Medical/Ayurveda
Effect of Sunthyadi Tail Nasya in Kshawathu Vyadhi – A Scientific Study.

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Introduction :-

Now a days due to pollution and Allergy that is Asatmiyata many diseases occurs to human body, this includes diseases of Respiratory system and skill diseases. If Pratishya is not treated it is converted into Drusth Pratishya and its Updrav is Kshawathu.

In modern science their is only Symptomatic treatment for allergic Rhinitis. In Ayurveda systemic and local Nasya karm medicine are indicated in the treatment of Kshawathu Vyadhi and hence it was decided to see the effect of Ayurvedic medicine which may prove benificial.

Aims and Objectives:-

To see the effect of Sunthyadi tail Nasya in the management of Kshawathu Vyadhi.

Methodology :-

This study consist of observation seen on the total 50 patients (25 in each group). Patients who were diagnosed as suffering from Kshawathu Vyadhi were then devided into following TWi groups of comparision.

Group I :-
1) Sunthyadi tail Nasya

Group II :-
1) Sunthyadi tail Nasya
2) Predhaman Nasya, Singdh Swed, Singdh dhum and
3) Systemically pipali wardhaman Rasayana.

Treatment was given for 21 days as per patient’s sympthoms.

Adminstration of Drugs and doses:

a) Sunthyadi tail Nasya:

Daily as per Nasya karma vidhi - Snehan swedan and sunthyadi tail nasya drops 6-8-10 drops in each nostril as per Balabal of patients.
b) Pradhaman Nasya :-
   (Nimb Antersal, Kayaphala Sal, Kushta, Marich) Powder form that is churna. This powder is
   raped in cloth that is pottaly and inhaled for 3 to 8 times.

Singdh Dhum:-
   On tapta Angara, Ghruit, Guggul and Mom instilled and Dhum Nasya inhaled for 4 to 6
times.
   Sunthyadi tail Nasya as per above.

c) a + b + pipali Wardhaman Rasayana –
   3 pipali + 250 ml. water + 1/4 Dugdha boilled till milk remain. Warm milk is drank and
   advise to eat boilled pipali. Everyday 3 pipalies will be increase for 10 days and from 11th day 3
   pipali decreases everyday. This prosess is carried out for 21 days.
   All patients were advised not to consume any food material at list 1 hour before and after
   Nasyakarms. All the patients were instructed to follow the dietary regume. The assessement of
   patients were done.

Observation:-
   The effect of Group I, and III in reliving the various signs and symptoms.
   Statistical analysis of effect of the Theropy in Group I

   ** H.S.  * S.
Statistical analysis of effect of the Therapy in Group II

Statistically obtained the result - t test and P test are applied
Group I is significant and
Group II is also highly Significant
Hence the hypothesis is accepted.

Conclusion:-
While comparing the efficacy of the therapy in 2 different groups, it is observed that the therapy is significant in Group I and Group III patients. As per the Symptoms are concerned the main symptoms of Kshwathu is Sneezing which is highly significant in Group 3 patients as compare to group I patients. Hence it can be concluded that the efficacy of the therapy in Group II and Patients is highly significant and Treatment of Kshwathu by Shaman Chikitsa + Rasayan Chikitsa is highly effective.
A clinical evaluation of ayurvedic formulation and katibasti in management of Gridrasi (Sciatica)

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A clinical observation with herbo mineral combination of drugs i.e. Yogaraja Guggulu, Punarnva Guggulu, Parijathak patra Swaras along with katibasti of sahachar Tail after external abhyanga of sahachar tail and nadi swedan was carried out in 40 cases of Gridrasi. The results seem encouraging.

In this text the treatment with above combination represents an alternative method of treatment of Gridrasi. Here an attempt has been made to discuss the possible mode of action of the drugs and measures based on Ayurvedic Principles.

Introduction:-

According to Ayurveda Gridrasi is a Vata Vyadhi. Prakupit Vata is responsible for this disease. The major symptoms are

1) Radiating pain from sphik (Buttock), kati (Low back), Prishtha (Back), Uru (Back of thigh), Janu (knee), Jungha (Calf) Pada (foot).
2) Low back pain
3) Tingling numbeness (chimchimayan)
4) Giddhavat walking (while walking patient drags his legs looking likes walking vulture).
5) Pain increases while walking.

In modern medicine the cause of Gridrasi is considered to be compression of sciatic nerve due to trauma or other cause. Besides symptomatic treatment of anti – inflammatory drugs or steroids, they have no medicine for it’s radical cure.

In recent past, in ayurveda trials of various drug combinations have been carried out in treatment of Gridrasi and reported to be significantly effective in most of the cases.

As an alternative approach a clinical study of 40 cases was carried out with combination of drugs (Yogaraja Guggulu, Punarnva guggulu, parigathk patra swarasa along with kati basti of sahachar Tail after external Abhyanga by sahachar Tail and nadi swedana. In this paper detailed clinical profile of the patients have been elaborated.

Material and Methods:-
Forty patients of Gridrasi for clinical evaluation were selected from OPD.

**Inclusion Criteria:**

1) Age between 30 to 60 years.
2) Sex – either sex
3) Chronicity between six months to two years
4) Patients having at least three main symptoms of disease Gridrasi
5) Positive SLR test.
6) Positive sciatic notch compression test
7) Patients ongoing NSAID treatment.

**Exclusion criteria:**

1) Age below 30 and above 60 years.
2) Chronicity below six months and more than two years.
3) Patients of khanj, pangu, kati stambha, asthimajjagata vata.
4) Patients having serious complications

**Study design:**

All the 40 patients were selected from OPD, 7 patients were not ready for follow up. So after detailed history taking, clinical symptoms and concerned investigation patients were enrolled in following two groups –

1) Group A (no. of pat.18) :- Combination of Ayurvedic formulation along with kati basti was given
2) Group B (no. of pat. 15) :- modern treatment was given.

**Assessment of therapeutic Response :-**

Following assessment criteria was followed during study.

**a) Subjective parameters:**

1) **Radiating pain:**
   
   a) Present after standing – severe
   
   b) Present after walking – moderate
   
   c) Present after doing hard work – mild Or traveling long distance

2) **Low back pain**:
   
   a) Present contineuosly – severe
   
   b) Present after walking – moderate
   
   c) Present after doing hard work – mild Or traveling long distance
3) Tingline Numbness:-
   a) Present continuously – severe
   b) Present after walking – moderate
   c) Present after doing hard work – mild or traveling long distance

4) Restriction of movement:-
   a) Fully restricted – severe
   b) Partially restricted – moderate
   c) No restriction – mild

b) Objective Parameters -
   1) SLR test – Positive or negative
   2) Sciatic notch compression test – positive or negative
   3) X ray lumboscaral AP and lateral view

Classification of Results :-
   a) Good response – 49-75% and above relief in present symptoms and all test become negative.
   b) Fair response: 25-50% relief in present symptoms and significant improvement in all tests.
   c) Poor response: less than 25% relief in present symptoms. Insignificant improvement in all tests.
   d) No response: no relief in symptoms.

Drug :-

   Ayurvedic formulation and treatment duration
   a) Yogaraja Guggulu 500 mg tab – 1 tab x 2 times with warm water
   b) Punarnava Guggulu 500 tab – 1 tab x 2 times with warm water.
   c) Parijathak patra swarasa – 20 ml fresh prepared once in morning
   d) Shehan swedana – by sahachar Tail daily for 20 minutes for one month
   e) Katibasti by sahachar Tail daily in morning for 30 minutes. For 10 days.

Duration of study – 30 days
Follow up – after 15 days

Observations:-
During study following observations were noticed.

a) Incidence of Age:-

<table>
<thead>
<tr>
<th>Sr.no</th>
<th>Age Group</th>
<th>No. of patients</th>
<th>Incidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>30-40 year</td>
<td>11</td>
<td>27.5%</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Moderate</td>
</tr>
<tr>
<td>2</td>
<td>40-50 year</td>
<td>20</td>
<td>50%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Highest</td>
</tr>
<tr>
<td>3</td>
<td>50-60 year</td>
<td>9</td>
<td>22.05%</td>
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<td>east</td>
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</table>

b) Incidence of Sex  :-

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Sex</th>
<th>No. of patients</th>
<th>Incidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Male</td>
<td>26</td>
<td>65%</td>
</tr>
<tr>
<td>2</td>
<td>Female</td>
<td>14</td>
<td>35%</td>
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</table>

c) Incidence of work / job :-

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Work / job</th>
<th>No. of patients</th>
<th>Incidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hard work, Travelling labour work, traumatic history</td>
<td>30</td>
<td>75% Highest</td>
</tr>
<tr>
<td>2</td>
<td>Laxirious life, sitting job</td>
<td>10</td>
<td>25% Least</td>
</tr>
</tbody>
</table>

c) Incidence of clinical Finding  :-

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Sign / symptom present</th>
<th>No. of case</th>
<th>Incidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Radiating Pain</td>
<td>40</td>
<td>100%</td>
</tr>
<tr>
<td>2</td>
<td>Back ache</td>
<td>40</td>
<td>100%</td>
</tr>
<tr>
<td>3</td>
<td>Tingling Numbess</td>
<td>30</td>
<td>75%</td>
</tr>
<tr>
<td>4</td>
<td>Difficulty in walking (Giddhavat walking)</td>
<td>40</td>
<td>100%</td>
</tr>
<tr>
<td>5</td>
<td>Restriction of movement</td>
<td>20</td>
<td>50%</td>
</tr>
<tr>
<td>6</td>
<td>Katigraha (stiffness)</td>
<td>20</td>
<td>50%</td>
</tr>
<tr>
<td>7</td>
<td>Constipation</td>
<td>30</td>
<td>75%</td>
</tr>
</tbody>
</table>

Results :-

Effect of trial treatment in both groups

<table>
<thead>
<tr>
<th>Groups</th>
<th>Results of Treatment</th>
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<tbody>
<tr>
<td></td>
<td>Good Response</td>
</tr>
<tr>
<td>Group A (18 pat)</td>
<td>10 (55.6%)</td>
</tr>
<tr>
<td>Group B (15 Pat)</td>
<td>5 (33.4%)</td>
</tr>
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Above data showed group A patients receiving Ayurvedic formulation along with kati basti have more pronounced effect than group B receiving modern medicine.

Discussion :-

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1) Excessive walking / travelling and heavy workload are the main causative factors seen here for gridrasi.

2) This kind of disease is included in nirupstambhita vatavyadhi, which cause degenerative changes in discs which lead to disc prolapse (dhatu kshaya).

3) So, the main line of treatment according to Ayurveda is vata shaman by snehana, swedana, katibasti and internal ayurvedic formulation.

4) Sahachar tail abhyanga relieves stiffness and pain by normalizing prakupit vata.

5) Nadi swedana helps in deep and quick penetration of sneha and also decreases pain and inflammation.

6) Deep penetration of oil takes place at the disease site by katibasti normalizing aggravated vata. Also muscular stiffness is released.

7) Punarnava guggula reduces inflammation.

8) Yograja Guggula is mainly advised in vata vyadhi as it is yogvahi and regenerates, strengthens the nerve tissue.

9) Parijathak patra swarasa reduces pain along the course of scatic nerve.

Conclusion:-

Yograja guggula, punarnava guggula parijathak patra swarasa along with snehana, swedana and katibasti is found to be more effective in treatment of Gridhrasi. No adverse effects were seen during treatment.

References:-

1) Tripathi – B, charak chandrika hindi tika on charak samhita, published by chaukhambha prakashan vol.2 chikitsa sthan.


To Study the efficacy of Haridra-Madhu pratisaran in Stye (Hordeolum externum) w.r.t Anjan Namika

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This study conduct on one of the very common ocular disorder-stye or Hordeolum externum. In spite of being a frequently found disorder, it has been neglected. It is (Hordeolum externum) an acute suppurative inflammation of glands of zeis or moll. It is usually caused by bacterial infection, staphylococcus aureus, being responsible in 90-95 % cases. Hordeolum externum usually starts as a pimple next to an eyelash. Then it turns into a red, painful swelling that usually lasts several days before it bursts and then heals. Most external styes are short–lived and self limiting as they pass through twostages viz., stage of cellulitis and stage of abscess formation. Although seems to be a minor disorder, it causes signs and symptoms capable enough to disturb patients daily routine and make urgency for immediate medical attention. In modern science treatment include hot fomentation. Along with. This costly oral and topical antibiotics and NSAIDs are sometime required to get rid off intense discomfort and fasten theresolution process. In Ayurveda, Anjannamika –a vartmagata raktaj disorder described by Sushruta. It is a type of pidika (or cyst-like) that occurs in the eyelid and is characterized by daha (burning), toda (pricking pain) and tamra Varna (red colour).

Sushruta has categorized it as a sadhya disorder i.e... It can be successfully treated with swedana and bhedana karma. Stye resemblance to vranashotha, divided into 3 stages viz., Aamavastha, pachyamanavastha and pakvavastha.

Every vranashotha has to be treated with pachana medicines in aamavastha and pachyamanavastha and bhedana karma is expected in its pakvavastha. Same is the case with Anjannamika, a type of vranashotha
Haridra or curcuma longa is a herbal drug aampachak, Shothhara, vednasthapana and krimighna properties. Antimicrobial activity has been proved scientifically. Madhu or Honey is also said to be having vranashodhana and vranaropana properties in ancient texts of ayurveda. Moreover, it can provide base for powdered medicine to remain in situ on the area of interest. Hence it was decided to evaluate the efficacy of Haridra-Madhu pratisaran (local application) mixed together for the treatment of Anjannamika or Hordeolum externum and the study was performed accordingly.

AIM

To study the efficacy of Haridra-Madhu pratisaran in Stye (Hordeolum externum) with respect to Anjannamika.

OBJECTIVES

• To evaluate the efficacy of Haridra-Madhu pratisaran in Stye (Hordeolum externum).
• To ensure the early possible resolution of Stye (Hordeolum externum).
• To prevent the stage of abscess formation.
• To relieve the pain and tenderness, swelling, etc in the early stage of Stye (Hordeolum externum).

MATERIALS AND METHODS

Materials used for the study:

Patients, Haridra Churna, Madhu (Honey), Slit lamp, Torch

Selection Criteria:

1) Patients of both sexes above age group 5 years.
2) Patients suffering from stye (Hordeolum externum) at upper or lower lid.
3) Patients repeatedly suffering from Hordeolum externum (styes).
4) Patients already had taken contemporary treatment for recurrent styes.

Rejection Criteria:

1) Patients suffering from Hordeolum internum.
2) Patients suffering from any other ocular infection or inflammation other than Hordeolum externum.
4) Patients suffering from entropion, ectropion, trachoma, trichiasis, chalazion, blepharitis, dacryocystis, etc.
5) Patients of known lid malignancy.
6) Patients suffering from ptosis, logophthalmos or any other lid abnormality.
7) Patients having systemic diseases like DM, HTN, severe anemia, auto immune disorders etc.
8) Recently eye – operated patients.

**Division of patient in experimental and control group:**

Total 30 patients were included in each group.

Group - I experimental group Haridra Madhu pratisark with hot fomentation
Group - II control group only hot fomentation

Observational Parameters were recorded on 1st 2nd & 3rd visit on 1ST 3rd &5th Day respectively

2nd visit = 1st followup
3rd visit = 2nd followup

Subjective parameter 1) Pain & Tenderness
Objective parameter 1) lid Swelling or lid odima 2) Colour of lid

**Treatment Procedure:**

Haridra-Madhu Pratisaran – For the patients of experimental group, Haridra-Madhu pratisaran was done for 5 days (twice a day) by the patient himself. Along with this, hot fomentation was also advised twice a day up to 5 days.

Patients were advised to wash hands and fingers with soap and water before doing pratisarana. Further advice was given to mix the drugs (Haridra, Madhu) in 1:1 proportion and slowly rubbing or applying the drug on the eyelid margin by taking it on the index finger. Patients were advised to keep the drug as it is until it dries on the lid margin. Once the drug dries, it has no effect and it have to be removed by washing the eyelids with fresh water. Patients were advised to take care of preventing the drug to enter in eyes.

**Hot fomentation:**

Patients were advised to use sterile cotton swab dipped in hot water for the purpose of hot fomentation. Hot fomentation was advised to patients of both, experimental and control group twice a day up to five days. For experimental group, hot formation was advised before haridra-madhu pratisarana.
At the end of trial, those patients with all the three parameters improved upto 0-grade were taken as cured, only 2 parameters improved up to 0-grade were taken as improved and none or only one parameter improved up to 0-grade were taken as not cured.

**DISCUSSION & CONCLUSION**

<table>
<thead>
<tr>
<th>Total effect</th>
<th>Number of Patient</th>
<th>Total</th>
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<tbody>
<tr>
<td></td>
<td>Expt. Group</td>
<td>Control Group</td>
</tr>
<tr>
<td>Cured</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>Improved</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>Non Cured</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

X² = 0 (Table Value = 3.84)

When Compared in both group .chi Sq gives value of 0 ,which is insignificant at P= 0.05 level table value being 3.84 Hence observed difference in total effect of therapy in patient of both group is insignificant i.e equal effect was found in both group

Prevalence of Hordeolum externum (or stye) was found more in male patients, in the middle age group (21-45 Yrs), having occupation associated with near work, taking oily and spicy food, those residing in rural area and belonging to middle socio-economic class, in patients with some amount of refractive error and in Pitta-Kapha and Vata - Pitta prakruti.

To analyze the results of both groups separately, paired ‘t-test’ was applied while comparison of both groups together was done after applying unpaired ‘t-test’ at 5% significance level.

Comparison of both groups together showed that treatment given to experimental group was not significant than that of Control group for all the three parameters viz. pain and tenderness, lid swelling and colour of lid margin i.e. both the treatment were equally effective.

After complete assessment, it was found that in each group, 53.33% of patients i.e. 16 patients were cured, 40 % i.e. 12 patients were improved and 6.66 i.e. 2 patients were not cured.

It was clear that patients with mild to moderate symptoms get cured and those with moderate to severe symptoms were improved.

No any adverse event was seen with any of the patient. None of the patients (coming in stage of cellulitis) from both groups further progressed to stage of abscess formation and thus early resolution of stye was seen in such patients.
Arts / Humanity / Social Sciences / Physical Education
इंग्रजी आणि मराठी माध्यमाच्या विद्याधर्माचा दिशाभिमुखता या शारीरिक सुदृढ़ता घटकाचा तुलनात्मक अभ्यास

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मार्गदर्शक (ईवा.रा.ती.म.व.नावेड)

सारांश :-
आधुनिक युगात हे नसल्या धावपट्ट आणि निर्भर व्यक्ती स्थानी याचबैं दिसून येत आहे. याच स्पर्शचा परिणाम लहान मुलीवर होताना दिसून येत आहे. ल्याच्या खळाश्या बागावंताचा वायत पालक त्याचा जीवननिधेचा बेळजिथ सोडून आहे. त्यासुरु विद्याधर्माचे खेळाडुविधीय उदासिनता दिसून येते. प्रस्तुत संशोधन लेखाचे संशोधित करत इंग्रजी माध्यम आणि मराठी माध्यमातील 40-40 असे एकूण 80 विद्याधर्मी न्यायास महत्त्व निवड केली. सर्व विद्याधर्मी नावेड शहरातील विविध शास्त्रीतील होते.

प्रस्तावना :-
मानाचे जीवन हे निरंतर शिक्षण घटनेचा जाते. विविध माध्यमांनी अनुभवाच्या तो आपलें शिक्षण येत असतील. या आणि असमर्थ ज्ञा माध्यमातील जोड्याच प्रकार समजते असा माध्यमातून शिक्षण येणे उत्तम असते. त्यामुळे आणि विविध घटनेसह शिक्षण अद्यावधीत होताना सहज शक्ती होती. पण स्थानीच्या इंग्रजीत जास्त महत्त्व देणा-या युगात पालक आपल्या बालकाण्ड त्या माध्यमातून विषयांचा आकलन होणार सहज होते. पण स्थानीच्या इंग्रजीत जास्त महत्त्व देणा-या युगात पालक आपल्या बालकाण्ड त्या माध्यमातून विषयांचा आकलन होत नसेल, शिकवलेले समजत नसेल तरी होत्या इंग्रजीत आणि इंग्रजी शास्त्रीतील झगमगाविच इंग्रजी माध्यमातील शास्त्री खच परवठत नसेल तरी त्या शास्त्री आपल्या बालकाण्ड शिक्षणाचा अद्वितीय धरती.

या स्पर्शच्या आणि व्ययाच्या युगात अभ्यासाचा ताप, एकमेकांशी स्फुरणे पुढे ज्ञानाचा जयक्षेत्रीत. तसेच पालकांच्या भरमसाठी अपेक्षा आणि सर्वत्र हातहात घडवणे नाही त्याच्याकडे पाठ फिकली आहे. आज विद्याधर्माच्या हेढळा विधीची उदासिनता दिसून येत आहे. त्याच पालक आपल्या मूला फक्त अभासदांकडे क्षेत्रं करताना दिसतर. आणि खेळाडुकडे दुर्लक्ष करताना. उन्हीं खेळाडूंसाठी त्याच्या अभ्यासासाठी विशेष इंतजार झालेला होई असे समजतात. आज अभ्यासावर वापर विशेष परिणाम झालेला होई असे समजतात. आज अभ्यासावर वापर विशेष परिणाम झालेला होई असे समजतात. आज अभ्यासावर वापर विशेष परिणाम झालेला होई असे समजतात. आज अभ्यासावर
परिकल्पना :-

इंग्लिश माध्यम आर्थि मराठी माध्यमांतर्य मिश्रित विद्यार्थियां दिशाभिमुखता या शारीरिक सुदृढ़ता घटकात तुलनात्मक फक्त नसेल.

परिसंधिमा :-

1) प्रस्तुत संशोधन अभ्यासात इंग्लिश आर्थि मराठी माध्यमांतर्य मिश्रित विद्यार्थियां समावेश होता.
2) प्रस्तुत संशोधन अभ्यासात वय वर्ष 12 ते 17 वर्ष या वयात्मक विद्यार्थी होते.
3) प्रस्तुत संशोधन अभ्यासात फक्त पुरुष विद्यार्थी सहभागी होते.
4) मानसिक वाशारीक तारी - तणाव, दबाव यापासून मूळून दुःख बालवरणातून खेळण्या बांधनातून त्याचा विकास करता येहो, खेळकठिन असताना अनेक ज्ञाने कर्तव्यांत असतात त्यामुळे मूळांचा शारीरिक, मानसिक, भावनिक, सामाजिक तसेच वैचिक क्षमतांचा विकास खेळमाध्यमुळे होतो. खेळताल्ला पर्यंत पुरुष कृतीमुळे शारीरिक हालचाली वरेक यांचे विद्यार्थ्य उपयुक्त घटकांचा विकास होतो खेळ कृती हालचाली यांच्या शैक्षिक प्रक्रियेसाठी माध्यम मरणून अधिकांक उपयोग करून व्यावहारिक आयुष्य लाभात आणि अधिक परिणाम देते फक्त शैक्षिक अभ्यास क्रमांक भर न देता मूळांचा सर्वोष्णिण विकास होदल त्याच्या आवडी निवडी काय आहेत याच्याच हे लक्ष दिले पाहिजे.

जनसंख्या :-

प्रस्तुत संशोधन अभ्यासासाठी नांदेड शहरातील इंग्लिश माध्यमांतर्य मराठी माध्यमांतर्य माठांतर्य जनसंख्या मरणून समावेश करण्यात आलेले आहे.

न्यादर्श :-

या संशोधन अभ्यासासाठी नांदेड शहरातील राजस्थान राज्यातील पंचायती रेगिस्ट्री विद्यापीठांतर्य मरणून सूचून यासोबत वातावरणातील न्यादर्श पद्धतीसाठी लॉटरी पद्धतीचा उपयोग करण्यात आला होता.

दिशाभिमुखता :-

एकाच विषयत दिशेने वेगळा धावत असताना एकदम दिशा बदलण्याच्या कोशिष्ट्यांनी दिशाभिमुखता असे महणतात.

माहिती संकलन :-

प्रस्तुत संशोधनातील शारीरिक सुदृढता घटकातील एक घटक दिशाभिमुखता याचे मापन करण्यासाठी शटल रण या प्रमाणित चारणीचा उपयोग करण्यात आला.
या संशोधन अथवासाहित्य माहिती संकलित करण्यासाठी जी कसोटी वापरली व्यास्ती स्टाफवाच, चुना, शिष्ट, लाकडीतोड़के, मीटर टेप इत्यादी साधनाचा वापर करण्यात आला तर माहितीचे विश्लेषण करण्यासाठी मध्यमान प्रमाण विचलन आणि टी मूल्य या संख्याशास्त्रीय साधनाचा वापर करण्यात आला.

कोष्टक :-

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<th>मध्यमान</th>
<th>प्रमाण विचलन</th>
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बरोबर कोष्टकामध्ये इंग्रजी माध्यम गटाते एकूण 40 विद्यार्थी असुन शटल रन कसोटीवर मध्यमान 12.5043 सेंकंद असुन प्रमाणविचलन 0.4837 सेंकंद आले. त्यावरोर करण्यासाठी मध्यमान प्रमाण एकूण 40 विद्यार्थी असुन शटल रन कसोटीवर मध्यमान 12.3455 सेंकंद असुन प्रमाणविचलन 0.4914 सेंकंद आले आहे. या दोनही गटाचे टी मूल्य 1.4561 हे टी मूल्य 0.05 सार्वजनिक सरार उपर आहे. या बवन असे सिद्ध होते की शटल रन कसोटीमध्ये इंग्रजी माध्यम आणि मराठी माध्यम या दोनही गटात तुलनात्मक फरक आहे. मध्यवर्त दोनही गटाच्या दिशाभिमुखता या शारीरिक सुदृढता घटकाचा सार्वजनिक तुलनात्मक फरक आहे.

संदर्भ :
1) देशपांडे म.ना. (2007) अनालिटिकल स्टडी ऑफ सोमेंटोडाईप फिजिकल फिटनेस अन्द मॅटल हेल्थ ; अप्रकाशित पी.एच.डी. प्रबंध. शारीरिक शिक्षण व विस्तार विभाग, सार्वजनिक हुले विद्यापीठ पुणे.
2) अशोक सिंह (2008)“ टेस्ट हुवर फिजिकल फिटनेस ”— कल्याण पिल्लिकेशन.
3) जर्ज आ.पा. (1995) शारीरिक शिक्षणाचे स्वरूप तत्त्वे ; चंद्रमा प्रकाशन, कोलाहापुर.
4) कांगरो सो.ए.(2010) शारीरिक शिक्षण ( चोरी आवृती ), पुणे डायमंड पिल्लिकेशन.
5) जर्ज आ.ए.(1965) शारीरिक शिक्षण तत्त्वे व स्वरूप कोलाहापुर, चंद्रमा प्रकाशन.
6) आहेशा शंकर (2009) शारीरिक शिक्षण मापन व मूल्यांकन पुणे, डायमंडपिल्लिकेशन.
7) रियातुल्ला (2010) 100 भी वेगवान धावकाची शरीर मापे व त्याचे कार्यान्वयन वाचा सहसंघातक अभ्यास, एम, फॉल हांगकॉर्ट विद्यापीठास सादर.
8) शिवाजी शि(2011) 18 ते 20 वयागटालील सादर किंवा खेळाडूचा पेडलिंग आवश्यक किंवा गैरशारीरिक सुदृढतेच्या घटकांची सहसंघातक अभ्यास एम.एड.(शा.शि) पद्मीसाठी पुणे विद्यापीठास सादर.

इंग्रजी आणि मराठी माध्यमाच्या विद्यार्थींना वेंग या शारीरिक सुदृढता घटकाचा तुलनात्मक अभ्यास.
खेतीली तरच त्यांचे शारीरिक आपण मन सुद्धा असेल तरच मुले आपला स्वतःचा विकास करु शकतील आणि अपेक्षित उद्देश्य प्राप्त करु शकतील.

परिकल्पना:-
इंग्रजी माध्यम आणि मराठी माध्यमांत्या विद्यार्थ्यांचा वेग या शारीरिक सुद्धा घटकात तुलनात्मक फरक नसले.

परिसंपत्ता:-
1) प्रस्तुत संरचना अभ्यासात इंग्रजी आणि मराठी माध्यमातील विद्यार्थ्यांचा समावेश होता.
2) प्रस्तुत संरचना अभ्यासात वय वर्ष 12 ते 17 वर्ष या वयातीलच विद्यार्थ्यां होते.
3) प्रस्तुत संरचना अभ्यासात फक्त पुरुष विद्यार्थ्यां सहभागी होते.

जनसंख्या:-
प्रस्तुत संरचना अभ्यासातील नांदेंद्र शहरतील इंग्रजी माध्यमाच्या आणि मराठी माध्यमाच्या शाखांचा जनसंख्या महणून समावेश करण्यात आला आहे.

न्यायदर्शन:-
या संरचना अभ्यासातील नांदेंद्र शहरतील राजश्री पब्लिक स्कूल या इंग्रजी माध्यमातील 40 विद्यार्थी व नरहर कुरुंदकर विद्यालय काठा मधील मराठी माध्यमातील 40 विद्यार्थींच्या न्यायदर्शं महणून सुगम याद्धचिक न्यायदर्शन पद्धतीतील लॉटरी पद्धतीचा उपयोग करण्यात आला होता.

वेग:-
शायद तेवढ्या जास्तीत जास्त बेगाने संपूर्ण शारीरिक शाळा प्रमाण या शाळा हालचालीची क्षमता महणून बेग होय.

माहिती संकलन:-
प्रस्तुत संरचनातील शारीरिक सुद्धा घटकात एक घटक बेग याचे मापन करण्यासाठी 50 धोंड डेश टेस्ट या प्रमाणित चार्जीचा उपयोग करण्यात आला.

संशोधन साधने:-
या संशोधन अभ्यासातील माहिती संकलन करण्यासाठी जी कसोटी वापरला ल्यासाठी स्टॉपवॉच, चुना, सिही, मोटा टेप इत्यादी साधनाचा वापर करण्यात आला तर माहितीच्या विश्लेषण करण्यासाठी मध्यमाण संशोधन आणि तेढी मूल्य या संशोधनांनी संवेदनांचा वापर करण्यात आला.

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वरील कागदातील इंग्रजी माध्यम गटात एकूण 40 विद्यार्थी असून 50 धोंड डेश कसोटीच मध्यमान 10.8855 संकेत असून प्रमाण विचलन 0.9750 सेकंद आले. त्याच्यावर मराठी माध्यम गटात मध्यमेही एकूण 40
**Sandalph:**

1. **अमित कांट, निलम शर्मा मे** (2012) तनावाच्या संदर्भात एकाग्रता आणि स्मरणार्थ होणारा योगाचा परिणाम. इंटरनेशनल जनरल ऑफ मल्टी डिस्पीनरी रिसर्च Vol.02 Issue 5, May 2012, ISSN 2231 5780.([www.zenithresearch.org.in](http://www.zenithresearch.org.in))

2. **देशमारे म.ना.** (2007) एनालिटिकल स्टडी ऑफ सोमेंटोटाईप फिजिकल फिटनेस अंड मेंटल हेल्थ; अप्रकाशित पी.एच.डी. प्रांकप. शारीरिक शिक्षण व विस्तार विभाग, सावित्रीबाई फुले विद्यापीठ पुणे.


4. **जेद आ.पा.** (1995) शारीरिक शिक्षणाचे स्वरूप तत्त्व; कोल्हापुर.

5. **कंगणेन्द्र,ए.** (2010);शारीरिकशिक्षण(चौथीआदुती),पुणे डायमंड पब्लिकेशन पब्लिकेशन .

6. **नेहाजी गाडकवाड (2013)** शारीरिक शिक्षणाची हेलसांड थांबवा! सकाळ वृत्तसेवा, गुरुवार, जानेवारी 24,2013

7. **शिवेन. श. (2011)** 18 ते 20 वयोगतातील सार्वजनिक खेळाडूचा पेडिलिंग आवर्तन व निवडक शारीरिक सुदृढ़तेच्या घटकांचा सहसंबंधात्मक अभ्यास एम.एड.(शा.शिं.) पद्धतीसाठी पुणे विद्यापीठास सादर.

**Prakriya (Processing)**

**Ganraj Ramtatya Dillipat**
Holi, Nanded.
Term Processing is scientific ward which has specific meaning in advanced Economic Theory.

Processing is nothing out changing or converting power due increase utility.

1) प्रक्रिया ही एक शक्ति आहे.
2) ज्या प्रक्रियेमुळे उपयोगीता बाध्य नाही किंवा निर्माण होते किंवा निर्माण होत नाही.
अशा रुपांतर शक्तिला प्रक्रिया म्हणजेच येणार नाही. कारण उपयोगीता निर्माण होणे आवश्यक आहे.
3) प्रक्रियेमुळे कच्च्यामालाचे पक्क्या मालात रुपांतर होते.
4) प्रक्रियेमुळे उपयोगीता निर्माण होते म्हणजे उत्पादन होते.
5) सर्व घटकाचे गुणधर्म लोप घालतात.
6) सर्व घटकाची आवश्यक बदलते.
7) सर्व घटकाची उपयोगीता नष्ट होऊन पूर्वीच्या वस्तु उपयोगीतापेक्षा किंवा तरी पर्यंत बाध्य नाही.
8) प्रक्रियेमुळे उत्पादन होत असल्यामुळे प्रक्रिया ही उत्पादनाच्या घटकांपेक्षा एक घटक आहे.
9) सर्व घटकाचे अस्तित्व नष्ट होऊन नवीन वस्तुची निर्मिती प्रक्रिया ही उत्पादनासाठी आवश्यक घटक आहे.

प्रक्रियेमुळे उपयोगीता निर्माण होत असं सांगणारा सिद्धांत Theory of Processing utility.
. मानवाच्य गरजा पुकार आहेत, त्या गरजा भागविभागातील पूर्ण होण्याची जी शक्ती जे सामर्थ ज्ञा वस्तुत असावे लागते त्या शक्तीला किंवा त्या सामर्थ्याता आपण उपयोगिता असे म्हणतो, परंतु हे सामर्थ किंवा ही शक्ती प्रत्यक्ष वस्तुता ठिकाणी असतचे असे नाही. तेहा ती शक्ती किंवा ते सामर्थ निर्णिताच्या वस्तुत किंवा पदार्थाच्या वेगावेगावा पद्धतीने निर्माण करावे लागते. ल्यावरून उपयोगितेचे विविध प्रकार निर्माण झाले असे.

1) आकार उपयोगिता . Form Utility
2) स्थान उपयोगिता Place Utility
3) काळ उपयोगिता Time Utility

मला अर्थशास्त्रात जाला असं विचारांचं की, तुम्ही ज्ञा वरील उपयोगिता सांगितल्या आहेत त्या शिवाय आणखी एकांदी उपयोगिता आहे का ? ज्ञाचा प्रत्यक्ष, अनुभूती प्रत्येकाच्या जीवनात वस्तुत स्वाद पेक्षा बेहतर असतो असां विचार आला आहे का ? मी म्हणतो नाही कारण या उपयोगितेचा उत्तर अर्थशास्त्रात नाही अर्थांत कुणालांही माहित नाही. ती म्हणजे प्रक्रिया उपयोगिता आपण ती कशी निर्माण होते असे सांगणारा सिद्धांत म्हणजे प्रक्रिया सिद्धांत.

आता ही प्रक्रिया कशी निर्माण होते ती पद्धती पुढे पाहू Statement of law जेंका दोन किंवा दोन पेक्षा जास्त घटक एकत्र केले जातात व त्याच्य प्रक्रिया केली जाते तेंका त्याच्या पासून उपयोगिता निर्माण होते हिव ती प्रक्रिया उपयोगिता.

Explanation with example Processing Theary :

उदाहरणासहीत स्पष्टीकरण :

चहाळा उपयोगिता आहे का ? तुमचे उत्तर होय असेल तर ती आकार उपयोगिता आहे का ? ती आकार उपयोगिता नाही. कारण एक चहाळ्या कपात दूध, साखर आणि चहाळ पावडर dust पणी एकत्र करून चहाळ्या कपात ठेवल महणून काही त्या चहाळ्या
गृहिते:

त्रिकाला बाधीत म्हणजे तिन्ही काळात भूतकाळ, वर्तमान काळ, भविष्य काळ सत्य असणारी गोष्ट.

एखाद्या सिद्धांत त्रिकालाकाळीत सत्य ठरण्यासाठी सत्यता काळम राहण्यासारे कोणत्या परिस्थितीत खरा ठरतो ह्यांचा विचार केला असाच विचार जर केला नाही तर सिद्धांत खोट ठरण्याची शक्यता असते. त्यासाठी काळी बाबी गृहिते धराव्या लागायत त्यास गृहिते असं म्हणतात. अशीच गृहिते खालील प्रमाणे दिली आहेत ती अशी.

1) आवश्यक घटक Elements
2) घटकाचे विशिष्ट प्रमाण Specific Proportion of elements
3) योग्य कार्यापदती Proper procdure
4) आवश्यक घटक Essencial element

उदाहरणासहीत स्पष्टीकरण आवश्यक घटक एखादा उद्योगातून उत्पादन करावयाचे असल्यास, आवश्यक घटक आपणास चहा करावयाचा आहे ची जरूरी असते. चहा करण्यासाठी चहापूढ Tea dust साखर sugar दूध milk ह्या घटकांनी आवश्यकता असते ह्यापैकी एकही घटक कमी असला तरी चहा तयार होणार नाही. चहाची उपयोगिता निर्माण होणार नाही, चहा पिल्वूने समाधान मिळणार नाही.
2) घटकाचे विशिष्ट प्रमाण : Specific proportion of elements

एखाद्या वस्तुची पदार्थाची उपयोगिता निर्माण करावयाची असल्यास नुसते आवश्यकत घटकच महत्वाची असतात असे नाही तर त्याच प्रमाण सुद्धा ही जास्त महत्वाच असते. प्रमाण जर विषयके तर चहा गोड होईल किंवा पाचट होईल किंवा कडू होईल म्हणजेच उपयोगिता निर्माण होणार नाही. अर्थात चहा पिलयाने गरज भागणार नाही.

3) योग्य कार्यपद्धती : Proper Procedure

एखाद्या वस्तूची, पदार्थाची उपयोगिता निर्माण करावयाची असल्यास आवश्यक घटक आणि घटकाचे विशिष्ट प्रमाण असते तरी उपयोगिता निर्माण होईलच याची खात्री देता येणार नाही. कारण योग्य कार्यपद्धती आवश्यक आहे म्हणूनच आपण एखादा व्यवस्थाच्या बाबतीत असं म्हणतो की त्याचा चहा करता येत नाही हीच बाब स्वयंपाकाच्या विषयी असे की एखाद्या उद्योगाच्या उत्पादनसाठी असो सर्वांना ही योग्य कार्यपद्धती लागू पडते.

4) प्रक्रिया उपयोगितेचे व्यवहारीक महत्त्व : Practical Importance of the processing utility :

एखाद्या देशाचा आर्थिक विकास हा त्या देशाच्या औद्योगिक विकासावर अवलंबून असतो ज्या देशाचा औद्योगिक विकास होत नाही त्या देशाचा आर्थिक विकास होत नाही म्हणजेच देशाचा आर्थिक विकास होण्यासाठी पुढे उद्योग ध्वंदे निघाले पाहिजेत असं निरनिरकृत उद्योग ध्वंदे निघाले पाहिजेत असं निरनिरकृत उद्योग कोणत्या नाही कोणत्या प्रक्रिया उपयोगितेच्या आधारीत असतात याचा अभ्यास करून याचा शासनाने त्याचा फायदा उद्योजकाना करून दिला पाहिजे.

उद्योजनासहित स्पष्टीकरण एका चाहच्या पाच रु. पुढे ते हासाही जास्तीत जास्त 3 तीन रु. खार्च येते म्हणजे दोन रु. मिळाला म्हणजेच हे दोन रु. कसे मिळाले.
याला जबावदार कोणा कशामुळे ह्याचं उत्तर आहे ती प्रक्रिया म्हणजेच प्रक्रियामुळे विनिमय मुल्य वाढते आणि दुसरी बाब म्हणजे राष्ट्रीय उत्पन्न वाढते हे खालील बाबी वरून समजल.

भारताची लोकसंख्या 100 कोटी आहे त्यामध्ये अर्थ लोक चहा पिताल असे गृहीत धरते तरी प्रस्त्रेक चहाच्या किंवा दोन रु. प्रमाणे 100 कोटी रु. होतील हेच ते राष्ट्रीय उत्पन्न अशा बन्याच विविधण वरून आपल्या लक्षात ठेकेल की राष्ट्रीय उत्पन्न वाढण्यास प्रक्रिया उपयोगितेला मोठे महत्त्व आहे.
Budget 2018: Overview

Dr. Rajesh Gangadharrao Umbarkar
N.S.B. College, Nanded.

Government says that it is firmly on course to achieve high growth of 8% plus as manufacturing, services and exports are back on good growth path. While GDP growth at 6.3% in the second quarter of 2017-18 signalled turnaround of the economy, growth in the second half is likely to remain between 7.2% to 7.5%. The Union Minister for Finance and Corporate Affairs Shri Arun Jaitley while presenting the General Budget 2018-19 in Parliament today said that Indian society, polity and economy had shown remarkable resilience in adjusting with the structural reforms. IMF, in its latest Update, has forecast that India will grow at 7.4% next year in the backdrop of services resuming high growth rates of 8% plus, exports expected to grow at 15% in 2017-18 and manufacturing back on good growth path.

Reiterating the pledge given to the people of India four years ago to give this nation an honest, clean and transparent Government and to build a strong, confident and a New India, Shri Jaitley said, the Government led by Prime Minister, Shri Narendra Modi, has successfully implemented a series of fundamental structural reforms to propel India among the fastest growing economies of the world.

The Finance Minister said that Government has taken up programmes to direct the benefits of structural changes and good growth to reach farmers, poor and other vulnerable sections of our society and to uplift the under-developed regions. He said, this year’s Budget will consolidate these gains and particularly focus on strengthening agriculture and rural economy, provision of good health care to economically less privileged, taking care of senior citizens, infrastructure creation and working with the States to provide more resources for improving the quality of education in the country. He said, the Government has ensured that benefits reach eligible beneficiaries and are delivered to them directly and said that Direct Benefit Transfer mechanism of India is the biggest such exercise in the world and is a global success story.

Agriculture and Rural Economy

Referring to the Government’s commitment to the welfare of farmers and doubling farmers’ income by 2022, the Finance Minister announced a slew of new schemes and measures.

He said ,that government has decided to keep MSP for all unannounced kharif crops atleast one and half times of their production cost after declaring the same for the majority of rabi cops. He said, the volume of institutional credit for agriculture sector from year-to-year increased from Rs.8.5 lakh crore in 2014-15 to Rs.10 lakh crore in 2017-18 and he proposed to raise this to Rs.11 lakh
crock for the year 2018-19. After the establishment of Dairy Infrastructure Fund, Shri Jaitley announced setting up a Fisheries and Aquaculture Infrastructure Development Fund (FAIDF) for fisheries sector and an Animal Husbandry Infrastructure Development Fund (AHIDF) for financing infrastructure requirement of animal husbandry sector with a total corpus of Rs.10,000 crore for the two new funds. On the lines of ‘Operation Flood’ a new Scheme ‘Operation Greens’ was announced with an outlay of Rs 500 Crore to address the challenge of price volatility of perishable commodities like tomato, onion and potato with the satisfaction of both the farmers and consumers. He also announced to develop and upgrade existing 22,000 rural haats into Gramin Agricultural Markets (GrAMs) to take care of the interests of more than 86% small and marginal farmers. These GrAMs, electronically linked to e-NAM and exempted from regulations of APMCs, will provide farmers facility to make direct sale to consumers and bulk purchasers. Moreover, an Agri-Market Infrastructure Fund with a corpus of Rs.2000 crore will be setup for developing and upgrading agricultural marketing infrastructure in the 22000 Grameen Agricultural Markets (GrAMs) and 585APMCs. He said, so far 470 APMCs have been connected to e-NAM network and rest will be connected by March, 2018. Shri Jaitley announced Rs 200 crore for organized cultivation of highly specialized medicinal and aromatic plants and said that the organic farming by Farmer Producer Organizations (FPOs) and Village Producers’ Organizations (VPOs) in large clusters, preferably of 1000 hectares each will be encouraged. Similarly, allocation of Ministry of Food Processing has been doubled from Rs.715 crore in 2017-18 to Rs.1400 crore in 2018-19. Terming Bamboo as ‘Green Gold’, the Finance Minister announced a Re-structured National Bamboo Mission with an outlay of Rs.1290 crore to promote bamboo sector in a holistic manner. Under Prime Minister Krishi Sinchai Yojna-Har Khet ko Pani, 96 deprived irrigation districts will be taken up with an allocation of Rs 2600 crore. The Centre will work with the state governments to facilitate farmers for installing solar water pumps to irrigate their fields. He also proposed to extend the facility of Kisan Credit Cards to fisheries and animal husbandry farmers to help them meet their working capital needs. Shri Jaitley said India’s agri-exports potential is as high as US $100 billion against current exports of US $30 billion and to realize this potential, export of agri-commodities will be liberalized. He also proposed to set up state-of-the-art testing facilities in all the forty two Mega Food Parks. He also announced a special Scheme to support the efforts of the governments of Haryana, Punjab, Uttar Pradesh and the NCT of Delhi to address air pollution in the Delhi-NCR region by subsidizing machinery required for in-situ management of crop residue.

“We consider agricultural as an enterprise and want to help farmers produce more from the same land parcel at lesser cost and simultaneously realize higher prices for their products.”
“Our emphasis is also on generating productive and gainful on-farm and non-farm employment for the farmers and landless families.”

- Arun Jaitley

On the loans to Self Help Groups of women, the Finance Minister said it increased to about Rupees 42,500 crore in 2016-17, growing 37% over previous year and expressed confidence that loans to SHGs will increase to Rs.75,000 crore by March, 2019. He also substantially increased allocation of National Rural Livelihood Mission to Rs 5750 crore in 2018-19.

Referring to the measures taken for the benefit of lower and middle class, the Finance Minister said, under Ujjwala Scheme distribution of free LPG connections will be given to 8 crore poor women instead of the previous target of 5 crore women. Under Saubhagya Yojana, 4 crore poor households are being provided with electricity connection with an outlay of Rs.16,000 crore. To fulfil target of housing for all by 2022 , more than one crore houses will be built by 2019 in rural areas, besides already constructed 6 crore toilets under Swachh Bharat Mission.

Shri Jaitley stressed that the focus of the Government next year will be on providing maximum livelihood opportunities in the rural areas by spending more on livelihood, agriculture and allied activities and construction of rural infrastructure. He said, in the year 2018-19, for creation of livelihood and infrastructure in rural areas, total amount to be spent by the Ministries will be Rs.14.34 lakh crore, including extra-budgetary and non-budgetary resources of Rs.11.98 lakh crore. Apart from employment due to farming activities and self employment, this expenditure will create employment of 321 crore person days, 3.17 lakh kilometers of rural roads, 51 lakh new rural houses, 1.88 crore toilets, and provide 1.75 crore new household electric connections besides boosting agricultural growth.

Education, Health and Social Protection

The Finance Minister said that estimated budgetary expenditure on health, education and social protection for 2018-19 is Rs.1.38 lakh crore against estimated expenditure of Rs.1.22 lakh crore in 2017-18.

Revitalising Infrastructure and System in Education (RISE)

- Launch a major initiative named “Revitalising Infrastructure and Systems in Education (RISE) by 2022” with a total investment of Rs. 1,00,000 crore.
- Higher Education Financing Agency (HEFA) would be suitably structured for funding this initiative.
On education front, Shri Jaitley announced setting up of Ekalavya Model Residential School on par with Navodaya Vidyalayas to provide the best quality education to the tribal children in their own environment by 2022 in every block with more than 50% ST population and at least 20,000 tribal persons with special facilities for preserving local art and culture besides providing training in sports and skill development. To step up investments in research and related infrastructure in premier educational institutions, including health institutions, a major initiative named ‘‘Revitalising Infrastructure and Systems in Education (RISE) by 2022’’ with a total investment of Rs.1,00,000 crore in next four years was announced. He said that a survey of more than 20 lakh children has been conducted to assess the status on the ground, which will help in devising a district-wise strategy for improving quality of education. To improve the quality of teachers an integrated B.Ed. programme for teachers will be initiated. Shri Jaitley said, the Government would launch the ‘‘Prime Minister’s Research Fellows (PMRF)’’ Scheme this year. Under this, 1,000 best B.Tech students will be identified each year from premier institutions and provide them facilities to do Ph.D in IITs and IISc, with a handsome fellowship. Allocation on National Social Assistance Programme this year has been kept at Rs. 9975 crore.

The Finance Minister announced the world’s largest government funded health care programme titled National Health Protection Scheme to cover over 10 crore poor and vulnerable families (approximately 50 crore beneficiaries) providing coverage upto 5 lakh rupees per family per year for secondary and tertiary care hospitalization. He also committed Rs 1200 crore for the National Health Policy, 2017, which with 1.5 lakh Health and Wellness Centres will bring health care system closer to the homes of people. The Government also decided to allocate additional Rs.600 crore to provide nutritional support to all TB patients at the rate of Rs.500 per month for the duration of their treatment. Shri Jaitley said, the government will be setting up 24 new Government Medical Colleges and Hospitals by upgrading existing district hospitals in the country.

“India cannot realize its demographic dividend without its citizens being healthy”
“The Government is surely progressing towards the goal of Universal Health Coverage”

- Arun Jaitley

On cleaning the Ganga, the Finance Minister said, a total of 187 projects have been sanctioned under the Namami Gange programme for infrastructure development, river surface cleaning, rural sanitation and other interventions at a cost of Rs.16,713 crore. 47 projects have been completed and remaining projects are at various stages of execution. All 4465 Ganga Grams – villages on the bank of river - have been declared open defecation free. He said, the government has
identified 115 aspirational districts taking various indices of development in consideration for making them model districts of development.

Medium, Small and Micro Enterprises (MSMEs) and Employment

The Budget has given a big thrust to Medium, Small and Micro Enterprises (MSMEs) to boost employment and economic growth. A sum of Rs. 3794 crore has been provided for giving credit support, capital and interest subsidy and for innovations. MUDRA Yojana launched in April, 2015 has led to sanction of Rs.4.6 lakh crore in credit from 10.38 crore MUDRA loans. 76% of loan accounts are of women and more than 50% belong to SCs, STs and OBCs. It is proposed to set a target of Rs.3 lakh crore for lending under MUDRA for 2018-19 after having successfully exceeded the targets in all previous years.

“Massive formalization of the business of MSMEs is taking place in the country after demonetization and introduction of GST. This is generating enormous financial information database of MSMEs businesses and finances. This big database will be used for improving financing of MSMEs capital requirement, including working capital”

- Arun Jaitley

Employment Generation

Reiterating that creating job opportunities is at the core of Government policies, Finance Minister cited an independent study as showing that 70 lakh formal jobs will be created this year. To carry forward the momentum created by the measures taken during the last 3 years to boost employment generation, Shri Jaitley announced that the Government will contribute 12% of the wages of the new employees in the EPF for all the sectors for next three years. He proposed to make amendments in the Employees Provident Fund and Miscellaneous Provisions Act, 1952 to reduce women employees' contribution to 8% for first three years of their employment against existing rate of 12% or 10% with no change in employers' contribution.

The Budget proposed an outlay of Rs.7148 crore for the textile sector in 2018-19 as against Rs.6,000 Crore in 2016.

Infrastructure and Financial Sector Development

Emphasising that infrastructure is the growth driver of economy, the Finance Minister estimated that investment in excess of Rs.50 lakh crore is needed to increase growth of GDP and connect the nation with a network of roads, airports, railways, ports and inland waterways. He announced increase of budgetary allocation on infrastructure for 2018-19 to Rs.5.97 lakh crore against estimated expenditure of Rs.4.94 lakh crore in 2017-18.

The Government has made an all-time high allocation to rail and road sectors and is committed to further enhance public investment. The Prime Minister personally reviews the targets
and achievements in infrastructure sectors on a regular basis. Using online monitoring system of PRAGATI alone, projects worth 9.46 lakh crore have been facilitated and fast tracked.

To further boost tourism, the Budget proposes to develop ten prominent tourist sites into Iconic Tourism destinations by following a holistic approach involving infrastructure and skill development, development of technology, attracting private investment, branding and marketing.

Under the Bharatmala Pariyojana, about 35000 kms road construction in Phase-I at an estimated cost of Rs.5,35,000 crore has been approved.

**Railways**

Railways Capital Expenditure for the year 2018-19 has been pegged at Rs.1,48,528 crore. A large part of the Capex is devoted to capacity creation. 4000 kilometers of electrified railway network is slated for commissioning during 2017-18. Work on Eastern and Western dedicated Freight Corridors is in full swing. Adequate number of rolling stock – 12000 wagons, 5160 coaches and approximately 700 locomotives are being procured during 2018-19. Over 3600 kms of track renewal is targeted during the current fiscal. Redevelopment of 600 major railway stations is being taken up.

- **Proposal to expand airport capacity more than five times to handle a billion trips a year.**
- **The balance sheet of AAI to be leveraged to raise more resources for funding this expansion.**

Mumbai’s local train network will have 90 kilometers of double line tracks at a cost of over Rs.11,000 crore. 150 kilometers of additional suburban network is being planned at a cost of over Rs.40,000 crore, including elevated corridors on some sections. A suburban network of approximately 160 kilometers at an estimated cost of Rs.17,000 crore is being planned to cater to the growth of the Bengaluru metropolis.

**Air Transport**

The Budget proposes to expand the airport capacity more than five times to handle a billion trips a year under a new initiative - NABH Nirman. Under the Regional connectivity scheme of UDAN (Ude Desh ka Aam Nagrik) initiated by the Government last year, 56 unserved airports and 31 unserved helipads would be connected.

**Finance**

To encourage raising funds from bond market, the Finance Minister urged regulators to move from ‘AA’ to ‘A’ rating for investment eligibility. He said that the Government will establish a
unified authority for regulating all financial services in International Finance Service Centre (IFSCs) in India.

**Digital Economy**

The Finance Minister said that NITI Aayog will initiate a national program to direct efforts in artificial intelligence.

Department of Science & Technology will launch a Mission on Cyber Physical Systems to support establishment of centres of excellence for research, training and skilling in robotics, artificial intelligence, digital manufacturing, big data analysis, quantum communication and internet of things. The Budget doubled the allocation on Digital India programme to Rs 3073 crore in 2018-19.

- **Policy to develop gold as an asset class to be formulated.**
- **Consumer friendly and trade efficient system of regulated gold exchanges to be established.**
- **Gold Monetization Scheme to be revamped to enable opening of a hassle free gold deposit account.**

To further Broadband access in villages, the Government proposes to set up five lakh wi-fi hotspots to provide net connectivity to five crore rural citizens. The Finance Minister allocated Rs. 10000 crore in 2018-19 for creation and augmentation of Telecom infrastructure.

**Defence**

Recognizing the sacrifices made by the Armed Forces in meeting the security challenges, the Finance Minister proposed development of two defence industrial production corridors.

- **Private investment in defence production opened up including liberalizing foreign direct investment.**
- **Measures being undertaken to develop two defence industrial production corridors in the country.**
- **Industry friendly Defence Production Policy 2018 to be brought out to promote domestic production by public sector, private sector and MSMEs.**

Shi Jaitley announced that a scheme will be evolved to assign every individual enterprise in India a unique ID, on the lines of Aadhar.

**Disinvestment**

The Finance Minister announced that 2017-18 disinvestment target of Rs.72,500 crore has been exceeded and expected receipts of Rs.1,00,000 crore. He set disinvestment target of Rs.80,000 crore for 2018-19.
Three Public Sector Insurance companies - National Insurance Co. Ltd., United India Assurance Co. Ltd., and Oriental India insurance Co. Ltd., will be merged into a single insurance entity.

The Finance Minister announced that a comprehensive Gold Policy will be formulated to develop gold as an asset class. The Government will also establish a system of consumer friendly and trade efficient system of regulated gold exchanges in the country. Gold Monetization Scheme will be revamped to enable people to open a hassle-free Gold Deposit Account.

The Budget proposes to revise emoluments to Rs.5 lakh for the President, Rs.4 lakhs for the Vice President and Rs.3.5 lakh per month to Governor. These emoluments were last revised in 2006.

With regard to the emoluments paid to the Members of Parliament, the Finance Minister proposed necessary changes to refix the salary and allowances with effect from April 1, 2018. He said the law will also provide for automatic revision of emoluments every five years indexed to inflation and hoped that the Hon’ble Members will welcome this initiative.

To celebrate the 150 Birth Anniversary of Mahatma Gandhi, Father of the Nation from 2nd October 2019, the Budget set aside Rs.150 crore for the activities leading to the commemoration programme.

**Fiscal Management**

The Budget Revised Estimates for expenditure in 2017-18 are Rs.21.57 lakh crore (net of GST compensation transfers to the States) as against the Budget Estimates of Rs.21.47 lakh crore.
Continuing Government’s path of fiscal reduction and consolidation, the Finance Minister projected a Fiscal Deficit of 3.3% of GDP for the year 2018-19. The Revised Fiscal Deficit estimates for 2017-18 were put at Rs. 5.95 lakh crore at 3.5% of GDP. He also proposed acceptance of key recommendations of the Fiscal Reform and Budget Management Committee to bring down Central Government’s Debt to GDP ratio to 40%.

Presenting his direct tax proposals, the Finance Minister said that attempts to reduce the cash economy and increase the tax net have paid rich dividends. The growth rate of direct taxes in financial years 2016-17 and 2017-18 have been significant, he said. The growth of direct taxes in financial year 2016-17 was 12.6 percent, and for financial year 2017-18 (upto 15th January, 2018) is 18.7 percent. Therefore Shri Jaitley said buoyancy in personal income tax for financial year 2016-17 and 2017-18 (RE) are 1.95 and 2.11 respectively. This the Finance Minister said, indicates that additional revenue collected in the last two financial years from personal income tax compared to average buoyancy for the pre 2016-17 period, amounts to a total of Rs. 90,000 crore, which is a result of a strong anti-evasion measures by the government.

The Finance Minister also said that there has been a huge increase in the number of returns filed by tax payers. The number of Effective Tax Payers has increased from 6.47 crore at the beginning of Financial year 2014-15 to 8.27 crore at the end of 2016-17.

- The Central Board of Excise and Customs (CBEC) to be renamed as Central Board of Indirect taxes and Customs (CBIC).
- E-Assessment of Income Tax to be rolled out across the country to transform age-old assessment procedure.
- Changes proposed to the customs Act to improve Ease of Doing Business.
- To Incentivise Make in India, Customs duty increased on mobile phones and TV parts.
Shri Jaitley has proposed 100 percent deduction to companies registered as Farmer Producer Companies with an annual turnover upto Rs. 100 crore on profit derived from such activities, for a period of five years from financial year 2018-19. This he said will promote post harvest agriculture activities and also encourage “Operation Greens” announced earlier and would give a boost to the Sampada Yojana.

In order to encourage creation of new employment the deduction of 30 percent Under Section 80-JJAA with a further relaxation to 150 days in the case of the apparel industry, has been proposed to be extended to the footwear and leather industry. The Finance Minister has also proposed to rationalise the deduction of 30 percent by allowing the benefit for a new employee employed for less than the minimum period during the first year, but continues to remain employed for the minimum period in the subsequent year.

Turning to the real estate sector, the Finance Minister has proposed that no adjustment shall be made in respect of transactions in immovable property, where the Circle Rate value does not exceed 5 percent of the consideration. This would minimize hardship in real estate transactions.

In fulfilment of the promise to reduce the corporate tax rate in a phased manner, Shri Jaitley has proposed to extend the reduced rate of 25 percent currently available for companies with turnover of less than 50 crore (in Financial Year 2015-16), also to companies reporting turnover up to Rs. 250 crore in Financial Year 2016-17. This would benefit the entire class of micro, small and medium enterprises, which account for almost 99 percent of companies filing tax returns, he said. The estimated revenue forgone during Financial Year 2018-19 will be Rs. 7,000 crore. This lower corporate income tax rate would leave such companies with higher investible surplus, which would create more jobs.

The Budget proposals also seek to provide relief to salaried tax payers by allowing a Standard Deduction of Rs. 40,000 in place of the present exemption allowed for transport allowance and reimbursement of miscellaneous medical expenses. However, transport allowance at enhanced rate is proposed to be continued for differently abled persons. Further, it is also proposed to continue medical reimbursement benefits in case of hospitalization etc. for all employees. The proposed Standard Deduction will help middle class employees even further in reducing their tax liabilities. It will also significantly benefit pensioners, who normally do not enjoy any allowance for transport and medical expenses, Shri Jaitley said. 2.5 crore salaried employees and pensioners would benefit from this proposal and the revenue cost would be approximately Rs. 8,000 crore.

Relief to Senior Citizens has also been proposed. The proposals are:-
- Exemption of interest income on deposits with banks and post offices are proposed to be increased from Rs. 10,000 to Rs. 50,000. TDS shall not be required to be deducted under section 194A. Benefit will also be available for interest from all fixed deposit schemes and recurring deposit schemes.

- Hike in deduction limit for health insurance premium and/or medical expenditure from Rs. 30,000 to Rs. 50,000 under section 80D.

- Increase in deduction limit for medical expenditure for certain critical illness from Rs. 60,000 (in case of senior citizens) and from Rs. 80,000 (in case of very senior citizens) to Rs. 1 lakh for all senior citizens, under section 80DDB. Concessions will give extra tax benefit of Rs. 4,000 crore to senior citizen. It is also proposed to extend the Pradhan Mantri Vaya Vandana Yojana up to March, 2020. The current investment limit is also proposed to be increased to Rs. 15 lakh from the existing limit of Rs. 7.5 lakh per senior citizen.

It is proposed to provide more concessions for International Financial Services Centre (IFSC), in order to promote trade in stock exchanges located in IFSC. The concessions propose transfer of derivatives and certain securities by non-residents from capital gains tax, and non-corporate tax payers operating in IFSC to be charged Alternate Minimum Tax (AMT) at concessional rate of 9 percent at par with Minimum Alternate Tax (MAT) applicable for corporates.

In a measure that proposes to control the cash economy, payments exceeding Rs. 10,000 in cash made by trusts and institutions shall be disallowed and would be subject to tax. In order to improve TDS compliance by these entities, the Finance Minister has proposed to provide that in case of non-deduction of tax, 30 percent of the amount shall be disallowed and would be taxed.

Turning to rationalization of Long Term Capital Gains (LTCG), the Finance Minister noted buoyancy in the equity market, as a result of reforms and incentives given so far. The total amount of exempted capital gains from listed shares and units is around Rs. 3,67,000 crore (as per returns filed for A.Y. 2017-18). Shri Jaitley said that a major part of this gain has accrued to corporates and LLPs. This has also created a bias against manufacturing, leading to more business surpluses being invested in financial assets. Due to attractiveness on return on investment on equity, even without tax exemption, there is a strong case for bringing Long Term Capital Gains from listed equities in the tax net, the Finance Minister said. He has however only proposed a modest change in the present regime, recognizing that a vibrant equity market is essential for economic growth. Shri Jaitley has proposed to tax such Long Term Capital Gains exceeding Rs. 1 lakh at the rate of 10 percent, without allowing any indexation benefit. However, all gains up to 31st January, 2018 will be grandfathered. The Finance Minister has also proposed to introduce a tax on distributed income by equity oriented mutual funds at the rate of 10 percent, to provide a level field across growth oriented funds and
dividend distributing funds. The proposed change in Capital Gains Tax will bring marginal revenue gain of about Rs. 20,000 crore in the first year, in view of grandfathering.

In order to take care of the education and health care needs of Below Poverty Line (BPL) and rural families, The Budget proposes to increase the cess on personal income tax and corporation tax to 4 percent from the present 3 percent. The new cess will be called the “Health and Education Cess” and is expected to lead to a collection of an estimated additional amount of Rs. 11,000 crore.

The Finance Minister also announced a proposal to roll out E-assessment across the country to almost eliminate person to person contact leading to greater efficiency and transparency in direct tax collection. E-assessment had been introduced on a pilot basis in 2016 and extended to 102 cities in 2017.

On the indirect taxes side, this being the first budget after the roll out of the Goods and Services Tax (GST), the budget proposals are mainly on the customs side. The Finance Minister has proposed changes in customs duty to promote creation of more jobs in the country and also to incentivise domestic value addition and Make in India in sectors such as food processing, electronics, auto components, footwear and furniture. Therefore it is proposed to increase customs duty on mobile phones from 15 percent to 20 percent, on some of their parts and accessories to 15 percent and on certain parts of televisions to 15 percent.

Customs duty is proposed to be reduced on raw cashew from 5 percent to 2.5 percent, to help the cashew processing industry.

It is also proposed to abolish the Education Cess and Secondary and Higher Education Cess on imported goods. In its place it is proposed to impose a Social Welfare Surcharge at the rate of 10 percent of the aggregate duties of Customs, on imported goods, to provide for social welfare schemes of the government. However, goods which were so far exempt from Education Cesses on imported goods, will however continue to be so. In addition, certain specified goods, mentioned in Annexure 6 of the Budget speech, will attract the proposed Surcharge, at the rate of 3 percent of the aggregate duties of customs only.

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PROBLEMS & CHALLENGES OF BLACK MONEY

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Introduction:

It is well recognized fact that there exists in India a parallel economy based entirely on black money transaction. Black money, also described as tainted money, has seeped into every walk of life and is posing a great threat to the stability of our real economy. Black money results in the function of a parallel economy in the country. One of the worst consequences of black money and tax evasions their pernicious effect on the moral fibber of our society which puts a premium on, dishonesty and shatter the faith of the common man in the dignity of honest labour and lawful living. The problem therefore, needs immediate attention.

Meaning of black money:

Black money in economic terms means unrecorded gains, in other words, it is income which has escaped taxation. It may be hoarded in cash, but eventually gets itself converted into various assets like property, jeweller and durable consumer goods.

Various estimates have been regarding the quantity of black money in circulation. It is estimated that the amount of black money has reached over Rs. 20500 Cores. The black money has now assumed vast dimensions and menacing proportions. It has been engaging the attention of the Government and the public.

Impact of black money on Indian economy:

Generation of black income and thereby establishment of parallel economy has been creating the following serious impacts on the social and economic system of the country.

1. Increase the inflation: The inflation rises while the black money circulates in the market. The prices of eatable other goods are increased to supply of that black
money and less production of things in the market. So peoples which have that money they offer more price in the market. Its compared from other person in the markets.

2. Hidden economy and government financing revenue income of the government is adversity affected due to black money. The government is not able to formulate and implement rational budget. Huge monetary resources are untapped due to avoidance evasion of taxation.

3. Black income has been causing underestimation of GDP in India as an enormous volume of income is diverted to this unaccounted sector resulting in growing continuation of partial economy of the country.

4. The direct effect of black income is the loss of revenue to the state exchequer as a tax evasion.

5. Black money has resulted in the diversion of resources for the purchase of real estate and luxury housing.

6. Thus the existence of parallel economy has totally distorted and disrupted the planning of the economy of the country.

7. Effects on income distribution system: black money increases the personal income difference in the society. The person who is paying his tax regularly, his income match with other person who is not paying tax so it widens the income gap in the society.

8. Non transference and loss of public confidence non transparency in public administration result in malpractices misuse of public funds, irregularities, red tapes and miss allocations of resources. Common man is most adversely affected in such uncertain situation. He loses confidence in administration and governance.

9. The availability of black income with businessmen and capitalists and the consequent inequalities of income place a large amount of funds at their disposal.
10. A part of the black incomes is held in cash and as a result there is an abundance of liquidity which becomes available thorough the addition of savings held in the form of cash, bullion, gold, silver etc.

**Conclusion:**

Several attempts have been made to quantity black money in India. The existence of black money is big handicap in making a correct analysis and formulation of right economic policies. Since black money is a big evil it is of almost urgency that we get rid of it, and make the economy function in introduction. Healthy manner. The government’s measures, when pieced together, do make a good reading.

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