

The Anguttara Nikaya, the eleven-volume collection of numbered discourses, Sutra 4:236 lists eight motives for dana, the first paramita:

One gives with annoyance, or as a way of offending the recipient, or with the idea of insulting him.

One makes an offering out of fear.

One gives in return for a favor done to oneself in the past.

One gives with the hope of getting a similar favor for oneself in the future.

One gives because giving is considered good.

One's giving arises from seemingly altruistic motives: "I cook, they do not cook. It is not proper for me who cooks not to give to those who do not cook."

One gives to gain a good reputation.

One gives to adorn and beautify the mind.

Favoritism (chanda), ill will (dosa) and delusion (moha) are also listed as motives for giving. Sometimes alms are given for the sake of maintaining a long-standing family tradition. Desire to be reborn in heaven after death is another dominant motive. Giving pleases some and they give with the idea of developing a happy frame of mind.

But it is maintained in the suttas (AN 4:62) that alms should

be given without any expectations, and without any attachment to the recipient.

If one gives with the idea of accumulating things for later use, that is an inferior act of giving. If one gives with the hope of enjoying a better rebirth, that is also an inferior act of giving.

The only valid motive for giving should be the motive of adorning the mind, to rid the mind of the ugliness of greed and selfishness.