discharge the responsibilities that *Dharma* enjoins. The fundamental difference between our position and that of the West, is that whereas they have regarded the body and the satisfaction of its desires as the aim, we regard the body as an instrument for achieving our aims. We have recognised the importance of the body only in this light. The satisfaction of our bodily needs is necessary, but we don't consider this to be the sole aim of all our efforts. Here in Bharat, we have placed before ourselves the ideal of the four-fold responsibilities of catering to the needs of body, mind, intellect and soul, with a view to achieve the integrated progress of man. *Dharma*, *Artha*, Karma and Moksha are the four kinds of Purusharthas (पुरुषार्थ) – human effort. Purushartha means effort which befit a man. The longings for Dharma, Artha, Kama and Moksha are inborn in man, and the satisfaction of these gives him joy (आनंद). Of these four efforts too, we have thought in an integrated way. Even though Moksha has been considered the highest of these Purusharthas, efforts for Moksha alone are not considered to bring benefit to the soul. On the other hand, a person who engages in action, while remaining unattached to its fruits, is said to achieve Moksha inevitably and earlier

Artha (अर्थ) includes what are known as political and economic policies. According to the ancients, it used to include Justice and Punishment as well as Economics (বण्डनीति तथा वार्ता). Kama relates to the satisfaction of various natural desires. Dharma includes all those rules, fundamental principles and ethical codes, in accordance with which all the activities in respect of Artha and Kama are to be carried out, and all the goals thereof to be achieved. This alone will ensure progress in an integrated and harmonious manner, and lead ultimately to Moksha.

Importance Of Dharma

Thus, even though *Dharma* regulates *Artha* and *Kama*, all the three are interrelated and mutually complementary. *Dharma* helps achieve *Artha*. Even in business, one requires honesty, restraint, truthfulness, etc., which are the attributes of *Dharma*. Without these qualities, one cannot earn money. It must be admitted that *Dharma* is instrumental in attaining *Artha* and *Kama*. Americans proclaimed, "Honesty is the best business policy". In Europe, they said, "Honesty is the best policy". We go one step forward and assert "Honesty is not a policy but a principle", i.e. we believe in *Dharma* not just because it is instrumental in acquiring *Artha*, but because it is a fundamental principle of civilised life.