

22-23. Monetary gifts to servants accord only one-fourth benefit. O excellent brahmins, charitable gifts to an indigent person, only because he is born a brahmin, accord worldly enjoyment for ten years. Gifts to a brahmin Vedic scholar accord heavenly enjoyment for ten years.

24. Gifts to a brahmin who regularly repeats Gāyatri mantra, accord Satyaloka for ten years. Gifts to a brahmin devotee of Viṣṇu accord Vaikuṇṭha Loka.

25. Gifts to a brahmin devotee of Śiva accord Kailāsa. All kinds of gifts accord enjoyments in the different Lokas.

26-28. A person who gives cooked food attended with the ten ancillary services, on a Sunday, attains good health for ten years even in the next birth. The ten ancillary services are—Honouring, inviting, providing oil bath, washing and serving the feet, bestowing cloth, scents etc, serving side dishes of six tastes, pancakes prepared in ghee and sweet juices, betel leaves, monetary gifts, formal farewell and following a few steps—This is called Daśāṅga Annadāna,

29-30. A man who renders ten sorts of ancillary services to ten brahmins on Sunday attains good health for a hundred years. If he gives the same on Monday or any other day, he attains the benefit as stipulated for that day. The benefit of food-gifts is secured in this world itself either in this birth or in the next.

31. If in this manner he gives food on all the seven days to ten brahmins he secures good health and all other benefits for a hundred years.

32. Similarly he who gives cooked rice in this manner to hundred brahmins on Sunday secures good health in Śivaloka for a thousand years.

33. If he gives the same for a thousand brahmins he secures the benefit for ten thousand years. Similarly the benefit accrued for gifts on Monday and other days can be understood by a thoughtful man.

34. By giving food to a thousand brahmins whose minds have been purified by Gāyatrī, on Sunday, the devotee attains good health and other benefits in Satyaloka.

35. By giving food to ten thousand persons he secures the benefits in Viṣṇuloka. By giving it to a hundred thousand persons he derives benefits in Rudraloka.