

exerting himself too much. He can accept monetary gifts and fees for presiding over sacrifices duly performed.

65. A Kṣatriya shall earn wealth by valorous exploits and a Vaiśya by means of agriculture and cattle-breeding. The charitable gifts of wealth acquired by lawful means alone, are attended with good results.

66. Salvation is achieved by the acquisition of Perfect knowledge by every one with the blessings of the preceptor. Salvation is realisation of one's own real form and the perfect bliss.

67. O brahmins, men realise all these things only if they cultivate the association of good people. A householder shall make charitable gifts of everything like money, grain etc.

68. A person who desires permanent welfare for himself shall give to Brahmins fruit, grain or other articles especially when the need for the same arises.

69. Water shall always be given to the thirsty. Food shall be given to the hungry and the sick. Gift of food is of four types—field, unhusked grain (or seed), uncooked food and cooked food.

70. A giver of food receives half the merit of the receiver which he accumulates till the time that food is digested or as long as the glory of lord Śiva reaches his ears.

71. The receiver of a gift must expiate for his sin by means of austerities or by making gifts to others. Otherwise he will fall into the Raurava hell.

72-73. Everyone shall set apart a third of his wealth for Dharma, another third for Vṛddhi (flourishing) and the rest for his Bhoga (enjoyment). With the part intended for Dharma he shall perform the three rites of virtue viz. Nitya (daily prayers etc.), Naimittika (casual acts of piety) and Kāmya (specific rites for the fulfilment of desires). By means of the second part he shall increase his wealth. By utilising the third part he shall enjoy with restraint in pure and wholesome ways.

74. One tenth of the wealth acquired by agricultural operations must first be given in charity (before making the three-fold divisions) in order to wipe off the sin. He can utilise the rest as mentioned before. Otherwise he shall fall into Raurava.