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The Economic of Sustainability : A Review of Journal Articles

Three possible criteria for organizing our discussion in a coherent way are topic, methodology, and Date. Because one paper can contain a range of topics and methodology, neither of these two criteria offers clear-cut boundaries. Therefore, we primarily ordered the papers by date. Even so, it is worth flagging the main topics and methodologies under which classification might be Attempted, because we occasionally found it worth departing from chronological order to discuss Closely related paper together. For clarity , we present them as simple ,discrete question ; however, Reality is usually more complex , particularly in empirical papers. These questions naturally progress from issues related to societal goal to issues involving the natural and technological constraints encountered in attaining those goals.

BASAVARAJ KOMBIN

Background :

In 1798, Malthus (1798/1976) worried about how Britain's a apparently inexorable rise in population could be sustained from a finite amount of land. In 1865, Jevons (1865/1977) wondered how Britain's ever-increasing energy consumption could be sustained from finite supplies of coal. In 1952, the President's Materials Policy Commission (1952) was concerned about the sustainability of the American economy's postwar growth, given its prodigious wartime increase in the consumption of nonrenewable minerals from apparently finite supplies. In 1972, Meadows and others pondered the sustainability of the whole of industrial civilization, given the ultimate finiteness of the planet's capacity to provide material inputs modern economies in The Limits to Growth.

The limits to Growth, and the general fear of "running out" that it inspired in some quarters, especially Dasgupta and Heal (1974), Solow (1974), and Stiglitz (1974) Their analyses of the impact of nonrenewable resources on existing theories of economic growth have continuing significance for the economics sustainability; in retrospect it seems a little surprising that the debate largely rested there there for the next decade, apart from a few noteworthy developments interested in sustainability issues returned to the scene in the 1980s with the publication of our common Future by the World commission on Environment and development (WCED 1987).

It voiced new and urgent environmental concerns the enhanced greenhouse effect, and the effects of poverty on the environment in mainly developing countries) that were especially relevant to developing countries and the global

environment. It thereby challenge many of the fundamental Goals and assumptions of the conventional, neoclassical economics of growth and development. In addition, it propelled the ideas of "sustainability" and "sustainable development" to the forefront of Public debate.

*this article will be the introductory chapter in The Economics of Sustainability, a collection of previously published journal articles, to be published by Ashgare (Aldershot, U. K) in May 2002.

One result was that words such as "sustainability" and "sustainable" become common buzzwords---motherhood-and -apple-pie concepts mouthed approvingly by anyone from media moguls to multinational mining companies---that often meant nothing more than "environmentally desirable," if that .Indeed, when comparing successive versions of official environmental policy documents of the late 1980s and early 1990s, one can almost attribute the proliferation of sustainability rhetoric to a mere find-and-replace operation.

Selection - Organization :

Scope of our Approach to Sustainability :

The economics of sustainability, we have taken a focused approach. For our purposes, sustainability involves some concern for intergenerational equity or fairness in the long term decisionmaking of a whole society: and some recognition of the role of finite environmental resources in long term the long-term decisionmaking ; and some recognizable, if perhaps unconventional, use of economic concepts such instantaneous utility ,cost, or intertemporal welfare. However, the concern for intergenerational equity may not involve explicit use of the word "sustainability" in

Assistant Professor (Department of Economics), GFC Jewergi, Kalaburagi (Karnataka)

any form; many other formulations are possible. It also may be quite indirect, as with a strand of the literature focused on the ecological or physical feasibility of continued economic expansion with finite resources.

These topics include sustainable production within specific resource sector, macroeconomic “sustainable growth models” with no environmental components, which include most of the mainstream endogenous growth literature; the practical and philosophical impact of population growth on sustainability; purely ecological models of sustainability; methods and practices for accounting for “green” income; and studies of economic growth and the environment.

Selection Criteria :

Our focus on refereed journal articles inherently imposes a constraint, because a great deal of the economic writing of the activists, campaigners, and communicators who have had the most direct influence on policy has appeared in our focus thus builds on the survey in Toman and others (1995).

Books, book chapters, conference proceedings, and “gray” literature. Therefore, we have attempted to weave citations of some key nonjournal literature into our discussion. Also, many sustainability ideas originated primarily as a challenge to conventional economic thinking, rather than as new ideas within mainstream economics. We thus have reviewed an eclectic selection of papers including some that mainstream economists consider quite flawed to provide readers a full range of perspectives on the intellectual debate that surrounds the economics of sustainability.

Organization :

Three possible criteria for organizing our discussion in a coherent way are topic, methodology, and Date. Because one paper can contain a range of topics and methodology, neither of these two criteria offers clear-cut boundaries. Therefore, we primarily ordered the papers by date.

Even so, it is worth flagging the main topics and methodologies under which classification might be attempted, because we occasionally found it worth departing from chronological order to discuss closely related papers together. For clarity, we present them as simple, discrete questions; however, reality is usually more complex, particularly in empirical papers. These questions naturally progress from issues related to societal goal to issues involving the natural and technological constraints encountered in attaining those goals.

(a) Is explicit attention paid to inequality within generations, either as an undesirable outcome in itself or as something that has a harmful effect on aggregate sustainability? Do the three goals of environmental sustainability, economic sustainability, and social sustainability all have to be achieved in some sense for overall sustainability to be achieved, or does sustainability permit any trade-offs among these three goals?

(b) Is the paper's main focus on sustaining overall social

welfare or on sustaining some measure of the performance of the physical and biological systems that support society? The latter.

Lele (1991) and vanden Bergh and Nijkamp (1991) cover a range of topics related to sustainability in their synthesis papers.

Resources for the Future :

Focus includes studies of physical or thermodynamic limits and ecological economic analyses of resilience.

(a) Is unlimited (not the same as perfect) substitutability assumed between natural resources and human-made capital (what is often called the weak sustainability approach), or is limited substitutability assumed (leading to the strong sustainability approach)?

(b) Is technical progress exogenous or absent?

(c) To what extent should other disciplines (such as physics, ecology, or psychology) be used to inform the kind of production and utility functions that are used in the economics of sustainability?

In addition to these broad issues, several more specific questions define the scope of different papers:

(a) Are the natural resources considered mainly renewable or nonrenewable?

(b) Are the effects of international trade considered?

(c) Is pervasive uncertainty considered, or ignored in favor of determinism?

(d) Are preferences assumed to be fixed, or can they evolve? The different methodologies used to study these topics are rather easier to classify. Many papers could be reasonably described as empirical (some processing of real data), analytical (a mathematical model but no data), or verbal/philosophical (no data processing or mathematics, but possibly some closely argued logical reasoning) in approach. Some papers combine more than one of these approaches, but not always satisfactorily, for example, when purely verbal pieces claim to resolve inherently empirical questions about substitutability. In addition, several analytical frameworks figure prominently, including the representative agent or overlapping generation (OLG) frameworks for describing intertemporal production and utility.

An even earlier starting point would include the seminal papers by Krutilla (1967) on long-term environmental valuation with irreversibility, and by Ayres and Kneese (1969) on materials balance in what we would now call ecological economic systems.

In the economics of nonrenewable resources, many models have addressed discovery and development of new reserves as well as resource extraction. Simple models represent an undiscovered resource stock that might be found in the future (for example, Dasgupta and Heal 1979 and references therein) more examples allow for the possibility of continuous additions to new reserves at ever-increasing unit cost (for example, Pindyck 1978; Bohi and Toman 1984 and references therein). Additions to reserves forestall rising real resource scarcity, but they do not

fundamentally change the results discussed below.

See the exchange in the September 1997 special issue of ecological economics devoted to the contributions of Nicholas Georgescu-Roegen (for example, Cleveland and Ruth1997).

Note that this condition does not address the point made earlier about the inconsistency between the Cobb-Douglass production function and minimum energy and resource requirements. On the other hand, Solow (1974) Deliberately stacks the deck against himself by not incorporating renewable resources in the model.

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NREGA Will Fade Away, if Wages Continue to Stagnate - Economist

Every government claims to be pro-poor. Looking at the facts, the goals of social policy under the Modi government can be summed up in two words: save money. That explains why NREGA wages are frozen in real terms, why maternity benefits are still being denied in violation of the National Food Security Act, and why the central contribution to social security pensions continues to stagnate at a measly Rs 200 per month. The last example is particularly striking as 60 eminent economists had written to the Finance Minister last December to recommend a modest increase in pensions.

PRAKASH PATIL

In an interview with News18's Rupashree Nanda, Dreze, who was a member of Sonia Gandhi's National Advisory Council and an architect of the National Employment Guarantee Act (NREGA), says that there have been no major initiatives in the social field in the last four years, with the partial exception of Swachh Bharat.

Government data reveal that the Indian economy is growing at a robust rate but noted economist Jean Dreze believes what really counts is not growth but the improvement of people's living conditions. In an interview with News18's Rupashree Nanda, Dreze, who was a member of Sonia Gandhi's National Advisory Council and an architect of the National Employment Guarantee Act (NREGA), says that there have been no major initiatives in the social field in the last four years, with the partial exception of Swachh Bharat.

The past three years have seen been back-to-back droughts followed by demonetisation. What impact do you think it has had on the rural economy? As an economist, do you see visible signs of growing distress?

The long-term aspects include slow growth and high uncertainty in agriculture. The agricultural sector is growing more slowly than the rest of the economy most of the time. In fact, it barely keeps up with population growth. This means that those who are unable to diversify out of agriculture tend to be left behind. Further, their livelihoods are particularly uncertain, depending as they do on good weather, remunerative prices, and other erratic factors. All this gives farmers a legitimate sense that agriculture is a losing occupation.

The short-term issues are concerned with drought and

other contingencies. There was a severe drought in large parts of India in 2016, and there have also been droughts in specific regions in the last few years. Drought is not a new contingency in rural India, and we have seen worse before. The rural economy is also less dependent on agriculture than it used to be. On the other hand, the drought relief system has deteriorated. Earlier, drought years were times of large-scale relief works. Today, the government tends to rely on the National Rural Employment Guarantee Act for this purpose, but the programme has become so complex that it is ill-suited for large-scale relief at short notice. The public distribution system is filling that gap to some extent. But in areas like Bundelkhand, where the PDS is still in bad shape, the human consequences of drought can be very severe. Finally, the uncertainties and vulnerabilities of rural life have recently been compounded not only by the demonetisation blunder but also by growing chaos in the banking system as well as the disruptive effects of Aadhaar on the PDS and other welfare schemes. The recent wave of starvation deaths in Jharkhand is one symptom of these new insecurities.

How would you rate the performance of the economy under the Modi government?

Much depends on what you make of official statistics. If you believe them, then the Indian economy is still growing at a trend rate about 7.5 per cent per year, with short-term fluctuations, much as it has done for the last 15 years or so. That would look pretty good to most economists. However, three qualifications are due. First, official statistics have lost some credibility in recent years. The central government has turned into a propaganda machine and it is hard to guess whether the statistical system has retained its usual

Assistant Professor (Department of Economics), Govt Womens First Grade College, Kalaburagi (Karnataka)

independence. Even if it has, recent growth estimates are bound to be speculative as substantial parts of the informal sector went off the radar in the post-demonetisation period. Second, assuming that the official statistics are reliable, the economy seems to be losing some steam right now. According to the latest Economic Survey, the growth rate has declined for two years in a row. With the investment rate declining significantly in the last few years, the slowdown may continue. There are also other signs of poor economic health, such as the declining growth of manufacturing and the crisis of the banking system.

Third, and most importantly, what really counts is not the growth of the economy but the improvement of people's living conditions. That is where the economic situation leaves much to be desired. One dramatic symptom of this is the virtual stagnation of real agricultural wages in the last four years. Another is the damage inflicted by demonetisation on people's lives. The paradox, so to speak, of fast economic growth and slow social progress is far from new in India, but it is perhaps more striking than ever today.

I doubt that the government's fixation with economic growth has much to do with any commitment to poverty reduction. More likely, it reflects superpower aspirations. If you want to improve people's lives, economic growth would be important, but so would other enabling factors such as elementary education, social policy, gender equality, environmental protection, and so on. The NDA government is showing no interest in these matters. On the other hand, if your objective is to catch up with China, or even to reach a state where Hindus "can dictate their terms to the whole world", as Savarkar put it in *Essentials of Hindutva*, then fast growth may seem like the overwhelming priority.

What are the bottlenecks in the implementation of NREGA? Delay of wage payment, stagnation of real wages, lack of political will, corruption?

Delays in NREGA wage payments are bad enough, but now, under the Aadhaar-based payment system, workers also face a severe problem of failed payments. According to the NREGA's management and information system, nearly Rs 500 crore of wage payments were rejected in the last financial year. Sometimes payments are rejected because of data entry errors or inconsistencies between the Aadhaar, NREGA and bank databases. Sometimes wages are credited to Jan Dhan accounts people have never heard of because they were opened without their consent. Sometimes the money goes into someone else's account, or to an Airtel wallet. Sometimes wage payments are rejected because a worker's account has been closed, without his or her knowledge, for lack of e-KYC or other technical reasons. Sometimes the payment system returns an error message that no-one seems to understand. Sometimes wages have been credited but workers are told that their account has been "frozen" for any number of obscure reasons. And of course, no assistance is available to NREGA workers as they run from pillar to post for their meagre wages. The entire payment process has become a

nightmare. Aside from causing enormous hardship to NREGA workers, this opens the door to corruption. When honest workers lose interest in NREGA, corrupt middlemen have a field day.

My experience has shown that NREGA has not been successful in stemming distress migration whether we talk of Bolangir or Bundelkhand? Why is that?

Recent research shows that, in the past, NREGA did reduce distress migration in areas where it was reasonably well implemented, such as southern Rajasthan. If that is not the case in Bolangir or Bundelkhand today, it must partly be because NREGA wages are too low and partly because employment is hard to get. The whole idea of NREGA was that employment would be available on demand at the minimum wage. That happened to some extent in the early years, when people were allowed to turn up at the worksites without formalities. Today, however, all sorts of technicalities have undermined the principle of work on demand. NREGA wages are also lagging behind minimum wages and even market wages. The Modi government has promised to double farmers' incomes by 2022. Is that doable?

This is an empty promise. We have no reliable data on farmers' incomes, so promising to double them does not commit the government to anything. Doubling farmers' incomes by 2022 would require a growth rate of 20 per cent per year in real terms for four years in a row. I am not aware that this sort of runaway growth has ever been achieved anywhere in the world. Nor am I aware of any measure the government has taken that might produce such a miracle. It is frustrating to see the mainstream media lapping up so many of the government's bloated promises and discussing them as if they were serious proposals. Another example is Modicare, successfully projected as "the world's largest health care programme" despite its microscopic budget.

You have been one of the biggest critics of Aadhaar and have fought against it being linked to PDS, pensions, etc. What has been your experience of Aadhaar on the ground?

My experience is largely based on Jharkhand, where Aadhaar has caused havoc. The linking of Aadhaar to welfare schemes was necessarily coercive since people have no stake in it. To enforce it, deadlines were set and those who were not able to link in good time were excluded after that. You don't do that to the privileged classes, that's why the deadlines for linking of phones and bank accounts keep getting extended. But poor people have no power, so they get shock treatment. We know for a fact that ration cards, NREGA job cards and even pensions have been cancelled en masse in Jharkhand for the sake of achieving 100% Aadhaar seeding. For good measure, the government claimed in each case that Aadhaar had enabled it to save money. It did, but at what cost to poor people? All this, however, is just a trailer. The real torture starts when Aadhaar-based biometric authentication (ABBA) is imposed. It is a mystery how the wizards of Aadhaar thought that ABBA would work

in rural Jharkhand, where connectivity failures are rampant. So far, ABBA has been imposed mainly on the public distribution system, with sobering results. There are a sensible and well-tested alternative such as smart cards, already used with good effect in states like Tamil Nadu and Himachal Pradesh. Nevertheless, the drive for wider use of ABBA continues, because Aadhaar is a kind of fetish for the central government.

The NDA government has claimed to be pro-poor. How do you see that claim against its allocation for social welfare programmes?

Every government claims to be pro-poor. Looking at the facts, the goals of social policy under the Modi government can be summed up in two words: save money. That explains why NREGA wages are frozen in real terms, why maternity benefits are still being denied in violation of the National Food Security Act, and why the central contribution to social security pensions continues to stagnate at a measly Rs 200 per month. The last example is particularly striking as 60 eminent economists had written to the Finance Minister last December to recommend a modest increase in pensions.

The message is clear: the poor should help themselves. Even budget allocations for child nutrition schemes such as midday meals and ICDS were slashed by a staggering 36% and 50% respectively, in the Modi government's first Union Budget, though this was partly reversed later under public pressure. Against this demolition job, there have been no major initiatives in the social field in the last four years, with the partial exception of Swacch Bharat if you overlook its authoritarian aspects. The schooling system continues to languish, condemning millions of children to a life of hard labour for lack of elementary education. As far as health is concerned, the central government managed to get away with empty promises year after year and do virtually nothing. In social policy as in many other fields, rhetoric and reality are on different planets today.

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काले धन की समस्या एवं सरकार द्वारा किये गये प्रयास : एक अध्ययन

प्रस्तुत शोधपत्र में काले धन की समस्या एवं सरकार द्वारा किये गये प्रयासों का अध्ययन किया गया है। काले धन की मात्रा के ताजे आंकड़े भारत में उपलब्ध नहीं हैं। केन्द्रीय वित्त राज्य मंत्री के अनुसार दिल्ली में स्थित राष्ट्रीय लोक वित्त एवं नीति संस्थान में देश में काले धन की मात्रा का अनुमान सन् 1985 में लगाया गया था। इसके अनुसार सन् 1983-84 में काले धन की राशि 31544 करोड़ से 36785 करोड़ के बीच अनुमानित की गई थी। ग्लोबल फाइनेंशियल इंटीग्रिटी के अनुसार देश में इस समय काले धन की अनुमानित मात्रा 462 अरब डॉलर है। भारत में वर्ष 1948 से 2008 की समयावधि में लगभग 20,79,000 करोड़ अवैध तरीके से देश के बाहर भेजे गए हैं। स्विस् बैंकों में भारतीयों का धन 50 प्रतिशत बढ़कर लगभग 7000 करोड़ रुपये हो गया है। इसका कारण यह है कि इन बैंकों में ग्राहकों की सूचनाओं को बेहद गोपनीय रखा जाता है। 2016 में स्विस् बैंकों में भारतीयों के धन में 45 प्रतिशत की कमी आई थी।

डॉ.सुनीता वाथरे* एवं आकांक्षा रजक**

जब देश में अधिकारिक अर्थव्यवस्था (Official Economy) या लेखे की अर्थव्यवस्था (Accounting Economy) के साथ-साथ अस्वीकृत अर्थव्यवस्था या गैर कानूनी अर्थव्यवस्था अथवा बिना लेखे की अर्थव्यवस्था भी चल रही हो, तो इसे समानान्तर अर्थव्यवस्था (Parallel Economy) कहा जाता है। इस समानान्तर अर्थव्यवस्था को काली अर्थव्यवस्था (Black Economy) के नाम से जाना जाता है, अवैध अर्थव्यवस्था (Illegal Economy) के नाम से भी जाना जाता है। “जब लोग अवैधानिक रूप से आय धन या संपत्ति एकत्रित कर लेते हैं, तो ऐसा एकत्रण या स्टॉक (Stock) काला धन (Black Money) कहलाता है।

भारत में समानान्तर अर्थव्यवस्था या काले धन का प्रारंभ मुख्यतः द्वितीय विश्व युद्ध के समय हुआ, जब ब्रिटिश सरकार द्वारा अनिवार्य वस्तुओं की कमी को दूर करने के उद्देश्य से नियंत्रण की व्यवस्था प्रारंभ की गई। सरकारी नियंत्रण एवं वितरण प्रणाली के कारण भारत में ‘गुप्त बाजार’ एवं चोर बाजार का जन्म हुआ, और सारे देश में फैल गए। इन बाजारों में निर्धारित कीमतों के स्थान पर मनचाही कीमतें वसूल की जाती थी, जिससे व्यापारियों एवं उद्योगपतियों को अत्याधिक लाभ हुआ। इस प्रकार कमाए गए लाभ को न तो वे अपने हिसाब में दिखाते थे और न ही बैंकों में जमा करते थे। इसी धनराशि को काले धन के रूप में जाना जाता है। प्रारंभ में यह धनराशि बहुत थोड़ी थी, किंतु इससे क्रमशः विस्तार हुआ व कालान्तर में यह राशि इतनी बड़ी मात्रा में हो गई कि इसके द्वारा समानान्तर अर्थव्यवस्था का संचालन होने लगा।

काले धन की मात्रा के ताजा आंकड़े भारत में उपलब्ध नहीं हैं। केन्द्रीय वित्त राज्य मंत्री के अनुसार दिल्ली में स्थित राष्ट्रीय लोक वित्त एवं नीति संस्थान में देश में काले धन की मात्रा का अनुमान सन् 1985 में लगाया था। इसके अनुसार सन् 1983-84 में

काले धन की राशि 31,544 करोड़ से 36,785 करोड़ के बीच अनुमानित की गयी। ग्लोबल फाइनेंशियल इंटीग्रिटी के अनुसार देश में इस समय काले धन की अनुमानित मात्रा 462 अरब डॉलर है। भारत में वर्ष 1948 से 2008 की समयावधि में लगभग 20,79,000 करोड़ अवैध तरीके से देश के बाहर भेजे गए हैं। स्विस् बैंकों में भारतीयों का धन 50 प्रतिशत बढ़कर लगभग 7000 करोड़ रुपये हो गया है। इसका कारण यह है कि इन बैंकों में ग्राहकों की सूचनाओं को बेहद गोपनीय रखा जाता है। 2016 में स्विस् बैंकों में भारतीयों के धन में 45 प्रतिशत की कमी आई थी। 2014 के आम चुनावों में स्विस् बैंकों में छुपा काला धन चुनावी मुद्दा बना। प्रधानमंत्री नरेन्द्र मोदी ने काला धन वापस लाने को लेकर वादे भी किए। व अपने कार्यकाल में काले धन पर लगाम कसने के लिये अनेक कदम भी उठाए।

काले धन का स्वरूप :

जब व्यक्ति अपनी आय को छिपाकर उस पर सरकार को कर नहीं देता, तो “काला धन” का निर्माण होता है। भ्रष्टाचार ने भी इसकी मात्रा में वृद्धि की है। काला धन रिश्वत, जुआ, तस्करी, विदेशी विनिमय लेन-देन से प्राप्त आय, संपत्तियों का क्रय-विक्रय, पगड़ी से प्राप्त आय नशीली वस्तुओं व हथियारों की तस्करी से प्राप्त आय शामिल है। साथ ही अनेक छोटे-बड़े व्यापारी उद्योगपति, डॉक्टर, वकील, अभिनेता गायक, चार्टर्ड अकाउंटेंट अपनी आय का सही ब्यौरा नहीं देते थे, ऐसा वे करों से बचने के लिये करते हैं। परिणामस्वरूप आर्थिक विकास की गति मंद हो जाती है, और मूल्यवृद्धि उत्पन्न हो जाती है। काले धन के कारण सरकार के राजस्व पर बुरा प्रभाव पड़ता है व सार्वजनिक आय में कमी हो जाती है। सरकार के विकास एवं कल्याणकारी कार्यक्रम प्रभावित होते हैं। भारतीय अर्थव्यवस्था में काले धन व सफेद धन को अलग करना

*प्राध्यापक (अर्थशास्त्र विभाग), शासकीय पी.जी.महाविद्यालय, शहडोल (मध्यप्रदेश)

**की-एकाउंट्स मैनेजर, हिताची एयरकंडीशनर, शहडोल (मध्यप्रदेश)

संभव नहीं, क्योंकि ये एक दूसरे में घुल-मिल गए हैं व एक-दूसरे से परिवर्तित होते रहते हैं।

काले धन के आकलन की विधियाँ :

काले धन का अनुमान लगाने के लिए कई दृष्टिकोणों से काम लिया जाता है, जैसे— (1) राजकोषीय दृष्टिकोण, (2) मौद्रिक दृष्टिकोण, (3) आय बाजार दृष्टिकोण (4) राष्ट्रीय तथा लेखा दृष्टिकोण। सार्वजनिक एवं वित्त एवं नीति के राष्ट्रीय संस्थान ने वित्तीय दृष्टिकोण को अपनाया।

सूत्र :

$$BI = TTI - TAT$$

BI = काला धन (करों की चोरी से उत्पन्न आय)

TTI = काला कर देय आय तथा

TAT = कुल वास्तविक करारोपित आय

काला धन की उत्पत्ति कारण :

(1) कर वंचन का प्रमुख कारण कर की ऊँची दरों का होना है।

(2) करों से संबंधित नियम, कानून, अधिनियम की उपधाराएँ इतनी जटिल हैं कि साधारण व्यक्ति इन्हें समझ नहीं पाता और व कर देने से बचने का प्रयास करता है।

(3) करों से संबंधित जानकारी का सही ढंग से प्रचार-प्रसार नहीं किया जाता है।

(4) अधिकारी व कर्मचारियों को ईमानदार करदाताओं के उत्पीड़न का भय बना रहता है।

(5) आय-कर विभाग में प्रशिक्षित, अनुभवी एवं कार्यकुशल कर्मचारियों की कमी है। इससे कर निर्धारण व जांच-पडताल में देरी होती है व कर वंचन को प्रोत्साहन मिलता है।

(6) देश में राष्ट्रीय चरित्र व नैतिकता का हास भी कर वंचन का प्रमुख कारण है।

(7) आय-कर विभाग का रवैया भी दोषपूर्ण है।

(8) आय-कर विभाग के कुछ व्यक्तियों में सत्यनिष्ठा का अभाव भी कर चोरी के लिए आंशिक रूप से उत्तरदायी है।

(9) भारत में संपूर्ण सरकारी मशीनरी इस प्रकार से कार्य कर रही है कि कोई भी कार्य बिना रिश्वत दिए पूरा नहीं होता।

(10) सार्वजनिक वितरण प्रणाली में गरीबों को कम मूल्य पर अनिवार्य वस्तुएँ प्रदान की जाती हैं, किंतु प्रशासनिक अव्यवस्थाओं के कारण इसमें भ्रष्टाचार व्याप्त है, जो काले धन का सृजन कर रहा है।

काला धन रोकने के तरीके :

(1) कर की दरों में कमी की जाए। इससे व्यक्ति कर देने के लिये प्रोत्साहित होता है।

(2) आय-कर विवरणी प्रपत्र विस्तृत होने के साथ सामान्य व्यक्ति की समझ में आने वाला होना चाहिए।

(3) आय-कर विभाग का प्रशासन सृष्ट होना चाहिए, तथा कर वंचकों को कठोर दंड दिया जाए।

(4) ईमानदारी को प्रोत्साहन दिया जाना चाहिए।

(5) आय-कर कानून में सुधार आवश्यक है, ताकि करदाता अनुचित लाभ न ले सके।

(6) कर संग्रह के वास्तविक उद्देश्यों के बारे में समाचार-पत्रों,

रेडियो, टेलीविजनों के माध्यम से जनता को शिक्षित किया जाए।

(7) ऐसे व्यक्ति जिनके मामले में अभियोगजनक कार्यवाही की गयी है, उन्हें सरकारी संरक्षण नहीं दिया जाना चाहिए।

(8) काला धन का पता लगाने के लिए बेनामी संव्यवहारों को समाप्त करना चाहिए।

(9) चुनाव प्रक्रिया में सुधार की आवश्यकता है। इसके लिए सरकार द्वारा चुनाव कोष की स्थापना की जाए।

(10) कपट्रोल तथा लाइसेंस को न्यूनतम किया जाए।

(11) कर-संरचना का सरलीकरण किया जाए।

(12) तस्कर व्यापार रोकने के लिए विशेष गुप्तचरों की व्यवस्था की जाए।

(13) प्रशासनिक व्यवस्था को राजनीति से दूर रखा जाए।

(14) कृषि आय को भी न्यूनतम आय में शामिल किया जाए।

संदर्भ :

(1) इन्टरनेट।

(2) समाचार पत्र-दैनिक भास्कर।

(3) समाचार पत्र-पत्रिका।

(4) अरिहंत समसमायिकी।

(5) लाल एवं लाल : भारतीय अर्थव्यवस्था।

