

Tu, but; the *dānam*, gift; *yat*, which; *dīyate*, is made; *prati-upakāra-artham*, expecting reciprocation—with this purpose in view: ‘In time, he will render service in return’—; *vā punah*, or again; *uddiśya*, with a desire for; its *phalam*, result—that, ‘To me will accrue some unseen reward of this gift’—; and which is *dīyate*, given; *parikliṣṭam*, grudgingly, with reluctance; *tat*, that; is *smṛtam*, considered to be; *rājasam*, born of *rajas*.

अदेशकाले यद्दानमपात्रेभ्यश्च दीयते ।
असत्कृतमवज्ञातं तत्तामसमुदाहृतम् ॥ २२ ॥

22. The gift which is made at an improper place and time, and to undeserving persons, without proper treatment and with disdain, is declared to be born of *tamas*.

Tat, that; *dānam*, gift; *yat*, which; *dīyate*, is given; *adeśakāle*, at an improper place and time—in an unholy place full of barbarians and impure things, etc.; at an improper time: which is not well known as productive of merit; without such specially as Sankrānti etc.—; and *apātrebhyah*, to undeserving persons, to fools, thieves and others;—and even when the place etc. are proper—*asatkṛtam*, without proper treatment, without sweet words, washing of feet, worship, etc.; and *avajñātam*, with disdain, with insults to the recipient; is *udāhṛtam*, declared to be; *tāmasam*, born of *tamas*.

This advice is being imparted for making sacrifices, gifts, austerities, etc. perfect:

ॐ तत्सदिति निर्देशो ब्रह्मणस्त्रिविधः स्मृतः ।
ब्राह्मणास्तेन वेदाश्च यज्ञाश्च विहिताः पुरा ॥ २३ ॥

23. ‘*Om-tat-sat*’ (193)—this is considered to be the threefold designation of Brahman. The Brāhmanas and Vedas and the sacrifices were ordained by that in the days of yore.

Om, *tat*, *sat*—*iti*, this; is *smṛtaḥ*, considered, regarded, in the Vedānta, by the knowers of Brahman; to be the *trividhaḥ*, threefold; *nirdeśaḥ*, designation, mention by name—*nirdeśa* is that by which a