same time he is worthy of the gift and whatever is given to him would be well spent on worthy causes. The attitude of the giver is more important than the gift itself. With the sense of a sacred duty the bestowing ought to be made. In humility, with bashfulness and to the best of one's ability, the means at one's disposal ought to be shared with the deserving people. To a person residing in one region, a gift made in another distant region is not one given at the right place. The gift ought to be made just when there is the need for it. Early or belated offering becomes untimely and purposeless That gift is Sāttvika which fulfils all these conditions.

यत्तु प्रत्युपकारार्थं फलमुद्दिच्य वा पुनः । दीयते च परिक्रिष्टं तदानं राजसं स्मृतम् ॥ २१

यत् तु प्रति-उप-कार-अर्थम् भक्षम् उद्ग्-विक्य्-य वा पुनः । (दा)दी-य-ते च परि-क्षिष्टम् तत् दानम् राजतम् स्मृतम् ॥ yat tu pratyupakārārtham phalam uddisya vā punali । diyate ca pariklisjam tad dānam rājasam smṛtam ॥

अन् yat which हु tu indeed प्रस्तुपकाराधीम् pratyupakārārtham with a view to receive in return फरम् phalam fruit चित्र्य uddisya looking for चा गत or पुनः punah again दीगते diyate is given च ca and परिविच्छम् pariklistam reluctantly नत् tat that दानम् dānam gift राजसम् rājasam Rajasika स्मृतम् smṛtam is held to be

And that gift which is given with a view to receive in return, or looking for the fruit, or again grudgingly, is accounted as Rajasika.

Let not the left hand know what the right hand gifts, is the injunction. The idea is that there is