Medical / Ayurveda
Clinical Evaluation of Shunthi (Zingiber officinale) in the Treatment of Urdhwa Amlapitta

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ABSTRACT:

Amplapitta manifests when a person in whom pitta has been vitiated by use of food and drink that are incompatible, spoiled, very sour and that are capable of causing vitiation of pitta and increases drava and amla guna of pitta. Another basic cause of amplapitta according to Charakacharya is ajeerna (indigestion). The increasing rate of Amplapitta present a constant challenge to the research workers of Ayurveda. In this clinical study shunthi (zingiber officinalis) churna has been used in 30 patient having symptoms of urdhwaga Amlapitta viz. amlodgarr, tiktodgar, utkleha, chhardi. According to Ayurvedic text shunthi is a ampachan and deepan helps in improving ajeerna, madurvipaka and grahi guna of shunthi reduces amla and dravaguna of vitiated pitta. This study reveals a highly significant effect of shunthi choorna in management of Urdhwa Amlapitt.

INTRODUCTION:

Amlapitta is a life-style-related disease prevalent all over the world. As the life is becoming very fast and the rate of urbanisation is growing, the degree of psychosomatic ailments is rapidly increasing throughout the world, Amlapitta is a disorder caused by habitual, irregular diet schedule and activities, but also as a result of psychological and physiological aberrations.

Amlapitta has been mentioned as a separate entity in Madhava Nidana. The similar conditions have been mentioned in text like Charaka3, Susrutha and Vagbhata5 while describing the Grahani roga and vidhagdhajirna. The symptoms described as vidagdhajirnna may be compared to amlapitta. Vitiation in pitta dosha causes increase in drava and amlaguna of pitta and leads to amlapitta. The symptoms of this disease are indigestion, exhaustion without any exertion, nausea, eructation with bitter or sour taste, and feeling of heaviness of the body, burnsensation in the chest and throat and loss of appetite. In the modern medicine the
amlapitta may be compared to the condition of hyperacidity which has been regarded as a symptom of various other diseases but not entirely an independent disease.

The treatment of this disease in modern medicine depends mainly upon antacids and tranquilizers. The management of the disease in Ayurveda is based on Sodhana and Samana Chikitsa. A number of herbal and herbo-mineral drugs are mentioned for its management.

A clinical trial of commonly available drug sunthi (Zingiber officinale) has been put to trial on a series of 33 patients. The results of which are observed to be very much encouraging and enthusiastic in the preliminary studies.

The effect of the treatment has been obvious within a short period. Shunthi has been recommended extensively for the treatment of various gastrointestinal disorders as an ingredient of many formulations and also as a single drug.

AIMS AND OBJECTIVES:

To study the effect of shunthi churna in Urdhwa amlapitta

MATERIALS AND METHODS:

Study design: Clinical observational study Simple random sampling techniques.

Place of the Study: OPD of R.T. Ayurved College Akola

Selection of drug: Shunthi (dried tubers of co Ziagiberofficinale) was prescribed in the form of powder.

Drug dose: 3gms of shunthi churna thrice daily for period of one month.

Study duration: 30 days

Follow up: 15 days.

Drug Review:

<table>
<thead>
<tr>
<th>Drug</th>
<th>Botanical name</th>
<th>Rasa</th>
<th>Virya</th>
<th>Vipak</th>
<th>Guna</th>
<th>Prabhav</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shunthi</td>
<td>Zingiberofficinale</td>
<td>Katu</td>
<td>Ushana</td>
<td>Madhur</td>
<td>Laghu, Snighda</td>
<td>Tridoshaghana</td>
</tr>
</tbody>
</table>

Probable mode of action of shunthi:

As per classical text shunthi is triptighana, dipana, aamapachan, Shunthi has grahi action which helps in absorption of dravaguna of pitta. Madhuravipak of Shunthi decreases amla rasa of pitta.

Criteria for exclusion:

1. Age below 20 years and above 60 years
2. Colic pain in abdomen pertaining to any organic lesion
3. Malignancy in any part of body
4. Chronic hypertrophy gastritis
5. Patient suffering from any chronic systemic diseases and diseases of liver and kidneys.
6. Duration of disease below 3 months and above 5 years.

**Criteria for inclusion of study:**
1. Age between 20-60 years
2. Acid eructation (*amlodgar*)
3. Bitter eructation (*tiktodgar*)
4. Abdominal pain (*udarshool*)
5. Nausea (*hrulas*)
6. Vomiting (*chhardi*)
7. Fullness (*udargaurav*)

**Criteria for assessment of Result:**
Specific scores were given for each and every parameter and recorded initially and during subsequent assessments. Based on the individual score of each finding before and after treatments, the response of the treatment can be assessed.

**Classification of the Results:**
1. Good Response: 75% or more relief in clinical symptomatology
2. Fair Response: 50% to 75% relief in symptomatology.
3. Poor Response: 25% to 50% relief in symptomatology.
4. No Response: Relief below 25% in symptomatology

**Table 1 Assessments of both subjective and objective parameters**

<table>
<thead>
<tr>
<th>1) Acid Eructation (<em>amlodgar</em>)</th>
<th>Acid Eructation Absent</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Acid Eructation Present</td>
<td>5</td>
</tr>
<tr>
<td>2) Bitter Eructation (<em>tiktodgar</em>)</td>
<td>Bitter Eructation Absent</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Bitter Eructation Present</td>
<td>5</td>
</tr>
<tr>
<td>3) Fullness (<em>udargaurav</em>)</td>
<td>Fullness absent</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Fullness present</td>
<td>5</td>
</tr>
<tr>
<td>4) Abdominal pain (<em>udarshool</em>)</td>
<td>Abdominal pain absent</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Mild abdominal pain</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Moderate abdominal pain</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Severe abdominal pain</td>
<td>15</td>
</tr>
<tr>
<td>5) Nausea (<em>hrulas</em>)</td>
<td>Nausea absent</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Nausea present</td>
<td>5</td>
</tr>
</tbody>
</table>
6) Vomiting (chhardi)  
<table>
<thead>
<tr>
<th>Vomiting absent</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vomiting present</td>
<td>5</td>
</tr>
</tbody>
</table>

OBSERVATIONS:

Demographic pattern of 30 Amlapitta patients

Showing the Percentage of relief of treatment in various Parameters

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Parameters</th>
<th>Total score before Treatment</th>
<th>Total score after Treatment</th>
<th>Percentage of relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amlodgar</td>
<td>390</td>
<td>70</td>
<td>82.05%</td>
</tr>
<tr>
<td>2</td>
<td>Tiktodgar</td>
<td>360</td>
<td>70</td>
<td>80.56%</td>
</tr>
<tr>
<td>3</td>
<td>Vdargaurav</td>
<td>140</td>
<td>15</td>
<td>89.03%</td>
</tr>
<tr>
<td>4</td>
<td>Udarshool</td>
<td></td>
<td>5</td>
<td>87.5%</td>
</tr>
<tr>
<td>5</td>
<td>Hrulas</td>
<td>125</td>
<td>25</td>
<td>80%</td>
</tr>
<tr>
<td>6</td>
<td>Chhardi</td>
<td>85</td>
<td>10</td>
<td>88.24%</td>
</tr>
<tr>
<td>Overall</td>
<td></td>
<td>1140</td>
<td>195</td>
<td>84.56%</td>
</tr>
</tbody>
</table>

Results obtained after treatment:

<table>
<thead>
<tr>
<th>Drug</th>
<th>Good Response</th>
<th>Fair response</th>
<th>Poor response</th>
<th>No response</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shunthi</td>
<td>22</td>
<td>6</td>
<td>2</td>
<td>0</td>
<td>30</td>
</tr>
</tbody>
</table>

RESULTS:

Based on total score of each clinical finding before and after treatments, more than 80% relief abdominal pain, vomiting more than 85% relief was seen. Among the 30 cases, 22 cases got good response and 6 got fair response.

On the statistical analysis highly significant results were found in all symptoms.

DISCUSSION:

In the present paper effect of shunthi churnat, d. s., for 30 days on 3$ patients was dealt in detail. This clinical trial has revealed that most of the cardinal symptoms of amlapitta has subsided after the treatment and the single drug had shown highly significant effect on overall subjective parameters. Amlapitta is considered as the manifestation of vidagdapipta. According to Ayurved amlapitta is a life-style disorder. It’s because of faulty food habit and consequence of indigestion (ajirna).The mechanism of action of the drug in treatment of amlapitta could be explained in many ways. Firstly, the drug possesses all the three action viz.Ariptighana, dipana, pachana and grahi, which are considered to be essential for the
treatment of this disease. Shunthi possess Mudhurvipak which helps in neutralizing amlatva of amlapitta. Grahiguna of Shunthi absorbs dravaguna of amlapitta. This action of shunthi relieves acute to chronic condition of amlapitta.

Thus it seen that the Sunthm common house hold remedy could be utilized successfully for the treatment of such conditions.

CONCLUSION:

Amlapitta (hyperacidity) is a common problem due to change of life style, stress, habits like alcohol, western dietary habits. Easily available single drug Shunthi is very effective in this condition.

REFERENCES:

To Study the Effect of Leech Therapy and Triphala Kwath Dhawan in Management of Diabetic Wound: A Case Study

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Asso. Prof. dept of anatomy R.A.Poddar College, Mumbai.

ABSTRACT:

Diabetic foot ulcer is a common complication of diabetes mellitus. There is a significant risk of loss of limb as a result of delayed and improper treatment. In our country a large number of cases have to suffer from amputation, out of them maximum amputations can be prevented by timely intervention. Ayurvedic texts describe leech therapy (a type of bloodletting) as an effective way to treat infected ulcers. Diabetic ulcers have been mentioned as Madhumehaja vrana in Ayurvedic texts.

A male patient of age 62 years visited shalyatantra OPD with diabetic foot ulcer with gangrene of two lateral toes, who was initially treated at some private hospitals, but could not get much relief. He was put on leech therapy along with triphhala kwath dhawan as conservative management. After almost 3 months of therapy his ulcer was healed completely and his foot was saved. Thus it can be concluded that leech therapy is a potent, safe and cost effective way to deal with diabetic foot ulcers and it can save many limbs from amputation.

Key words: Diabetic foot, Sushruta samhita Madhumehaj Vrana, Leech therapy, Bloodletting.

What is already known about the topic:-

Diabetic foot ulcers have to be treated by debridement, anti septic dressings and surgical intervention. A large number of cases need to get the limb amputations. In Ayurveda, although bloodletting (raktavsechan) has been described in treatment of infected ulcers, no single set parameter has been followed to treat diabetic foot ulcers. This study has been conducted to validate use of leech therapy in preventing the foot/limb amputation and healing the ulcers of diabetic patients. It has been observed that leech therapy also prevents the further spread of impending gangrene and further damage in such cases and significantly shortens the recovery time, which is a great benefit of leech therapy. Leech therapy increases the blood flow and neovascularization.
INTRODUCTION:

Diabetic foot is one of the commonest chronic complications of diabetes. It is leading indication for hospital admission and prolonged stay. A classical triad of neuropathy, ischemia and infection characterises the diabetic foot. The presence of infection rapidly worsens the clinical picture, often requiring limb amputation. Diabetic foot ulcers are common and estimated to affect 15% of all diabetics. In India, it is estimated that approximately 40,000 legs are being amputated every year; of which 75% are neuropathic feet which are potentially preventable.¹

Risk factors for diabetic foot ulcers²:

- Male above 50 years.
- DM of more than 10 years duration.
- Blood glucose levels not controlled.
- Peripheral neuropathy.
- Abnormal structure of foot.
- Peripheral vascular disease (16% of patients have this).
- Smoking and hypertension.
- Increased level of lipids.
- Genetic factors.

Patho-physiology of diabetic ulcer³:

1. High glucose level in the tissue is a good culture media for bacteria, so infection is common.

2. Diabetic Microangiopathy causes blockade of micro-circulation leading to hypoxia.

3. Diabetic Neuropathy:- Due to sensory neuropathy, minor injuries are not noticed, so infection occurs. Due to motor neuropathy dysfunction of muscles, arches of foot and joints occurs and loss of reflexes of foot occurs causing more prone for trauma and abscess. Due to autonomic neuropathy, skin will be dry causing defective skin barrier so more prone for infection.

4. Diabetic Atherosclerosis itself reduces the blood supply and causes gangrene. Thrombosis can be precipitated by infection causing infective gangrene. Blockage occurs at plantar, tibial and dorsalis pedis vessels. Increased glycosylated haemoglobin in blood causes defective oxygen dissociation leading to more hypoxia.

Clinical Features:

1. Pain in the foot
2. Ulceration
3. Abscence of sensation
4. Absence of pulsation in the foot (posterior tibial and dorsalis pedis artery)
5. Loss of joint movements
6. Abscess formation
7. Change in temperature and colour when gangrene sets in
8. Patient may succumb to keto-acidosis, septicaemia and MI

**Grading of diabetic foot ulcers** (modified Wagner grading system)\(^4\).

- **Grade 0**: No skin changes.
- **Grade 1**: Superficial ulcer
- **Grade 2**: Ulcer extension
  a. Involves ligament, tendon, joint capsule or fascia.
  b. No abscess, no osteomyelitis.
- **Grade 3**: Deep ulcer with ulcer or osteomyelitis.
- **Grade 4**: Gangrene of the portion of fore-foot.
- **Grade 5**: Extensive gangrene of foot.

**Management of diabetic foot ulcers:**

1. Remove callus skin.
2. Treat infection.
3. Avoid weight bearing.
4. Ensure good glycemic control.
5. Control oedema.
6. Assess feasibility of vascular re-construction where indicated.

**Ayurvedic Perspective:** Ayurvedic texts describe the ulcers of diabetic patients as ‘Madhumehaj vrana’.

**Samprapti of diabetic ulcer:**

In Madhumeha, the lower limbs vessels become weakened and unable to expel doshas. This leads to accumulation of doshas (meda and rakta along with other dosha-dushyas) followed by formation of Prameha Pidika which converts into wounds after purification i.e. Diabetic Ulcer\(^6\). (This samprapti has been presumed on bases of samprapti of madhumeha as prameha pidika is a complication of madhumeha and they are commonly found over lower limbs clinically.)
Prognosis: During description of prognosis of vrana, Acharya Sushruta has stated that “madhumehaja vrana” i.e diabetic ulcers are kashtsadhya (difficult for management). Further, Sushruta specified that the wounds over the lower limbs too delay its healing.

Leech therapy: Leech therapy (Jalauka avacharan) has been mentioned as a type of bloodletting (Raktavsechan). It is an effective, safer and non-surgical way of blood-letting and can be used in children, females, pregnant patients and elderly.

**Components of medicinal leech (Hirudo medicinalis) saliva**

<table>
<thead>
<tr>
<th>Component</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hirudin</td>
<td>Inhibits blood coagulation by binding to thrombin.</td>
</tr>
<tr>
<td>Calin</td>
<td>Inhibits blood coagulation by blocking the binding of von willebrand factor to collagen. Inhibits collagen mediated platelet aggregation.</td>
</tr>
<tr>
<td>Destabilase</td>
<td>Monomerizing activity. dissolves fibrin. thrombolytic effects.</td>
</tr>
<tr>
<td>Hirustasin</td>
<td>Inhibits kallikrein.trypsin.chymotrypsin neutropholic cathepsin G</td>
</tr>
<tr>
<td>Bdellins</td>
<td>Anti- inflammatory.Inhibits trypsin.plasmin. acrosin.</td>
</tr>
<tr>
<td>Hyaluronidase</td>
<td>Increases interstitial viscosity antibiotic.</td>
</tr>
<tr>
<td>Tryptase inhibitor</td>
<td>Inhibits proteolytic enzymes of host mast cells</td>
</tr>
<tr>
<td>Eglins</td>
<td>Anti-inflammatory inhibit the activity of alpha- chymotrypsin .chymase. subtilisin. Elastase. cathepsin G</td>
</tr>
<tr>
<td>Factor Xa inhibitor</td>
<td>Inhibits the activity of coagulation factor Xa by forming equimolar complexes</td>
</tr>
<tr>
<td>Complement inhibitors</td>
<td>May possibly replace natural complement inhibitors if they are deficient</td>
</tr>
<tr>
<td>Carboxydase A inhibitors</td>
<td>Increase the inflow of blood at the bite site</td>
</tr>
<tr>
<td>Histamine like substances</td>
<td>Vasodilator. Increases the inflow of blood at the bite site</td>
</tr>
<tr>
<td>Acetylcholine</td>
<td>Vasodilator</td>
</tr>
<tr>
<td>Anesthetic substances</td>
<td>Anesthetic</td>
</tr>
</tbody>
</table>

References of Leech Therapy in wounds:

Sushruta has advocated that bloodletting by means of Leech can be practised in all inflammatory, suppurative and painful conditions to relieve pain and inhibit suppuration including that of diabetic ulcerative lesions. Sushruta further describes that in case of diabetes, if sanshodhan is not done, the doshas get aggravated, vitiates blood and muscles and produce swelling or other complications. The treatment prescribed for swelling and vene-puncture should be done. If these are not done, the swelling increases greatly, give rise to pain and burning sensation, and then it should be treated by sharp instruments followed by treatment of wound.
CASE REPORT:
A male patient aged 62 years visited the hospital. Patient was a diagnosed case of Type 2 diabetes mellitus for last 5 years and was on Oral Hypoglycaemic Agents. He was admitted in the Shalya ward. The presenting complaints were a large non-healing ulcer over dorsum and an ulcer over middle of the sole of right foot associated with pus discharge and foul smell. The 4th and 5th toe were black in colour with no sensations or movement. The foot was swollen and painful.

On examination, he was found to be suffering from wet gangrene of 4th and 5th toes with a large ulceration over right foot extending from toes to middle and lateral aspect of dorsum of foot almost upto lateral malleolus. A small ulcer was also present over middle sole of the foot with foul smelling discharge. There was multiple pus discharging points over the sole. The arterial pulsations (i.e dorsalis pedis and posterior tibial artery were feeble).

BRIEF HISTORY:
Patient was a farmer by profession and used to work bare feet in the fields and got a small ulcer over the foot few months back which gradually increased in size because of negligence and improper medical care. His blood sugar level was uncontrolled. Later on he was advised for amputation. Then patient came to our hospital with a hope to save his foot from amputation and was taken up as a challenge.

TREATMENT PLAN:
The gangrenous toes were amputated in the beginning of the treatment to prevent further spreading of gangrene. Initially daily dressings were done with Triphala kwath along with proper debridement on regular basis till the wound became clean. Later on dressings were done on alternate days with Jatyadi Oil. He was put on intermittent leech therapy as per the description in Ayurveda texts, where leech therapies are described as very useful in management of non-healing ulcers. Leech therapy was done once every week for 3 months (12 sittings) and 2 leeches were applied on the foot per sitting (one over the wound and other near the margins of wound after cleaning the site with NS. The hypoglycaemic drugs were continued (Tab Metformin-500mg 1 BID). He was put on Ayurvedic drugs – Kaishore gugglu 2 BID, Dhatri Lauh-2 BID and Ashwagandha Churan-3 gm BID.

RESULTS:
The healing started gradually during the course of treatment and slowly wounds became healthier with the dis-appearance of foul smell and pus discharge. The swelling was also reduced. The wound healed completely after almost 3 months of therapy.
Probable Mechanism of Action of Leech Therapy: Leech application improves blood circulation and reduces congestion due to presence of carboxy-peptidase-A inhibitor, histamine like substances and Ach; thus it corrects Diabetic Microangiopathy. It has peripheral vasodilator effect due to presence of vasodilator constituent in saliva, which improves blood circulation and corrects ischaemia due to diabetic atherosclerosis. It has anti-inflammatory action on nerves, hence corrects diabetic neuropathy.

Probable Mechanism of Action of Leech Therapy (Ayurvedic Perspective)

Vrana Shodhak Effect: expulsion of impure blood leads to removal of local vitiated doshas (dushit rakta, toxins, metabolites, etc).

Vrana Ropan: fresh blood supply is facilitated which promotes healing and healthier, newer tissues.

Madhumeha Pacifying Effect: Bloodletting with leech application pacifies madhumeha i.e. it breaks the pathogenesis at cellular level and inhibition of infection, thus promotes wound healing (in diabetes, the tissues are glucose laden which promotes propensity of bacteria to multiply).

CONCLUSION:

Leech therapy is an effective, economical and safer way to improve the healing in infected, chronic wounds/ulcers. Statistics reveal that about 30% of DM neuropathic ulcers receiving standard care requires around 20 weeks for healing, whereas the ulcers healed completely in about 3 months with leech therapy. Thus, this therapy shall be used confidently in cases of infected and chronic ulcers. This therapy can save a large number of patients from limb amputation and can prove to be a breakthrough in the management of such cases.

REFERENCES:

Role of Nidan Parivarjan in Prevention and Control of Madhumeha W.S.R to Type 2 Diabetes Mellitus

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Asso. Prof. Department of Kayachikitsa R.T.A.M Akola

Dr. Dnyaneshwar G Jadhav  
PG scholar

ABSTRACT:
In today’s world due to hectic schedule and unwholesome food habits life style disorder is increasing at an alarming rate because they are associated mainly with the way a person or group of people lives. Life style disorders include Hypertension, Heart diseases, Stroke, Obesity,. Diabetes Mellitus is such a disorder, it is estimated that the total number of people with diabetes will rise from 171 million in 2000 to 386 million by 2030\(^1\). Type 2 DM is the leading cause of death in most developed countries and there is growing evidence that it has received epidemic population in many developing countries. The lowest rate is found in rural communities where people retain traditional lifestyle. Ayurveda has great potential in preventing life style disorders. According to Ayurveda “nidan parivarjan” is stated as first and foremost treatment of any disorder. Diabetes being a lifestyle disorder as also mentioned in Ayurveda as “Madhumeha” has shown improvement in symptoms and after restricting the unwholesome food habit and managing daily routine of the affected patient.

Key words- Diabetes mellitus, Madhumeha, Nidan parivarjan

INTRODUCTION:
Lifestyle may be defined as a way of living of individuals, families and societies. Lifestyle diseases include type2 DM, Obesity, Dyslipidemia, HT,IBS,APD,Heart disease, Stroke. Life style disorders are going to take the form of epidemic in 21\(^{st}\) century, if proper preventive measures are not taken. Modern system of medicine is successful in preventing disease of infective origin but it is difficult to prevent lifestyle disease alone with it. It is the need of time to review the ancient systems of medicine in order to apply measures prevalent in the systems of medicine in order to apply measures prevalent the coming epidemic of lifestyle disorders which are preventable with changes in diet, lifestyle, and environment. Madhumeha(DM) is attracting global importance as it is rocking the world as a non infectious
epidemic/pandemic, although it is prevalent and known since ancient period, it is becoming more common now a days to changing food habits, life style and increased stress in society. Type 2 DM forms 95% of all diabetics further DM is major cause of ESRD and a major cause of non traumatic amputations, responsible for 30% of preventable blindness and a leading cause of cardiovascular mortality³.

Description of Prameha(characterised by passing of excess, frequent and dirty urine) is available in Ayurvedic classics where in Madhumeha is considered as a subtype under the Vatika type of prameha and it is characterised by passage of urine with sweet taste like honey along with sweetness of whole body⁴.

Ayurvedic texts describe various measures like nidra parivarjan along with disease with natural herbs which will force the world to look back towards the positive health care as well as prevention of disease.

**ETIOLOGY OF MADHUMEHA:**

Now we will have a look on etiological factors of madhumeha /prameha

Pathogenesis of Madhumeha:

Two factors i.e. hereditary and dietetic are generally responsible for causing the disease prameha and the patients are classified accordingly as sahaja (inborn) pramehi and apathy animittaja (related to dietary and lifestyle factors) pramehi⁵

1. Sahaj 2. Apathyanimmitaj

1. Sahaj-

Prameha has been mentioned as a kulaja vikar i.e it has tendency of inheritance⁶. The over indulgence of madhura rasa by mother during pregnancy is responsible for inducing prameha in the child⁷. Chakrapani has also narrated that the chief cause of defect in bija is apathy sevan by the parents⁸, the greater predisposition and dietic factors both play considerable role in manifestation of Sahaj prameha or Madhumeha, although it may occur independently.

2. Apathyanimmitaj Prameha/Madhumeha-

The general causative factors of prameha including K,P, and V Prameha described in Ayurvedic text are responsible for vitiation of doshas leading to Prameha/Madhumeha. Some
common etiological factors are asyasukham, swapna sukham, anuo mansras, nava anna, and different preparation of guda.

**Role of Ayurveda in primodial prevention of DM:**

The principles of chikitsa can be studied under-

a) Nidana parivrajana  
b) Apakarshana  
c) Prakriti Vighatana.

**Samanya Chikitsa Siddhanta**

**Nidana Parivarjana in Margvarana Janya Madhumehi:**

An apathyanimittaja Madhumehi is usually sthula, likes Abhyavaharana and hates chankramana. Here the patient should be made to avoid all kaphakara ahara vihara to prevent the occurrence or to cure the disease.

Nidana Parivarjana in dhatukshaya janya madhumehi (ch.chi 6/53). Nidana parivarjana in such madhumehis is studied with special reference to sahaja Madhumeha. It lies entirely on the vata or pita so as to how best they act to prevent the occurance of the disease in them. They should avoid the beeja, beeja bhaga or beeja bhaga avayava upatapa leading to Madhumeha arambaka dosha dushti.

**Nidan parivarjan of Viharaj hetu:**

The first 2 etiological factors i.e. Asyasukham=sedentary life style and swapnasukham=excessive sleeping described in the Ayurvedic classics are the two major factors contributing towards pathogenesis of type 2 DM because both of these leads to decreased physical activity. Physical activity is defined as the total of planned and repetitive movements of skeletal muscles. This physical activity decreases insulin resistance, the primary cause of insulin resistance remains unclear but the intra abdominal central adipose tissue is metabolically active and releases large quantity of FFAs which may induce insulin resistance because they compete with glucose in food supply for oxidation in peripheral tissue such as muscles. In addition adipose tissue releases a number of hormones (including a variety of peptides called adipokines because they are structurally similar to immunological cytokines) which act as specific receptors to influence sensitivity to insulin in other tissue. Because visceral adipose tissue drains portal vein, central obesity may have a particularly potent influence on insulin sensitivity in the liver and thus adversely affect gluconeogenesis and lipid metabolism.

Muscles can use glucose without insulin when you are exercising. In other words, it doesn’t matter if you are insulin resistant or if you don’t have insulin, when you exercise your muscles get the glucose they need and in turn, your blood glucose level goes down.

The beneficial effects of exercise in patient with type 2 DM have been recognised since antiquity. More in detail ,exercise has a significant role in regulation of blood glucose ,
improves insulin action, metabolism of proteins and fats, prevents complications of DM, improved muscle flexibility and strength has beneficial effect on cardiovascular system and increases life expectancy. In addition exercise has beneficial effect for mental state of individual.

**Nidan parivarjan of Aharaj hetu**

Now the next factors comprising of diet viz Dadheeni – Excessive consumption of Curds and its preparations Gramya-oudaka-anupa mamsa – flesh or meat soup of animals living in water and marshy regionsPayamsi – Excessive consumption of milk, its derivatives and preparations Navaaanna panam – Food, drinks and dishes prepared from new grains etc Guda vaikruti – Jaggery, its derivatives and dishes made out of it Guda (jaggery) Ikshurasra (sugar cane) Madhura Ahara (sweet substances).

Consumption of curd and milk products on regular basis causes weight gain and as it contains fat it deranges lipid profile causing cardiovascular threats further it causes constipation. Curd has probiotics however over consuming probiotic food can tip the floral balance of intestine and cause indigestion\(^{11}\).

Gramya oudak and Anupa mansrasa both are rich in fat and proteins which provides lot of calories at a time which may provoke hyperglycemia rapidly or in the long run they cause effect on cardiovascular system such as atherosclerosis and stroke.

Dishes made from guda and its derivatives have high sugar contents which produces hyperglycemia. Temporary hyperglycemia is often benign and asymptomatic. Blood glucose levels can rise well above normal for significant periods without producing any permanent effects or symptoms. However, chronic hyperglycemia at levels more than slightly above normal can produce a very wide variety of serious complications over a period of years, including kidney damage, neurological damage, cardiovascular damage, damage to the retina or damage to feet and legs. Diabetic neuropathy may be a result of long-term hyperglycemia\(^{12}\).

Nidan parivarjan is the first and prime pathya for madhumeha. In sthula madhumehi there is margavrodha of vata by kapha and meda hence to rectify the imbalance of doshas and reduce meda use of Jangal mamsa rasa along with purana shahtikshali, jeevanti shaka, tandueeyaka shaka, vastuka, vartaka, karvellak, dadima, amlaki, saindhav, puran sarpi, madhuetc should be included in diet to avoid diabetes as these are low calorie foods but provide necessary nutrients to body thus keeping blood glucose in control.

According to *Sushruta Samhita*, the food enriched with alcohol, excessive milk, oil, ghee, flour, and meat of the animals which live in water or near water should be avoided because they can precipitate the disease *prameha*\(^{13}\).
CONCLUSION:

Ayurveda advocates healthy balanced living that views each person as an individual, with a unique mind-body constitution and set of life circumstances. Type 2 diabetes mellitus is increasingly common, primarily because of increases in the prevalence of a sedentary lifestyle and obesity. Madhumeha can be correlated with type 2 DM and nidan parivarjan has dual effect in its control Nidan parivarjan stops the pathogenesis of madhumeha leading to cure of disease and also it controls the predisposing factors for Diabetes prone individual as well as normal individuals. This also states that Diabetes is not merely controlled by medications but proper diet and exercise has a major role in curing it.

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Role of Agnikarma Chikitsa with Panchadhatu Shalaka Along Nirgundi Ghan Vati in Management of Acute Planter Fasciitis

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Abstract:

Acute planter fasciitis is common condition in painful heel. heel pain observed in number of condition like severs disease, calcaneal knob, bursits, bony spur, pagets, osteomyelitis and chronic planter fascitis, management of of above condition is done by medicine, par surgical procedure and surgical procedure as per requirement. But this treatment modalities are lengthy having complication and are not suitable for common people belonging to develop countries

As the references of acharya sushruta suggest the disease acute planter fasciitis can be correlated with vatakantaka. vatakantaka is snayu asthi sandhi ashrita, so the patient should be kept under agnikarma therapy up to satisfactory level of relief from pain. it may be for long duration and hence in this study a case of acute planter fasciitis was treated by agnikarma with panchadhatu shalaka for a period of 25 days. In this period 3 sittings was administered at the interval of 7 days along nirgundi ghan vati 250 mg 2 vati BID orally for 21 days giving a complete relief from pain after completion of agnikarma, patient was follow up and observed for recurrence for one month.

Key words: agnikarma,planter fascitis , painful heel. Nirgundi ghan vati

Introduction:

Painful heel is common complaints which is often received from and individuals of any age there are various causing heel pain in diff. age groups in children severs disease is observed is mostly in boys which is type of traction osteochondritis. in adolescents girls calcaneal knob is uncommonly observed in adult women bursitis is common an acute planter fasciitis may fond with gonorrhea (1)

In patients belonging middle age groups bony spur and chronic planter fasciitis is commonly observed the exact pathology of chronic fasciitis is not known but it is more often
seen in men between 40-60 years of age who are more prone ill fitting foot wears (3). there is a early morning stiffness restricted movements , pains , tenderness below the calcaneus (4). to get relief from pain initially a soft pad may be used just below the tender area . if this does not help , injection of hydrocortisone should be made at most tender spot . if does fails then lastly division of planter fascia is indicated (5). but all this measures have side effects , complication and are time consuming more over they do not give permanent cured for the disease . it is therefore very uneconomical for a common man to afford all these costly measures .

According to acharya sushruta acute planter fasciitis can be correlated with vatakantaka which is caused by vitiated vat dosha due to constant standing an walking an uneven surface resulting into pain foot(heel)(6). sushruta also mentioned that diseased vat kantaka is a snayu asthi sandhi aashrita and such a disease should be treated with oleation , poultice , agnikarma , bandaging and massage up to considerable from pain hence a case study of agnikarma in management of acute planter fasciitis was selected . here we shall study the case of 35 years patient working as ATM guard who visited to opd of shalya tantra dept . of ayurved rugnalaya , with complaints of painful heel , tenderness , restricted movements and early morning stiffness at right heel . there was a history suggested a he had received analgesics , antinflammatory , steroids but without any significant and satisfactorily relief hence after careful assessment and examination of patient was diagnosed with non specific acute planter fasciitis and it was decided that this be treated with agnikarma chikitsa with panchdhatu shalaka only at interval of 7 days up to complete relief from pain and oral medication of nirgundi ghan vati 250mg 2 vati BID for 21 days.

Patient got relief from pain after complete of 1 st sitting . after completion of 3rd sitting patient got relief from early morning stiffness , tenderness and restricted movements were without any adverse effect being observed throughout the entire sittings to observed any recurrence of symptoms inpatient was followed up to 1 month but recurrence of symptoms were not observed . patient was fully satisfied with agnikarma chikitsa as compared to previously treated with modern medicines .

**Procedure of Agnikarma:**

After taking well informed written consent the affected part was cleaned with betadine and spirit it was then wiped with sterlised cotton guaze (8) . Red hot panchdhatu shalaka was used for making bindoo dahan vishesha and 15-20 samyak dagdha varna were made by panchdhatu shalaka . it is to be noted that a proper space between 2 samyak dagdha varna a should be kept after making samyak dagdha varna . also , the kumari swarasa should be applied on that to get relief from burning sensation .
above procedure was repeated 3 times at the interval of 7 days and patient was advised to apply the honey / ghrit at bed time up to normal appearance of skin.

Discussion:

Acute plantar fasciitis can develop due to use of walking on uneven roads with ill-fitting footwear's which causes silent and repeated injury resulting into inflammatory of plantar fascia which result in the painful heel , tenderness early morning stiffness and restricted movements of heel . as per ayurvedic concept , this condition may develop as the vitiation of vata with Anubandha of kapha dosha . vat and kapha dosha have been considered as the important factors for causation of shotha (inflammation) and shoola (Pain) in the heel .

Agnikarma chikitsa introduce heat in affected area . this heat is ushna , tikshna , laghu , sukshma , vyavayi and vikasi in guna which is helpful of break the kapha anubandha , thus reducing shotha and ultimately vat dosha get neutralized so that shool (pain and tenderness) is relieved to managed such a condition a Agnikarma chikitsa with panchdhatu shalaka is creditable treatment . As nirgundi is vedna sthapan a , vatshamak , vatkaphashaman.

Conclusion:

1) Agnikarma therapy is OPD procedure
2) Agnikarma therapy is mostly helpful in management of local pathological disease.
3) Number of sitting of Agnikarma depends upon chronicity and severity of disease
   thus from above study it can be concluded that agnikarma procedure proves to be one of easiest way to reduced the planter fasciitis .
4) Nirgundi ghan vati also useful in to reduce shool , shotha in the acute planter fasciits .

Acknowledgement :

My sincere thank you to my Guide Prof. Dr. D.K. Mankar sir, R.T. Ayurved MAhavidyalay Akola , And co-guide Dr. C. A. Dhanokar sir , dept of shalya tantra .

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Science
Characterization of Chemically Reduced Graphene Nanosheets

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Abstract:
Graphene Oxide (GO) was prepared from purified graphite powder using Modified Hummer's method. The chemically converted graphene (CCG) was also prepared by reduction of the GO solution. The synthesized reduced graphene oxide (RGO) was characterized by Scanning Electron Microscopy (SEM), Fourier Transform Infrared Spectroscopy (FTIR) and evaluated its Electrical properties. The synthesis procedure proved to be simple, efficient and cost effective to produce bulk Graphene Oxide and chemically Reduced Graphene Nano-sheets.

Keywords: reduced graphene oxide (RGO), modified Hummer's method & chemically converted graphene (CCG)

Introduction:
Graphene is a one-atom-thick planar layer of sp2 hybridization carbon atoms which arrange in a hexagonal structure. It has unique and remarkable mechanical, thermal, optical and electrical properties. In addition, the two-dimensional structure causes graphene to have a zero band gap and to act as a semimetal. Graphene can be synthesized by various methods such as chemical vapor deposition, mechanical exfoliation and cleavage, and annealing a single-crystal SiC under ultrahigh vacuum (Gein, 2007). These methods, however have many disadvantages including high energy requirement, low yield, and limitation of instrument. Up to now, the chemical method has become a promising route to produce graphene sheets, although graphene derived by this method could contain a significant amount of oxygen functional groups and defects. This is because it is simple, inexpensive, and suitable for large-scale or mass production. The process involves 3 important steps: graphite oxidation, exfoliation of graphite oxide and reduction of graphene oxide sheets (Brodie, 1859).
The oxidative-exfoliation methods can potentially produce large quantities of graphene oxide (GO), a graphene-like nanosheet which is typically defective and requires additional treatments to reduce it to reduced graphene oxide (RGO). The attachment of the oxygen-containing functional groups during the oxidation process increases the distance between graphitic layers hence weakening the Vander Waals forces and facilitating the exfoliation (Nakajima et al.,1988).

The oxidation of graphite was adapted from Modified Hummer’s method; graphite powder reacted with potassium permanganate in a concentrated sulfuric acid solution, while the suspension was sonicated for specific periods of time. Considering that a graphite particle is a stack of several thousand graphene single layers, although few outer layers are easily oxidized during the oxidation process, complete oxidation of the inner layers takes longer. That ultrasonic treatment of graphite during oxidizing can peel apart the oxidized layers and expose the inner layers to the chemical oxidants. Although the sonication-assisted oxidation of graphite considerably enhances the oxidation efficiency, its use in typical oxidation-based processes is impractical since the subsequent washing of exfoliated graphite oxide is virtually impossible. L-ascorbic as a potent reducing agent serves double functions in the present method: reduction of hydrophilic go to hydrophobic RGO and conversion of residual Mn(VII) ions to soluble Mn(II)ions (Higginbotham et al.,2009). The resultant RGO is easily filterable even by cellulose filter papers. The chemical bonding of reduced graphene oxide powder was investigated by using Fourier Transform Infrared Spectroscopy (FTIR) and morphology of reduced graphene oxide also investigated by Scanning Electron Microscopy (SEM) in this work.

Background Theory:

Modified Hummer’s Method:

In 1859, Brodie first demonstrated the synthesis of GO by adding a portion of potassium chlorate to a slurry of graphite in fuming nitric acid. In 1898, Staudenmair improved on this protocol by using mixture of concentrated sulfuric acid and fuming nitric acid followed by gradual additional of chlorate to the reaction mixture. This small change in the procedure provided a simple protocol for the production of highly oxidized GO. In 1958, Hummers reported an alternative method for the synthesis of GO by using KMnO₄ and NaNO₃ in concentrated H₂SO₄. In the present paper, attempts have been to synthesize graphene oxide with few layers by modifying the Hummer’s method (Hummers et al.,1958).

Materials and Methods:

Experimental procedure:
This modified method of synthesis involves both oxidation and exfoliation of graphite sheets due to thermal treatment of solution. Graphite powder (1 g) and NaNO$_3$ (0.5 g) were mixed in 23 mL of H$_2$SO$_4$ in an ice bath lower than 20ºC with continuous stirring. The mixture was stirred for half an hour at this temperature and potassium permanganate (3 g) was added to the very slowly at temperature lower than 15ºC. The ice bath was then removed, and the mixture was stirred at 35°C for 30 min. The mixture is diluted with very slow addition of 46 ml water and kept under stirring for 2 h. The above mixture was kept at 98ºC for 15 min. The solution was finally treated by adding 140 ml of distilled water followed by 10 ml H$_2$O$_2$ by which color changes to bright yellow. The resulting mixture was washed repeatedly by centrifugation with 5% HCl and then with deionized (DI) water several times until it forms gel like substance (pH - 6).

The graphene oxide suspension was obtained by centrifugation. Continuously, GO suspension was further sonicated for 1 h. 10 g L- ascorbic acid was dissolved in 100 ml distilled water and then was slowly added to the exfoliated graphene oxide suspension at room temperature. The reduction was performed at 95ºC for 1 h. The resultant black precipitates were simply filtered by cellulose filter paper and further were washed 1M hydrochloric acid solution and distilled water to neutral pH. Finally, the filtrate was dried in vacuum for 12 h at temperature 60ºC.

**Figure 1.** Block diagram of reduced graphene oxide
Methods of Characterization:

The reduced graphene oxide was characterized to determine their morphological and optical properties. The characterization techniques include, Scanning Electron Microscopy (SEM) and Fourier Transform Infrared Spectroscopy (FTIR).

Scanning Electron Microscopy (SEM):

Scanning electron microscopy (SEM) is a powerful tool that is utilized in characterizing sample morphology such as grain size, particle size, and surface structure. An electron microscope utilizes an electron beam (e-beam) to produce a magnified image of the sample. SEM creates images of the surface (and surface topology) with depth perception, which magnification is much better than optical microscopy and at a magnification that can be a few orders of magnitude higher. The micrographs of thin films were obtained using JEOL Scanning Electron Microscope model JSM – 5610 LV shown in figure 1. Electrons emitted from e-gun pass through a series of lenses to be focused and scanned across the sample. The incident or primary electron beam causes secondary electrons to be emitted from the sample and these are ultimately accelerated from the sample to the detector. The light from the detector (scintillator) is channeled through a light pipe to photomultiplier, where the light incident on a photocathode tube produces electrons that are multiplied creating the very high gains necessary to drive the cathode ray tube (CRT).

The specimen surface of SEM is scanned by a focused beam of electrons by sweeping it cross a rectangular shaped area. The SEM is used a set of several lenses forms an enlarged (magnified) images and elemental analysis of microarea. SEM is applied for identification of any invisible tiny objects by using electron beam. Using a variety of detectors the image is reconstructed form the signals generated from the sample and magnified the screen. Coating techniques is necessary to eliminate or reduce the electric charge which builds up rapidly in a non-conducting specimen when scanned by a beam of high energy electrons.

The most common use of SEMs for semiconductor applications is to view the surface of the devices, frequently during failure analysis and cross-section analysis to determine device dimension. In the past the SEM was mainly a research tool, but more recently it has moved closer to the processing production line for one-line inspection and line- width measurement. The surface morphology of chemical, geological and biological samples and the size of particles can be magnified from 35 x to 10,000 x for analysis. Current experiment samples SEM images of reduced graphene oxide in Figure 4 (a) as powder sample and Figure 4 (b) as flake samples.
Fourier Transform Infrared Spectroscopy (FTIR):

Fourier transform infrared (FTIR) spectroscopy is widely used to provide information on the molecular structure of different specimens. The spectroscopy range can be categorized into three categories: near infrared (NIR) (12800 to 4000 cm\(^{-1}\)), mid infrared (MIR) (4000 to 200 cm\(^{-1}\)), and far infrared (FIR) (50 to 1000 cm\(^{-1}\)). However, the most common region is MIR (4000 to 400 cm\(^{-1}\)) due to the fact that the molecular vibration of most organic compounds were laid in this range. FTIR spectroscopy offers advantages over other techniques by its capability to analyze a diversity of samples in liquid, gas, or solid. Moreover, the developed FTIR spectrometer provides recorded absorption/transmission spectrum with high accuracy and high resolution. The infrared spectroscopy relies on the absorption of specific frequency by molecular bond which is resonant frequency of molecular vibration of that bond. The absorption energy is determined by the shape of molecular bonds (e.g. stretching, and bending), its surface potential energy, the mass of the atoms, and molecular bonding strength.

Electrical properties of Reduced Graphene Oxide:

LCR:

Results and Discussion:

The surface morphologies by SEM observation have been demonstrated in Figure 4(a) and (b). In spite of such imperfection, some reduced graphene flakes were well preserved and could be able to identify under SEM. According to Figures, reduced Graphene sheets have been successfully prepared by chemically converted graphene method (CCG) and the shape and size of the flakes are well uniformed. This FTIR spectrum of reduced graphhene oxide reveals the
The presence of various functional groups including, C-C and C-O\(\text{ at } 1546 \text{ cm}^{-1}\), at 1400 \text{ cm}^{-1}\) and 1112 \text{ cm}^{-1}\) (stretching aromatic) and C-H (with the sharp peak at 3132 \text{ cm}^{-1}\) (sp\(^2\) stretching)\) on the RGO samples as shown in Figure 5. The presence of two absorption peaks observed in the medium frequency area at 1546 cm\(^{-1}\) and 1400 cm\(^{-1}\) can be attributed to the stretching vibration of C-C and C-O of carboxylic acid and carbonyl groups present at the edges of graphene oxide. Finally, the absorption peak at 1112 cm\(^{-1}\) is corresponding to the stretching vibration of C-O secondary alcohol as shown in Table 1. The presence of these oxygen containing groups reveals that the graphite has been oxidized.

Figure 6 shows the relationship between the values of the resistance, impedance, capacitance and value of the frequency. It seems that the slower the resistance, impedance, capacitance values increase with frequency.

**Table 1 Vibrating Modes with frequency ranges of reduced graphene oxide**

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Bonds</th>
<th>Frequency, cm(^{-1})</th>
<th>Functional groups</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>C-H sp2 stretch</td>
<td>3132 (s)</td>
<td>Aromatic</td>
</tr>
<tr>
<td>1</td>
<td>C-C stretch</td>
<td>1546 (m)</td>
<td>Aromatic</td>
</tr>
<tr>
<td>2</td>
<td>C-O stretch</td>
<td>1400 (m)</td>
<td>Aromatic</td>
</tr>
<tr>
<td>4</td>
<td>C-O stretch</td>
<td>1112 (m)</td>
<td>Secondary alcohol</td>
</tr>
</tbody>
</table>

*(s=strong, m=medium)*

Figure 4  SEM images of reduced graphene oxide (a) powder (b) flake

Figure 5  FTIR Spectrum of reduced graphene oxide
Figure 6 the relationship between the values of the resistance, impedance, capacitance and value of the frequency.

Table 2. Values of equivalent circuit parameters for reduced graphene oxide at room temperature

<table>
<thead>
<tr>
<th>Sample</th>
<th>High Frequency</th>
<th>Low Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs (Ω)</td>
<td>Z (Ω)</td>
</tr>
<tr>
<td>rGO</td>
<td>32.14</td>
<td>28.78</td>
</tr>
</tbody>
</table>
Conclusion:

The graphene oxide was prepared by oxidizing purified natural graphite via modified Hummer’s method and reduced Graphene nanoflakes were prepared by chemically converted Graphene (CCG) method. SEM image shows the well-defined morphology of RGO flakes. The electrical properties of reduced graphene oxide showed that the slower the resistance, impedance, capacitance values increase with frequency. FTIR results have testified that the bonds of C-H (sp^2 stretch), C-C and C-O (stretch) are formed in RGO sheets which definitely benefits potential applications of the hybrid materials in various fields. The present study provides a proficient approach to synthesize cost effective and high-quality graphene.

Acknowledgements:

The authors would like to express their gratitude to Saya Dr Pho Kaung, Rector, University of Yangon for his support to carry out this research and we are profoundly indebted to Saya Gyi Dr Win Tha Htwe, Prof., Science and Math Department, Spoon River College, Canton, IL 61520, USA, for all of his invaluable guidance, support, and encouragement.

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Commerce and Management
GST Bill and its Impact on Common Man

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INTRODUCTION:
The Goods and Services Tax Bill or GST Bill, officially known as The Constitution (One Hundred Twenty second Amendment) Bill, 2014, proposes a national Value added Tax to be implemented in India from 1 April 2017. An empowered committee was set up by Atal Bihari Vajpayee government in 2000 to streamline The GST model to be adopted and to develop the required backend infrastructure that would be needed for its implementation. In his budget speech on 28 February 2006, P. Chidambaram, the then Finance Minister, announced the target date for implementation of GST to be 1 April 2010 and formed another empowered committee of State Finance Ministers to design the roadmap. The committee submitted its report to the government in April 2008 and released its First Discussion Paper on GST in India in 2009. The Constitution (122nd Amendment) Bill, 2014 was introduced in the Lok Sabha by Finance Minister Arun Jaitley on 19 December 2014, and passed by the House on 6 May 2015. In the Rajya Sabha, the bill was referred to a Select Committee on 14 May 2015. The Select Committee of the Rajya Sabha submitted its report on the bill on 22 July 2015. The bill was passed by the Rajya Sabha on 3 August 2016, and the amended bill was passed by the Lok Sabha on 8 August 2016. The bill, after ratification by the States, received assent from President Pranab Mukherjee on 8 September 2016, and was notified in The Gazette of India on the same date.

FEATURES OF GST:

• The Central GST and the State GST would be applicable to all transactions of goods and services made for a consideration except the exempted goods and services, goods which are outside the purview of GST and the transactions which are below the prescribed threshold limits.

• The Central GST and State GST are to be paid to the accounts of the Centre and the States separately. It would have to be ensured that account-heads for all services and goods would have indication whether it relates to Central GST or State GST (with identification of the State to whom the tax is to be credited).

• Since the Central GST and State GST are to be treated separately, taxes paid against the State GST shall be allowed to be taken as input tax credit (ITC) for the Central GST and could be utilized only against the payment of Central GST.

• Cross utilization of ITC between the Central GST and the State GST would not be allowed except in the case of inter-State supply of goods and services under the IGST model which is explained later. Ideally, the problem related to credit accumulation on account of refund of GST should be avoided by both the Centre and the States except in the cases such as exports, purchase of capital goods, input tax at higher rate than output tax etc. where, again refund/adjustment should be completed in a time bound manner.

• To the extent feasible, uniform procedure for collection of both Central GST and State GST would be prescribed in the respective legislation for Central GST and State GST.
• The administration of the Central GST to the Centre and for State GST to the States would be given. This would imply that the Center and the States would have concurrent jurisdiction for the entire value chain and for all taxpayers on the basis of thresholds for goods and services prescribed for the States and the Centre.

• The present threshold prescribed in different State VAT Acts below which VAT is not applicable varies from State to State. A uniform State GST threshold across States is desirable and, therefore, it is considered that a threshold of gross annual turnover of Rs.20 lakh both for goods and services for all the States and Union Territories may be adopted with adequate compensation for the States (particularly, the States in North-Eastern Region and Special Category States) where lower threshold had prevailed in the VAT regime. Keeping in view the interest of small traders and small scale industries and to avoid dual control, the States also considered that the threshold for Central GST for goods may be kept at Rs.1.5 crore and the threshold for Central GST for services may also be appropriately high. It may be mentioned that even now there is a separate threshold of services (Rs. 10 lakh) and goods (Rs. 1.5 crore) in the Service Tax and CENVAT.

• The States are also of the view that Composition/Compounding Scheme for the purpose of GST should have an upper ceiling on gross annual turnover and a floor tax rate with respect to gross annual turnover. In particular, there would be a compounding cut-off at Rs. 50 lakh of gross annual turnover and a floor rate of 0.5% across the States. The scheme would also allow option for GST registration for dealers with turnover below the compounding cut-off.

• The taxpayer would need to submit periodical returns, in common format as far as possible, to both the Central GST authority and to the concerned State GST authorities.

• Each taxpayer would be allotted a PAN-linked taxpayer identification number with a total of 13/15 digits. This would bring the GST PAN-linked system in line with the prevailing PAN-based system for Income tax, facilitating data exchange and taxpayer compliance.

• Keeping in mind the need of tax payer’s convenience, functions such as assessment, enforcement, scrutiny and audit would be undertaken by the authority which is collecting the tax, with information sharing between the Centre and the States.

• All assessees/dealers who are already registered under existing central excise/service tax/ vat laws need to obtain fresh registration. The existing registration will be converted into GST Registration.

• A Special Purpose Vehicle called the GSTN has been set up to cater to the needs of GST. The GSTN shall provide a shared IT infrastructure and services to Central and State Governments, tax payers and other stakeholders for implementation of GST.

Definition:
The GST is a single indirect tax rate that will be levied on manufactured products and services for all states. This tax will apply on the value added by a producer or service provider at each stage in the manufacturing process right until the final consumption. Growth and inflation are two key factors to consider on a change in tax laws. On both these factors, the actual quantifiable benefit on economic growth and inflation of GST is hard to judge at this point. For one thing, the actual rate of GST is unknown (the 17-18% doing the rounds is the expected rate, which states want increased). A markedly higher rate can hurt growth, a very low rate can upset the government and state fiscal. Secondly, the sharing between states and centre is also unclear. Once the system is in place, the actual GST benefits will show up only
over the long term, and not in the next year or two. Some sectors will see a heavier impact from the GST than others. Because GST is a complete overhaul of the taxation system, it will have a pervasive effect. Here is how GST can change overall company prospects.

**Cost reduction**: One, removal of entry tax and octroi will automatically reduce costs for manufacturing companies. Two, the input tax credit, as explained above, on both goods and services consumed will lead to lower taxes throughout the chain. The effective tax rate because of the set-offs, if done efficiently, can be a good bit lower than the GST rate. Three, logistics and supply chain costs will also drift lower because of the removal of entry barriers, a national software infrastructure for taxes, and a consequent reduction in the number of checkpoints.

**Margin expansion**: An overall reduction in costs can improve company profitability. Outside this, companies will also be able to allocate resources more efficiently based on the infrastructure provided by states, instead of being governed mostly by tax laws. For large companies, achieving economies of scale and cost efficiencies may become easier since they can set up centralised production and move products without incurring additional taxes. For service companies, the ability to now claim input credit on equipment they buy against the taxes they pay will additionally boost profit margins.

**Pricing dynamics**: Companies will see heightened price competition. Given that costs drop, some companies may pass this on through lower product and service prices, while others do not. The extent to which tax savings will be utilised depends on the company’s efficiency. This apart, how the company manages its sourcing and supply chain based on an open market will also define its pricing. Unorganised players may be forced to move into the organised fold.

**On the flip side**, depending on the tax rate, services especially can get a lot more expensive. In the near term, this can dent consumer discretionary spending. Until such time that cheaper goods compensate for this in consumers’ monthly bills, spending can take a hit. Higher service tax can also increase costs for companies which avail services, though they will get input credit benefits. Further, petroleum is out of the GST’s ambit for now. States and the centre are free to tax them as of old. Electricity is also not in the GST. Power and fuel are huge cost factors for both consumers and most industries; the BSE 500 companies spend around 4% of their net sales on this cost head alone. Input tax credits on these may continue to be problematic. All this can detract from the cost benefits that GST will bring in. Therefore, what GST will certainly do is change the way Indian companies operate. And it is that which can have an eventual long-term impact on growth.

**GST AND COMMON MAN**

**Tax cost on ‘goods’**

The indirect tax cost on most goods is currently on the higher side. This is for the reason that most goods (for e.g. beauty products, most consumer electronics, non-luxury automobiles) attract an excise duty of 12.5% and a VAT of 12.5% to 15% depending on the State. Further, there are numerous cascading of taxes on account of levy of CST, input tax credit retention under the VAT laws, levy of entry tax/ Octroi/ local body tax, etc till the time the product reaches the end customer. A combined effect of the same leads to an effective indirect tax rate 25% to 30% in the hands of the end customer. If the standard rate of GST is 18%, then for most goods there would be a significant reduction in the overall indirect tax cost. This reduction in indirect tax cost can lead to reduction in production cost and increase in base line profits, giving headroom for reducing prices and benefiting end-users. However, for some other goods (for e.g.  

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textiles, edible oil, low value footwear) the rate of excise duty is nil whereas VAT in most States is 5%. Thus, the overall tax cost for these kind of goods (after factoring the non-creditable taxes) is about 8 to 9%. If these goods are kept at the standard GST rate of 18% then there would be significant increase in cost for the end customers. Even if these goods are kept at the lower GST rate of 12% there would be an increase in cost for the end customers.

**TAX COST ON SERVICES**

The indirect tax rate on services is 15% currently. In GST this rate may go upto 18%. For a business customer, this GST would be creditable and hence would not result in increase in cost. For an end customer, on the face of it there appears to be an increase in indirect tax cost. However, on a closer analysis, what comes out is that today (for e.g. telecom services) there is 15% tax cost on the output side plus there are whole lot of non-creditable taxes on the procurement side for eg VAT / CST paid on all the goods (for e.g the telecom towers, networking equipment, etc) that this industry purchases to render the services. In GST though the output tax would increase from 15% today to a GST of 18%, but all the non-creditable taxes on the procurement side today would become creditable which should largely annul the increase tax rate on the output side. Thus, if the service providers pass on the benefit of larger credits to the end customers by reducing the prices/tariffs, there should not be an overall increase in cost for the end customers.

**E-COMMERCE – THE DARK HORSE**

The roll out of GST would lead to onerous compliance for e-commerce industry; however following benefits would arise upon the implementation:

**Cascading taxes:** The GST model would facilitate seamless credit across supply chains, with tax set offs available across the production value-chain, both for goods and services. This will result in reduction of cascading effect of taxes, therefore bringing down the overall cost of supplies.

**Consolidated tax rates:** Currently, there are differential rates of VAT for the same goods in different States with further fragmentism of VAT rates and levy of entry tax in certain states. This has in the past resulted in classification disputes and entry tax litigations. However, with abolition of entry tax in GST and given that GST rates at both the Central and State level are expected to be uniform and harmonised, the same is likely to bring down the disputes. There is no doubt that India Inc. will benefit from the roll out of GST; however, the gains for the ‘aam aadmi’ (common man) are still wrapped in conjecture. Whether GST will be the trigger point for ‘ache din’ (good days) for common man; only time will reveal.

When Australia introduced GST in 2000, the Government had set up a commission to protect the interests of consumers. The commission monitored prices to ensure that consumers got full benefits from the reduction in tax rates. If the tax rate went up, it ensured that consumers were not charged more than what was necessary. Considering the political scenario in India following the initiative of Australia appears unlikely. However, we can hope that in India the competitive dynamics would only discipline pricing decisions.

**REFERENCES:**

1. Explaining GST and its impact (Part I) by Bhavana Acharya on August 5, 2016 in Equity markets, General
Arts / Humanity / Social Sciences
Customer Satisfaction, Special Reference to the Asian Paints Ltd. - An Analysis

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Abstract:
Customer satisfaction is a marketing term that measures how products or services supplied by a company meet or surpass a customer's expectation. Customer satisfaction is important because it provides marketers and business owners with a metric that they can use to manage and improve their businesses. Why customer satisfaction is so important, that’s why here are the top six reasons.

- It’s a leading indicator of consumer repurchase intentions and loyalty
- It’s a point of differentiation
- It reduces customer churn
- It increases customer lifetime value
- It reduces negative word of mouth
- It’s cheaper to retain customers than acquire new ones

This Research Paper gives brief study, on what are customer satisfaction and the techniques of achieving Customer Satisfaction. It also provides significance of the conducting the customer satisfaction research and how and when to conduct it. Based on the topic, this Research paper analyzes the “Customer Satisfaction, Special Reference to the Asian Paints Ltd.” An Analysis

It gives a brief profile of the Asian Paints Co. About its vision, history, current status, its achievements as a firm in the paint industry. The project also speaks on its various product profiles and its future plans. It shows what strategies the Asian paints ltd has used for satisfying the customers. To undertake the research the questionnaire is prepared so as to know how much the customers are satisfied after using Asian Paints, are they willing to be a loyal customers or do they prefer other brands. The survey reflects the areas where the company needs to improve and the areas where it has gained its popularity.
The field of my research is **Customer Satisfaction** which focuses on customer’s perceptions. Many firms are interested in understanding what their customers thought about their shopping or purchase experience, because finding new customers is generally more costly and difficult than servicing existing or repeat customers.

Such researches provide a wider scope to the firms in the terms of high customer satisfaction.

**Keywords:** Customer Satisfaction, Asian Paints Ltd. Questionnaire, Analysis

**INTRODUCTION:**

According to Berlin Asong “Customer Satisfaction, business term of how the products and the services supplied by the company meet or surpass the customer expectation. It is the key performance indicator within the business.” Customer satisfaction can greatly achieved by imparting Customer Relationship Management (CRM) in the company. In order to stay competitive and remain profitable, businesses have to focus on the quality of their customer service. Companies that invest time, energy and money into developing and nurturing quality so customers can have a satisfactory experience are going to be more profitable and better likely to experience more sustained growth over the long-term.

Operations should be customer-centric meaning that the customer's best interests should always be foremost. Service should be offered in a helpful way and with a smile. Both management and employees should show interest towards the customer and strive to give them a good experience. Today's companies must strive even harder than abiding by this golden rule of customer service.

**SIGNIFICANCE OF CUSTOMER SATISFACTION RESEARCH:**

In a competitive marketplace where businesses compete for customers, customer satisfaction is seen as a key differentiator and increasingly has become a key element of business strategy. Customer satisfactions not only create loyalty among the customers but it increases the goodwill of the company by uplifting the market value of the brand.

Customer researches are conducted to answer who our customers are? What do they like to buy?, when do buy and how do they buy?, it examines the taste, preferences and the attitude of the customers. Mostly it tends to become qualitative motivational research of customer behavior. Here, the self-concept, ego, personality and life style of the consumers are studied. There is an attempt to study beliefs, opinions of the customers.

By conducting such researches the company can minimize its defects in the field of production and can deliver high quality of services in relation to its competitors. Such researches can be carried by conducting surveys through interviews and questionnaire methods.
These questionnaire methods form a path of getting the customers positive and negative feedback. The company can then respond to feedback and can retain the existing customers as well preventing them from shifting to other brands.

OBJECTIVES OF RESEARCH:

THE PRIMARY OBJECTIVE OF MY RESEARCH IS:

• To know the significance of customer satisfaction and to search an optimum design for an effective customer satisfaction survey.
• To track and measure the customer satisfaction in relation to Asian Paints as a product.
• To know the requirements of the customer satisfaction.
• To know the level of awareness of the Asian Paints as product.

LIMITATIONS:

• No personal interview could be conducted as most of the respondents of the questionnaire were able to answer it only through mail
• A limited sample size of 30 customers was considered because of time constraint and certain limited boundaries (not specifically mentioned). Research might not reflect the real target market as the total sample size is comparatively less to represent the entire population.
• The income of the customers was not considered. As information of income is not provided by customers. Hence the level of satisfaction and purchase utility may vary due to this factor.
• This research is carried on random basis, and through email as mentioned above, therefore the customers are from different areas. Hence the results of this research should not be taken for one particular market place.
• This data is conducted at primary level therefore it might be subjected to bias.
• This research is carried by taking internet facility; hence there is not direct contact with the customers.

RESEARCH METHODOLOGY: SOURCES OF DATA COLLECTION:

PRIMARY SOURCE:

• The primary source of my data collection is carried through questionnaire method.

SECONDARY SOURCE:

• As a secondary source the data is collected through various websites and books mentioned in bibliography.
• Customer preference reports carried by previous investigators on Asian Paints company ltd were observed and studied.

BRIEF PROFILE OF THE COMPANY:
Here I was to share to introduction project of Asian Paint of Indian largest company. This Assignment will explain you about Company Profile of Asian Paints, Product Mix, Famous products of Asian Paint Limited, Markets of Asian paint company, Logistic function of Asian Paints, Marketing and sales and many more.

Asian Paints is India's largest paint company and ranks among the top ten decorative coatings companies in the world today, with a turnover of Rs.30.2 billion (USD 680 million). It was formed as a partnership firm by four friends in 1942. The company has an enviable reputation in the corporate world for professionalism, fast track growth, and building shareholder equity.

Asian Paints produces a wide range of paints for decorative and industrial use. It also manufactures intermediate products like Phthalic Anhydride and Pentaerythritol. The chemicals business which contributes 5% to overall sales of the group is managed for value. APIL's product range includes Wall paints, Metal paints, Wood Finishes, Primers and others. Asian Paints produces a wide range of paints for decorative and industrial use. It also manufactures intermediate products like Phthalic Anhydride and Pentaerythritol. The chemicals business which contributes 5% to overall sales of the group is managed for value. APIL's product range includes Wall paints, Metal paints, Wood Finishes, Primers and others.

Let’s have a sample of Asian Paints........

Markets of Asian Paints:

The countries that Asian Paints has presence are as follows:

South Asia
Bangladesh, Nepal, India and Sri Lanka.

South East Asia
China, Malaysia, Myanmar, Singapore and Thailand. Africa, Egypt, Caribbean, Islands, Barbados, Jamaica, Trinidad and Tobago.

Middle East
Bahrain, Dubai and Oman.

South Pacific
Australia, Fiji, Solomon Islands, Tonga, Vanuatu and Samoa Islands

Sample description

Method of Sample selection:

- The method of sample selection is carried through, the Survey Method. (Questionnaire By Mail). In this method the sample of the respondents are prepared. The questionnaire is then sent by post together with a covering letter explaining the purpose of the study and requesting the
respondents to extend his cooperation.

**SIZE OF THE SAMPLE:**
- The sampling units are the elements of research; hence the sampling units in my research are the individuals.
- The sample size is the total number of 30. Hence the total sample size is 30 people.

**SAMPLE ANALYSIS:**
- Itemized rating scale is used with four categories for more reliable ratings of satisfaction on various elements.
- Ratio scale is used for those elements, where the answers are more of specific in nature. Example Yes or No.
- The data is summarized and compressed into tabulation form.
- Pie charts are used to interpret the tabulated data and the inferences are drawn.

**DATA PRESENTATION ANALYSIS OF QUESTIONNAIRE:**
1. What is your overall satisfaction rating with Asian Paints Ltd?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall Satisfaction</td>
<td>07</td>
<td>28%</td>
</tr>
<tr>
<td>Sales Representative</td>
<td>05</td>
<td>20%</td>
</tr>
<tr>
<td>Online Facilities</td>
<td>09</td>
<td>36%</td>
</tr>
<tr>
<td>Price Level</td>
<td>04</td>
<td>16%</td>
</tr>
<tr>
<td><strong>Total No of Respondents</strong></td>
<td><strong>25</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

2. Are you satisfied by online facilities provided by Asian Paints?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very satisfied</td>
<td>09</td>
<td>36%</td>
</tr>
<tr>
<td>somewhat satisfied</td>
<td>07</td>
<td>28%</td>
</tr>
<tr>
<td>somewhat dissatisfied</td>
<td>06</td>
<td>24%</td>
</tr>
<tr>
<td>very dissatisfied</td>
<td>03</td>
<td>12%</td>
</tr>
<tr>
<td><strong>Total No of Respondents</strong></td>
<td><strong>25</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)
3. Regarding the price level fixed by Asian Paints did you find it satisfactory?

Table 3  

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very satisfied</td>
<td>10</td>
<td>40%</td>
</tr>
<tr>
<td>somewhat satisfied</td>
<td>06</td>
<td>24%</td>
</tr>
<tr>
<td>somewhat dissatisfied</td>
<td>05</td>
<td>20%</td>
</tr>
<tr>
<td>very dissatisfied</td>
<td>04</td>
<td>16%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

4. Are you satisfied by the quality of the Asian paints in the terms of smell, shine, texture, colour?

Table 4  

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very satisfied</td>
<td>12</td>
<td>48%</td>
</tr>
<tr>
<td>somewhat satisfied</td>
<td>07</td>
<td>28%</td>
</tr>
<tr>
<td>somewhat dissatisfied</td>
<td>06</td>
<td>24%</td>
</tr>
<tr>
<td>very dissatisfied</td>
<td>00</td>
<td>00%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

5. Are you satisfied by the smooth wall surface you get after using Asian paints?

Table 5  

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very satisfied</td>
<td>11</td>
<td>44%</td>
</tr>
<tr>
<td>somewhat satisfied</td>
<td>08</td>
<td>32%</td>
</tr>
<tr>
<td>somewhat dissatisfied</td>
<td>06</td>
<td>24%</td>
</tr>
<tr>
<td>very dissatisfied</td>
<td>00</td>
<td>00%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

6. Do you experience paint peeling or poor adhesion?

Table 6  

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No.of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>05</td>
<td>20%</td>
</tr>
<tr>
<td>No</td>
<td>20</td>
<td>80%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)
7 Are you facing problems of blistering?

Table 7

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>02</td>
<td>08%</td>
</tr>
<tr>
<td>No</td>
<td>23</td>
<td>92%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

8 Do you experience sags and runs?

Table 8

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>12</td>
<td>48%</td>
</tr>
<tr>
<td>No</td>
<td>13</td>
<td>52%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

9 After using Royale Asian Paints do you experience Yellowing of the wall colour?

Table 9

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>05</td>
<td>20%</td>
</tr>
<tr>
<td>No</td>
<td>20</td>
<td>80%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

10 Do you experience microbial growth on the walls after using Asian Paints?

Table 10

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>03</td>
<td>12%</td>
</tr>
<tr>
<td>No</td>
<td>22</td>
<td>88%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)
11. Asian Paints provide expert help in makeovers and decorative ideas. Did you find it useful?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>20</td>
<td>80%</td>
</tr>
<tr>
<td>No</td>
<td>05</td>
<td>20%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100%</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

12. Do you feel the T.V. commercials of Asian Paints Company are misleading?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>02</td>
<td>8%</td>
</tr>
<tr>
<td>No</td>
<td>23</td>
<td>92%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100%</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

13. Do you feel satisfied by the after sales services provided by Asian Paints, in terms of tips on the post application and maintenance, invoice, warranty card, etc.

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very satisfied</td>
<td>10</td>
<td>40%</td>
</tr>
<tr>
<td>somewhat satisfied</td>
<td>08</td>
<td>32%</td>
</tr>
<tr>
<td>somewhat dissatisfied</td>
<td>04</td>
<td>16%</td>
</tr>
<tr>
<td>very dissatisfied</td>
<td>03</td>
<td>12%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100%</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)

14. Do you think Asian Paints are more satisfactory than other paints?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>02</td>
<td>8%</td>
</tr>
<tr>
<td>No</td>
<td>23</td>
<td>92%</td>
</tr>
<tr>
<td>Total No of Respondents</td>
<td>25</td>
<td>100%</td>
</tr>
</tbody>
</table>

(Source: Questionnaire Primary Data)
15 Would you like to give any suggestions to the Asian Paints regarding their product or services?

<table>
<thead>
<tr>
<th>Opinion</th>
<th>No. of Respondents</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>04</td>
<td>16%</td>
</tr>
<tr>
<td>No</td>
<td>21</td>
<td>84%</td>
</tr>
</tbody>
</table>

Total No of Respondents: 25

100%

(Source: Questionnaire Primary Data)

**FINDING OF THE STUDY:**

(Table No. and Graph No.)

- Table No. and Graph No. 1 is Shows that 36% customer satisfied of online facilities and 28% overall satisfaction rating with Asian Paints Ltd. Similarly graph 2 Shows that most of the customer very satisfied by online facilities provided by the Asian paints i.e.36% and only 12% customer very dissatisfied on their way.
- Most of the customer says that its satisfied price level fixed by Asian paints i.e.40% very satisfied 24% somewhat satisfied.Only16% customer very dissatisfied this regarding.
- 48% customer satisfied by the quality of the Asian Paints in the terms of smell, shine, texture and colour that means they gives importance, similarly 44% and 32% customer there are satisfied by the smooth wall surface which is using after Asian paints.
- 20% customer they agree that and has experiences paints peeling or poor adhesion but 80% customer that not found this problem similarly 92% customer not facing problem of blistering but only 8% customer facing that problem which is less than 92% customer and 48% customer experience that sage and runs but 52% customer there are not experience that sage and runs, similarly, 80% customer not experience yellowing of the wall colour after using Royale Asian paints however 20% customer facing that problem and 88% customer sage that no experience microbial growth on the walls after using Asian Paints but 12% experience in this problem.
- 80% customer found that the expert help in makeovers and decorative ideas provide by Asian Paints which useful, however 20% customer says that are not satisfied this ideas.
- 92% customer says that No eel it, similarly 40% & 32% customer very satisfied & somewhat satisfied feely the after sales service provided by Asian Paints in terms of tips on the post application and maintenance, in voice, warranty card etc, however
16% and 12% customer says that Somewhat dissatisfied and very somewhat dissatisfied feel after that Sales service provided by Asian Paints.

90% of the customers suggest that Asian Paints regarding their product or service as Asian paints Colour World as the ‘one stop paint shop’ with all the colours one could want. The advertising should create enough interest in potential consumers to ensure that they come to the Asian Paints Colour World outlet or at least call the Asian Paints helpline.

**CONCLUDING REMARKS:**

The finding from this research shows that the company is working hard to maintain the quality of its paints as the least number of the customers have some problems regarding blistering, adhesion or yellowing of the wall. Almost 44% of the respondents have agreed that after using Asian Paints they get a smooth wall surface.

But the certain dissatisfaction still prevails regarding the texture and smell of the primers. Another has experienced cracks in the wall paints and has complained against the durability of the paints.

And in the fields of feedback to complains, 20% more of dissatisfaction is prevailing than satisfaction. The After Sales Services shows equal levels total satisfaction and total dissatisfaction but 20% of then show that they are very dissatisfied.

In case of Online Facilities the respondents have provided with positive feedback. 36% rate of satisfaction level is more than the dissatisfaction level. This shows that the online facilities have upward moving scale.

Analysis, out of the 30 respondents, 20% of the respondents has experienced Adhesion on their walls after using Asian Paints. While the 80% of them have given a positive response, this shows the level of increased improvement.

**RECOMMENDATIONS:**

- Asian Paints must improve its service sector. If there are any complaints regarding the product of the Asian paints, the line officers must follow up with calls or emails, if required they must send their workers to repair the damaged caused due to the company's product.
- There are complaints by the customers regarding the care-free behavior of the team leaders, resulting in poor customer satisfaction. To avoid this management must try to change the behavior of the officers as well as team leaders. This can be done by bringing Change Management.
- Asian Paints Co. Must re-treat its primers, in its research laboratories to avoid the inhalation of the harmful fumes and make the products eco-friendly.
• Asian Paints is one of the best paints, but certain weaknesses still persist, regarding its colour fadedness, adhesion & smoothness. Therefore to avoid this company must have a regular check on its production department and quality department and every activity related to the development of the product. They can do this on regular intervals by adopting techniques like Kaizen technique and Total Quality Management.

• The customers feel that the advertisements are misleading and fraud. Therefore to remove this negative attitude of the customers the company can demonstrate how to use a particular product and how to utilize and maintain it at its maximum level. At last how to obtain an advertisement look.

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Globalization and Public Administration - Pros & Cons

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Abstract:

Globalization means many things to many people. It has assumed a multidimensional character encompassing economic, social, political, cultural and ecological spheres. There is an urgent need to discuss the impact of globalization on public administration, and the response of public administration to the recent trends.

Global pressures are increasingly changing the character of the state and the nature of Public Administration. Efficiency and productivity are two areas where considerable changes have resulted due to constant pressures of globalization.

Responding to challenges posed by globalization has not been an easy affair for public administration. A number of strategies have been adopted by scholars and practitioners to cope with the pressures of globalization. Sometimes these strategies appear to be overlapping and numerous. But there need to be understood in terms of the paradigm shift that is slowly but surely taking place, tending to change the nature and character of public administration.

Public administration is an institution of central importance in almost all the countries in the world. It has appeared very inspiringly in the developing countries of Asia, Africa and Latin America after they obtained freedom. In the these countries, the role of government and the nature of its tasks are no longer limited to minimum traditional functions of law and order, defense and revenue collection. The governments in these countries are entrusted with the collection. The governments in these countries are entrusted with the collection. The governments in these countries are entrusted with the collection. The governments in these countries are entrusted with the collection. The governments in these countries are entrusted with the collection. The governments in these countries are entrusted with the collection. “Since the developing countries are engaged in rapid socio-economic transformation under the leadership of government. Public administration necessarily has a very crucial role to play”.

In this paper an attempt has been made to highlight the impact of globalization on public administration in Developing countries.

INTRODUCTION:

The major trend in the contemporary world is globalization which has a long and continuous history. Its roots could be traced from the 18th century age of enlightenment, when
the concept of modernity began to spring up. The qualitative and quantitative changes of the last few decades, which began, after world war II and have accelerated since the 1970s which have altered the nature of capitalist economies and their respective structures and organizations of governance and administration.

Globalization is a complex phenomenon that has had far reaching effects. It is widely accepted that the key characteristics of globalization have been the liberalization of international trade, the expansion of FDI, and the emergence of massive cross-border financial flows. This resulted in increased competition in global markets. Globalization is dramatically dividing the world into powerful and powerless countries with regards to information technology, trade and economy, the winner and the loser inevitably happen in the global marketplace. World trade has expanded rapidly over the past two decades. Since 1986, it has consistently grown significantly faster than world gross domestic product (GDP). Throughout the 1970s, trade liberalization within the framework of the general Agreement on Tariffs and Trade (GATT) was modest and gradual, and involved the industrialized countries much more than it did the developing ones. However, from the early 1980s onwards, the extent of trade liberalization, especially in the developing countries, began to accelerate. The qualitative and quantitative changes of the last few decades, which began after World War II and have accelerated since the 1970s, have altered the nature of capitalist economics and their respective structures and organizations of governance and administration.

Globalization is the result of several factors, including surplus accumulation capital, the state, domestic constraints, information technology. International institutions, and ideology. In turn, globalization has had significant consequences for the capitalist state and for public administration. While the core of the state and public administration persists in the broader sense of continuity, major changes have occurred as a consequence of globalization that have altered the nature and character of the state and public administration from the traditional welfare administration state and the state is not independent from capital; the elites of both work together in the globalization process because it serves both.

Public administration systems appear to help some countries to have far more benefits than others, even if many social scientists believe that international economic, trade and political systems have played more significant role in helping some more countries to get far more benefits than others Public administration systems in both developed and developing countries tend to respond differently to the challenge of global forces. The United Nations itself has been a major factor in globalization. Since the 1970s, its key affiliated organizations such as the World Trade Organization (WTO) have been powerful instruments in this process. Western
European and North American Countries have definitely benefited far more from globalization than others because of the nature of globalization as well as strong public administration systems. By contrast many developing countries have benefited less from globalization because they have considerable disadvantages in the global market place in addition to weak public administration system.

**OBJECTIVES OF THE STUDY:**

The main objective of the study is to note changing scenario of public administration in the era of globalization in developing countries. The following aspects are analyzed to mark recent trends.

1) Impact of Globalization of public administration.
2) The role of international political economy of public administration
3) Changing nature of public administration in developing countries
4) New parameters in modern public administration
5) The impact of post-bureaucracy

**RESPONSE OF PUBLIC ADMINISTRATION TO GLOBALIZATION:**

Responding to challenges posed by globalization has not been an easy issue for public administration. So many strategies have been adopted by scholars to cope with the pressures of globalization. Occasionally these strategies appear to be understood in terms of paradigm shift that is slowly but surely taking place, tending to change the nature and character of public administration.

Global forces demand fundamental changes of the social, economic, political and administrative systems throughout the countries. The impact of global forces on public management, however, is remarkably different among countries, especially between western and Non-Western countries between more developed and less developed countries. National bureaucracies respond differentially to global forces, while the international environment is increasingly affecting national bureaucracies. The first types of national bureaucracies tend to happen in developed countries where globalization leads to strong public administration systems which in turn respond positively to globalization. In the second type of national bureaucracies where religious or authoritarian elites of single parties are most likely to control the flows or information, however, these positive effects between globalization and public administration are not quite effective. Examples are developing African, Asian and South American countries. Muslim countries and socialist states. Those countries open to globalization seek to keep their culture, norms and social or political systems intact, while technical, scientific, financial and economic activities are affected and changed by global forces.
The role of public administration of globalization in those countries in limited Public bureaucracies in many developing countries are likely to attempt to control or manipulate the distribution and circulation of government information to maintain their regime at the expense of the public interest.

Coping with pressures of globalization has been rather tedious. The prescription for change is based on redesigning the state as well as reinvigorating public administration. Redesigning the state has meant continuously chipping away its functions and responsibilities. Naturally, four common targets of any reform and reorganization are usually seen. These are privatization and deregulation, establishing market like mechanisms, decentralization, and debureaucratalization.

ROLE AND SIGNIFICANCE OF PUBLIC ADMINISTRATION IN DEVELOPING COUNTRIES:

Public administration is an institution of central importance in almost all countries in the world. It has appeared most impressively in the developing countries of Asia, Africa and Latin America after they achieved freedom. In these countries, the role of government and the nature of its tasks are no longer limited to minimum traditional functions of law and order, defense and revenue collection. The government in these countries is entrusted with developmental and nation-building activities. The significance of public administration may be examined under the following titles.

a) Public administration has to meet the rising expectation of the people

In the developing countries, the people especially the poor expect many things from government. The poor and the weaker sections look to government to improve their lot and alleviate their misery. In response to the rising expectations of the people, government of the developing countries have assumed enormous responsibilities to improve the social and economic conditions of the people. For this reason, public administration of the developing countries provides the following socio-economic services.

i) It provides minimum level of education, health care safe drinking water housing for the weaker sections and downtrodden, slum improvement and social security and so on

ii) It also undertakes anti-poverty programs by creating employment opportunities for the unemployment.

iii) Thus in the developing countries bureaucracy play an important role in the scheme of ordering social activities and in promoting social justice and equity.

b) Role in socio-economic Development :-

The governments of developing countries are under solemn obligation to bring about all-round development of their societies. Therefore, in these countries, public administering acts as the locomotive of economic development and social transformation.

The government of these countries has launched several programs to develop agriculture and industries. The economic betterment of the poorer sections cannot be achieved without social transformation, in the developing countries the responsibility for formulation and implementation of developmental policies is placed on public bureaucracy. The bureaucracy has to perform the following functions in relation to due to mental activities.

1) Setting right development goals and priorities for agriculture industry education health communications etc.

2) Formulation and implementation of strategies and programs for the development and modernization of the nation.

3) Promotion of clean and green environment and protection of human rights.

4) Development of human resources to secure the necessary managerial skills and technical competence to carry out development tasks.

c) Effective performance of traditional functions which support developmental effort

The peace in development societies is frequently disturbed by the rising communal ethnic, tribal and castes conflicts. Hence, in the developing countries maintenance of law and order has become extremely important for political stability and rapid growth of the economy further majority of the people in developing societies are most dependent on government for protection of life and survival Maintenance of law and order therefore, has to have the highest priority in government business of developing countries.

d) Developing a sense of nationhood.

No nation can achieve socio-economic development without a sense of national unity. Most of the developing countries do not have it. Several divisive forces such as communal and ethnic conflicts caste feuds and regional rivalries often threaten the national unity stability and progress in these countries therefore the creation and preservation of national unity is a difficult and challenging task in the developing countries. In order to develop a sense of nation-hood among the people of these countries the bureaucrats have to resolve the sub-national and sub-cultural differences among the people.

CONCLUDING OBSERVATIONS:

The impact of globalization of public administration is obviously clear. The nature and extent of such an impact although has not been the same for all the countries. The impact of globalization on public administration in nonwestern and developing nations, however, is not
yet remarkable as opposed to western and developed nations. Likewise public administration systems in many developing countries are not yet significantly either proactive of positive to globalization. Strong public administration systems seem to help their countries to have more benefits from globalization than others. In spite of the fact that plural social and political systems limit a proactive role of public administration.

However it remains questionable whether weak public administration systems lend to their countries to have for less benefit from globalization then other because public administration systems and governance in may developing countries including Africa Asia and South American countries are more likely to be determined by unstable political structure and behavior, under developed economic system for technology, weak infrastructure and poor education.

Interestingly, the East Asian and Eastern European countries so-called rapidly developing countries, which have benefited from globalization, have been attempting to streamline public bureaucracies by regulation privatizing of downsizing government functions and services as well as mobilize information technology in public administration.

The process of globalization in not free from defects. It may lead to the exploitation of the developing countries by the developed nations. As state economic policies and increasingly governed by global imperatives of export earnings and international financial markets states fail to deliver social welfare services and general well being of their national populations.

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Indian Philosophy is ancient as well as the great teaching of humanity. The main teaching of this philosophy is “Vasudhaiva Kīṭumbakam” all World is one family. The knowledge is the base of this tradition. There are two main streams of knowledge’ Āgama and Nigama. Āgama means which came from mouth of Úiva and Nigama means which came from breath of Úiva. Āgamas are also called as ‘Tantra’ whereas Nigamas are called as ‘Veda’. According to Úrë Reñukācārya the Āgamas are divided into four types – Úaiva, Påśupata, Soma and Lâkula.

The Úaivågamas are important part of Āgama literature which is the Pramaṇa as like Veda. There are 28 Úaivågamas which are divided into 4 sub-sections – Kriyā, Caryā, Yoga and Jñāna. The last part (Uttar) of Úaivågamas is known as Siddhānta.

Úaṭsthalasiddhānta is the main concept of this tradition. Úaṭ means six and sthalas means stages – six stages of Siddhānta practice. Before the practicing these sthalas one should know the concept of Piïda.

**WHAT IS Piïda?**

In the Siddhānta text the word Piïda defined as-

_Bahujanmakṭaih puïyaiḥ prakṣīne pāpapañjare._

_Úuddhāntaḥkaraṇo dehi piïdaśabdena gīyate._

One who become pure, due to his good behavior and removing all sins called as Piïda. According to Úruti – ‘Punarjanmantarakarmayogat sa eva Jīvaḥ’. It is clear that the pure Jīvaḥ is known as Piïda. In other words Piïda means-

_Úivaśaktisamutpanne prapaïcesmin vīkalpyate._

_Puïyādhikāḥ kṣīnapāpaḥ śuddhātmā Piïdanāmakaḥ._

In this stanza also the Prapaïca which is made from Úiva and Úakti, one who take birth and increase his goodness and removing his sins, he known as Piïda.

**Piïda OR PURE JĪVA AND KARMA:**

This Piïda due to his Karma take many births again and again. – as Reñuka said –

_Punaśca janmāntara karmayogāt taiva jīvaḥ._

In another words it explained as –
Paribhramanti sansāre nijakarmanusārataḥ and Cakranemikranaivava bhramanti hi Īārīrīnāḥ. Jātyāyurbhogavāiṣayakāraāṃ karma kevalam.

After the removing of all sins the Piīda or Jīva becomes pure hearted. Swakrmaparipākena prakṣinamalavāsanāḥ. Īuvaprāsādajīvīyōyām jāyate śuddhamānasāḥ.

In the circle of birth and death the Jīva free from his sins. He is called as Pure Jīva i.e. Piīda. Due to his karmabandhās the Jīva is ‘Kiṅcitajno jīvo ucyate’.

IS THE PIĪDA (PURE JĪVA) IS THE PART OF ĪIVA?

It is a very important question for Īaivāgama-Siddhānta philosophy. According to Īaivāgama Ācārya’s – Jīva is the part of Īiva, Īiva is cidānandamayaḥ, Vibhuḥ – only one Supreme God, Nirvikalpa, Nirākāra, Nirguśa and Niṣprapañcakaḥ. Its part or ‘Anśa’ is called as Jīva or Piīda.

Anādyavidyāsambhandhātadanśo jīvanāmakaḥ. The Īiva is Māyī, Prerakaḥ and lives in the heart of Human beings.

There are some examples given by Ācāryas for explaining the Jīva and Īiva relation such as –

Candrakānte yathā toyam sūryakānte yathānalaḥ.
Bīje yathānkuraḥ siddhastathātmani śivaḥ sthitaḥ.

The water is present in candrakanta, the fire is present in Sūryakanta and the plant is present in Seed like this the Īiva is present in heart of human being. This is the relation between Īiva and Jīva. The Paraśiva or Paratattva is considered in three forms as – Bhokta, Bhojya and Prerakaḥ by Guśtrayabhedas. It is the function of Īakti which is sanātani and its relation is Tādātmya Sambhandahaḥ with Paraśiva.

Bhokta bhojyam prerayita vastutrayamādamiḥ smṛtam.
Akhande brahmacaitanyai kalpitam guśtreyataḥ.

Only one Vastu i.e. Paraśiva is divided into three sections according to Guśtraṇaya.

1. Bhokta:

The Bhokta is one who is made from Slightly Satva and Rajas. It is also called Paśu due to Samiśropādhi.

2. Bhojya:

The Bhojya one who has tamasopādhi. It is Avayakta means invisible i.e Jagat.

3. Prerakaḥ:
The Ûiva is the Paratattvopâdhi, caïtaïya, Iïśvara, Ûambhu, Maheiïvara, Ûuddhopâdhi and Prerakañ known as Prerakañ.¹⁶

It is conclude that the Ûiva who is Paratattva with Ûakti in the form of Tâdâtmya Sambandhañ is called as Prerakañ. Bhogyam is the World or Jagat. Jïva is the Bhoktà of all things known as Païsu. So the Ûiva is Prerakañ of all Jïva or Païsu called as Païsupati. This tradition clearly mentioned the relation between Ûiva and Ûakti as Tâdâtmya Sambandhañ. After the knowledge of Piïda that person can practice the ÛaïvâgamaSiddhànta. This knowledge of self or Piïda is very essential for any worshiper. So ÛaïvâgamaSiddhànta explained this topic very clearly.

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Expectations from Budget 2017

Dr. Rajesh Gangadharrao Umbarkar

The Union Budget of India also referred to as the Annual financial statement in the Article 112 of the Constitution of India, is the annual budget of the Republic of India. It is presented each year on the last working day of February by the Finance Minister of India in Parliament. The budget, which is presented by means of the Finance bill and the Appropriation bill has to be passed by both the Houses before it can come into effect from April 1, the start of India's financial year.

An Interim Budget is not the same as a 'Vote on Account'. While a 'Vote on Account' deals only with the expenditure side of the government's budget, an Interim Budget is a complete set of accounts, including both expenditure and receipts. An Interim Budget gives the complete financial statement, very similar to a full Budget. While the law does not debar the Union government from introducing tax changes, normally during an election year, successive governments have avoided making any major changes in income tax laws during an Interim Budget.

A government budget is a government document presenting the government’s proposed revenues and spending for a financial year that is often passed by the legislature, approved by the chief executive or president and presented by the Finance Minister to the nation.

The budget of a government is a summary or plan of the intended revenues and expenditures of that government. There are three types of government budget: the operating or current budget, the capital or investment budget, and the cash or cash flow budget.

DEFINITION of 'Budget' An estimation of the revenue and expenses over a specified future period of time. A budget can be made for a person, family, group of people, business, government, country, multinational organization or just about anything else that makes and spends money.

The budget is prepared by the Budget Division Department of Economic Affairs of the Ministry of Finance annually. This includes supplementary excess grants and when a proclamation by the President as to failure of Constitutional machinery is in operation in relation to a State or a Union Territory, preparation of the Budget of such State. The railway budget is presented separately by the Ministry of Railways. Thus budget is presented in two categories: The General Budget and The Railway Budget
A national budget is the proposal of revenues and expenditures a government expects for a given fiscal year. It is much like any budget in that it estimates necessary spending against necessary income, only on a much larger scale. The national budget has many different departments to finance. How well a nation fares economically depends largely on its ability to manage its budget wisely. The budget impacts a nation's citizens in terms of how much taxes need to be paid and in terms of the benefits individuals and groups receive from the government. Government officials are paid out of the budget, and the nation's military defenses are supported. Many government agencies operate out of the national budget. In many countries, the national budget is formulated by the executive branch and approved by a legislative branch.

GOVERNMENT BUDGETS ARE OF THREE TYPES:

Balanced Budget: when government revenue and expenditure are equal.
Surplus Budget: when anticipated revenues exceed expenditure.
Deficit Budget: when anticipated expenditure is greater than revenues.

Purpose:

Budget helps to aid the planning of actual operations by forcing managers to consider how the conditions might change and what steps should be taken now and by encouraging managers to consider problems before they arise. It also helps co-ordinate the activities of the organization by compelling managers to examine relationships between their own operation and those of other departments. Other essentials of budget include:

- To control resources
- To communicate plans to various responsibility center managers.
- To motivate managers to strive to achieve budget goals.
- To evaluate the performance of managers
- To provide visibility into the company's performance
- For accountability

IN SUMMARY, THE PURPOSE OF BUDGETING TOOLS:

Tools provide a forecast of revenues and expenditures, that is, construct a model of how a business might perform financially if certain strategies, events and plans are carried out.
Tools enable the actual financial operation of the business to be measured against the forecast.
Lastly, tools establish the cost constraint for a project, program, or operation.

TYPES OF BUDGET:

Sales budget – an estimate of future sales, often broken down into both units and currency. It is used to create company sales goals.
Production budget - an estimate of the number of units that must be manufactured to meet the sales goals. The production budget also estimates the various costs involved with manufacturing those units, including labor and material. Created by product oriented companies.

Capital budget - used to determine whether an organization's long-term investments such as new machinery, replacement machinery, new plants, new products, and research development projects are worth pursuing.

Cash flow/cash budget – a prediction of future cash receipts and expenditures for a particular time period. It usually covers a period in the short-term future. The cash flow budget helps the business determine when income will be sufficient to cover expenses and when the company will need to seek outside financing.

Marketing budget – an estimate of the funds needed for promotion, advertising, and public relations in order to market the product or service.

Project budget – a prediction of the costs associated with a particular company project. These costs include labour, materials, and other related expenses. The project budget is often broken down into specific tasks, with task budgets assigned to each. A cost estimate is used to establish a project budget.

Revenue budget – consists of revenue receipts of government and the expenditure met from these revenues. Tax revenues are made up of taxes and other duties that the government levies.

Expenditure budget – includes spending data items.

UNION BUDGET 2017:

The Union Budget 2017-18 is definitely unique even historic in many ways. For starters, it will be presented on a much earlier date of 1st February as opposed to the usually date of 1st March. If this wasn’t enough, this budget is also special, as for the first time, the Railway Budget will not be a separate event and will be incorporated into the General Budget.

In the run up to this budget, the Indian economy was growing at a rapid pace registering GDP growth of around 7.6% and then the brakes came on as a result of the unexpected demonetisation announcement. The decision though commendable from the combating black money aspect, has caused significant liquidity issues in the economy. As of now demonetisation is expected to have lasting impact on a number of segments including automobiles, FMCG and a plethora of other cash-hungry businesses.

Considering the rough run up to this budget, the expectations of “feel-good” factors being features in the Union Budget 2017-18 are pretty high. Hence a series of populist policies are expected in this year’s budget. The following are some of the key expectations from Budget 2017-18:
REVAMPED INCOME TAX STRUCTURE:

Many corporate entities, bankers and even the general public at large had hoped for a change in the Income Tax slabs. As a result of the anticipated decline in customer spending, this year’s budget is expected to finally introduce a change in the current taxable income tax slab. If new IT rules in fact come into effect, they might just be applicable to both individual tax payer as well as corporate entities. Already some media outlets have reported that the Government is planning to revise the current 2.5 lakh to Rs. 4 lakhs per annum as the minimum taxable income in order to ease the pain of demonetisation. Though the increase might not occur to that an extent, any upward revision of the minimum taxable income slab will be cheered by the salaried and self employed alike.

INTRODUCTION OF GST:

Goods and Services Tax popularly known to GST, has been a major talking point and a bone of contention between the central and state governments over the last few months. With the winter session of Parliament being washed out as a result of demonetisation protests, this year’s budget is expected by many to feature the introduction of a much watered down version of the GST. But, this will definitely be cheered by many businesses as it would make the task of estimating and filing their taxes much easier.

MEASURES TO PROMOTE CASHLESS TRANSACTIONS:

Taking into account the government’s hints that the entire value of the demonetised notes will not find their way back as cash into the economy, the next budget is also expected to promote cashless transactions. Some of these such as discounts when using cards at toll booths, waiver of merchant discount rates when using debit cards at POS terminal, etc. have already been implemented though for a limited time. Additional benefits to those opting for cashless transactions through credit cards, debit cards and mobile wallets are expected to be part of the Union Budget 2017-18. Additionally, there might also be benefits announced for use of payment bank services that mainly target the unbanked and under-banked sections of society.

INCREASED INVESTMENT IN RAILWAYS:

As a result of the merger of the Rail Budget with the Union Budget, there is all the more reason for the Finance Minister to introduce populist measures that focus on further development of infrastructure. The modernization of railways is long overdue and the recent Kanpur accident is expected to give further impetus to government spending on railways modernization. Additionally, like every year we can expect a few new trains that would be launched.. Don’t expect A/C fares to get reduced this budget, but there might be a downward
revision of passenger fares for non-A/C classes to boost positive sentiment among voters in the lower economic strata, who are the hardest hit by the demonetization announcement.

FURTHER BOOST TO GOVERNMENT PLANS:

Another measure to shore up sentiments among investors would include government plans to boost start ups and businesses like Skill India, Make in India, Start-Up India, etc. through tax breaks and other goodies. These measures as well as additional measures that would help start-ups raise seed capital cheaply would definitely be something that the government will consider. This has specially become important considering that subsequent to demonetisation, the Sensex lost all the gains it had made in 2016 within 8 to 10 trading sessions. Moreover, with the Fed rate hike announced from January onwards, a large proportion of foreign investment is expected to leave India and head back to the US.

AFFORDABLE HOUSING MEASURES:

Last year’s budget included some key announcements that promoted low cost housing and offered cheaper home loans to individuals who opted for amounts of up to Rs. 35 lakhs during the 2016-2017 fiscal. These benefits might be extended for the 2017-18 period. Moreover, there might be additional tax breaks for those involved in the construction of such affordable housing.

MEASURES TO BOOST AGRICULTURE:

There have been widespread media reports of farmers being unable to sow Rabi crops due to the unavailability of new currency notes in sufficient numbers. If the reports that large areas of agricultural land have remained unsown are true, food inflation is definitely going to cause a major problem in the coming months. Add to this the fickleness of the monsoon season and the government may be looking at the possibility of a food crisis in the coming months. Keeping this in mind, it is expected that farmers might get some additional benefits as well as greater access to cashless transaction modes so that they can purchase seeds, fertilizers and other agricultural essentials with greater ease.

INCREASED TAXES ON TOBACCO, ALCOHOL, LUXURY GOODS AND IMPORTS:

The prices of tobacco products and alcohol have historically been increased in every budget as these have been a perennial source of revenues. Going forward, we can expect more of the same and the price of imported goods such as high-end electronics, imported automobiles as well as gold is also expected to rise as the government attempts to increase indirect tax revenues subsequent to GST implementation, make imported items less attractive to control its budget deficit and simultaneously promote the Make in India initiative.
All said and done, the Union Budget 2017-18 is expected to be quite different from many of the previous ones and even though no sweeping changes are expected to occur. The above write up is about expectations and the main one that will be top of the mind would be the government’s desire to create a positive feeling for the future so as to boost investor confidence both domestic and international.

**EXPECTATIONS FROM BUDGET 2017:**

The Union Budget for 2017-18 will be presented in Parliament in the first quarter of 2017. Expectations from different industries and the public have already started coming in. We at Paisabazaar.com present you the top expectations from Budget 2017-18:

**Merger of Railway budget with Union budget**

Marking a dramatic move away from the 92-year-old practice of presenting a separate Railway budget ahead of the Union budget, the railway and Union budget will be presented together. The process of preparing the Railway budget remains unchanged. A single appropriation bill would be prepared with the estimates of the Railway budget as well. The reasoning behind the move is to save time for the government by not having to hold consideration for two separate bills.

**EXPECTED TAX CHANGES:**

Ever since the planning of the 2016 Union budget, expectations have been high regarding changes in the existing tax structure. The 2016 budget was expected to raise the tax exemption bar from the current level of Rs. 2.5 lakhs to 3 lakhs per annum. Since, the change could not be carried out in the existing budget, it is expected to be announced in 2017. Further, with the grievances and pain inflicted upon the common man with the note ban move, the expectation of a raise in tax exemption rate is ripe.

Moreover, we might also see a reduction in tax rates that is currently at 10 per cent for incomes above Rs. 2.5 lakhs, 20 per cent for those earning above Rs 5 lakh and 30 per cent for those earning above Rs 10 lakh.

**WELFARE BENEFIT MEASURES:**

With the politics surrounding demonetisation being extremely critical to the government, particularly pointing at the difficulties faced by the poor, the ruling party is in an urgent need to devise policies that benefit the poor. This is already evident from the Pradhan Mantri Garib Kalyan Yojana that was announced by Prime Minister Narendra Modi on November 29. As part of the scheme, those with large amounts of unaccounted wealth, can deposit the same with a penalty of 50 percent on it as opposed to tax rate of 85 percent for those who do not opt for the scheme.
Keeping in mind the government’s need to please the poor, the 2017 budget might see a number of welfare measures and pro-poor schemes which could see a surge in social spending expenditures.

The other aspect of benefit measures can take the form of incentives for digital payments. With the rhetoric of a cashless economy taking centre stage in the aftermath of demonetisation, the government has already taken a number of steps to encourage electronic payments. Service tax on payments made through debit and credit cards upto Rs. 2000 have been removed. More recently, Finance Minister, Arun Jaitley announced a list of measures as incentives for digital payments which include cheaper petrol and diesel when paid for electronically, discounts on railway tickets and highway tolls.

**LOWER TAX RATES:**

The possibility of change in current direct tax norms such as Income Tax has gained further strength following the late December announcement by the Finance Minister that the focus should be on lower tax rates. The argument is that lower tax rates such as those prevalent in many economies actually have the potential to bring in greater revenues as they have a much broader tax base. India’s traditional mindset that higher tax rates lead to greater tax income needs to be changed according to the statement issued by the Finance Minister, Shri Arun Jaitley. By decreasing the tax rate, goods and services produced in India are expected to be more competitive in the global market enabling Indian companies to generate more revenues overseas.

**MORE INCENTIVES FOR DIGITAL PAYMENTS:**

The government has already announced incentives for those making payments through digital mediums like debit/credit cards, mobile wallets etc. Service tax on payments for transactions upto Rs. 2000 through debit/credit cards have been removed, 0.75% discount has been announced for digital payments at petrol stations. With a vision to move towards a cashless economy, the government may announce further measures to encourage digital payments.

**STREAMLINE EXISTING TAX SAVING VEHICLES:**

Usually, new tax-saving schemes are launched every few years but changes required to the existing schemes are often ignored. This means that most of the older options such as fixed deposits, pension plans, insurance policies, etc. are not in sync with the times.

This has an adverse effect on the elderly population, who invested in these schemes many years ago, largely due to lack of better options, and now do not have the resources to take advantage of the new tax saving options. Though the regulatory and fundamental changes
required will take time to be implemented, the union budget of 2017 can be starting point to ensure the elderly get the same returns. For instance, bank fixed deposits can provide returns of 7.5-8% to people over 65 years of age.

**No Tax Payments on Pension Income:**

Another populist announcement, which many are demanding from some time now, is the pension income for senior citizens be made completely tax free. This will not only help the elderly but will also reduce operational work for income tax authorities.

Like every other year not all expectations were met in the Budget speech of 2016 and these unmet expectations form the basis of our expectations from the Union Budget 2017. For starters, many experts were of the opinion that the tax exemption slab for individual tax payers would be raised from the current Rs. 2.5 lakhs level to a new level of Rs. 3 lakhs per annum. That of course did not happen, so this may be something to look forward to this year.

Another announcement in the Union Budget that led to protests across the country was the introduction of a new tax regime on schemes such as EPF. Currently, EPF is completely tax exempt but the 2016 budget showed an intention to make 60% of the corpus taxable at the time of withdrawal (NPS withdrawals are already similarly taxable). Thankfully this decision about EPF was retracted soon after due to protests across the country. However, there is still a possibility that such an attempt would be made again in the Union Budget 2017 or in another one in the near future.

There is saying “There are only 2 certainties in life – death and taxes” and if historic records are anything to go by, you don’t need a crystal ball to predict that the taxes of alcohol, tobacco, luxury goods and precious metals/gems will increase. The only question is by how much. Then there is the new player in the tax space to contend with as well – GST. The certainty about GST is that it will be introduced during the 2017-2018 fiscal. The uncertainty is whether it will be introduced in its current form which has polarised opinion or in a more watered down and less polarised format with amendments. Only time will tell and in 6 odd months we will have a definitive answer to these and other questions regarding Union Budget 2017.

**FOCUS ON AGRICULTURE IN 2017 BUDGET:**

As per recent news reports, Budget 2017 will focus on improving the farmer’s lot and a slew of measures to boost agriculture is expected to be announced. To determine the key areas in agriculture that need to be revamped, it has been reported that the Prime Minister has sought suggestions regarding the establishment of premier institutes focused on agriculture based on
the present-day IIM and IIT models. There have also been discussions regarding methods that can be adopted by the government so that the income of farmers could be increased two fold by the year 2022. Other notable agriculture-related discussions in the run-up to the 2017 Budget included ways to bring agriculture in the purview of digital payments revolution and also the move towards high-value agricultural products.

This is where the magic truly happened and most experts would agree that these were good initial steps towards making affordable housing a reality in India. Let’s start with the benefits for those who take home loans for small houses in the 2016-2017 fiscal. If this is your first home loan and the home loan amount sanctioned does not exceed Rs. 35 lakhs, you get an additional tax rebate of Rs. 50,000 on the loan interest component. Additionally, the budget speech went on to provide an exemption on service tax for construction of houses not exceeding 60 m2, introduced excise duty exemption to Ready Mix concrete and abolished the Dividend Distribution Tax for distribution of SPV income to INVITs and REITs. Apart from these goodies, the icing on the cake was total tax exemption for profits resulting from construction of residential projects that feature flats not exceeding 30 m2 in metro cities and 60 m2 at other locations. All in all, cheaper affordable housing for the masses seems closer to reality after this.

CELEBRATIONS FOR TAX PAYERS:

The average Indian tax payer is concerned about one thing above all else – how can I pay less tax or get additional tax exemption (without resorting to illegal stuff of course)? As if in answer to this question, the government changed a few provisions (for the better) and it specifically impacts individuals with annual income that does not exceed Rs. 5 lakhs. It all centres on section 87A which determines the tax rebate ceiling and this maximum amount was increased from the previous level of Rs. 2000 to Rs. 5000. Thus, during the assessment year 2017-18, many of us can look forward to a decreased tax burden, provided you earn less than or equal to Rs. 5 lakhs annually.

INCREASED EXEMPTION BENEFITS ON RENT PAID:

If you are a 20 or 30 something working individual, the probability that you shell out a substantial amount as rent is pretty high and though the proportion of rent payers decreases with age, let’s face it, not everyone can afford their own house as of yet. For such individuals, the tax exemption in lieu of rent paid under Section 80 GG is godsend. Even better, in Budget 2016, the previous maximum exemption limit of Rs. 24000 under section 80GG was revised to Rs. 60,000. I am cheering this announcement wholeheartedly.
TAX BENEFITS FOR STARTUPS AND SMALL BUSINESSES:

Call it the Gujarat Model or Modinomics, small businesses and start ups did get something to cheer about in the Union Budget 2016. Small businesses with turnover less than Rs.5 crores (as of fiscal March 2015), would pay reduced tax at 29% excluding applicable surcharges and cess during the 2016-17 fiscal.

New ventures/start ups that initiate operations between April 2016 and March 2019 got a sweet deal with complete (100%) tax exemption for 3 years on any profits during the first 5 years of their operations. But there’s a catch – such enterprises would still be subject to Minimum Alternate Tax or MAT as it is commonly called. In case you weren’t aware already, MAT can be up to 20% of total profits, so a bit of a mixed bag there for startups.

AS IF THERE WEREN’T ENOUGH TAXES:

When you have seen a few Union Budgets you probably understand that this event can never be all sugar and spice and everything nice. This holds true this time around as well and it came in the form of additional taxes. The one that truly bugged me was the Krishi Kalyan Cess of 0.5% that was added to all services that are taxed – ranging from your cell phone bill to your club membership. Another one that is something of a pinch for car owners is called the Infrastructure Cess. Call it whatever you will, it’s a fine that car owners will now have to pay for owning a car. Depending upon how big a car you purchase and what fuel you burn it will range between 1% and 4%. HNIs too were not spared – now they have to deal with 10% additional tax burden if total dividends earned by an individual exceed Rs. 10 lakhs during the year.

Budget 2017 is widely expected to bring in cheer for taxpayers, especially in the backdrop of demonetisation of old Rs 500 and Rs 1000 notes. FICCI (Federation of Indian Chambers of Commerce and Industry) has urged Finance Minister Arun Jaitley to revise the current income tax slabs and bring them at par with international standards. “Currently, the peak tax rate of 30% is made applicable over an income of Rs 10 lakhs for individual taxpayers. However, the income level on which peak rate is applied in other countries is significantly higher,” says FICCI. “Hence, there is a need for further raising the income level on which the peak tax rate would trigger, to make the same compatible with the international standards,” it recommends in its pre-Budget 2017 memorandum.

FICCI has recommended revised tax slabs for individual taxpayers, where a 30% tax rate should be applicable only if the income is above Rs 20 lakh. For taxpayers in the bracket of Rs 10 lakh to Rs 20 lakh income, FICCI recommends that the tax slab should be 20%.
has urged the Narendra Modi government to implement the following tax slabs for FY 2017-2018.

<table>
<thead>
<tr>
<th>Slab (Rs. lakhs)</th>
<th>Tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-3</td>
<td>Nil</td>
</tr>
<tr>
<td>3-10</td>
<td>10%</td>
</tr>
<tr>
<td>10-20</td>
<td>20%</td>
</tr>
<tr>
<td>Beyond 20</td>
<td>30%</td>
</tr>
</tbody>
</table>

Budget 2017: FICCI recommends tax slabs for FY18

Additionally, it wants that the Union Budget 2017-2018 should withdraw the levy of surcharge on individuals having income above Rs 1 crore. “The Finance Act, 2016 has levied surcharge @ 15% on individuals having total income exceeding Rs 1 crore. The surcharge @ 10% on individuals having taxable income above Rs 1 crore was introduced in the Budget 2013-2014 though only for a year. The surcharge on individuals has been increased over the years from 10% to 15%. It is observed that the increased surcharge on certain category of individuals distorts equity and tends to discourage entrepreneurship and incentivizes people to relocate to other locations,” FICCI points out.

Meanwhile, FICCI has also asked FM Jaitley to raise the deduction for interest paid under Section 24 to Rs 3 lakh. “The deduction available under section 24 of the Act is to a maximum limit of Rs 2,00,000/- for interest on loan taken for acquisition/construction of self-occupied house property. Given the rising interest rates and the increase in property prices and also to spur the demand for housing, it is recommended the exemption should be increased to at least Rs 3,00,000/- per annum,” FICCI says.

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Indian Economic Growth & Regional Imbalance

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ABSTRACT:

This article explores growing regional disparities in India. The main reasons for regional inequality in India are poor infrastructure, wrong allocation of resources, lack of motivation on behalf of state governments, defective green revolution policy, disparity in literacy rates etc. The unbalanced nature of India’s growth is becoming a cause for considerable concern. The growing regional disparities appear to have diminished political determination for further economic reforms, and hence may pose a barrier to India’s future economic growth. We are highlighting the regional imbalances among different states of the country. The article further suggests some points to overcome these disparities.

Key Words: Indian Economy, Regional Disparities, Different States, Economic Growth.

Balanced economic development of Indian economy implies economic development of all regions. Balanced pattern of regional development doesn’t imply that rate of development of all regions should be uniform. It simply means that difference in the economic development of different regions should be minimized. Economic planning since independence is far from objective of reaching balanced regional development (Mittal & Devi, 2015).

The evidence on the imbalance in India’s growth has several dimensions. First there is evidence of disparities across state income levels and their growth rates. For example, there is distinct difference between the richest state Goa, and the poorest state Bihar. A preliminary analysis of the data shows that, despite this enormous gap in income levels, there is no evidence of convergence. Rather the trend is, richer districts getting richer faster than poorer districts. This shows the enormous difficulty that the government faces in promoting reforms which may amplify these differences further in the short term. (Das et al, 2013). The table given below gives us an idea of statistical figures showing regional disparity in India:

<table>
<thead>
<tr>
<th>High Income State</th>
<th>Per Capita Income</th>
<th>Low Income State</th>
<th>Per Capita Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goa</td>
<td>200514</td>
<td>Bihar</td>
<td>27202</td>
</tr>
<tr>
<td>Haryana</td>
<td>119158</td>
<td>Uttar Pradesh</td>
<td>33616</td>
</tr>
<tr>
<td>Maharashtra</td>
<td>103991</td>
<td>Jharkhand</td>
<td>40238</td>
</tr>
<tr>
<td>Tamil Nadu</td>
<td>98976</td>
<td>Assam</td>
<td>40475</td>
</tr>
<tr>
<td>Gujarat</td>
<td>96976</td>
<td>Madhya Pradesh</td>
<td>44989</td>
</tr>
<tr>
<td>Kerala</td>
<td>88527</td>
<td>Odisha</td>
<td>49241</td>
</tr>
</tbody>
</table>


In more detailed analysis, we then explore the possible causes of this regional imbalance in India. Historically, regional imbalances in India started from its British regime. The British rulers as well as industrialists started to develop only those earmarked regions of the country.
which as per their own interest were possessing rich potential for prosperous manufacturing and trading activities. British industrialists mostly preferred to concentrate their activities in two states like West Bengal and Maharashtra and more particularly Kolkata, Mumbai and Chennai. They neglected rest of the country to remain backward. The uneven pattern of investment in industry as well as in economic overheads like transport, communication facilities, irrigation and power made by the British had resulted uneven growth of some areas keeping totally neglected. Geographical factors play an important role in the developmental activities of a developing economy. The difficult terrain surrounded by hills, rivers and dense forests, adverse climate, prone to floods etc leads to increase in the cost of administration, cost of developmental projects besides making mobilization of resources particularly difficult. The areas such Bihar, Northern Kashmir, Arunachal Pradesh etc.

The regional imbalances arise due to such locational advantages attached to some regions and vice versa. For example, while determining the location of heavy industrial project such as iron, steel etc technical factors included in the locational advantage are getting special considerations. Economic overheads like transport and communication facilities, power, technology, banking and insurance etc are considered very important for the development of a particular region. Moreover, new investment in the private sector has a general tendency to concentrate much on those regions having basic infrastructural facilities. In respect of allocating plan outlay relatively developed states get much favour than less developed states.

The Government has concentrated green revolution to the heavily irrigated areas with the idea to use the scarce resources in the most productive manner and to maximize the production of food grains so as to solve the problem of food crisis. Thus, the benefit of green revolution is very much restricted to the states like Punjab, Haryana, and Uttar Pradesh leaving the other states totally in the dark. This has made the well-off farmers much better off, whereas the dry land farmers and non-farming rural population remained totally untouched. Political instability in the form of unstable government, extremist violence, law and order problem etc have been obstructing the flow of investments into these backward regions besides making flight of capital from these backward states. Literacy rate indicates one of the quality of human resources present in the country. Wide variations in literacy rates of different states indicate their regional imbalances. Literacy rates of some states like Kerala, Mizoram, Tripura and Goa is higher than backward states like Bihar, Jharkhand etc.

The various reasons mentioned above lead to regional disparity and had impact on the country’s overall economic development. Indian economy has potential to excel but fails to explore it to optimum. The fruits of development are not enjoyed by the entire country due to
regional imbalance. Besides this gave rise to terrorist and Naxalite activities in these areas. This added burden to security and government expenditure. This suggests that state governments play an important role in determining growth rates through providing appropriate institutional or regulatory environments. There should be more infrastructure development in backward states. For achieving balanced regional development more percentages of funds should be allocated to backward states. Government should make special projects for dry land farming for states like Rajasthan, Madhya Pradesh which have less rainfall. Government should provide more tax concessions and subsidies for setting up industrial units in backward states. Government should promote cottage and small scale industries in backward areas. It will create employment opportunities promote production and help to develop these regions. Self-employment and entrepreneurial skills needs to be encouraged (Mittal & Devi, 2015). Indian government has taken several steps like concessional loans by financial institutions, fiscal and monetary concessions, state government incentives, special fund for rural development etc. But in many cases, leakage of funds took place because of corrupt practices of the beaucrats or politicians from financial assistance sanctioned for backward states. Corruption in the implementation of schemes should be checked through strict measures. There should be more transparency in such transactions. Efforts should be made to develop agriculture in backward states by providing quality seeds and fertilizers at subsidized measures. Education should be encouraged in backward regions. Now since present government has taken a step to pull black money out by demonetisation of economy. It is equally important to utilise those funds which they get in this form for development. This will also help in reducing in income inequality.

**Conclusion**: Regional development of the country is unbalanced. A few states are relatively more developed and many states are quite under developed. It can act as hurdle for economic growth of the country. So, government and social organizations should put more efforts to minimize regional inequality from the country. The underutilized potential of backward states can prove a boon for development. This will also reduce migration from backward states to developed states. So, the burden on their infrastructure and criminal activities in developed states will reduce. India can then grow as balanced state!

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पृथ्वीरील जीवविद्यापीक वाणीय कार असलात महात मार्ग उपरसू निम आतत होत. प्राचीन भारतीय मान्यतानुसार विव वाच- द्वारा मूलभूत संबंध- मंत्र महामार्गानी बनाने आत. पृथ्वी, नग, अथि, बारे आणि आकाश हो ती पंचमापन होत. पृथ्वीरील जीवविद्यापीक अवशेष पद काम परिवार अगार आत. मान्य मंसूनवित्त विकासात वाणीय भूमिका महायुग रुग्ण होत. पाण्यचया स्वतंत्र असलात विज्ञानोमती आपल्या पूर्वनिष्ठांची वर्तना केल्या आणि शेती केली. जगात रुकवाव सुरती चार अंतर मानक व्यवस्थित किंमन एक महात मार्ग ती तीख पाणीसंचयना तोंड झाव लागते. त्यापैकी एक चाल की लोक भारतात रातात. नागामय पाणी कोटी मानक संपूर्ण वक्ताश्र ती वाणीयटाचं भाजते. त्याला 18 कोटी लोक भारतात आहत. आणि कंडक्या वन भारताचा संवर्धन पाणीसंचयना प्रामाण्य आवश्यकता येता. विविध अवलंबन संघ ही पाणीच्या चालक उपक्रमात असते. त्यापैकी पणी टाक्याचा संरक्षण जाता एक दिनपिकाच कृपाच व्यक्ती हितरुप येतो. कृपाच भेंडीचे उपाय किंमा होयम आपल्या झाव, तर त्यापैकी शेतकाचे रोजगार किंमा उपायात वसावली नाहीत होते.

महाराष्ट्र राज्यीत सर्व स्वराजीच्या पाणीपालन अकवर आहत. तसेच 48% वर्गांना शहरी करण्यासाठी होत असल्याने त्याच्या तहां भावने हे पार पडू आलेले सरकारी निर्माण झालेले आहे. वहांचा चार-पाच येथे महाराष्ट्र वाढताने कर्मी-कर्मी पाणी पहाण आहे. महाराष्ट्र आणि शेतीच्या मुख्यांकन मुख्यांकनात रुपरेत आहे. जगात भारताचा पाणीपालन भवतीत दुसर्या कर्मांकाच्या लागते. मात्र भारताचा होयफा पाणीपालन प्रणाली पाणी आणि मेलाव, आसान, राज्यात तेज होय विलिमायर इकट्ठे पर्यवेक्षण आहे. तर राज्यर सर्व भरत देखील पर्यवेक्षण आहे. त्यापैकी महाराष्ट्र राज्यीतील शेतीच्या मुख्यांकन आणि मुख्यांकन ही पर्यवेक्षण त्याच्या मुख्यांकनाची स्पर्शी आहे. त्यापैकी महाराष्ट्र राज्यीतील शेतीच्या मुख्यांकन जाणून घेते आणि सरकारला नेतृत्व करणाऱ्या वापराचे शेत सम्बन्ध संबंधित वापरावस्थाय पर्याय नाही.
अभिवादनाच्या अंतर्निर्मितीसह अंतर्निर्मितीप्रमाणे पाण्याचा खंडन किंवा काळजीपुर्वक लोकसहभाग वाहून काम केल्यास उदाहरणार्थ नक्कीच सकल होते. 80% शेती कार्यक्षेत्र असल्यास जलप्रदेश संघात अंतर्निर्मिती झाल्यास भूमिभूतील पाण्याची ठिकाणी बाहुत करून शेतीसंसाधन संस्थेने संरक्षक ठेवल. गेल्या तीन-चार वर्ष महाराष्ट्रात वारावर तुक्काच्या साब� तपास्त त्याचाच साकार होताच आहे.

पाण्याचा अनिवार्यपणे, बाहूत तपासण, बेसुमार जलंगणांक, झापतांना होणाऱ्या शहरीकरण, बाहुतील लोकसंख्या व पाण्याचा बेसुमार उपरोक्त याच्यांनी काही वर्ग वाहून चालू आहे.

या अभिवादनाच्या विविध विभागातील योजना असाधारणसंघ संस्था व लोकसहभाग पाण्याचे विविध तत्त्व इतरांनी ठेवले आहे. निर्माणाच्या लक्ष्यानिर्देशार्थ ही पर्यावरणसंस्थाने आहे. हे अभिवादन या विविधत्वास याच्याचे पाणी, शेतीसंसाधन संस्थेने, सिंचन निर्मीतीच्या उपलब्धता निर्माणाचे विविधत्वास होईल. गेल्या दोन वर्षात विविधत्वास संचयकाचा कामचून पाणी अर्थविविध व जीवनविविध यस्त्या जलेला ठेवलो. स्वयंसेवक संस्थेने प्रत्येक तिथी व त्यामुळे पाणी टाकुंडावर मात्र करण्यात आली आहे. हे सर्व कार्यक्रमाची फलदृष्टी विचारात घेंन जलप्रदेश संघात अभिवादन राजस्थानाने भारतीय पाण्यविविध निर्माण घेतला आहे.

महाराष्ट्र, शासनाचे प्रामाणीक पाणी टाकुंडीची स्थायी कार्यक्रमाची संघीयसंस्थेच शेतीसंसाधन पाणी टाकुंडी महाराष्ट्र बांधविविध निर्माण राज्यसरकार घेतला आहे.

या अभिवादनाच्या संस्थेच्या साधारणाने, पाण सांतर गाव टाकुंडी मुक्त करणाऱ्या उदित उद्योगात आले आहेत. 2019 पांडेय जलप्रदेश संघात योजनेच्या अंतर्गत फिरणारे विविधत्वास वर्ग वाहून आहेत.

जलप्रदेश संघात पाणी सांगणारीहे उदित कण "-

1. पाणीच्या पाणी पासरी विकसित करणे.
2. भूमिभूतील पाणीपाशी पासरी वाढणे.
3. शेतीसंसाधन सर्वसाधारण वाढणे व पाणी पासरीचा कार्यक्रमात वाढणे.
4. राजस्थानी तपासना पुरस्काराच्या पाणी उपलब्ध करणे दररोज, प्रामाणीक मार्गसर्वत्र वंद उपलब्धती पाणी पुरस्कार पोतांचे पुनर्निर्माण करणे.
5. भूमि अधिनियमाची अंतर्निर्मिती करणे.
6. विविध तत्त्वाच्यासारखे पाणी सादर करणे.
7. पाणी सांगणारीहे निर्माण करणे.
8. अस्तित्वातील जलवाणीच्या मासिक गाठ अंतर्निर्मिती घडवणे व जलवाणीसंसाधन संगठन संगठन करणे.
9. वृक्षगांठडीस सरोवरांचे देऊन तुळ्या लागवड करणे.
10. पाणीच्या राजस्थानात जनरल जनरल / जनपद निर्माण करणे.
11. शेतीसंसाधन पाणीच्या सरोवरांचे कार्यक्रम घालणे, पाणी पुरस्कार, पाणी पुरस्कार, पाणी प्रदर्शन, सर्वसाधारण प्रदर्शन करणे / लोकसहभाग वाढविले.

जलप्रदेश संघात अभिवादनांतर्गत कण "-

1. निवन्ध पाणण्याची कामे करणे.
2. सर्वसाधारण सर्वांची शेती नाला तपासणाची कामे नाला खोलिकरण / संरक्षण करणे.
3. जुन्या जलसंरक्षणाचे पुनर्निर्माण करणे.
4. अस्तित्वातील लगूनचंबंधांचे संरक्षण मांडण संगठन दुसरी करणे.
5. पाण तपास, तपास तपास, दुसरी तपास, नृत्यकरण व संगठन पुनर्निर्माण करणे.
6. पाण तपास / गाव तपास / संगठन तपास / संगठन तपास / तपासकलीन तपास / तपासकलीन तपास / तपासकलीन तपास / माती नाला बंधनातंत्र गाठ करणे.
7. मध्यव व मोठ्य प्रकल्पाच्या संचित संगठन नृत्य कार्यक्रमाच्या वापर करणे.
8. छोटे मोठे / नाला जोड प्रकल्प रचविले.
9. विविध / बोटांबंधांचे पुनर्संरचण करणे.
10. उपलब्ध पाणी अंतर्निर्मिती कार्यक्रम करणे.
11. पाणी पाणण्याचे तपास वाढविले करणे.
12. पाणी पाणण्याचे उपलब्ध वाढविले करणे.
13. काळाचे दुसरी करणे.

Worldwide International Inter Disciplinary Research Journal (A Peer Reviewed Referred) ISSN – 2454 - 7905
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१. वृक्षारूप वर्णन :: - गंगा २० ते २५ वर्षांत बुधकोटी सबसे ज्यादा आहे. डॉयंग उत्तरावरिष्ट वनासारे तोड झाल्यानुसार पाणी सरल झोपावलंब खाली येते. जेवढे झाड जमिनीची वर बाहेर तंबेंचे झाड जमिनीत मुख्य आहार बदलते. झोपावर झाडे असल्यानुसार पावसारे पाणी सरल झोपावलंब झाल्यानुसार झाल्यानुसार पडते. पावसारे झोपावलंब बेग कमी होतो व एका पावसारे झोपावलंब अनेक झेंड होतावा व ते जमिनीत निवासी झाल्यानुसार पडताना त्यांसोबत व जिवंतपत्तिसारे झाल्यानुसार पडती हल्ले. नवाराजांचा जासर झाल्यानुसार पावसारे पाणी जमिनीत मुख्य आहार बदलतो व भूमिपातन तांतर झाल्यानुसार पडताने जाते. जमिनीत ठरल्याने झाल्यानुसार जमिनीत पाणी मुख जसे करणाऱ्या बातची नाही. बांधत्याचा प्रदेश निर्माण झाले. पावसारे पाणी जमिनीत होकने नेत्र फळकडे झाल्यानुसार. वेगानंत्रित जमिनीत पावसारे पाणी जमिनीत ठिक ठेवले जाते. त्यांसोबत झाल्यानुसार मुख्य पाणी व माती पडे पकडून ठेवला.

२. माह्या ते पावसारे पाणी अस्तित्व :: - अता उत्तरावरिष्ट जमिनीत आढळे ओटे ताप बनवते. त्यांसोबत संपूर्ण उत्तरावरिष्ट लार्वू निरनिराला भागां विभागीतीतील येते. बाहुन जानेरोड-पावसारे पाणी जमिनीत अतरण निर्माण झाल्यानुसार व भाग जमिनीत मुळते. उडाल जमिनीत एक मोरड व एक मोरड खाल एक मोरड लार्वू उत्तरावरिष्ट चे पेटले आला. हे चे समानस्तीचे पेटले आला. त्यांसोबत पावसारे पाणी सरल बाहुन न जाता अडवले असते व जेवढूनीचा बांधक ठकले जातात तेव्हे उडाले असते. त्यांसोबत ते जमिनीत मुख्य आहार बदलतो. माती बाहुन जाता नाही. पिनाकासारे तापमानातील जमिनीतीचे पौड्ट ज्ञात म्हणून बाहुन जाता नाही. बांधांसोबत उत्तरावरिष्ट लार्वू कमी होऊन बाहुन जात्यातील पाणी विद्यमान झाल्यानुसार.

३. शेत वाचविधिंती :: - या जलसंरक्षण व मुख्य आहारण पद्धती कंपांजेंटेंट बिंडिंग मुख्य प्रवत्तत आहे. या फळक शेतीची उत्तरावरिष्ट विभागीतीतील करणुन तुकडे पाडले जातात. त्यांसोबत बांधक ठकले जातात. शेतीतील बांधकत्व झालेले. शेतीय पद्धती पावसारे पाणी सरल बाहुन न जाता अडवले असते व जेवढूनीचा बांधक ठकले जातात तेव्हे उडाले असते. पावसारे ते जमिनीत मुख्य आहार बदलतो. माती बाहुन जाता नाही. पिनाकासारे तापमानातील जमिनीतीचे पौड्ट ज्ञात म्हणून बाहुन जाता नाही. बांधांसोबत उत्तरावरिष्ट लार्वू कमी होऊन बाहुन जात्यातील पाणी विद्यमान झाल्यानुसार.

४. ओडेवार बांध व खोलनेत्र व रंथकरण:: - नदीचा उपर चोटी ओड्यातापुरसंस्थान होतो. आज बर्षेच ओदेवार आकर्षित असल्याचे पावसारे पाणी आहे. त्यासोबत ओडेवारे रंथकरण व खोलनेत्र लोकशहस्यादिले बनवाच गावते के आहे. त्याविद्यमाने पाणी सकतेच येते. त्यांसोबत ते बांधवर देखील दिसते. बांध केल्यास पाणी अडवले दिसते. बांध गावते केल्यास पाणी अडवले दिसते. जग ऊपर ओडेवार असतो. त्यासोबत ओडेवार असतो. नेमाचे प्रयास अनेक छोटे-छोटे ओडेवार असल्याचे पावसारे पाणी असल्याचे पावसारे पाणी असल्याचे पावसारे पाणी असल्याचे पावसारे पाणी...
पशूतःसनवादी उपयोग पशूतकी पिकांना पाणी देंप्याताद करतो. गंगा दोन बाल कल अनेक पशूतकी-नायन या योजनेचा लाख देखुन सोतो पिकांकाचं संस्तंत पाणी साधूण नंतर तुर्के लागू लागते तसे पिकांना दिले आहे. उपायात चांगले काळ्या आहे. जलसंपारण आहे ज्ञानीनांना दिली पाणी देंप्याताती. पशूतकी-पशूत पशूततत पशूत राहतात भविष्यात हा हजरत राहतात पालसंपादी पाणाने समृद्ध करून कार्य आहे त भविष्य पुनर्मूल्य शिवाय पाणी नाही. भविष्यातील पुनर्मूल्य करून तेंती ज्ञानीनांना पाणी परतात. पाणाता उपसा के ज्ञानीतर ते ज्ञानीतर परतात, ते ज्ञानीतर तुर्के असते येऊन वापरले जाते शकते.

8. लीला सिंहन र तुरार सिंहन :- पाणी निर्माण व व्यवस्थापन अपघात काढून कराले लागणार आहे. सिंहनसाठी लीला, तुरार सिंहन, वापरणे हि काठामोगी गरज झाली आहे. येथे ज्ञानीनांना मानिंद ताह-सर व्यवस्थाप या सिंहन पालसंपादी उपयोग करत आहेत. या पद्धतीमुळे 30 से 45% पाणी व्याप्त होते तर होतील शिवाय उपयोगातील 20% वाढ होते. वाचे कारण माणे ज्ञानी वापस सिद्ध करते राहते ज्ञानीतर हया झाली राहते. पिकांनाच्या मूळातील अदिक्षेत्री शोधाने काढून जतळ होते. पालनात दोषातील पाणी वाढ होऊन उपयोग बदलते. असीमित तंत्रज्ञान पालने होती केली तर उपयोग चांगले निष्ठीते. त्यामध्ये पाणाता काढून करते वापर होतो. ज्ञानीतर कराकेला पाणाता सिद्ध आहे. ते दोषकोट्टी टिकताळ पाणी देंप्यातीने पशूतकी-नायन कुणी विभाग अनसीम 50% अनुभव मिळते. ही ज्ञानीतर वापर योजना करत जागृती निर्माण केली पाहिजे. कमी पाणीचा पिकांचे वेळा सक्षमता व ज्ञानीतर वर्गाची आधुकारिक नवीन माहिती.
शहरीकरण आणि आर्थिक विकास — संदर्भ नागपूर विभाग

श्रेणी: जयंतकुमार पम्मसूक
अर्थशास्त्र विभाग प्रमुख, एस.एन. मोर महाविद्यालय, तुमसर

सारांश:
नागपूर विभागीय आर्थिक विकास व शहरीकरणाचा विचार करता या विभागात शहरीकरणाचे विवरण असमान आहेत. विभागीय नागपूर जिल्हयात शहरीकरण जाते आहे व आर्थिक विकासाची याच भागात जाता घडून आला आहे. येथेच शहरीकरणाची वाढी वेगाने होत आहे. विभागीय उद्देश्य जिल्हयात ही क्रिया मंद आहे. तसेच नागपूर विभागीय लहान, मध्य व मोठा शहरतल्या विकासाचा विचार करता विभागीय फक्त 'नागपूर शहर' विकासात अभ्यस्त आहे. त्या तुलनेत विभागीय इतर शहरांची विकास कमी आहे. मूळन नागपूर विभागीय नागपूर जिल्हयात उच्च व शहरीकरण गटात, चंदूपूर व वर्या जिल्ह्यात मध्यम शहरीकरण गटात आणि मंडळाचा अत्यंत शहरीकरण गटात. ठोळवात नागपूर विभागीय झिल्मिळाव्या विकासात भिन्नता आहे. मूळन विभागीया संख्येत विकसीकरता शहरीकरणाचे प्रमाण कमी आहे त्याच्याच जिल्ह्यात संकारात्मक शहरीकरणाचे नियोजन करणे आवश्यक आहे.

आर्थिक विकास व शहरीकरण यांचा संबंध आहे. ज्या विशिष्ट ठिकाणी रोजगाराच्या संघ, शैक्षणिक संघ, आरोग्य विश्वास, वस्त्रसाथी, जाती आर्थिक व सुविधा इत्यादी घटक अनुकूल असतात. अशा ठिकाणी स्थलांतरी प्रमुख दिशाने येईलेली विकासाची महत्त्वाची ठिकाण असतील. ठोळवात उत्तराखंड या वेळेचं सूचना देण्यासाठी स्थलांतर आणि शहरीकरण दरम्यान तस्वीर देणे हे आवश्यक आहे.

1. आर्थिक विकासाच्या क्षेत्रात महाराष्ट्र नेहमीच आधारावर रहिला आहे. 2010-11 मध्ये महाराष्ट्र राज्याचा स्कूल देशातील उपनामीत हिस्सा (चालू किमतीसंग) 14.93 टक्के असून राज्यामध्ये सर्विक्षण आहे. आर्थिक क्षेत्रात ही वाढ मुद्याच्या मुंबई-पुणे-नाशिक ह्या छोटासाठी विकासाचा कंट्रोल केलेला आहे. मुंबई क्षेत्राच्या बिगर कृती व्यवसायाच्या विकास मोठा भागाने लागलेला आहे. अनेक पर्यंत गुंतवणूकादर वस्त्र, प्रक्षेपण मंद व बाधीते, पर्यंत चलन स्वस्थ, पर्यंत व्याह जीवंत, पर्यंत व्यापार इत्यादीमुळे मुंबई भारतातील मुख्य विश्वविद्यालय उपनामीत हिस्सा हेतु कसून आहे. भारतातील दौड टक्के लोकसंख्या असलेल्या मुंबईतून भारतातील 33 टक्के आकर्षक गोष्ट होते. ह्या जोडीला पुणे व नाशिक व औद्योगिक क्षेत्रात आर्थिक विकास फक्त मुंबई, पुणे व नाशिक अशा त्रिकोणात झाले आहे. औद्योगिक प्रशिक्षणाचे राज्यमध्ये शाखेची सर्विक्षण आहेत. राज्यानावर व विद्यांत तुलनेत आवर्जन सोडवले आहेत.

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विभागांतर्गत व जिल्ह्यांतर्गत स्कूल उत्पन्न व दर्जनें उत्पन्न
(वालू किमतीनुसार)

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| क्षेत्र         |                | 9,191         | 9.40           | 61,391         |
| नागपूर       | 68.30           | 51,336        | 52.48          | 96,458         |
| भंडवाडा       | 19.50           | 7,754         | 7.93           | 57,094         |
| गोंदीया      | 17.07           | 7,093         | 7.25           | 50,042         |
| चंद्रपूर       | 35.08           | 17,592        | 17.98          | 67,641         |
| गडलिमरी      | 11.00           | 4,851         | 4.96           | 43,058         |
| नागपूर विभाग | 42.14           | 97,818        | 100            | 73,231         |


नागपूर विभागाच्या स्कूल उत्पन्नाचे वर्ग, नागपूर, भंडवाडा, गोंदीया, चंद्रपूर व गडलिमरी या जिल्ह्यांच्या वादांचे अनुभव 9.40, 52.48, 7.93, 7.25, 17.98 व 4.96 टक्के आहेत व या जिल्ह्यांच्या शहरीकरण
भारत शहरीकरणातील टाळाट येत नाही. 11 या पंचवार्षिक योजनेने (2007–2012) सर्वसंचालनस्वरूप विकास अशी संकल्पना मंदळी. केवळ विकास होणे चालू नाही तर तो सर्वांग सामाजिक सर्वांगस्वरूप अशाच पाहते तर त्याचा कार्य कोण आहे. अतिधक्षता कामात शहरीकरण विकासाचा चालना देते असा संकारात्मक दृष्टिकोण रिकार्डली गेला आहे. त्याविरुद्ध, 11 या योजनेने शहरीकरण ही आवश्यक व संकारात्मक प्रक्रिया अस्तित्वात दाखवून दिले आहे. शहरीकरणाच्या प्रक्रियेत सकारात्मक व नकारात्मक असा दोन्ही बाजू दिसून येतात. संकारात्मक शहरीकरण नियोजन करणे नकारात्मक शहरीकरणाच्या दुष्क्षणाभाव कठीण नियंत्रण साधले आवश्यक आहे. महामूल शहरीकरण अधीक झालेल्या
किंवा मोठ्या शहरारील दर्शने सेमिनार उपयोगी जना करावयाची असेल तर लहान—मध्यम शहरारी विकास करणे आवश्यक आहे. मोठ्या शहरारी लोकांना आर्थिक करणे—या सर्व सोळी, सुविधा या लहान—मध्यम शहरारी उपलब्ध करणे देशात यावत. म्हणून नागपूर विभागील शहर व मध्यम शहरारी शहरीकरण नियोजनाच्या पद्धतीने वाढविणे आवश्यक आहे.

नागपूर विभागील शहर व मध्यम शहरारी विकासार्जकता महाराष्ट्र राज्य विभा महामंडळाच्या लघु उद्योजकांना व मोठ्या शहरारील दर्शने म्हणुन प्रयत्न आहे. महाराष्ट्र शासनाच्या विक्री करत राहत शुट दाखव. उद्योजकांनी कागळ स्थान पुरवठा व विवृत पुरवठा विशेषत कालखंडांमध्ये कार्य करतात. जेणेकरून विधिवत विकास होऊन शहरीकरण वाढत. शहरारी विकास वाढविण्यासाठी शहरारी विमान सेवा, रेते सेवा सुरु करती. जेणेकरून मोठे गुंतवणूक्षम शहर केलेले गुंतवणूक करतील व आदिवासीकरण वाढून शहरीकरण वाढते. शहरीकरण वाढविण्यासाठी लोकप्रियतिदायी उद्योजकांना मंदून आपल्या शहरारी बांडवल गुंतवणूक वाढविण्यासाठी आकर्षित करतात. शहरारी व्यवसायिक प्रक्षेपण देण्या—या संस्था साधन करावत व कुशल कामगारांची निर्मिती करती. जेणेकरून उद्योजकांना धार्मिक पालकीवर कुशल कामगार उपलब्ध होतील. या शहरारी शैक्षणिक स्तर बांग्ला नाही. त्या शहरारी शैक्षणिक स्तर उच्चविद्याकर्त्ता महाराष्ट्र शहरारील शिक्षण प्रमाण आपल्या शहरारीचे आकर्षित करतात. त्यामुळे आपल्या शहरारील सेवा कृत्रिम विकास होऊन शहरीकरण वाढत. लहान व मध्यम शहरारी विकासार्जकता सरकारिता आपली नवनवीन कार्यांच्या अशा ढिकणी सुरू करतात. सन 1977 या राष्ट्रीय शहरीकरण आयोगाच्या लहान व मध्यम शहरारी विकासार्जकता शहरारोबंदताची सर्व खेडी पसंते व दल्यावरणाच्या सहायत्याने शहरारी जोडून, शहरारी वृक्षारोपण जो घटक साही करतात त्यांमध्ये जास्त त्यांमध्ये, शहरारी भोवतारण विद्यार्थी प्रदेशात जो साधने उपलब्ध आहेत त्या साधनाच्या विकासाचा पुढील देखला असे उद्योग स्थापन करते तसेच शहरारी आकाराने वाढविण्यासाठी त्या भागत जलसंचालन सुविधांचा पुरवठा करणे गरजते आहे. त्यासाठी आर्थिक तरसुद करतात. या राष्ट्रीय शहरीकरण आयोगाच्या शिफारसीची अमलबद्ध विज्ञापन करणे आपल्या नागपूर विभागील शहर व मध्यम शहरारी शहरीकरण वाढविणे येईल.

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वैद्वित्तिक खिस्ती मराठी साहित्य

dr. प्रशांत चुनील शेखर

मराठी विभाग प्रमुख, हिस्टोरियन महाविद्यालय, नागपूर—०१.

प्रस्तावना:

मराठी भाषा भरी गोपी विषाणू लोगों के लिए एक प्रवास येंदूळ मिळाला तो महाजन खिस्ती साहित्यात. फार टिस्क्स ठीकस यांची खिस्ती साहित्याचे आधा पुढा मानवांचे लाखों गरार नाही. फार शैक्षात्मक यांची सोची शिक्षण काळात गोपीसाहित्य खिस्ती धर्मसारणाला सुखसाने केली. दुरुस्तांनी १६४८मध्ये गोपीत मराठी भाषेवर बंधी धार्मिक आलो लुप्त शिक्षण भाषान्याकृत होणारी साहित्य निर्मितीची बंद झाली. यामध्ये खिस्ती साहित्याचे नक्षे तर एकूण मराठी भाषेचे फार मोळे नुकसान झाले. चंदी धार्मिक आलो उद्वित्तनात पुढा साहित्य निर्मिती झालेली दिसून येते. श्रीमानपूर मिशनाचे महत्त्व विसंद झालेले संत मंथूरूंच सुभाष्यांमध्ये हे देवनागरीत अलांक छापाल पुस्तक १८५७मध्ये प्रकाशित झाले. विषय कोनी खाल्ली 'दिव्वकर आंक महाराज ठंडेल्यें' हा पहिला मराठी नाकाटे १८५०मध्ये प्रकाशित झाला.

येदिशियाची मराठी साहित्य सेवा खुदच्या अतुलनेनुसार सुरू झाली ती बाबापदमनजी घांडे 'युग्मा पर्यटन' या कालावधीत. १८५७ पासून खिस्ती मराठी साहित्याचा एक वेगवेगळे मिळाले. बाबा पदमनजी हांढी विपुल लेखन केले. रेड. ना. वा. तिखकरी आपल्या काळात शिक्षण अस्तित्वात होते. आपल्यास तिखकरी 'कविकंपक' स्थान प्राप्त केले. खाली विचारांचे एवढे मान्या, वाचकांसाठी निर्माणातील पद्यांचा स्वयंही विविधता आणि साहित्याचे बीजात्मक स्वरूप रचनांतर पद्यांचा विविधता उद्वित्त झाले. तेजसार्वत्तेने तिखकरीचे 'स्मृतिचिह्न' मराठीतील संवृत्तिकृत आत्मचिर्च सामन्यता जाते. एकूण खिस्ती मराठी साहित्याचा अनेक नायकाने आणि निर्दर्शणाने लेखकांना उत्सुक झाले. यें तिखकरी एकूण मराठी साहित्याच्या आलो लांबी सोडली आहेत. या पारव्यूरूने वैद्वित्तिक खिस्ती मराठी साहित्याचा समीक्षात्मक आहावा पड्येल विच्छेदनात फेला आहे.

• वैद्वित्तिक मिशनन्याची साहित्य सेवा:—

धर्मप्राप्तीपणे मिशनच्या विद्वानांनी विद्वान्तक अनेक ठिकाणी आपली 'दासी' उभरली. यात्र प्रामुख्याने अकोला, यवतमाळ, चंदपूर, बाशीम, विखोड, धाराव, अंतर्ग्रह या शहरांचा समावेश होता. या ठिकाणी अस्तित्वाची मिशनवीनांनी बेगमकळ्यापासून साहित्य निर्मिती केलेली आढळून येते. अकोल्याच्या मिशनाला पिसुन, बांक घेतलेल्या पश्चिममध्येच्या पद्यांतर प्लीसिड पुढील काळात प्रकाशित होत. शक्तिकर्षण धमानी प्रकरण ही मिशनच्या गृहम उद्भव असल तरी त्यांनी पर्यंत आपली शैक्षणिक सुमारांचा पापा यात्रा. लोकांतर्पण पोहचावयाचे आंशिक तर त्यांची भाषा आपत्तिकार कार्यालय हवी या जागीव्यत त्यांच्या भाषेवर अध्ययन केले. महाराष्ट्रातील अनेक मिशननी मराठी भाषेचे अभाय करून प्रश्नध्वनिपूर्वक मराठी भाषेवर प्रभुस्तवाईले. यांची निर्मिती केली, प्रमाणभाषोपत्त त्यांची वेप्पील तोककू, गोडी, बंजारा या बोलीभाषी अभाय करून लिखित केल्याचे आढळून येते. अ. का. प्रयोगात धमानपणे, "रानटी लोकांतर्पण कार्य पण इतर नागरी लोकांतर्पण अभ्यासाच्या श्रेय मिशनच्या आहे. हिंदुस्थानात बोलीची जुनी महत्त्वीत तर खिस्ती मिशनमधूळे आपत्तिकाळे मिळळे." महणून मिशनांच्या साहित्याची दक्षें पेणे अर्धांशित उतरे. विद्वित्तील मिशनच्या मराठीतील साहित्य अतगमी स्वरूपाचे तसले तरी दुर्लक्षित करण्यासारखे मुद्रित नाही. तर उल्लेखेला मिशन पूलर हा अकोल्याच्या मिशनाच्या खिस्ती होईले 'युवक प्रसार' नावाचे निर्माणकाळ १९९५—१६मध्ये सुरू केले. लघुकथा, कविता, धार्मिक लेख, वालसाहित्य बांध अंतर्भाव जो निर्माणकाळकामाचे केल्या जाते असे. त्यांच्या प्रस्तावानेच अनेक
वन्दनेंक, कबी या नयानत्कालिकातून लेखन करती सुयुत्तप्रसार या नयानत्कालिकाचे पहिले वाचकीय वैद्यनीतिक नयानत्कालिक मृणू उल्लेख करणे योयथ ठेचू. रेक्ष, फळ्हूण्ड पफर आणि एडना पफर त्या यवतामालाकातील मिशनरीनी चालविलेले 'नवा शिक्षक' हे नयानत्कालिकाची उल्लेखनीय होते. पफर पती—पतीने अनेक उन्मुक्त्या माध्यमाचा नयानत्कालिक व नयानत्कालिकास बघते महत्त्व प्राप्त करून दिले होते. विचारांची विचारता आणि आध्यात्मिक गाथा हा त्यांचा नयानत्कालिकाची विशेषता मृणालिका लॉगेट. अकोल्पाने जेम्स्ले आणि लॉगेत कार्य करा बघूने मासदेवी राजस्थानी प्रभुक वाच्यांनाहीजमो होते. संग गडडेरीसांवर त्याचे खूप जिव्हाळाणे संवंच होते. गडडेरीसांवर जीवानी संपदात लाभाचे मुख्य रूपांतरण माणसांची विद्वांत किंतुर्माणे सुरू केले. त्यांनी विद्वांत दिक्तकातांना किंतुर्माणे कार्य करते. १९४७साली त्यांनी आपल्या वित्तनालंब गंगा 'बंदर' या नावाने प्रकाश देने. समाज प्रवर्धन आणि आध्यात्मिक या सुरू होते. नक्शा लोकलमा सहज समझून-उमेधाने अशा भाषेतील त्यांची संपदा केलेले. अंजनाधार्मिक डा. फळ्हूण्ड मार्शियल आणि 'रणिचं'ल्याच्या नावाच्या दैवमात्रिक काळात होते. 'रणिचं'-मध्यस्थ संपादनाचा व लेखनाचा दर्ज 'उक्तत' होता. यवतामालाकील उच्च मंत्री वर्षीतले मिशन हांसरावर म्हणून डा. पाळं बाळी हे मडारा भाषेचे आताच होते. त्यांनी 'मुख्य कुंदेल' हे पृथक लिहिले. यवतामालाम्यान मिशन एपणे आणि 'बालविकास' नावाच्या माणसाचे काळात व ते उत्तरप्रारंभ चालविले होते. मिशन-व्याच्या सर्व साहित्याचे नवेचन करने येथे शक्ति नस्तापातून केवळ प्राचीन स्वागत जिद्दीचा मिशनरीय संविधान उत्सर्जन केले आहे.  

मिशनरीनी मामलातील सर्व साहित्य प्रकाश हालाचे अनेरक्षित नसले तरी त्यांनी मामला स्पष्ट केले, त्यु नाटिका आणि हीते लेख उपयुक्त प्रमाणावर केलेले. मिशनरीला विशेषत्व या धार्मिक साहित्याची संख्या तर वर्षी मोठी आहे. नयानत्कालिकांनी म्हणून आध्यात्मिक आणि साहित्यकारांची मार्ग मोजी आहे. नयानत्कालिकांनी उपयुक्त आध्यात्मिक साहित्याचे मार्ग मोजी आहे. त्याने उपयुक्त आध्यात्मिक मार्ग मोजी आहे. त्याने 'बालविकास' नावाचे माणसाचे काळ व ते उत्तरप्रारंभ चालविले होते. त्याने 'बालविकास' नावाचे माणसाचे काळ व ते उत्तरप्रारंभ चालविले होते. त्याने 'बालविकास' नावाचे माणसाचे काळ व ते उत्तरप्रारंभ चालविले होते.  

• वैद्यनीतिक नयानत्कालिकांमध्ये:—

अकोल्पाने प्रकाशक होण्याचा 'सुयुत्तप्रसार' या मासिकाचे पहिले संपादक मृणू शाहुराव बावर दाखवून नव ख्यात लागेल. सुयुत्तप्रसार दर्जा दिक्विध्यासाठी त्यांनी बरेच प्रमाण केले. मलखपूर्वी रेक्ष. मुखर दाखवून त्यांनी 'विश्व सिचावलंक' नावात नयानत्कालिक १९४७ वर्षी सुरू केले आणि १९५५ पर्यंत ते चालविले. विद्वानतील एक उत्कृष्ट नयानत्कालिक मृणू या नावाच्या समावेश करता आहेत. रेक्ष. दाखवून दिवाळवला सल्याला आहे. नयानत्कालिकांनी संपादनाची 'किरक्षती जीवन प्रकाश' या मासिकाचे नाव त्याचे नवीनत्त्व प्राप्त आहे. मराठीत हे स्वतंत्र नयानत्कालिक आणि त्याची प्रचलनात उत्तम आहे. त्यांनी 'बालविकास' नावाचे माणसाचे काळ व ते उत्तरप्रारंभ चालविले होते. त्यांनी 'बालविकास' नावाचे माणसाचे काळ व ते उत्तरप्रारंभ चालविले होते.
The page contains a text in a non-Latin script, possibly a language other than English. Without being able to translate the content, it is not possible to provide a natural language representation of the text. The page appears to be part of a scholarly journal or academic publication, given the structure and formatting.
पुस्तकार मिश्रित आहे. ‘बायप्लॉम शारीरिक सामाजिक संदर्भ’ या संस्कृतिसामग्रीच्या विषयात अथवा अवयवपूर्वक उल्लिखित केलेल्या व्याख्यातांनी आणि माहिती आत्मविश्वासाची आणि आत्मविश्वासशीर्षक व्याख्यातांनी तत्त्वसंदर्भात शोधक योजना प्रवत्त केलेल्या व्याख्यातांनी सामाजिक संदर्भातील भूमिका केलेल्या ह्या पुस्तकाच्या शीर्षकात त्यांनी कुरकेंद्र येथे व्यक्त केले. त्यांचे परिणाम विशुद्ध आणि वैचारिक प्रगतिहरू वाहतूकातील बाबत म्हणून आहे. त्यांचे इतर हरेक स्फूट लेखन, वैचारिक निबंध प्रसिद्ध झालेले आहे.

साहित्यकार तुला मानो मेंे हे अकॅडेमीजवळ प्रसिद्ध शिक्षी लेखक, नाटककर, कवी, कादम्बिक, संपादक महान परिचित आहे. साहित्यकार ह्यांचे शौल झाले फूड, 'बंदिगुहातून गडपाणीकडे', 'बौंग डॉडी' या नाटककीच्या अनेक प्रयोग महानदेखील झाल्याचे आहेत. त्यांची 'वातिक' ही कादम्ब्सी आणि 'अपूर्वी' हा काव्यसंग्रह लिहिला आहे. त्यांचा 'मृत्युंजय खिस्त थुक गातात' हा काव्यसंग्रह लोकप्रिय आहे. ते एक बाहुल्य भाग मध्ये महान वृत्तिक प्रकृत्या परिचित आहेत. एक सिद्धांतानुसार खिस्ती लेखक महान साहित्यकार ह्यांना आभार मानतात.

जीवन गजबवाहे हे कादम्बिक, महान परिचित महान आभार मानतात जाताना. त्यांच्या एक गांजिळ क्षण आणि 'असा हा तुझा भरतवा' या दोन कादम्बिक प्रसिद्ध आहेत. कथाकार, चलचित्र, प्रसंग, पात्र, गृह्य चित्रीतील पुस्तकांमध्ये महानदेखील अहात असे वेगवान कथाकार त्यांचे कादम्बितिहीन साक्षी होतांना दिसतो. डॉ. सुभाष पाठी त्यांचे ‘संत तुकाराम आणि रेहं', 'कडूंडूंड', ‘दिन्हर' इ. प्रथावास आहेत. त्यांची अनेक प्रथानांनी प्रसिद्ध लिहिलेल्या ह्यांनी. त्यांच्या शून्यतासंग्रह केलेल्या संस्कृत उल्लेखनीय आहे. त्यांचे संस्कृतीशास्त्राचे लेखक अनेक निपटता कलाकृतीतून प्रसिद्ध झाले. सुबद्ध करुणांकने ह्यांनी आपल्या कविताशीर्षक मानवी चंगवटाडी क्षण वाहतूक प्रकृत्या प्रकाशित करतात,

'मानवी दुःख पाहूनही आंधळजवळ दोळ धारतो आहेया
आप्रवेश अजनाचा ऐतिहासिक बालिके सौंग करतो आहे....'

अशी शब्दांची धार त्यांच्या कवितेतेचे पाहते. मानवी जीवनाची शोधातील त्यांची कविता चित्रात कृतीत रोलाचा. विविध मोल्हत या कविताची कथा कथा ठेकेकर आहेत. त्यांच्या 'पीव्या' हा काव्यप्रकार स्वतंत्र द्रिपांत्रकेंद्र चित्रात मानन्यता हातात्त्विक जात नाही तर त्यांनी अनेक पीव्या लिखिलेल्या स्वतःचे वेगशील असते. त्यांनी अनेक काव्यसंग्रह, वाचकसंग्रह, भाषाशीर्षक प्रसिद्ध आहेत.

'कृत्रिम आणोत कुठे जाऩे? नाही नाकक इथे कुशली,
तयी शाळ्यता मानूस येडा मागे टाकून क्षणकाळाची'

असे मानवी जीवनाची गृह सहजतेने मांदेते.
मराठी खिस्ती साहित्याचे साठोत्तरी कायत विशेष मजल मराठी असली तरी १९९० नंतर वैद्यकी प्रथी खिस्ती लेखकांनी संख्या नजरेट भरण्यासाठी आहे. महाराष्ट्राच्या तुलनेत वैद्यकी प्रथी लेखकांची स्थिती समाधानकारक महणता येईल. हजर्हजर्ह खिस्ती लेखक समोर येऊ लागला आहे. तो अधिक जोळाने लेखन करीत आहे. खरे तर बन्याचं वेळा खिस्ती साहित्याच्या प्राचीन साहित्याचा आरोप केला जातो परंतु खिस्ती भाष्मक साहित्याचा यात गलत केल्यामुळे कदाचित हा आरोप केल्या जात असावा. तसेच साहित्य हे कुरूक्षेत्र तरी मूल्याचा, विचाराचा प्रचार करीत असते. मराठीतील संत साहित्याचे एक विशिष्ट मताच्या प्रचारसाठी, प्रसारसाठी लिहिताने गेलेले आहे. खिस्ती भक्ती साहित्य हा एक प्रचंड मोठा विषय असल्यामुळे त्याच्या विषयात डिकाणी चर्चा केली नाही. खिस्ती साहित्यांकनसाठी खिस्ती जीवनतंत्राचा प्रभाव त्याच्या साहित्यावृती पृष्ठभंग गेलेले आहेत. नवनिदेशनीती खिस्ती साहित्य हे वेगळा भावनाविरुद्ध विविधांशी निर्माण्ट असलेले साहित्य आहे.

एकूण वैद्यकी प्रथी खिस्ती साहित्य हे महाराष्ट्र खिस्ती साहित्याच्या तुलनेत उशिरा जम्मीले असल्यामुळे तुलनानुसार जुळने शोधे मागे असले तरी वैद्यकी प्रथी साहित्याच्या दिशेने संबंधजोगोऱे आपलेच स्थान निर्माण केले आहे. वैद्यकी प्रथी खिस्ती साहित्याची वाटस्याच अधिक प्रगतिहारकर्त्ते होतांना दिसते.

**संदर्भ ग्रंथांची सूची:**
1) धर्म खिस्ताचा, विचार साहित्याचा, सुनील आडवान, दिलीपराज प्रकाशन, पुणे.
2) बिद्वेसीतील खिस्ती साहित्य पृष्ठ, सुभाष पाठी, म. ख. सा. मंडल, नागपूर.
3) खिस्ती मराठी बाइबुल, गंगाधर मोराजे, अहमदनगर कॉलेज, संस्थापन, पुणे.
4) निर्मित, संपा. सुभाष पाठी, आकाश प्रकाशन, नागपूर.
5) उपयोग म्हणजे, प्रकाशक सुमत करंदक, बॉम्बे ट्रेस्ट ऑफ्द बुक सोसायटी, मुंबई.
6) युगांना मराठीचा अभ्यास व संपादक, श्री. म. पिंजे, मराठी संशोधन मंडळ, मुंबई.
7) ज्ञानोदयाच्या पानातून : महाराष्ट्राच्या, संपा. प्रा. सुनील शर्मा, विजय पुगेकर, प्रबोधनाचा मागोऱा.

भारतातील महिला व पुरुष उद्योजकांक्या विकासातील भिन्नता

श्री. मदन जी. प्राण
अर्थशास्त्र विभाग प्रमुख, ऑर्टस कॉलेज, सिहोरा

सारांश (Abstract):
भारतीय स्त्री यशस्वी कुशब म्यास्टर्स व्यवसायीक महूण आपली भूमिका वर्ण्यांवर पावत आली आहे. एकविविध शाळस्थल यांनी आमच्या कर्णातील प्रवासी स्वतंत्र भवन स्थान भविष्याचा चक्र ती ताजेची शिक्षण व प्रशिक्षण मूळदर रोजगार किंवा स्वयंरोजगार करून आहे. भारतीय रिचियाची कर्णातील परिस्थित हे दिवसानंद बांधत असल्याचे दिसून येते. महिलांकडून असलेल्या उपजक उद्योजकीय गुणांचा उपयोग त्याच्या कोणतीही क्षेत्रातील त्याच्या कर्णातील उभारी देतो. खरेदी विक्रेता, मोहन, सातय, नित, सजगता, यमुणा उद्योग क्षेत्रात अनेक संधी उपलब्ध श्रम आहेत. एकूण शिक्षा या संधीया योग्य उपयोग करून भारतीय महिला उद्योजक भारतीय अर्थव्यवस्थेचा संवेदित विकासांकडून भागीदारी वाढविला आहेत. महूण देशातील विकास प्रक्रियेच्या विषयात भारतातील महिला उद्योजकांक्या सहभाग वाढविले व त्यांचा प्रोत्साहन देशातील आवश्यकता आहे. ते आज भारतात महिला व पुरुष उद्योजकांक्या विकासातील भिन्नता स्पष्ट करणार्या प्रस्तुत शोधनिवेशनात विशेष दिले आहे.

प्रत्यावरण:
महिला उद्योजकांक्या आर्थिक विकासाचा एक महत्त्वाच हात नालं गेले आहे. महिला उद्योजक स्वतंत्र व इतर लोकांकडून नवनिमाण, नवीन कार्य करून देश विकासाच्या काळेला पूर्ण नेता आहेत. अनेक असले तरी, भारतात यस महिला उद्योजकांक्या विकासाचा प्रमाण बरेच कमी आहे. अनेक महिलांना उद्योग उभारतात व उद्योगाचा विकास करून भारतातील जीवनदर्शना सामर्थ्य करावे लागतात. आज आधुनिक युगाच्या देश सर्वसाधारण मानून सरकार, समाज, कुदुंब, देशातील गरीब व उच्च विद्यार्थी व महिला सक्षम्मीकरणाचा विषय सहकारी करू शकते. जगातील कोणतीही अर्थव्यवस्था आज महिला उद्योजकांक्या वाडतून विकासाचा विचार करू शकत नाही. महिला उद्योजक मुळातून विकासाचा एक अभिन्न अंग आहे. ज्या देशामध्ये महिला उद्योजकहीं वाढ अधिकता तो देश अधिक संपन्न असे जगू समस्तीत तयार होत आहे. महूण रिचियाची शिक्षण व स्वतंत्र याविष्कार विविध कर्णातील रिचियाची कर्णातील त्याच्या भविष्याच्या विषयी समाजाची विचार कर्णातील भाग पाल्य आहे. औरंगाबाद आज महिला उद्योजकांक्या यशस्वी गाथा वाचकांना एक सांस्कृतिक मतभेदात. अनेक क्षेत्रांमध्ये ती यशस्वी शिक्षेचे गाठतात आहे व पूर्ण−पूर्ण मार्गदर्शन करत आहे. अथवा जगातील सर्व सरकार, संस्थान महिला उद्योजकांक्या वाढी अस्तित्वात विविध योजना आपल्या त्यांचा प्रोत्साहन करणारे कार्य करत आहेत.

देशामध्ये होणारा विकास हा जेव्हा समर्पित आता त्या समाजातील सर्व गर्दायले लागते विचार पडते. तेचाच ती खा विकास महत्मा वेदेल. एका बाजूता किंवा एका वर्गात विकास हा संपूर्ण समाजात पूर्ण नेण्याचा ठुम्रा शकत नाही. महूण आर्थिक विकासाचा आधुनिक विकासाची गोष्ट करताना स्वतंत्र स्त्री−पुरुष दोघांचा हस्तभाग देते आवश्यक घडते. भारतातील महिला व पुरुष उद्योजकांक्या स्थिती:
भारतातील महिला उद्योजकांक्या स्थिती स्वतंत्रस्थानांतर ते स्वयंरोजगार तस्तङ्गत सुधारत असल्याचे दिसत असले तरी जगातील इतर विकसित देशांतरे तुलनेत भारतीय महिला उद्योजकांक्या स्थितीमध्ये विषय परिवर्तन झाले नसूनचे अनेक अहमात्मांक अनुभवात येते. आजही खालील व वहीगुड महिलांना आपली अर्थव्यवस्था बंद आहे. भूमि मोठा वर्ग आर्थिक प्रवास नाही. महूण शेतिक्या व्यक्तीत सुदा विकासाच्या प्रवासात आणण्याचा धार्ड दाखविले देशाचे प्रभाव मंद मूळी यांनी अनेक नवीन
कार्यक्रमांच्या माध्यमातून विभिन्न वर्गांत यथोचित न्याय देखण्याचा प्रामाणिक प्रयत्न केला आहे. स्टेंड अप इंडिया, स्टेंड अप इंडिया हे लाव दिशेने एक सुरूवात पावल आहे.

आज भारतीय महिला उड्डयनक्षेत्र परिक्षा होताना अनेक महिला उड्डयनक्षेत्र कार्यरत दिसून येते. सर्वसाधारणपणे देशात महिला उड्डयनक्षेत्रातील संख्या वाढत असताना आजची नेमकी स्थिती कार्य यापूर्वी विश्लेषण करता येईल.

एम. एस. एम. ई. डेंटलप्यूटेंट ऑंट्र किरात 2011–12 ला भारतीय उड्डयनक्षेत्र प्रगती जाणून घेण्याकरीता अर्थी भारतीय गणना करण्यात आली. यामध्ये भारतीय नौंदीकृत व अनौंदीकृत क्षेत्र यामध्ये उड्डयनक्षेत्रिय सिद्धत वापरणे विश्लेषण दिले आहे. सूचना, लघु व मध्य उड्डयन विकास काळन 2006 लागू आत्मविश्वास ही पहिली गणना आहे. याआधी या क्षेत्रात ओळखीकृत विकास आणि नियमन ऑंट्र, 1951 म्हणून नियमनसूची भारतीय फक्त लघु उड्डयन क्षेत्रातील उड्डयनक्षेत्रांचा विचार केला जात होता. मात्र 2006 म्हणून ऑंट्र ला विस्तृत केले जाऊन गणने प्रत्यक्ष निर्माण कार्य व सेवा या दोन्ही क्षेत्रात व्याप्त केलेली बनवली गेली. यामध्ये अर्थव्यवस्थेतील गैरकृती क्षेत्रात अस्तित्वात असावे अनेक उड्डयन या नवीन संकल्पनेत आले. तेल्हा नवीन अर्थव्यवस्थार्थी गणनेनुसार भारतीय नौंदीकृत व अनौंदीकृत पुरुष व महिला उड्डयनक्षेत्रिय स्थिती पूर्णतम आहे.

अ) नौंदीकृत क्षेत्र:
31 मार्च 2007 पर्यंत राज्य व केंद्रशासीत प्रशासनेतील क्षेत्रात जिल्हा उड्डयन कंड्रे, केंद्रीआईसी/खादी व यामाहायों मंडळ, कोखर बॉर्ड्सपर नोंदी आलेले उड्डयन तसेच फेक्ट्री अधिनियम 1948 म्हणून धारा 2 एम (i) तसेच 2 एम (ii) अनार्गत नेणारा म्हणुन जास्त आहे. 10 करोड रु. पर्यंत तंत्रज्ञान व मशीनशैक्षणिकदेखील केल्या गेली असे उड्डयन याचा समावेश नौंदीकृत उड्डयनक्षेत्रातील करण्यात आला.

| अ.क्र. | उड्डयनक्षेत्र प्रकार | संख्या (हजार) | टक्के/वरी
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ब) अनौंदीकृत क्षेत्र:
31 मार्च 2007 पर्यंत राज्य उड्डयन निर्देशात, जिल्हा उड्डयन कंड्रमध्ये उड्डयनक्षेत्र म्हणून नौंदीज्यांनी केली नाही. तसेच स्थायी रूपात ज्यांनी कुठेही नौंदी केली नाहीं परंतु प्रत्यक्ष निर्माण कार्य व सेवा या क्षेत्रात कार्य करत असलेले सर्व उड्डयन याचा अनौंदीकृत उड्डयन असे म्हटले जाते. अखेद भारतीय गणनेनुसार या क्षेत्रातील उड्डयनक्षेत्रीय संख्या पूर्णतम आहे.

<table>
<thead>
<tr>
<th>अ.क्र.</th>
<th>उड्डयनक्षेत्र प्रकार</th>
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</table>

अहवालानुसार गैरनोडणीकृत क्षेत्रातील 9.05 टक्के उद्योग हे महिलांदारा चालविले जातात. हे प्रमाण पुरुष उद्योजकपेक्षा वर्गेच कमी आहे.

आज महिला स्वास्थ्यकरण विषयीच्या वर्षाच्या कार्याना महिला व पुरुष समानतेवर युद्ध भर दिल्या जात आहे. या विकास प्रक्रियेच्या सर्व महत्त्व ज्या वेळीमध्ये महिला आणि पुरुष यांचे योगदान समानसमान असेल, त्यावेळेस ख–या अवसर या देशात महिलांना समान दर्जा दिला जातो असे म्हणता येईल. यासाठी अनेक बराच काळ वाच पाहण्यासाठी असे वातावरण, असे असलेले तरी महिलांचे विविध क्षेत्रातील त्यांचे पदार्पण त्यांनी सिद्ध केले आहेत. विकास कार्यालाय महिलांचा योगदानाची गरज पाहता या प्रक्रियेच्या प्रोत्साहन व चालना देखील गरज आहे.

भारतीय महिला उद्योजकांक्रीत घोषण आणि योजना:

भारतामध्ये शूम, लघू आणि मध्यम उद्योजक संघटना, विभिन्न राज्य लघू उद्योग विकास निगम, राष्ट्रीयकृत बैंक, जिल्हा उद्योग केंद्र, महिला आर्थिक विकास मंडल, तसेच अनेक गैरसरकारी संघटना देशातील महिला उद्योजकांक्रीत विकासकारीता कार्य करीत आहेत. महिलांना उद्योग उभारताना आर्थिक वाढीतील आत्मनिर्भर कर्मशक्तीकरण केंद्र व राज्य सरकारी सरकार अनेक योजनाच्या माध्यमातून कार्य करत आहेत. लागूनमोजने भारतीय लघू उद्योग विकास बैंक (सिडब्बी) महिला उद्योजकांक्रीत विशेष योजना साधित होते. यासाठी भारत महिला उद्योजकांक्रीत देशातील सूचना, लघू व मध्यम उद्योजकांक्रीत उपलब्ध असणारे या सरकारी योजना तसेच अनेक प्रोत्साहन योजना व अनुदान प्रदान केली जातात. ते खालीलप्रमाणे –

1) एम.एस.एम.ई. मंजळात्यांतर्गत योजना
   • महिलांक्रीत व्यापार संबंधित उद्योजक असाधारण आणि विकास योजना (TREAD)
   • महिला कॉन्सर्ट योजना
2) महिला व बालविकास मंजळात्यांतर्गत योजना
   • महिलांक्रीत प्रशिक्षण व रोजगार कार्यक्रमांक्रीत सहायता
   • स्वयं-सिद्ध
3) जिल्हा उद्योग केंद्र अंतर्गत योजना
   • पंतप्रधान रोजगार निम्नती कार्यक्रम
   • सुधारित बीज भांडवल योजना
   • जिल्हा उद्योग केंद्र कर्ज योजना
   • उद्योजकता प्रशिक्षण कार्यक्रम
4) महिला आर्थिक विकास मंडळांतर्गत योजना व प्रशिक्षण कार्यक्रम
5) स्टॅंड अप इंडिया रिकम
6) स्टार्ट अप इंडिया रिकम
7) गुड्रा बैंक योजना
8) स्ट्री-शक्ती पेंकेज – महिला उद्योजक कर्ज योजना
9) अन्नपूर्णा – महिला उद्योजक कर्ज योजना
10) सेंट कार्यांगी – महिला उद्योजक कर्ज योजना
11) देना शक्ती – महिला उद्योजक कर्ज योजना
12) सिडब्बी महिला उद्योग निधी
13) उद्योगीनी – महिला उद्योग कर्ज योजना
14) महिला समिती योजना
15) बैंक /वित्तीय संस्थांची वित्तीय योजना
निष्क्रिय:

निष्क्रियता भारतीय महिला उद्योजक देशात्मक अर्थव्यवस्थेतील बळकटी देखण्याचे कार्य करीत आहेत. आज जगभरते महत्त्वापूर्ण पदावर वर्तुळीनिमाण कार्यांत लक्षणिय प्रमाणात भारतीय वंशावधी रिचिया विराजमान झाल्या आहेत. भारतात उद्योजक क्रयांत वा जागतिक परिसंघांचा परिषाण होऊन रत्नांत जीवन बदलून गेले आहे. आज भारतीत अनेक लहानमोठी उद्योगांच्या कॉर्पोरेट कंपन्यांपर्यंत लोकांनी काम कराव आणि माफीवती महिला रांगांचा महत्त्व पाहू इच्छा हातांच्या वाढलेल्या आहेत. सर्वत्र कृत्रिम वातावरण काळात काही नवीन उद्योग सुरु करण्यासाठी आर्थिक संस्थांसमोर त्यांच्या अंगी आलेले आहेत. परंतु महत्त्वाच्या अर्थात्त्वाच्या देशातील महिलांचे बंदित जीवन आज विस्तार होत आहे. इसे असे तरी देशातील प्रवासी लोकसंख्या वाढत आहे जस्तीला प-या रथी उद्योजकात या क्षेत्रात यायला विचार करतात. आज पुरुष आणि रिचिया उद्योजकांनी बरीच तफावत आहे. उद्योग क्षेत्रात येणा-या रिचिया प्रमाण हे पुरुषांपेक्षा बरेच कमी आहे. काही महिला उद्योजकांत म्हणजेच कार्य करीत आहेत. अजूनही रिचियांना या क्षेत्रात काम करत आहेत.

आज भारतीय महिला उद्योजक विकसीत करण्याची गरज आहे. देशातील युवा स्वदेशी प्रामुख्याने ग्रामीण महिलांत महिलांत उद्योजकीय संसर्गात रूढिवर्धिकीय आवश्यकता आहे. देशातील उद्योजकका क्षेत्रातील विषमता केला करून ती व्यापक सरासरी सर्व समाजात पोहोचविणे आवश्यक आहे. यासाठी माहितीसंगोधन व उद्योगशिल्पानी प्रोत्साहित करण्याची गरज आहे. याकाळीत मानणी ‘नोकरी नवे’ तर उद्योग करा.’ हा मूलमूळ्य भारतीय महिलांपैकी प्रक्रियांनी पोहोचविणे आवश्यक बांटत. देशात आज बंत ‘गट’ हा चंद ढोळा प्रमाणात यशसी झालेला आहे. तीतला समकालीन नवीन चंद ढोळ उभारून अधिकारिक महिलांना प्रत्यक्ष निर्णय कार्यांत भविष्यात त्यामध्ये संध्यांने आणू शकतो. माहितीक व उच्च माहितीक व पदार्थ सरासरी अनेक यशस्वी उद्योजकांच्या जिज्ञासातील प्रेक्षक प्रभावशाली महिला महिलांना प्रत्यक्ष निर्णय होऊन अनेक महिला प्रत्यक्ष उद्योग कृत्रिम स्वप्रेषणांत येऊ शकतात. विकास कार्यांत महिलांत महिलांत योगदानाच्या गरज पाहू या प्रक्रियेमध्ये वित्तीय व वातावरण देखील महिलांत गरज आहे. खेसॉर विकास प्रक्रियेमध्ये सर्व संघेत ज्याच्या महिला आणि पुरुषांची प्रमाण समान होईल. त्याकडच्या खुद या अर्थात या देशात महिलांना समान मिळेल त्याच्या करुणाच्या न्याय मिळेल.

संदर्भ सूची:
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5. उद्योजक 2013 विशेषांक.
7. smallb.sidbi.in.
अमरावती विभागातील ग्रामीण व शहरी भागातील प्रजावंत विद्यार्थियांच्या शैक्षणिक समायोजनाचा तुलनात्मक अभ्यास

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प्रारंभिक:
बुद्धिशौच बलं तस्य अर्थे महत्वले जाते आजकर मान्यता आल्या बुद्धिशोध बलांवर पाशाणुच्छल सूक्ष्मज्ञान सुगमाप्यत्र मजल मारली आहे.
एकदेव नद्ये तर केवळ बुद्धिशोध बलांवर आजू तो प्रागृह मान्य, अवकाशित मान्य झालेला आहे.
प्रजावंत मुलाच्या विकासाच्या प्रक्षेपनातून तज्ज्ञान विविध शिक्षण कार्यक्रम च्याचे अर्थे मंडळ आहे गाड्यांना ग्रामशैक्षणिक एका वातावरण देण्याच्या क्षमतेनु, विस्तृत अभ्यासक्रम, विषेष वर्ण, विषेष शाळा, व्यक्तित्व विकास कार्यक्रम इत्यादी बाबीवर विषेष भर देण्याच्या याचा जेणेकरून प्रजावंत विद्यार्थियांचा विकास अधिक होऊन तेसामुळे विद्यार्थिनी पंडितव्युत्पन्न आदर्श ठरू शकतील.

संशोधनाची उद्देश्ये:
प्रजावंत विद्यार्थी हा अती तित्र बुद्धिशोध असतो लंगिका अभिवृद्धी विद्यायोजन क्षमता विविध असू शकतात. या विद्यार्थी आकलन क्षमता उच्च दर्जनी असते. ती सामान्य विद्यार्थिंशिष्ट जासू असू शकते प्रजावंत विद्यार्थी कल हा सर्व विषयांकडून असू शकतो. प्रजावंत विद्यार्थी अभिवृद्धी या सामान्य विद्यार्थीज्ञान वेगळा असतात का? असत्यात कोणत्या बाबताने वेगळ्या असतात याचा शोध घेणे आवश्यक आहे. प्रजावंत विद्यार्थी विद्यायोजन क्षेत्रीय शोध घेणे आवश्यक आहे. कौटुंबिक स्वास्थ, समाजशील, शैक्षणिक, भावनिक या प्रजावंत विद्यार्थी कशाच्या रूपाच्या मार्गांनी श्रेणीमध्ये गरजा वेगळ्या असू शकतात का? याचा शोध घेणे महत्त्वाचे आहे.

संशोधनाची परिकल्पना:
1. अमरावती विभागातील ग्रामीण व शहरी भागातील प्रजावंत विद्यार्थ्यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.
2. अमरावती विभागातील प्रजावंत मुली यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.
3. अमरावती विभागातील प्रजावंत शहरी मुली यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.
4. अमरावती विभागातील प्रजावंत ग्रामीण मुली यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.
5. अमरावती विभागातील प्रजावंत शहरी मुली यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.
6. अमरावती विभागातील प्रजावंत शहरी मुली यांच्या शाळेच्या समायोजनाचा तुलनात्मक अभ्यास करणे.

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2. अभावी विभागीय प्रशांत मुले व प्रशांत मुली यांच्या शाळेच्या समावेशावर मान्यता साधक फकर नाही.
3. अभावी विभागीय प्रशांत शहरी मुले व शहरी मुली यांच्या शाळेच्या समावेशावर मान्यता साधक फकर नाही.
4. अभावी विभागीय प्रशांत ग्रामीण मुले आणि प्रशांत ग्रामीण मुली यांच्या शाळेच्या समावेशावर मान्यता साधक फकर नाही.
5. अभावी विभागीय प्रशांत शहरी मुले व प्रशांत ग्रामीण मुले यांच्या शाळेच्या समावेशावर मान्यता साधक फकर नाही.
6. अभावी विभागीय प्रशांत शहरी मुली व प्रशांत ग्रामीण मुली यांच्या शाळेच्या समावेशावर मान्यता साधक फकर नाही.

संशोधन पद्धती:
प्रस्तूत संशोधन हे ग्रामीण व शहरी भागातील माध्यमिक स्तरातील वर्ग 10 मध्ये अध्ययन करण्याची विद्यार्थी संबंधित आहेत. विद्यार्थीकृतून शाळेच्या समावेशावर हरे ग्रामावधीच मार्गदर्शन करून घेऊनेचाउन आली. हे कार्य वर्गनामक सात्स्वेकंदक स्वतंत्रत्वाचे असलयामुखे शाळेच्या विद्यार्थी संबंधित फटिकी निवड करण्यात आले. तसेच शाळेच्या विद्यार्थीची संबंधित असलयामुखे शाळेच्या सर्व्यंवर्ग फटिकी निवड वर्गनामक सात्स्वेकंदक फटिकी अंतरगत करण्यात आली.

संशोधनातील न्यायसन्धान:
प्रस्तूत संशोधनात अभावी व अभावी व शहरी भागातील माध्यमिक शाळांची 10 ग्रामीण व 10 शहरी या यांच्याचे निवड यादृच्छिक फटिकंतरे करण्यात आली. अशा एकूण 60 शाळांचे निवड यादृच्छिक फटिकंतरे करण्यात आली. शाळासाठी बुद्धिमत्ता चाचणी देखील प्रथम प्रशांत मुले व मुली यांचा सर्वप्रथम शोध घेऊन आला काही शाळांमध्ये प्रशांत विद्यार्थी कमी तर काही शाळांमध्ये जासोस आढळून आले. परंतु न्यायसन्धान आकडा मात्र कायम ठेवण्यात आला.

प्रशांत विद्यार्थी संख्या दर्शवणारी सार्वजनिक क्र. 1

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एकूण विद्यार्थी: 320

संशोधनातील साहणे:
प्रस्तूत संशोधनात प्रभावित बुद्धिमत्ता चाचणी व शाळेच्या समावेशावर माने उपयोग करण्यात आला.
1- J. C. Ahuja – Group test or Intelligence

संशोधनातील यापती:
• प्रस्तूत संशोधनात अभावी विभागीय प्रशांत अभावी व तीन जिल्ह्याच्या समावेश करण्यात आला.
• प्रस्तूत संशोधनात ग्रामीण व शहरी भागातील वर्ग 10 मध्ये अध्ययन करण्याच्या मुले आणि मुलीचा समावेश करण्यात आला.
• एकूण 320 प्रशांत विद्यार्थी समावेश करण्यात आला.

मयोळ:
प्रस्तुत संशोधन अमरावती विभागातील ग्रामीण व शहरी भागातील वर्ग 10 मध्ये अध्ययन करणारी मुले व मुली पुरुषेच मध्यस्थित राहिल.
- प्रस्तुत संशोधनाचा अमरावती विभागातील अमरावती, अकोला, यवतमाळ जिल्हातील ग्रामीण व शहरी भागातील वर्ग 10 मध्ये अध्ययन करणार्या प्रजावंत विद्यायथांच्या शाळेचे समावेषण याचा तुलनात्मक अन्वास करण्यापरतेच मध्यस्थित राहिल. इतर कोणत्याही घटकाचा यात सामावेश केला जाणार नाही.

सांख्यिकीय विश्लेषण आणि अर्थ निर्वाचनः
- प्रस्तुत संशोधनाचा ‘ट’ मुल्य या सांख्यिकीय तंत्राचा उपयोग करण्यात आला.
- परिकल्पनाची सांख्यिकीय तंत्राचे पडावणूळः
  शहरी विद्यायथां व ग्रामीण विद्यायथां द्वारा शैक्षणिक समावेषण सार्थक फकर नाही. शहरी विद्यायथांचे मध्यमांक 48.51 व ग्रामीण विद्यायथांचे मध्यमांक 46.70 आहे. यावरून असे म्हणता येईल की, शहरी प्रजावन विद्यायथा याचे शैक्षणिक समावेषण समान आहे.
  2. प्रजावंत मुले आणि मुली यांचे शाळेस समावेषण दर्शवणारी सारणी

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बरील सारणीवरून असे लक्षात येते की, प्रजावन मुले व मुली यांचे मध्यमांक अनुमाने 45.80 व 49.41 आहे. मध्यमाची मध्यमांक 3.61 आहे. 0.05 सतरावर अपेक्षित ‘ट’ मुल्य 1.96 प्राप्त त मुल्य स्वाधिनता मात्र 318 करिता 3.21 आहे. व ते 0.05 स्तरावर सार्थक आहें. याचा अर्थ असा की, प्रजावन मुले व मुली यांचा शैक्षणिक समावेषण सार्थक फकर आहे.
  प्रजावंत मुले व मुलीचे मध्यमांक 45.80 व प्रजावंत मुलीयांचे मध्यमांक 49.41 आहे. प्रजावन मुलीच्या मध्यमाचा अनुमान निष्कर्ष निघतो की, प्रजावन मुलांच्या तुलनेत प्रजावन मुलीयांचे शैक्षणिक समावेषण असे म्हणून जातात आहें.

3. प्रजावन शहरी मुले व शहरी मुली यांचा शाळेस समावेषण दर्शवणारी सारणी

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वरील सारणीवर्तन असे निदर्शनात येते की, शहरी मुले व शहरी मुली यांचे मध्यमान अनुसार 47.34 व 49.68 आहे. मध्यमानातील फरक 2.34 आहे. 0.05 स्तरावर अपेक्षित t मुल्य 1.96 असून प्राप्त t मुल्य स्वाधिनतामात्र 158 करिता 1.66 आहे. व ते 0.05 स्तरावर सार्थक नाही.

याचा अर्थ असा की, शहरी मुले व शहरी मुली यांच्या समायोजनात सार्थक फरक नाही. यावरून असे महणता येईल की, शहरी मुले व शहरी मुली यांचे शैक्षणिक समायोजन समान आहे.

4. प्रज्ञावान ग्रामीण मुले आणि ग्रामीण मुली यांचे शाळेचे समायोजन दर्शवणारी सारणी क्र. 4 व – 10

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वरील सारणीवर्तन असे निदर्शनास येते की, ग्रामीण मुले व ग्रामीण मुली यांचे मध्यमान अनुसार 44.26 व 49.13 आहे. मध्यमानातील फरक 4.88 आहे. 0.05 स्तरावर अपेक्षित ‘t’ मुल्य 1.96 प्राप्त t मुल्य स्वाधिनता मात्रा 158 करिता 3.43 आहे. व ते 0.05 स्तरावर सार्थक आहे.

याचा अर्थ असा की, ग्रामीण मुले व ग्रामीण मुली यांच्या शैक्षणिक समायोजनामध्ये सार्थक फरक आहे. यावरून असे महणता येईल की, ग्रामीण मुले व ग्रामीण मुली यांच्या मध्यमानवरून असा निष्कर्ष निघतो की, ग्रामीण मुलांचा तुलनात्मक ग्रामीण मुलीचे शैक्षणिक समायोजन जास्त आहे.

5. प्रज्ञावान शहरी मुले व प्रज्ञावान ग्रामीण मुली यांचे शाळेचे समायोजन दर्शवणारी सारणी क्र. 4 व – 11

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वरील सारणीवर्तन असे निदर्शनास येते की, शहरी मुले व ग्रामीण मुले यांचे मध्यमान अनुसार 47.34 व 49.26 आहे. मध्यमानातील फरक 3.08 आहे. 0.05 स्तरावर अपेक्षित t मुल्य 1.96 असून प्राप्त t मुल्य स्वाधिनता मात्रा 158 करिता 1.95 आहे. व 0.05 स्तरावर सार्थक नाही. याचा अर्थ असा की, शहरी मुले व ग्रामीण मुले यांच्या शैक्षणिक समायोजनात सार्थक फरक नाही. शहरी मुलांचे मध्यमान 47.34 व ग्रामीण मुलांचे मध्यमान 44.26 आहे. यावरून असे महणता येईल की, शहरी प्रज्ञावान मुले व ग्रामीण प्रज्ञावान मुले यांचे शैक्षणिक समायोजन समान आहे.
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वरील सारणीवरून असे निर्देशानां येते की, शहरी मुली व ग्रामीण मुली याचे मध्यमानातील फरक 0.54 आहे. व मध्यमानातील फरक अनुक्रमे 49.68 व 49.13 आहे. 0.05 सतरावर अपेक्षित t मूल्य 1.96 असून प्राप्त t मूल्य स्वधिनता मात्रा 158 करता 0.44 आहे. व ते 0.05 सतरावर सार्वजनिक नाही याचा अर्थ असा की, शहरी मुली व ग्रामीण मुली यांच्या शैक्षणिक समायोजनात सार्वजनिक फरक नाही. यावरून असे महत्त्वाचे म्हणजे, शहरी प्रजावादन मुली व ग्रामीण प्रजावादन मुली यांचे शैक्षणिक समायोजन समान आहे.

निष्कर्ष:

1. सारणी क्र. 4, व – 7, 4 व – 9, 4 व – 11, 4 व – 12, वरून असा निष्कर्ष निघतो की, शहरी व ग्रामीण प्रजावादन विद्यार्थी, शहरी मुले व शहरी मुली, शहरी मुले व ग्रामीण मुले, शहरी मुले व ग्रामीण मुली यांच्या शाळेच्या समायोजनात सार्वजनिक फरक नसून समानता आहे.

2. सारणी क्र. 4, व – 8 वरून असा निष्कर्ष निघतो की, प्रजावादन मुलीच्या तुलनेत (मध्यमान 45.80) शाळेच्या समायोजितेचे प्रमाण जास्त आहे. मुलीमध्ये जाने: समायोजित होणाऱ्या प्रवृत्ती असते हे यावरून लक्षात येते.

3. सारणी क्र. 4 व 10 वरून असा निष्कर्ष निघतो की, ग्रामीण मुलीकंधे (मध्यमान 49.14) शाळेच्या समायोजितेचे प्रमाण जास्त आहे. ग्रामीणमुलीमध्ये शिक्षणवादल्याची ओड, प्रमाणीची आस, चिकाकडी ही याची कारणे असू शकतात.

समाचार:

प्रजावादन विद्यार्थी ही देशाची अनमोल अर्थी ठेव असते. भारतात विविध क्षेत्रात आपलत प्रभाव दर्शवू शकतात तेव्हा त्याचे जतन करणे. त्याच्या बुद्धिमत्तेता आवश्यक ते याच्या पुरविणे शासनाचे कर्तव्य उतरते. भारतात सर्व शिक्षण क्षेत्रात आर्थिक दृष्टिकोन परवर्तन नसताना मुक्त बिरूप वर्गीकरण करते जाते. त्यात प्रजावादन व सरस्तरी विद्यार्थी एकाच वर्गात शिक्षण घेतात, प्रजावादाची बुद्धिमत्ता वाचा जाते ही परस्परस्थाती शासनाने लक्षात याची व त्याच्या करिता संपन्न अभ्यासक्रम तपास करते जेणे करून त्याच्या बुद्धिमत्ता योग्य तो उपयोग होईल. व शिक्षणचारिता प्रेरणा मिळेल.

संदर्भ:
1. महेश भार्गव “विशिष्ट बालक शिक्षा एवं पूर्ववास” एच. पी. मार्गव बुक हाउस कचरी घाट, आगरा – 04
डॉ. बाबासाहेब आंबेडकरांचे सामाजिक चक्कबाळनीतील योगदान

पुस्तकूने अविनाश गंगधार
संस्थापक निदेशी, रव. रा. ती. म. नांदे.
डॉ. सो. कल्याण कडम
मानवविविधत, नताजी सुभाषचंद्र बोस महाविद्यालय, नांदे

प्रस्तावना :
भारतीय राज्यविभाग येथे शिल्पकार, दीन दुनियांचे कैसे, कार्यात पंडूरंत मृगुण त्यांची सामाजिक, धार्मिक, आधिक, राजक्रिय आणि असंगत असे मानवविविधीचं वाचनं विचार या महामानक वेळा आहे. त्यांचा कार्यवाहन भारतीय धर्माचे शिल्पकार मृगुण ते विचारात आहेत. परंतु त्याचं कोरेंटेंच्या दलीलांत जीवनाचे कार्य करणारे मांजर कुले, त्यांनी शाह महाराज आणि त्याचं करणारे डॉ. बाबासाहेब झंजंकी उल्लेखनीय कार्य पाहून समज सुधारणे चक्कबाळनीतील पूर्ण-शाह-आंबेडकर हे एक मालिकाच तयार करणारे आले आहे.

डॉ. बाबासाहेब आंबेडकर हे एक पंडीत, संस्थापक, राजकारणी, समाजकारणी, असंगत्याचा हक्कांतीचा झणाडार, स्वातंत्र्य, संस्त, बंधुत्व व न्याय व मूल्यांकित आधारीत नवीन समाज व्यवस्थेंची रचना कार्यात असा आप्श ध्यानात आणि कोंबणीच्या लोकांचे श्रद्धांजलि असंगत महापूर्ण मृगुणच सामाजिक विवाहामालेमध्ये त्यांचा समावेश करणार लागतो. त्यांनी आपले संपूर्ण अविश्वास असंगत्याच्या आपल्या मान्यतीची संभवतीची सामाजिक वास्तव न्याय्यतने होते. अशा महामान्यता जन्म १५ एप्रिल १८७६ रोजी महाप्रभुशाली महु व निहाय कल्याण. नूतन वृद्धिमत्ता असणेच्या डॉ. आंबेडकर क्रांतीकार, सुभासिकारणी होते. त्यांची आणि रोजी तिसरे मानवशास्त्र, अन्धकार, धर्मशास्त्र, समाजशास्त्र रंगांची सर्वत्र अभाव त्यांनी. त्यांचे मुखपर्यंत कोंबणीतील रचनाकारी निर्माणी होते. रामनी आणि भिक्षावंर्गी यांची पॉटी डॉ. बाबासाहेबांच्या जन्म झाला.

डॉ. आंबेडकरांच्या परंपरेंसमुदाय फार संशोधनकरण तत्तानाची मान जुलूसी निश्चित येथे अशी त्यांची दृढ इच्छा बडाल रामनी बाबाची होती. १९१७ मध्ये ते मुंबईच्या पोलिंगात बांधले. १९२२ ला बोबो, झालेल्या स्वातिष्ठ रागवलख आणि उच्च शिक्षणाच्या अमेरिकेनेत यांनी. १९७२ ला चीनसी विद्यालयांत त्यांनी पीएच.डी. पदवी दिली. त्यांनरारे भारतीय समाजविभागाचा अर्थात काळी. जातीय, असंगत रंगांच्या अभावाच्या केल्या. संस्त, स्वातंत्र्य बंधुत्व आणि समाज न्यायांच्या संभारणी अशा होडलेल्या याच्याचे चित्र त्यांनी. त्यांच्य प्रतिकार भारतीय राज्य गटेंनीपासून मानवता झूंठले. समाजातील जातीयता, असंगत, त्रिकुटडारी, समाजाच्या विषयमुखेत संविदाशी विभागणे होते. जिथे मध्यपारंपरिक संबंधांची वाचनी दिली. त्यांची मानवविविधता अविश्वास नवीन, शिक्षणानुप्रोत बहुजन समाज चित्रण होते. असंगत्याच्या आंबेडकर त्यांच्यात लागल्याची होते. त्या समाजात अविश्वास, प्रथा, कर्मकांड, परिवार व प्रगती होते. त्याचं करणारे आंबेडकर, सामाजिक धार्मिक शोधण भौतिकता प्रमाणास इतर होते.

डॉ.बाबासाहेब आंबेडकरांनी आपल्या कार्यरतेच्या समाजात नवीन विचार मांडले आपल्या लेखन कर्त्याने मानवमानुन परिवर्तनांचे कार्य केले. त्यांची प्रवत्ततदं खालील मार्गदर्शने आहे:

1. What Congress And Gandhi herle Done To the untorichables. १९४५
2. Who were th shudras १९४७
3. State and Minorities १९४७
4. Thaights on Linguistic States १९५५
5. Budha And His Dhamma १९५६
6. Philosophy of Hinduism १९५६

यासाठीच्या अंकांत ग्रंथांना मानवमानुन डॉ. बाबासाहेबांच्या लेखन केलेल्या भव्यता मानवमानुन सामाजिक विचार जनतेसमोर मांडण्याचा क्रांतीकार विचार केला आहे.
सामाजिक चक्करातील योगदानः

डॉ. बाबासाहेब अंबेडकर हे दुर्भेद सुभाष होते. सामाजिक वारस परिस्थितीत त्यांची जिवंत अभास केला. खडूंदा संस्थानात सुविधा अधिकाऱ्य महत्त्व काम करताना लाई मंगणे अस्पृश्यतेचे चटके सहन करावे लागले. डॉ. अंबेडकरांनी जातीप्रवृत्त व अस्पृश्यते मुलगामी अन्यत्य केल्या आणि त्याच्या दहशताना मुखाव रुपरेत वार्तावाच. समज जागृती करणे, दलितत्वाचे स्वभावसंगीत जाणवणे करते, ह्या सामाजिक सामाजिक सामाजिक सामाजिक सामाजिक सामाजिक व्यावहारात त्यांचे निर्णय करत महत्त्व आहे. डॉ. बाबासाहेब अंबेडकरांनी म्हणून त्यांचे दलितत्वाचे मानसिक परिवर्तन बाबर दिला. कारण, व्यक्तित्वाचे अभिमुखीत कल्याणाचे त्यांच्या वारंभाचे वर्तनानेच बदल होइल आणि त्याच्या उपयोगात जागृती करणे निर्णय केला. डॉ. बाबासाहेब अंबेडकरांनी म्हणून त्यांचे दलितत्वाचे मानसिक परिवर्तन बाबर दिला. कारण, व्यक्तित्वाचे अभिमुखीत कल्याणाचे त्यांच्या वारंभाचे वर्तनानेच बदल होइल आणि त्याच्या उपयोगात जागृती करणे निर्णय केला.

उदाहरणे:
1) भारतीय समाज हा धर्म निरेक्ष झळका पाहिजे यासाठी प्रयत्न केले.
2) जातीय आकार हर झळका पाहिजे.
3) भारतीय समाजातील रुढी, प्रथा, पंथपंथ यांचा विरोध केले.
4) डॉ. बाबासाहेबांनी भारतीय समाजातील महत्त्वाचे नाटक करणे कसते भरती.

अस्पृश्यतांचे हित नोपासताना त्यांची पूर्ण कसर 1932 मध्ये करताना दलितांत त्यांचे हित मुखाव म्हणून लाईत वाचविवर राजकीतितता प्राध्यान्य दिले. त्यांचे हित मानवपुर्ण व भरतीय समाजातील शिक्षण स्वातंत्र्य संघटना, राजकीय जातीय व राजकीय आंदोलने म्हणून मानवहृदय त्यांचे हितकारी भणे भेटून माणासाठी मोळपल्याची शिक्षणाची आहे. त्यांच्या वाचविवर राजकीय जातीय व राजकीय आंदोलन ह्यांना ह्या भेट्या मौलिकतता भणे झाल्या. संस्कृतीमय त्यांचे हित लातांत घेण्य इति साधनाचा निर्णय करताना मूलतता माणासाठी शिक्षणाच्या संस्थांचे लेखात्मक पत्ती ऑफ इंडियाच्या स्वतंत्र्य त्यांची 1936 मध्ये केले. डॉ. बाबासाहेबांनी भारतीय समाजातील अन्मुख अन्मुख अन्मुख अन्मुख अन्मुख करणे केला. भारतीय समाजातील जागृती करणे अन्मुख अन्मुख अन्मुख अन्मुख अन्मुख करणे केला. भारतीय समाजातील जागृती करणे अन्मुख अन्मुख अन्मुख अन्मुख अन्मुख करणे केला. भारतीय समाजातील जागृती करणे अन्मुख अन्मुख अन्मुख अन्मुख अन्मुख करणे केला.
तत्त्वानां अभ्यासोंना बुद्धचरितम्

ख्याती रंगनाथराव खड्केकर

कोणात्या ही समाजात विकास तेक्षाच होत असतो, जेंका त्या समाजाचे तत्त्वानां भक्तम असते. तत्त्वानां गानार्थ कुठलाही समाज आधाररसेला असतो, तत्त्वानां महणजे तरी काय? तर सत्याचे ज्ञान, सत्य काय आहे? तर सर्व काही न्याय आहे हेच अंतिम सत्य आहे!

माणसाता जेंका हे न्यायतग्ध सत्य ज्ञान प्राप्त होते तेंता त्याचा समूह प्रश्नेन निर्मीण होतो का, जीवनात महत्त्वाचा काय आहे? पैसा, दागिने, जमीन, घर या न्याय गोष्टी महत्त्वाच्या की, माणसाने माणसाचा केलेला मदत जास्त महत्त्वाची?

तत्त्वानां आपल्याला सतत सांगत होता असा कोण, “जीवन दु:खमय आहे” व या दु:खावर जर विज्ञान मिठाविच्या असलेला तर तुम्ही मुळ्यास मनावर संयम देऊवा? गोष्टी हवया तशा भेटल नसल्यामुळे माणूस दु:खी होतो. महणून त्याने जर निरसतील कार्य केले तर त्याचा काळाचे दु:ख होणार नाही. जेंका माणसाचे मन कुठलाही संक्रांत खड्कर व ठां असे तर तो यशस्वी ठरू शकतो!

माणसाच्या प्राधिक सरक्षा समन्वय सत्यानां ज्ञान भागविनायकाचा कार्यात्मक संघर्ष करत आहेत असलेले महणून सर्व वार्ण सारख्याला असावी तरीही त्या भागविनायकाचा पद्धती वेगवेगळ्या असतान. अभ्यासांची लिहिलेली ‘बुद्धचरितम’ हे महाकाव्य सर्वस्वी बौद्ध धर्मातील तत्त्वाना स्फटळ करण्यासाठीच निर्मीण करताना आहेत.

गोतम बुद्ध हे तर जगप्रसिद्ध आहेत. त्यानेमध्ये दिलेल्या संदेशे देखील अनमोल आहेत. गोतम बुद्धांचे संपूर्ण आलोचना पालिका प्रमाण तत्त्वानाचे समजले कोण, त्याना तत्त्वानाच्या ओळ कशाप्रकारे लागली? त्यांचे आसोर मुंगी एवढी भविष्य सांगली होते की, ‘हा ज्ञान तर महान चक्रबन्ध राजा होईल! नाही तर तो महान तत्त्वेता होईल व वैराय धारण करेल!’

याचाच अर्थ भविष्याचा विषयास टेक्यानाचा त्यावेंश पासून पद्धत होतो. नंतर राजा त्याला वैराय धारण करण्यासारखा अचािनताताली माणून नमाजीले दु:खापूर्ण दूर टेक्यानाचा असलित प्रयत्न करतो. पण शेंठीज जण तांडी देवतांचे त्याला त्याचे कार्य करण्याचे प्रेण मलेल व या:च एका सोळ्याचे. बुद्धाचे व मृत वातावरणाची रूप वेध आपल्यासारखे प्रेण इतका आपल्यासारखे प्रेण राजा आपल्याच्या अस्तित्वाचे खोल परिणाम होते. जगाची निर्देशाच्या टॅंच्या मनावर पर करून बसते. ते स्वर्ग व शाप्त गोष्टीचे चित्रन करू लागतात. त्या काळाचे अस्तित्वाच्या असावे मोक्ष प्राप्तीचे सर्व मार्गे ते अवज्ञानित पण त्याना त्याला अर्थ वातात नाही. महणून मगे ते स्वतःच एका बुद्धाच्या खाळी चित्रन मनावर होतो तेंता त्याना अचािनकाच मनावर प्राप्त होतो.

‘योग: चित्रकृती निरोध:’

योग महणजे चित्रकृती अधिवेशण. अधिक मनावर निरोधण देखणे. मनावर निरोधण देखणे एक्कून सोळ्यांना नसले. समुदाय वेणाच्या लागतांत रूसारंगाचे मनावर सतत व निरंतर अनेक विधान येत रहतात. याचाच अनुभव प्रथम गोतमाने येऊक. त्यांचे एकाप्रत्येक कल्पनासाठी कामदेव जणू आपल्या पूर्ण सैन्य वेध टॅंच्याकडे येऊते व वेगवेगळ्या आकारांमध्ये भेंसुर रुक्षल त्याना धारणाप्रचार करत गंभीरता पण बुद्धाच्या एकाप्रत्येक जणू देकरता मदत करता व ल्यामूळे त्या राणासों शास्त्र अचािनकाच नस्त दोहरता व त्यांचे हात नखडवला जातात. अिधिवेशण जातात आणि शेंठी एकाक्रमेत विजय होतो.
त्यांको प्रातः बुद्धान' त्यांचे अनेक जनम दिसतात. या जन्मात भी हा होतो, त्या जन्मात तो होते, दक्षिण भी येथे आलो, तेकुऱ्यू तेथे गेलो इ. आणि हे जन्मातूंचे चक्क तर सतत चालून राहते.

"सर्व्याम भवतः पच्यते
सर्व्यमवावायुः पुनः" (कदाहतुपनि)

ज्ञाप्रभाषणे शोभामध्ये धारा पिकाते, कार्यक्या जाते आणि परत जयविनेर रुजवने जाते व पुनाचे ते आपल्याचे प्राप्त होते! ततंत्र नानावच असते, क्षत्रध तुषार चमकतर आहे?

त्यांको सर्व्याम आपला अर्थात ब्रह्म सर्व्याची असते असे मानते, पण शांतता प्रिय गोतमानं हे मानव नकते. त्यांचा मंत्र जर आत्मा अमर असेल तर मोक्ष प्राप्ती कोणास होगावे? व जर आत्माच नसेल तर मोक्ष तर सहज प्राप्त ठरूल! त्यातून आत्मा होई किची हानी? या प्रस्ताव ते मौन राहते.

यथा अर्थे ते आत्माचे मानते मानती होती असाही हानी व मानते होते असाही नाही! परंतु त्यांनी जे त्यांचे पूर्वकमजोर एकप्रात पाहते त्याको ठरी असेले कोणते की, ते आत्मा मानते असेलेत ! पण त्यांचा शांत अवस्था प्राप्त करायची होती ही शांत अवस्था महान्यूनत त्यांचा मंत्र मोक्ष होती. महान्यून त्यांनी एका दिशाने दिशांचे उद्देश्य देऊन आत्माचे सर्वोभद्द स्थान केले आहे.

"तिथि ज्ञाप्रभाषणे शांत ज्ञात्वर त्याची ज्योति नदी होते. ती अंतरसाधारण जात नाही व पातचतुरती जात नाही. त्याप्रभाषणें मृयूर्व आपल्या आत्मा शांत होतो तो स्वागती, पाताचतुर व अंतरे क्षेत्र कठोर जात नाही."

ती एक ज्योत / शांती असते, जी विशेषत सर्व्याम एकत्र आपल्याचे तथांत होते. जसे की, तेल, बाल व आपल्या एकत्र आपल्याचे दिशाने ज्योती निर्माण होते.

या सर्वात जाती प्राप्त तारामध्ये अर्थात निर्माणसिद्ध बुद्ध झाले! ब्रह्मानुपाती ज्ञाती ज्ञाती नाही, त्याने आपल्याला प्राप्त झालेल्या ज्ञात प्राप्त तर्कवेचे मंत्र, ज्ञात होत तर ज्ञात, ज्ञात आणि अंतरे क्षेत्र व बुद्धीला होता. ज्ञात त्याने ज्ञाती वापर देखील गोळाला बुद्धाच बिकल्पात्मक करतात व आपला मुलगा आता पूर्ण विकसल होई याची जाणीव ते त्याचा कल्पना देतात.

गोळाच बुद्धाच काळात आध्यंत्रिक व्यवस्थेस स्वदेश अनन्याधारण मात्र देश होते. परंतु गोळाच बुद्धानी व आध्यंत्रिक व्यवस्थेसे जोळडास नाट घेते. माणासाचे आपूर्य 100 वर्षाचे कल्प क्षमता 25 वर्ष प्रख्यात नंतर 25 वर्ष अर्थात 25 वर्ष 50 वर्ष प्रख्यात नंतर 50 वर्ष 50 वर्ष 75 वर्ष प्रख्यात. त्यानेंयू ही महान अवस्था, ज्ञाती ज्ञाती मोक्षाधीनी व अवस्थावाची सारखेचाच आहे. त्याचे कुणीही कथीत मोक्षप्राप्तीच प्रत्येक करू सकतो! असे स्थापनें संगठित व ते स्वतः गुहातूक असताच मुलगा विकसल असताच नगरच व पुढू त्याचा प्रकृत तत्कालिन विकसल निर्माण होई गेले.

तत्कालिन समाज जीवनातील रूढ असाधारण निरीक्ष आचारण पदनिवारण त्यानी काळ विकासाची संबंध नवनिवारण गोळी सेवाकार्याचा अनुमोद संदेश देखील बुद्धाच सहज दिलाला, ‘आध्यायामित्रे वर्तमाना: ‘(मुदनकंपनिकेत)

या मुदकंपनिकेतील माणासाचे अध्यायामित्रे निरीक्ष आचारण पदनिवारण माणासाच भागांचा बुद्धानी हस्ताक्षर यश तंत्री वे मेंढीच निवा करू जागे केले (पा.नं. ४-२) असे जे विषय व्राम्ब बापटीनी महते आहे ते योग्य आहे.

एकंतर बुद्धविषयाचे या अनुसार केल्यानंतर त्याच सांगणाचा आलेली तत्त्व फूडलाच प्राप्त.:-

1. आहिसा हाय परम धर्म आहे.
2. जगतस्तित्वाची एकऱ्यंतू तृष्णा व्यक्तीने बाढळायी.
3. दया हा सांतिक धर्म अंगी बाँधणाय.
4. चार आयंसत्यच तरं आहेत.
   दुःख, दुःख समुदाय, मार्ग व निरोध ही ती चार आयंसत्य होत.
2. विस्तार पावणारे स्कंद महानेव दुःख आहे हे स्कंद, पाच आहेत: बदना स्कंद, विज्ञान स्कंद, संज्ञास्कंद, संसार कार रुपस्कंद.
2. ज्याच्या पासून लोकांमध्ये राग, देश व मोह याॅंचा, मी व माझा या स्वभावाचा सर्व गण उदय पावलो त्याला समुदाय तरं महणतात.
3. सवे संसार क्षणिक अहेत, अशा प्रकारी जी वास्ता तिला मार्ग महणतात.
4. सवे क्षणिक असत्यमुळे निरालमक आहे, अशी वास्ता दूढ करणे वाळा निरोध अथवा मोक्ष किंवा अपवर्ग महणतात.
5. यांशीत वौद्धगण पाच ज्ञाननिद्रा, शुद्धी विश्व, मन व धर्मप्रायण चेवयस्थन अर्थात बुधी अशी १२ आयतने मानाती आहेत.
5. प्रत्यक्ष व अनुमान ही दोन्ह्य प्रमाणे मानाती आहेत.
   सवे स्वंत आचारण पद्मीवर आधारीत ‘अन्तांग मार्ग’ सामगितला आहे.
   अशा प्रकारे ‘बुद्धरितम’ मधील तत्तचानने पुढे बीढ धर्माल समावेश झालेले आपल्याला स्वतंत्र मिळते.
   कारण तत्तचानने आणि धर्माल एक अंतरराष्ट्रीय बंध हा स्वभावात:च जुळून आसतो. जसे मानावी विचार व त्यांची कृती याॅंचा परस्पर संबंध असतो त्यामाणे विचार धर्माल तत्तचानने ठरते तर कृती महानेव धर्म होय.
   अशा पद्मीवर साहित्य, तत्तचानने धर्मालांचा संबंध लक्षात येतो व सारेच शास्त्र, एकादश मालेत ओवितेल्या मोतीप्रमाणे परस्परांशी जोडल्या गेले आहेत हे लक्षात येते त्या तत्तचानने मात्र या सर्वांचा धागण असतो हे निषिवल्ल! 

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प्रस्तावना:
जकात कर महानगरपालिकेच्या उपत्यकाचे व पर्यायाने विकासात महत्त्वाचे स्त्रोत असत्यामुळे स्थानिक नेतृत्वाचे व व्यापाराचे जास्तीत जास्त व्या लावून आकर्षणी केल्यास या लघुविक सरोपाच्या करामुळे महानगरपालिका सक्षम बनु शकतात त्याना अनुदानावर अवलंबून राहण्याची गरज नाही. परंतु स्थानिक व्यापाराच्या ददाचे व लोकप्रियता वाढत्याकडून हा कर बंद करण्यासाठी शासनाचे मदतीची दावेप्रमाणे अणुत्तर गेला होता. परंतु शासनाचे पुर्णपणे हा कर बंद केला नाही फक्त तालुका म्हणजे ज्या दिकांनी नगरपालिका आहेत त्या दिकांनी हा कर बंद केला आहे. जकात कर बंद क्रमाल स्थानिक संस्थेचे मदतचा प्रमाणातुक सहन करायचे लगेल तसेच जकात करासेचे दुसरे लघुविक साधन नस्लेल्यामुळे हा कर फार महत्त्वाचे आहे.

जकात करायचा अर्थ दुरदृष्टी व्यावसाय लक्षात येईले:
1) "स्थानिक स्वारूप संस्थेचा ही ज्या वस्तु उपमोज्साही आणण्या जातात त्यावर कराची आकर्षणी केल्या जात त्यास "जकात कर महत्तात."
2) "जकात म्हणजे खप, वापर किंवा विक्री यासाठी महानगरपालिका क्षेत्रात माल आणि जनावर आणणाताना बसपिलेला कर होय."
3) "स्थानिक स्वारूप संस्थेचा ही ज्या म्हणजे शहरातील जकात न्यायांत अंतर्गत येणायची सर्व वस्तु म्हणून त्या सजीव असो व निर्जीव अशा सर्व येसंजोणा वस्तुवर जो हर आकर्षण हातात त्यास जकात कर अर्थ ही ज्या महत्तात."

वरील व्यायाम आपल्या असे लक्षात येईले की महानगरपालिकेच्या ही ज्या कोणताही माल येतो त्यावर आकर्षणात येणायचा कर म्हणजे जकात कर होय. हा कर स्थानिक स्वारूप संस्थेचे जुने उपत्यका समेत होय. 1860 येथे ब्रिटिश सरकारने हा कर सुरू केला. स्थानिक स्वारूप संस्थेचा ही ज्या वस्तु उपमोज्साही आणण्या जातात त्यावर या करारी आकर्षणी होते. तत्परता काही वस्तु करमुळे असतात. उदा. पुत्रांना, वाढावानाने.

जकात कर हा अप्रत्यक्ष कर असत्यामुळे लोकांचा त्याची जाणीव होत नाही. या करामुळे स्थानिक स्वारूप संस्थेचा मोठी महत्त्वाचा प्रमाण उपत्यका मिळतो. हा कर किंमतीत समावेश होत असत्यामुळे वस्तुवर गुरूदत सुलभता निर्माण होते. असे असले ही त्याचे अनेक दोष आहेत. या करामुळे व्यायामात अध्यक्षांनी निर्माण होतात. देशाच्या व्यापारी वृत्ती व्यापार विश्वसनीय परिणाम होतात. हा प्रतिगमी सरोपाच्या कर आहे. तसेच उपमोज्साही वस्तुवरील कर असत्यामुळे या गरिबांना जास्त भर सहन करावास लागतो. हा एक प्रकारे उपमोज्साही कर (Tax on consumption) होय. या यशाचं हा कर वसूल करणे सुलभ असले तरी यासाठी मोठी वंतुना राबवाच्या लागते हा कर वसूल करण्यासाठी महानगरपालिका क्षेत्रात येणेऱे जेवढे सर्वकाटे किंवा वापर आहेत अशा दिकांनी महानगरपालिका आपल्या अधिकाऱ्या नेमते ह्या अधिकाऱ्या महानगरपालिका क्षेत्रात येणायच्या माल आणि जनावर तपासून तपासून तपासून म्हणून मालाचे बिल किंवा इन्काईस (Invoice) त्या सांकेतिके करण्याचे माहिती म्हणून तपासून अधिकाऱ्या किंवा तपासूनी करावी लागते. परंतु महानगरपालिकेच्या नेमलेल्या सर्वच तर्काची प्रमिणितत नसलेल्यामुळे आपण पारंपारिक पदार्थाचा वापर केला जात असत्यामुळे मुक्ताकन्य आणि प्रशासन यात कार्यक्रमात नसले.

(Tax on consumption)

(Invoice)
haa

International Inter Disciplinary Research Journal

ISSN – 2454 - 7905

Vol. I - ISSUE – VII

Page - 99
नांदेड़ वाणिज्य शहर महानगरपालिका आणि जकात कर:

नांदेड़ ही प्राचीन कालखंडातील भरताच्या नंदीग्राम नगरी महानगरण ओळखतील जाते तर 1708 मध्ये शीर्ष धरायचे ह्याचे गुरू श्री गुरु गोविंदसिंहजी यांचा पद्स्थाने पुणीत झालेल्या आणि प्रचलित कालखंडात नांदेड़ नगरीचे पहिले नगराधिक म. संकरसावजी चक्काण यांच्या सानिध्याने विकासामिलकृत झालेल्या व गोविंदसिंहजी वसतील्या नांदेड़ नगरीत नांदेड़ वाणिज्य शहर महानगरपालिकेचे वसतीशासन असून इ. स.2008 मध्ये सोह्रवाध्या निमित्ताने घेण्यात आलेल्या विविध कार्यकर्मांची जवाबदारी महानगरपालिकेच्या स्वीकारावी लागती. महानगरपालिकेचे कार्य हे महापौर, आयुक्त, उपमहापौर, स्थायी समिती समापती, महिला व बाल कल्याण समापती, सार्वजनिक बांधकाम समापती, पाणी पुरवठा समिती समापती, आरोग्य स्वच्छता व दिवाळी समिती समापती, समापती, आरोग्य स्वच्छता व दिवाळी समापती समापती, व स्वच्छता आरोग्य सहाय्यक आयुक्त, सहाय्यक आयुक्त (जकात) सहाय्यक आयुक्त (सामान्य प्रशासन विभाग) सहाय्यक आयुक्त (कर विभाग), या उपरोक्त अधिकार्यांच्याबाबत नांदेड़ वाणिज्य शहर महानगरपालिकेच्या कार्यभार चालतो. जकात कर हा महानगरपालिकेच्या उत्पन्नातील वसती बोझ स्थोत आहे:

सारणी क्र.1 साल सन 2006-07 वे सुधारित अंदाजपत्र (जमा बाजु)

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आधार : नांदेड़--वाणिज्य शहर महानगरपालिका, नांदेड़, अधेसंकल्प 2006.07

आलेख क्र.1-- सारणी क्र.1 चा आलेख
जकात करामुखे व्यापारवर मर्यादा पद्धति:

शासनाने मान्यता दिल्लीनुसार नंदेद वापाथा शहर महानगरपालिकेत जकात करारे नियम दिनांक 7 मार्च 2006 पासून अमलात आलेले असुंि लामळीले सुधारात जकात दरासोसार जकातींची सुस्ंिदी कर्यक्रम येत आहे. सालसन 2003–04 मध्ये जकातीपासून महानगरपालिकेत र.१९.८७ कोटी इकट्ठे अपघात आवश्यक झालेले होते. सालसन 2004–05 वर अंदाजपत्रमध्ये जकातीपासून र.२२ कोटी इकट्ठे अपघात सांगेलेले होते तालुक आधिक परिषद माहे जानेवारी 2005 अहेच जकातीपासून एकूण उत्पन्न १६.४३ कोटी एकूण अपघात जकातेनुसार असुंि गर्दीद वर्गीय याच कलाकृतींना जकात उत्पन्न र.१६.१८ कोटी झालेले होते. ता तुम्हाले तालुले वर्षी २५.०१ एकूण र.६.५६ घट झालेली आहे. मार्च अखेरपर्यंत जकातीचे उत्पन्न २० कोटी होन्याचे जकात आहे, नंदेद वापाथा शहर महानगरपालिका सर्व साधारण समेत १ एप्रिल २००४ पासून कापड, खालाच, आंदोलन, अथवा, शेती उपयोगी यंत्र, सामूहिक पायप, किराणा सामान, असा एकूण ३० वर्षांत जकात दर कमी केलेले आहेत.

जकात दर कमी कोरित असताना महानगरपालिका क्षेत्राच्या प्रत्येक स्थलांतरीत होणार व्यापार शाळी व शाळवाली संदर्भेन मालकी आयात वापाथा ज्या झालेले जकात उत्पन्नाचे परिणाम न होता शहरातील बाजारेत टिकून रहाली या अपेक्षेपर्यंत जकात दर कमी करण्याचे आहे. अभी २००४ महिन्याचा काळाच्या अनावठणात असुंि त्यात घेते अपेक्षितमान मालाच आयातीत वाळ झालेली नंदेद जकातीचे दर कमी
केल्यामुळे माहे दिसंबर २००४ अखेरपर्यंत ₹.२.२६ कोटीची घट झालेली आहे. महानगरपालिका हंदीवायरल क्षेत्रात जकात कर नस्ल्यामुळे महानगरपालिका क्षेत्रात जकातीचे दर कमी कोले तरी महानगरपालिका क्षेत्राविद व्यापार महानगरपालिका क्षेत्रमध्ये येथीली शक्यता अतिशय कमी असुन दिवससंदिवस शहरसाठी लोकसंख्येला आवायक इतकाच मात्र शहरात आवायक करण्याची प्रवृत्ती वाढत चालती आहे.

जकातीचे दर कमी केल्यामुळे होणारे नुकसान टाब्यासाठी १/०४/२००५ पासून जकातीचे दर पुर्वीत सर्वे २००३–०४ प्रमाणपंक्ती ठेवण्यास असा प्रस्ताव दिलेला आहे. बांधू आधिक वर्णात्मक सुरूवातीला माहे जुळे अखेळट्याने पाऊस संपूर्ण शहरात केलेल्या दुरुस्तीलांसह अध्यक्ष निर्माण झालेली होती व त्यानंतर जुळे अखेळट्याने एकत्र अतिवृष्टी झाल्यामुळे त्या तिथी उत्पादनावर होणारा बाजारात संपूर्णपणे मंदावली होती. त्यामुळे देखील जकात उत्पादनावर परिणाम झालेला आहे. सेवा करावास वातावरणातील २१ ऑगस्ट ते ३० ऑगस्ट दरम्यान संपूर्ण देशव्यापी संपुक्काल होता. त्यावरील परिणाम जकात उत्पादनावर झालेला आहे. दक्षिण भारतील लुप्तपणे, मूककप, व्यापारांचा केंद्र करावासशील संपूर्ण, कमी प्रमाणात झालेला पाऊस, गार्डियंट याचाद्वीप विपरित परिणाम जकातीच्या उत्पादनावर झालेला आहे.

सालसन २००४–०५ मध्ये मार्च अखेळट्याने जकातीपासून ₹. २० कोटी उत्पन्न अपेक्षिते असुन सालसन २००५–०६ करिता ₹.२२ कोटीचे उत्पन्न प्रस्तावित आलेले आहे.

जकाती ऐक्टी इतर कराच्या वापर केल्यास उत्पन्न वाढते:-

जकात कराच्या पुकार वापरात्याच उत्पन्न वाढते हे गृहीत म्हणून सिद्ध होते. कारण जकात करावी त्यास वस्तू सहभागी आहे हा त्याच्यां वस्तू उद्योगात दर्शविज्ञान आलेला आहे.

आलेख क्र.२ नांदेकर वाघात्या शहर महानगरपालिका गोष्टीशी सालसन २००१–०७
लक्ष करें कि ये विश्लेषण होने के लिए आवश्यक नहीं होते। नामदेव वादाजा शहर महानगरपालिका के पुराने कार्यकर्ता एक त्रिविषयक कार्यकर्ता कर, जाकर कर, सिनेमा नाटकमूल संस्कृतिविद्या कर, पक्षक, विशेष शिक्षण कर, पारमर्श मुख्य अंशिय एवं अन्यकुल मुख्य कर योग्यता समावेश होती है। एक विश्लेषण संस्कृति 1997–98 एवं 2006–2007 परिवर्तन गोरखात्मक आते। यह जाता करारन 2001–02 मध्ये 83.38 इतके होते ते कमी होते 78.65 इतके झाले तर इ.स. 2005–06 मध्ये ता 83.83 इतके झाले तर इ.स. 2006–07 मध्ये ता 68.06 इतके झाले। पुराने कार्यकर्ता प्रभावण जाता करारा बाद सर्वाधिक अनुभव यहाँ एक त्रिविषयक मान्यता करती है। बाद झाले दिसुन येते। तत्त्व अन्यकुल मुख्य, विषय शिक्षण कर, पक्षक या सातारामे बाद होते गेली। पुराने कार्यकर्ता तुलना सर्वाधि कमी या बाद सिनेमा नाटक गृह संस्कृतिविद्या आहे तर सर्वाधि जाता बाद जाता करारा आहे।

शिफारशः
इ.स. 1997–98 ते इ.स. 2006–07 या दहा वर्षाच्या कालखंड नामदेव वादाजा शहर महानगरपालिका संरक्षण अन्यायाभवन महानगरपालिका विविध उपभोक्तासे स्वच्छ अन्यायशास्त्र एकत्रित मान्यता कर, जाता कर व पारमर्श शुल्क यांचे प्रभावण वातावरण अनुभुत सिनेमा नाटकमूल, विषय शिक्षण कर, पक्षक व अन्यकुल मुख्य कर यांचे प्रभावण अतिरिक्त अत्य अनुभव यहां सुलबे महानगरपालिका उपभोक्तासे स्वच्छ लक्ष्य गेला। जाता कर हा सर्वाधिक महत्त्व उत्तमाचा स्वीत महुन आवश्यकता जती। उपरोक्त विविध निष्कर्षाचा आधारे पुरील प्रभावण शिकारेशी करण्याचा आला।

1) नामदेव वादाजा शहर महानगरपालिकेचा प्रभुक उपभाषण स्वोजून स्वोजून विवाह आहे। विवाहमध्ये मान्यता कर व सेवा कर आकारणी र वसूली करण्याचे येते। तत्त्व नामदेव शहरात झालेला नागरी पुनरुत्थान योजनेत समवेश झालेमुळे कर विवाहाची खालील प्राधिकृत करावासेची आहे।
2) मान्यता करणे संगणकीयकरण 3) अधिकाराला विकसायन 4) मान्यता कर भरणार्या उपभोक्ता 5) पणी करती 'त्रिविषयक माणी र वसूली करणे 6) आगाम कर भरणार्यांना तुट देणे।

2) नामदेव वादाजा शहर महानगरपालिकेचे जाता हे उपभोक्तासे मुख्य स्वोजून अनुभुत जातीची उत्तमाचा स्वीत नागरिकांना पणी पुरवत, स्वच्छता, आरोग्यविज्ञान मुख्य सेवा पुरवण्याचे येता। ल्यामुळे जाता वसूली होणे गरजेचे आहे र शयतान वाद होते आहे। ल्यामुळे जाता कर व पणीयी उपभोक्ता घर विवेष भर देण्याचा यावा।

3) जाकर करंद करणे उत्तमाचा पर्यावरण होणार नही नागरी महानगरपालिकेचे उपकरण जातीसारख्या विवेष लक्ष पुरवावे।

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निवडक संस्कृत रूपकांती शास्त्रीय आणि पौराणिक संदर्भांचे 
चिकित्सक अध्ययन

निवडक रामचार पांडे
क.का : संस्कृत विश्वविद्यालय

संस्कृत साहित्यामध्ये रूपकांती उत्तमी प्राचीन काव्यात ह्यांशी दिसून येते. वैदिक युगासुपुरुष रूपके असिस्तात अस्माताचा परिशोध होतो. रूपकांती उद्धृत हा जसी मनोरंजन करणे हा असल तरी, रूपकांती दैविक हा सीमित नसून तो व्यापक व गान असतो. रूपके तिनेक ह्यांशीत भव्य व्यक्त करतात. ‘वैदिकसाहित्य संस्कृत साहित्यानुसार भावानुसार कोटम्’ \(’\) रूपके शास्त्रीयनायक प्रस्ताव शास्त्रीय संस्कृत करतात, कविवाचनांचे उपांवाच, अश्वारी लोकांनी जाण प्राप्त करतात, विद्वानांची विविधता सुदृढता करतात. अशा प्रकारे रूपके केंद्र मनोरंजन करत नाहीत, ते मनात आतंक देतात. जीवन चरित वाहिकाने आणि जीवनसार उंचावृत आतात. व्यक्तित्वाचे बहुमत होणे हा रूपकांती उद्धृत आहे. संस्कृत साहित्यात रूपकांती महात्मुर्फण व्याख्या आहे. रूपकांता विविध साहित्य दृष्टिनिर्देशानुसार अध्ययन करते जाऊ शकते. हा अध्ययनांचे नंतर दिशा आणि दृष्टिकोण अस्सर्व तिष्कांचा महामूलतुं महात्मुर्फण प्रकार ह्यांशी दाखण्यात आहे. आयाम तिनेक ह्यांशीत ‘अश्वारीजमाले रुढ़ीश्वर मोद ग्रामणात अवहेल्यात केलेली आहे. ते महात्माने को, दर्दराज्यांचा भाषा शास्त्रेच्या पुत्राची पत्रलिखित लिटरिस्ट करते, तर इतिहास वर्तनाविष्कार यांचा सांबळा? माणुका ‘वैदिकसाहित्यानुसार’ \(’\) 1

दारिदेववाले प्राण संधार जीविक राष्ट्रपाठीमुळे उतम असते. कशाच प्रकारे मत महाकावी शृगालकी नायक राजात्मकाच्या मुखांदराच्या व्यक्त करते. प्रथम तिनेक चारावत दिवकारसार महणून, ‘मुखानुसार कुलकुल्कुला’ महीनी रजा दुधन दिवकारसारी गेले असते एक मुखानुसार अशी असता. तो साहसार आश्रमाने यांची भंग होऊन नवे यांची साहसार तेंचे अवस्थात अवस्थाने अवशेष ततो व यांतून उत्तर जाणीव वाचल्याचा निर्णय म्हण्ये. प्रथम उत्तर रजा साहसार म्हणून – ‘मुख : विनिमयविषय प्रेमसारणाय लोकाची नाव नुसे सारणी आश्रमाने विनिमयविषय प्रेमसारणाचा केला पाहिजे. यांने राज्यवाणिज्याची दुर्भाग्य राजा अभिभाषा होता. असे लाभ येते. कविशीरी आश्रमाने अश्लीलांच्या नवसुज्ञ जनाची अत्याचार असते. ती सहस्य वेपण व विद्वान बाबु जीयो गेले पाहिजेस. कारण मराठी मुखानुसार रत्नालेका वाचलेले दिसा आहे को, आश्रम निर्देशाध्यायणेचे वैशिष्ठ्य विनिमयविषय आणि अपूर्णानिहोत होऊन आश्रम प्रेम प्रेमसारण करतात.

विनिमयविषयांघा: परेकाहाणी कार्यान्यामुळे \(’\) 4 संग्रह वेप धारण करून व संग्रह अन्तरात धारण करून राजाने कार्यांची प्रेमशीर्ष प्राप्त करावे.

"मुखानुसार रेनेडमल पोडूनचन्द्रदेशारणायणात \(’\) " अध्ययन विनिमयविषय रुडलपट: स्मृत: \(’\)"

दहा सहस्य म्हणजे हायर मुखानुसार (अग्रहाना) अन्वयानाधीनारा पाठन पोषण करत अध्ययन करणारा विद्वानाच्या 'रुडलपट' \(’\) असे म्हणतात. पुढीलपणाच्या कुलांच्या च लक्षण सांगितले आहे, ते पुढीलप्रमाणात –

"आयामां बुझयावण्यां मुखानुसारप्रती च \(’\) प्रत्येकदिन केंद्र करणार या ज्ञात असतो, तो 'रुडलपट' समाजात.

गंगाधरतत्त्व कः \(’\) \(’\)

गंगा रत्नीला भारतीय संस्कृतीमध्ये अत्याचार श्रद्धालुकांच्या महापूर्व स्वातंत्र्य तर आहेत तरंतु अस्सर्वसाधारण महापूर्व मानवी जीवनातील पावठिकूं आणि परंपरातील प्रवृत्ती म्हणजे 'गंगा' होय. अशा या प्रवृत्तीसारखे साहित्य धर्मरत्नांशी भारतीय
Worldwide International Inter Disciplinary Research Journal (A Peer Reviewed Referred)  
ISSN – 2454 - 7905

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मान्यता प्राप्त पत्रिका मद्य भाषा में विद्वान को नृषों भूमिका.

अन्य भाषा विद्वान व विद्वान के समीक्षक के साथ हास्य बनाने का उपक्रम.

12 वर्ष के लिए पत्रिका मद्य भाषा में विद्वान को नृषों भूमिका.

10 वर्ष के लिए पत्रिका मद्य भाषा में विद्वान को नृषों भूमिका.

अन्य भाषा विद्वान विद्वान के समीक्षक के साथ हास्य बनाने का उपक्रम.

संस्करण:
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प्रत्यावरण:
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1. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आहावाचे शेषेदेखील थांबलेले वाचणी.
2. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आहावाचे शेषेदेखील थांबलेले वाचणी.
3. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आहावाचे शेषेदेखील थांबलेले वाचणी.

(1) व्यक्ती:
1. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आवाहाचे शेषेदेखील थांबलेले वाचणी.
2. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आवाहाचे शेषेदेखील थांबलेले वाचणी.
3. शाहू महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आवाहाचे शेषेदेखील थांबलेले वाचणी.

(2) महाराजांनी केलेल्या सामाजिक कार्य:
महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आवाहाचे शेषेदेखील थांबलेले वाचणी.

(3) अस्पृष्टता निवारण कार्य:
महाराजांनी केलेल्या सामाजिक सुरूचीमध्ये आवाहाचे शेषेदेखील थांबलेले वाचणी.

1) **Assessment of the Various Factors:**

Assessment of the various factors is crucial in understanding the impact of different variables on the outcome. In this study, we have focused on analyzing the role of various factors such as environmental conditions, technological advancements, and human behavior. The results indicate a significant correlation between these factors and the overall success of the project.

2) **Testing the Hypothesis:**

The hypothesis was tested through a series of experiments conducted under controlled conditions. The results showed a high degree of accuracy in predicting the outcomes based on the proposed model. Further research is needed to validate these findings in real-world scenarios.

3) **Results and Discussion:**

The results obtained from the experiments were analyzed and discussed in detail. The data showed a clear trend towards the expected outcomes, which confirms the validity of the proposed methodology. However, there is a need for more detailed analysis to fully understand the underlying mechanisms.

4) **Conclusion:**

In conclusion, the study provides valuable insights into the factors influencing the outcome and suggests several areas for future research. The findings can be used to optimize the performance of similar projects in the future.

5) **Acknowledgments:**

We would like to thank the support team for their invaluable contributions to the success of this project. Their dedication and hard work have been crucial in achieving the results presented here.
गंगाराम कॉंबे से या महाराणा हॉटेलमें महाराज स्वतः चहा पित असत। महाराजा ये बहुत बुद्धिमत्ती श्रीकाव्यकार खाँ लाखे हें। पहुंच महाराणा मुलाला महाराणाजी राजशाहीजय नें जेने गालले व रुमालत परात डेंजन ल्याना स्तातुल संडप्यात आले। राजवाळेला महाराणाजी कैंप असतला लेखे एका महार मोतादारलकडून भाकरी व चट्टानी महाराणाजी आयोडीने खाली।

सारांश : 

अशा प्रकारे शाहू महाराणाजी अग्रें अल्प काठान्यं आप्ल्या संस्कारात अनेक प्रकारचा सुधारणा केल्या आणि सर्व जनतेची प्रमाणी करण्याचा प्रयत्न केला. या वर्तमान त्याच्या कार्यांची कल्पना येईल. शाहू महाराणाच्या सामाजिक कार्यांमधून सामाजिक परिवर्तन घडू येणारास मदत झाली आहे. मूळ नमुना त्रिवेणी बारसा शाहू महाराणाजी पुढे चालू ठेवला असे महणत येईल. त्याच्या कार्यांमध्ये अस्सूचन आणि बहुनाची प्रमाणी होणारास मदत झाली आहे. पुढे चालून महाराणासमजे राजकीय आणि सामाजिक चट्टानीच्या वेळ प्रात झाला आहे. या चट्टानीचा पारा धाण्याच्या कार्य महाराणाजी केले आहे असे महणत येईल.

संदर्भ:
1. कूंबराज नागोराव, आरश्ट्रण का? य कसे (संग)  
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Yoga
Yama, Niyama – The Axiological Way to Healthy Living

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Abstract:

An Attempt is made in this paper to bring out the nature of axiology expounded by Sage Patanjali in the first two limbs i.e. Yama ans Niyama of his eight limbs system of Yoga. Yama, Niyama are the first two limbs comprising Yoga ethics of the Yoga Philosophy. Axiology in the texts of Yoga school of Hindu philosophy include both a theory of values through the observances of positive values and avoidance of negative, as well as an aesthetic theory on bliss from intrinsic and extrinsic perspectives. These are the way of the axiological living and living principles of Yoga philosophy. Yamas, i.e. Ahimsa, Satya, Asteya, Bramhacharya, Aparigraha are five social or universal code of conduct called self-restrains, which are to be observed while dealing with society, And Niyama, such as Shouch, Santosh, Tapa, Swadhya and Ishwara Pranidhana are the five niyamas and these are personal code of conduct, which are to be observed individually. The Yamas and Niyamas are the ten ethical precepts that allow us to be at peace with ourselves, our family, and our community. The Yoga system developed by the Sage Patanjali having tremendous purificatory values. In today’s modern world where the ethics and values are declined due to materialistic allurement, there is strong need to inculcate these values in the society and this is the only ethical way of healthy living and to maintain the individual and social health. This work will generally focus on axiology of Yama, Niyama, the observance of which beneficial for individual and social health in general.

Key words: Axiology, Yama, Niyama, Social health, Social evils, Ahimsa, Satya, Asteya, Brahmacharya, Aparigraha, Shouch, Santosh, Tapa, Swadhaya, Ishwar Pranidhana

INTRODUCTION:

India is a land of social respect, religious reverence and spiritual reformation. The human society enjoyed the highest status from time to time during the past world. This was possible because of the guideline made available by the learned Sages and Saints. These sages tried to coil and recoil those values in human minds, which were helpful to the integrated society. These values were sown in the form of sanskara, societal interaction and making them...
into daily life routine. These foundations help to be a good human being irrespective of caste, creed, colour, religion and region.

But today unfortunately the scenario is changed, may be because of casteism, regionalism and technological advancement.

TODAY’S SCENARIO:

The second half of the 20th century witnessed a drastic change in the lifestyle of the people through the electronic media especially Television, computer and recently the mobile revolution in India. In today’s modern era so called E age, man has made tremendous progress in science and technology. He has acquired almost physical and materialistic amenities through his intellectual mind. Despite all the technological advancement he is not peaceful and fully happy. To acquire materialistic happiness he is always under stress and strain. He has lost his mental peace. The Younger generation gets attracted to the allurement of the materialistic world. This attraction made the youth of the day wealthy conscious instead of moral conscious. The result is before us. In 21st century so many social evils are cropped up in society and psychosomatic disorders are increased at individual level, which has disturbed the individual and social health. If you can read the daily newspaper, watch the television you will see the daily evidences of rape, various corruption scams like misappropriation of Government funds, trapping of the government officials while taking bribes, black marketing, black money, robbery, smuggling, Terrorism, cyber crimes etc. the list is endless. The recent issue of demonetization of 500 and 1000 rupees notes from the currency made great turmoil in the country. It shows the deterioration and degradation of the moral values in day, today’s life, which has disturbed the individual and social health. Modern India is also influenced by the western culture and avoiding leading life according to Indian ethos and moral values are not adhered properly. Throughout the whole world due to degradation of moral values peace and harmony is in danger.

The father of modern value science, Robert S. Hartman, observed that we have made our world a paradox where, despite our extraordinary scientific and technological discoveries, we have gained little insight into how to find a sense of inner peace.. Throughout the whole world human beings have become burdened with tension and anxiety. They have lost their peace of mind; the origin of the disease may not be from the physical strain itself but from the wrong attitude towards life, faulty way of coping with the situations or non acceptance of the situations.

The JRF foundation in USA has launched 18 month investigation on the social issues of the 21st century and they found the underlying today’s problem are our affluence, avarice,
alienation, greed and anger. The more you have, the more successful you are” is seems to be the principle of 21st century. So the report suggested the need for civility, which is defined as code of manner, a way of behaving that allowed people to live and work in harmony.

In order to understand how the social evils are affecting the social health and stress factor came into being and became a part of our psychosomatic system and affecting the individual and social health, it is necessary to understand process of evolution of man, what the evils and stress actually means, what are the effects of the social evils and the disorder of stress and how to cope with these problems. There are various ways to cope with this situation, but the Sage Patanjali has given wide range of Yoga technique that slowly harmonizes the mind and gradually induces more subtle perception. Yama, Niyama are the first two limbs of the Ashtang Yoga. The Yamas are designed to harmonize one’s social interaction and the Niyamas are intended to harmonize one’s inner feeling. All the rules, Yama, Niyamas, are designed to reduce friction between one’s outer actions and inner attitude.. The Yama, Niyamas aims to break the vicious circle of inner and external turmoil and thereby calm the mind by sensible actions and sensible attitudes towards oneself, towards one’s life and toward one’s surroundings. In this paper we will learn how the Yama and Niyama expounded by Sage Patanjali in his Yoga Sutras. are the axiological ways of healthy living.

CONCEPT OF AXIOLOGY:

Axiology is the science of values, the science of human values, enables us to identify the internal valuing systems that influence our perceptions, decisions and actions - to clearly understand "why" we do, what we do Axiology refers to the study of nature or character of values and their judgment. It involves the theory of morals, values or aesthetics in philosophy. Axiology studies mainly two kinds of values: ethics and aesthetics. Ethics investigates the concepts of "right" and "good" in individual and social conduct. Aesthetics studies the concepts of "beauty" and "harmony." It is branch of that philosophy dealing with values as those of ethics, aesthetics or religion

CONCEPT OF EVILS:

Evil means morally wrong or bad, immoral, wicked, harmful and injurious. When we talk of the evils of the life? Such evils comprise both what are known as moral evils and those that are called natural evils, the former being dependent on, and later independent of human volition. The modern social evils are, the decline in community, individualism and selfishness, consumerism and greed, decline in family, decline in values, drugs and alcohol, crimes like terrorism, rape, murder, robbery, white collar crime like corruption, black marketing, dowry, immoral trafficking of women and recently emerged cyber crimes and what not,. It is only
because of huge corruption at the political and bureaucrat level and decline in moral values in the society at large. *Social Evils* persist in our society; *Social evils* are prevalent in almost all countries. Surprising enough that India, a country proud of her ancient culture is no exception to it.. Go to any part of the country you will find something going on you'll be ashamed of. Even some good customs have taken a woeful. *Corruption* is spiritual or moral impurity or deviation from an ideal. Vast prospects are being meddled in this *social* and political transgression.

**CONCEPT OF INDIVIDUAL AND SOCIAL HEALTH:**

**WHO definition of Health:** World Health Organization defined Health as a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity, with an ability to lead a ‘socially and economically productive life’. The social aspect has been considered by WHO in 1947. While thinking social health the concept of mental health is rather important as the social health is depend upon the individual mental health of the person. Mental health means the balance between all aspects of life – social, physical, spiritual and emotional clearly it is an integral part of our overall health. It also includes our emotional, psychological, and social well-being.

**Social Health** involves your ability to form satisfying interpersonal relationship with others, it also relates to your ability to adapt comfortably to different social situations and act appropriately in a variety of settings. Spouses, co-workers and acquaintances can all have healthy relationships with one another. Each of these relationships should include strong communication skills, empathy for others and a sense of accountability. In contrast, traits like being withdrawn, vindictive or selfish can have a negative impact on your social health.

The solution for eradication of social evils in order to maintain social health is to propagate and inculcate the ethics and values comprised in first two limbs i.e. Yama and Niyama of the Ashtanga Yoga through value education at all spheres like schools since from nursery to higher secondary and colleges and other educational institutions, offices of Government and Corporate sector. Similarly individual health can be maintained through the practice of Yama and Niyama. Yoga the ancient science never originated as a means of therapy, even though the Yoga has potential to treat the stress induced disorder, Yoga being a science of mind and stress being a mental related problem the yoga help to solve them. Yoga helps to brings happiness, peace of mind and positive state of health individually and socially.
YAMA, NIYAMAS AND ITS IMPORTANCE IN INDIVIDUAL AND SOCIAL HEALTH:

The Yama and Niyamas are first two limbs of the ashtang yoga formulated and expounded by the Sage Patanjali in his Patanjal Yog Sutras. No one knows anything about Patanjali, the author of the Yoga Sutras, some says he was a grammarian, and some says he was a great Yogi, but it is evident that these sutras were written by him centuries before Christ. It does not matter who the Patanjali was and when he was existed. This is not a aspect of study of this research paper, but the Sage Patanjali has given such sound system of values, which contain wisdom that is eternal and which belongs non specific era. It is applicable to all ages and all people, no matter what the background. It is the contents and application of the Yoga Sutra that is important.

There was time in the Indian history when the crisis like modern time occurred. It was at a time when humankind had reached a peak of material prosperity and education. People then were in the same situation as people are today; as their wealth increased their mental tension increased by the same degree. At that time a great sage, Kapila, looked at the prevailing situation and propounded the system of Samkhya Yoga with the express purpose of giving happiness to the neurotic and confused people of that time, Later Rishi Patanjali modified Kapila’s Philosophy and presented it in the form of the Yoga Sutra. In these Yoga – Sutra’s, although the civilization at the time of Kapila and Patanjali were very different to the civilization of today, the human mind has not changed very much, if at all.

The Yam and Niyam are the first two limbs of Ashtang Yoga. These are very important as far as the progress in the Yoga Sadhana and individual and social health are concerned. The author’s worry is that now a day’s these two important limbs are being neglected due to commercialization of Yoga. The Yama and Niyama are very much important so far as individual and social health is concerned. Once it is practiced constantly and as routine habits your mind will be tranquil, stable and totally peaceful an any adversity of life, no adversity and negativity will enter in your mind, so that there will be no effect of stress or strain on your mind, so there will be no question of any disease or disorder. In fact mind is the root cause of the disease, if it is pure, tranquil and stable. The Yama and Niyams are called the mahavratas, it is easy to say but very difficult to practice, it is not a easy task. It requires dedication, devotion, sacrifice and detachment from the worldly affairs. So while seeing the today’s chaotic situation, the Yoga institute, Yoga teacher and spiritual leader should give more emphasis on and propagate the observance of these two limbs of Ashtang Yoga as these are the foundation stone of the Yoga philosophy. And if the individual of the society became satvik, pure, peaceful and
stable, there will be no violence, no false activities, no dishonest, no theft, no accumulation of property and there will be no crime, no embezzlement, no scams and whole society will be peaceful. Yoga is rooted in the notion of developing a positive personality. Therefore ethical discipline or the practice of correct conduct is necessary for success in yoga. This is the basis of Yama and Niyama, the two moral backbones of yoga. They define the attributes to be practiced in everyday life by a spiritual aspirant. The Yama, Niyama’s are given as below:-

**YAMA: THE SOCIAL CODE OF CONDUCT**

Being the first limb of yoga, the five yamas are the social code of conduct and foundation of ethical and spiritual life, Yama: Harmonizing Life in the World. In its essential form yama involve a process of bringing the external life into balance. In the process of cultivating yama we are effectively reforming our lives to be more sensitive to the need of world. The following are the five yamas.:-

1) **Ahimsa: The Virtue of Non-violence** - Ahimsa means harmlessness, non killing, and non-violence. One should not injure any living being through body, mind and speech, i.e. by action, thought and speech, so avoid physical, verbal or mental violence. Truth and other forms of restraints and observance are based on the spirit of non-injury.

**Sociological aspect of Non-violence** –

So practice ahimsa in its purest form. One who observe ahimsa, succeed in elimination feeling of enmity within and surrounding of enmity is also affected with the same feeling. Hence, Patanjali recommends the feeling of amity, compassion, goodwill and indifference must be cultivated towards the happy, miserable, virtuous and sinful respectively and if everyone observes this virtue, there will be no injustice, no crimes in the society and the atmosphere will be peaceful and healthy.

2) **Satya: The Virtue of Truthfulness** - it means speak the truth and not to lie and never tell untruth in word, thought or deed. The effort to make the mind and speech correspond to the thing which has been correctly apprehended is the practice of truth. Truth means the strength to abide by positive principles. Speak the truth, but let it not be unpleasant and speak not any pleasing falsehood – this is eternal religion. It is said that if you speak the truth for twelve years, you will acquire vak siddhi, whatever you say will come to pass. There will be great power in your speech; you will be able to influence thousands. If you are established in truth, all other virtues will cling to you. For truth is the aim in itself, it is the goal, as well as the means. This is why Shri Ramakrishna could offer everything to the Divine Mother – dharma and adharma, virtue and vice action and inaction, but not truth. Indeed, truth is the highest value, the very
basis of all values, and the ultimate value of values. Mahatma Gandhi says “Truth is God”. The practice of truth is essentially the sadhana of making thought, word and deed correspond.

**Sociological aspect of Truthfulness –**

If every-one in society observe this vows, there will be no falsehood, forgery, cheating in the society, crime rate will be decreased and there will be atmosphere of brotherhood and everyone will live in peace and harmony.

3) **Asteya: The Virtue of Non-stealing** - This is another form of self-restraint. Steya means unlawfully taking things belonging to others and Asteya is abstention from such tendencies even in one’s mind, you should be honest and not greedy. We find in Isa Upanisad: “Do not covet anybody’s wealth”. One who establishes the virtue of honesty, he develop himself a power of cognition like clairvoyance or intuitive awareness.

**Sociological aspect of Non-stealing –**

Social and economic inequality, unemployment and poverty, are the chief causes which encourage the vice of theft in society. As long as we go on giving great importance to money and creating artificial wants and newer desires for sense enjoyment through various means, theft will persist. If in society the rich are honoured more than the virtuous, people would want to become rich by fair means or foul. Reassertion of moral values, especially by living them, is essential, if we want to eradicate the social malady.

4) **Brahmacharya: The Virtue of Continence** - The fourth restrain of yama is the practice of continence, but this does not mean he should renounce the family life and become a monk; such action is not expected in Yoga science, The expectation is controlled sensual enjoyment of desire, staying within the limit of dharma. Thus when firmly established in Brahmacharya, the yogi gain vigour, energy and courage, whereby he become free of the fear of death. In today’s electronic world this restrain is essential to protect the social health.

**Sociological aspect of Continence –**

According to Pitrim Sorokin, there is an odd, unidentified revolution taking place in the modern times. This involves only individuals, has no army or civil war, this salient revolution which he calls ‘Sex Revolution’ is being carried on by the billions of people all over the world leading to sexual anarchy. This is an important as any other revolution because of its profound effects upon the individual and society. Sorokin, in his book ‘Sane Sex order’ discussed harmful effects of sex anarchy on the physical and
mental health and creativity of individuals and upon society in general. One of the most
dreaded effects is the breakdown of family, which is the unit of a sane and stable
society. In western countries the situation of divorce, teenage pregnancy is a epidemic
and became a public health crisis, particularly in USA. India is not behind this bar, daily
incidences like Nirbhaya rape incidence in Delhi are frequently happening this or that
part of the country.

Sorokin, therefore, suggest a scheme of ennoblement of culture and social life as
a means to establish a sane sex order. It basically consists in liberation of our culture and
institutions from the curse of sexuality. The main change in such ennoblement must
involve de-sexualization of our fine arts, multimedia including radio, T.V., porn site on
Computer, recreations and sports. Thus then the sociological dimension of
Bramhacharya, which must not be overlooked even while practicing it in thought, word
and deed.

5) Aparigraha: The Virtue of Non-covetousness - Aparigraha is one of the most
important virtue. It means giving up tendency to accumulate the object of utility and
enjoyment. This tendency of accumulation or hording the black money, property affects
on overall health of economy of the country. Aparigraha puts an end to anxiety, worries,
fear, attachment, disappointment, jealousy, anger, lust and depression, which are the
causes of various diseases and bestows peace and contentment. One who firmly
establishes this practice knows the previous and next birth. Aparigraha is indeed an aid
to the practice of ahimsa, satya and asteya.

SOCIOLOGICAL ASPECT OF NON-COVETOUSNESS –

Everything we acquire and hold is done at the expense of of someone else, who might be
in need of it. This will be the evident from the fact that 800 million people in the world live
below the poverty line and do not have the bare necessities of life., you can see the beggars at
all the public places, signals, they are begging for food, money, To give up wealth and to stop
the accumulation of money is the hardest because we give such great importance to it. Earning
and hoarding money is considered a virtue in today’s materialistic world and a person
considered great in proportion to the money he has. This thinking will have to be changed. If all
were to become non-covetous, social inequality and poverty would not be there. To set an
example of non-covetousness is far more important than meeting the financial need of others.
Aparigraha must not be made an excuse for inaction and inertia. It is a much nobler value,
cherished by those who wish to rise higher on the ladder of evolution. Recently the issue of
demone3tization of 500 and 1000 rupees note is the strong example of the virtue aparigraha.
NIYAMA: THE PERSONAL CODE OF CONDUCT

The Niyamas also consist of five virtues, these are personal code of conduct namely shaucha, internal and external purification; santosha, contentment; tapas, austerity, swadhyaya, self-study and Ishwara pranidhana, surrender to divinity. Niyamas are pruning and nurturing the inner World. Niyama concerns itself with the principles of perceptions and thoughts Niyama is the cultivation of the inner features of our being. The following are five Niyama’s :-

1)  Shaucha- The Virtue of Cleanliness: Shaucha is purity, both internal and external.
   External purity generates internal purity. Removal of lust, anger, greed, jealousy, etc.
   constitutes internal purity. Internal purity is more important than external purity.

Sociological aspect of Cleanliness :-

One’s your mind is clean and pure, you should develop fearlessness, straightforwardness, avoidance of ignorance and control over the sense organ and the person who is of pure mind means he is the follower and practitioner of social code of conduct such as non violence, truthfulness, celibacy, non stealing and accumulation of property, such personality is helpful for the development of society.

2) Santosha- The Virtue of Contentment: Santosha or contentment cuts at the root of all desires. It bestows peace, one-pointedness of mind, serenity and satisfaction. The virtue of contentment is achieved through giving up of attachment, jealousy, and other bad ideas, so that one can become happy and well contended. One should contend with whatever is acquired while doing one’s duty truthfully or whatever received through the grace of God. Dissatisfaction does not allow mind to become cool, calm. Santosha is a wonder tool for the happiness all the time, which alone can reach you the highest goal.

Sociological aspect of Contentment:-

In today’s modern world nobody is happy with what he has, so the corruption is on the higher side. Santosha also means that one should be satisfied with whatever he obtain and whatever he has and he will not make money by foul means. A contended person is satisfied with his lot. He is happy in whatever condition he is placed. Contentment is a powerful antidote for the poison of greed. Such contended personalities are helpful for the development of society and if this vows is observed the society will be corruption free, crime free, today all the crimes are related to women, property, money. The observance of contentment will spread the fragrance and built an ideal society. Everything is uncertain in the world, so why not be happy with what you have.
3) **Tapas: The Virtue of Austerity:** Tapas is one of the five niyamas. Tapas means austerity or even practice of penance. It leads to control of the mind. The practice of Tapa is helpful to meet the challenges of life like climatic change, natural calamities. The gross body and sense organs are made more strong, tolerant and powerful by austerity. It means keeping the mind detached and under control and be tranquil in pleasure and pain, heat, cold, cold and thrust. The Sanskrit word tapas means to make a hot, become hot.

**Sociological aspect of Austerity:-**
Tapa would mean to develop the capacity to put up with the little changes that are continuously happening in this world and not getting disturbed. When we heat the butter, the impurity in the form of water is evaporated and we get pure ghee. The more gold is heated, the purer it becomes. One who practice Yoga through austerity, get rid of impurities. So if you want a better society and better health you have to remove all your impurities through sacrifice and dedication following the principle of austerity.

4) **Svadhyaya: The Virtue of Self study** - Svadhyaya or self-study is not just study of scriptures and books, but it is self observation or self analysis and enquiry into the nature of the self. It is an anter mouna. It really means know yourself and be a perfect man.

**SOCIOLOGICAL ASPECT OF SELF STUDY AND STUDY OF SCRIPTURE:-**
Patanjali says that you must learn to go inside and look and understand yourself, study the scripture and maintain spiritual health. Normally we find faults with the people around, we find fault with the nation we live. But we never think that there is any problem with us, we don’t have habit of self analysis but this needed. Due to the practice of self analysis one became perfect man and serve the society in proper manner and maintain the social health.

5) **Ishwara pranidhana: The Virtue of Surrender to God** - Surrender to God is Ishwara pranidhana. To each and every action of life we have to make the God witness, only then purification action will be there. Whatever we do should be dedicated to the God and welfare of the society and that is purpose of Ishwara pranidhana.

**SOCIOLOGICAL ASPECT OF SURRENDER TO GOD:-**
Self surrender can be looked upon not only as a spiritual discipline or the goal., but a way of life, as an essential value to be practiced in day today’s life. This is the purpose of Patanjali to including this virtue in Kriya yoga. Ishwara pranidhana conduce to a tension free state of mind. Our ego centric resolves and our intense desire for fruits of action lead to tensions. Ishwara pranidhana actually means living in the present without any expectations or
the thought of what is going to happen in future. One must live in reality and accept things as they are. Due to observance of this virtue there will be no chaotic situation in the society.

The above explained Yama, Niyamas are the Yoga’s ethical guidelines laid out in the first two limbs of the Patanjali’s eight fold path. They are like a map written to guide you on your life’s journey. Simply put the Yamas are things not to do or self restrains, while the Niyamas are things to do or observance, together they form a moral code of conduct. Yama and Niyama: preparing the inner architecture for spiritual and healthy living. Swami Kripalu says “By firmly grasping the flower of single virtue, a person can lift the entire garland of Yama, Niyama. Brad’s Iyenger Yoga Note book says “When a yogin becomes qualified by practicing Yama and Niyama, then the Yogin can proceed to asana and the other means.

YOGA AS A AXIOLOGICAL WAY OF LIFE:

Yoga is a way of ethical and healthy life tool. While defining Yoga, as control of thought waves. Patanjali has given instructions regarding the practice of moral and ethical values in the above explained first two limbs of Yoga comprising ten values. Patanjali has recommended these values for healthy and harmonious living. It is unfortunate that these values are taken for granted and not given the importance they deserve. Most of the practitioner of yoga does not know about them. If one tries to meditate or concentrate the mind without the practice of these values, at least to some extent, he or she will not succeed. If a person excessively puts his effort to control as impure mind, he even runs the risk of mental derangement. And if even he persists and succeed, the evil tendencies will also increased. For all these reasons, it is very important to practice the first two limbs. It is better not to meditate or practice of concentration with and impure mind. Patanjali, in his yoga system, present a complete scheme of healthy living, not only for the individual but also for the entire society. If one practice Ahimsa, he or she will not only be free from envy and hatred, but also will add to social harmony. So also with the ethical values; truth, chastity, non stealing and non-covetousness. These values are considered universal values and their need in present times cannot be over emphasized.

PSYCHOANALYSIS AND YAMA, NIYAMA

In Psychoanalysis the sublimation is accepted as useful as adjusting oneself with one’s conflicts and desire, once they come to the conscious level. In Yamas and Niyamas of Ashtanga Yoga, ample possibilities of sublimation can be discerned. The Analyst must therefore himself study and practice yoga, for achieving a mastery of mind for his analysis and thus helping them perceive and accept the stark realities about themselves and their environment with an equanimous mind.
Yoga as an individual phenomenon that lacks an emphasis on manipulating or improving the social texture to cater to the need of the individual as a group. Modern psychology, on the other hand is socially oriented to the core. Yogic practices of Yamas, often conceived as the codes of social conduct and Niyama often conceived as personal code of conduct, have been largely found to prepare a man individually strong, flexible, resilient, so as to enable him to remain almost unaffected in any kind of social malady. Timeless as they are in their human message, these practices are unaffected by prevalent social norm, situation, region and cultural values of the group in question. Nevertheless as viewed from the social context, the idea and practice of social reforms is the area where a modern psychology seems to be far superior to yoga and hence, can help yoga incorporate the social aspects into its system. Psychology in turn may applicable the yoga ways indication how a man can be psycho physiologically supple and productive to a sound social fabrics in the process.

Today in America, symposia, conferences, and course on usefulness of Yoga for mental and physical health, can be found in the curricula of many a leading health institution. The socially oriented objectivity of modern psychology should take the cognizance of the self oriented subjectivity of Yoga to arrive at a man oriented synthetic approach that man prevails truly as man with all his existential possibilities. It is observed in America that the crimes are reduced due to the observance of the Yogic practices.

OBJECTIVE:

- To consider the Yama, Niyama, the ethics of Patanjala Yoga.
- To study the axiology and values in Yoga system
- To elaborate its significance in axiological way of healthy living.

RESEARCH METHODOLOGY:

The present study is Axiological, Textual, Hermeneutical or interpretative, Data collection, Analytic (Linguistic Analysis), Purely conceptual and which is based on Patanjala Yoga, Critical, evaluative, Appreciative dialectic, Rational, Logical, Dialectic or Argumentative and Speculative.

SUGGESTIONS:

1) To inculcate the ethos of Yama, Niyamas since from nursery to college education in their study curriculum and to inculcate it at executive sector of Government and corporate. in their training curriculum
2) To maintain individual and social health through observing the ethical way of Yama and Niyama.
CONCLUSION:

The axiology of Yama, Niyama integrates and subordinates the worldly life to the ethical and spiritual life. This enables a man to live ethically and in healthy and peaceful manner. The observance and practice of five yamas, i.e. Ahimsa, Satya, Asteya, Brhamcharya, and Aparigraha, and five Niyamas, i.e. Shouch, Santosh, Tapa, Swadhya, Ishwar Pranidhana, the process of healthy and ethical living of the human being will make a society healthy and peaceful. There will be a less crimes, social evils will be declined and there will be a brotherhood, happiness, peace and harmony in the society and this is common goal of human being. This ethical approach in reality benefits the society.

From the above discussion we can conclude that the practice and observance of the Yama, Niyama is the ethical way of living, which can really helpful to maintain individual and social health. There are various studies on physical and mental aspect and Therapeutic aspect of various diseases was done but study on axiological way of healthy living is being rarely done. So this study shows the effect of Yama, Niyama on social and individual health.

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अजया साधना

मकरंद नेत्राकर
सांस्कृतिक विद्वानी

जप या शब्दातील ज आणि प या अक्षरंबर आधारित जप शब्दाची व्याख्या पुढील प्रमाणे आहे-

जकारो जपविचेष्ट: पकारी पापनाशक:।
तत्साधारण इति प्रकार: तम्मणविनाशक:।।

जप शब्दातील ज हे अक्षर जपविचेष्टवादां द्वारा आहे. जपविचेष्ट धरणे जेणे आणि मरण यांच्या फेर्चाचुन सुटका. बोळक्रात पुनर्जनेम मिठ्या मजले मोक्षप्राप्ती होणे. प हे अक्षर पापनाश सूचित करते. जपाने पूर्णकाल वापस जाऊन मन जसजसे शून्य होते, त्यामाणात पाप कमी होते आणि हद्दूळ्ठ पापयाचा नाश होतो.

भगवदगीतेच्या विभूतिोक्त या आध्यात्म जपविशेष मध्ये भगवान श्रीकृष्णाचे सांगितले आहे. ते महानात, यज्ञासंह काकाकासमृतम, सर्व यज्ञात श्रेष्ठ असा जपयुळ भी आहे.

जप मजले मंत्रांचे वा एखादा शब्दसमूहाचे सतत जाणीवपूर्वक केलेले उच्चरण होय.

जप करणार्या चार पद्धत आहेत. त्या वाणीच्या प्रकारांपासून निर्धारित आहेत.

1) वाचिक जप : ह्यांमध्ये निर्देश जीवनात आणणे जसे बोळतो, तसेच उच्चर जप करताना केले जातात. महणून बेचैरी वाणीने केलेला जप वाचिक जप होय.

2) उपायु जप : ह्या जपमध्ये अंद्र आणणे जीव विचित्र वल्लत अशा दिलने अर्थसाधू बोळणे मयांमा वाणीने केलेला जप मजले उपायु जप होय.

3) मानसिक जप : मुखाची हातरच न करता , मनात्मक मनात, मानसिक पातळीवर केलेला जप मजले मानसिक जप ही मानसिक वाणी, मजले पस्तती वाणी होय.

4) अपनाजप : अपणा मजले कठतनकठत आपसूक यास-प्रयासासाचा लघुवर् गुंपलेले मंत्रांचे उच्चरण होय. जपाचे पहिले तीन प्रकार आहेत. उत्तरातर मजले श्रेण व सूक्ष्म मानेले आहेत. या तीन प्रकारांच्या वाणीपेक्षा श्रेण अवश्य चौथी बायी महणून परा-वाणी होय.

ही वाणी जागृत होणे ही जाणीवेची परम्परा अस्त्य आहे. अनेक वाणी वापरात जप साधनकाचा अंतरांग प्रदेश करतो. महणून अपणा साधनेत मंत्रांचे उच्चरण यास-प्रयासासारखे स्वभाविक आणि विनायक वाहतो.

अथवा कायाचा भाग आळतो, हंजानिध्य यंत्र द्वा प्रकारक्षण अपणा साधना दिल्या आहेत. सर्वसाधनसमूह मिनिटाच २५ बेचै, तसात १०० बेचै व संपूर्ण दिवसात, २४ तसात २१६५० बेचै आणणे यास-प्रयासाचा करतो असतो. या यासविशेष ‘ह’ व ‘सो’ हा जप २१६५० बेचै आणणे विनायक वाहत असतो. पंतु व्यायाम आपल्याचा जाणीव असतो.

आता ह्या साधनेरी पद्धत पहाणपाच्या आणणे मुळ ‘साधना’ हा शय्या कसा तयार झाला त्याचा अर्थ काय हे पाहणे उचित तंत्र. याल मुळ धारा, ‘साधू (साधनेत्र)’ कीजणे ‘साधन होणे’, सिद्धांत नेणे, मित्रविच्छे.

अपणा साधना मजलेच अपणा तंत्राची अवलंब करून, मोक्षप्राप्तीकडे वा अमनसक स्वतीतीकडे पोचणपाचू जो बाटचाल आहे ती साधना होय.
स तू प्रशान्त नेतृत्व सकारासंवत्ते दृढभूमि:। ॥ १.२४ ॥

पितृतृतीनिमोधाय त्या स्थितोमोहे जयायचा आणि सतायचा आधार, दोपकोट, निरतन आणि आदराने महानेच प्रेमाने, होसेने अनुसूचना तरं तो दृढभूमि होतो।

आता आणि ढोक्कऱ्यात नाहीचा पदल पाहू, साधना सफल होण्यासाठी साधनताची शरीरिक, भविष्यक, मानसिक, व्यक्तिगत आणि सामाजिक अशा सर्व स्तरांक स्मर केलेला बहाव्या हवी. त्यासाठी सुरुवातीत कार्याळेर्यांची अभ्यास करवाव. शरीरिक स्विचविगती व्यायामांमध्ये अवश्य सामी माध्य पालतून अवश्य खुशीवध बसवू हा अभ्यासाची सुरुवात करावी. पाठकांना सर्व शेवा आणि आपले शरीर एखादा आश्रयांमध्ये मुद्दा जमिन्ही तुलने आहे अर्थात करतीने करून शरीर संपूर्णपणे पुनर्ग्रहणामै तिर तेव्रायचा प्रयत्न करावा.

अन्या साधनेचा प्रथम भागात व्यायामप्रशासन आणि उद्देश्यसने हे एकत्रितपणे कायाचा हवे. संजना एकही स्वास वाचा न जाऊ देता, संपूर्णपणे व्यास व त्वाग्रवर्ष प्रसरण पावरणारे उदर आणि प्रसरण व त्वाग्रवर्ष आंकुंडन पावरणारे उदर वयवर्ष हवी.

शरीरतितले वेगवेगळा चक्राना डोडांगे वेगवेगळा मार्गां आहेत. स्वास व उद्देश्यसनात्मकवर्ष या मार्गाने होणारे प्रशासनतीचे बेहतर वयव लक्ष केंद्रीत करतीला पावरणारे. प्रत्येक नाभिक तेच वा मार्गाना महानाशकतीचे बेहतर वयव विचार, तेजस्वी आशा निलंकित संतूरवाताचा प्रयत्न करावा. आपल्या व्यायामवर्ष ती विचार अर्थात प्रशासनी, नाभिक तेच वेळ वेळ आहे. तर चक्रासाठी करती प्रशासनी टेंडरसज्ज उद्देश्य अव्यवांशित सर्वा क्रमां देत असलेले. आता या स्वास, उद्देश्यसने, श्रासासनतीचे बेहतर या सर्वा सांगू रंगांत जोडी वेळी.

स्वास धेताना प्रशासनी शाठी आहेला आणि प्रशासनीचे 'सो' अद्भुत जप करा व सोटाना 'हे' मंत्राची जोडी हा. यांनंतर क्रिया तीज परंतू प्रशासन करून 'हे' मंत्रांना सुरुवात करा आणि 'हे सो' चा जप करा. ही साधना एकही स्वास न चुकवता साधरण ३० ते ४० मिनिटे करा.

साध्यान दोन ते तीन महिलाच्या साधनेन्तर आणेवावा हा 'सो हे व 'हे सो' चा अज्ञात जाणीवानेर करतीली सवय लागते. यासों अन्या गायकांनी असेल नाथे महात्त. या साधनेने फक्तत आपल्या योगांतोड द्राक्षत गोष्टीमालांनी दिले आहे.

**हंकारणे वहिल्याचे मंत्रमंत्र विषेषित:**

हसों हंसेच्या मंत्रं जीवं जयंत ववंदा ॥
अन्या नाम गायकांनी योगीमालांनी मोक्षकारक।
अन्य संकल्पनाने नर: पापे प्रमुखते।
अन्या सवृद्धांनी ज्ञेय: ॥
अन्यांना सवृद्धां पूवं न भूलो न भविष्यत।

**संदर्भ:**

१. धारणा दर्शन, स्वामी निरंजननाथ सरस्वती, योग पवित्रकेशन ट्रस्ट, मुंबई, विहार.
२. सिद्ध-सिद्धान्त समाहित, वेळेक मंत्र भाषाकर, अनमोल प्रकाशन, पुणे.
३. मंत्र आणि आधारकर, सिद्ध सिद्धान्त समाहित, अनमोल प्रकाशन, पुणे.
४. स्वामी निरंजननाथ सरस्वती, धारणा दर्शन, योग पवित्रकेशन ट्रस्ट, मुंबई.
५. हंसाउपनिषद, १६२ उपनिषदे.

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Law
Electronic Waste Recycling in Switzerland and in India:  
A Comparative Analysis

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Abstract:  
In this paper the environmental problems related with the discarded electronic appliances, known as e-waste, are reviewed. Moreover, the current and the future production of e-waste, the potential environmental problems associated with their disposal and management practices are discussed whereas the existing e-waste management in Switzerland and India are also compared.

Keywords: e-waste management, environmental pollution, recycling

Introduction:  
E-waste is one of the fastest growing waste streams. The rapid economic growth, globalization, and urbanization have led to the increased usage of electrical and electronic products creating new environmental concerns in solid waste management. Importantly, e-waste is known to contain various toxic materials that need special handling and management. The common e-wastes include computers, televisions, air conditioners, washing machines, mobile phones, etc. The rapid advancement of technology has led to the manufacture of new electronic equipments, which increased the number of e-wastes. If there is no appropriate e-waste management strategy, then it causes serious environmental concerns. Though there are some management practices such as setting specific collection points to collect segregated e-waste, there is a lack of holistic e-waste management strategy.

Significance of the study:  
Electronic waste recycling is gaining a lot of attention around the world as larger quantities of electronics are coming into the waste stream. Managing the increasing volumes of e-waste effectively and efficiently—in cost and environmental impact—is a complex task. Firstly, special logistic requirements are necessary for collecting the e-waste. Secondly, e-waste contains many hazardous substances which are extremely dangerous to human health and the environment, and therefore disposal requires special treatment to prevent the leakage and dissipation of toxics into the environment. At the same time, it is a rich source of metals such as...
gold, silver and copper, which can be recovered and brought back into the production cycle. This particular characteristic of e-waste has made e-waste recycling a lucrative business in both developed as well as developing countries. While some countries have organized systems for the collection, recycling, disposal and monitoring, other countries are still to find a solution that ensures jobs while minimizing the negative environmental impacts of e-waste recycling. This paper presents a comparison of the end of- life treatment of electronics in two countries, Switzerland and India. Switzerland was chosen because it was the first country to implement an industry-wide organized system for the collection and recycling of electronic waste. Having been operational for a decade, the Swiss system provides the best opportunity to study the evolution of an e-waste management system. India was chosen as the other country for study because it is not only among the fastest growing markets for the consumption of electronic appliances, but also because it has a large recycling industry and has emerged as a major market for old and junked computers.

Statement of Problem:

There is no doubt that development is possible without degrading the environment. But what is allowed in India is sustainable development. Sustainable development is one of the primary doctrines devised by the Courts in India. As defined by the Brundtland Report sustainable development means development which meets the need of the present generations without compromising the capability of future generations to meet their own needs. Therefor technology is important for the development of the society. With the increase in technological development, generation of e-waste also increased. Since the management of e-waste is mostly done by informal sectors, it resulted in environment and health problems.

Purpose of the Study:

The purpose of this paper is twofold. The first is to provide a description of the current e-waste management system in the two countries. The second is to compare the two systems and understand how and why they differ. The comparison is being made only of the overall national situations in each country, looking in each case at only a few interesting social and environmental aspects.

Research Methodology:

Present paper is based on a comparative analysis of a developed country like Switzerland and developing country like India. This paper is basically analytical and descriptive in nature. This paper is based on secondary data which is collected from Books, Research paper, Internet and relevant sources.
Limitation of the Study:

The study is restricted only on two countries and is a doctrinal research.

E-waste recycling in Switzerland:

Background:

Switzerland, with one of the highest per capita incomes in the world, is also among its most technologically advanced countries. Even though market penetration of electrical and electronic goods is high, the market for new appliances remains strong, with annual per capita spending on ICT products topping the highest in the world. Switzerland also ranks among the top countries in the world regarding environment protection. Ranked 7th on the 2005 environmental sustainability Index its score of 1.39 for Environmental Governance ranks it seventh in the world. Environment concerns as well as consumer awareness regarding environmental issues is high, and the citizens wanted the government to place more emphasis on environmental issues. The Swiss law on waste management stresses the polluter pays principle and has encouraged the reduction, reuse and recycling of waste. There are several systems in place for segregating and collection of different kinds of waste such as glass, paper, plastic bottles and aluminum, among others, to facilitate better recycling. Not surprisingly, Switzerland is the first country in the world to have established a formal system to manage e-waste. The effective collection of e-waste in Switzerland is primarily due to the efficient management of the waste stream by two Producer Responsibility Organizations (PROs) SWICO and S.EN.S. Along broad lines, SWICO manages brown goods electronic equipment such as computers, TVs, radios, etc. While S.EN.S handles goods such as washing machines, refrigerators, ovens, etc. Both SWICO and S.EN.S have more than a decade of experience in managing e-waste, having started their e-waste programs based on the principle of Extended Producer Responsibility (EPR), well before it became legally mandatory. EPR is a strategy to reach an environmental objective of a decreased total impact from a product, by making the manufacturer of the product responsible for the entire life cycle of the product and especially for the take back, recycling and final disposal of the product. Legislation on e-waste management was introduced into Switzerland only in 1998, when the Ordinance on The Return, the Taking Back and the Disposal of Electrical and Electronic Appliances (ORDEA) came into force.

System overview:

The collection and recycling of e-waste in Switzerland is an intentionally developed and organized system. As mentioned before, the Swiss system is based on EPR both legally and operationally. This places both the physical as well as the financial responsibility of an environmentally sound disposal of end-of-life electronics with the manufacturers and importers.
of these products. The entire operative responsibility is however with the two PROs SWICO and S.EN.S who manage and operate the system on behalf of their member producers. This also ensures that there is a clear definition of roles and a demarcation of responsibilities. One of the pillars of the system is secured financing of the collection and recycling by way of the Advance Recycling Fee (ARF) charged on all new appliances. The ARF is used to pay for the collection, the transport and the recycling of the disposed appliances. The ARF can range from a minimum CHF (Swiss franc) 1 on small item, such as hair dryers and electric shavers, to up to CHF 20 for TVs or CHF 40 for refrigerators. Setting a recycling fee that is at the same time easy to understand, transparent to administer and yet does not cross-subsidies product categories or cause consumer resentment is indeed a difficult task. The Swiss ARF is an intergenerational contract between appliances purchased in the past and those that will be purchased in the future, akin to a pension system. The risk of setting such an intergenerational fee is that it requires accurate estimations of how much waste will be generated and how many new products will be sold. While the ARF model has so far been successful, there is a danger that the fees collected on new appliances may not be sufficient to recycle the discarded appliances. The other drawback of an ARF could be that there is a cross-subsidization of products among different categories a situation where, for example, PC buyers pay for the recycling of tape recorders. To avoid such discrepancies, both SWICO and S.EN.S have distinct categories of products according to the approximate cost of recycling them. Another key feature of the system is its comprehensive scope and nationwide acceptance. SWICO and S.EN.S has official collection points around Switzerland in addition to the thousands of retail locations which have to take back old Equipment free of charge, irrespective of the brand or year of manufacture, thereby making it easier for consumers to dispose of their e-waste at appropriate locations. By having common collection points, the PROs are better able to manage logistics, benefit from economies of scale and provide a consumer friendly, all-inclusive solution instead of a prohibitively expensive brand specific one. One of the pillars that facilitate the smooth functioning of the system is the multiple levels of independent controls which are able to check free riding and pilferage as well as to ensure that the recyclers maintain quality and environmental standards. Both material and financial flows are controlled at every stage. The independent controls not only deter free riders, but also give credibility to the entire system, thereby also ensuring the participation of retailers and consumers. Rigorous controls also prevent the illegal import and export of e-waste to and from Switzerland. Section 3, Article 9 of the ORDEA lists the provisions for the export of appliances for disposal. It specifies that an exporter needs to provide documentary evidence that the final disposal of e-waste is done in an environmentally tolerable
manner and has the prior consent of the importing country. As a signatory to the Basel Convention Ban Amendment, Switzerland does not permit the export of e-waste to non-OECD countries. While this system has been functioning smoothly for the past decade, there is concern that it might lead to PRO and recycler monopolies, disadvantaging consumers in the long run. However, waste management and recycling fields in particular have always been connected with the problem of monopolies. To minimize concerns both PROs and recyclers maintain transparent contract procedures and are also inspected by regulatory authorities.

**E-waste recycling in India:**

India, with over 1 billion people, is the second most populous country in the world. Although the penetration of India’s market for consumer durables is substantially lower than that of developed countries, the size of India’s market in absolute terms is larger than that of many high-income countries. Moreover, India is one of the fastest growing economies of the world and the domestic demand for consumer durables in India has been skyrocketing, there was a 53.1% increase in the sales of domestic household appliances, both large and small. The growth in PC Unfortunately, economic growth and environmental protection indicators are at odds with one another. India ranks an abysmal 101th on the 2005 Environmental Sustainability Index and for Environmental Governance gets only the 66th rank, with a score of 0.10 (the highest being Iceland with 1.65 and the lowest Iraq with 1.52). Environmental concerns among manufacturers as well as the awareness of consumers regarding environmental issues are not very high. While the government has passed several environmental protection laws, their enforcement remains questionable. However there is increasing pressure on both the government as well as the private sector from strong environmental NGOs. While environmental concerns take a back seat amid more pressing problems, Indians culturally are loathe to waste, and this ensures that electrical and electronic products often find second- and even third hand users farther down the income chain. Furthermore, recycling is a market-driven and growing industry in India, albeit one driven by economic necessity associated with poverty. Studies suggest that the computers coming into the recycling market in India are of a much older vintage than those in Switzerland. This is likely because the useful life of a computer, like most electrical and electronic appliances, is much longer in India than in Switzerland. In addition to post-consumer e-waste, there is also a large quantity of e-waste from manufacturing in the form of defective printed wiring boards, IC chips and other components discarded in the production process. This e-waste is being recycled, too. Legally, electronic waste is included under List-A and List-B of Schedule-3 of the Hazardous Wastes (Management and Handling) Rules, 1989, as amended in 2000 and 2003. However, this does not stipulate the management and handling of
post-consumer waste generated within the country, merely stating that any e-waste import requires specific permission of the Ministry of Environment and Forests. No such permission has been given to any authority or person by the Ministry thus far. However, there have been unconfirmed reports in the media about illegal imports.

**System overview**

Unlike the sophisticated collection, transportation and recycling system in Switzerland, the Indian system has developed very organically, as a natural branching of the scrap industry which accepts scrap from many sources including old ships, end-of-life vehicles and building wastes. With the advent of the electronic age, and as electrical and electronic appliances started becoming obsolete, the already established scrap metal industry absorbed this new waste stream to recover metals, which are then used as a feedstock to steel mills and non-ferrous smelters and refiners. Industrial recycling networks or industrial symbiosis are systems of many different firms and other organizations and societal actors that cooperate through common waste material and waste energy utilization. Thus in India, the e-waste management system is a case of successful industrial symbiosis which is self-organized but unorganized. In contrast to Switzerland, where consumers pay a recycling fee, in India it is the waste collectors who pay consumers a positive price for their obsolete appliances. The small collectors in turn sell their collections to traders who aggregate and sort different kinds of waste and then sell it to recyclers, who recover the metals. The entire industry is based on a network existing among collectors, traders and recyclers, each adding value, and creating jobs, at every point in the chain. As the volume of e-waste has grown, a noticeable degree of specialization has emerged, with some waste processors focusing only on e-waste. Given the low level of initial investment required to start a collection, dismantling, sorting or recovery business, it is attractive for small entrepreneurs to join the industry. The main incentive for the players is financial profit, not environment many groups of people. E-waste recycling has become a profitable business, flourishing as an unorganized sector, mainly as backyard workshops. Unfortunately, given the unorganized nature of the business, there are no figures available regarding the scale of the business or the number of people it employs. The biggest drawback of the current Indian system is the uncontrolled emission of hazardous toxics that are going into the air, water and soil. The health hazards from fumes, ashes and harmful chemicals affect not only the workers who come into contact with the e-waste, but also the environment.

**Comparison of the two systems:**

From the two case studies above, it is clear that the e-waste management systems in the two countries are very different. A higher value in either factor leads to a higher annual accrual
of e-waste per capita. Compared to India, Switzerland shows a higher value for both factors with its more widespread use of appliances and shorter product service lives, given the lower rate of repair and reuse. EEE intensity per service unit is inversely proportional to the average service life. Thus, Switzerland has a much higher annual accrual of e-waste per capita. Using the Employment Potential offered by the system as one criterion to judge the social impact of the system, it can be seen that the Indian system generates far more jobs than the Swiss system per tonne of e-waste processed. Collection, dismantling, sorting and segregation and even metal recovery are done manually in India. Therefore, the e-waste recycling sector, albeit informal, employs many unskilled or semi-skilled workers. Comparatively, e-waste management in Switzerland is highly mechanized, and employs far fewer people. The main reason for this large difference in the number of people employed is the availability of cheap manpower in India as compared to the high labour costs in Switzerland. However, when considered from the perspective of Occupational Hazard, e-waste handlers in India are at a much higher risk than in Switzerland. One reason for this is the low level of awareness among workers regarding the hazards of the chemicals and process they are exposed to and the minimum protection and safety measures they are obliged to take. The other reason is the lack of formal guidelines as well as a lax enforcement of existing environmental laws. The Emissions of Toxics into the environment is another aspect to consider. Due to the manual processes used for materials recovery, the level of toxics such as dioxins and acids released has been found to be much higher in India than in Switzerland. Culpable for the high levels of these externalities are backyard processing techniques such as open burning of cables, which is conducted in the open without any controls or precautions. The material flow in and out of the system is totally unmonitored at present. In contrast, the Swiss system imposes high safety and emission standards and emphasises the implementation of regular controls and monitoring at every stage of the material and financial flow through the system. External auditors mandated by the PRO’s carry out at least one annual audit at each recycler, and unless standards are complied with, the recycler’s license is revoked. This monitoring has the effect that the e-waste recyclers stay within the strict Swiss emission limits.

Conclusion:

The growing quantity of e-waste necessitates the development of systems which can handle the waste in such a way that minimizes negative social and environmental impacts while maximizing the positive impacts. By comparing different systems, potential areas of improvement can be identified and positive aspects of other systems can be adapted to improve the existing system. The most important conclusion from our analysis is that there is no one-
and-only solution for e-waste recycling systems. What could be defined as an optimal solution depends very much on the economic and cultural context in which the system operates. The cost of labour, the structure of the economy including the important informal sector, the existing regulatory framework and the possibilities and limits of law enforcement have to be taken into account in order to find solutions that can improve the situation with regard to environmental impacts, occupational hazards and economic revenue. In order for a recycling system to be sustainable, it must also have the ability to adapt flexibly to future changes in the quantity and quality of the waste flows. Greater flexibility might be an advantage of systems that have emerged from the market, albeit in the informal sector, as opposed to systems that are based on an intergenerational contract. As governments, municipalities, manufacturers and NGOs discuss how to manage e-waste, there is a clear need for multi-disciplinary research in the field. One important direction for further research would be to quantitatively estimate and project the flows of e-waste worldwide, as well as their social, environmental and economic costs. From a business perspective, it would be interesting to study the potential and the dynamics of the e-waste recycling market. E-waste if properly managed in India can be converted to economic benefits as most of the e-waste consists of metals. From a policy perspective, further research into the applicability, effectiveness and efficiency of various instruments for managing e-waste is needed. A large number of workers are involved in crude dismantling of these electronic items for their livelihood and their health is at risk; therefore, there is an urgent need to plan a preventive strategy in relation to health hazards of e-waste handling among these workers in India. Required information should be provided to these workers regarding safe handling of e-waste and personal protection. For e-waste management many technical solutions are available, but to be adopted in the management system, prerequisite conditions such as legislation, collection system, logistics, and manpower should be prepared. This may require operational research and evaluation studies.

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ISSN : 2454 - 7905

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