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PLATO'S THEORY OF THE DIALECTIC

BY NARAYANA RAO A. NIKAM, M.A. (CANTAB.)

(*Department of Philosophy*)

THE brief account of the Theory of the Dialectic in Book VII of the *Republic* of Plato is, I think, the earliest exposition of the nature and method of Metaphysics. It involves a conception of reason which is distinct from the kind of reasoning present in Mathematics, in demonstrative reasoning and Logic. Plato's theory of the Dialectic is different from the Hegelian Dialectic because, the latter is identical with deductive or demonstrative inference. I would consider Plato's theory as a defence of Metaphysics: *i.e.*, its possibility and its necessity. The dialectic has its origin in a necessity: the necessity to think which is parallel to the other necessity: the necessity to live on which the State is founded.

The dialectician, says Plato, uses reason only and not sense, and adds that he reasons in a way different from the "skilled" Mathematician.

"For I imagine that you would not regard the skilled mathematician as a dialectician ?

No, indeed, he said ; very few mathematicians whom I have ever known are reasoners in that sense."

Now this goes contrary to the teachings of modern European Philosophy, because the whole movement of modern European thought beginning with Descartes' *Discourse on Method* to Bertrand Russell's *Principles of Mathematics*, and *Introduction of Mathematical Philosophy* is to make the method of metaphysics mathematical. The position is now reversed; instead of considering a dialectician as different from a "skilled" mathematician, the skilled mathematician is looked upon as the ideal to which the dialectician must conform in his method. Mathematical reasoning is considered as an ideal of reasoning to which dialectical reasoning must correspond, because pure mathematics is said to be nothing other than logic. It is claimed that "mathematics is applied logic in a certain very unique sense, for mathematics is nothing but an extension of logical formulæ introducing none but purely logical factors" (*Logic*. W. E. Johnson, Vol. I, p. XXIV). Therefore in making the method of metaphysics mathematical, it is being logical and not otherwise, and logic has perfected itself as an exact science by perfecting its apparatus of reasoning by the use of mathematical notations. The development of logic and mathematics is interdependent, and the progress now made in both these sciences is considerable.

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But how, we may ask, is the parallel progress in Mathematics and Logic possible? It is possible by introducing a purely 'formal' factor, *i.e.*, by separating Form from Matter. It is this separation of Form from Matter that is meant when Logic is defined as a Formal Science; or, when Wittgenstein says, Logic is *tautological*. If Logic is tautological Mathematics is also tautological. "Pure Mathematics," says Russell, "is the class of all propositions of the form 'P implies Q'" (*Principles of Mathematics*, Chapter I). Now it seems as if it is inevitable that philosophy should be mathematical since mathematics is nothing other than Logic, and Philosophy is based on Logic. If Logic means the separation of Form from Matter, then, Philosophy or metaphysics cannot be 'reduced to logic alone' even when the Logical Positivists add, 'in a very wide sense of the word' (Carnap: *Philosophy and Logical Syntax*, p. 31). "Mathematics is arbitrarily true, in so far as one considers the postulates or theorems separately, and apart from demonstration; it is analytically and necessarily true in so far as one considers the theorems as following from the postulates" (*The Nature of Systems*, Paul Weiss, p. 46). Therefore a condition of Philosophical Method is: Form and Matter must cohere and there should be no opposition between formal and real validity. It is the opposition and separation of Form and Matter that has brought about the distrust of *reason* in our times, of which Dr. A. C. Ewing warns in his British Academy Lecture,¹ and assigned to it the impotent task of contemplating only symbols, 'Capable of ordering our experience and thought but incapable of giving fresh information'. 'Yet how are we to solve our problems,' asks Dr. A. C. Ewing, 'if reason cannot solve them?'

There is, therefore, a different use of reason from its mathematical use. But how does the mathematician reason? He reasons by 'the method of hypothesis', says Plato. Not only mathematics, but no Science, according to Plato, knows its 'first principles'. Its 'first principles' are 'Hypotheses'. Modern Methodology makes a distinction between postulates and Hypotheses,² but even where this is true it is also true that no science knows its first principles. For instance "Mathematics is arbitrarily true, in so far

¹ (*Reason and Intuition* : A. C. Ewing: *British Academy Lecture*—1941.)

² "A postulate is an assertion whose truth is undemonstrated but not necessarily undemonstratable. It is the premiss of a tautological proposition, whose consequent is a theorem. It is to be distinguished from a hypothesis and a definition. A hypothesis is a proposition which conforms to certain methodological conditions. It is capable of experimental denial. Definitions are of two kinds: "Verbal" and Intensional". The former arbitrarily states that certain symbols are to be used in places of others. The definitions in systems are all intended in this sense, *e.g.*, The Principia Mathematica. Intensional definitions attempt to express the unique essence of a term, *e.g.*, G. E. Moore's indefinable Good is indefinable

as one considers the postulates or theorems separately, and apart from demonstration; it is analytically and necessarily true in so far as one considers the theorems as following from the postulates" (*The Nature of Systems*, Paul Weiss, p. 46).

Even where a Science proceeds by the 'method of hypothesis' and knows not its 'first principles', it is a science in the sense that it is a System; it is a postulational or demonstrative system. Since the first principles a Science are unknown but are merely assumed, the conclusions of the assumed postulates and the intermediate steps are also unknown.³ Therefore no science leads to truth; or, truth in science means consistency; and consistency and system are identical, but truth and system are not necessarily identical. To be a science and to be a system is not logically equivalent 'to be true'. There is a synthetic relation between the two. Plato will not deny that Mathematics is a system, but he will deny that it is true. Russel says, 'mathematics uses a notion which is not a constituent of the propositions which it considers, namely the notion of truth' (*Principles of Mathematics*, Chapter I). So this is one of the conclusions that follow from Plato's criticism of Mathematics and its distinction from dialectic. If this is true, then, we shall have to say that 'truth' and 'system' are logically independent notions. The relation between them is synthetic and not analytic. "To search for 'Unity' and 'system' at the expense of truth," said G. E. Moore, "is not, I take it, the proper business of Philosophy, however universally it may have been the practice of philosophers." So the object of Philosophy is to discover truth and not to demonstrate consistency or system at the expense of truth. This is the proper business according to Plato of the Dialectic, but his conception of Reason must be distinguished from other conceptions of deductive or demonstrative reasoning in philosophy.

II

Plato describes his theory of the dialectic in the *Republic* as a 'progress' in knowledge:

"When a person begins dialectics, and starts on the discovery of the absolute by the light of reason only, and without any assistance of sense

because it has no parts, and because its understanding or perception does not require the intermediation of any other concepts or percepts."

(*The Nature of Systems*. Paul Weiss, p. 48 and ff.)

"For when a man knows not his own first principle, and when the conclusion and intermediate steps are also constructed out of he knows not what, how can he imagine such an arbitrary agreement will ever become science?"

Republic, VII, 533.

and does not rest until by pure intelligence he attains pure good, he finds himself at the end of the intellectual world, as in the other case at the end of the visible.”

“ Exactly, he said.”

“ Then, this is the progress which you call dialectic ? ”

So the question arises whether the Hegelian dialectic is a ‘ progress ’ in knowledge ? There are two views possible of the Hegelian dialectic ; in neither of them is the Hegelian dialectic a ‘ progress ’ in knowledge. (a) According to one interpretation, the Hegelian dialectic is a species of demonstrative reasoning. If we know its structure in one instance then we know its general structure. There is really no logical deduction of the Categories and no arrangement of them essential. Those who recognise this point will ‘ get on in the best way you can ’, as F. H. Bradley at least does in *Appearance and Reality*, because every category except the Absolute Idea is involved in contradiction. In his *Science of Logic* Hegel somehow believed that the concept of ‘ pure science ’ and the concept of ‘ deduction ’ were identical (*Science of Logic*, Tr. by Johnston and Struthers; see p. 67, Vol. I). While Hegel described thought as a ‘ self-moving soul ’, he sought to formalise thought. He sought to give it an exact, deductive form; like Descartes he rejected the syllogism, but could not reject the *deductio*.

(b) On the other hand, there is an interpretation of the Hegelian dialectic suggested by Karl Popper in *Mind* (October, 1940: *What is Dialectic ?*). I shall refer to it very briefly. Besides postulational systems such as mathematics and geometry, Popper says there are organic systems. These develop in time. These are plants, animals, men, and ‘ thought in history ’. There is a principle and a logic which governs them: everything which has a beginning has an end, but going through a development. There is a law which regulates their change. Plato himself mentions this cyclical law in his Republic: “ In plants that grow on the earth, as well as in animals that move on the earth’s surface, fertility and sterility of soul and body occur when the circles are completed, in short-lived existences passing over a short space, in long-lived ones over a long space.” So the dialectic as understood in the sense of a triadic development involving a thesis, anti-thesis and their synthesis is, according to Karl Popper, an *empirical* and descriptive account of certain historical processes, *i.e.*, those which have their origin in time; and, in Karl Popper’s view, the dialectic ‘ development ’ is but another name for the method of ‘ trial and error ’ which is wider than dialectic. But my purpose is not to digress into discussion of the merits of this interpretation of the Hegelian Dialectic but to say that

Plato's theory of the Dialectic is distinct from either of the two interpretations of the Hegelian dialectic. According to the former interpretation, the Hegelian dialectic is a species of demonstrative reasoning which Plato's is not; according to the latter, it is the statement or description of an empirical uniformity of certain historical processes, which 'progress' by the method of trial and error. Plato's dialectic appears to me to be neither of these.

Nor is Plato's dialectic, a dialectic of 'nullity' which leads to antinomies only, and not to truth.

Then what is Plato's dialectic? It is a method of reasoning which can be only partly reasoned upon. It is inexact, tentative, and halting and is described more often in metaphors: 'a journey not along the simple road to Athens, but to a mountain's top'. Bosanquet tried to distinguish dialectical inference from normal, or, as he called it, *linear* inference: "In a normal and natural inference you remain, subject to a very limited reservation within a single category. You argue from relations in space or time to a relation in space or time; from relations in degree to a relation in degree; from effect to cause or from cause to effect, alike within the category of causality. In the dialectic the opposite rule prevails. You pass at every step, if not from category to category, at least from sub-category to sub-category. You do not remain at the same level of thought-connection for two steps together" (*Implication and Linear Inference*, p. 127). Plato's theory of Dialectic is only plausibly different from other methods, and it escapes definition. It *seems* to have no objective standard or goal, and its aim is not consistency or demonstration, or these alone. The Law of Contradiction seems inadequate to it. "It seems," said Walter Pater, "as if the philosopher of Being, or of the verb 'to be' is after all afraid of saying, 'It is'. If Platonism from age to age has meant, for some, Ontology, a doctrine of 'Being', or the nearest attainable approach to or substitute for that, for others, Platonism has been in fact only another name for scepticism, in a recognisable philosophic tradition" (*Plato and Platonism*, p. 194). There is abundance of scepticism in Plato's Socrates: "I cannot indeed be confident that this is the exact truth, but that something like this is the truth I am confident." The dialectic is a life of free, sceptical inquiry; an activity or a process in which the mind is in perpetual dialogue with itself, and nothing there is to keep it on to its path except sincerity to one's own self. "I do not yet know myself, but we must just go where the argument carries us, as a vessel runs before the end." Its essential freedom can be too easily misrepresented as a

'trial and error' process; when it loses its seriousness of pursuit, when it loses sight of Truth—it may become corrupt either into 'an argument for its own sake' or into 'a war of words?' Neither of this is a true dialectic; since true dialectic is nothing less than "a conversion of the soul" from Becoming to Being.

III

There are two other points to which I should like to make very brief reference. Plato says that the object of Dialectic is to 'destroy' the special hypotheses of the special sciences. This does not mean that the special sciences will be able to do without *some* hypothesis. There is no 'destruction' of the hypothesis of the sciences in this sense. But the postulates or the 'primitive propositions' of the special sciences need to be formulated with clarity, and with simplicity. Progress in Science means the kind of progress we make, or we have made, in formulating the postulates of a Science as regards their simplicity, their adequacy, their mutual independence, and their clarity. How is this progress in science possible? What is it that enables this? It is the principle of the Dialectic immanent in thought. If this is true, then, there is no absolute division between Science and Philosophy; as in organic generation so in thought and intellectual activity there are no absolute beginnings. Philosophy is not 'imposed' upon (or 'super-imposed' upon) Science. It is not 'placed over them' in the sense of 'imposed' upon them, but is their "coping-stone" and 'the nature of knowledge can go no further'. The dialectical activity is *in* the science; and the meaning of 'in' is the same as the meaning of 'end' in this context. So we must claim the progress achieved in Science as a progress in Metaphysics or Philosophy. If we like, we may distinguish between a Critical and a Speculative Philosophy as Dr. C. D. Broad does in his *Scientific Thought*, and bring the progress of thought made possible and achieved in the clarification of the ultimate and fundamental concepts of science under Critical Philosophy. But we must never forget that this is only a distinction and not a division; that neither of them is more important than the other, because the Dialectic manifests itself in two ways: (A) In the analytical tendency and (B) in the tendency which Plato names the "comprehensive" or the "Speculative" tendency. It is very difficult to say which of these two is more important; it is difficult also to say whether the purely analytical tendency better represents the spirit of 'free inquiry' and, whether the speculative should give place to the analytical. The analytical tendency seeks to 'isolate' things, *e.g.*, Justice and Injustice in order to see them as they are in themselves. In the earlier Books of the *Republic*, it is this tendency which is mostly in evidence; but it is the speculative or

the comprehensive tendency that makes the transition from one topic to another possible, connecting each with each, discovering identity of relation in what merely seemed opposed, and leads, finally, to the contemplation of 'all that is best in existence'. *The Idea of the Good*. The Dialectic is One, although it has two or more distinguishable aspects.

While the Dialectic as a method is one like the Perfect State which is one, its corrupt forms are many like the corrupt forms of the State which are also many. At least two corrupted forms of the Dialectic are in evidence in the dialogues of Plato: (a) Eristic or the art of producing contradictions for the sake of mere amusement. If Dialectic loses its seriousness of purpose it produces a 'lawlessness' of mind. It becomes an 'art'. Plato says of those who are elected to study the Dialectic: "They must not be allowed to taste the dear delight too early; that is one thing specially to be avoided; for young men, as you may have observed, when they first get the taste in their mouths, argue for amusement, and are always contradicting and refuting others in imitation of those who refute them; they are like puppy-dogs, who delight to tear and pull at all who come near them" (*The Republic*, Book VII, 539). The other tendency (B) which is a corruption of the analytical aspect of the Dialectic, is the verbal game of analysing language: the analysis of words as if that were an end in itself. Plato makes fun of this art in the Dialogue, *Euthydemus*. Of the Pancratiast, as Plato calls him and of his art he says: "such is their skill in the war or words, that they can refute any proposition whether true or false" (*Euthydemus*, 272).

It is probably this tendency that seems to me to be present in Logical Positivism in its logistic analysis of language, although it may not have as yet degenerated (let us hope) into the art of the pancratiast. Although the logical positivists say that they "pursue Logical Analysis, but no Philosophy" (Carnap: *The Unity of Science*, p. 29), their denunciation of traditional philosophy makes their method take the place of the traditional philosophical systems, and therefore becomes a philosophy. Logical Positivism is a science of the analysis of language with a view to discover a universal Language as a Universal symbolism which is to constitute the fundamental Unity of Science. Descartes 'dreamt' of discovering the Unity of Science by discovering certain 'clear and distinct' ideas which are capable of a deductive development so as to yield the complete plan of a Universal Science. The same Cartesian Dream is sought to be achieved by the method of Logical Analysis; by discovering a Universal Language which will make Science a fundamental Unity. The Dialectic

which Plato described as a “coping-stone” of the Sciences, but not as a science, is now sought to be replaced by Logical Positivism, which is a logical analysis of Language. The Problem of Truth which is the problem of Philosophy has receded into the background to give place to the Positivist’s problem of *Significance*: *i.e.*, how are propositions which are about things, etc., analysable into propositions about our immediate, direct, *sense-experience*. But, how do we know that our sense experience is *true*? (*e.g.*, How do I know I am not dreaming, as Descartes said?)

So the problem of Truth which is the object of the Dialectic is still there. The problem of Significance which is the problem of the Logical Positivist is not the same Truth. To be a system in science or in logic is not the same as its being true. Truth and System, Significance and Truth are not identical. What the relation between these is, is an interesting problem. Logical Positivism is a science; the Dialectic as Plato understood it, is not a science, but the ‘coping-stone’ of the sciences. Its problem is the problem of Being or Truth. The Dialectic is not a science, but the science of Being. It is perhaps the spirit of the Dialectic, immanent in thought, which leads, as we may suppose, Wittgenstein in his *Tractatus-Logico-Philosophicus*,—on which Logical Positivism is founded—to the kind of mysticism with which that treatise ends: “Whereof one cannot speak, thereof one must be silent”.

But Philosophy should never end in a cheap mysticism, since the highest realities must be capable of the most exact knowledge.

THE ODE ON THE INTIMATIONS OF IMMORTALITY IN CHILDHOOD—A CONFESSION OF FAITH BY WORDSWORTH

BY B. N. SHAMA RAO, M.A.

(*Department of English*)

THE English poets of the Romantic Period were all consciously or unconsciously Platonists. The thought of Plato that this world, perceptible to our senses, is only a shadowy and partial reflection of another built on the moral absolutes of Beauty, Truth and Goodness, was dear to them all. It influenced their poetry throughout. A conviction of Plato's, arrived at by intuition rather than by reason, was that the soul in man is immortal; that it partakes, in its attributes, of the Divine Power that has brought it into being. Shelley, Keats and Wordsworth have, each in his own way, given eloquent expression to this faith of theirs in some of their grander poems. The 'Adonais' of Shelley, the 'Odes to the Nightingale and to the Grecian Urn' of Keats, and the famous 'Ode on the Intimations of Immortality From Recollections of Early Childhood' of Wordsworth, are four of the best-known poems in the English Language, each a record of the inspired faith of the poet as regards the immortality of the soul. While reflection on Death leads the poet Shelley to thoughts about the immortality of the soul, while recognition of the permanence of Beauty in a changing world breeds such thoughts in Keats, it is contemplation on the innocence and eager curiosity of childhood that prompts in Wordsworth thoughts about the existence of the Soul before and after this life.

Wordsworth was the most distinguished of the Nature poets of England. How the calm and placid beauty of woods and rills, mountains and meadows, could educate and humanise the soul of man, and did actually educate and humanise him, he has recorded in that poetic autobiography of his— "Lines Written Above Tintern Abbey". He shows there how Nature had come to fascinate him even in his boyhood when he was possessed by glad animal pleasures. She influenced him as a potent store-house of beauty at a later stage in his life, when he was on the threshold of manhood. Further on, when he was a developed man and came to read human history and to hear the still sad music of humanity, Nature became for him the nurse, the guide, the guardian of his heart, the soul of all his moral being. Contemplation on the unadorned, unspoilt beauty of Nature also led him on to reflect upon the children of Nature in their simplicity and purity—the innocent infants and the unspoilt peasants. Many of his poems, narrative and reflective,

deal with these simple children of Nature. In the short poem about the Rainbow, he confesses how all through his life his heart leapt up when he beheld a rainbow in the sky. It was so in early childhood, in developed boyhood, in mature manhood and he hoped so it would be until he should die. For,

“The child is father of the Man
And I could wish my days to be
Bound each to each by natural piety.”

In the companion piece on Immortality, Wordsworth confesses frankly that there was a time when meadow, grove and stream to him did appear apparelled in celestial light. There was then a freshness and a radiance about common things. The sunrise was a glorious birth. The moonlight was magical. The green woods, the pleasant brooks, the swift-sailing clouds—all had about them, in his eyes, a freshness and a joy. But passing time seemed to take away that freshness. He could not help asking himself, Why? He was painfully convinced that there had passed away for him a glory from the earth. But all around even then was gay. The young birds sang merrily and the lambs danced with delight. The cataract in the mountain leapt on with shrill ecstasy and the sound was echoed by the surrounding woods.

“Land and sea
(Gave) themselves up to jollity”—

Every beast did keep holiday with the heart of May. With the blessed creatures that leapt and frisked the poet could not help rejoicing. His heart could not but be filled with gaiety as he watched the tender children plucking flowers in the valleys, every child more tender than the flower in its hands. But amidst all this scene of jollity and beauty, some thought pained him. A pansy at his foot, a solitary tree in a lonely field—reminded him of something that had vanished. A glory, a visionary gleam which once he had known, no longer could be felt. Why had the sad change set in? What might be the cause of it? Such were the thoughts that now arose in him. These thoughts led him on to review the destiny of man from the cradle to the grave. What is the nature of the soul in us?—he asked himself. The answer was inspired poetry:

“Our birth is but a sleep and a forgetting
The Soul that rises with us, our life’s star,
Hath had elsewhere its setting
And cometh from afar,
Not in entire forgetfulness,
And not in utter nakedness,

But trailing clouds of glory do we come
From God who is our home
Heaven lies about us in our infancy !”

This was the inspired faith in the immortality of the soul born in the poet as he watched the innocent children sporting amidst the flowers. He then felt assured that the soul in us, which is the beacon light of our earthly existence, is an emanation from a divine source. Its divine origin itself must indicate its continued endurance after the death and disruption of the body. It hath its setting elsewhere. The soul knows no annihilation at the time of the dissolution of the body. If one were to watch the gradually vanishing innocence and divine freshness of infancy as the child develops into a boy and then into a man, one cannot help feeling convinced that it is from a divine home that we all come.

But has earthly life no compensating joys for the soul which tends to forget its divine home ? The poet's conviction is that it has. Our earth, the foster-mother of the soul with its divine origin, does all she can to make the sojourn of the soul here pleasant and profitable. She clothes herself in gaiety and glory in wood and meadow to make the divine soul for the while feel at home. Knowledge, too, that is gathered of human weal and woe educates the soul in humility and peace. These cannot but be recognized as a compensation for the loss of freshness and bloom sustained by the soul as it passes on from the days of childhood to those of wordly manhood. In his own individual life the poet did experience the minor benefits to the soul of this journey through the valley of human woe.

If any one were to watch the sport of children as they closely imitate the worldly ways of their elders, in weddings and funerals, in dialogues of business, love or strife, one cannot but understand how mother earth does all she can to make her foster-child, man, come from the imperial Palace of heaven, forget his divine home. One cannot but be filled with pleasant perplexity as one watches the eagerness of the children,—young philosophers, “the eyes among the blind” as they proceed to forget their blessedness and invite upon themselves prematurely the weight of custom and the burden of earthly existence, heavy as frost and deep almost as life. How readily they seem to forget the protective cloak of immortality spread over their souls ! Yet it is something that even in the noisy years of our adult life when we are lost amidst the din of earthly business, occasionally we get glimpses of the divine home from which we came ; that we can hear, inland far though we be, the roar of the waves of the immortal sea whose waves washed us ashore to the earth. It is this conviction that grows strong in us as we watch

the ways of little innocent children in their endless sport, all imitative of the ways of their elders.

The poet, therefore, thinks of his own childhood with gratitude :

“The thought of our past years in me doth breed
Perpetual benediction”—

It is not merely for the delight and liberty of child-life that he feels grateful. Nor is it merely for the simple creed of infancy with ever bubbling hope in the breast. It is even more for those ‘obstinate questionings’, the ‘shadowy recollections’, the ‘blank misgivings of a creature moving about in worlds not realised’, ‘those high instincts, before which our mortal nature did tremble like a guilty thing surprised’, those ‘first affections’ which are the fountain-light of all our days, and ‘a master-light of all our seeing’—it is for these that he would raise a song of praise and thanks. It is this pleasant recollection that upholds him and cherishes him in all the noisy years of later life, assuring him that our busy present is only a moment in the ‘being of the eternal silence’. These high instincts of child-life are the “truths that wake, to perish never”, and cannot at any time be abolished or destroyed by all the listless or the mad endeavour of boyhood or manhood.

Therefore, when he hears the birds sing and sees the lambs bound, he joins them in their jollity. He feels the gladness of the flowery month of May. He knows that nothing can bring back for him the radiance which was once so bright and the hour of splendour in the grass and glory in the flower. But he does not grieve for it. For there have been abundant compensations in later life for this loss sustained in the years of childhood past. The primal sympathy which has survived from the years of childhood to the days of manhood, the soothing thoughts that have sprung out of sympathetic watching over human suffering, the faith bred in him which looks through death with courageous eyes and the philosophic mind developed in him as the years have rolled on—all these are benefits conferred on him by the lapse of time. He is thankful for it all. Therefore, it is not with any thought of regret that he looks back upon the years of childhood. Nor does he feel any permanent rupture between him and Nature. The fountains and the meadows are delightful to him yet. Only he feels sorry that he cannot now live habitually in their association. The fretting brooks in the mountain and the gathering clouds about the setting sun are sources of inspiration and delight to him yet. But these objects of beauty in Nature he has now come to contemplate with an eye that has kept watch on man’s sad mortality. With no regrets he blesses himself for the benediction of the

tender human heart conferred on him by the Maker, which treasure gives him the power to sympathise with those in joy or grief. So sensitive indeed has his nature become that he can quietly assert :

“To me the meanest flower that blows can give
Thoughts that do often lie too deep for tears.”

This poem, like the ‘Tintern Abbey Lines,’ is an inspired record of the poet’s instinctive convictions. In the one he states his Nature Creed, tracing the evolution of his soul as it reacted to the beauty of nature from childhood on to the days of mature manhood. In the other, he sets forth in inspired tranquillity, his conviction about the immortal life of the soul coming from its imperial heavenly home and surviving the decay and dissolution of its temporary vesture of the body. Poetry, unlike eloquence, is over-heard. The poet communicates to every reader truth according to what the reader brings with him of itself. The poet in us must respond to the poet in Wordsworth. “We receive but what we give.” The more we dwell, with eager response, on the sublime thought of this great Ode, the more it yields to us of the meaning of the poet as he brooded on the immortality of the soul taught to him by the ways of the child.

THE FINANCES OF MYSORE—1799–1811

REVENUE UNDER PURNAIYA

The Condition of Mysore in June 1799

WITH the death of Tipu Sultan on the 4th of May 1799 Mahomedan rule ended in Mysore. It was not, however, till nearly two months had elapsed that the new state of Mysore was created. During the period of settlement, the conquered territories were in the charge of a commission consisting of Lieutenant-General Harris, Colonel Arthur Wellesley, Hon. Henry Wellesley and Lieutenant-Colonel William Kirkpatrick.¹ On the 25th of June² the establishment of the Mysore kingdom and the limits of its territories were announced; and on the 30th of that month³ the representative of the Hindu dynasty, a child five years old,⁴ ascended the *musnad* and on the 1st of July Purnaiya was appointed diwan.⁵

What was the position of this new-born state? According to Tipu's account of 1792, which was adopted as the basis of division of his territories in 1799, the annual revenue of the state was 14,12,553 *Kanterai pagodas*.⁶ But this was very likely an under-estimate.⁷ The country was still in an unsettled condition. There was no reserve of any kind left from Tipu's

¹ *Mad. Pol. Pro.*, 4th June 1799, page 3317. The commission was dissolved on the 9th of July following.

² *Proceedings of the Commissioners for the Affairs of Mysore*, 24th June 1799 (*Mad. Sec. Pro.*, 23rd July 1799).

³ *Idem.*, 30th June 1799 (*Ibid.*).

⁴ *Commissioners for the Affairs of Mysore to Wellesley, the Governor-General*, 25th June 1799. (*Proceedings of the Commissioners*, 25th June 1799. *Mad. Sec. Pro.*, 23rd July 1799.)

⁵ *Commissioners for the Affairs of Mysore to Purnaiya*, 1st July 1799, (*Idem.* 8th July 1799). Purnaiya seems to have been a Madhwa Brahman descended from a family of Coimbatore. He was a Tamilian and spoke Kannada, Marathi and Persian. He is said to have been the Finance Minister of Hyder who bestowed on him the Jagir of Maruvalli near Mysore. He was under Tipu the most important officer in the *mir miran fauj kacheri* or military department. He received an annual salary of 2,100 K. P., in addition to "a grant of 500 *guz* of land". He was next in rank to the prime minister, Mir Saduk.

⁶ The *Kanterai pagoda*, which was widely current in Mysore throughout the period dealt with in this book, was very nearly equal to 3 rupees. See glossary. In the following pages the *Kanterai pagoda* is denoted by the abbreviation K. P. or is called simply *pagoda*.

⁷ *Vide* M. H. Gopal: Probable Revenue under Tipu. [*Proceedings of the All-India Oriental Conference*, 1935.]

accumulations.¹ In fact, the new state started with no resources except its annual revenue. It had, on the contrary, great responsibilities. The country had recently been the scene of warfare. Tipu himself was said to have destroyed many of the irrigation works to harass his enemies, and moreover, in its later period his administration does not appear to have been good. The disturbed state of the country demanded a large number of troops, and it could not, further, have been very easy to realise revenue in such a condition. There was, again, an annual subsidy of 7 lakhs of *star pagodas*² or 8,16,666 K.P. payable in monthly instalments to the Company.³ And finally, the Subsidiary treaty further imposed the indefinite burden of helping the Company in its wars.⁴

But because of the under-estimate of his revenue given by Tipu in 1792 and referred to above, the actual income of the state might have been expected to be much more than was assumed at the time of its creation. A still greater advantage was the revenue experience of Purnaiya and his knowledge of the country which enabled him to grapple with the situation without much difficulty.

The commissioners for the affairs of Mysore recommended that the subsidy should be charged from the 1st of July 1799⁵ and that the diwan should be given a fixed salary or a commission on the revenue of the state realised by him and a monthly salary of 1,000 K.P.⁶ The unsettled state of the country and of the finance was such that Purnaiya doubted the practicability of paying seven lakhs of star pagodas until the country was thoroughly settled.⁷ He pointed out⁸ that "under the authority of Tippoo Sultan the resources of Mysore had doubtless diminished and that as the

¹ In his *General Memorandum on Mysore* of October 1855, Mark Cubbon, Commissioner of Mysore, observes that the revenue of Mysore in Purnaiya's time was "swelled to a fictitious amount by the sale of the enormous stores of sandalwood" collected in Tipu's time. (*Papers connected with the Administration of Mysore*, page 38). I have not come across any other reference to this subject previous to Cubbon's memorandum.

² A star pagoda was generally worth 3½ rupees. *Vide* glossary.

³ Article second of the Subsidiary treaty, *Aitchison*, Vol. IX, page 221.

⁴ Article third. (*Ibid.*)

⁵ *Commissioners for the Affairs of Mysore to Wellesley, Governor-General*, 9th July 1799, para 4. (*Mad. Sec. Pro.*, 23rd July 1799).

⁶ *Idem.*, para 2.

⁷ *Same to Same*. 5th July 1799. (*Proceedings of the Commissioners*, 5th July 1799, *Mad. Sec. Pro.*, 23rd July 1799).

⁸ *Resident to Clive, Governor of Madras*, 29th September 1801 (*Mad. Pol. Pro.*, 2nd October 1801, page 1043).

In the following pages the word Resident stands for the Resident in Mysore.

season for promoting the cultivation had nearly elapsed and the ryots had suffered in their property and been disturbed in their occupations by the recent hostilities, it was probable that the collections for the first year would be comparatively small." He, therefore, desired that the subsidy should be fixed for the first two years at seven lakhs of kanterai pagodas.¹

The Governor-General accordingly instructed the Resident² to receive from Mysore in the first year seven lakhs of kanterai pagodas instead of star pagodas, and added that he would be ready "to allow of the same or a proportional remission for the second year if he should be fully satisfied that the remission is really requisite and that the necessity of it has not arisen from any mismanagement on the part of the Rajah's ministers." The diwan's remuneration was settled at a fixed allowance of 500 K.P. per month with a commission of one half per cent. on the net revenue of the state.³ Although this method of remunerating officials by a commission on their collections may not be always desirable, as it would induce them to squeeze the country as much as possible, yet in the condition of Mysore in 1799 it was probably good policy to give Purnaiya personal reasons for attending to the revenues.

Land Revenue

Soon after his appointment as diwan, Purnaiya turned his attention to land revenue which formed at this time about 88 per cent. of the total income of the state. His first act is said to have been the proclamation of the restoration of the former Hindu rates of assessment on land and the remission of all balances of revenue.⁴ But, writing in August 1832 after personal enquiries,⁵ Lieutenant-General John Briggs, the senior commissioner for Mysore, observed that the reduction in the land tax had not been carried out and that, when he received complaints, Purnaiya only directed that the local officers should not collect more than what had been realised during the last two or three years, and how far his orders were put into effect is not known.

¹ *Commissioners for the Affairs of Mysore to Wellesley, Governor-General, 5th July 1799. (Proceedings of the Commissioners, 5th July 1799, Mad. Sec. Pro., 23rd July 1799).*

² *William Kirkpatrick, Private Secretary to Wellesley, Governor-General, to Resident, 4th September 1799, para 10 (Mad. Sec. Pro., 4th March 1814, Appendix I, pages 623-24).*

³ *Idem.* para 26.

⁴ *Wilks' Report, para 18.*

⁵ *Report on Nagar, 4th August 1832, Part II, para 22 (B'n. Sec. Pro., 17th December 1832, No. 20).* It may be pointed out that Wilks refers to the former Hindu rates of assessment, but Briggs considers Wilks as referring to the assessment in Hyder's days, whether the two assessments were the same is not known.

An actual measurement of the land appears to have been effected by Purnaiya in 1806, but no alterations took place in the rates imposed by him excepting in the case of village service lands on which an extra tax was levied.¹ For, it appears that, in the days of Shivappa Naik,² land in Nagar lying too high for ordinary irrigation but adjacent to garden ground had been allotted free to the village officials under the denomination *hankal* or auxiliary lands. In course of time these officials converted the land into gardens either by building dams or sinking wells. Purnaiya taxed these new garden lands at the usual rates.³

The head of land revenue comprised the house and the plough taxes also which seem to have varied in different districts according to local usage and to have averaged one *kanterai fanam* for each plough or house annually.⁴ Including these taxes the amount of land revenue in 1799–1800 was 18,93,793 K.P. The next year saw an increase in this item amounting to 2,33,595 K.P. while by 1801–02 the total land revenue had risen to 23,06,370 K.P. In the next year there was a slight falling off in the yield by 74,752 K.P., the actual total being 22,31,618 K.P.⁵ No more information is available for the rest of Purnaiya's administration except that in 1809–10, the last year of his regency, land revenue appears to have amounted to 24,10,849 K.P., and in 1810–11, the only year when he was a mere diwan, to 22,80,231 K.P.⁶

The increase in the course of the first four years, 1799–1903, by more than four lakhs may perhaps be explained as the result of Purnaiya's policy

¹ *Report on Nagar*, 4th August 1832, Part II, para 23.

It is probably to this survey that a witness before the Mysore Insurrection Committee said the ryots of Ashtagram referred. (*Evidence of Modikhana Narasinga Rao, Home Miscellaneous*, Vol. 709, page 86.) The committee which was set up by the Supreme Government enquired in 1832–3 into the insurrection which broke out particularly in the north-western part of Mysore, in 1830–31. Ashtagram was one of the five *foujdaries* or divisions of Mysore.

² Shivappa Naik was the poligar of Nagar or Bidnur in 1648–70 and was famous for his *shist* or land assessment.

³ *Briggs' Report on Nagar*, 4th August 1832, Part II, para 23 (*Ben. Sec. Pro.*, 17 December 1832, No. 20).

⁴ *Wilks' Report*, para. 148.

Ten *kanterai fanams* made one *kanteri pagoda* equal to three rupees and one *fanam*, was, therefore, about 4·8 annas.

⁵ *Wilks' Report*, 5–10, statements 2–7.

⁶ *Resident to Madras*, 30th December 1826, statement. (*Mad. Pol. Pro.*, 23rd March 1827, No. 14, page 244). The figures are given under the head of village collections which consisted mainly of land revenue.

of extending irrigation and of freely giving advances, and of the establishment of peace and security. This is indicated by the following statistics.¹

	Before 1801	In 1804
Peopled villages and hamlets	23,017	25,303
Impeopled villages and hamlets	4,810	2,962
Houses	487,939	576,459
Families	425,624	4,82,612
Population (estimate)	1,915,326	2,171,754

The increase in the population and in the number of peopled villages and hamlets must have naturally meant an increase in the land revenue. It is also possible that the assessment itself was augmented. While it is difficult to judge whether there was any such increase, the pitch of assessment in 1804 can be approximately ascertained. The land tax including the plough and the house taxes was in 1803, 22·3 lakhs of *Kanterai pagodas*, and in 1804 it might be taken to have been about 22·5 lakhs.² This included the house and the plough taxes. The house tax cannot be regarded as directly bearing on the land, but the plough tax was otherwise and must be considered as forming part of the burden on the land. For, while a tax on the cultivator's cattle or grain can be shifted from the land in so far as the taxed goods can be used for purposes other than cultivation, the plough is solely connected with cultivation. A tax on the plough, therefore, appears to be essentially a tax on the land and must be included in a consideration of the burden of the land revenue. The house tax was one *kanterai fanam* on each house and as the number of houses in 1804 was 576,459, the tax may be taken as having amounted to 57,645 K.P. This would mean that the land and the plough taxes amounted to 21·9 lakhs of pagodas. The number of cultivated acres both wet and dry being 3,012,397,³ the burden on the land in 1804 was about 2·3 rupees per cultivated acre.

According to Wilks,⁴ the whole of the land revenue was under *amani* or government management. But in some parts of the state which Buchanan⁵ visited in 1801 the system of farming out the village revenues

¹ *Wilks' Report*, appendix entitled "appendix to the report."

² The *jamabandi* of 1803 was 25·4 lakhs and that of 1804 25·8 lakhs of *Kanterai pagodas*.

³ *Wilks' Report*, appendix entitled "appendix to the report".

⁴ *Ibid.*, para 45.

⁵ Francis Buchanan, who later assumed the name of Hamilton, was sent by the Supreme Government to tour Mysore, Malabar and Canara and report on their condition. He started from Madras in April 1800 and concluded his tour in July 1801, and reported in the form of a diary of daily events and impressions.

seems to have prevailed. In Piriapatna,¹ for instance, there was direct dealing between the cultivators and the government officers, but in Kolan,² Chandragiri³ and Tayur⁴ villages were rented out to *gaudas* (headmen) who entered into contracts for revenue with the government. In Chandragiri Buchanan found that "each year the amildar let the village to the highest bidder."⁵ To what extent the farming system prevailed in Purnaiya's days is hard to say. It is uncertain if this system had been abolished by 1804 when Wilks wrote his report. The probability is that this system continued to exist, but, not having been common, Wilks omitted to notice it while making a general statement.

Dry land appears to have paid a fixed money rent calculated to be equal to about a third of the crop.⁶ Wet land is said to have been nominally assessed in kind at about one-half of the crop, but the rent was probably discharged in money at the average rates in the taluq.⁷ The assessment was fixed as soon as the state of the crop admitted of an estimate being made of its value. When the revenue officer and the ryot could not agree on the money payment, the revenue was received in kind. Wilks believed that Purnaiya could not introduce money rents more completely because in the central and eastern parts of Mysore wet cultivation was very precarious, while in the western parts the farmers were unwilling to adopt money rents, because payment in kind was found more advantageous owing to the facility it afforded for defrauding the government.⁸

It is hard to say definitely what portion of the produce was taken by the state. In order to obtain a correct idea of the share of the state as compared with that of the cultivators, it is, as Benjamin Heyne observed,⁹ necessary to consider the statements of both the cultivators and the government, for each was liable to colour estimates according to their own convenience.

¹ *Buchanan's Journey*, Vol. II, page 109.

² *Ibid.*, Vol. I, page 298.

³ *Ibid.*, page 388.

⁴ *Ibid.*, page 298.

⁵ *Ibid.*, page 151.

⁶ *Wilks' Report*, para 40.

In Piriapatna Buchanan found dry land paying money rent (*Journey*, Vol. II, page 109). But he does not mention if that was the case all over the state.

⁷ *Wilks' Report*, paras 40-41.

⁸ *Ibid.*, paras 40-41.

⁹ *Statistical Fragments on Mysore*, page 39. Benjamin Heyne was the naturalist attached to Captain Colin Mackenzie's survey of Mysore in the first decade of the last century.

Some estimates of land are given by Heyne who bases his conclusions on the information of the cultivator.¹

	Total produce in <i>tums</i>	Share of the state in <i>tums</i>	Share of village servants in <i>tums</i>	Ryot's share including expenses of cultivation in <i>tums</i>
Ratnagiri ..	28½	10	3½	15
Khasba Dharampuram ..	20	8	4	8
<i>Stra</i> —				
Wet land under tanks ..	20	10	2	8
Wet land watered by canals ..	20	8	1	10
Wet land watered by wells .	20	7	1	12

The variation in the shares of the recipients was due to the different kinds of land, to the differences in the crops,² and probably to the varying customs.

There is also an estimate by Wilks and this applies not to any particular parts of Mysore but to the state as a whole. Wilks divides land into three classes and bases his observations on the first class believing that the proportion of rent to the gross produce would not be different in the other classes.³ He gives the following figures:

	Number of <i>kudus</i> cultivable with one plough ⁴	Rent of one <i>kudu</i> K.P.	Total rent K.P.	Relation of rent to produce	Gross produce K.P.
Dry land ..	7 X	7 =	49 X	One third	147
Wet land ..	5 X	10½ =	52½ X	One half	105

Total rent 101½: total produce 252.

Taking both the wet and dry lands together, therefore, two-fifths of the gross produce formed the share of the state.

According to Buchanan who wrote in 1800, there was no uniform rate of rent. In Kolar^f the share of the state was 47 per cent. of the crop but

¹ *Statistical Fragments on Mysore*, pages 40–41. The following statement is an abstract of that given by Heyne. A *tum* was one-twentieth of a *khandi*.

² *Ibid.*, pages. 40–45.

³ *Wilks' Report*, para 54.

⁴ A *kudu* (probably *kudava* meaning a measure of capacity) was one-twentieth of a *khandi* of 200 seers, and was therefore equal to a *tum*. *Kudu* also denoted a measure of land requiring 10 seers of seed grain to cultivate. In the foregoing statement *kudu* denotes a measure of land.

⁵ *Journey*, Vol. I, page 300.

the expenses on the tanks were borne by the state. The other instances¹ given by this traveller relate to the renters of villages and are not directly useful in showing the portion of the crops taken by the state. These instances, however, indicate that the share of the state varied in different parts and with different crops. In the absence of more satisfactory data it is impossible to determine if the share demanded by the state was excessive.

SAYER

The exact significance of the term 'sayer' as used in Mysore is uncertain. Although it may be taken broadly to stand for excise duties, the heads of revenue comprising it varied greatly.² According to Wilks,³ *sayer* excluded revenue from land, liquor and tobacco. In the following pages, therefore, the term is used in the sense of including all sources of income from taxation excluding the three mentioned above.

Sayer formed the second important source of revenue in the state. As in the case of the land revenue, so in that of *sayer*, the diwan in 1799 is reported to have re-established the former Hindu rates.⁴ This reform must have complicated the *sayer* system, because the various parts of the state had been under different rulers, and each part seems to have had its own peculiar rates. "On areca for instance," wrote Wilks,⁵ "it has been the ancient custom to levy a duty in money not *ad valorem*, but as the areca of different districts differs materially in quality and price, the duty, if it were uniform, would afford no means of computing the correct value of the export, and it is certain that the increase or decrease in the duty is by no means in the rates of the value, but has been fixed in each district on arbitrary considerations which cannot now be traced." This complication must have been further increased by the imports in some districts being formed and in others being under government management.⁶ In Chittaldrug, for example, the *sayer* was farmed out, along with the tobacco and liquor duties, for 13,030 K.P. in 1801 and 18,824 K.P. in the next year, the amount being generally paid in monthly instalments.⁷

¹ Near Maddagiri about 20 per cent. of the produce of the rice lands was given to the village officers and the remainder divided equally between the ryot and the renter (*Journey*, Vol. II, pages 388-89. Also see *Ibid.*, Vol. II, page 151; Vol. III, pages 285, 306 and 438).

² For the variety of senses in which the word was used see *Hobson-Jobson*, pages 798-801.

³ *Report*, Appendix No. 2.

⁴ *Ibid.*, para 167.

⁵ *Report*, Appendix No. 2, para 168.

⁶ *Ibid.*, para 169.

⁷ *Translation of a Memorandum received from the Diwan, Purnaiya. Undated. (Mad. Pol. Pro., 8th December 1807, pages 2976 et seqq.*

Some of the taxes mentioned by Buchanan probably contributed to the sayer revenue. In Waluru¹ there was a tax on persons frequenting the weekly fair, in proportion to the value of the articles they brought for sale. Cotton cloth manufactured in that town paid on exportation a duty of one *fanam* per bullock load, while raw cotton imported from Hoskote paid a small duty on entering Waluru. At Hoskote itself the cotton paid heavier duties. In Bangalore,² which was a centre of weaving, a small tax was levied on every loom, but in order to encourage the investment of capital, the duty was reduced when more than one loom was kept. Thus

one loom paid annually $3\frac{3}{4}$ *fanams*

two looms paid annually $2\frac{1}{2}$ *fanams* each

More than two paid annually 2 *fanams* each.

Shopkeepers paid similar trifling duties. In Magadi,³ where iron and steel were manufactured, each forge paid to the state 100 *fanams*. Likewise, an import was levied on iron furnaces in Chikkabayalikere.⁴ Buchanan mentions the curious fact that near Davangere⁵ the traders considered the transit duties exacted at different places on the road as advantageous because the custom-houses were bound to pay for all goods stolen or seized by robbers within the jurisdiction of the custom-houses. It is impossible to say definitely how far these taxes existed throughout Mysore.

In this connection may be mentioned a strange claim of Mysore to levy duties on a part of the Company's territories. When Bilghi, a district in Canara bordering the provinces of Nagar, was an independent chieftainship, there seems to have been levied in that principality a *sthalbharit* or export duty on certain articles, particularly pepper and betelnut.⁶ When the Raja of Nagar subdued the Poligar of Bilghi, the latter agreed to pay his overlord two-fifths of those duties, *i.e.*, $2\frac{1}{5}$ pagodas per *khandi* on pepper and 2 on *betelnut*, whether the articles entered the Nagar territories or not.⁷ The same relationship continued after 1763 when Hyder conquered Nagar. In

¹ *Journey*, Vol. I, page 40.

Whether this was a poll tax on the person, or a sales' tax on the goods sold, or in the nature of a license fee for selling in the fair or an octroi or transit duty is doubtful.

² *Journey*, Vol. I, page 222.

³ *Ibid.*, page 175.

⁴ *Journey*, Vol. III, pages 262–3.

⁵ *Ibid.*, page 332.

⁶ *Minute of Munro, Governor of Madras*, 28th April 1827, para 3. (*Bri. Mus. Add.* 22079, folio 169.) This minute contains a succinct account of this question.

⁷ *Extract from Letters of the Collector of Canara to the Resident*, 1st and 10th March 1800, enclosed in the *Resident's Letter to Madras*, 16th March 1800 (*Mad. Rev. Pro.*, 25th April 1800, pages 1389–93).

the division of Tipu's territories in 1799 Bilghi fell to the share of the Company while Nagar remained under Mysore. There were also the Arcot duties imposed by Mysore previous to 1799 on the produce of Bilghi whether the goods went to Arcot or to the sea-coast of Canara, because formerly the goods were compelled to go to Arcot instead of to Canara so that they had to travel a longer distance and pay more transit duties. Finally there were the Honnur duties which were the *sthalbharit* duties levied in Honnur, a town near Bilghi. Although after 1799 Bilghi and Honnur belonged to the Company, Mysore appears to have exercised its former right of collecting the imposts.

In the beginning of March 1800,¹ the collector of Canara protested against Mysore collecting these duties, as the relation of sovereign and tributary had ceased. The Resident agreed that Mysore had no right to levy the duties and consequently the diwan discontinued their collection about the middle of March.² The Resident at the same time suggested that as the revenue from the duties had been entered in the valuation of Chandragutti belonging to Bidnur in Schedule C of the Partition treaty of 1799, Mysore would lose some revenue by the discontinuance of the imposts.

The abandonment of this supposed right of Mysore increased the revenue of Bilghi by 7,000 K.P. per annum,³ but it is doubtful if that was the amount of loss to Mysore.⁴ Another account⁵ gives the revenue from the Bilghi duties as 6,080 star pagodas or about 7,094 K.P. and that from the Honnur duties as 1,400 star pagodas or about 1,624 K.P. According to a third account,⁶ the Honnur and Bilghi duties together yielded an income of 7,961 Hyderi pagodas or 10,030 K.P., and the Arcot duties, which also Mysore had to give up, a sum of 1,233 Hyderi pagodas⁷ or 1,550 K.P. The amount of the revenue, however, is too small to need further discussion.

¹ Extract from *Letters of the Collector of Canara to the Resident*, 1st and 10th March 1800, enclosed in the *Resident's Letter to Madras*, 16th March 1800 (*Mad. Rev. Pro.*, 25th April 1800, pages 1389-93).

² *Resident to Madras*, 16th March 1800 (*Idem.*, pages 1386-7).

³ *Resident to Clive, Governor of Madras*, 3rd December 1800 (*Mad. Rev. Pro.*, 25th April, 1801, page 222).

⁴ *Madras to Resident*, 6th January 1801 (*Idem.*, pages 223-5).

⁵ *Resident to Clive, Governor of Madras*, 26th March 1806 (*Mad. Rev. Pro.*, 10th April 1806, page 1110).

⁶ *Resident to Madras*, 7th February 1827. (*Idem.*, 23rd February 1827. No. 36, pages 507 et seqq.)

⁷ This seems to have been the *pagoda* coined by Hyder and generally known as the *Bahadary pagoda*, hundred of which were equal to 108 *star pagodas*, each Hyderi pagoda, therefore, being equal to one and a quarter K.P. *Vide* glossary.

The Madras government approved of the discontinuance of these imposts and were prepared to consider the question of compensation.¹ But the question does not appear to have been revived until September 1805 when the Collector of Canara pointed out to the Resident in Mysore² that the Mysore government continued to collect in Honnur the duty on pepper and betelnut. The Resident suggested to the Madras government³ that compensation should be paid to Mysore for discontinuing this duty as well as those already discontinued in Bilghi. When the question of the abolition of the salt duties in Mysore was raised in 1807⁴ both the Madras⁵ and the Supreme⁶ governments decided that Mysore was entitled to compensation for giving up the imposts in Bilghi and Honnur, on the ground that the income had been included in the schedule annexed to the Partition treaty.⁷ The question, however, seems to have been dropped by both the Mysore and the British governments till October 1826 when the Madras government protested against the continuance of the Mysore *chowkey* or toll office in Honnur.⁸ The Mysore government abolished the *chowkey* but revived the question of compensation for the duties given up.⁹ After some correspondence between the Mysore and the Madras governments,¹⁰ the latter finally decided in April 1826¹¹ that no compensation could be given, because the valuation of the districts in the schedule of the Partition treaty was made 'in abstract and without noticing such details as the Bilghi and Honnur customs,'¹² and because the duties had not been guaranteed by the treaty to which, moreover, Mysore was no party.¹³ This decision seems to be

¹ *Madras to Resident* 17th May 1800 (*Mud. Rev. Pro.*, 17th May 1800, pages 1464-7).

² *A Read, Principal Collector of Canara to Resident* 23rd September 1805 (*Idem.* 10th April 1806, pages 1112-3).

³ *Resident to Madras*, 26th March 1806 (*Idem.*, pages 1106-8).

⁴ *Infra*, page 24 and ff.

⁵ *Bentinck's (Governor of Madras) Minute*, 17th February 1807 (*Mad. Rev. Pro.*, 20th February 1807, pages 516-7).

⁶ *Bengal to Madras*, 30th April 1807 (*Ben. Rev. Pro.*, 30th April 1807, No. 26). Also *Same to Same*, 23rd July 1807, para 2 (*Idem.*, 23rd July 1807, No. 16).

⁷ *Same to Same*, 25th March 1807, para 7 (*Idem.*, 30th April 1807, No. 21).

⁸ The continuance of the toll-office in Honnur indicates that the duties must have been collected by Mysore.

⁹ *Resident to Madras*, 7th February 1827 (*Mad. Rev. Pro.*, 23rd February 1827. No. 36, pages 507 *et seqq.*).

¹⁰ *Madras to Resident*, 23rd February 1827, and also *resolution of the Madras government of the same date* (*Idem.*, 23rd February 1827, Nos. 39 and 37, pages 530-543). *Resident to Madras*, 18th January 1828 (*Idem.*, 8th April 1828, No. 20, page 1162).

¹¹ *Resolution of the Madras Government*, 8th April 1828 (*Idem.*, 8th April 1828, No. 21, pages 1181-1200).

¹² *Idem.*, para 4.

¹³ *Idem.*, para 7.

perfectly correct, but it is strange that the Madras government should have wavered between two decisions.

By the middle of 1801 Purnaiya had imposed duties on all articles of consumption except some kinds of grain.¹ But goods intended for the consumption of British troops at Seringapatam were, by the 12th article of the subsidiary treaty of 1799², exempt from all taxes. The exemption, however, was likely to give rise to trouble. All dealers passing through Mysore might say that they were going to Seringapatam, which would have occasioned perpetual disputes between the traders and the revenue officials; and if dealers really belonging to Seringapatam were given special passports, it was feared that they would take advantage of them to oppress the country.³ It was, therefore, agreed that no duties should be levied upon goods coming to Seringapatam from places within a radius of thirty or forty miles, but that the duties at the *chowkeys* beyond that distance should continue at the usual rate.⁴

At the end of 1800 grain duties were suspended because of a scarcity in the Company's territories.⁵ It is probably to this suspension of duties that Wilks referred when he wrote⁶ that "in the early part of the government Colonel Close concerted with the dewan the entire abolition of the duties on grain," but that later the Resident consented to their restoration because Purnaiya contended that when road duties were general the declaration of an exemption in any given direction would draw to that place the trade of every article which should be there in demand.⁷ At the end of 1801 there was again a scarcity in the Company's territories near Mangalore, and on the Resident's request the Mysore government again suspended duties on grain exported thither.⁸ In December 1804⁹ there appears to have been a proposal to abolish the road duties within the state. Wilks doubted¹⁰ the expediency of such a reform on the ground that a very large proportion of

¹ *Arthur Wellesley to Barry Close*, 13th June 1801 (*Gurwood's Wellington's Dispatches*, Vol. I, page 297).

² *Aitchison*, Vol. IX, page 224.

³ *Arthur Wellesley to Barry Close*, 13th June 1801 (*on. cit.*, page 295).

⁴ *Ibid.*

⁵ *Purnaiya to Clive, Governor of Madras*, 13th November 1800 (*Mad. Pol. Pro.*, 13th March 1801, pages 342-3).

⁶ *Report*, para 172.

⁷ *Report*, para 173.

⁸ *Purnaiya to Clive, Governor of Madras*, 30th October 1801 (*Mad. Pol. Pro.*, 10th November 1801, page 2000).

⁹ *Wilks' Report*, para 169.

¹⁰ *Ibid.*

that revenue was derived from the home trade and that the loss could not be made good, as in countries possessing seaports, by the increased amount of exports.

To the exchequer the *sayer* duties brought an ever-increasing revenue.¹ Thus

in 1799–1800	the revenue was	2,26,660	K.P.
in 1800–1801	„	2,43,787	„
in 1801–1802	„	2,52,690	„
in 1802–1803	„	2,57,439	„

The province of Nagar² with 20 taluqs supplied more than half this income as is evident from the following figures.

	Amount of sayer revenues	Percentage of total revenue
	K. P.	K. P.
1799–1800 ..	1,39,766	61·5
1800–1801 ..	1,49,147	61·0
1801–1802 ..	1 45,062	57·5
1802–1803 ..	1,43,852	56·0

In the province of Nagar itself the contribution was almost entirely supplied by five taluqs³ :—

	Amount of sayer revenues of the five taluqs	Percentage of	
		Nagar sayer income	Total sayer income of the state
	K. P.	K. P.	K. P.
1799–1800 ..	1,01,129	72·5	44
1800–1801 ..	1,00,264	67·0	25·5
1801–1802 ..	1,00,082	69·5	39·5
1802–1803 ..	98 918	68·5	37·5

While there was a decrease in the sayer collections of the Nagar province both absolutely and relatively, the sayer revenue from the rest of the country was increasing :—

¹ *Wilks' Report*, Appendices 2–5.

² *Ibid.*, para 172.

The word 'province' is used in this book as the equivalent of *foujdari* into five of which Mysore was divided, namely, Ashtagram, Bangalore, Chittledurg, Munjerabad and Nagar.

In 1801–2, the province of Nagar was divided into 21 taluqs by the creation of Mudegudda as a separate taluq.

³ These taluqs were Nagar Khasba, Kavlidurga, Koppa, Ikkeri-Sagara and Chandragutti.

		Sayer revenue of the state excluding the Nagar province	Percentage of total revenue
		K. P.	K. P.
1799-1800	..	86,893	38·5
1800-1801	..	94,640	39·0
1801-1802	..	1,07,627	42·5
1802-1803	..	1,14,387	44·0

No information is available regarding the sayer duties after 1804 except with regard to the salt duties.

In April 1805 the Madras government established a monopoly of salt under its own authority—and abolished all internal duties on that article in order to prevent a rise in price.¹ At this time salt appears to have paid in Mysore an import duty of from two to three pagodas per *garisa*.² If the Company's monopoly was to be a success it was deemed essential that the Mysore salt duty should be abolished,³ and accordingly, the Resident in Mysore was directed to negotiate for the abolition of the duty in return for the payment of a specific sum calculated on the average proceeds of the salt duty.⁴ The Mysore government discontinued the duty from the 15th of October 1805 and logically suggested that, as this impost, being levied on a necessary of life, was a source of revenue expanding with any increase in population, the most suitable form of compensation would be a territorial cession.⁵ In order to make the Company's monopoly a success the Mysore government promised to prevent the salt manufactured on the Portuguese and Maratha coast from entering the state if the Company's monopoly at any time forced that commodity to seek a market in Mysore.⁶ The Madras government directed the Resident to ascertain the particular

¹ *Secretary to Government, Madras, to the Board of Revenue, Madras*, 6th April 1805 (*Mad. Rev. Pro.*, 5th April 1805, pages 1029-33).

² *Fullerton, General-Agent, Salt Monopoly, to the Board of Revenue, Madras*, 14th August 1805, para 2 (*Idem.*, 13th September 1805, page 2180; also *Ben. Sec. Pro.*, 7th November 1805, No. 16).

A *garisa*, corruptly *garee*, was a measure equal to 400 *markals* or 185·2 cubic feet 9860 lb. avoirdupois (*Wilson's Glossary*, page 168).

³ *Board of Revenue, Madras, to the Governor-in-Council, Madras*, 22nd August 1805, paras 14-17 (*Mad. Rev. Pro.*, 13th September 1805, pages 2123-24).

⁴ *Madras to Resident*, 3rd October 1805, paras 2 and 3 (*Mad. Pol. Pro.*, 3rd October 1805, page 1603).

⁵ *Resident to Bentinck, Governor of Madras*, 12th October 1805, para 3 (*Idem.*, 25th October 1805, page 1771; also *Ben. Sec. Pro.*, 7th November 1805, No. 20).

⁶ *Resident to Madras*, 15th March 1806 (*Mad. Pol. Pro.*, 10th April 1806, page 402).

territory the diwan of Mysore had in view,¹ and recommended to the Supreme Government that the claims of Mysore were reasonable and that land might be given as compensation.²

For nearly two years after the salt duties had been abolished, Mysore received no compensation in any form. In March 1806 the acting Resident submitted to the Madras a statement of the revenue from the salt tax in Mysore for 1802–5.³ In August 1807 the Mysore government were informed that the Supreme Government had decided to pay the compensation in money and not in land,⁴ on the ground that the Company's subjects in the territory to be transferred would find it inconvenient to adapt themselves to the different laws and regulations of Mysore,⁵ but the amount of compensation was still unsettled. This delay was attributed by Wilks, the acting Resident, to the state of accounts in Mysore which had caused a delay ascertaining what amount would form an equitable compensation.⁶ This remark is surprising, because Wilks himself had already furnished the Madras government with the account of the salt revenue for 1802–5 and in his final figures he only added the accounts of the two succeeding years.

At the end of March 1808⁷ Wilks suggested a basis for the compensation to be paid. The salt duties amounted

in 1802–1803 to	11,679 K.P.
in 1803–1804 to	14,841 „
in 1804–1805 to	17,556 „
in 1805–1806 to	17,820 „
in 1806–1807 to	18,360 „
Total	80,256 „
Average	16,051 „

¹ *Madras to Resident*, 26th October 1805, para 3 (*Idem.*, 27th October 1805, page 1777).

² *Minute of Bentinck*, *Governor of Madras*, 17th February 1807 (*Mad. Rev. Pro.*, 20th February 1807, pages 501–18). Also *Resolution of the Madras Government* of the same date. (*Idem.*, page 518).

³ *Resident to Bentinck*, 26th March 1806 (*Mad. Rev. Pro.*, 10th April 1806, page 1111).

⁴ *Madras to Resident*, 21st August 1807 (*Mad. Pol. Pro.*, 21st August 1807, page 2069). Also *Bengal to Madras*, 23rd July 1807, para 2 (*Ben. Rev. Pro.*, 23rd July 1807, No. 16).

⁵ *Bengal to Madras*, 23rd July 1807, para 2 (*Ibid.*).

⁶ *Resident to Bentinck*, 12th October 1805, para 4 (*Mad. Pol. Pro.*, 25th October 1805, page 1772; also *Ben. Sec. Pro.*, 7th November 1805, No. 20).

⁷ *Resident to Madras*, 30th March 1808, (*Mad. Pol. Pro.*, 5th April 1808, pages 757–761). This letter is dated 26th March 1808 in *Ben. Pol. Pro.*, 18th April 1808, No. 27).

For the years 1802-05 the amount was what had been actually collected, but for the other two years it was "ascertained to have been receivable". While 16,051 K.P. was the actual average, the diwan estimated that the duty would have come to produce an average of at least 17,500 K.P. He, however, agreed to accept the smaller amount as sufficient compensation.¹

In May 1808, while agreeing to pay the compensation up to that date, the Madras government wrote to the Resident,² questioning the correctness of the grounds on which it had been decided. They observed that the compensation was first proposed under the belief that "the collection of a duty on salt in Mysore in addition to the duty levied by the Company would impede the success of the regulation for the establishment of the salt monopoly. The idea was, however, afterwards relinquished and the commutation has taken place with reference exclusively to the interests of the government of Mysore. If the tax on salt had been of a nature to give any preference to the subjects of the British Government over the inhabitants of Mysore, the Governor-in-Council would have considered the government of Mysore to have had an undoubted right of redress, and a liberal commutation should have been allowed for the relinquishment of any duty which might have been deemed necessary in that country. But, as no effect of this nature has occurred and as the subjects of the Government of Mysore remain in all respects in the possession of the same relative advantages as those they have always possessed with regard to the subjects of the British Government, it appears to the Governor-in-Council that there is not sufficient ground for continuing a commutation which has been declared unnecessary with regard to the resources of this government and it appears to be equally so with regard to the resources of Mysore.

This argument of the Madras government is, indeed, inexplicable. For the plea that the commutation was agreed to for the benefit not of the Company but of Mysore had not been raised until this letter. In fact, the Mysore Government suspended the duties for the sake and at the request of the Company. In answer to the foregoing letter of the Madras government, Wilks, the acting Resident, wrote³ that Mysore was in need of no indulgence and that its revenues were not affected whether it received a direct transit duty or a compensation for its suspension. "The only difference in the present case", observed Wilks, "seems to be that by reverting to the direct duty

¹ *Ibid.*

² *Madras to Resident*, 25th May 1808 (*Mad. Pol. Pro.*, 24th May 1808, pages 1328-33).

³ *Resident to Madras*, 31st May 1808 (*Mad. Pol. Pro.*, 7th June 1808, pages 1484-89; *Ben. Pol. Pro.*, 20th June 1808, No. 16).

that government will be benefited as I am entirely satisfied that the average compensation was taken too low." He added that the price of sea salt in Mysore before and since the abolition of the duties had remained exactly the same, that this showed the transit duties formerly levied in the Company's territory and in Mysore together on sea salt coming to Mysore were balanced by the amount of the monopoly duty, and that this fact afforded a datum for judging of the whole subject, which could not have been ascertained before the experiment was made. The existing arrangements, Wilks concluded, could be cancelled at three days' notice.

On the 7th of June 1808 the Madras government informed the Resident that the duties might be re-established; and accordingly the transit duties on salt re-commenced on the 15th of June 1808 after having been suspended for two years and eight months.¹ But the proceeds do not appear to be stated.

Revenue from Liquor and Tobacco

The third source of revenue in the State was *toddy* and spirituous liquors. *Toddy* was manufactured from the wild date and the revenue from it was generally described under the head of *shendi*.² The production of liquor from the juice of the cocoanut tree was prohibited in Mysore as destroying the fruit of the tree.³ The head of spirituous liquors included principally the intoxicant distilled from the macerated bark of the white thorn.⁴

The liquor revenue was generally farmed.⁵ The income⁶ in 1799-1800 was 28,845 K.P. and in the course of the next year it increased to 35,258 K.P. In 1801-02 it was 40,427 K.P. while by 1802-03 it had risen to 44,291 K.P. This growth of the revenue may be attributed to the fact that it perhaps took some time for people to get used to the change in the policy between Tipu and Purnaiya, for Tipu appears to have prohibited the manufacture and sale of liquor.

The tobacco revenue was an unimportant source of income.⁷ It was derived not only from tobacco but also from betel-leaf, which article, however, seems to have been taxed only in the town of Chittledrug where the

¹ Resident to Madras, 18th June 1808. (*Ben. Pol. Pro.*, 11th July 1808, No. 25).

² *Wilks' Report*, para 177.

³ *Ibid.*, para 177.

⁴ *Ibid.*, para 178.

⁵ *Ibid.*, para 179.

⁶ *Ibid.*, Appendices 2-5.

⁷ *Ibid.*, paras 180-182.

import had existed for a long time. Purnaiya was unwilling to extend the tax elsewhere.

Near Seringapatam in lands where the betel-leaf vine was planted against the betel-nut palm, only the normal land revenue was levied, but when it was planted by itself it paid an extra tax as agreed between the revenue officials and the cultivators.¹ Likewise, when tobacco was grown in gardens or dry land it paid the usual rent of those lands, but when cultivated on wet lands the state received one half of the produce.² These items, however, ought to be regarded as coming under the head of land revenue.

The total amount of the betel and tobacco revenue³ was in 1799-1800 only 4,309 K.P., and in 1800-1801 4,088 K.P., while in the next two years it was 5,435 K.P. and 8,213 K.P. respectively. Not only was the revenue trifling, but it was not collected all over the state. Only 25 out of 120 taluqs contributed to it. Nor was the distribution of the income over the taluqs in any way proportionate to the total taluq revenue, for while in Hoskote tobacco contributed only 3 K.P. out of a total revenue of 54,880 K.P. in the towns of Chittledrug and Bhimasamudra, this item yielded 2,000 K.P. out of 20,407 K.P. in 1799-1800. Whether this was due to the absence of the tax in many parts of the state, or, what is more probable, whether tobacco was not grown all over the state, is not known.

Sandalwood

Another important source of income was sandalwood, and the greater portion of this article was usually sold to the Company. In October 1800 the Governor-General defined the Company's attitude towards the purchase of sandalwood from Mysore.⁴ He directed that sandalwood being one of the productive sources of revenue in Mysore, its price should be determined purely by commercial considerations and by the interests of Mysore, that the Company might buy it on those terms if profitable, and that the Resident should not use his influence to reduce the price of the article, as such interference was not justified by the treaty and as it would add to Mysore's pecuniary engagements. Accordingly, the Madras government instructed⁵ the Resident that his "interference will not be required further than to moderate the assessment of customs and duties according to European principles of policy or to facilitate provision of carriage."

¹ *Buchanan's Journey*, Vol. I, page 144.

² *Ibid.*, Vol. III, page 441.

³ *Wilks' Report*, Appendix 5.

⁴ *Madras to Resident*, 31st October 1800 (*Mad. Pol. Pro.*, 31st October 1800, pages 382-86).

⁵ *Idem.*

This unselfish policy soon benefited the State and sandalwood became an important source of revenue. In 1799–1800 the income was only 3,200 K.P. probably because there had been no sale of the wood to the Company. But in the next year 2,000 *khandis* of the wood were sold to the Company,¹ and 47,237 star pagodas² or 54,111 K.P. were realised, and including sales to private individuals, the revenue from sandalwood in that year was 63,248 K.P.³ There does not appear to have been any income from this source in the next year. The principle enunciated by the supreme government was applied at the end of 1804, when the price of sandalwood rose,⁴ and the acting commercial Resident in Canara objected to this rise.⁵ The Resident in Mysore, relying on the Governor-General's orders, pointed out that the Company was free not to buy the commodity;⁶ and the Commercial Resident purchased the wood without further objection. Between May 1803 and January 1806 the revenue to Mysore from sandalwood sold to the Company was 1,58,708 star pagodas⁷ or about 1,90,450 K.P., while the same of the wood rejected by the Company realised 14,326 K.P.⁸ By November 1807 further purchases amounted to some 40,000 K.P.⁹ Between September 1808 and December 1809 the value of sandalwood sold to the Company was 1,24,629 star pagodas¹⁰ or about 1,51,235 K.P. No further information is available regarding the revenue from this source.

Early in 1800 Purnaiya's method of collecting sandalwood to supply to the Company was condemned by Buchanan¹¹ as "the worst that could have been chosen". The diwan appears to have directed the amildars

¹ This was generally to the commercial Resident in Canara who seems to have exported the wood in the Company's ships to China.

² *Resident to Clive, Governor of Madras*, 17th April 1802 (*Mad. Pol. Pro.*, 23rd April 1802, pages 294–5).

³ *Wilks' Report*, Appendix No. 7, statement for 1800–01.

⁴ *Resident to J. Reeves, Commercial Resident in Canara*, 3rd November 1804 (*Mad. Pol. Pro.*, November 1804, page 2047).

⁵ *Commercial Resident in Canara to Resident*, 7th November 1804, *Idem.* page 2049).

⁶ *Resident to the Commercial Resident in Canara*, 10th November 1804, *Idem.* page 2052).

⁷ *Statement of sandalwood delivered by the Mysore Government to the Commercial Resident in Canara from 27th May 1803 to 31st January 1806*, dated 8th March 1806 and signed by the Accountant-General, Madras (*Mad. Pol. Pro.*, 28th March 1806, page 2130).

⁸ *Wilks' Report*, Appendix No. 10, statement for 1802–3.

⁹ *Account submitted by the Resident*, 30th March 1808 (*Mad. Pol. Pro.*, 5th April 1808, pages 762–3; also *Ben. Pol. Pro.*, 18th April 1808, No. 28). Also see *Resident to Commercial Resident in Canara*, 28th November 1807 (*Mad. Pol. Pro.*, 5th December 1807, page 2965, Resident's diary).

¹⁰ *Statement of Accounts between the Company and Mysore* (*Idem.*, 12th March 1811, page 784).

¹¹ *Journey*, Vol. II, pages 132–135.

to collect the wood, and these officers, having nothing to gain from the transaction, selected the most ignorant labourers and paid them extremely low wages. The latter, forced to work for almost nothing, seem to have cut sandalwood indiscriminately to the great injury of the forests. Buchanan feared that there would be no wood available for years. He suggested¹ two means "to ensure a considerable and regular income from Sandalwood". One was to grant long leases to individuals, fixing the annual rent and preventing them by restrictive clauses from ruining the forests at the end of their lease. The other, which he preferred, was "to put the sandalwood under the management of an agent, on a footing similar to the sale agents of Bengal". Whether these suggestions were adopted by Purnaiya is not known. But the fact that there was not, as Buchanan feared, a dearth of sandalwood in the years following his report, indicated that some reform must have taken place in the sandalwood policy, if we may believe that his criticisms were justified.

EXPENDITURE UNDER PURNAIYA

At the outset it is convenient to draw attention to the questionable interpretation of the term "charges of collection", adopted throughout this period right up to 1831. According to Wilks,² the expenses of management, as the charges of collection were called, consisted of

- (1) jagirs and inams in land and money
- (2) expenses of repairing tanks
- (3) salaries of revenue servants
- (4) kandachar or police expenses
- (5) miscellaneous expenses

This mode of reckoning was also followed later with slight modification. He excludes the inams in land, some items of the miscellaneous expenditure and probably a part of the *kandachar*,³ but includes grants in money, expenses of tank repairs, salaries of revenue servants and some sundry items.

Some of these items do not seem to have any claim to be regarded in this light. Wilks himself admits⁴ that *inams* and *jagirs* properly come under this head and that but a moderate portion—he suggests one-third—of the *kandachar* expenses ought to be considered as a revenue charge. There are, still, some other items which probably ought not to be included in the

¹ *Ibid.*

² *Report, Appendix No. 7, connected details of the receipts and disbursements.*

³ *Resident of Madras, 31st December 1831, statement No. 2. (Mad. Pol. Pro., 20th January, 1832, pages 181-2). Infra, glossary.*

⁴ *Report, para 203.*

charges of collection. Thus, for example, the expenditure on tanks and many items grouped by Wilks under the head of indefinite expenses. As the details comprising indefinite expenditure varied from year to year, the argument can be illustrated by considering the details of a particular year. Thus in 1799–1800 the expenses comprised:¹

	K.P.
1. Presents to ryots on first settlement	10,856
2. Plundered property ²	4,038
3. The cost of catching elephants	2,276
4. Religious ceremonies to propitiate the gods	3,464
5. Oil and stationery	6,198
6. Rewards for destroying wild animals	1,488
7. Provisioning garrisons	9,500
8. Repairing forts	2,321
9. Cost of dedicating a pagoda	2,900
10. Loss on sheep supplied to the army	2,270
11. <i>Sadir warid</i> ³ or a variety of expenses	20,278
Total Miscellaneous Expenses	65,589

On a liberal reckoning items 1, 4, 5, and part of 11 can be regarded as forming charges of collection. It may not therefore be erroneous to assume only a third⁴ of the miscellaneous expenses as a revenue charge.

It is true that “these considerations belong principally to the question of the actual expense of collecting the revenue and the technical mode of reckoning its produce” and that, if not accounted for under this head, these sums would be inserted under the general expenses of the government.⁵ Apart from these considerations, the importance of correctly estimating the net revenue cannot be denied. The difference between the net revenue according to Wilks and that according to the foregoing suggestions is evident from the statement below:—

¹ *Report Appendix, No. 7.* Connected details of receipts and disbursements for 1799–1800.

² This was probably government property plundered by robbers.

³ According to Wilson (*Glossary*, pages 451–2), the term *sadir-warid* (variously spelt) was used in different senses, but it commonly denoted various contingent or incidental charges borne by a village or community. In *Kannada* it signified “Contributions for public entertainments; expenses of an annual feast in honour of Ganesa; *kacheri* charges for stationery, etc.” For the meaning of the term in *Telugu* and *Marathi* see Wilson, *op. cit.*, and *Elphinstone’s report on the territories conquered from the Peshwa in Forrest’s Selections from Elphinstone’s Writings*, pages 288–9.

⁴ A third is suggested because between a third and a fourth can be considered as charges of collection in 1799–1801 for which years above details are available.

⁵ *Wilks’ Report*, para 203.

According to Wilks

	1799-1800	1800-01	1801-02	1802-03	1803-04
Gross revenue ..	K.P. 21,53,807	K.P. 24,10,521	K.P. 25,47,096	K.P. 25,01,572	K.P. 25,81,550
<i>Deduct—</i>					
<i>Jagirs and Inams</i> ..	57,002	56,993	55,150	57,450	57,450
<i>Kandachar</i> ..	2 12,951	2,25,862	1,84,718	1,48,478	1,84,600
Repair of tanks ..	1,32,918	1 54,325	95,630	74,856	65,600
Revenue servants ..	1,67,128	1,69,975	1,71,575	1,72,654	1,72,600
Miscellaneous expenses ..	65,580	56,705	67,805	72,291	63,430
Total expenses of management	6,35 579	6,63,860	5,74,868	5 25,729	5,43,580
Net revenue ..	15,18,028	17,46,661	19,72,218	19,75,843	20,37,970
As modified					
<i>Jagirs and Inams</i> ..	70 884	..	..	..	..
<i>Kandachar</i> ..	70,984	75,287	61,573	49,493	49,500
Repair of tanks ..	..	..	..	..	..
Revenue servants ..	1,67,128	1,69,975	1,71,575	1,72,654	1,72,600
Miscellaneous expenses ..	21,860	18,902	22 602	25,430	21,143
Total expenses of management	2,59,972	2,64,164	2,55,750	2,47,577	2,43,243
Net revenue ..	18,93,635	21,46,357	22,91,346	22 53 995	23,38,307

* But because of the incompleteness of the later data, Wilks' arrangement had been followed in the succeeding pages.

1. Grants in Land and Money

This item comprised to a large extent the expenses for religious and charitable purposes. In the beginning of July 1799 Purnaiya furnished the commissioners for the affairs of Mysore¹ with a statement of the charitable expenses allowed by Hyder Ali:—

	K.P.
Temples and <i>agraharas</i>	1,93,959
<i>Mathas</i>	20,000
	2,13,959
Mahomedan establishments as allowed by Tipu ..	20,000
	2,33,959

But it is not known what expenditure the commissioners sanctioned.²

¹ *Proceedings of the Commissioners*, 9th July 1799, *Appendix (Mad. Sec. Pro., 23rd July 1799)*.

² I have not found any reference to the amount sanctioned, in the Madras and Bengal Political and Secret Documents. The *Mad. Sec. Pro.* of July 1799 contain the proceedings of

In his instructions¹ to Barry Close, the first British Resident in Mysore, the Governor-General drew his particular attention to this head of expenditure, especially to the alienation of lands to Brahmans and temples. Referring to the 'very considerable endowments' sanctioned by the commissioners, his lordship observed that, though they might have been less in amount than what had existed before Hyder, they were still as much as the circumstances of the country could permit. "You must, therefore, be careful" said Wellesley, "how you allow any augmentation of these establishments or any other alienation of the Sircar lands on whatever account. It will be proper that you should come to a very explicit understanding with Poorniah on this head letting him plainly know that no grants of the nature in question must ever be made without your approbation, and that there is no instance of mismanagement which would be more likely to alarm his Lordship or to impress him with the necessity of enforcing the stipulations of (the fourth) article of the treaty of Seringapatam than any departure either open or secret from his Lordship's injunctions in this particular". It is important to remember this warning because by the end of Purnaiya's administration this expenditure had increased, and because the alienation of lands and donations of money assumed large proportions later.

The first act of Purnaiya in 1799 is said to have been the resumption of inam lands of all descriptions with a view to revise alienations of every kind.² The diwan appears to have been thus enabled to commute many grants of land for money payments.

In 1799-1800, the first year of Purnaiya's administration the amount expended on this head was, according to Wilks,³ 56,993 K.P. of which 14,817 K.P. was in land and 42,176 K.P. in cash. This sum was not paid out of the gross revenue as these lands had been excluded from the assessment. None the less, it ought to be reckoned as an item of expenditure because the lands might have been available sources of revenue and because when later on the administration was criticised for extensive alienations of land, the endowments to local institutions seem to have been included. The value of these

the commissioners from the nomination to the close of the Commission, but only Purnaiya's statement of the expenditure under Hyder is found and not the amount sanctioned. It is curious that Wilks also (*Report*, para 186) is silent about the latter point though he mentions Purnaiya's statement referred to above.

¹ *William Kirkpatrick, Private Secretary to the Governor-General to Resident*, 4th September 1799, paras 20 and 21. (*Ben. Sec. Pro.*, 22nd October 1799, No. 1; also *Mad. Sec. Pro.*, 4th March 1814).

² *Wilks' Report*, para 188.

³ The following figures according to Wilks are from his *Report, appendix No. 8*,

lands should also be added to the gross revenue when considering the relation between the grants in land and money and the total income of the State.

In 1799-1800, therefore, the total expenditure on the item under consideration was 1,46,482 K.P. There was no change in the next year. In 1801-02, however, there was a reduction of 1,843 K.P., while in 1802-03 the expenditure rose by 2,300 K.P. in consequence of the building of some places of worship. It continued at the same amount in the succeeding year and was considered by Wilks¹ as a sum which ought not to fluctuate in succeeding years. Thus in the first five years of Purnaiya's administration, the expenditure was as follows:—

	Lands and money to temples, etc.	Lands to local institutions	Total
	K.P.	K.P.	K.P.
1799-1800 ..	56,993	89,489	1,36,432
1800-1801 ..	56,993	89,489	1,46,482
1801-1802 ..	55,150	89,489	1,44,639
1802-1803 ..	57,300	89,489	1,46,789
1803-1804 ..	57,300	89,489	1,46,789

These money grants were divided under the heads of charities such as *chattras* or institutions where travellers and others were fed free, and religious institutions like temples and mosques, and individuals like Brahmans and *fakirs*. The sums expended between 1799-1810 were as follows²:—

	Charitable institutions	Religious institutions	Total
	K.P.	K.P.	K.P.
1799-1800 ..	..	37,192	37,192
1800-1801 ..	..	50,443	50,443
1801-1802 ..	342	53,744	54,086
1802-1803 ..	779	54,766	55,545
1803-1804 ..	1,688	55,831	57,519
1804-1805 ..	37,331	57,261	94,592
1805-1806 ..	7,014	58,069	65,083
1806-1807 ..	8,286	60,285	68,571
1807-1808 ..	11,956	61,858	73,814
1808-1809 ..	11,456	61,826	73,282
1809-1810 ..	15,122	61,273	77,095
1810-1811 ..	18,825	65,489	84,314

¹ Wilks' Report, para 192.

² Resident to Madras, 31st December 1831, statement No. 2 (*Mad. Pol. Pro.*, 20th June 1832, No. 1, pages 181-2).

How far these figures are accurate is hard to say, but they probably approximate to the correct expenditure. The fact that except for 1799–1800 the foregoing figures approximate closely to those given by Wilks and that after 1804 the most reliable and complete figures are those in the foregoing series has induced me to accept them for 1804–11 and Wilks' figures for 1799–1804. It is interesting to notice that, except for a sudden increase in 1804–05, the expenditure shows a steady rise from 56,993 K.P. in 1799–1800 to 77,095 K.P. in 1809–10, and 84,314 K.P. in 1810–11.

By 1809–1810, in addition to the monetary grants amounting to 77,095 K.P. landed endowments existed to the value of 1,22,013 K.P. The total expenditure was, therefore, 1,99,108 K.P. Bearing in mind the fact that the accounts up to 1804 are from a source different from those for 1809–10, it is interesting to compare the expenses in the various years and their proportion to the total income of the state, including the value of lands excluded from assessments:—

	Grants ¹ in		Total value of Grants	Gross income ² of the state	Proportion of gross total grants to total income
	Money	Land			
1799–1800 ..	K.P. 42,176	K.P. 104,306	K.P. 146,482	K.P. 23,38,278	Per cent. 6.2
1800–1801 ..	42,176	104,306	146,482	25,77,453	5.7
1801–1802 ..	40,343	104,306	144,639	26,32,644	5.5
1802–1803 ..	42,483	104,306	146,789	26,08,656	5.6
1803–1804 ..	42,483	104,306	146,789	27,25,291	5.3
1809–1810 ..	77,095	122,013	199,108	28,03,202	7.1
1810–1811 ..	84,314	123,724	208,038	28,72,750	7.3

It may be noticed that the total endowments between 1800 and 1804 do not show an absolute but relative decline as compared to the total income, this phenomenon being due to the increase in the latter.

This expenditure included a small sum devoted to non-religious purposes. Thus in 1799–1800, for which year alone details are available, about 2,000 K.P. per annum in land and money were given for political services, and this amount included grants of about 1,200 K.P. in favour of persons who had

¹ Up to 1804 the grants in land in the foregoing statement include the lands to local institutions (89,489 K.P.) and the lands to temples, *mathas*, etc. (14,817). The latter figure is given by Wilks for 1799–1800 only, and it has, therefore, been assumed to have remained unchanged in the succeeding four years.

² The value of lands given to local institutions, which seems to have been excluded from the assessment, has been added to the total income,

assisted Lord Cornwallis. The bulk of the charitable grants were given to Hindu institutions, though Mahomedan establishments were not neglected and 5,996 K.P. was assigned to them. Wilks¹ considered the amount of expenditure in 1799–1800 to be as moderate as could have been reasonably expected.

In addition to the foregoing expenses, were lands allotted to “the local institutions of the hamlets and villages” to the value of 89,489 K.P.²

The year 1799–1800 cannot perhaps be taken as a standard for comparison with 1809–10, the last year of Purnaiya’s regency, because in the former year the country was still unsettled and the revenue had not been fully realised. Comparing, therefore, 1800–1801 with 1809–10, a great increase in the grants is noticeable, the expenditure in the latter year being 36 per cent. more than in the former. Probably a part of this increase can be accounted for by the jagir valued at about 12,000 K.P. given to Purnaiya by the Maharaja and sanctioned by the British government in December 1807.³ Even excluding the value of the *jagir*, because it had the sanction of the British government, it will be seen that in the course of six years, between 1804 and 1810, the expenditure had gone up by 20 per cent. The increase is also noticeable in the proportion to the total revenue. It is no wonder, therefore, that Purnaiya was thought to have shown towards the close of his administration culpable neglect in this respect.⁴

2. Irrigation

The physical features of Mysore require a high rate of Irrigation expenses, for the tanks and reservoirs need frequent cleaning out. Moreover, in 1799 the land had been the scene of warfare, and, further, for about a decade previous to 1800 the kingdom had been poorly administered. Naturally, therefore, Purnaiya had to undertake a large expenditure. In the first five years of his administration his expenses are said to have been as follows⁵:—

¹ *Report*, para 189.

² *Ibid.*, para 140. The village institutious consisted of village temples, mosques and *mathas*.

³ *Resident to Governor of Madras*, 2nd November 1807 (*Mad. Pol. Pro.*, 13th November 1807, pages 2751–55; also *Ben. Pol. Pro.*, 25th January 1808, No. 68). Also see the *sannud* granted to Purnaiya dated 27th December 1807. (*Idem.* 12th January 1808, pages 92–97; also *Ben. Pol. Pro.*, 25th January 1808, No. 71.)

⁴ *Madras to Resident*, 3rd June 1814, para 35. (*Mad. Sec. Pro.*, 3rd June 1814, page 887; also *Ben. Sec. Pro.*, 2nd August 1814, No. 2.

⁵ *Wilks’ Report*, para 194.

				K.P.
1799–1800	..	..	..	1,32,918
1800–1801	..	..	..	1,54,325
1801–1802	..	..	..	95,640
1802–1803	..	..	..	74,856
1803–1804	..	..	..	65,600

The large expenditure in the first two years was attributed by Wilks¹ to the ruin and neglect of public works under Hyder and Tipu. The normal average annual expenses were computed by Wilks² at not less than 1,25,000 K.P.

It is doubtful if the foregoing figures denote the amount actually spent in 1799–1804. For, according to a later report³ the irrigation expenditure under Purnaiya was:—

				K.P.
1799–1800	..	..	..	94,186
1800–1801	..	..	..	1,09,436
1801–1802	..	..	..	57,347
1802–1803	..	..	..	26,922
1803–1804	..	..	..	42,990
1804–1805	..	..	..	60,386
1805–1806	..	..	..	66,140
1806–1807	..	..	..	65,545
1807–1808	..	..	..	80,597
1808–1809	..	..	..	65,109
1809–1810	..	..	..	68,658
1810–1811	..	..	..	32,367

It is possible that these figures denote the amount actually spent while those given by Wilks indicate the budgeted sum.

It may be of interest to compare the expenditure on irrigation and on endowments between 1799 and 1809. According to the foregoing figures the average irrigation charges for 1799–1809 were 67,029 K.P., the increase in the money grants between 1799 and 1809 was 39,903 K.P., while the increase in all kinds of endowments between the same two years was 57,626 K.P. When it is remembered that irrigation was a productive and necessary head of expenditure, that the endowments had been fixed in 1799 at 1,46,482

¹ *Ibid.*, para 195.

² *Ibid.*, para 197.

³ *Resident to Madras*, 31st December 1831, statement No. 2 (*Mad. Pol. Pro.*, 20th June 1832, No. 1, pages 181–2; also *Ben. Sec. Pro.*, 23rd January 1832, No. 29).

K.P. which amount was considered reasonable by Wilks, and that by 1809 the increase in the latter was 85 per cent. of the total annual average expenditure on irrigation, Purnaiya may possibly be considered as extravagant in one respect and negligent in the other.

3. *Miscellaneous Expenses, etc.*

Another head of expenditure was, what Wilks calls 'indefinite expenses,' consisting of a number of miscellaneous items. The details under this head are available only for 1799-1800 and have been enumerated on a previous page.¹ This head of expenditure amounted²

K.P.	
in 1799-1800 to	65,580
in 1800-1801 to	56,705
in 1801-1802 to	67,185
in 1802-1803 to	76,291
in 1803-1804 to	63,430

There was also the annual subsidy of 8,16,666 K.P. payable to the British government according to the Subsidiary treaty in equal monthly instalments.³ Moreover there was the salary of Purnaiya. As mentioned already⁴ the Governor-General fixed the remuneration of the diwan at a monthly pay of 500 K.P. in addition to a half per cent. on the net revenue realised by him. On this basis Purnaiya received in the first years the following amounts:—

		Salary	Commission	Total
		K.P.	K.P.	K.P.
1799-1800	..	6,000	16,000	22,000
1800-1801	..	6,000	17,930	23,930
1801-1802	..	6,000	19,789	25,789
1802-1803	..	6,000	19,890	25,890
1803-1804	..	6,000	21,275	27,275

4. *Military Expenditure*

Complete information is wanting about the military expenditure during Purnaiya's administration. Practically nothing is known for the years 1804-1809. Regarding the expenses up to 1804 a distinction should be drawn between the ordinary military expenditure and the extraordinary

¹ *Supra*, page 35.

² *Wilks' Report*, Appendix No. 7.

³ Article 2nd of the Subsidiary treaty (Aitchison, Vol. IX, page 221).

⁴ *Supra* page 16.

expenses incurred by Mysore in consequence of aiding the Company according to the third article of the Subsidiary treaty.¹

The accounts of the ordinary expenditure as given by Wilks² need some explanation. In the first place, they are mixed up with some items of civil expenditure such as the salaries of the palace gardeners, and the pensions to the royal kinsmen. Secondly, some branches of the army were paid for 10 months and others for 12 in the year. Moreover deductions were made from the salaries of the troops as “broken pay”. Further, the expenditure on some obviously military items, like the repairs of forts and provisioning of garrisons, was included under indefinite or miscellaneous expenses, but the details under this head are not available after 1801.

In 1799 although external peace was guaranteed by the British arms, Purnaiya collected for the maintenance of public authority a small body of cavalry, infantry and peons or irregulars from the remains of the Sultan’s army.³ In the memorandum presented to the Commissioners for the affairs of Mysore⁴ the diwan estimated the number of troops necessary for the security and tranquillity of the kingdom, exclusively of the Company’s troops maintained under the Subsidiary treaty, at 4,500 sillardars, 500 stable horse, 4 to 5,000 regular infantry and 2,000 peons or irregular infantry. By the end of 1799–1800 the strength of the army had been reduced to 2,000 sillardars, 3,046 regular foot, 2,659 peons, 717 *hakims*, messengers, etc., 2,772 garrison troops and 203 drivers.⁵ Of these the sillardars, peons and drivers were paid for 10 months in the year and the others for 12.⁶

All the troops were liable to deductions known as broken pay, which probably denoted deductions for absence. The total expenditure on the foregoing establishment was 4,76,978 K.P.

In the next year the military expenditure rose to 5,37,989 K.P., the increase being due to the augmentation of the regular infantry and to the absence of much ‘broken pay’ in the other branches of the army.⁷ In

¹ *Aitchison*, Vol. IX, page 221.

² *Report*, Appendix No. 7. *connected details of receipts and disbursements* for 1799–1804.

³ *Ibid.*, para 19.

⁴ *Proceedings of the Commissioners for the Affairs of Mysore*, 9th July, Appendix (*Mad. Sec. Pro.*, 23rd July 1799).

⁵ The number of drivers appears to have been given by Wilks through a mistake, as 2,003. So also it looks likely that the number of the garrison in Manjerabad should be 1,075.

⁶ *Wilks’ Report*, Appendix No. 8.

⁷ The strength of the army at this time was :

Sillardars	..	..	2,000	Hakims	..	..	807
Regular infantry	..	..	3,482	Garrison troops	..	..	2,926
Irregular	..	..	2,600				

1801-02 there was a slight rise in the expenses by 9,868 K.P. This rise appears to have been caused by the increase in the number of the garrison troops by about 700. The expenses were reduced to 4,98,374 K.P. in 1802-03, the decrease being mainly due to the reduction in the silladar horse. Probably from about the beginning of July 1802 until the beginning of January 1803, the silladars were reduced to 1,500.¹

It is important to note the peace strength of the Mysore army at the end of 1802, because from the beginning of the next year Mysore enrolled new recruits to help the Company against the Marathas and thus incurred extraordinary expenses, which will be considered presently. Thus at the end of 1802 the peace establishment consisted of 1,500 cavalry, 3,000 regular infantry and 2,500 peons or irregular infantry in constant pay.²

In the fifth year of Purnaiya's administration the number of the silladars serving within Mysore was 1,050, and along with the other branches of the Army involved an expenditure of 4,37,115 K.P. The remainder of the silladars of the peace establishment, viz., 450, were serving with the Company's troops outside Mysore. Their expenses amounting to 61,200 K.P.³ should be regarded as a part of the ordinary military expenditure as the troops formed part of the peace establishment. The total ordinary military expenditure in 1803-04 was, therefore, 4,98,315 K.P.

To the foregoing expenses of the pay of the troops should be added some other items, namely, the expenditure on forts and on provisioning garrisons which

	K.P.
in 1799-1800	amounted to 11,820
in 1800-1801	,, 13,402
in 1801-1802	,, 13,530
in 1802-1803	,, 20,614
in 1803-1804	,, 21,500

From the beginning of 1803, Mysore had to bear extraordinary expenses incurred in helping the Company. The third article of the Subsidiary treaty

¹ *Arthur Wellesley*, in his letter to the *Governor-General* dated 18th July 1804, para 8 (*Gurwood Wellington's Despatches* : Vol. II, pages 349-53), says that at the end of 1802, 1500 silladars formed the peace establishment. Wilks in his *report* (Appendix 9 accounts for 1802-3) says that for seven months in that year the number was 1500, and for 3 months 800. It is therefore likely that the number of the silladars was reduced about July, the beginning of the financial year, and continued so until the end of 1802.

² *Arthur Wellesley to the Governor-General*, 18th July 1804, para 8 (*Gurwood : op. cit.*; page 350).

³ *Memorandum of the extraordinary expenses incurred by Mysore in consequence of the War* (*Wilks' Report*, Appendix No. 8; page 146 of the 1806 edition of the Report).

of 1799¹ required that, in the event of a war or preparation for it by the Company, Mysore should contribute towards the expenses such a sum as the Governor-General considered reasonable. Accordingly, from the beginning of 1803 Mysore was called upon to send some of its troops and to recruit more on behalf of the Company.

It is not necessary to describe in detail the number and cost of the troops as they were raised.² Between January and July 1803 a silladar corps of 1,200 was raised and its equipment cost 34,183 Star Pagodas. Between September and November 1803, 1,045 more horse were recruited and 39,278 Star Pagodas were spent on equipping them. The Mysore government had also to provide sums to supplement the amount allowed for the troops by the Company.³ Thus, to the first detachment of 1,200 newly recruited horse and to the 800 old silladars, already in service but sent to help the Company outside Mysore, the excess pay disbursed amounted to 76,500 Star Pagodas for 17 months from March 1803 to July 1804. The excess paid to the second detachment of 1045 new recruits for 7½ months from the 15th of December 1803 to the end of July 1804 was 11,250 Star Pagodas. The total excess pay, therefore, amounted to 87,750 Star Pagodas.

These troops, moreover, were accompanied by armed and *dooly peons*, *hirkaras*⁴ and some infantry whose pay the Company did not bear and who cost Mysore 24,650 Star Pagodas. There were again, dooly bearers paid by Mysore in the Company's army costing 5,760 Star Pagodas. Further, the whole pay of the silladar corps was, in the first instance, met by Mysore, and the Company paid its share later on. The treasure for making the payments had to be escorted by armed guards whose expenses the Company did not bear. Six such convoys of treasure were sent at a cost of 13,347 Star Pagodas. There was also the *zakampatti* or allowance to the wounded soldiers amounting to 1,123 Star Pagodas. Moreover, the regular infantry was augmented by 2,026 soldiers who were utilised to help the Company, and this meant an additional expense of 57,147 Star Pagodas. Finally, on their return home, the troops were rewarded to the sum of 54,000 Star Pagodas, according to the service they had rendered;⁵ and miscellaneous items like remissions of advances and stoppages of pay cost 50,738 Star Pagodas.⁶

¹ *Aitchison*, Vol. IX, page 221.

² For details vide *Wilks' Report*, Appendix No. 8.

³ The Company paid at the rate of 10 Star Pagodas for each efficient horseman.

⁴ *Vide glossary*.

⁵ Purnaiya mentions the value of presents at 2,00,000 rupees. (Purnaiya to Bentinck, Governor of Madras, 18th August 1804, *Mad. Pol. Pro.*, 7th September 1804, page 1614).

⁶ *Idem*.

The total amount of expenditure thus incurred was 3,71,126 Star Pagodas, but of this a certain amount must be debited to the ordinary military expenditure, to cover the normal cost of the 450 silladars lent to the Company, amounting at 8 Star Pagodas per month, to 61,200 Star Pagodas. The extraordinary expenditure, therefore, finally stood at 3,09,926 Star Pagodas or about 3,61,440 K.P.

There was a further item of 1,00,000 Star Pagodas which Wilks considered¹ should form part of the extraordinary expenses incurred in aiding the Company. After an experience of five years, Purnaiya thought it necessary to increase the peace establishment of the Mysore cavalry to 2,000 horse and in July 1804 the diwan proposed to retain 500 of the extra silladars raised for the war gradually disbanding the remainder in the following 12 months at an estimated cost of 1 lakh of Star Pagodas.² The Governor-General agreed that this amount should rank with the other extra expenses, on the ground that an immediate reduction might prevent the state from contributing further military help in the near future.³

This extra item could no doubt have been regarded as a charge on Mysore if the proposed disbandment had actually been carried out. Circumstances, however, did not permit it and the complete force of 4,300 horse continued to be maintained until the amendment of the third article of the subsidiary treaty in 1807 definitely fixed the Mysore horse establishment at 4,000. Therefore, this expenditure of 1,00,000 Star Pagodas cannot be considered as a charge which Mysore actually incurred in aiding the Company up to 1804. Of course, in judging the opinion of Wilks or of the Governor-General, it should be remembered that they wrote at a time when the discharge of the extra levies of the *silladars* was under contemplation.

In his minute of the 5th of October 1804⁴ the Governor-General reckoned the extraordinary expenses as 2,39,188 Star Pagodas. He appears to have

¹ *Report*, Appendix No. 8.

² One of the reasons which prompted Purnaiya gradually to disband the silladars might have been that a sudden disbandment would create disturbances in the country. Of Hyderabad, Colonel (afterwards Sir John) Low, Resident at Lucknow in 1837, wrote "I would deprecate a sudden and extensive disbandment, believing, as I do, that it would be the indirect cause of turbulence and confusion in many parts of the territories." (*Low to Sir John Lushington, one of the Company's Directors*, 14th July 1848, para 17, quoted in *Fraser : Life of Fraser*, page 253).

³ *Governor-General Wellesley's Minute* of the 5th of October 1804 (*Wilks' Report*, edition of 1805, Appendix A, page 3). I could not come across this important minute in the proceedings I have consulted as the volume containing the *Bengal Political Proceedings* from 13th September, to 31st December 1804, is missing in the India Office.

⁴ *Wilks' Report*, *op. cit.*, page 3.

excluded expenses amounting to 50,738 Star Pagodas, made up of the following items¹:—

“ Remissions to various persons on account of advances in camp for the purchase of horses on their (silladars) return to Mysore, remitted	36,185
“ Stoppages due from the pay of horsemen on their return to Mysore, remitted	10,295
“ Bestowed in honorary rewards beyond the calculated amount	4,258
	50,738

The justice of excluding these charges from the extraordinary expenses is doubtful. For they were incurred solely on account of the troops raised to help the Company, and do not seem to have been either unnecessary or extravagant. They should, therefore, be included in the extraordinary expenses. Thus the total extraordinary expenditure till July 1804 was 3,09,936 Star Pagodas, of which about 67,156 Star Pagodas were incurred in 1802–03 and the balance in the next year.²

It was to ascertain the amount of these expenses that Arthur Wellesley was deputed to Mysore in July 1804 and he reported on the 18th of that month.³ He wrote⁴ that early in his administration, Purnaiya began to save annually one lakh of Star Pagodas in order to meet any demand of the British Government for assistance in war, under the third article of the subsidiary treaty. “He has made this saving,” added Arthur Wellesley,⁵ “the criterion by which he has endeavoured to regulate his disbursements, and he has considered this sum resulting from that saving to constitute the fund for answering any eventual demand under the third article of the treaty.”

On the basis of this report the Governor-General wrote his minute of the 5th of October 1804.⁶ “In my judgment, therefore,” wrote the Marquis Wellesley,⁷ “the government of Mysore must be considered to have afforded to the British Government and its allies in the late war a degree of aid greatly exceeding that which the British Government and its allies could

¹ Memorandum of the extraordinary expenses (*Wilks' Report*, Appendix No. 8).

² *Wilks' Report*, Appendix 7, accounts for 1802–3.

³ *Arthur Wellesley to Governor-General*, 18th July 1804 (*Gurwood : op. cit.*).

⁴ *Ibid.*, para 7.

⁵ *Ibid.*

⁶ *Wilks' Report*, edition of 1805, Appendix A, pages 1–6.

⁷ *Ibid.*, page 4.

have derived from a mere pecuniary contribution on the part of the Rajah of Mysore, equal in amount to the extra charges actually incurred by the Rajah of Mysore on the occasion of the late war.

“ The amount, however, of the extra charges incurred by the Rajah of Mysore, viewed as a pecuniary contribution, appears to me to be as considerable as could be reasonably and justly required from the Rajah of Mysore under the provisions of the third article of the subsidiary treaty. . . . After deducting seven lakhs of pagodas payable to the Honorable Company on account of the subsidiary force stationed in Mysore, the amount of those extra charges is nearly equal to *one-fifteenth* of the gross revenue of the Rajah's dominion. That amount also nearly equals the aggregate of the sums intended by the Dewan of Mysore to be annually set aside for the express purpose of meeting the contingency of war as described in the fifteenth paragraph of Major-General Wellesley's dispatch, and may, therefore, be considered at the commencement of the war to have constituted nearly the whole of the disposable funds of the Government of Mysore. . . . For these reasons I am decidedly of opinion that the Government of Mysore has fulfilled the obligations imposed upon it by the subsidiary treaty in the most complete and satisfactory manner.”

The basis on which the Governor-General considered the contribution of Mysore as equal to about one-fifteenth of the gross revenue of the State was as follows. The amount of 2·39 lakhs of Star Pagodas was regarded as chargeable to 1802-04. At the rate of 24 lakhs of Star Pagodas as the average annual revenue, as assumed by Arthur Wellesley, the total revenue for 1802-04 would be 48 lakhs. If the subsidy of 14 lakhs for these two years be deducted from this amount, it will be seen that the extraordinary expenditure of 2·39 lakhs of Star Pagodas was nearly one-fifteenth of the gross revenue for 1802-04. In 1802-03 the extraordinary expenses formed 1·2 per cent. and in 1803-04, 7 per cent. of the gross income of those years.

It is, however, doubtful what exactly the Governor-General meant by the “ disposable funds ” of Mysore. He was, no doubt, unaware of the real reserve of 30 lakhs of Kanterai Pagodas existing in 1804. But even according to Wilks the surplus amounted to

	K.P.
Due from the Company	3,36,385
Cash in the Treasury	1,97,766
	5,34,151

In addition to 2,46,708 K.P. of balances outstanding in the country. Thus, after meeting the extraordinary expenses, the State still possessed a surplus

of 5.34 lakhs of Kanterai Pagodas. Probably the Governor-General considered the disposable surplus as restricted to the one lakh of Star Pagodas said to have been saved annually in order to meet war demands. If the Governor-General thought that by saving annually one lakh of Star Pagodas, Mysore fulfilled its obligations “in the most complete and satisfactory manner”, the question arises how far the modification of the third article in 1807 which imposed a permanent burden of about 2½ lakhs of Kanterai Pagodas was reasonable and just. This question will be discussed presently.

The contribution was in the nature of a political tribute though its immediate form was that of a military expenditure by Mysore. It showed two characteristics. In the first place, it had been imposed by a treaty and therefore resembled the subsidy, except in one particular. Whereas the subsidy was in return for a definite service to Mysore, namely, the maintenance of a subsidiary force and the guarantee of external peace and security,¹ the military contribution was, both immediately and according to its avowed purpose, a tribute without any definite return to Mysore, although in its ultimate bearing the contribution may be considered as preserving the existence of the State. In the second place, the liability of Mysore was indefinite both in the amount of the contribution and in the time and form of its payment. In this respect also it differed from the subsidy which was a fixed sum payable in monthly instalments. The consequence was that Mysore, having no voice in the determination of the amount of liability, was at the mercy of the Supreme Government. The uncertain character of the contribution must, further, have had a tendency to unsettle the finances. It probably compelled Purnaiya always to keep funds in reserve, but the amount of the reserve must have been a matter of conjecture.

After the Maratha War in 1804, Purnaiya wanted the peace establishment of Mysore to be 2,000 horse, 4,000 regular infantry, and 2,500 peons, which was an increase of 500 horse and 1,000 foot beyond the peace establishment of 1802.² But the existing war strength could not be reduced because in November 1804, 3,000 silladars had to accompany Arthur Wellesley to the Deccan. After their return, the Diwan at the Resident's suggestion postponed reducing the horse.³ In May 1805 the request of the Madras Government to

¹ Aitchison, Vol. IX, page 221.

² Arthur Wellesley to Governor-General, 18th July 1804, paras 4 and 8 (Gurwood, *op. cit.*, pages 350–51).

³ Resident to Governor-General, 12th December 1805 (*Mad. Pol. Pro.*, 13th February 1807, pages 259–60).

About February 1805 Mysore maintained a cavalry of 4,680 strong. (*Purnaiya to the Governor-General*, 28th February 1805. *Ben. Soc. Pro.*, 16th May 1805, No. 437.) It is probable that the infantry was reduced to the peace standard.

assemble all the available Mysore troops on the northern frontier of the State left no room for reduction.¹ In December 1805 the silladars still continued to be 4,300 strong,² and until the modification of the third article of the treaty in March 1807 there was no change.³ It, therefore, seems likely that a part of the extraordinary expenses continued to be borne by Mysore till 1807, although no accounts are available.

As already pointed out, the third article of the subsidiary treaty, on which the extraordinary expenses borne by Mysore were founded, was very indefinite. It merely provided⁴ that the Maharaja should contribute towards the increased expenses such a sum as the Governor-General might determine as reasonable when compared to the resources of Mysore. This, in fact, left Mysore at the Governor-General's mercy. No doubt while reviewing the amount and nature of the extraordinary expenditure incurred by Mysore in 1803 and 1804 in his minute of the 5th of October 1804, the Marquis Wellesley attempted to define the burden. He wrote⁵ "With a view to obviate the embarrassments which might hereafter arise from the difficulty of defining the extent of the aid to be eventually required of the Rajah of Mysore under the provisions of the third article of the subsidiary treaty, I propose that the aid actually afforded by that government on the occasion of the late war might be considered as the standard by which our future demands on the Government of Mysore shall be regarded on similar occasions." This did not, however, completely solve the problem. "But this standard," as Sir George Barlow, one of Wellesley's successors remarked,⁶ "is in its nature inspecific since it refers not merely to the extent of the pecuniary contributions of the government of Mysore, but also to its general exertions in support of the common cause." It would have been difficult, he added, if not impracticable to form a precise rule to determine the proportion of the pecuniary liability of Mysore. "The impracticability of forming such a rule," concluded Barlow,⁷ "obviously exists at all periods of time. It follows from these observations that on every occasion of joint war the same difficulty must arise in determining the question of the discharge

¹ *Idem.*

² *Resident to the Governor-General*, 12th December 1805 (*Mad. Pol. Pro.*, 13th February 1807, page 260).

³ *Clause 4 of the modified third article. Aitchison, Vol. IX, page 229.*

⁴ *Aitchison, Vol. IX, page 221.*

⁵ *Minute of the 5th of October 1804 (Wilks' Report, edition of 1805, Appendix A, page 5).*

⁶ *Bengal to Madras*, 18th December 1806, para 3 (*Mad. Pol. Pro.*, 13th February 1807, pages 252-3).

⁷ *Idem.*

on the part of Mysoor of the obligations imposed upon it by the above mentioned article.”

In December 1805,¹ Wilks, the acting Resident, protested against this vagueness and sought its modification. “The demands which may be made for an aid in war,” he observed,² “open equally with an undefined subsidy in peace the channels for intrigue and vexation in future times”, and this evil would be all the greater because of the dependent condition of Mysore. He, therefore, suggested that indefinite aid during war should be commuted for the fixed maintenance of an increased number of silladar horse in peace and war. “As the government of Mysoor would in this case be relieved from further pecuniary demands, it would also be precluded from expecting reimbursement for the peace allowances of the silladar horse and the Company would obtain the direct advantage during war of obtaining the services of these troops on paying only the extra expenses of their maintenance while employed beyond the limits of Mysoor. The average cost to the government within Mysoor is about 8 Star Pagodas (per horseman), the reimbursement previously fixed for those employed in the late war was 10 Pagodas, but the actual expense was found to amount to about 12 Pagodas exclusively of small contingencies. It is probable, therefore, that the proposed arrangement would reduce the expence of these troops when employed with the Company’s armies beyond the limits of Mysoor from 10 to 4 Pagodas for each effective man and horse.”³ Wilks, therefore, suggested that Mysore should maintain 2,000 horse in addition to the peace establishment of 2,000 already existing.

These proposals were approved by the Supreme Government after a delay of one year.⁴ They agreed that the number of 4,000 horse was reasonable and satisfied the stipulations of the treaty. They added⁵ “The observatons contained in Major Wilks’ despatch and the statements annexed to the report of the 5th December 1804 leave no doubt that the pecuniary resources of the government of Mysoor are capable of sustaining the additional charge which will be imposed upon it by the suggested augmentation of the corps of silladar horse.” This observation need to be

¹ *Resident to Wellesley, Governor-General*, 12th December 1805 (*Mad. Pol. Pro.*, 13th February 1807, page 262).

² *Idem.*

³ *Idem.*

⁴ *Bengal to Madras*, 18th December 1806 (*Mad. Pol. Pro.*, 13th February 1807, pages 251–55).

⁵ *Idem.*, para 6,

examined. Wilks pointed out¹ that the expense of maintaining 2,000 horse was about 1,92,000 Star Pagodas, that between 1,799 and 1804, Mysore had a surplus of 8,44,635 K.P.² or 7,01,697 Star Pagodas, which, including the extraordinary expenses would be 10,11,623 Star Pagodas, *i.e.*, an average of 2,02,324 Star Pagodas; but that, as the expenditure on tanks had so far been less than what it should have been,³ allowance should be made for this extra expense; that this would reduce the average annual surplus to 1,85,433 Star Pagodas, that the surplus could, no doubt, be expected to increase in the future and that account should be taken of presents and rewards to the troops which amounted in the last war to more than a lakh of Star Pagodas.

It was on the foregoing data that the Governor-General concluded that Mysore was capable of bearing the burden. But Wilks' statements seem to have been incomplete. On the one hand, he calculated the expenses of 2,000 horse at 1,92,000 Star Pagodas, as if the troops were paid for 12 months in the year. In actual practice, moreover, they appear to have received 10 months' pay except on active service when they were paid for 12 months.⁴ In peace times, therefore the expenses of 2,000 horse would have been only 1,60,000 Star Pagodas. But on the other hand, it is doubtful if the surplus could be taken at 8,44,635 K.P.⁵ This amount included 2,46,708 K.P. of outstanding balances on which some lots were expected.⁶ How far uncertain arrears of revenue should be considered as part of a surplus is doubtful.

Thus, on Wilks' figures the new proposals involved Mysore in an additional expenditure of 1,92,000 Star Pagodas, while the annual available surplus was expected to be 1,85,433 Star Pagodas. This meant that expenditure on other items would have to be cut down, and this appears incongruous with Wilks' proposal that the expenses on tanks ought to be increased. The bargain thus has all the appearance of having been severe upon the State.

¹ *Resident to Governor-General*, 12th December 1805 (*Mad. Pol. Pro.*, 13th February 1807, pages 268-9).

² *Idem.*, also see *Wilks' Report*, Appendix 7 abstract.

³ *Idem.*, para 224.

⁴ (*Mad. Pol. Pro.*, 13th February 1807, page 114. This was the case right up to 1831. The *sowar and bargir Kacheris*, *i.e.*, the cavalry departments, came under the *dasnisha* head, *i.e.*, departments paid for 10 months of 36 days. The *avval bar* or 1st class infantry seems to have been the only one paid for 12 months in the year. Vide *Resident to Madras*, 16th September 1831. (*Mad. Sec. Pro.*, 27th September 1831, No. 5, page 496.)

⁵ A distinction should be made between the huge secret reserve which came to light in 1810 but which did not influence the recommendation of the Resident and the decision of the Governor-General in 1805-7, and the surplus as given in *Wilks' Report*, on which the observations of both the Resident and the Governor-General were based.

⁶ *Wilks' Report*, Appendix 7, abstract.

Even if the additional cost of 2,000 horse be reckoned at 1,60,000 Star Pagodas, the figures would still have shown only an annual surplus of 25,433 Star Pagodas to meet any contingency that might arise.

In fact, however, the burden could be borne because the real resources of Mysore were much greater than the Resident and the Governor-General supposed. As was revealed in 1810 when Purnaiya handed over the reserve to the Maharaja, the actual surplus between 1799 and 1804 amounted to 30 lakhs of Kanterai Pagodas, and not 8 lakhs; and an extra 2¼ lakhs Kanterai Pagodas could not have been unbearable to the State.

On the 29th of January 1807¹ Wilks, the acting Resident, forwarded to the Supreme Government the modified treaty for ratification, and the final agreement signed by the Governor-General was delivered to the Maharaja on the 20th of March 1807.² The modified third article of the treaty now consisted of four clauses.³ It was agreed that Mysore was to maintain at all times a body of 4,000 effective horse, including 500 stable horse, in lieu of the pecuniary contribution; that such part of the cavalry as was not wanted for the protection of Mysore should be at the service of the Company, and "While employed beyond the territory of Mysore, extra expenses for their maintenance, such as *bhatta*, at the rate of four Star Pagodas a month shall be regularly paid by the Honourable Company. The extra expenses of any casual service beyond the frontier not exceeding in duration the period of one month shall be borne by the Government of Mysore"; that Mysore should do its best to recruit extra cavalry when required, that "the whole expense of such augmentation of the maintenance of the additional numbers at the rate of eight Star Pagodas for each effective man and horse while within the territory of Mysore and of an additional sum or *Bhatta* of four Star Pagodas a month, after the expiration of one month from the period of their passing the frontier," should be defrayed by the Company; and the article concluded by declaring that in maintaining more than 4,000 horse since July 1804, the Maharaja had fully performed his obligations.

It is convenient to consider what the real effect of the modification was. In 1825 A. H. Cole, the Resident, believed⁴ that the British government had

¹ *Resident to Barlow, Governor-General, 29th January 1807 (Ben. Pol. Pro., 19th January 1807, No. 16).*

² *Same to same, 24th March 1807 (Idem., 16th April 1807, No. 16A).*

The treaty is dated 29th January 1807.

³ *Aitchison, Vol. IX, pages 228—30.*

These four clauses also were called articles, but, to avoid confusing them with the original treaty, I have called them clauses.

⁴ *Minute of Sir Thomas Munro, Governor of Madras, 8th November 1825 (Mad. Sec. Pro., 8th November 1825, page 553).*

made a real sacrifice of claims by amending the third article. The effect of the treaty, however, can best be expressed in the words of Wilks, the acting Resident in 1807, who was mainly responsible for the modification. "In estimating the general results of the arrangement now submitted for ratification," wrote Wilks in 1807,¹ "it is to be observed that the establishment of horse hitherto maintained at different period(s) by the Government of Mysoor had reference either to a state of commotion or to political considerations of a general nature. The number of 2,000 horse at one time intended to be maintained after the conclusion of the war in the Deccan was determined in reference to the strong objections against discharging any of them, and was in fact, the greatest number that could be thought of consistently with the 3rd article of the treaty of Mysoor. It is, however, quite obvious that in profound peace and without any reference to external defence (which by the provision of the subsidiary treaty belongs to the Company) the government of Mysoor could have no possible use for a greater number than one thousand horse for the interior administration of its affairs and might well be satisfied with even a smaller number. Estimating, therefore, the maintenance of a thousand horse at the round sum of one lakh of Pagodas a year (and including general establishments, it cannot be calculated at less) the result to the government of Mysoor of this arrangement, simply in a pecuniary view, may be considered as a commutation of the indefinite demands from which it is relieved, for an augmentation of its fixed subsidy from seven to ten lakhs of Pagodas besides some remaining war contingencies, and the result to the Company may be viewed as the acquisition of a disposable body of at least 3,000 horse free from expence when the service is not required and at a smaller remuneration when it is, in commutation for an indefinite claim, the inconvenience of which was felt and justified by both the parties." In the foregoing passage Wilks admirably sums up the effects of the amendment. It is even possible to regard modification as in no way beneficial to Mysore, save in removing the indefiniteness of the liability. As indicated earlier,² if the Governor-General considered in October 1804 that, by saving one lakh of Star Pagodas annually, Mysore could be regarded as having performed its obligations, the commutation of this indefinite claim for an additional demand of more than two lakhs of Star Pagodas seems excessive.

¹ *Resident to Barlow, Governor-General, 29th January 1807, para. 16 (Ben. Pol. Pro., 19th February 1807, No. 16).*

² *Supra* pages 48-49.

Nothing is known of the military expenditure till 1809–10, the last year of Purnaiya's regency, when the cost of the pay of the troops was¹:—

				K.P.
<i>Sowar kacheri</i>	..	..	..	3,31,581
<i>Bargir kacheri</i>	..	..	..	51,543
<i>Avval Bar kacheri</i>	..	..	..	2,43,185
<i>Duyyam Bar kacheri</i>	..	..	..	63,919
				6,90,228

In the next year the expenses were²:—

				K.P.
<i>Sowar kacheri</i>	..	..	..	2,82,790
<i>Bargir kacheri</i>	..	..	..	61,593
<i>Bar kacheris</i>	..	..	..	3,19,875
				6,64,258

It is interesting to compare the military expenditure before and after the modification of the third article of the treaty, although it should, however, be remembered that the figures for 1799–1804 are from Wilks' report while those for 1809–11 are from the reports of the Resident in 1825. Thus the ordinary military expenses for pay were:—

				K.P.
1799–1800	..	..	..	4,76,977
1800–1801	..	..	..	5,37,987
1801–1802	..	..	..	5,47,957
1802–1803	..	..	..	4,98,734
1803–1804	..	..	..	4,98,315
1809–1810	..	..	..	6,90,228
1810–1811	..	..	..	6,64,258

The average expenditure for the first five years was 5,10,693 K.P. and for the last two 6,77,243 K.P. But a comparison between 1803–04 and 1809–10 probably gives a more accurate idea of the effect of the modification of the

¹ Resident to Madras, 30th December 1825 (*Mad. Pol. Pro.*, 23rd March 1827, No. 14).

The figures for the bar kacheris are based on the letter from the Resident to Madras 29th August 1825, Statement No. 2 (*Mad. Sec. Pro.*, 6th September 1825, No. 3, pages 521–22).

² Same to same, 30th December 1825, Statement (*idem.*).

The bar kacheri figures are taken from a letter from the Same to same, 6th September 1825, para. 2, Statement No. 1 (*idem.*, 27th September 1831, No. 5, also *Beng. Sec. Pro.*, 14th October 1831, No. 27 and 16th December 1831, No. 47. The total according to this letter was 6,75,355 K.P.),

third article, because the two years are nearest the year of modification. The difference of nearly two lakhs of K.P. between 1803-04 and 1809-10 was obviously due to the increased permanent demand. Further, in 1803-04 the peace establishment of Mysore was 500 horse more than Purnaiya desired to maintain and, therefore, the expenses of 500 horse ought to be deducted from the figures for 1803-04. The cost of that corps of horse would be about 68,000 K.P. and the peace establishment in 1803-04 should, therefore, be considered to have cost 4,30,315 K.P. The burden imposed by the modification of the third article was thus approximately 2,60,000 K.P. per annum in times of peace.

GENERAL VIEW OF PURNAIYA'S ADMINISTRATION

The finances of Mysore under Purnaiya's administration and the condition of the country when he retired may now be considered generally. It has been seen¹ that the new state had some difficulties to begin with and that, therefore, the Supreme Government agreed to accept a reduced subsidy of seven lakhs of *Kanterai Pagodas* for 1799-1800 and even for the succeeding year. In spite of this concession, difficulty was felt in the beginning of the first year in punctually paying the monthly *kists*.² The reason is not far to seek. "The industry bestowed this season," wrote the Resident in September 1799,³ "in the greater part of the districts under Purneah's management is already in a great measure lost, and by (*sic. in*) a late letter from Major Macaulay he expresses much apprehension that from the parched state of the country, added to the ravages committed by various freebooters, Purneah will not have the means of making any large payments to the Company this year."

Within a very short time, however, Purnaiya set the State going on sound lines. By the end of November 1799 he had paid up the subsidy for July to October.⁴ The gross revenue realised in 1799-1800 was 22,48,789 K.P. and the gross expenditure 20,10,231 K.P., leaving a surplus of 2,38,557 K.P. This emboldened the Diwan. Not only did he decline to take advantage of the Governor-General's willingness to remit a part of the subsidy even in 1800-01,⁵ but he considered that the concession made in the first

¹ *Supra* page 17.

² Wellesley, *Governor-General, to the Secret Committee of the Court*, 28th November 1799 (Martin's *Wellesley's Dispatches*, Vol. II, page 54).

³ *Resident to Wellesley, Governor-General*, 17th September 1799 (*Bri. Mus. Add.*, 13725, folio 41).

⁴ *Resident to Madras*, 29th November 1799 (*Mad. Mil. Pol. Pro.*, 4th December 1799).

⁵ *Resident to Governor-General*, 3rd September 1800 (*Ben. Pol. Pro.*, 2nd October 1800, No. 36),

year should be waived “not less from a consideration of what he thought was justly due to the Company than in attention to his own system of management, and the place which he had gained on your Lordship’s opinion and regard”.² On the Resident’s assurance³ that the prosperous condition of Mysore enabled the Diwan to offer this reimbursement without injury to the interests committed to his care, the Madras government authorised its acceptance.³ By October 1801 the arrears of the subsidy for 1799–1800 amounting to 1,18,460 Star Pagodas or about 1,42,152 K.P. had been completely paid.⁴

This action of Purnaiya is remarkable and testifies to his merits as an administrator. It is possible that in taking this step he was prompted to some extent by a desire to win the Company’s favour. Still, it shows that in the course of a year the Diwan’s arrangements to restore the finances had been successful. This payment of the balance of subsidy converted 1800–01 into a year of deficit. The gross revenue of this year was 24,87,964 K.P. and the gross expenditure 25,46,710 K.P. a deficit of 58,746 K.P. But strictly the payment of the balance of the subsidy ought to be debited against the surplus of 1799–1800 as the payment was made on account of that year. This would reduce the surplus of 1799–1800 to 96,405 K.P. and convert the deficit in the next year into a surplus of 83,406 K.P. In 1801–02 also there was a surplus of 2,26,773 K.P., the gross revenue and expenditure being 25,53,160 K.P. and 23,27,387 K.P. respectively. This tendency continued in the following year when the revenue was 25,23,100 K.P. and the expenditure 22,95,665 K.P. In the latter part of this year as well as in the whole of the next, Mysore incurred extraordinary military expenses amounting to 3,61,570 K.P. In 1803–04 the gross revenue was probably 24,86,153 K.P.⁵ and the expenditure 24,30,452 K.P.

Thus, at the end of the fifth year of Purnaiya’s administration, the State had, according to Wilks,⁶ a surplus of 5,97,927 K.P. of which 1,97,766 K.P. was in cash in the treasury and the balance due from the Company, while an additional sum of 2,46,708 K.P. was still to be collected from the country. But these sums did not in reality denote the whole surplus accumulated by

¹ *Resident to Governor of Madras*, 29th September 1801 (*Ben. Pol. Pro.*, 2nd October 1800, No. 36).

² *Ibid.*

³ *Madras to the Resident*, 2nd October 1801 (*Mad. Pol. Pro.*, 2nd October 1801, page 1048).

⁴ *J. H. Piele, Assistant to the Resident, to Madras*, 10th October 1801 (*Idem.*, 10th November 1801, page 1194).

⁵ In his *Report*, Appendix 7, abstract, Wilks incorrectly states 25,35,102 K.P. as the gross revenue. But in para. 206 and Appendix No. 7, he correctly states that sum as the *jamabandi*,

⁶ *Report*, Appendix No. 7.

the Diwan. As was evident when Purnaiya handed over the charge of the administration to the Maharaja in November 1810, the reserve in 1804 amounted to¹:—

				K.P.
1799-1800	..	..	..	3,00,000
1800-1801	..	..	..	5,02,000
1801-1802	..	..	..	6,98,000
1802-1803	..	..	..	8,00,000
1803-1804	..	..	..	7,00,000
				30,00,000

How this huge amount was made up will be explained presently.

Till July 1804 the Company owed Mysore on the silladar account 3,01,385 Star Pagodas;² by the end of that month the amount payable to Mysore seems to have increased to 3,36,385 Star Pagodas.³ A letter of the 9th May 1805⁴ mentions “an estimated payment of Star Pagodas 2,50,000,” to Mysore on account of this debt. This suggests that a sum of 86,385 Star Pagodas was either paid up or adjusted in accounts between July 1804 and May 1805. In the foregoing letter the Madras government requested that as their finances were straitened and as Mysore was prosperous the payment of the debt might be postponed; Purnaiya readily complied with the request.⁵ By June 1805 the debt had been further reduced to 2,17,924 Star Pagodas⁶ and stood at that amount for some years. By April 1808⁷ the account between Mysore and the Company stood as follows:—

Due to Mysore on account of:

				Star Pagodas
Silladars ..	..	..	..	2,17,929
Sandalwood ..	..	..	..	1,92,426
Remission of salt duties ..	..	..	..	33,893
				4,44,248

¹ Resident to Madras, 20th June 1825, Statement No. 6 (*Mad. Sec. Pro.*, 19th July 1825, No. 1, pages 296-97).

² Resident to Bengal, 6th December 1804 (*Ben. Sec. Pro.*, 24th January 1805, No. 7).

³ Wilks' Report, Appendix No. 7, abstract.

⁴ Bengal to Resident, 9th May 1805 (*Bri. Mus. Add.*, 13669, folio 36; also *Ben. Pol. Pro.*, 27th June 1805, No. 108).

⁵ Resident to Governor-General, 6th June 1805 (*Ben. Sec. Pro.*, 5th September 1805, No. 83).

⁶ *Ibid.*

⁷ Account submitted by Resident, 30th April 1808 (*Ben. Pol. Pro.*, 18th April 1808, No. 28; also *Mad. Pol. Pro.*, 5th April 1808, pages 762-63),

Due to the Company on account of dyes supplied and some pensions, 63,261. The net amount due to Mysore was, therefore, 3,80,978 Star Pagodas, and this amount was finally paid up in June 1808.¹

To return to the question of the annual revenue and expenditure: In the years 1804—05 to 1809—10 the assessment, extra revenue, total *jama* and gross revenue were as follows:—

	Assesment	Extra revenue	Total <i>Jama</i>	Gross revenue	Gross revenue without extra revenue
	K. P.	K. P.	K. P.	K. P.	K. P.
1804—5 ..	29,32,856	91,675	30,24,532	30,24,180	29,32,505
1805—6 ..	30,01,826	2,29,928	32,31,805	32,29,996	30,00,068
1806—7 ..	29,31,832	1,02,130	30,33,962	30,33,146	29,31,016
1807—8 ..	31,36,985	1,86,876	33,23,862	33,17,129	31,30,253
1808—9 ..	31,97,161	1,54,954	33,64,096	32,95,213	31,40,264
1809—10 ..	28,87,388	1,88,615	30,76,003	28,24,646	26,36,037

In considering these figures it may be pointed out that the extra revenue does not truly represent the state of affairs, because it was an uncertain source of income. A glance at the assessment and the gross income without the extra revenue shows that the year 1808—09 was the most productive. This large revenue was partly due to exceptional circumstances. “It so happened in that year,” observed the Resident,² “that there was a scarcity and bad season in the countries contiguous to Mysore and, therefore, the *nerick* (*i.e.*, assessment) was higher than usual.” But the fact that in the previous year as well the assessment and gross revenue were much the same as in 1808—09 suggests that another cause given by the Resident was probably of greater importance, namely, that the assessment was high. The propriety of lowering the rate of assessment was said to have been admitted by Purnaiya himself.³ The decline in the revenue of the next year might, therefore, be partly due to some reduction in the assessment. The Resident regarded⁴ 1809—10 as not truly representative of Purnaiya’s administrative capacity because in that year the Diwan is said to have relaxed his efforts to collect the revenues owing to his disturbed relationship with the Maharaja who began to assert himself. Another possible cause is that the maximum

¹ *Accountant-General, Madras, to Resident*, 6th June 1808 (*Mad. Pol. Pro.*, 26th July 1808, page 1879).

² *Resident to Madras*, 30th December 1826, para. 3 (*Mad. Pol. Pro.*, 23rd March 1827, No. 14, page 234).

³ *Resident to Madras*, 30th December 1826, para. 3 (*Mad. Pol. Pro.*, 23rd March 1829, No. 14, page 234).

⁴ *Ibid.*

capacity of the country to yield revenue had been reached in 1808-09 and that therefore the revenue began to decline.

The end of 1810 marked the beginning of an important change in the administration of Mysore. The Maharaja was sixteen years old¹ and desired to participate actively in the conduct of the government, so that the State might not suffer when Purnaiya retired.² Purnaiya, on the other hand, was growing old and feeble but still looked upon the Maharaja as a child. He was, moreover, becoming more tenacious of power. At the end of November 1810, the Maharaja complained of disrespectful behaviour on the part of some of the officers of the State and earnestly desired a share in the administration. Purnaiya then agreed to deliver over charge to the Maharaja and to continue as the Diwan and not the regent, and to submit everything to the Maharaja for approval.³ The Maharaja, therefore, assumed charge on the 25th of November 1810.⁴ This was the first stage in the transfer of power from Purnaiya to the Maharaja. This change in the administration was approved by the Supreme Government.⁵

The relationship between the Maharaja and his minister continued unruffled for some time, the former scrutinising every detail of the administration and picking up experience.⁶ But loss of power, the feebleness of age and the influence of his relations were too much for Purnaiya. In the beginning of 1811 he requested the Resident to be allowed to resign.⁷ About the end of April came the final rupture when the Diwan openly slighted his sovereign in the Resident's presence,⁸ believing all along that he was answerable only to the British government and that his office was hereditary.⁹ These beliefs were, however, pronounced mistaken by the Madras Government.¹⁰ In their letter of 7th June 1811¹¹ the Supreme Government

¹ *Resident to Barlow, Governor of Madras*, 24th November 1810, para. 21, incorrectly says that the Maharaja was eighteen years old (*Mad. Sec. Pro.*, 31st May 1811; also *Ben. Sec. Proc.*, 28th December 1810, No. 57). In 1799 the Maharaja was 5 years old, *supra*, page

² *Resident to Barlow, Governor of Madras*, 24th November 1810, paras. 11, 16, 28 and 30.

³ *Idem.*, paras. 22, 39-42.

⁴ *Resident to Madras*, 4th March 1814 (*Mad. Sec. Pro.*, 4th March 1814, p. 650; also *Ben. Sec. Pro.*, 18th March 1814, No. 3).

⁵ *Bengal to Madras*, 7th June 1811 (*Mad. Sec. Pro.*, 16th July 1811, pages 273-84).

⁶ *Resident to Governor of Madras*, 1st December 1810, para. 3 (*Ben. Pol. Pro.*, 28th December 1810, No. 37).

⁷ *Same to Madras*, 12th May 1811, para. 18 (*Mad. Sec. Pro.*, 31st May 1811, page 239; also *Ben. Pol. Pro.*, 7th June 1811, No 52).

⁸ *Idem.*, paras. 28-29.

⁹ *Resident to Governor of Madras*, 12th May 1811, paras. 28-29.

¹⁰ *Madras to Resident*, 31st May 1811 (*Mad. Sec. Pro.*, 31st May 1811 pages 262-65).

¹¹ *Bengal to Madras*, 7th June 1811 (*Idem.*, 16th July 1811, pages 273-84).

recommended the retirement of Purnaiya with every possible distinction and indulgence and with a pension in addition to the Jagir of Yelandur granted to him in 1807.¹ In December 1811² Purnaiya appears to have finally retired from the service of the State.

According to the retiring Diwan's desire to settle the accounts of the State, a deputation headed by Rama Rao, the future Diwan, was sent by the Maharaja to Purnaiya, but the meeting proved abortive, particularly because Purnaiya's expenditure under the head of charities to Brahmans was questioned.³

Later, however, Purnaiya agreed to pay whatever balance was found due by Rama Rao, Balaji Rao and Subba Rao acting as arbitrators.⁴ They adjudged a sum of 14,15,729 K.P. as the balance due. Purnaiya first agreed to this demand and paid 6,69,750 K.P. in cash and restored jewellery (valued at 1,14,000 K.P.) taken away from the public treasury by his relations.⁵ But later he demurred to paying the balance still due, made up as follows⁶:—

¹ *Sunnad granted to Purnaiya*, 27th December 1807 (*Mad. Pol. Pro.*, 12th January 1808, pages 92-97; also *Ben. Pol. Pro.*, 25th January 1808, No. 71).

² In May 1811 the Resident recommended Purnaiya's retirement (*Private letter from the Resident to the Governor of Madras*, 31st May 1811; *Mad. Sec. Pro.*, 15th October 1811, pages 422-23). Five months later in October 1811 the Madras Government informed the Supreme Government that there could be no doubt of the expediency of allowing Purnaiya to retire (*Madras to Bengal*, 17th October 1811; *Idem.*, pages 436-37). In their letter of 8th November 1811 the Supreme Government expressed their approval of the Maharaja's provision for Purnaiya after his retirement (*Bengal to Madras*, 8th November 1811, paras. 8, etc.; *Mad. Sec. Pro.*, 10th December 1812, pages 617, etc.). Purnaiya's retirement and the Maharaja's assumption of the administration are mentioned in the *letters of the Madras Government to the Maharaja, the Resident and Purnaiya*, dated 23rd December 1811 (*Mad. Sec. Pro.*, 20th December 1811, pages 624-687. Also see *Report of the Mysore Insurrection Committee of 1832-33*, para. 12).

Regarding Purnaiya's misunderstanding with the Maharaja and his retirement, the Court of Directors wrote "we regret that the latter part of his (Purnaiya's) administration should be marked with so much disrespect towards the Rajah and in advancing pretensions so unjustifiable" (i.e., hereditary office) as to render his removal from office a matter of indispensable necessity (*Political Despatch to Bengal*, 30th September 1814, para. 12).

³ *Resident to Madras*, 14th July 1811 (*Mad. Sec. Pro.*, 15th October 1811, pages 352-78; also *Ben. Pol. Pro.*, 16th August 1811, No. 24).

⁴ *Same to same*, 18th September 1811, para. 13 (*Mad. Sec. Pro.*, 15th October 1811, page 386; also *Ben. Pol. Pro.*, 1st November 1811, No. 9). I have been unable to identify Balaji Rao and Subba Rao.

In a letter of 12th February 1815 the Resident mentions Rama Rao, Srinivasa Rao and Gunraj Rao as having formed this committee (*Same to same*, 12th February 1815; *Mad. Pol. Pro.*, 1st March 1815, pages 672-80; also *Ben. Pol. Pro.*, 21st March 1815, No. 62).

⁵ *Same to same*, 18th September 1811, para. 14 (*Mad. Sec. Pro.*, 15th October 1811, page 387).

⁶ *Idem.*, Memorandum (*Idem.*, pages 413-14).

	K.P.
Unauthorised charities to Brahmans	3,89,600
Cost of houses built for Purnaiya and his family including balance against Kuppanna and Hiranyappa ¹ ..	78,398
Household expenses of the Diwan during 1799-1811 ..	1,09,676
Pay of family servants	54,304
	6,31,978

The matter was then referred to the Resident who decided that Purnaiya was liable for the full amount, but he recommended that the expenditure on the Diwan's household, amounting to 2,42,371 K.P., might be allowed. The Maharaja went a step further, and remitted the whole of the balance, and in addition, bestowed on the ex-Diwan a monthly pension of 500 K.P.² With this settlement Purnaiya finally disappears from the politics of Mysore. He did not long survive his retirement. On the 28th of March 1812 this renowned minister died at Seringapatam.³

It has been mentioned that Purnaiya ceased to be the regent in November 1810 but continued to serve as Diwan until about December of the next year. When his responsibility for the administration of the State ended is a matter of doubt. The Resident regarded⁴ the year *Shukla*, 1809-10, as the last year of Purnaiya's administration, because he then ceased to wield unlimited power. Although it is true that after November 1810 Purnaiya was no longer absolute, it is doubtful how far in the succeeding year the still inexperienced Maharaja made his will felt. Moreover, as Purnaiya was succeeded in office by Rama Rao, whose administration is said to have lasted from 1811 to 1814,⁵ it would follow that, if 1809-10 be taken as the last year of Purnaiya's responsibility, nobody was responsible for 1810-11. It, therefore, seems reasonable to regard Purnaiya as partly responsible for 1810-11.

In 1809-10 the *jamabandi* was 28,87,388 K.P., the extra revenue 77,676 K.P. and the gross revenue 27,13,713 K.P. Apart from a remission of a small sum of 8,647 K.P. there was an outstanding balance of 2,52,709 K.P.

¹ I could not trace the identity of these persons. Probably they were relatives of Purnaiya.

² *Resident to Madras*, 18th September 1811, paras 15-16 (*Mad. Sec. Pro.*, 15th October 1811, pages 387-89).

³ *Same to same*, 29th March 1812 (*Mad. Pol. Pro.*, 10th April 1812, page 111; also *Ben. Pol. Pro.*, 1st May 1812, No. 4).

⁴ *Resident to Madras*, 20th June 1825, *statement No. 1* (*Mad. Sec. Pro.*, 19th July 1825, No. 1, pages 289-90).

⁵ *Idem.*

The gross expenditure amounted to 28,37,787 K.P. of which the salaries of the revenue officials and the *kandachar* involved the sum of 3,34,441 K.P. The other departments of the State like the *sowar*, *bargir*, *bar* and other *kacheris* cost 10·38 lakhs. The cost of tank repairs is said to have been 68,658 K.P. while the grants in money to religious and charitable institutions amounted to 77,095 K.P. in addition to *inams* in land to the value of 1,22,013 K.P. Details comprising the large head of miscellaneous expenses amounting to 6,32,035 K.P. are wanting.

In 1810–11 when Purnaiya ceased to have absolute power and the Maharaja began to interfere in the administration, some changes are noticeable. The *jamabandi* fell by nearly 1·4 lakhs being 27,49,999 K.P. The village collections principally consisting of land revenue were chiefly responsible for this decrease, being 1 3 lakhs less than in the previous year. The *sayar* and *abkari* income was steady at 4·69 lakhs. The gross revenue therefore, amounted to 28·09 lakhs including 1·06 under the head of extra revenue. The expenditure, on the contrary, was 31·66 lakhs or 3·28 lakhs more than in 1809–10. The *sowar kacheri* cost less than in the preceding year but the other departments showed a small increase of 60,000 K.P. On the whole, the salaries of public servants were 13·93 lakhs in 1810–11 as against 13·72 lakhs in 1809–10. The miscellaneous expenses were about half a lakh more than in the previous year.

The diminution in the revenue and the increase in the expenditure in 1810–11 as compared to 1809–10 are striking and seem to be the consequence of the weakening of Purnaiya's control over the administration. The deficit of 3·57 lakhs in 1810–11 must have been met out of the reserve which Purnaiya had accumulated and which will be referred to presently. It is likely that the existence of the huge reserve encouraged the increase in the expenditure.

When his regency ended in November 1810, Purnaiya handed over to the Maharaja the surplus of funds accumulated on the State's account between 1799–1810, and the amount in cash and jewellery was as follows¹:—

						K.P.
1799–1800	..	..	..	..	..	3,00,000
1800–1801	..	..	..	..	..	5,02,000
1801–1802	..	..	..	..	..	6,98,000
1802–1803	..	..	..	..	..	8,00,000

¹ Resident to Madras, 20th June 1825, Statement No. 6 (*Mad. Sec. Pro.*, 19th July 1825, No. 1, page 296).

						K.P.
1803-1804	..	..	..	..	..	7,00,000
1804-1805	..	..	..	..	..	7,69,063
1805-1806	..	..	..	..	..	5,64,375
1806-1807	..	..	..	..	..	7,28,500
1807-1808	..	..	..	..	..	3,02,063
1808-1809	..	..	..	..	..	6,95,500
1809-1810	}	..	..	..	..	1,38,554
1810-1811						
						61,99,055
"Amount entered in the balance account and deposited in the <i>toshakhana</i> "						3,00,000
Received from the Diwan after making an account against him in ready cash						6,69,750
Received from the Diwan after making an account against him on account of jewels						1,14,000
Value of jewels handed over to the Maharaja by Purnaiya						1,02,785
Total						73,85,680

There was, in addition, a sum of 6,31,979 K.P. which as mentioned above¹ was adjudged against Purnaiya by the committee of investigation on the eve of his retirement, but which amount the Diwan was excused from paying. The surplus that was, therefore, actually available was 73·8 lakhs of Kanterai Pagodas.

There seems to exist only one explanation as to how this huge amount was made up. In 1825 the Resident stated² that he was in possession of an account in the handwriting of Ananda Rao, Purnaiya's son, containing the foregoing details of the amount. According to him it was made up of *terari* (probably profit or commission on the exchange of coins), '*ummawal*' (probably unclaimed or stolen property deposited with the government), and heirless property, recoveries from servants detected in embezzlement, *nazare* or presents, *nazarana* or fines paid on the assignment of revenue or grant of land, interest on loans to individuals and "all such advantages". These items appear to have been kept in a separate account in the treasury. It is also likely that as Munro suspected in 1825,³ Purnaiya may have charged

¹ *Supra*, page 62.

² *Resident's reply to query No. 1 in the memorandum for the Governor of Madras; Minute of Sir Thomas Munro, 8th November 1825 (Mad. Sec. Pro., 8th November 1825, No. 1, page 554).*

³ *Minute of 8th November 1825, para. 19 (Mad. Sec. Proc., 8th November 1825, No. 1, page 549).*

establishments as complete when actually below strength. To both or either of these causes may probably be ascribed the discrepancy between the surplus for 1799—1804 as given by Wilks and as in earlier years of the foregoing account. To these causes, again, can be attributed the surplus of 1,38,554 K.P. in 1809—11, for according to the accounts available,¹ neither in 1809—10 nor in 1810—11 did the gross revenue exceed the expenditure. Whatever might have been the means by which were produced the surplus, the fact remains that at the end of his administration Purnaiya left to his successors a great reserve of 73·8 lakhs of Kanterai Pagodas.

A comparison may be made between the first and last years of Purnaiya's regency. It should, however, be remembered that the information for 1799—1800 is derived from a source different from that for 1809—10. Still a comparison would indicate, though perhaps not accurately, the differences between Mysore as Purnaiya found it and as he left it.

	1799—1800	1809—10
	K.P.	K.P.
Jamabandi ..	21, 3,607	28, 37,388
Extra revenue ..	97,182	1,88,615
Gross revenue ..	22,18,789	28,24,646
Land revenue (assessment) ..	18,93,793	24,10,858
Sayer and <i>abkari</i> (assessment) ..	2,59,814	4,76,529
Expenditure ..	20,10,231	28,37,787
Pay of Revenue servants ..	1,67,128	1,90,682
Pay of the <i>kandachar</i> ..	2,12,951	1,43,759
Grants in land ..	1,04,306	1,22,013
Grants in money ..	42,176	77,095
Expenses of tank repairs ..	1,32,918	68,658
<i>Sowar ka. heri</i> ..	4,76,977	6,90,228

A great improvement in the revenue, not only in the gross amount, but under all the heads, is evident. The expenditure also showed a great increase. Of this increase 2·14 lakhs can be accounted for by the modification of the third article of the subsidiary treaty regarding the *silladar* horse. Probably the augmentation in the expenditure on the royal household consequent on the Maharaja's growing up may also account for a part of the increase. It is also possible that with the accumulation of a surplus Purnaiya spent more liberally.

Purnaiya's administration has been subjected to one grave criticism. As early as 1815 the Maharaja wrote² "The late Diwan, Poornia, whose

¹ *Supra*, page 63.

² *Maharaja to the Governor of Madras*, 15th January 1815 (*Mad. Sec. Pro.*, 21st February 1815, page 398; *Mad. Country Corr.*, 1815, No. 4).

Also *Resident to Madras*, 8th December 1814, para. 1 (*Mad. Sec. Pro.*, 21st February 1815, page 377).

talents lay only in the collection of the revenues directed his attention to the accumulation of money merely for the purpose of displaying his industry and zeal in this branch of the administration, and in the course of twelve years he created a separate fund, but he was inattentive to the interests of the people, and the inhabitants of the provinces were consequently reduced to great straits and difficulties." This criticism was echoed by the Committee which in 1832-33 enquired into the Mysore insurrection. "But notwithstanding this public tranquillity and financial prosperity", runs the report of the Committee,¹ "it does not appear that the wealth of the country was increased under the administration of Poorniah. One witness whose testimony is of much weight, the present Diwan, states that the circumstances of the ryots greatly deteriorated during this period. To quote his own strong words "the great body of the ryots were in easy circumstances at the beginning of it and half of them were reduced to poverty at its close." This opinion was emphasised more than once by the Committee.² Sir Mark Cubbon after having been Commissioner of Mysore for 20 years characterised Purnaiya's administration as "what was regarded as a perfect, though latterly oppressive, system of fiscal administration," and referred to "the vast treasure which the dubious policy of Poorniah had wrung from the people."³

This is a grave charge to level against any administration; and in the case of Purnaiya in particular, it is surprising when compared to the universal praise he received from his contemporaries.

When he learnt of the opinion of the Insurrection Committee, which has been quoted above, Bentinck, the Governor-General, wrote to the Home authorities⁴ thus: "Accustomed as I had always been to hear the administration of that able man (Purnaiya) mentioned in terms of unqualified praise. I confess that I was forcibly struck with this assertion, though I cannot doubt its accuracy. Of all the witnesses examined (and those appear to have been taken from every class of people) no one seems to have drawn a contrast favourable to Purneah's administration."

The lack of reliable statistics for this period renders it difficult to ascertain how far the censure was just. These are, however, some rough methods of testing it. The annual gross revenue between 1799 and 1810 was on an

¹ *Report on the Mysore Insurrection Committee*, 12th December 1833, para. 9.

² *Idem.*, paras. 188-190.

³ *General Memorandum*, October 1855 (*Papers connected with Administration of Mysore*, page 39).

⁴ *Bentinck to the Court*, 14th April 1834, para. 12 (*Board's Collections*, Vol. 495, page 9).

average 28 lakhs of Kanterai Pagodas or 84 lakhs of rupees. Under the British administration of Mysore it was not until 1855–56¹—25 years after the assumption of the administration—that the gross revenue was 84 lakhs of rupees. Again, in 1802–03 the land revenue amounted to 66·9 lakhs of rupees;² not until 1861–62 did the land revenue again reach that figure.³

Purnaiya succeeded to the government of a country which had been the scene of wars and invasions for years before, and which was generally acknowledged to have been badly administered for some years. The British, too, assumed the administration of a State, part of which was in insurrection and which had been carelessly governed. It is, therefore, impossible to believe that Mysore achieved in four years under Purnaiya as much prosperity as it took 30 years of British rule to confer.

The question can be looked at from another point of view. The number of ploughs in 1804 was 3,24,458,⁴ and in 1859–60 upwards of 4,00,000.⁵ The land revenue in 1803 was 66·9 lakhs of rupees⁶ and in 1859–60, 60 lakhs.⁷ The tax per plough was, therefore, Rs. 20–11–0 and Rs. 15–0–0 in the two years respectively. Again the population in 1804 was estimated at 2,171,754,⁸ and the gross revenue of the year was Rs. 77,44,630, *i.e.*, a *per capita* contribution of Rs. 3–9–0. In 1861–62 the population was 3,899,707⁹ and the gross revenue Rs. 1,00,22,500 *i.e.*, a *per capita* contribution of Rs. 2–9–0. In making these comparisons the relative purchasing power of money at the two dates is an important factor, but no information is available on this point. It seems, however, probable that in 1860 prices were generally higher than at the beginning of the century because the tendency of prices had been to rise. On this assumption the taxation in 1804 would be still higher than that of 1860 in terms of commodities.

These comparisons, therefore, indicate that Purnaiya's administration was probably liable to the charge of overtaxing the country. The heavier contribution by the tax-payers could only be justified on the assumption either

¹ *Annual Report for 1855–56*, para. 53.

² *Wilks' Report*, Appendix No. 5. *Statement of the Gross Revenue of Mysore for 1802–03*

³ *Annual Report for 1861–62*. Abstract statements of receipts and disbursements. Also para. 69

⁴ *Appendix to Wilks' Report*. Statement of the increase and decrease from 1801 to 1804, in some of the objects of statistical enquiry in Mysore.

⁵ *Annual Report*, 1859–60, para. 64.

⁶ *Wilks' Report*, Appendix No. 5.

⁷ *Annual Report*, 1859–60, page 13, statement showing the receipts.

⁸ *Appendix to Wilks' Report*.

⁹ *Annual Report for 1860–61*, para. 108.

that the people were more prosperous under Purnaiya and so could afford to pay more, or that the public expenditure was more for the benefit of the people than under the British administrators. There, however, appears to be no ground for either assumption.

Purnaiya was acclaimed by his contemporaries and immediate successors as a very successful statesman. Within six months of the Diwan assuming office the Governor-General observed¹: "I cannot sufficiently applaud the judicious means which you have so successfully adopted to settle the country of the Maha Rajah, to promote its population and realise its resources". Nearly a year later he wrote to the Resident²: "The Diwan under your direction seems to pursue the wisest and most benevolent course for the promotion of industry and opulence, the protection of property and the maintenance of internal tranquillity and order in Mysore." The same opinion continued throughout Purnaiya's administration. On hearing the aged Diwan's death in 1812, the Supreme Government referred³ to the eminent services which he must be considered to have rendered to the British government as well as to that of Mysore by the wisdom, integrity and ability of his distinguished and brilliant administration. The Resident, who had closely watched Purnaiya's activities, for years, observed⁴ that the late errors of the Diwan "could never diminish in my eyes the splendour of his former greatness, nor make me cause to regard this superior man but with feelings of reverence and even of affection." Finally, to quote Sir Thomas Munro,⁵ "Purneah was a man calculated to realise the most sanguine hopes that could have been formed. . . . He was beyond all comparison, better qualified than any other person for it (Diwanship) and both his interest and ambition led him to exert every means to promote the welfare and resources of the country under his administration."

The high praise bestowed on Purnaiya may be ascribed to two factors. In the first half of the 19th century particularly about Purnaiya's time, honesty and integrity in Indian administrators and governments were, uncommon. But although as regent Purnaiya had ample opportunities to make private gains, he was remarkably honest and scrupulous. This trait in his character and administration naturally evoked admiration. Secondly,

¹ *Bengal to Purnaiya*, written 11th January 1800 (*Ben. Pol. Pro.*, 30th January 1800).

² *Wellesley, Governor-General to the Resident*, 24th December 1800 (Martin's *Wellesley's Despatches*, Vol. II, page 421).

³ *Bengal to Madras*, 1st May 1812 (*Ben. Pol. Pro.*, 1st May 1812, No. 5).

⁴ *Resident to Madras*, 10th February.

⁵ *Minute of 8th November 1825*, para. 16 (*Mad. Sec. Pro.*, 8th November 1825, No. 1, pages 544-45).

the British administrators of this period must have been impressed by the financial success of Purnaiya's regime,—again, a feature rare among the Indian States of that period.

It is, indeed, true that Purnaiya was a successful administrator if judged by the standard of the immediate finances of the State. The revenue realised during his administration averaged 28 lakhs of Kanterai Pagodas, and there does not seem to have been, in actual fact, any year of deficit. He met the extraordinary expenses without borrowing. He probably organised a highly efficient revenue heirarchy, and he certainly left behind him a vast treasure as a reserve for the State. But “even that collecting and accumulating of a great treasure,” remarked the Mysore Insurrection Committee of 1832–33,¹ must, we think, have been obstructive of the prosperity of the people”. Purnaiya was essentially what Lewis Rice has termed,² a minister of the old school, to whom as a financier the accumulation of a surplus was the prime end to be attained, whatever the consequence on the people and ultimately on the State. And it is doubtful how long Purnaiya's financial success would have followed him if he had continued to be at the head of affairs in Mysore.

¹ *Report of the Mysore Insurrection Committee*, para. 188.

² *Mysore Gazetteer*, Vol. I, page 420.

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