

MONEY FOR RITUALS

Akṣayanīvī and related inscriptions
from Āndhradeśa

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Introduction

The majority of inscriptions found in Buddhist monastic contexts record donations of buildings, art objects and monastic utensils. This rather straightforward relation between donor and recipient is in contrast to more-complex donations that mention 'permanent endowments' (*akṣayanīvī*) of money or agricultural land in order to maintain or support a particular institution. Texts of this kind are attested all over India from different periods and in different religious contexts. They bear witness to a practice that allows religious institutions to develop into sustainable ritual centres with a strong economic relationship to their respective hinterlands. So far, studies on *akṣayanīvī* inscriptions have focused on the corpus of Sātavāhana and Kṣatrapa epigraphs, where this term is attested for the first time, in the context of Buddhist donative inscriptions in the Western Ghat caves. It has been argued that this institution developed in the context of advanced economic conditions based on a money economy and expanded trade contacts between Western India and other parts of the subcontinent.¹ From there, it quite soon spread north and south, and it also left the boundaries of Buddhist institutions.

Back in 2003, Harry Falk republished a remarkable copper-plate inscription from an equally remarkable archaeological site.² The cave Kashmir *smast* has attracted scholars' attention for many years—being a huge natural cave, with artificial structures inside and on the plateau in front of it, overlooking a wild valley that is particularly hard to access. In spite of this, it seems to have attracted in antiquity devotees from far afield who came here in order to venerate the mighty female deity Bhīmā, whose name is even preserved in the *Mahābhārata* and in the reports of Chinese pilgrims. Bhīmā is also mentioned in the copper-plate inscription and is depicted on numerous seals and sealings that were discovered in the surroundings of the site. Although

systematic archaeological investigation is still to be carried out, the artefacts that have found their way to collectors and art dealers present a multi-faceted picture of an impressive religious site. The most detailed description of the institutional structure of this site comes from the copper-plate. According to its inscription, the site accommodated several *mathas* (temples) that run the financial activities of the goddess Bhīmā. Visitors used to invest money into one of these *mathas*, the gain of which was apparently attributed to the deity. For the first time we encounter here the term *akṣayanīvi* in the Northwest of the Indian subcontinent. However, as Falk correctly remarks, it is not the first time the term occurs in a non-Buddhist context. It is also found in an inscription from Mathura dated in the Kuṣāṇa year 28, that is, 155 CE.³ The recipient of this record is a *puṇyaśālā*, ‘hall of merit’, and the interest of the capital should be used for feeding 100 Brahmins and for food to be given to ‘destitute people, hungry and thirsty’.⁴ Although there is little doubt about the fact that the institution of *akṣayanīvi* was introduced in the context of Buddhist monasteries,⁵ Falk is certainly right, when he subsumes,

Once the *akṣayanīvis* were invented and installed they seem to have become customary. . . . Once a start was made in northern Deccan, the idea spread from the Kṣatrapas and Sātavāhanas north to Gandhara. . . . The idea spread fast; it involved all religious communities and retained its aspect of providing food, to clerics and public alike.⁶

In my chapter, I investigate many *akṣayanīvi* and related texts that belong to a subsequent phase, namely the period of the Ikṣvākus of Vijayapurī (3rd–4th century CE). By pointing out continuities and discontinuities, my chapter aims to show how the institution of *akṣayanīvi* developed under the changed historical conditions of this period.

The material from Āndhradeśa

The Ikṣvāku dynasty was no doubt one of the most important and successful powers succeeding the mighty Sātavāhanas in the Southern Deccan area. The majority of their inscriptions come from their capital, Vijayapurī, today known as the archaeological site Nagarjunakonda. There are, however, numerous inscriptions from other sites that confirm this dynasty ruled over a rather large territory in present-day Andhra Pradesh and Telangana for at least 150 years, during the 3rd and 4th centuries CE.

The corpus of Ikṣvāku inscriptions was the main object of the joint research project, ‘From Vijayapurī to Sriksetra? The Beginnings of Buddhist Exchange across the Bay of Bengal as Witnessed by Inscriptions from Andhra Pradesh and Myanmar’, run from 2016 to 2017 and supported by the The Robert H. N. Ho Family Foundation, administered by the American Council of Learned

Societies. The project was led by Arlo Griffiths, and the research group for Indian inscriptions comprised Stefan Baums (Munich), Vincent Tournier (now Paris) and Ingo Strauch (Lausanne). My subsequent discussion is based on the joint edition and translation of Āndhradeśa inscriptions that is now accessible in an online database, the Early Inscriptions of Āndhradeśa (EIAD).⁷ If not stated otherwise, text and translation are based on this edition.

Out of the 200 inscriptions that can be attributed or related to the Ikṣvāku dynasty, only five refer to the term *akṣayanīvi*: EIAD 53, 55, 56, 60, and 200. A few others, mainly fragmentary records, can be added to this small group, based on certain formal features that will be discussed in a later section. In the following, I will briefly present these records and their archaeological contexts, as well as the text portion that contains central information regarding the character and conditions of the *akṣayanīvi* transaction. A table at the end of this section subsumes the relevant data (Table 7.1).

EIAD 53

Inscribed object: Octagonal pillar (= *dhvajastambha*)

Archaeological context: site 34 at Nagarjunakonda, Puṣpabhadrasvāmin temple⁸

Date: reign of Siri-Ehavalacāntamūla, year 16

TEXT:

*bhagavato puṣpabhadrasvāminah devakulam kāritam ḍ dhvajastambas ca
pratiṣṭhāpitah grāmas ca pudokeḍam °akṣayanīvi dattah ḍ*

TRANSLATION:

had (this) temple (*devakula*) of the Bhagavant Puṣpabhadrasvāmin made, established a flagstaff and gave as **permanent endowment**⁹ (*akṣayanīvi*) the village Puḍokeḍam

EIAD 55

Inscribed object: Copper plates

Archaeological context: Unclear. Findspot: Patagandigudem (Kallacheruvu)

Date: reign of Siri-Ehavalacāntamūla

TEXT:

°*ettha pithuṇḍe* ◊ *sābhittāṇehi* ◊ *mahāvihārassa* °*avaraddāre* ◊
cātusāle °*amhehi kārītaṃ* ◊ °*etassa ya* ◊ *khaṇḍapullasaṅṭhappasa*
cātusāle ◊ °*āgamtukavatthavvāna pavvayitānaṃ* ◊ *vissāmaṇatthaṃ* ◊
rañ[o] °*ehalavatthamāṇavatthavehi* ◊ *pavvayitehi* *avaraddāraseliyehi*
◊ °*aryayakkhapamuhehi* °*añuṭṭhiya* ◊ *sāsanaṃ kārītaṃ sāsanaṃ*
kārītaṃ ◊ °*akkhayanivvīṃ* ◊ *kātūṇaṃ* ◊ *raño* °*appaṇo punṇappāya-*
nāyubalavaddhaṇatthaṃ °*ayandatāraka «m» kātūṇa* ◊ *pithuṇḍe* ◊ *mahāvi-*
hārassa ◊ *nagarassa* ◊ °*uttaradisāye* ◊ *mahāseṭṭiye* ◊ *mahācelakasa*
°*eṭṭhassa* ◊ *k[ū]latthapaddaggāmapatthe* ◊ *halamkkhettasa niyattāṇā bat[ī]*
ī(sa) 30 2 *nidejaṃ* ◊ *nipoli* || *pithuṇḍassa* ◊ °*uttaradisāye va hatthivārī*
◊ *pachimadisāye* ◊ *pupphakalase halamkkhettasa niyattanacatusaṭṭhi*
60 4 ◊ *nidejaṃ nippoli* °*avaraddārī* ◊ *cātusālassa* ◊ *halo bhikkhubhogam*
◊ *kātūṇa samyadattam*

TRANSLATION:

Here in Pithuṇḍa we had a quadrangular compound made by *sābhittānas* (?) at the western gate of the Great Monastery. For its repair of broken and shattered (parts), for the repose of renunciants who (will) arrive and who (presently) reside in the quadrangular compound, the (following) royal order was issued, to be carried out (*anuṣṭheya* ?) by the Avaraddāraseliya renunciants residing in the plot of King Ehala, headed by Aryayakkha (Āryayakṣa): Having made a **permanent endowment**, having made (it permanent) as long as moon and stars, in order to expand the king's own merit and to increase his lifespan and power, to the Great Monastery in Pithuṇḍa 32 *nivartanas* of plowable land are to be given (*nideya*) (and) registered (?), in the northern direction of the town, at the Great Shrine of the *mahācelaka* Eṭṭha, at the road (leading to) the village Kulatthapadda. North of Pithuṇḍa, west of the elephant grove, in Pupphakalasa, sixty-four—64—*nivartanas* of plowable land are to be given (and) registered (?). Having made (this) plowable land (*hala*) the revenue of the monks of the quadrangular compound at the western gate, the gift is completed (*samyagdattam*).

EIAD 56

Inscribed object: Pillar

Origin: site 126 at Nagarjunakonda, facing a shrine chamber at the 'Royal burning ghāt'¹⁰

Date: reign of Siri-Ehavalacāntamūla

TEXT:

*bhagavato [noḍhagī]saras[ā]misa ◊ devakulam thali[m] [ca] [kāri]tā
°akhayanīvi[m] ca kat[ū]na mas[anu]mas[ika]sa [vi]dhi ? ? ? ? ? ? ?
? ? ? ? dh[i]kaseni[ya] [dināri] ? ? ? ? ? ? ? ? [dinā]ri dasa 10 pani-
kaseniye dināri dasa 10 ◊ puvikasen[i]ye dināri dasa 10 ◊ °eva[m] senis[u]
catusu ? ? ? ◊ dinarisa[ta] (. . .) [°ā]gam[tu]k[a]vathavehi ? ? g. ? [ka]
ma[ra]t[e]h[i] ◊ ca ? ? ? seṭhipamukha ? ? ? ? ni ? ? no[dha] ? [de]va[sa]
[te]thikanakhati[k]āpa[hā]radhikā ◊ bhagaphulasa[m]thapa ◊ °apanā ca ◊
citanam ◊ katavam ◊*

TRANSLATION:

. . . had a temple and a platform (*thali*) made for the Bhagavant Noḍhagīsarasāmi. And having made a **permanent endowment** . . . month after month . . . dināris (are to be deposited ?) in the . . . dhika guild, ten—10—dināris . . . ten—10—dināris in the betel-leaf guild, ten—10—dināris in the betel-nut guild. Thus, in four guilds . . . hundred dināris . . . by those devoted to ritual acts, who (will) arrive and who (presently) reside . . . headed by the guilds . . . the *taithika*, *nākṣatrika* as well as *prāharika* rites and so forth (are to be performed) for the god Noḍha. . . ; the repair of what is damaged and dilapidated and the embellishment are to be made by themselves.

EIAD 60

Inscribed object: Pillar

Origin: site 17 at Nagarjunakonda, so-called 'Hāriṭī temple'¹¹

Date: reign of Siri-Ehavalacāntamūla

TEXT:

+ + + /// ? ? [ca] tethika[na] + + ? ? kā + ? + + /// lasa ca
 bhaḍaphulasamṭhapasa [°ā]gaṃtukavathave[h]i + ///bhuṃjitavasa
 °akhayanivikā datā gāma[m] pa + + /// ? haṃ kakolūraṃ nelācava[sam] /// +
 + + + + + /// ? ? ya ca °apara[ma] /// + + + + + ? s[a] ca °a[khaya]n[i]-
 v[i] dīnārimāsak[ā] divaḍham sataṃ ? supayuta[m] °esā ca °akhayanivī ku(l)
 [ī]-kapamukhāya[m] ? °anutheya ci[t]i ? yaṃ .i

TRANSLATION:

. . . (for) the *taithika*, the *nā(kṣatrika ?)*, and for the repair of what was damaged and dilapidated; it should be enjoyed by those who (will) arrive and who (presently) reside. **As permanent endowment**, the village(s) of . . . Kakolūra (and) Nelācavasa . . . and *aparama* . . . **a permanent endowment**, (consisting in) one and a half hundred of *dīnārimāśakas*, is duly invested¹² to . . . And this permanent endowment is to be executed by . . . headed by the *kulikas*.

EIAD 200

Inscribed object: Pillar

Origin: Alluru, 'from a small mound not far off from Alluru',¹³ Buddhist stūpa site¹⁴

Date: not dated, paleographically assignable to the 2nd century CE

TEXT:

? [lasa]maḍavasac[eti] (ya) + + + + + sarāmo vihāro
 deyadhamapariā(ko) + + + + nigalasimāya vetarakuḷo na ? + + +
 + tikheta sorasa pāpikalasimāya + + + + [n]ivatanāni rājadatini cā
 raṭhe macha + + + + paḍasimāya batisa nivatanāni rā(jadatāni) ? [ra]
 purasimāya catuvisa nivatanān(i) + + + + ḍalasa gāvina pacasatāni
 coyathībaliva ? + + + sakaḍāni pesarupāni dāsīdāsasa catāl(i-)
 [sa] + kubhikaḍāhasa catari lohiyo be kaḍāhāni kamsa{sa}bhāyanāni
 catāri vadālābhikāro karoḍiyo yo[na]kadivikāyo ca °ataragiriya
 picapāke taḷāka kāhāpanāna ca purānasahasa °akhayaniv(i) °esa
 mahātalavarasa deyadhamapariāko °atape °utarapase bāpana

*nivatanāni °eta sabhāriyasa saputakasa sanātukasa °ayirāna
puvaseliyāna nigāyasa*

TRANSLATION:

. . . a monastery with a pavilion, with a shrine (hall), . . . with a garden as the giving away as a pious gift . . . At the border to . . . *nigala* a reed cluster (*vetrakula*) . . . a field, 16 (**nivartanas*). At the border to Pāpikala. . . *nivartanas* and . . . given by the king in the district Maccha . . . At the border to. . . *paḍa* 32 *nivartanas*, (given by the) king. At the border to ?[ra]pura 24 *nivartanas*.

Of. . . ḍala 500 cows, four-poled (*caturyaṣṭi*) bullock . . . carts, as servants (*preṣyarūpa*) 24 female and male slaves, four jar-shaped cauldrons (*kumbhikaṭāha*), two iron cauldrons, four brass vessels (*bhājana*), a eddy-shaped (? *abhikāra*) bowl and "Greek" lamps, a tank behind the Antaragiri, and one thousand old Kāhāpanas **as permanent endowment**. This is the Great Talavara's giving away as a pious gift. In Atapa, at the northern side, 52 (?) *nivartanas*. This (of the Great Talavara) together with his wife, sons, and grandsons. To the *nikāya* of the noble Puvvaseliyas.

Inscription EIAD 200 is exceptional, since it seems to report rather a list of several donations made by an unnamed official without giving any details about the specific circumstances. It is not entirely clear whether the final designation of the gift as 'permanent endowment' relates to the entire list or only to its last item, the amount of 1,000 *kāhāpanas*.

If taken together, these five inscriptions confirm the development described earlier; namely, that the institution of *akṣayanīvī* came to be adopted by other religious currents. Out of the five epigraphs, only two are affiliated to Buddhist sites (EIAD 55 and 200); the remaining three belong to non-Buddhist institutions (EIAD 53, 56, and 60). On a formal level, Buddhist and non-Buddhist texts share some common features. The formula that refers to the 'repair of broken and shattered (parts), for the repose of renunciants who (will) arrive and who (presently) reside' is found in both types (EIAD 55, 56, 60). Since its wording is typical for the language of the Buddhist *Vinaya*,¹⁵ it can be assumed that it was taken over by non-Buddhist traditions. These non-Buddhist traditions added another formula that remained restricted to them. It refers to a series of rituals that were to be supported

from the income of the *akṣayanīvī*; namely, the *taithika*, *nākṣatrika* as well as *prāharika* rites,¹⁶ apparently rituals that had to be conducted on certain lunar days (*tithi*), in conjunction with certain lunar constellations (*nakṣatra*) and at certain hours (*prahara*).

If we consider these phrases as characteristic for *akṣayanīvī* inscriptions, there is at least one other text that can be safely related to our small corpus. The Phanigiri pillar (or doorjamb) inscription (EIAD 105) reports the establishment (of buildings and pillars?) as an eternal pious gift and adds a series of further benefits that are granted to the monastic community on an annual basis. Although the preserved text does not contain the term *akṣayanīvī*, Oskar von Hinüber is certainly right when he says: 'The wording *deyadhamma sasatakālika* seems to correspond to the expression *akṣayanīvī* also used in Ikṣvāku inscriptions and particularly by the Kṣatrapas'.¹⁷

This characterisation is further strengthened by the use of the typical phrase *bhadaphulasamṭhapasa*. Moreover, the text contains a rather detailed description of the conditions that accompany the donation. Based on all these features, EIAD 105 can safely be included in the corpus of Āndhradeśa *akṣayanīvī* inscriptions. Since the fragmentary text of EIAD 106 (also a pillar fragment from Phanigiri) corresponds in its preserved portions nearly literally to EIAD 105, it seems safe to add this text too, although the small fragment shows none of the typical phrases nor the term *akṣayanīvī*.

Less clear is the last case, EIAD 139, the earliest preserved inscription issued by a member of the Pallava family and paleographically datable to the second half of the 3rd century CE. It was discovered near the village Manchikallu, in the Guntur District of Andhra Pradesh. Although it contains two of the characteristic phrases (highlighted in bold in the text and translation that follows), its overall context does not allow for a clear attribution to the group of *akṣayanīvī* texts. The text, as read and translated by Arlo Griffiths, Emanuel Francis and Vincent Tournier, runs as follows:

*siddha[m] || — bhāradāya[sa]go[ttena] + + + [dha]reṇa palavāṇam
sī[ha]vaṃmaṇa ◊ °ap[p]ano vejayike ? + + + [lava]dhamṇike
samntisathiyāyaṇam kātūna ◊ bhaga[va](to) (siri)[jīvaś]ivasāmisa
tethikanak[kh]attik[ā]pahārakādi kātam kapa ? devakulasa
bhag[ga]/// ? + + + + + ? + + + + [sa] pāda[m](ū)le /// + + + +*

Success! By (king) Sīhavamma of the Pallavas, with a view to his own victoriousness and for increasing his . . . and power, *śānti* and *svastyayana* were carried out and the *taithika*, *nākṣatrika* as well as *prāharika* and so forth were performed for Lord Siri-Jīvaśivasāmi. . . (the repair of) what was damaged (and dilapidated) of the temple of Kapa . . . at the base of. . .

The inscription is heavily damaged. As read and interpreted in the translation, it seems to refer to former accomplishments of the Pallava ruler Sihavamma. This interpretation is mainly based on the assumed ppp. *kātaṃ* ('performed'). The somewhat ambiguous shape of the letters *na* and *ta* would, however, also make possible a different interpretation:¹⁸ *tethikanak[kh] attik[ā]pahāarakādikānaṃ kapa(naṃ?)* 'the performance of the *taithika*, *nākṣatrika*, *prāharika* and other (rites)'. Thus, this phrase, along with the following phrase beginning with *bhag[ga]*, would indicate the donative purpose of the present inscription, rather than specific rituals that were carried out by this Pallava king. Because of the bad state of preservation, it is not possible to favour any of the suggested interpretations and it cannot be excluded that both formulae were used here in a different context. EIAD 139 will therefore not be included in our corpus. The text confirms, however, two important observations. First, the *taithika*, *nākṣatrika*, and *prāhārika* rites are associated with a Śaiva context, and second, both formulae occur side by side in a non-Buddhist context.

The relevant portions of EIAD 105 and 106 are given here:

EIAD 105

Inscribed object: Pillar or doorjamb

Origin: Phanigiri Buddhist monastic complex, exact location unknown

Date: not dated, on palaeographical grounds datable between 300 and 350 CE

. . . [pa](ti)ṭhāpitā . . . ṭhāpitāṃ *sasatakālikāṃ* °imaṃ *deyadharmmaṃ*
bhadaphulasamṭhapasa [va] °anuvāsikāṃ *ca pavāraṇāmahe puphachatanasa*
kāraṇāya gāvīnaṃ diyadhasataṃ tariḍelāna 100 50 sampadattam
tato °anu[va]sikāṃ bhikhusamghena dātavā puphamolaṃ kāhāpaṇa
cha 6 dīvatelasa ca sāṇi[k](i)yo [ca]tāri <<4>> dātava °etaṃ °avisamvadamtēna
°a[n]uvaṭetavaṃ

. . . are established. . . , (they) established **this pious gift as eternal.**

For the repair of broken and shattered (parts) and for the preparation of a flower canopy, annually at the Pavāraṇā festival, one hundred fifty—150—*tariḍela* cows are given. Moreover, the monks' order must give annually six—6—*kāhāpaṇas* as price for flowers, and four—4—*sāṇikis* (*śāṇikā*) of lamp oil. This has to be carried without raising any objections.

EIAD 106

Inscribed object: Fragment (of a pillar/doorjamb)

Origin: Phanigiri Buddhist monastic complex, exact location unknown

Date: not dated, palaeographically assignable to the 3rd–4th century CE

+ [ma]titatho bhikhu[sa] (m) /// (ghena) (°a)nuvasikaṃ dātavaṃ pavāraṇā[m] [a]
 he puphamolaṃ kāhāpaṇa cha 6 gaṃthanasutasa palāni paṃca [5] divatelasa [ca]
 kuḍo °e[ko] /// (1) + + + + [dh]. ? ? + + +

. . . the monks' order must give at the (occasion of the) Pavāraṇā festi-
 val, as price for flowers six—6—kāhāpaṇas, for the string for tying (flow-
 ers) 5—five—palas, one—(1)—kūḍa of lamp oil. . .

Both texts add an important aspect to the character of *akṣayanīvī* inscriptions in the Ikṣvāku period. They refer to the Pravāraṇā festival and thus indicate a clear ritual function of the donation. Beside the maintenance of the buildings, the donations are also used for the provision of ritual implements on the occasion of this festival.¹⁹ This largely corresponds to the non-Buddhist rites discussed earlier.

They further contain another, at the first sight disturbing, regulation: both texts prescribe that the respective provisions are to be given by the monastic community (Skt. *bhikṣusamghena dātavya-*). Apparently, the donation was administered by the monastery itself and not by an external agent. We will come back to this feature in the concluding part of this chapter.

In subsuming the data for *akṣayanīvī* inscriptions in Āndhradeśa discussed previously, we can highlight the following features. Out of the 200 inscriptions published so far by the project 'Early inscriptions of Āndhradeśa', seven can be attributed to the institution of *akṣayanīvī*. Among these, three belong to a Buddhist context and four to a non-Buddhist environment. Some of the Buddhist and non-Buddhist texts share a common terminology, with the exception of certain formulae that refer to religious festivals that are peculiar to the respective religious context:

	<i>Common formulae</i>	<i>Specific formulae</i>
Buddhist inscriptions		
55	<i>etassa ya ḍ khaṇḍapullasaṅṭhappasa cātusāle ḍ °āgaṃtukavattavāna pavvayitānaṃ ḍ vissāmaṇattham</i>	
200	—	—
105	<i>bhadaphulasamṭhappasa</i>	<i>pavāraṇāmahe</i>
106	<i>bhag[ga]/// ?</i>	<i>pavāraṇā[m] [a]he</i>

<i>Common formulae</i>	<i>Specific formulae</i>
Non-Buddhist inscriptions	
54 —	—
56 [°ā]gam[tu]k[a]vathavehi ? g. ? [ka]ma[ra]t[e]h[i] ◊ . . . ◊ bhagaphulasa[m]thapa °apanā ca ◊ citanam ◊ katavam	[te]thikanakhati[k]āpa[hā]raḍhikā
60 bhaḍaphulasamthapasa [°ā]gantukavathave[h]i	[ca] tethika[na] + + ?
*139 —	tethikanak[kh]attik[ā]pahāarakādi

With regard to other features, the inscriptions offer a rather heterogeneous picture. Donors function not only as members of the royal family or high officials, but also as members of the monastic hierarchy, such as the *vinayadhara* of EIAD 105. Although the gifts are generally connected to certain buildings or entire institutions, the *akṣayanīvī* is granted in different forms:²⁰

- Villages (2) or agricultural land (2): 53, 55, 60, *200
- Animals (2): 105, *200
- Human servants (1): *200
- Money (5): 56, 60, 200, 105, 106

Only one inscription mentions guilds as intermediaries of the financial transaction (60).

In some epigraphs, the *akṣayanīvī* is explicitly destined for certain ritual purposes, such as the Buddhist Pravāraṇā festival (105, 106) or the non-Buddhist *taithika*, *nākṣatrika* and *prāharika* rites (56, 60).

The earliest *Akṣayanīvī* texts from the Western Deccan

As stated previously, the beginnings of *akṣayanīvī* donations have to be looked for in the context of early Sātavāhana and Kṣatrapa epigraphs from Western India. Although it cannot be stated with certainty, perhaps the earliest donation of this kind is represented by the well-known inscription of the Kṣaharāta ruler Uṣavadāta from Nasik, dated to the years 42 and 45 of a still-disputed era. This record mentions a permanent endowment to be invested in guilds and to be used for clothing and other expenses of the Buddhist monks.²¹ Few other texts from Nasik testify to the continuation of this practice at the site (e.g., Nasik no. 3,²² no. 15,²³ no. 17)²⁴.

The perhaps largest concentration of *akṣayanīvī* texts, however, hails from Kanheri, where about 100 caves were carved into the natural rock to form a huge monastic complex. Out of the 58 recorded inscriptions there, 14 refer to the donation of a permanent endowment that usually accompanies

Table 7.1 Akṣayanī (AN) inscriptions from Āndhradeśa

ElAD	Donor	Donee	Object	Conditions/purpose
53	The Great Crown-Prince, Great General Hāritiputra Śri-Vīrapuruṣadatta of the Ikṣvākus	Bhagavant Puspabhadrasvāmi	<i>Devakulam</i> and village	—
55	King Śiri-Ehavalacāntamūlavamma of the Ikṣvākus	The Avaraddāraseliya renunciants residing in the plot of King Ehala, headed by Āryayakkha (Āryayakṣa):	(?) A quadrangular compound at the western gate of the Great Monastery and agricultural land as revenue of the monks (<i>bhikkhubhoga</i>) <i>Devakula</i> and platform, and AN, endowment to guilds, monthly revenue	For its repair of broken and shattered (parts), for the repose of renunciants who (will) arrive and who (presently) reside in the quadrangular compound
56	Bhagava . . ., wife of the chamberlain of the female apartments; Rataviśā, daughter of the Guild's Chief; Viḍā . . .	Bhagavant Nodhagīsarasāmi		By those devoted to ritual acts, who (will) arrive and who (presently) reside . . . headed by the guilds . . . the <i>taitībika</i> , <i>nākṣatrika</i> as well as <i>prāharika</i> rites and so forth (are to be performed) for the god Nodha . . .; the repair of what is damaged and dilapidated and the embellishment are to be made by themselves.

60	?	Hārītī temple?	(Buildings?) and two Villages and money, endowment to guilds	And this permanent endowment is to be executed by . . . headed by the <i>kulikas</i> (for) the <i>taīthika</i> , the <i>nā(kṣatrika ?)</i> , and for the repair of what was damaged and dilapidated; it should be enjoyed by those who (will) arrive and who (presently) reside.
200	Great Talavara Talavara and family	To the <i>nikāya</i> of the noble Puvvasciyas	A) . . . a monastery with buildings and agricultural land, animals, servants, instruments and a tank B) money as AN C) agricultural land	—
105	Vinayadhara and family	Buddhist institution	Building (?) and cows and money (? by the order)	For the repair of broken and shattered (parts) and for the preparation of a flower canopy, annually at the Pavāraṇa festival Money for flowers, lamp oil Money for flowers, strings, lamp oil at the Pavāraṇa festival
106	?	Buddhist institution	? And Money (? by the order)	

Table 7.2 Akṣayanīvi (AN) inscriptions from Kanheri (after Gokhale 1991)

No.	Donor	Donee	Object	Conditions/ purpose
6	?	Buddhist institution	Several buildings (cells) with unspecified AN	—
24	Lay merchant with family	Buddhist institution	Field as AN	—
25	Lay merchant with family	<i>cātudisa bhikkhusaṃgha</i>	Cave and hall and money as AN, given to the community, and a field as AN	Cloth money (to be given by the Order)
28	Merchant	<i>cātudisa bhikkhusaṃgha</i>	A) Cave and cistern, etc., and money as AN B) house and dining hall, and a house as AN	A) Money for cloth, alms bowls, shoes, repair of cave B) Rent of the house for buildings, cloth
30	Monk (<i>pavajita</i>) with relatives	<i>saṃgha</i>	Cave and money as AN	Cloth money
33	?	Bhādrayanīya school	Cave and money	Interest (<i>vaḍhi</i>), unclear
34	Nun (<i>therī</i>)	<i>cātudisa bhikkhusaṃgha</i>	Cave and cistern, and money as AN	Interest for cloth money
35	Monk (<i>thera</i>)	<i>saṃgha</i>	Cave and cistern, and money as AN	Interest for cloth money
38	Nun (<i>pavāitikā</i>) and relatives	<i>cātudisa bhikkhusaṃgha</i>	Cave and cistern, and unspecified AN	Interest for cloth money
40	Merchant and family	Buddhist institution	Cave and cistern, and field as AN	Cloth money and repair of porch and windows
43	Housewife, wife of layman and merchant	<i>cātudisa bhikkhusaṃgha</i>	Cave, cistern, tanks, and money as AN	—
44	Merchant together with his mother, a nun (<i>pavacātikā</i>)	Buddhist institution	Cave, and unspecified AN	—

MONEY FOR RITUALS

No.	Donor	Donee	Object	Conditions/ purpose
51	Monk (<i>pavajita</i>)	<i>cātudisa</i> <i>bhikhusaṃgha</i>	Cave and cistern, and unspecified AN	—
57	Layman (<i>upāsaka</i>)	<i>cātudisa</i> <i>bhikhusaṃgha</i>	AN to a cave	Cloth money

the donation of the structure. The site was occupied for many centuries, from the 1st century CE up to the 9th century CE. The table 7.2 above provides an overview of the main characteristics of the *akṣayanīvī* inscriptions that belong to the earliest phase of occupation; that is, the Sātavāhana and Kṣatrapa period.²⁵

The evidence from Kanheri confirms that the practice of *akṣayanīvī* quickly became firmly rooted in Buddhist donative activities shortly after its introduction at the end of the 1st century CE. At the same time, the Kanheri records show that this process was accompanied by a rather remarkable diversification with regard to the donors and the objects donated. It is possible—as suggested by Visvanathan and others—that *akṣayanīvī* donations were initially restricted to the investment of money with certain guilds and thus reflected the changing socio-economic conditions in Western India during the first centuries of the Common Era.²⁶ But the evidence from Kanheri shows that this restriction—if it ever existed—was very soon given up: If the inscriptions specify the character of the endowment, it is in at least four cases a real estate (field, house). The same is true for the important inscription no. 3 from Nasik cave 3.²⁷ This text, dated in the 19th regnal year of the Sātavāhana king Pulumāyi, refers to the donation of a village (*gāma*) and of land (*bhikhuhalaṇḍaparīhāra*) as forms of permanent endowment. This leads us to assume that if the *akṣayanīvī* indeed began as a deposit of money, it rather quickly absorbed the character of other types of permanent donations, in particular those of villages and land. The latter type is deeply rooted in Indian Brahmanical culture, and it is certainly not without significance that the *akṣayanīvī* donation from Nasik cave 3 borrowed heavily from the terminology of these customary land donations, including the long list of immunities and tax privileges that usually accompany the donation of real estate. At the same time, we observe in later inscriptions that the terms of perpetuity typical for Brahmanical land grants came to be applied in *akṣayanīvī* records, such as *śāśvatkāla*- (Phanigiri, EIAD 105) or *ācandratāraka*- (EIAD 55). It is therefore highly probable that both types of permanent donations—land grants and money investments—did not develop independently from each other and were subject to certain mutual influences.

Contrary to Nasik, with its strong support of royal donors, the *akṣayanīvīs* at Kanheri were donated by merchants or monastics. Not a single inscription at Kanheri refers to guilds or similar institutions that would administer the endowed money. The interest was to be used either for the daily needs of the order, such as clothing, or for the maintenance of the structures that were in many cases donated alongside the *akṣayanīvī*. There is no reference to any ritual actions that would have to be conducted by the use of the donated endowment.

Conclusion: the *Akṣayanīvīs* from Āndhradeśa in context

If we compare the later texts from Āndhradeśa with the evidence from the Western Ghat caves, certain differences become obvious that probably reflect developments within the administrative organisation of religious institutions and of their socio-economic contexts: although in the early period *akṣayanīvī* donations were clearly restricted to Buddhist institutions, the material from Āndhradeśa confirms the development referred to earlier, that within the first centuries after its introduction, the institution *akṣayanīvī* was adapted by other religious communities such as Śaivas. Perhaps the earliest evidence for this development is the aforementioned inscription from Mathura dated in the Kuṣāṇa year 28, or 154–155 CE. As Harry Falk suggested, the use of the Macedonian month name *gurppiya* (Gorpaios) shows that the inscription was composed by someone from the Northwest.²⁸ At first glance this is surprising, since the use of this term seems to be restricted in this period to the Deccan area. On the other hand, it is possible that the adaptation of an otherwise exclusively Buddhist term into a different religious context is much easier in an environment where this term has no concrete religious connotation. This was the case in the Northwest, but also in other regions of the Indian subcontinent.

Although in the earliest inscriptions the permanent endowment was firmly linked to the constructive maintenance of the building to which it was attached, as well as to certain daily requisites of the Buddhist community, the Āndhra material indicates that the purpose of *akṣayanīvīs* was extended to certain ritual activities conducted at the respective places. This development did not really affect the character of the endowment, it still remaining a requisite that was meant to guarantee the long term functioning of the religious site.

In other instances, we observe a remarkable continuity. Thus, the corpus from Āndhradeśa shares the diversity of objects that are typical for *akṣayanīvī* donations. Although it is highly probable that this type of endowment was indeed initially restricted to money transactions,²⁹ it very soon became common for other types of objects, such as villages or agricultural land. The predominance of money investment, however, is still clearly

visible in early Āndhradeśa, where five of the seven inscriptions refer to financial transactions.

Continuity is also found in the way in which these transactions are administered. As noted earlier, Oskar von Hinüber was quite astonished by the fact that the two Phanigiri records stipulate that the money was to be given by the Order, and not to it:

Most interesting is the third part, because here money is demanded by the donor from the Saṃgha which seems to be unique. The text is straightforward, because the instrumental case *bhikkhusaṃghena* leaves no room for a different interpretation: The monks have to provide six Kāhāpaṇas yearly to buy flowers.³⁰

Both texts give no indication where the money was to be invested. Thus, it cannot be excluded that the endowment was directly given to and administered by the monastic community who took care of the investment. Such a procedure seems indeed to be described by some of the earlier *akṣayanīvī* inscriptions. Thus, the Nasik inscription no. 17 (cave 12) says,

. . . *leṇaṃ deyadhammaṃ catudisasa bhikkhusaṃghasa niyātitaṃ data ca ṇeṇa akhayanivi kāhāpaṇasata 100 saḡhasa haṭhe eto vasa-vuṭhasa pavāitasa civarikaṃ dātavaṃ bārasakaṃ*

This cave, a pious gift . . . bestowed on the universal Saṃgha of monks generally; and by the same have been given as a perpetual endowment one-hundred—100—*kāhāpaṇas* in the hands of the Saṃgha. Out of this the cloth money of twelve *kāhāpaṇas* is to be given to the ascetic who keeps the *vassa* (here).³¹

In nearly identical wording, a record from Kanheri (no. 25) describes the transaction:

. . . *pava(te) Kaṇhasele leṇaṃ koḍhi ca deyadhāmaṃ cātudise bhikkhusaḡhe paḍiṭhāpita savasatānaṃ hitasughatha etasa ca akhayanivi data kāhāpaṇāna satāni*

*be 200 saḡhasa yeva haṭhe paḷike sate eṭha ca ādhapanakhetiyasa kbeta gāme Magalathāne bhojākapati eto saṃghena dātava civarika solasaḡa paḷiko ca māse utukāle*³²

. . . On the Kaṇhasela mountain, a cave and a cistern were established as pious gift for the universal community of monks, for the welfare and happiness of all beings. And for this two hundred, 200, *kāhāpaṇas* were given as permanent endowment in the hand of this very community (at the interest of) one *paḷika* (= *kāhāpaṇa*) per hundred, and a field of half-share ownership

in the village of Magalathāna for being enjoyed. Out of this the community should give as cloth money (to the monks) sixteen (*paḷika* = *kāhāpaṇa*) and one *paḷika* (= *kāhāpaṇa*) per month in the rainy season.³³

Both texts make it clear that the Phanigiri records are not as unique as Oskar von Hinüber suggested. In fact, the already widely quoted *Mūlasarvāstivādavinaya* text introduced and discussed by Gregory Schopen quite explicitly refers to the possibility that a permanent endowment of money could be administered by the monastery itself. The relevant passage runs (in Schopen's translation):

(. . .) the donors thought: 'If even the *vihāras* of those who are still living, abiding, continuing, and alive fall thus into ruin, how it be for the *vihāras* of those who are dead? We should give a perpetuity (*akṣaya*) to the monastic Community for building purposes'.

Having thought thus, and taking a perpetuity, they went to the monks. Having arrived, they said this to them: 'Noble Ones, please accept this perpetuity for building purposes'!

The monks said: 'Gentlemen, since the Blessed One has promulgated a rule of training in this regard, we do not accept them'.

The monks reported this matter to the Blessed One.

The Blessed One said: 'For the sake of the Community a perpetuity for building purposes is to be accepted'.

The monks, having heard the Blessed One, having accepted the perpetuity, put it into the community's depository (*koṣṭhikā*) and left it there.

The donors came 'Noble Ones, why is there no building being done along and said: on the *vihāra*'?

'There is no money (*kārsāpaṇa*)'.

'But did we not give you perpetuities'?

The monks said: 'Did you think we would consume the perpetuities? They remain in the Community's depository'.

'But of course, Noble Ones, they would not be perpetuities if they could be exhausted, but why do you think we did not keep them in our own houses? Why do you not have them lent out on interest (*prayoḷayati*)'?

The monks said: 'Since the Blessed One has promulgated a rule of training in this regard, we do not have them lent on interest'.

The monks reported this matter to the Blessed One.

The Blessed One said: 'For the sake of the Community a perpetuity for building purposes must be lent on interest'.

Devout brahmins and householders having in the same way given perpetuities for the sake of the Buddha, the Dharma and the

Community, the Blessed One said: 'Perpetuities for the sake of the Buddha, the Dharma and the Community are to be lent on interest. What is generated from that, with that accrued revenue (*siddha*) worship is to be performed for the Buddha, the Dharma and the Community'.³⁴

The text goes on to explain how exactly the money has to be invested and it makes one fact sufficiently clear: The monks themselves took care of the investment, they installed the money and they drafted and signed the contract in this regard. But the text contains another piece of important information: Permanent endowments might have been started as an instrument for providing maintenance of buildings, but they could also be meant for ritual purposes, such as the worship of the three jewels.

The *Vinaya* passage thus confirms what the epigraphical evidence has already suggested: the term *akṣayanīvī* comprises a rather complex institution that has in common the notion of perpetuity on the one side and the purpose of maintaining the functioning of a religious institution on the other side. The permanent character of the donation was either granted by the investment of money or by the donation of land or villages.

By comparing the Āndhradeśa evidence to both earlier and contemporary *akṣayanīvī* texts, it can now be argued that the institution of permanent endowments was initially introduced to guarantee the maintenance of donated buildings, but soon—if not even at the same time—acquired a multi-faceted character that involved various kinds of donated objects and different aspects of ritual activities at the respective religious sites.

Notes

- 1 See in particular, and with references to earlier scholarship, Meera Visvanathan, 'Akṣayanivi: The Eternal Endowment in the Early Historic Deccan', *Journal of the International Association of Buddhist Studies*, 2018, 42: 509–35.
- 2 See Harry Falk, 'A Copper Plate Donation Record and some Seals from the Kashmir Smast', *Beiträge zur Allgemeinen und Vergleichenden Archäologie*, 2003, 23: 1–19 (reprinted in Harry Falk, *Hariśyena-lekhapañcāśikā: Fifty Selected Papers on Indian Epigraphy and Chronology*, Britta Schneider and Ingo Strauch (eds), Bremen: Hempen Verlag, 2013, pp. 333–51). For further objects from this site, and a discussion of the *akṣayanīvī* donation, see Harry Falk, 'Money Can Buy Me Heaven: Religious Donations in Late and Post-Kushan India', *Archäologische Mitteilungen aus Iran und Turan*, 2008, 40: 137–48 (reprinted in Falk, *Hariśyena-lekhapañcāśikā*, pp. 406–17).
- 3 Falk, 'A Copper Plate Donation Record', p. 11.
- 4 Sten Konow, 'Mathura Brahmi Inscription of the Year 29', *Epigraphia Indica*, 1931–32, 21: 55–61 (p. 61).
- 5 Gregory Schopen, 'Art, Beauty, and the Business of Running a Buddhist Monastery in Early Northwest India', in D. Meth Srinivasan (ed), *On the Cusp of an Era—Art in the Pre-Kuṣāṇa World*, Leiden and Boston: Brill, 2007, pp. 287–317 (p. 305); Falk, 'Money Can Buy Me Heaven', p. 145.
- 6 *Ibid.*, p. 145.

- 7 <http://hisoma.huma-num.fr/exist/apps/EIAD/index2.html>. Further bibliographical references on previous editions and discussions can be found on the website. I want to thank Vincent Tournier for his valuable comments on an earlier version of this paper.
- 8 See K. V. Soundāra Rajan, *Nagarjunakonda (1954–60): The Historical Period*. Memoirs of the Archaeological Survey of India, 75. New Delhi: Archaeological Survey of India, 2006, pp. 228–9.
- 9 For the sake of consistency, I changed ‘perpetual’ to ‘permanent’.
- 10 *Ibid.*, pp. 242–3.
- 11 *Ibid.*, pp. 174–8. The identification of the statue of a female deity found in situ in the interior of the temple as Hārītī is at least doubtful.
- 12 The online edition has “firmly attributed to . . .” for *supayuta[m]*. Based on the terminological use of *pra-yuj* “to invest” as attested in epigraphical and literary sources, I propose the given translation. For the use of *pra-yuj* in Buddhist and Dharmasāstra texts, see Gregory Schopen, ‘Doing Business for the Lord: Lending on Interest and Written Loan Contracts in the *Mūlasarvāstivāda-vinaya*’, in *Indian Monastic Buddhism: Collected Papers on Textual, Inscriptional and Archaeological Evidence*, Vol. II: Buddhist Monks and Business Matters, New Delhi: Motilal Banarsidass, [1994] 2010, pp. 45–90 (pp. 56–7). For its use in contemporary inscriptions, see e.g. Uṣavadāta’s Nasik inscription: *ete ca kāhāpanā prayutā* in Emile Senart, ‘The Inscriptions in the Caves at Nasik’, *Epigraphia Indica*, 1905–06, 8: 59–96 (p. 82, No. 12), and Nasik inscription No. 15: *akṣayanivī prayuktā* in *ibid.*, p. 88).
- 13 See the Hirananda Sastri, ‘Epigraphy’, *Annual Report of the Archaeological Survey of India*, 1925–26: 131–51 (pp. 139–40). Calcutta and New Delhi: Archaeological Survey of India.
- 14 Muhammad Hamid Kuraishi, ‘Trial Excavations at Alluru, Gummadidurru and Nagarjunakonda’, *Annual Report of the Archaeological Survey of India*, 1926–1927: 150–61 (pp. 150–2). According to M. H. Kuraishi, who in 1926 conducted trial excavations at the site, the inscribed pillar was one of the *stūpa*’s *āyaka* pillars. According to his report, he discovered the fragments of three other pillars, two of them apparently inscribed. Another inscribed fragment belonged to the reliefs. *Ibid.*, pp. 151–2.
- 15 For this expression and its variants in literary and epigraphic records, see in particular Oskar von Hinüber, ‘Behind the Scenes: The Struggle of Political Groups for Influence as Reflected in Inscriptions’, *Indo-Iranian Journal*, 2013, 56: 365–79. See also Oskar von Hinüber, ‘Again on the Donation Made by the Vinayadhara Dhammasena and on Other Inscriptions from Phanigiri’, *Annual Report of the International Research Institute for Advanced Buddhism at Soka University for the Academic Year 2012*, 2013, 16: 3–12 (in particular pp. 225–6).
- 16 The formula was misread and misinterpreted in D. C. Sircar, ‘Two Inscriptions from Guntur District: 1. Velpūru Inscription of Aira Mā[na]sada; 2. Mañchikallu Inscription of Pallava Simhavarman’, *Epigraphia Indica*, 1957–58, 32: 82–90 (p. 88).
- 17 von Hinüber, ‘Behind the Scenes’, p. 8.
- 18 Both letters—and the related akṣara *na*—are sometimes written with and sometimes without a loop. The space between *-ādi* and *kā-* is apparently due to a fissure on the surface of the rock.
- 19 For this festival and further references, see Oskar von Hinüber, ‘A Second Inscription from Phanigiri (Andhrapradesh): Dhammasena’s Donation’, *Annual Report of the International Research Institute for Advanced Buddhism at Soka University for the Academic Year 2011, 2012*, 15: 3–10 (p. 7f).

- 20 In the case of EIAD 200 it is not clear whether the term *akhayanivi* is related to the entirety of the donated items or only to the money mentioned last in the list. Therefore, these items are marked here by an asterisk.
- 21 For an exhaustive discussion of this text and further references, see now Visvanathan, 'Akhayanivi'.
- 22 Senart, 'The Inscriptions in the Caves', pp. 65–71.
- 23 *Ibid*, pp. 88–9.
- 24 *Ibid*, p. 90.
- 25 Later inscriptions as No. 21 (dated Śaka 775) and No. 22 (Śaka 765) testify to the continuation of the *akṣayanivī* practice at Kanheri. Although they provide important and interesting data, they will not be considered in the present discussion.
- 26 See Visvanathan, 'Akhayanivi', p. 532: "an analysis of the inscriptional record suggests that the *akhayanivi* began as a monetary endowment and it is only subsequently that the term became applied to the gift or grant of land. . . . It arose in an urban world of commerce and trade, a world marked by political dynamism, socio-cultural accommodation and religious networks of remarkable complexity'. See also also Annette Schmiechen, 'Art. 19. Inventionen, Innovationen und Imitationen im interkulturellen Kontakt: 19.6. Die indologische Perspektive', in Michael Borgolte (ed), *Enzyklopädie des Stiftungswesens in mittelalterlichen Gesellschaften*, Bd. 3, Berlin: Stiftung und Gesellschaft, pp. 477–88 (p. 479): 'Dass indische Stiftungskonzepte ursprünglich in enger Verbindung mit dem Instrument des Gelddepositums entwickelt worden waren, spiegelt sich aber noch in terminologischen Reminiszenzen. So wurde z.B. der Begriff *akṣayanivī*, "unvergängliches Kapital", der seit den ersten Jahrhunderten u.Z. eine typische Bezeichnung für Geldstiftungen zu religiösen Zwecken war, später zum Teil auch für Landverleihungen benutzt'. In her investigation of *akṣayanivī* inscriptions, Njammasch comes to the more cautious conclusion: 'Gelddeposita waren nur eine, doch zugleich die verbreitetste Form des *akhayanivi* unter den Sātavāhanas'. Marlene Njammasch, 'Akhayanivi-Schenkungen an Klöster und Tempel im Dekhan unter den Sātavāhanas', *Acta Orientalia Academiae Scientiarum Hungaricae*, 1971, 24: 203–15 (p. 206).
- 27 See for this inscription also Shimada Akira, 'Royal and Non-Royal Buddhist Patronage in the Early Deccan', *Journal of the International Association of Buddhist Studies*, 2018, 42: 473–507 (pp. 488–90).
- 28 Falk, 'A Copper Plate Donation Record', p. 11.
- 29 As noticed already by numerous other scholars, the term *nivī*, a 'piece of cloth wrapped around the waist; capital', indicates the initial character of these endowments. On the etymology of this term that points to the habit of carrying valuables or money in a piece of cloth, see Manfred Mayrhofer, *Etymologisches Wörterbuch des Altindiarischen*, Bd. 2, Heidelberg: Universitätsverlag Winter, 1996, s.v. See also Falk, 'Money Can Buy Me Heaven', p. 147. A similar semantic development is attested in the much later Gujarati-Sanskrit term *potta/pottaka/potaka* 'cloth, cloth-bag → treasury, treasure', see Ingo Strauch, *Die Lekhapaddhati-Lekhapancāsikā: Briefe und Urkunden im mittelalterlichen Gujarat. Text, Übersetzung, Kommentar, Glossar (Sanskrit-Deutsch-Englisch)*, Monographien zur Indischen Archäologie, Kunst und Philologie, Berlin: Dietrich Reimer, 2002, p. 86f.
- 30 von Hinüber, 'Again on the Donation Made by the Vinayadhara Dhammasena', p. 8.
- 31 Senart, 'The Inscriptions in the Caves', p. 90.

- 32 After Shobhana Gokhale, *Kanheri Inscriptions*, Pune: Deccan College Post Graduate and Research Institute, 1991, p. 75.
- 33 The translation is partially based on Vasudev Vishnu Mirashi, *The History and Inscriptions of the Śātavāhanas and the Western Kshatrapas*, Bombay: Maharashtra State Board for Literature and Culture, 1981, p. 73; as quoted by Visvanathan, 'Akhayanivi', pp. 529–30.
- 34 Schopen, 'Doing Business for the Lord', p. 48.