The year being obviously out of harmony with the solar year (whether sidereal or tropical), efforts were certainly made to effect an assimilation of the natural and the accepted year. As has been seen (see Māsa), the evidence goes strongly to show that the intercalation was not an easy matter in the Brāhmaṇa period, though there are traces of what may be regarded as a five-yearly or six-yearly intercalation. But there is no conclusive evidence that these periods were really observed.

Zimmer,4 indeed, considers that the evidence required is afforded by the lists of the years, which are sometimes enumerated as five: Samvatsara, Parivatsara, Idavatsara, Idvatsara, and Vatsara; or Samvatsara, Parivatsara, Idavatsara, Iduvatsara, Vatsara; 6 or Samvatsara, Idavatsara, Iduvatsara, Idvatsara, Vatsara; or Samvatsara, Parivatsara, Idāvatsara, Anuvatsara, Udvatsara; 8 or Samvatsara, Parivatsara, Idāvatsara, Anuvatsara, Idvatsara. But it must be noted not merely that the names vary considerably, but that four only are mentioned in some places, 10 in others 11 three, in others 12 two, and in yet others 13 six. Moreover, in none of these enumerations is there any reference to the names being connected with a system of intercalation. It is most probable that here we have no more that a mere series of priestly variations of Vatsara, based on the older and more genuine Samvatsara and Parivatsara as variants of the simple Vatsara, 'year.' The key to the invention of the series is probably to be found in passages like that of the Pancavimsa Brahmana, 14 where the several Caturmasya ('four-monthly') sacrifices are equated

⁴ Altindisches Leben, 369, 370, and ef. St. Petersburg Dictionary, s.v. samvatsara, 2.

⁸ Vājasaneyi Samhitā, xxvii. 45.

⁶ Taittiriya Samhita, v. 5, 7, 3. 4.

 ⁷ Taittirīya Brāhmaņa, iii. 10, 4, 1.
8 Kāthaka Samhitā, xiii. 15; xxxix. 6;

xl. 6.

⁹ Garga, quoted in the commentary on Jyotisa, 10.

¹⁰ Sam-, Pari-, Idā-, Anu-vatsara, Pañcavimsa Brāhmana, xvii. 13, 17; Talttirīya Brāhmana, i. 4, 10, 1.

¹¹ Idā-, Pari-, Sam - vatsara, Av. vi. 55, 3; Idu-, Pari-, Sam-vatsara, Taittirīya Samhitā, v. 7, 2, 4.

¹² Sam-, Pari-vatsara, Av. viii. 8, 23; Taittiriya Aranyaka, x. 80.

¹³ Sam-, Pari-, Idā-, Anu-, Vat-sara, Sam-vatsara, Vājasaneyi Samhitā, xxx. 15; Sam-, Pari-, Idā-, Idu-, Id., Vatsara, Taittirīya Āranyaka, iv. 19, 1. Cf. Weber, Naxatra, 2, 298, n. 1: Max Müller, Rigseda, 43, xxx., n. 1

¹⁴ zvii. 13, 17.