bhūta (CII 1), a living being.

(IE 8-5), the element or nature.

(*IE* 7-1-2), 'five'.

(CII 3, etc.), a fiscal term; cf. sa-bhūta-pāta-pratyāya, in which we have sometimes pātta (mistake for upātta), upātta, āvāta or vāta. See bhūta-pāta, etc.

*bhūta-bali* (EI 11; SII 13), explained as 'offering of boiled rice to the ghosts'.

*bhūta-kotya* (IA 23), the place of residence of the family ghost.

*bhūta-pāta*, cf. sa-bhūta-pāta-pratyāya (IE 8-5); often written as *bhūta-vāta* and *bhūt-opātta*; probably, an event relating to the elements, such as an earthquake. See *bhūta-pāta-pratyāya*.

 $bh\bar{u}ta$ - $p\bar{a}ta$ - $praty\bar{a}ya$  (CII 4), explained by some as 'excise and octroi duties'; but really, 'the income resulting from storms, earthquakes, changes in the course of a river, etc'. See  $bh\bar{u}ta$  $v\bar{a}ta$ - $praty\bar{a}ya$ , etc.  $P\bar{a}ta$  may be a mistake for  $up\bar{a}tta$  or  $v\bar{a}ta$ .

bhūta-pratyāya (CII 3), an income derived from natural changes in the land. See bhūta-vāta-pratyāya, etc.

bhūtapūrva (CII 1), 'existing in the past'.

*bhūta-vāta-pratyāya* (EI 23; CII 4; HRS), 'the income derived from the elements and the winds'; explained by some as 'excise and octori duties'; but really, 'the income resulting from storms, earthquakes, changes in the course of a river, etc.' See *bhūt-opātta-pratyāya*, etc.

*bhūt-opātta-pratyāya* (EI 32), income brought about by elemental or natural changes (e.g. storms, earthquakes, etc.).

Bhūvara (Ep. Ind., Vol. XIV, p. 98), 'a king'.

bighā, bīghā (IE 8-6), a land measure.

bījaka, cf. bījak (EI 9), an inscribed stone or an inscription.
bīja-samskāra (CII 4), an astronomical term.

 $b\bar{l}.\bar{a}nuvrtti$ , also called  $b\bar{l}.\bar{a}.vrtti$  (599 11-1), Kannada-Sanskrit; fief held by a king's subordinate for his maintenance; cf.  $anuga-j\bar{v}vita$ .

bilkode (EI 28), Kannada; tolls.

*bim*° (PJS), abbreviation of *bimba*, 'an image' (especiacially in medieval Jain inscriptions).

bimba (IA 3; HA), same as pratimā; an image.

binduka, same as suvarņa (q.v.).

birāda (EI 24), name of a tax.