

36. Those who seek learning must make gifts to children considering them on a par with Brahmā. Those who seek sons and other ends must make gifts to young men considering them on a par with Viṣṇu.

37. Those who seek knowledge must make gifts to old men considering them on a par with Rudra. Those who seek intellect must make gifts to young maidens considering them on a par with Bhārati (Goddess of Speech).

38. Excellent men seeking enjoyments must make gifts to youthful maidens considering them on a par with Lakṣmī (Goddess of Wealth). Those who seek purity of Ātman must make gifts to old women considering them on a par with) Pārvatī.

39. That which is acquired by gleaning more than one ear of corn at a time or gleaning corns one by one, by fees received from disciple<sup>79</sup> is called Śuddhadrava (clean wealth). This wealth yields complete benefit.

40. Wealth acquired by acceptance of monetary gifts is called middlesome wealth. Wealth acquired by agricultural or trading activities is called lowliest wealth.

41. Wealth acquired by Kṣatriyas using their valour or Vaiśyas by trading activities is called excellent. So also the wealth acquired by the Śūdras by salaries for service.

42-45. Patrimony or sum received from husbands forms the wealth of virtuous women. There are twelve things to be given in the twelve months beginning with Caitra or all together on an auspicious occasion for the flourishing of what is cherished. They are :—(1) cow, (2) plots of land, (3) gingelly seeds, (4) gold, (5) ghee, (6) cloth, (7) food-grains, (8) jaggery, (9) silver, (10) salt, (11) ash gourd and (12) a virgin. Gift of cows, milk-products, cowdung (in the form of manure etc.) ward off the sins accruing from wealth and grain while sins connected with water, oil etc. are warded off by cow's urine.

46. The three kinds of sins—physical etc. are warded

79. Śīla and uñchavṛttis. According to Kullūkabhaṭṭa on Manu-smṛti (X. 112) the occupation of gleaning more than one ear of corn at a time is called Śīla while that of gleaning corns one by one is called uñcha.