta* is the total income from the department; cf. 2.6.14, 27. — *dravyaprayogavṛddhikṣaya* is the increase or loss in weight or volume which raw materials undergo in the process of manufacture as described in 4.1.8 ff. — *prayāma* may refer to additions or extensions to the factory, though addition to expenses (Breloer, KSt, III, 227-9) is also possible. — *yoga* is the mixing of materials in the process of manufacture. Cj gives the illustration of the mixing of colouring matter with gold as in 2.13.47 ff. Meyer understands *yogasthāna* as 'the place of employment or work.' — *prativarṇaka* is the standard of quality, also quality. — *saṃghānām* as in D is necessary; cf. 3.7.40. — *dharma* seems to refer to peculiar laws about marriage, inheritance etc. prevalent in a region etc., which are authoritative for that region etc. — *vyavahāra* 'transactions,' i.e., agreements or contracts between parties; cf. 3.1.2-14. This implies that all agreements or contracts are to be registered with the state. Cb explains *vyavahāra* by 'cash and landed property that is inherited.' — *caritra* 'customs, usages,' which, unlike *dharma*, do not have the appearance of having a religious sanction. — *saṃsthāna*: this word cannot mean 'locality' here as it probably does in 2.6.14. Cj explains 'royal order, this should be done, this should not be done and so on (*saṃsthānam saṃsthitiḥ rājājñā atredam kartavyam idam na kartavyam iti*).' Breloer (KSt, III, 241 n.1), comparing this passage with 3.1.39, identifies *saṃsthāna* with *rājāsāna* there, which is the explanation of Cj. The idea is clearly that of rules fixed by the state. Cb Cs construe *saṃsthāna* 'sticking to convention about' with each of *dharma*, *vyavahāra* and *caritra*. — *pragraha* 'favour, honour'; cf. s. 41 below. — *rājñas ca patrīputrāṇām*: the *ca* should have come after *-putrāṇām*; if the king is not to be included, *ca* is unnecessary. — *nirdeśa* is an extra allowance, according to Cb Cs; what is ordered by the king, according to Cj. — *autpātikapratikāra* 'taking steps against portents, such as earthquakes etc.' (Cb, which mentions this as a v. l.). Cb's reading is *autpātikā* 'money obtained during festivals etc.' It seems better to adopt a reading with which *pratikāra* can be easily construed.

3 *tataḥ* may be 'from the accounts office' or 'from the record-book.' — *upasthānam*, i.e., time fixed for officers to come and render accounts (Cb). Similarly

(the time for) attendance (for audit), (sphere of) activity, customs and fixed rules, to all the departments.

4 And over works of the highest, the middling and the lowest kinds, he should appoint a superintendent of that class, (but) over (works) bringing in revenue, a suitable (officer), by injuring whom (if necessary), the king would not regret. 5 His co-receivers, sureties, those living on his work, his sons, brothers, wives, daughters and servants shall bear the loss (incurred) in the work.

6 Three hundred and fifty-four days and nights constitute the year of work. 7 He should fix that ascending on the full moon day in Āṣāḍha, (whether) short or full. 8 He should provide the intercalary month with a (separate) bureau.

9 And (he should have) the activity (of departments) watched by spies. 10 For, the person in question (viz., the officer) if not conversant with the activity, customs and fixed rules, causes loss of revenue through ignorance, if unable to endure the trouble of (energetic) activity, through laziness, if addicted to the pleasures of the senses, sound and others, through remissness, if afraid of an uproar (among subjects) or of an unrighteous or harmful act, through fear, if inclined to show favour to

Breloer (KSt, III, 235-236). Meyer's 'outstanding and accrued income' as in 2.15.11 does not appear likely here. — *prayacchet*: the subject is evidently *akṣapatalādhyakṣaḥ*. — Apparently the *āya*, *vyaya*, *nivā*, etc. would be those of the preceding year, though the *karāṇīya* would be that of the current year.

4 *rajāṭīkam*, i.e., an officer of the *uttama* kind for work of the *uttama* type and so on. — *sāmudāyikeṣu* (see *suddhīpatra* in the text): we have to supply *karmasu* and explain with Cj 'of which the purpose is to bring in revenue (*samudāyaprayojaneṣu āyasthāneṣu*). The word is derived from *samudāya* 'revenue.' Cb. Cs reading *sāmudāyikeṣu* supply *karmakareṣu* 'from among a large number of workmen capable of doing a work.' This is not satisfactory. — *upahatya*, i.e., inflicting a fine or corporal punishment (Cj), the punishment being for loss of state revenue, through ignorance etc. to be mentioned presently. — 5 *sahagrāhīṇaḥ*, i.e., those who have received a share of the state revenue along with the officer. For the expression, cf. 3.11.14. — *karmopajivīnaḥ*, i.e., the staff and workmen. — As Cb Cj say the later one in the list becomes liable in the absence of each preceding one.

6 *karmasamvatsaraḥ*: this is the official year for completing the accounts of the various undertakings. — 7 *Āṣāḍhiparyavasānam*: *pūrṇimānta* months are clearly implied. — *ānam pūrṇam vā*, i.e., whether the work is spread over the full year or only a part of it. Cb has 'in accordance with the period the officer was there.' — 8 *karāṇādhiṣṭhītam*, etc.: apparently the yearly accounts had only twelve sections, one for each month; so accounts for the intercalary month were kept separately.

9 *apasarpādhiṣṭhītam*: supply *kuryāt* from the preceding. — 10 *samkroṣa* 'outcry, uproar'; cf. 1.17.39 above. — *tulāmāna*, etc.: For the four ways of assessing extent or size, see 2.21.15. — *upadhāna* 'placing near, introducing' implies substitution. Cf. 4.2.22. The word is related to *upadhī* 'fraud.'

those who have work with him, through love, if inclined to do them harm, through anger, because of reliance on learning or wealth or the support of a (royal) favourite, through arrogance, (and) because of (deceit in) introducing a difference in weight, measure, assessment or counting, (he causes loss) through greed.

11 'Among those (causes of loss of revenue), the fine is as much as the loss of money, increased by one-fold in each succeeding case according to the order (as stated above),' say the followers of Manu. 12 'In all cases (the fine shall be) eight times (the loss),' say the followers of Parāśara. 13 'Ten times,' say the followers of Bṛhaspati. 14 'Twenty times,' say the followers of Uśanas. 15 '(The fine shall be) in conformity with the offence,' says Kauṭilya.

16 The accounts should come in on the Āṣāḍha full moon day. 17 When the (officers) have come with sealed account books and balances in sealed containers, he should impose restriction in one place, not allowing conversation (among them). 18 After hearing the totals of income, expenditure and balance, he should cause the balance to be taken away (to the treasury). 19 And he should make the superintendent pay eightfold whatever may increase in the balance over the total of income (as shown) on the page inside (the account-books) or whatever the (officer) may cause to decrease (from the balance) because of (the inflation of) expenditure. 20 In the reverse cases, it shall fall to the lot of (the officer) himself.

11 *teṣāṃ* refers to *ajñāna* etc. — *ekottaraḥ*, i.e., one-fold for *ajñāna*, two-fold for *ālaya*, three-fold for *pramāda* and so on. — *Mānavāḥ*: the rule is not found in the *Manusmṛti*.

17 *samudrapustakabhāṇḍanivikānām*: this seems to mean that accounts officers bring accounts in sealed books and works officers bring actual balances in sealed containers. — *ekaira asamhāsāvarodham*, i.e., the two sets of officers are not to be allowed to converse among themselves. Breloer remarks that this is like treating them as witnesses (KSt, III, 246). 19 *antaraparṇe* is from D supported by Cb. *parṇa* seems to refer to the palm-leaf on which the accounts are written. *antah-parṇe* would perhaps have been better 'on a leaf inside (the account-book).' Cs explains the reading *antaravarṇe* as 'in the book in which the actual balance is described,' which practically comes to the same thing. Meyer has 'in case of deviation (*antaravarṇe*) of the balance.' Breloer (KSt, III, 246-247) tentatively suggests 'between-counting' (?). — *vyayasya*: supply *agrāt* after this. — *parihāpayet*: *nivṛyām* is to be understood with this. The balance is reduced because the expenditure is inflated. 20 *viparyaye*, i.e., when the actual balance is greater than what is shown in the account book or when expenses are shown to be less than those actually incurred. — *tam eva prati syāt*, i.e., the officer shall keep it. Breloer, however, has 'the state keeps the difference of what the officer has counted to his own disadvantage' (KSt, III, 247). The former idea seems better. Cf. the illustration '*yad atra mān prati syāt*' in the *Siddhāntakaumudī*. Cj seems to understand that the officer is not to be punished, since he has spoken the truth. It also refers to the opinion that even this officer is to be fined eight times.

21 For (officers) not coming at the proper time or coming without the account-books and balances, the fine shall be one-tenth of the amount due.

22 And if, when the works officer presents himself, the accounts officer is not ready for audit, the lowest fine for violence (shall be imposed). 23 In the reverse case, the fine for the works officer (shall be) double.

24 The high officers should render accounts in full in accordance with their activity, without contradicting themselves. 25 And among these he who makes a divergent statement or speaks falsely shall pay the highest fine (for violence).

26 He should wait for one month, if the (officer) has not brought in the day-to-day accounts. 27 After the month, the (officer) shall pay a fine of two hundred *panas* increased (by that amount) for each succeeding month. 28 If an (officer) has a little of the written balance due (from him), he should wait for five days. 29 If he brings in the day-to-day accounts after that period, preceded by (delivery of the balance into) the treasury, he should look into (the case) with refer-

22 *kārmika* is obviously the officer concerned with the carrying out of the work, while the *kāraṇika* is the account-keeper. — *apratibaddhatah*, i.e., not being ready with his accounts; Cb has 'failing to write down.' Because of the high fine, Breloer (KSt, III, 250-1) understands 'not putting in proof, not being able to substantiate a discrepancy (*upasthita*).' This does not seem likely. 23 *dviguṇah*: the fine is double because he has the actual *nivā* with him and has failed to turn up with it.

24 *śamagrāh* may be construed with *mahāmātrāh*, which is not very happy, or *nivāh* may be understood as the substantive. But *śamagrāhī* (*gāṇanīkyāni*) would have been better. — *aviśamamantrāh*: 'not saying what is different,' i.e., not making contradictory statements. Meyer has 'not having dissimilar or unsuitable plans.' Cb Cs read *mātrāh* and the latter explains 'should broadcast (*śrāvayeyuḥ*) all over the country-side (*pracārasamam*) all the related activities or a harmonized statement of income, expenditure and balance.' This is very doubtful. 25 *prthagbhūtaḥ* seems to be one whose statements do not tally with those of others, or rather, one who contradicts himself. Cb seems to understand one who has disappeared, made himself scarce.

26 *akṛtāhorūpaharam*: *ahorūpa* seems to refer to the day-to-day accounts, and the expression refers to the officer who fails to bring such accounts. A month is allowed to bring them in. This implies that the day-to-day accounts for a month are allowed to be completed by the end of the next month. 28 *alpaśeśalekhyanīkām*, i.e., when a small part of the balance as arrived at in the account-book is not brought in. This apparently refers to the works officer, while the preceding ss. referred to the accounts officer. — *pañcavātram* apparently in the case of the monthly account. 29 *kośapūrvam ahorūpaharam*: i.e., the balance due is delivered in the treasury and the relevant accounts are brought in after a lapse of five days. Though the accounts officer is also thought of (*ahorūpahara*), the works officer would seem to be principally concerned. — *sankalana* evidently refers

ence to laws, transactions, customs and fixed rules and by totalling up, (and by looking at) the work actually carried out, by inference and the use of spies.

30 And he should check (the accounts) for each day, group of five days, fortnight, month, four months and year. 31 He should check the income with reference to the period, place, time, head of income, source, bringing forward, quantity, the payer, the person causing payment to be made, the recorder and the receiver. 32 He should check the expenditure with reference to the period, place, time, head (of expenditure), gain, occasion, the thing given, its use and amount, the person who orders, the person who takes out, the person who delivers and the receiver. 33 He should check the balance with reference to the period, place, time, head, bringing forward, the article, its characteristics, amount, the vessel in which it is deposited and the person guarding it.

34 If, in an affair of the king, the accounts officer is not ready for audit or disregards an order or changes the income and expenditure in a way different from the written order, the lowest fine for violence (shall be imposed).

to the totalling of items in the accounts. — *avekṣeta*: the purpose of this investigation is to find out if the delay in delivery was justified or not. — Ms. D breaks off towards the beginning of this s., there being only one more folio containing 2.11.21-89.

30 *pratisamānayet*: the object is 'accounts.' 31 *vyuṣṭa* refers to the period for which the accounts are made up, 'yathā pravardhamāne pañcadaśarājavarṣe' (Cj). See 2.6.12 above. — *utpatti* refers to the source included in *āyatarira*. — *anuvṛtti* is being brought forward from the preceding period of account. — *pramāṇa*: Breloer suggests *parimāṇa* in conformity with the reading of mss. in the next two ss. However, *pramāṇa* might appear better in all three ss. — *dāpaka* is the person on whose behalf the payment is made. Cb does not seem to have read this word. 32 *lābha*, i.e., payments to employees; cf. s. 2 above. — *yoga* 'application,' i.e., use to which the article would be put. — *vidhātṛka* is an emendation suggested by Meyer 'who arranges the delivery.' Of the other readings only *nidhātṛka* 'store-keeper' of Cb Cs conveys any sense. Cj seems to derive its *viyātaka* from *yat* 'to strive.' 33 *anuvartana* is obviously the same as *anuvṛtti*. — *rūpa*, i.e., the article or object constituting the *nivā*.

34 *rājārthe*: this seems to refer to state undertakings, as distinguished from the work of collecting taxes, fines etc. from subjects. — *kāraṇika*, it is clear, is not an officer in the audit office, as Cj seems to have understood in s. 22 above. — *pratiśedhayato*: as the fine would appear small if we refer this only to disregarding the king's order, Breloer (KSt, III, 262) understands 'who suppresses an order.' — *nibandha* is the written statement handed out at the beginning concerning heads of income etc., as laid down in s. 3 above.

35 For one writing down an item (in the accounts) without any order or in a wrong order or in an illegible manner, or twice over, the fine is twelve *panas*. 36 For one writing down the balance (in any of these ways) the fine is double (that). 37 For one who swallows it, the fine is eight-fold. 38 For one who destroys it, the fine is one-fifth of the amount and restitution (of what is lost). 39 In case of a false statement, the punishment is that for theft. 40 If admitted afterwards, (the fine is) double, so also if an item is forgotten and then brought in.

41 The (king) should put up with a minor offence and should be content even when the revenue is small; and he should honour with favours the officer who confers great benefit (on the state).

CHAPTER EIGHT

SECTION 26 RECOVERY OF REVENUE MISAPPROPRIATED BY STATE EMPLOYEES

1 All undertakings are dependent first on the treasury. 2 Therefore, he should look to the treasury first.

3 Prosperousness of activities, cherishing of customs, suppression of thieves, control over employees, luxuriance of crops, abundance of commodities, deliverance from troubles, reduction in exemptions, (and) presents in cash, — these are (the means of) increase in the treasury.

4 Hindrance, lending, trading, concealment, causing loss, use, interchange and misappropriation, — these are (the causes of) depletion of the treasury.

35 *kramāwahina* is 'lacking in order,' while *utkrama* is 'in a wrong order.' — *avalikhataḥ* is not necessarily 'who enters wrongly,' for it cannot be understood of *avijñātam*; 'who writes down' is enough. — *vastukam*, i.e., an item in the ledger. 36 *avalikhataḥ* in this case may be understood as 'who writes down less (than the actual balance)' as in Cs, though that is not necessary. The reading *avalihato* is found in this s. in Cj which explains 'who tastes, i.e., swallows a little (*īṣad āsvādayataḥ*).' 38 *pañcabandhaḥ* cannot be five times (Cs Meyer), in view of 2.8.11; 3.1.20; 3.11.38 etc. 40 *pratiññāte*, i.e., when an admission is made that a false statement was made by him earlier. — *dviguṇaḥ*: double the fine for theft might appear too severe in the case of *prasmṛtapaṇṇa*. Meyer therefore thinks of double the 12 *panas* prescribed in s. 35. That does not appear very likely.

2.8

1 *kośapūrvāḥ* etc.: contrast 8.1.23 and the discussion in 8.1.33-52 below.

2 *pracāra* may, as usual, be understood as departmental activity rather than as 'country' (Cj Cs). — *anugraha* is maintenance, preservation as before. — *pratiśēdha*, i.e., keeping a strict control or check rather than 'dismissal.' — *upasarga* 'troubles' such as fire, floods etc.

5 Failure to carry out a work, failure to realize its fruit, or failure to deliver it (in the treasury), constitutes hindrance. 6 For that the fine is one-tenth (the amount involved).

7 Lending at interest of goods from the treasury is lending. 8 Trading in (state) commodities is trading. 9 In those cases, the fine is double the fruit.

10 If the (officer) makes the due date as not due or the date not due as due, that is concealment. 11 For that the fine is one-fifth.

12 If the (officer) causes a diminution of the revenue fixed or causes an increase in the expenditure sanctioned, that is causing loss. 13 For that the fine is four times the amount lost.

14 The use of the king's goods by oneself or allowing it by others is use. 15 For that, the punishment is execution for use of jewels, the middle fine for violence for use of articles of high value, (restitution of) that and an equal amount as fine for use of articles of small value and forest produce.

16 The appropriation of the king's goods by (the substitution of) other goods is interchange. 17 That is explained by (rules concerning) use.

18 If the (officer) does not deliver the income that has accrued (or) does not pay the expenses put down in writing (or) denies the balance received, — that is misappropriation. 19 For that the fine is twelve times (the amount).

20 Of those (officers) the ways of embezzlement are forty. 21 What has accrued first is realized afterwards, what has accrued later is realized first, what is to be carried out is not carried out, what is not to be carried out is carried out, what is carried out is made out as not carried out, what is not carried out is made out as carried out, what is a little carried out is made out as much, what

5 *siddhi* refers to securing the fruits of an undertaking, recovery of revenue, taxes etc. Its *asādhana* is not carrying out the work at all, *anavalāraṇa* is not securing the fruit produced and *apraśeṣana* is not delivering it into the treasury. Cj explains *anavalāraṇa* by 'not writing down in the accounts (*lekhyākaraṇam*).' — Cp begins with this s. and continues to the end of the Book.

9 *phala*, i.e., the interest received or profit made.

18 *prāptam nivṛtam* seems to refer to the balance received by and in the possession of the officer.

20 *catvāriṃśat*: the passage is referred to in the *Daśakumāracarita*, VIII. — 21 *pūrvam siddham* etc.: the recovery of the income accrued is delayed, evidently in consideration of gratification received. — *kytam*, i.e., made out, represented. *anyataḥ* refers to the source of the income. — Cs understands *deyam na dattam adeyam dattam* as a single case of misappropriation, similarly *kāle na dattam akāle dattam*. There is little justification for this. — *anyato dattam*: Cs under-

is carried out much is made out as little, one thing is carried out while another is made out (as carried out), what is carried out from one source is made out as from another, what is to be paid is not paid, what is not to be paid is paid, payment is not made in time, payment is made untimely, a little paid is made out as much, what is overpaid is made out as little, one thing is given while another is made out as given, what is paid to one is made out as paid to another, what is delivered (into the treasury) is made out as not delivered, what is not delivered is made out as delivered, forest produce for which the price has not been paid is delivered, that for which the price has been paid is not delivered, concentration (of goods) is made out as dispersal, or dispersal made out as concentration, an object of high value is changed for one of low value, or one of low value for one of high value, the price is raised, or (the price is) reduced, the year is made discrepant as to months, or the month discrepant as to days, discrepancy as to source, discrepancy as to head (of income etc.), discrepancy as to

stands *tas* in the sense of the dative; that is better, though the sense of the ablative is also not unlikely. — From *praviṣṭam* onwards offences by treasury and stores officers are mentioned. — *kupyam adaltamūlyam praviṣṭam*: Cp Cs explain 'a thing is borrowed at the king's command; after a time a part of the price is paid, making the entry that full price is paid.' There is no reference to part-payment here. It seems that the price is not paid from the treasury, yet the stores officer receives the goods, to be afterwards appropriated by him, the sufferer being the person from whom the goods are received. — *daltamūlyam na praviṣṭam*: Cp Cs have 'a thing purchased at a high price is entered as purchased at a lower price.' There is no reference to high or low price here. The case is clearly one where the price is paid from the treasury, but the goods are not received in the stores. Meyer understands *praviṣṭa* as 'entered in the register' when sales are made from stores to merchants. In the first case, the merchant pays less though the entry shows the regular price. But *caḍ adalta* mean 'paid less'? — *samkṣepo vikṣepah kṛtaḥ*: from here onwards, market officers are to be understood. For these terms see 2.16.1. The commentators understand 'aggregate tax to be paid by a village etc.' and 'splitting a tax among individuals (Cp Cs) or collecting it from one individual only (Cb).' In the opposite case, 'vikṣepa, i.e., a tax to be received from an individual in small instalments and *samkṣepa*, i.e., recovering it at one time in a lump sum.' All this seems unlikely. — *mahārgham alpārghena parivartitam*: the purchaser suffers in this case, while in the opposite case the treasury suffers. — *samāropito'rgḥaḥ*: the *paṇyādhyakṣa*, who fixes prices (2.16.2-3), might do so to his own advantage. — After *pratyavaropito vā*, Cb and the editions add *rātrayāḥ samāropitāḥ pratyavaropitā vā*. G M do not show these cases; they are also unnecessary in view of *māso dīvasaviśamaḥ kṛtaḥ*. And with the deletion of these expressions the number forty is very smoothly arrived at. — *samvatsaro* etc.: from here onwards, works-foremen are thought of. The idea in this case is, when there is an intercalary month, that fact is not taken into account when making payments on a yearly basis. — *māso* etc.: the number of days in the month are manipulated to the detriment of the workers. — *samāgamaviśamaḥ*: here and in the following cases, *viśama* seems to stand for *viśamatva*, though it can be understood as an adjective to *upāyah*. *samāgama* seems to be the same as *āgama* and to refer

workmen, discrepancy in performance, discrepancy in the sum-total, discrepancy in quality, discrepancy in price, discrepancy in weighing, discrepancy in measuring, (and) discrepancy as to (container) vessels, — these are the (forty) ways of embezzlement.

22 In these cases, he should interrogate, each individually, the subordinate officer, the store-keeper, the recorder, the receiver, the person who pays, the person who causes the payment to be made, the adviser and the help-mate. 23 And in case of a false statement by these, the fine shall be the same as for the officer (concerned). 24 And he should issue a proclamation in the sphere of his activity, 'Those wronged by such and such an officer should communicate (it to us).' 25 To such as communicate, he should cause payment to be made in accordance with the injury suffered.

26 And in case of many accusations, if the (officer) denies (all charges) and is proved guilty in a single case, he shall be liable for all. 27 In case of partial admission, he shall stand trial in all cases. 28 And in case of misappropriation of a large amount of money, if proved guilty with respect to even a small part of it, he shall be liable for all.

29 An informer, to whom a guarantee is given against reprisal (by the officer), should receive one-sixth part (of the amount involved),

to 'source' (Meyer), though Cp Cs explain it as 'the presence of labourers at the time of payment of wages.' — It is proposed to read *kārmika-* for *dhārmika-*. The latter is explained as defalcation by the *purohita* and his men from amounts sanctioned for charitable purposes like gifts to Brahmins. (Cb Cp Cs). This is unsatisfactory. We expect *dharmā-* not *dhārmika-*. And since the preceding and the following cases have reference to some work carried out by an *adhyakṣa*, *kārmika* would appear far more likely. The idea is of discrepancy in the matter of workmen (their number, wages etc.). — *nirvartana-*: Meyer prefers to read *nirvartana* 'because of the ceasing of a particular source of income.' In all these cases, however, the reason for the fraud is not stated, only the item in connection with which the fraud is committed. — *piṇḍa* is the total amount of the commodity or income. — *varṇa* 'class,' i.e., quality of the commodity. Cf. 4.2.22. A reference to the four *varṇas* (Cs) can hardly be understood and 'fineness or touch of gold' (also Cs) unnecessarily restricts the sense to a particular case only.

22 *upayukta* is a subordinate officer (Meyer) rather than a supervising or higher officer (Cp Cs). Cf. 2.5.16. — *nidhāyaka* seems to be the store-keeper as in Cs. — G M read *mantrinmantriya-* etc.; one *mantri-* is clearly superfluous. It is possible, however, that one *mantri-* is a corruption of *-mitra-*. Cf. 2.9.25, also 4.8.9 (where we have *sahāya*).

26 *parokṭaḥ*: see 3.1.19 ff. 27 *vaiśamye*, i.e., when some charges are admitted and others denied (Cp Cs). Cj has 'when different persons bring different charges against him.' — *amūyoga* 'questioning, interrogation' apparently by the *pradeṣṭya*. — 28 *-apāhāre* is to be preferred to *-apācāre* in the context of this Chapter.

29 *sūcaka* who secretly informs against an officer involved in fraud. — *prati-ghāta* is reprisal by the officer; cf. 7.6.26; 9.6.27. For *avasthā* 'guarantee,' cf.

if the matter is proved, one-twelfth part, if (he happens to be) a state servant. 30 If in an accusation concerning a large amount, only a small portion is proved, he shall receive a share of what is proved. 31 In case it is not proved, he shall receive corporal or monetary punishment, and no favour shall be shown to him.

32 But (if) when the charge is being proved, the informer, at the instigation of the accused (officer), were to throw up the case or to make himself scarce, he shall be condemned to death.

CHAPTER NINE

SECTION 27 INSPECTION OF (THE WORK OF) OFFICERS

1 All superintendents, endowed with the excellences of a minister, should be appointed to works according to (their) capacity. 2 And he should constantly hold an inspection of their works, men being inconstant in their minds. 3 For, men being of a nature similar to that of horses change when employed in works. 4 Therefore, he should be cognizant of the worker, the office, the place, the time, the work to be done, the outlay and the profit in these (undertakings).

5 They should carry out the works according to orders, without concerting together or quarrelling amongst themselves. 6 Concerting together, they might swallow up (the fruits of) the undertakings, quarrelling, they might ruin (them). 7 And they must not commence any work without informing the king, excepting measures against calamities.

8.4.33. — 31' *na cānugrāhyah* : this does not necessarily mean 'he is not to be saved from the vengeance of the officer' (Cs).

32 Meyer's construction, supplying *yadi* in the first half, is adopted. That appears to be the construction in Cj as well; *niṣpattau pramāṇāḥ sambhavitāyām* 'when the charge is likely to be proved.' Cb explains the first half 'when it is proved, the informer should say that the information was given to him by some one else and should remain hidden.' Similarly Cp : 'should transfer the blame of being an informer to treasonable persons or plead an alibi (*ātmānam apavāhaye*)' supplying *dūṣye* in the first half. Cs has 'when the matter is proved, he should cease the accusation and (*vā*) free himself from the bondage of the case (*ātmānam apavāhaye*).' The idea rather seems to be that the informer after making the accusation, withdraws it at the instigation of the accused or fails to appear for proving his charge.

2.9

upayukta ordinarily 'a subordinate officer' is here used for 'officer' in general. The Chapter in fact uses the word *yukta* and does not use *upayukta* even once.

4 *karana* 'office, department' (Cp) seems better than 'way of doing or means of doing' (Cj). — *prakṣepa* 'investment, outlay' is common in this text. 'Wages of workmen' (Cp Cs) is an unnecessary restriction.

6 Cf. 1.15.37 above.

8 And in cases of remissness on their part, he should fix a fine double the day's wages and (other) expenses. 9 And he who, amongst them, carries out the work as ordered or better, should receive a (high) position and honour.

10 'If an (officer) with a small income has a large expenditure, he consumes (state revenue). 11 In the reverse case and when an (officer) spends in conformity with his income, he does not consume,' thus say the teachers. 12 Only through spies would (this) be ascertained, says Kautilya.

13 He who causes loss of revenue consumes the property of the king. 14 If he causes loss through ignorance and other causes, he should make him pay that, suitably multiplied. 15 He who procures double the (normal) revenue, consumes the country-side. 16 If he brings in (the whole) for the king, he should be warned in case of a minor offence, in case of a major offence should be punished according to the offence. 17 He who makes out as expenditure the revenue (he has raised) consumes the works of men. 18 He should be punished according to the offence in cases of loss (or waste) of days of work, the price of goods and the wages of men.

8 *vetanavyaya* 'wages and (other) expenses' rather than 'expenses on wages.'

9 *yathādiṣṭam* etc. : cf. 1.8.13 which is a quotation from Piśuna.

14 *ajñānādibhiḥ* refers to the eight causes mentioned in 2.7.10. — *yathāgunam*, i.e., 1,2,3 etc. times in case of *ajñāna*, *ālasya*, *pramāda* etc. respectively. In 2.7.11-15, this scale of fines is attributed to the Mānavas, while Kautilya himself preferred punishment according to offence. Meyer thinks that we should read *yathāparādham* instead of *yathāgunam* here as well. Cp Cs understand 'double, three times, etc. according to the offence,' i.e., apparently according to repetition of the offence. This also seems likely.

17 *samudayam vyayam upanayati* : Cb Cp Cs Meyer understand 'who brings in the expenditure as income,' i.e., the sanctioned expenditure instead of being spent on the work is returned to the treasury as income from that work. For this we expect *vyayam samudayam (iti) upanayati*. As the parallel ss. 13, 15 show, *samudayam* is the object, not part of the predicate. Moreover, on this explanation, there is no *apahāra* to which the next s. refers. The idea rather is that the income actually raised from the work is represented as expenditure. Thus no benefit is derived by the state and the labour of workmen is wasted so far as the state is concerned. The difference between s. 13 and this s. is that in the former case no revenue (or less revenue) is produced, while in this case revenue is produced, but spent away instead of being brought to the treasury. — 18 *karmadivasa* etc. : with Meyer, three things should be understood, *karmadivasa*, *dravyamūlya* and *puruṣavetana*. Cp Cs understand two things 'loss of the price fixed for the fruit of the work that would have been achieved on those days and loss of wages by the labourers.' — There is *apahāra* in this case because the net income is pocketed by the officer. It may be calculated on the basis of *karmadivasa* etc. that are lost.

43 One *prastha* of rice-grains, one-fourth (of that) broth, a quantity of salt one-sixteenth of broth, (and) one-fourth part (of broth) butter or oil constitute one meal of an Ārya male. 44 One-sixth (of a *prastha*) broth, (and) half the quantity of fat is for the lower classes. 45 One-quarter less for women. 46 One half for children.

47 For twenty *palas* of meat, half a *kuḍuba* of fat, one *pala* of salt, one *pala* of sugar, two *dharanas* of spices and half a *prastha* of curds (should be used). 48 By that higher quantities are explained. 49 For vegetables, one and a half times as much, for dried (meat etc.) twice as much and the same ingredients.

50 We shall state the amount of food ration for elephants and horses in the (Sections on the) Superintendents of these.

51 For bullocks, one *drona* of *māṣa* or a *pulāka* of barley (shall be added), the rest as laid down for horses. 52 The special (ration for bullocks is) one *tulā* of oil-cake from the press or ten *ādhakas* of broken grains and bran. 53 Twice that for buffaloes and camels. 54 Half a *drona* for donkeys, spotted deer and red deer. 55 One *ādhabaka* for *eṇa*- and *kurāṅga*-deer. 56 Half an *ādhabaka* for goats, rams and boars or double that broken grains and bran. 57 One *prastha* of boiled rice for dogs. 58 Half a *prastha* for swans, herons and peacocks. 59 For deer, beasts, birds and wild animals other than these, he should cause an estimate to be made from one meal (consumed by them).

60 He should cause charcoal and husks to be taken to metal workshops and for plastering walls. 61 He should give the broken

— *akhāṇḍa* . . . *prasthaḥ*: this *prastha* is not brought into relation with any amount of paddy as Breloer (III, 318) thinks.

43 It is proposed to add *tanḍulānām prasthaḥ* at the beginning. The words are necessary to show the amount of rice in the daily ration. They seem to have dropped out because they had occurred just before at the end of the last s. 44 *ardhasneham*: i.e., half that allowed to an Ārya (1/16 *prastha*), i.e., 1/32 *prastha*. If we understand 1/2 of 1/6, i.e., 1/12 *prastha* (as in Cb Cs and Meyer), that would mean the lower classes are to get more fat than the Ārya, which is unlikely. 45 *pādonam* applies to all items of s. 43 and 44.

47 *viśatya*: the instrumental is unusual; perhaps the *visarga* after it got dropped out. 49 *adhyardha* etc.: Meyer thinks that this applies to curds only or at most to fat and salt also, but not to *ksāra* and *kaṭuka*, with which the word generally used is *yoga*; for we have *yogaḥ* separately mentioned here.

50 *tadadhyakṣe*, i.e., in 2.31 and 2.30 respectively.

51 *pulākāḥ*: see s. 38 above. The amount of *yavas* for making it would also be 1 *drona*; cf. 2.29.48. 53 Repeated in 2.29.44. 54 *ardhadronam*: this refers to *māṣa* or *pulāka*, not to oil-cake and bran. 59 *atāḥ* to be construed with *śeṣānām*. — *ekabhaktād* 'by inspecting food eaten by them in one day' (com.). It is possible that in s. 43 also *eka bhakta* refers to the day's ration, not a single meal.

grains to slaves, labourers and broth-makers, (and) things other than these to dealers in cooked rice and in cakes.

62 Implements for weighing and measuring, grinding-stones, pestle and mortar, pounding and crushing machines, scatterer, winnowing basket, sieve, cane-basket, box and broom are the implements.

63 Sweeper, watchman, weigher, measurer, supervisor of measuring, giver, supervisor of delivery, receiver of tallies, and the group of slaves and labourers, — these are the workmen.

64 On high should be the storing place for grains; close-knit grass bags for sugar; earthen jars and wooden casks for fats; and the earth (should be the storing place) for salt.

CHAPTER SIXTEEN

SECTION 34 THE DIRECTOR OF TRADE

1 The Director of Trade should be conversant with the differences in the prices of commodities of high value and of low value and the popularity or unpopularity of goods of various kinds, whether produced on land or in water (and) whether they have arrived along land-routes or water-routes, also (should know about) suitable times for resorting to dispersal or concentration, purchase or sale.

61 *kanikāḥ* would appear to be larger than *kāna* on which the animals are fed. — *ato nyad* seems to refer to surplus food from the royal kitchen. It is not clear from *prayacchet* if it was sold.

62 *rocānīdṛṣṭad* 'the grinding stones,' for which *rocānī* alone is used in 3.8.11. — *kuṭṭakayantra* 'pādakramāṇīyam uśtragrīvākāram' (Cj). — *rocakayantra* 'a machine for crushing pulses etc.' (Cb) 'hastabhramāṇīyam' (Cj). — *patraka* 'a wooden scatterer' (Cp), 'a wooden pounder' (Cb), 'fan' (Meyer).

63 *dharaka* 'holder' of scales, i.e., weigher. Meyer has 'keeper, preserver.' — *māpaka* who supervises measuring. Cb has 'measurer of length.' — *salākā-pratigrāhaka* the receiver of sticks or tallies for counting, an accountant (cf. *salākā-gāhaka* of Pali texts). Cj renders by *kalayitā* 'counter.' Cb has 'who supervises grinding and pounding.' — *viṣṭīḥ*: Breloer remarks (III, 304) that 'state worker' is a better rendering of *viṣṭī*.

64 *mūlāḥ*: from *mav* 'to bind' is a woven basket or grass bag. The word is Vedic. Breloer (III, 304-5) says that the Chapter mentions other groups besides these four and hence the *kārikā* seems taken from elsewhere. The four, however, are the principal groups among edibles (cf. s. 12). The other groups (ss. 16-21) are secondary, and needed no special mention for this purpose.

2.16

1 *sārāphalgaorghāntaram* 'differences in the prices of *sāra* and *phalga* goods' (com.) is better than 'what is *sāra*, what is *phalga* and fluctuations in their prices' (Meyer). — *vikṣepa* is dispersal of goods in many places for sale, and *samkṣepa* is concentration in one place only for sale, as described in this Chapter. — *prayoga*

2 And that commodity which may be plentiful, he should collect in one place and raise the price. 3 Or, when the price is reached, he should fix another price.

4 He should establish in one place trade in royal commodities that are produced in his own country; in many places, in those produced in foreign lands. 5 And he should cause both to be sold so as to favour the subjects. 6 And he should avoid even a big profit that would be injurious to the subjects. 7 He should not create a restriction as to time or the evil of a glut in the market in the case of commodities constantly in demand.

8 Or, traders should sell royal goods in many places with the price fixed. 9 And they should pay compensation in accordance with the loss (sustained).

10 One-sixteenth part is the surcharge in measure by capacity, one-twentieth part in measure by weighing, one-eleventh part of commodities sold by counting.

11 He should encourage the import of goods produced in foreign lands by (allowing) concessions. 12 And to those (who bring such goods) in ships or caravans, he should grant exemptions (from taxes) that would enable a profit (to be made by them). 13 And no law-

'use, employment.' Meyer's 'lending at interest' is little likely. Breloer (KSt, III, 332 n. 1) proposes *prayogakalpān* 'the kind and manner (*kalpa*) of actions (*prayoga*) viz., distribution and collection, for purchase and sale.' That is not very happy.

3 *prāpte 'rghe* either because the commodity has ceased to be plentiful or the demand for it is greater. — *arghāntaram*, i.e., a lower price.

4 *ekamukham*, i.e., concentrated in one place. — Foreign goods are to be sold in many centres probably to make them easily available for the country people as well. 5 Cf. 4.2.27, 35. 6 In view of *api, sūksman* would have been better than *stūlam*. 7 *ajasaranya* 'that are constantly in demand or always sold' (com.); 'which must be fresh' (Breloer, III, 340). Milk, vegetables, etc. are meant. — *sankula* 'crowding,' i.e., glutting the market.

9 *cheda* is the loss suffered by the state because it has not itself engaged in the trade and made the usual profit.

10 According to 'others' in Cb, *vyāji* goes to the customer. In the text, however, it is evidently a source of state income. Cj has '*śoḍaśaprassthā vīkrinānah ekasā nivartayet, kriyānah saptadaśakam adhikāś gṛhṇīyāt*,' i.e., according to it the *vyāji* operates two ways between the trader and the customer. That is unlikely.

12 *āyatiśamam* : *āyati* is 'income' (2.9.10, 11, etc.) as well as 'future' (2.10.36, 48, etc.). So we may have 'capable of yielding an income, i.e., profit' or 'yielding profit in the future' (Cp). 13 *anabhiyogam*, i.e., the dispute is to be settled by the *panyādhyakṣa* himself. — *sabhyopakāribhyaḥ* : i.e., when they are partners in a native corporation or its associates (or assistants), suits can be filed against them. Cb reads *sahopakāribhyaḥ* and explains 'if there is a quarrel between a foreign merchant and a native merchant, the king shall not show partiality (*adhi-*

suit in money matters (should be allowed) against foreign traders, except such as are members (of native concerns) and (their) associates.

14 Officers in charge of (royal) goods shall deposit the price of goods (sold), in one place, in a wooden box having a lid with one opening. 15 And in the eighth part of the day, they should hand it over to the Director of Trade, declaring, 'This much is sold; this is left over.' 16 They should also hand over the implements of weighing and measuring.

17 Thus (the sale of goods) in one's own territory has been explained.

18 In foreign territory, however, he should ascertain the price and the value of the commodity (taken out) and the commodity (to be brought) in exchange and should calculate the profit after clearing expenses for duty, road-cess, escort-charges, picket- and ferry-dues, food and fodder and share. 19 Should there be no profit, he should see if there is any advantage in taking out goods or in bringing in goods in exchange for goods. 20 Then with a quarter of the goods of high value, he should set going trade by land along a safe route. 21 And he should establish contacts with forest chieftains, frontier officers, and chiefs in the city and the country-side, to secure their favour. 22 In case of a calamity, he should rescue the goods of high value or himself. 23 Or, if he has reached his destination, he should carry on

yoga); if, however, benefit has been conferred by him, partiality may be shown to him.' *abhiyoga* as 'partiality' is doubtful.

14 *panyādhiṣṭhātārah* are clearly salesmen in state service. 15 *ahnaś ca aṣṭame bhāge*, i.e., the last part of the day. Cf. 1.19.6 ff.

18 *panyapratipanyayoh* : *panya* is the commodity taken out, and *pratipanya* the commodity brought in exchange for it. Breloer seems to understand the opposite 'the ware (asked for) and the counter-ware (offered in return)' (III, 345). — *argha* seems to be the selling price, while *mūlya* is its cost price or value. Breloer understands *argha* of *panya* and *mūlya* of *pratipanya*. — *ātvāhika* 'escort charges'; cf. 2.28.25 etc. Cb curiously has 'paid to those who go in the morning (?)'. — *gulma* seems to be a sort of police or military picket, stationed in places of danger. Cb has 'paid (*dāya*) to those who stay in the forest.' — *bhāga* 'share' claimed by the foreign state as, e.g., in the case of salt, 2.12.29 etc. — For the s., cf. 2.35.12 below. 19 *bhāḍānīrvahanena* : Cp reads *bhāḍānīrvahanena* 'by not taking out'; that is less likely. — *lābham* is some political or strategic advantage. 20 *tataḥ*, i.e., in either case, whether there is profit to be made or some advantage to be secured. — *sārapādēna*, i.e., 1/4th of the total goods taken out are to be *sāra*, the rest *phaigu*. Cb has 'giving one-fourth of what is agreed upon as profit, i.e., at a cost of 1/4th of the calculated profit,' Meyer 'with strong beasts of burden,' Breloer 'one-fourth of the four types of goods (*ratna, sāra, phaigu, kupyā*), viz., *sāra*.' These explanations appear doubtful. 21 Cf. 1.16.7. 22 *āpaśi*, e.g., when the caravan is attacked by robbers. 23 *āmano oā bhūmim aprāptāḥ* : *āmano bhūmim* seems to refer to the foreign land that was the destination. The idea may

the trade after paying all dues. 24 And on the water-route he should ascertain hire for boats, provisions on the journey, price and amount of (his) goods and of the goods in exchange, seasons suited for voyage, precautions against dangers and regulations at the ports.

25 And along river-routes, he should ascertain (conditions of) trade from the (port) regulations and should proceed to where there is profit and avoid absence of profit.

CHAPTER SEVENTEEN

SECTION 35 THE DIRECTOR OF FOREST PRODUCE

1 The Director of Forest Produce should cause forest produce to be brought in by guards in the produce forests. 2 And he should start factories for forest produce. 3 And he should fix dues from those cutting produce forests, also penalty, except in cases of distress.

4 The group of forest produce (is as follows):

*sāka, tiriśa, dhanvana, arjuna, madhūka, tilaka, sāla, śimśapā, arimeda, rājādana, śiriśa, khadira, sarala, tāla, sarja, akvakarna, soma-
valka, kuśa, āmra, priyaka, dhava* and others (constituting) the group of (trees with) hard wood.

5 *uñja, cimiya, cāpa, veṇu, vaṁśa, sātina, kañṭaka, bhāllūka* and others (constituting) the group of reeds.

then be, if he fails to reach it and finds himself in some other land, he should carry on the trade according to the laws of that land. This is not very satisfactory. Cs understands by *āmano bhūmi* the native land of the *panyādhyakṣa*, i.e., when he has not come back and is still in the foreign land. *vā* has little significance here. Perhaps *bhūmim prāptaḥ* should be read 'reaching his destination,' *vā* showing the option to *āpadi*. It seems that Cp does read *bhūmim prāptaḥ* and understand the destination intended. The translation is in accordance with this reading.

24 *yānabhāgaka* : Cb's *bhāgaka* would appear more appropriate in the sense of 'hire.' Though the state owned boats and hired them out (2.28.3-5) private boats also are thought of, and in case of need could be hired by the state. — *panyapat-
tanacāritra* : cf. 2.28.7 below.

27 *nadīpalhe* : apparently, the preceding s. primarily dealt with sea-voyage.

2.17

3 *deyam* : Cb Cs understand 'wages to be paid to those who cut the trees.' However, *deya* usually refers to what is due to the state (cf. 2.16.18, 23), and seems to refer here to fees charged for taking fuel or timber from state forests. — *atya-
yam* is penalty for taking these things without paying the dues. — *anyatra
āpadbhyah* when no charges are recovered.

4 *kuśāmra* is read as in 2.15.39 and understood as two; otherwise the mango tree would find no mention at all.

5 The commentators thus differentiate: '*uñja* with big holes, slender thorns and a rough surface, *cimiya* without holes and with a soft surface, *cāpa* with small

6 *vetra, śikavallī, vāśī, śyāmalatā, nāgalatā* and others (constituting) the group of creepers.

7 *mālatī, mūrṅā, arka, śana, gavedhukā, atasi* and others (constituting) the group of fibre-plants.

8 *muñja, balbaja* and others (constituting raw) material for ropes.

9 The leaves of *tālī, tāla* and *bhūrja*.

10 The flowers of *kiṁśuka, kusumbha* and *kuṅkuma*.

11 Bulbous roots, roots, fruits and others (constituting) the group of medicinal plant products.

12 *kālakūṭa, vatsanābha, hālāhala, meśaśṛiga, mustā, kuṣṭha, mahāviśa, vellitaka, gaurārdra, bālaka, mārkaṭa, haimavata, kā'ingaka, dāradaka, ankolāsāra, auṣṭraka*, and other poisons, serpents and insects, these same kept in jars, (all constituting) the group of poisons.

13 Skin, bones, bile, tendons, eyes, teeth, horns, hooves and tails of the lizard, *seraka*, leopard, bear, dolphin, lion, tiger, elephant, buffalo, *camara, smara*, rhinoceros, bison and *gavaya*, and also of other deer, beasts, birds and wild animals.

14 Iron, copper, steel, bronze, lead, tin, *vaiṅṛtaka* and brass (constituting the group of) metals.

15 Vessels made of split bamboo-cane and of clay.

16 Charcoal, husks and ashes; enclosures for deer, beasts, birds and wild animals and enclosures for fuel and grass.

holes and very rough, *veṇu* without thorns and fit for the bow, *sātina* with many projecting thorns, *kañṭaka* with wheat-like fruit, and *bhāllūka* with long joints.'

6 According to Cb, *śikavallī* is also called *hamsavallī* and *nāgalatā* is also called *nāgañhvā*.

11 *auśadha* is the product of a plant (*ośadhi*) with a medicinal property.

12 Some of the poisons are well-known; the identification of others is uncertain. *mārkaṭa* 'so called because the shape of its root is like the monkey's penis' (Cb Cs). — *haimavata, kā'ingaka* and *dāradaka* are names derived from the regions of their origin, Darada being in North-west India. — *auṣṭraka* 'shaped like a camel's penis' (Cb, which seems to have read *auṣṭrika*). — *kumbhagatāḥ*, i.e., preserved for use against enemies.

13 *seraka* may be the same as *śiraka* 'porpoise.' It is 'the white-skinned godhā' (Cs). — *ṛkṣa* after *duṣpi* is from Cb; it seems genuine. — *smara* 'a kind of deer' (Diet.), 'same as *śarabha*' (Cs). — *asthi* twice as in the mss. is clearly wrong; we have to read *akṣi* in one place. 'Eyes of animals are of use, as is shown by 14.3.1, 6.'

14 The metals would come from mines, which are under the *ākarādhyakṣa* (2.12 above). The *kupyādhyakṣa*, in fact, appears to be stationed in the city in charge of the *kupyagrha*, though the cutting of trees etc. is evidently his concern.

16 *mṛgapaśu* etc. are items of expenditure in 2.6.11.

61 The *uttarāyana* begins with the season of frost. 62 The *dakṣiṇāyana* begins with the rainy season. 63 Two *ayanas* make a year. 64 Five years make one cycle.

65 The sun takes one-sixtieth part of a day; thus in one season he brings about the loss of one day, and so does the moon (cause loss of) one (day).

66 Thus in every period of two years and a half the two beget an additional month, the first in summer and the second at the end of (the cycle of) five years.

CHAPTER TWENTY-ONE

SECTION 39 THE COLLECTOR OF CUSTOMS AND TOLLS

1 The Collector of Customs and Tolls should establish the customs-house and the flag facing the east or the north in the vicinity of the big gates (of the city).

2 The receivers of duty, four or five in number, should record in writing (details about) traders who have arrived in a caravan, who they are, from what place, with how much merchandise and where the identity-pass (was issued) or the stamping was made.

3 For (goods) without the stamp, the penalty is double the dues.

4 For those with a forged stamp, the fine is eight times the duty.

5 For those with broken stamps, the penalty is distraint in the ware-

61 The *ayanas* apparently begin with the beginning of the season and hence of the month; they are not brought into relation with the sun's entry into a constellation.

65 *haratyarkāḥ śaṣṭibhāgam* because the solar day is longer than the normal day by 1/60th. That is one kind of *harāna*. The lunar day is shorter by the same amount; that is another kind of *harāna*.

66 *grīṣme...pūrvam*: this implies that in Grīṣma of the third year, half the year is over; in other words, the year began with Śiśira and Māgha. — All these details about the five-year cycle and intercalary months agree with those in the *Vedāṅga Jyotiṣa*, 22 (Cf. Fleet, JRAS, 1914, p. 998).

2.21

1 *dhwaja* would apparently bear the emblem of the king. — *mahādāvāra* refers to the four main gates, as implied in 2.4.19.

2 *abhijñānam mudrā vā* is as proposed by Meyer. The two are different as shown by s. 26 below. The former seems to be a sort of pass for identification of the trader, the latter the stamp or seal made on the package of goods. Both are issued by the *antāpāla* (s. 26). In 2.34.1-5, however, *mudrā* means the passport which a person must carry about with him.

3 *amudrānām*: supply *panyānām* rather than *vanijām*. — *deya*, 'i.e., *sulka*' (Cp), 'varṭanī, road cess' (Cb). The former is right. 5 *bhinna* may

house. 6 In case of change of the royal stamp or of (change in) the name, he should make (the trader) pay a fine of one *pana* and a quarter per load.

7 Traders shall declare the quantity and price of the goods that have arrived at the foot of the flag, 'Who is willing to purchase these goods, so much in quantity, at this price?' 8 When it has been thrice proclaimed, he should give it to those who have sought it. 9 In case of competition among purchasers, the increase in price together with the duty shall go to the treasury.

10 If for fear of duty a (trader) declares the quantity of the goods or the price to be less (than it actually is), the king shall confiscate that excess. 11 Or, the (trader) shall pay eight times the duty. 12 He should impose the same (penalty) in case of depreciation of price of a package containing goods by (showing) a sample of lower value and in case of concealment of goods of high value by goods of low value.

13 Or, if through fear of a rival purchaser a (trader) increases the price beyond the (due) price of a commodity, the king shall receive the increase in price, or make the amount of duty double. 14 The same (penalty) eightfold (shall be imposed) on the Superintendent concealing (the trader's offences).

refer to accidental breaking. Meyer understands deliberate tampering. — *ghaṭikāsthāne sthānam*: this seems to refer to distraint of goods in the ware-house; the distraint may be for one day (as in one of the explanations in Cp) or till corroboration comes from the frontier (Cj). Cb Cs read *ghaṭikāḥ sthāne sthānam*; the former has no explanation, the latter has 'distraint in the toll-house for three *ghaṭikās*, i.e., *nālikās*.' This is extremely doubtful. Meyer (understanding deliberate tampering) thinks of confiscation. 6 *nāmakṛte*: the name would appear to be that of the trader on the passport. — *vahanam* etc.: Meyer thinks that the carriage load is also confiscated. The words can hardly yield this sense. Breloer (III, 461) seems to understand 'make a load pay 1/4th *pana* fine for every *pana*.' It is difficult to see how this meaning is possible.

7 Imported goods were clearly sold at the gate. Meyer thinks that only confiscated goods were sold there. There is nothing to indicate this. 8 *etat* etc.: the sense requires *etāvapramānam, anena arghena* etc.

12 *nivīṣṭapanyasya bhāṇḍasya*: *bhāṇḍa* seems to refer to the container in which the goods (*panya*) are packed (*nivīṣṭa*). It contains goods more precious than the supposed sample (*prativānaka*) carried outside the package. In the two cases of this s. the trader would stand to lose by sale at the gate unless he were in collusion with the purchaser. We may understand that not all imported goods are sold at the gates.

13 It is difficult to see any difference between 'competition among purchasers' (s. 9) and 'fear of a rival purchaser' (this s.). — *dviguṇam vā sulkaḥ*: apparently this option operated when the *mūlyavṛddhi* amounted to less than the *sulka*. 14 *aṣṭaguṇam*: eight times the *mūlyavṛddhi* or the *sulka*, according to the two options.

15 Therefore, the sale of goods should be made by weighing, measuring or counting; an appraisal (of value should be made) of goods of small value and goods enjoying concessions.

16 And for goods that have passed beyond the foot of the flag without the duty being paid, the fine is eight times the duty.

17 Secret agents operating on roads and in places without roads should find out such (evasion).

18 Goods intended for marriage, marriage-gifts accompanying the bride, goods intended as gifts, goods required on the occasion of a sacrifice or a ceremony or a birth and goods used in various rituals like worship of the gods, tonsure rite, initiation for Veda study, hair-cutting rite, consecration for a vow and so on, should go duty-free.

19 For a (person) making a false declaration (in this respect) the punishment for theft (shall be imposed).

20 For the trader taking out a commodity for which duty has not been paid along with one for which duty has been paid, or carrying off a second (commodity) under one stamp after breaking open the package, forfeiture of the same and an equal amount as fine (shall be the punishment). 21 For the (trader) carrying off (goods of high value) from the customs house after securing acceptance of cowdung (cakes) or straw as the basis (for calculating duty); the highest fine for violence (shall be the punishment).

22 For the (trader) taking out any one of the unexportable articles, viz., weapons, armours, coats of mail, metals, chariots, jewels,

15 *anugrahikānām*: this conveys the sense of what the state has decided to confer *anugraha* on, i.e., to grant concessions to; cf. 2.22.8. The idea of 'what is beneficial' does not seem intended.

17 *pathika*, i.e., 'disguised as traders' (Cb), and *upathika*, i.e., 'disguised as shepherds, wood-cutters etc.' (Cb). Cf. 2.86.13.

18 *aupāyanikam*: Meyer understands presents to the king only and compares 2.15.3. — *kṛtya* is independent of *yajña*; cf. 3.8.8; 5.1.43.

20 *nirvāhayato*: this and the following two ss. seem to refer to export; cf. 2.16.19. — *dvitīyam* etc.: 'bringing in another similar-looking package on the strength of a *mudrā* on one (*dvitīyam ekamudrayā*) and breaking open a package on which duty is paid and inserting in it goods on which duty is not paid (*bhittvā puṣam apāharatah*).' Thus the commentators, who understand imports as meant. But *nirvāhayatah* seems to refer to exports; cf. 2.16.19, also s. 22 below. And it appears that in this s. only a single idea is intended, 'breaking open a package and inserting other goods under the same *mudrā*.' It seems that *apāhar* in this s. and the next, has reference to 'taking out' of the country or the city. *mudrā* may be understood as made even on exported goods. 21 *pramānam kṛtvā*, i.e., making a declaration about the goods.

22 *anyatamam anirvāhyam* is proposed for *tamānirvāhyam* of the mss. as being necessary. The prohibition of the export of these goods is obviously for

grains and cattle, there shall be a fine as proclaimed as well as loss of the goods. 23 In case any one of these is brought in, its sale (shall be effected) duty-free outside (the city-gate) itself.

24 The frontier officer should charge a road cess of one *paṇa* and a quarter for a cart-load of goods, of one *paṇa* for a one-hoofed animal, of half a *paṇa* for cattle, of a quarter *paṇa* for small animals, of one *māṣaka* for a shoulder-load. 25 And he shall make good what is lost or stolen (on the way). 26 He should send on to the Superintendent a caravan from a foreign land after making an investigation as to goods of high and low value and giving them an identity-pass and stamp (on the goods).

27 Or, a secret agent appearing as a trader should communicate to the king the size of the caravan. 28 In accordance with that information, the king should tell the Collector of Customs about the size of the caravan, in order to make his omniscience known. 29 Then the Collector, on meeting the caravan, should say, 'These are goods of high and low value belonging to such and such a merchant. It should not be concealed. This is the king's power.' 30 For one concealing goods of low value the fine shall be eight times the duty, (for concealing) goods of high value, confiscation of everything (shall be the punishment).

31 He should cut out goods that are harmful to the country and that are worthless. He should make goods that are highly beneficial duty-free, also seeds that are rare.

military and economic reasons. — *nāśa* is to the owner, i.e., confiscation. 28 *ānayana* is import. — *ucchulka* 'duty-free,' because these confer benefit on the country' (Cb), 'because the king is the purchaser of these goods' (Cp).

24 *vartani* is a cess on traders for the use of roads. This itself involves the liability to protect and indemnify the trader for loss suffered on the way; separate escort-charges are also thought of, called *atīvāhika*; cf. 2.16.18; 2.28.25 etc. 26 *abhjānam mudrām ca*: see s. 2 above.

27 *preṣayet* should send word, inform; cf. 12.3.20, etc. 28 *tena pradēśena*: cf. 5.2.38.

31 *ucchindyāt*: this may imply prohibition of import or destruction when imported. — *mahopakāram*: this is regarded as an adjective to *bijam* by com. Meyer regards it first as a separate item 'an object that is highly beneficial' and then also as adj. to *bijam* 'seeds, even if highly beneficial, only if (tu) they are rare.' But *ca* of the mss. is preferable to *tu* of the editions, and two items appear intended.

or pledges a female slave who is *enceinte* without providing for the nourishment of the foetus, the lowest fine for violence (shall be imposed), also on purchasers and witnesses.

21 If a person does not make a slave an Ārya for a suitable ransom, the fine is twelve *panas*, and confinement (for him) till he does it.

22 Kinsmen shall inherit the property of a slave, in their absence the master.

23 The offspring begotten by the master on his own female slave shall be known as free along with the mother. 24 If the mother is attached to the house and looks after the affairs of the family, her brother and sister also shall be free.

25 If, after ransoming a male or a female slave, a person again sells or pledges him, the fine is twelve *panas*, except in the case of those who themselves agree.

Thus ends the law concerning slaves.

26 Those who are near shall note a labourer's engagement in work.

27 He should receive a wage as agreed upon, in conformity with the work and time (if the wage is not agreed upon). 28 A cultivator, a cowherd (and) a trader should receive one-tenth part of the crops, of butter (and) of the goods dealt in by them (respectively) if the wage is not agreed upon. 29 But if the wage is agreed upon, then as agreed upon.

30 But the group of those who work in hope (of remuneration) such as artisans, artists, minstrels, physicians, professional story-

21 *samrodhas cakaraṇāt* is in conformity with 3.14.1 as proposed by Meyer. With *ākaraṇāt*, Ch Cs have 'he should be called (*ākaraṇa*) and surrounded by kinsmen (*samrodha*) and taunted and thus forced to give freedom.' This is very doubtful.

22 Contrast Manu, 8.416 'a slave cannot own property.'

23-24 Kātyāyana has a closely parallel rule.

25 *punar vikrayādhanam nayatah*: Cs thinks that the person who pays the ransom price is meant, Meyer that the person who receives the ransom price is meant. The former seems better. Breloer thinks (II, 57 n. 5) that *aniskriya* is to be read 'so long as he or she is not freed.' This does not fit in with the exception in *svayamvadin* 'who himself agrees to be sold or pledged.' *dāsakalpaḥ*: *dāsa* includes the *āhitaka*. They both differ from the *karmakara*. The former are under the sway of some one; the latter only does work for a wage. For slavery in ancient India, cf. Breloer II, 7-60.

26 *āsannāḥ* appear to be some sort of foremen, who are on the spot.

28 The wage mentioned in 2.24.28 for *gopālaka* etc. appears to be for those in state service; here those working for private citizens seem meant. *gopālakaḥ sarpiṣām*: cf. 2.29.7 above.

tellers, attendants and others should get a remuneration as others of that type do or as experts fix.

31 (Disputes) shall be settled only on the testimony of witnesses.

32 In the absence of witnesses, the (judge) should inquire at the place where the work (was carried out).

33 In case of non-payment of the wage, the fine is one-tenth or six *panas*. 34 In case of denial, the fine is twelve *panas* or one-fifth.

35 If a person in distress, overcome by the current of a river or flames or robbers or wild animals, calls a rescuer with the promise of all possessions or sons and wife or himself and is rescued, he should give a reward as directed by experts. 36 By that are explained retractions of promises made in distress in all cases.

37 A harlot should get a fee in accordance with the indications of union; but she who makes an exorbitant demand shall lose it, also if she shows evil-mindedness or lack of modesty.

CHAPTER FOURTEEN

SECTION 65 (Continued)

Duties of Servants

SECTION 66 UNDERTAKINGS IN PARTNERSHIP

1 For a labourer not doing the work after receiving the wage, the fine is twelve *panas*, and detention till it is done.

2 If he is incapable or if the work is vile or if he is ill or in calamity, he shall get annulment (of the agreement) or (the right) to get

30 *āsākārika* is an unusual word; it seems to mean one who works in the expectation of a lump remuneration or reward, not a wage. These persons are not labourers, but belong to a higher category. — *yathānyas tadvidhaḥ*, i.e., at the usual rates, these varying according to circumstances.

33 *dasabandho dīpāḥ śatpano vā*, i.e., if 1/10th amounts to less than six *panas* the latter fine is imposed. With his explanation of *bandha* as 'so many times' Meyer is forced to suggest that *dasabandha* and *pañcabandha* are to be interchanged in the two ss. 34 *apavyayamāne*, i.e., denying that any wage is due from him.

37 *pumsālī* is not mentioned in 2.27. — *upatiṅganāḥ*: cf. 3.12.51 above. — The stanza is not in keeping with the rest of the Chapter and seems derived from a different context.

3.14

The rest of section 65 is found in ss. 1-17 and section 66 is found in ss. 18-38. The two are closely connected.

1 *samrodhas cakaraṇāt*: see 3.13.21 above.

it done by another. 3 Or, at his cost, the employer shall have the right to get it done.

4 If, when there is a restriction 'You shall not give this work to another, nor shall I do any one else's work,' the employer does not get work done by him or the labourer does not do the work, the fine shall be twelve *panas*. 5 If the (labourer) has received wages from another person than the employer, he may not, on completion of the work, do (additional) work for him if unwilling.

6 'If the (employer) does not give work when the labourer has presented himself, the work shall be considered as done,' say the teachers. 7 'No,' says Kauṭilya. 8 A wage is for work done, not for what is not done. 9 If after allowing even a little to be done, he does not allow it to be done (further), his work shall be considered as done.

10 In case the labourer misses the proper place and time or does the work in a wrong manner, he may not, if unwilling, allow the work as done. 11 In case more work is done than agreed upon, he shall not make the effort vain.

12 By that are explained labourers from unions. 13 The (workman) kept (on the work) from among them shall remain for seven nights. 14 After that, the (union) shall provide another and secure the completion of the work.

3 *vyayakarman* 'cost, expense'; cf. 2.1.23.

4 *avarodhe* from Cb is necessary for the sense. Meyer proposes *virodhe* 'when there is prohibition,' because of 3.15.7. But even in the latter place we have to read *avarodhena* for *avirodhena* of the mss. 5 *karmāṅsthāpane* etc.: the idea seems to be that the employer may want the labourer to do additional work after the contracted work in hand is completed by him; if in the meanwhile the labourer has accepted another man's work (receiving payment beforehand), he may refuse to do the additional work for the first employer. Suggesting *karmāṅsthāpane* as the reading, Cs has 'when the work is uncompleted, the labourer who has received wages from another shall not work for the latter if the first employer is unwilling to allow.' *asakāmah* is queerly understood in this. Meyer has 'If the master has assigned his work to some other person and if he has also received the wage, then if unwilling he may not do it.' This sense for *niṣthāpane* is uncertain. Cb is missing on *bhārtur akārayato...nāsakāmah kuryāt*.

6 *kyāraṅ vidyāt*: i.e., a claim for wage can be successfully made.

10 *-pātānena*: *-pātāne* locative as usual would have been better. 11 *prayāsam na mogham* from Cb is quite necessary. *na* seems to have dropped out through a scribal error. *prayāsam amogham* is also possible.

12 *sanghabhṛtāḥ*: obviously these are members of a labour union. They get work and also their wages through the union, not directly from the employer. 13 *ādhiḥ*: in effect, this means a workman sent by the *sangha* to do the work. The similarity with the 'pledge (*ādhi*)' is that like the latter he does work for another at the behest of a third party (viz., the union). — *saptarātram*: change of work-

15 And without informing the employer, the union shall not remove any one or bring in any one. 16 In case of transgression of that, the fine is twenty-four *panas*. 17 For the person removed by the union, the fine shall be half (that).

Thus ends the topic of labourers.

18 Labourers from unions or partners in an undertaking shall divide the wages as agreed upon or in equal proportions.

19 Or, cultivators and traders shall give to a (partner) who has become ill in the interval between the commencement and completion of (work connected with) crops and goods (respectively) an individual share corresponding to work as done by him. 20 In case a substitute is provided, they shall give the full share. 21 But if he has fallen ill when the goods put together have brought success, they shall give his individual share there and then. 22 For, success or failure on the way is common.

23 But if when the work has begun a (partner) goes away even if in good health, he shall be fined twelve *panas*. 24 Nor shall he have the freedom to keep away.

25 But he should cause a misappropriator to be caught by (a promise of) a share for the work, preceded by a promise of safety, (and) he should give him the share and safety. 26 In case he steals

men every seven days may be to prevent direct and close relations being established between individual workmen and the employer. 14 *karmāṅsthāpane*: apparently the idea is that the *sangha* is responsible for finishing the work and not any individual member.

17 *sanghena parihṛtasya*: the workman is to be fined apparently because he left without informing the employer when withdrawn (from the work) by the union. The union may be supposed to indemnify him.

18. The labour union is a sort of partnership and hence the easy transition to the new section.

19 *sannasya* 'who has become ill' (Cb). 20 *upasthāne*: we expect *upasthāpane*.

21 *samsiddha* 'has succeeded,' i.e., has brought in a profit. Cb, however, has 'is ready to start.' In that case *prayāmsa* would refer to the man's goods returned to him before starting. However, in the next s., which, with its *hi*, gives the reason for this rule, *samsiddha* seems referred to in *patni siddhi*.

24 *na cā prakāmyam*, i.e., he shall be forced to work. Cf. 2.1.22.

25 *coram*: this evidently refers to a partner in a joint undertaking who is suspected of stealing the earnings. *abhayapūrvam karmāṅsthāpane* implies a promise when his first offence is discovered that no harm would come to him and he would get his share, if he agrees to improve. *grāhayet* is not quite appropriate, as there does not seem to be any arrest at this time. Cs thinks of a guild of robbers,

again, he shall be exiled, also if he goes elsewhere. 27 In case of a very serious offence, however, he should deal with him as with a traitor.

28 Sacrificial priests shall divide the fees as agreed upon or in equal shares, excepting objects received for each one's special duties.

29 And in the *Agniṣṭoma* and other sacrifices, a priest falling ill after the consecration ceremony shall receive one-fifth (of his share), after the sale of *soma* one-fourth, after the heating of the *pravargya*-vessel on the middle *upasad* day one-third, after the middle *upasad* day half the share, after the morning pressing on the day of *soma*-pressing three quarters of the share. 30 After the mid-day pressing, he shall receive the full share. 31 For (at that time) the fees are carried. 32 Except in the case of the *Bṛhaspatisava*, fees are indeed given at each pressing.

33 By that are explained fees for sacrifices lasting for many days.

34 The remaining hired (priests) should do the work of those who have fallen ill, up to ten days and nights, or others trusted by themselves (should do it).

35 Should, however, the sacrificer fall ill before the sacrifice is completed, the priests should complete the work and receive the fees.

36 But if when the work is incomplete one leaves the sacrificer or the priest, the lowest fine for violence (shall be imposed).

37-38 One owning a hundred cows but not keeping the sacred fires, one owning a thousand cows but not performing a sacrifice, a drunkard, one who has married a heretical woman, a slayer of a Brahmiu, a violator of an elder's bed, one addicted

one of them betraying the others. But *dūṣyavad ācāret* in s. 27 is hardly possible in the case of a robber. Some important citizen or dignitary can alone be thought of. 26 *punaḥsteye* implies a reprieve on the earlier occasion. — *anyatra gamane*, i.e., abandoning the work and going away altogether. 27 *dūṣyavat*, i.e., as in 5.1 below.

29 *tṛtīyam* from Cb is obviously necessary for *dvitīyam* of the mss. — *madhyamopasada ūrdhvam* is read in conformity with the actual comment in Cb, though its text shows *madhyād ūrdhvam*. 32 This s. serves little purpose and seems to be a marginal gloss by some one who did not agree with s. 31. *hi* in the s. cannot establish a relationship with the preceding. — For the rules, cf. Manu, 8.210.

33 This s. is unnecessary, and may not be original. Cb has no comment on it.

34 *ā dasāhorātrāt*: Meyer thinks of the days of impurity; that is possible if *sanna* implies actual death. — *svapratyayah*: *sva* may refer to the other priests, who have trust in these. Cb refers *sva* to the *yajamāna* 'according to his own wish.' Cf. 2.36.5; 8.4.33.

35 *samāpayya*: the causal shows that the heir or relation is induced to complete the sacrifice.

to receiving gifts from evil persons, a thief, a priest working for a degraded person,— (in the case of these) there is no harm in abandoning each other, because of the certainty of impurity attaching to (such sacrificial) work.

CHAPTER FIFTEEN

SECTION 67 RESCISSION OF SALE AND PURCHASE

1 If, after selling an article, one does not deliver it, the fine shall be twelve *panas*, except in cases of defect, a sudden calamity or unsuitability. 2 A defect in the article is defect. 3 Trouble from the king, thief, fire or water is a sudden calamity. 4 What is lacking in many qualities or what is done by one in distress is unsuitable.

5 For traders a period of retraction of one day (may be allowed), for agriculturists three days, for cowherds five days. 6 In the case of the sale of the means of livelihood by (persons of) mixed and the highest *varnas*, (a period of retraction of) seven days (may be allowed).

7 For perishable goods, a retraction may be allowed with the restriction 'It shall not be sold elsewhere.' 8 In case of transgression of that, the fine is twenty-four *panas* or one-tenth part of the goods.

9 If, after purchasing an article, one does not receive it, the fine is twelve *panas*, except in cases of defect, a sudden calamity or un-

37 The first half occurs in Manu, 11.14, in another connection. — *uṣālī* is a heretic woman, not necessarily a *Sūdra*. Cf. 1.12.5. — The nominatives in this and the following stanza cannot be easily construed with the predicate at the end; we should supply *eteṣām* with it. 38 *sankara* is defect, i.e., impurity.

3.15

4 *bahugunahīnam* 'lacking in many qualities' is according to Cs 'with its value diminished many times,' according to Meyer 'disadvantageous from many points of view.' — *ārtakṛtam* may convey the idea of what is done under duress. — The same three conditions operate for rescission of purchase as well (s. 9 below).

6 *vṛttivākraye* is from Cb. For concern about *vṛtti*, cf. 3.1.31. *vivṛtti*- of the mss. conveys little sense. Meyer suggesting *nivṛtti*- for it and thinking *varṇānām* to be an error for *panyānām* has 'for cancellation (*nivṛtti*) or sale (finally confirmed) of goods mixed or of the highest quality.' This is little likely.

7 *ātipātika* which must be disposed of quickly, perishable goods, such as milk, curds, flowers etc. (Cb). — *avārodhena* is proposed for *avīrodhena* of the mss. Cf. 3.14.4. *avīrodhena* can hardly mean 'so as to enable the goods to be preserved' (Cs) or 'when there is no prohibition to sell elsewhere' (Meyer). Meyer's other explanation (with *avīrodhe na*) 'there shall be no retraction (*nā anusayah*) except when there is no prohibition (*avīrodhe*)' is not possible. There is nothing in the text for 'except when.'

suitability. 10 And rescission of purchase is similar to retraction by a seller.

11 In the case of marriages, however, revocation is valid up to the ceremony of clasping the hand in the case of the first three *varṇas*, and up to consummation in the case of Śūdras. 12 Even in the case of those whose hand-clasping ceremony is completed, revocation is valid on discovering a defect connected with sex. 13 But under no circumstances (will revocation be valid) when they have begotten children.

14 For giving a maiden in marriage without mentioning the maiden's defect in connection with sex, the fine is ninety-six *panas* and the return of the dowry and woman's property. 15 Or, for the suitor marrying without mentioning the bridegroom's defect, the fine is double, and the loss of the dowry and woman's property.

16 In the case of bipeds and quadrupeds, however, for declaring dull, diseased and unclean ones as energetic, healthy and clean (respectively) the fine is twelve *panas*. 17 In the case of quadrupeds revocation (is allowed) up to three fortnights, up to a year in the case of human beings. 18 For, it is by that time that purity or otherwise can be known.

19 The members of the court should so allow revocation in the matter of a gift or a purchase that neither the giver nor the receiver is harmed.

10 *samānah*, i.e., as in s. 5.

11 *pāṅgrahaṇā*: the sense of *ā* is to be understood with the ablative. Cf. 3.5.20. — *prakarmaṇah*: again *ā* is to be understood. *prakarmaṇ* is sexual intercourse, i.e., consummation. 12 *doṣam aupāśāyikam*, e.g., impotency, loss of virginity etc. (Cb).

14 *stridhana* could be returned by the parents if it is in their possession. For *stridhana*, see 3.2.14-15. 15 *varayituh* refers to the bridegroom himself, since it goes with *vindatah* 'who marries.' — Manu also includes marriage-sale under this head.

16 It is proposed to read *kuntha-* for *kuṣṭha-* of the mss., as it provides the necessary contrast to *utsāha*. — We expect *sotsāha* and *svastha*, adjectives like *śuci*. 18 *śaucāśauce* is attested by Cb. Physical as well as mental cleanliness is implied. — Sale of human beings is clearly mentioned here.

19 *sabhāsadaḥ* are apparently the same as *kuśalāḥ* of 8.16.5, where this rule is repeated; experts consulted by the court in technical matters are meant.

CHAPTER SIXTEEN

SECTION 68 NON-CONVEYANCE OF GIFTS

SECTION 69 SALE WITHOUT OWNERSHIP

SECTION 70 THE RELATION OF OWNERSHIP

1 The non-delivery of gifts is explained by the non-payment of debts.

2 A gift, not negotiable, shall remain in revocation in one place.

3 If, after promising to give his whole property, his sons and wife or himself, one revokes, the (judge) shall allow it. 4 And (the judge shall annul) a gift of piety to wicked persons or for destructive actions, a gift of wealth to those who are not useful or are harmful, and a gift of love to unworthy persons.

5 And experts shall fix revocation in such a way that neither the donor nor the receiver is harmed.

6 For one who accepts a gift made in fear — through fear of punishment, or fear of abuse or fear of a calamity—the punishment shall be that for theft, also for him who makes it. 7 (That applies also to) a gift in anger for injuring another and a gift made in haughtiness above that of kings. 8 In that case the fine shall be the highest.

9 The son or heir inheriting the property may not pay, if unwilling, obligations of suretyship, balance of a fine or dowry, a gambling debt, a debt for drinks and a gift of love.

Thus ends the topic of non-conveyance of gifts.

10 As to sale without ownership, however, on finding a lost or stolen article, the owner shall cause it to be seized by the judge.

3.16

The three short *prakaraṇas* are found in ss. 1-9, 10-28 and 29-42 respectively.

2 *avyavahāryam* which cannot be the object of a transaction of gift. — *ekatra anuśāye varteta*: Meyer has 'belongs solely to revocation, (i.e., to the chapter on revocation of sale and purchase).' This seems hardly meant. The idea seems to be, it stands revoked automatically, with the donor.

3 *sarvasvam* etc.: cf. 3.18.35. These are the *avyavahārya* gifts. — *prayacchet*: the subject seems to be the judge, rather than the receiver. In the next s., the judge is clearly to be thought of as ordering annulment of gifts. 4 *karmaṣu ca*: the *ca* should preferably have come after *dharmadānam*.

5 Cf. 3.15.19.

6 *ākrośa* 'reviling, abusing'; cf. 8.18.12; also 4.11.14. 7 *rājñām*: the plural may suggest inclusion of members of the royal family.

9 *prātibhāvyaṃ*: cf. 3.11.15 ff. — *śūlkaseṣam*: cf. 3.4.33; 3.2.19. The readings from Cb are obviously necessary. — Manu, 8.159, is identical.

CHAPTER THREE

SECTION 91 CONCERNING THE SALARIES OF (STATE) SERVANTS

1 In accordance with the capacity of the fortified city and the countryside, he should fix (wages for) the work of servants at one quarter of the revenue, or by payment to servants that enables the carrying out of works. 2 He should pay regard to the body (of income), not cause harm to spiritual good and material advantage.

3 The sacrificial priest, the preceptor, the minister, the chaplain, the commander-in-chief, the crown prince, the king's mother and the crowned queen should receive forty-eight thousand (*panas*). 4 With this much remuneration, they become insusceptible to instigations and disinclined to revolt.

5 The Chief Palace Usher, the Chief of Palace Guards, the Director (of labour corps), the Administrator and the Director of Stores should receive twenty-four thousand. 6 With this much, they become efficient in their work.

7 The princes, the mothers of princes, the commandant, the city-judge, the Director of Factories, the council of ministers, the provincial officer and the frontier officer should receive twelve thousand. 8 For, with this much, they help in strengthening the entourage of the master.

9 Heads of banded troops, commandants of elephants, horses and chariot corps, and magistrates should receive eight thousand. 10 For, with this much, they are able to carry their groups with them.

5.3

1 *samudayapādēna* is from Cb Cs for *-vādēna*, which makes little sense. — *-lābha* is what is received by the servant; cf. 2.6.23 and Breloer referred to there. 2 *śarīram*, i.e., *āyāśarīram*, (2.6.1-9). The idea of 'body politic' (Meyer) does not seem intended.

3 *aśjacatvāriṃśatsāhasrāḥ*: this is obviously a year's salary in *panas*. N. N. Law (JHQ, V, 780 ff.) thinks of monthly salaries. That is possible only if a copper *pana* is understood; but a copper *pana* is not known to this text. — It seems better to understand *bharapēna* instead of *bharapēna*. With the latter, *nānāvādyaṭvam* is left, explained as 'having many kinds of tasteful dishes' (Cs). That does not appear a happy idea. The expressions seem to have in view the advantage to the state rather than to the recipients. *anāspadyatvam* (*anāspadyatvam* might perhaps have been better) refers to these persons being not susceptible to enemy instigations, just as *akopakām* refers to their being not likely to rise in revolt. *anāsvādya* (with its passive sense) cannot be understood in the sense of 'not given to misappropriation' as suggested by 2.9.32.

5 *praśāstr*: for this and other officers mentioned in these ss., see 1.12.6. The *rāṣṭrapāla*, mentioned only here, seems to be an officer in charge of a province or a district; cf. 5.1.21,39. 8 *paribandha* seems to mean 'entourage, retinue.'

11 Superintendents of infantry, cavalry, chariots and elephants and Guardians of material and elephant forests should receive four thousand.

12 The chariot-fighter, the elephant trainer, the physician, the horse-tamer and the carpenter and breeders of animals should receive two thousand.

13 The fortune-teller, the sooth-sayer, the astrologer, the narrator of Purāṇas, the charioteer and the bard, the chaplain's men and all superintendents should receive one thousand.

14 Foot-soldiers trained in the (fighting) arts and the group of accountants, clerks and others should receive five hundred.

15 But actors should receive two hundred and fifty, and makers of musical instruments should receive double the wage of these.

16 Artisans and artists should receive one hundred and twenty.

17 Servants, valets, attendants and guards of quadrupeds and bipeds and foremen of labourers should receive a wage of sixty, also riders, bandits and mountain-diggers supervised by Āryas, as well as all attendants.

18 Teachers and learned men should receive an honorarium as deserved, a minimum of five hundred and a maximum of one thousand.

19 The average envoy should receive ten *panas* per *yojana*, a double wage beyond ten (*yojanas*) up to one hundred *yojanas*.

10 *svavargānukarṣiṇaḥ*, i.e., able to secure the loyalty and obedience of their subordinates.

12 *rathika*: cf. 2.33.6. Cb here has 'chariot-fighter.' — *vardhaki* seems to be the officer mentioned in 10.1.1,17. — *yontiposakāḥ*: cf. 5.2.29. These here appear in state employ; 5.2.29 does not visualise that.

14 *śilpavantaḥ* should be understood with *pādātāḥ*, since *śilpina*s are separately mentioned in s. 16 below.

15 *tūryakara* seems to be the maker of musical instruments, though a player on musical instruments is not unlikely. Cb comment shows 'chief (*pradhāna*)' in explanation of this word.

17 It is proposed to add a *ca* after *sarvopasthāyinaḥ* and read a stop here. The *upasthāyinaḥ*, who can only be attendants, cannot be brought into relation with *piṅgavetanam*; only the *ācāryāḥ* and *vidyāvantaḥ* can be thought of as receiving it. Nor can *sarvopasthāyinaḥ* be brought into relation with *ācāryāḥ*. — *āryayukta* seems to mean working under the supervision of Āryas, *ārohaka* etc. being themselves non-Aryans. *ārohaka* may mean 'a rider' or 'a climber.' — *mānavaka*: see 4.5 above; here these are to be supposed as being in state service.

19 *daśapaniko* etc.: if *dūta* is an ordinary messenger, the rates, as Meyer says, would appear exorbitant. He proposes to read *daśayojane* for *yojane*, i.e., 10 *panas* for the first 10 *yojanas* and 20 up to 100 *yojanas*. This also is unlikely. Perhaps the *dūta* is the envoy of 1.16, *madhyama* being the *parimitārtha* of 1.16.3. The rates