श्री भगनानुवाच sri bhagavān uvāca Sri Bhagavan said अक्षरम् aksaram imperishable ज्ञद्ध brahma Brahma परमम् paramam Supreme स्वभान svabhāvah nature अध्यासम् adhyātmam self-knowledge उच्चते uc) ate is called भूतभाव उद्भवनर bhūtabhāva udbhavakarah that which causes the origin of beings निस्ते visargah offering कर्मस्तित karmasanunīttah is called action

The Blessed Lord said

The Imperishable is Brahman, the Supreme. Its dwelling in the individual body is called Adhyatma. The offering which causes the origin of beings is called karma.

The Absolute Reality is Brahman It is supremely above time, space and causation which are the characteristics of the universe. The senses and the intellect cannot gain access to It. For this reason It is called paramam—the Supreme. As the screen is the background for the moving pictures in a cinematograph, Brahman is the substratum, basis and background of the panorama of the universe. The changes that take place in the universe do not affect Brahman. It is ever Itself, the Being behind the Becoming of the universe. It is therefore called aksharam—the Imperishable.

The intrinsic merit or property of a thing is called its siabhāva. The siabhāva of the sun is to put forth beams of light Similarly, the svabhāva of Brahman is to appear as the multitudinous conscious beings called the Jivatman. This assumption of the role of the Jivatman is called Adhyātma.