

Identifying the impact of Innovative role of Human resource department and Innovative Human resource management Practices on employee's satisfaction: A study of Telecom sector

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Abstract :- Many studies have been done on innovative HR practices. This study identified the impact of innovative role of human resource department and innovative human resource management practices on employee's satisfaction of telecommunication sector in Gwalior region. Current study shows that innovative HR practices are vital for improved employee satisfaction. This paper tried to understand the role of innovative HRM practices and explicitly questions on how HRM practices, like the role of HR department, recruitment, retraining and redeployment; performance appraisal and compensation enhance employee satisfaction. A Scale reflecting employee's satisfaction of the telecom sector was administered in the Gwalior region. It was observed that innovative HRM practices have a positive significant relation on the employee satisfaction.

Key words :- innovative HRM Practices, Employee Satisfaction, Telecom sector.

INTRODUCTION :- Numerous studies have been undertaken to note the importance of innovative HRM practices on self-employability (Hamel, 2006; Jamrog, Vickers, & Bear, 2006; Laursen, & Foss, 2003).

Baron and Kreps, 1999 opined that human capital is the vital key as a resource base to the firms. It has been stated as the "key ingredient to organizational success and failure". Using innovative HRM practices a firm can produce desired level of innovative performance.

Felin et al (2007) stated that individual employee can give rise to improved innovation performance. Glynn, 1996; & Lacetera et al. 2004;

propounded cases of "innovative genius" "stars" which means that this type of human capital is substantially above-normal in innovative capacity, whether this is innate (personified, perhaps, by Bill Gates or Steve Jobs) or acquired through training efforts. There is a direct link between human capital and innovation performance as per the studies conducted by university researchers. In fact, superior innovation performance may also give rise to "capabilities" reaping from the interactions within the firm's human capital pool (Lepak and Snell, 2002).

Lundvall, (1992) Nelson, (1993) asserted that innovation is an interactive process of knowledge-creation, diffusion and use. Knowledge is usually explained as the accumulated structure of ideas, theories, experiences and practices that provide individuals, organizations and society at large with understanding of or give meaning to them and their environment. While learning is a passive process, innovation practices look for reasons beyond events, mind makeup and how new constructs interacts to existing cognitive structures. Dosi and Freeman et al. (1994) propounded that firms must continuously keep working on developing the R & D routines and process of innovative learning.

Innovation rests not only on material resources, human skills and relevant knowledge but also on the way these are organized and coordinate in pursuit of firms' strategic goals (Barney, 1991; Leonard-Barton, 1992). Furthermore, they influence the type and strength of interactions and learning activities that firms engage with other agents in the environment (Laursen and Salter, 2004).

CONCEPT :- The concept and definition of Innovative Human resource management Practices on employee's satisfaction has been discussed for a number of years but there has been a growing interest In the current fast-paced competitive globalized marketplace, innovation has become almost a prerequisite for business success. Innovation is generally considered to be introducing or improving products, processes, defining or re-defining market positioning or altering the dominant for the firm .In achieving any of these types of innovation, the contribution of the human factors within the organization are critical. All the systems and processes for innovation are not enough; without employee's satisfaction innovation will not occur.

According to Laursen & Foss, (2003) explore existing research on the human resource management factors which encourage and sustain innovation to identify HR policies, processes and practices related to firm-level innovation success.

According to Roberts, (1988) also argued that all four dimensions of staffing, structure, strategy and system support were central to successful innovation, and that ensuring the organization had the right kind of people who were effectively managed as the critical staffing issues. Neither of these early calls however attempted to clearly classify the exact HRM practices or processes that might be most helpful for building innovation capabilities; but at least the conversation had begun.

According to Wright and Snell, (1998) identify that in order to make a strategic contribution, HRM must achieve fit with current strategy whilst enabling the organization to remain flexible for times of changing environments; this fit and flexibility is required in all three areas of HRM practices, employee skills and employee behaviors.

Laursen and Foss (2003) also call for more research into "theorizing the links between HRM practices and innovation performance more carefully."

LITERATURE REVIEW :-

Beugelsdijk, (2008) ; Walsworth and Verma, (2007) researched on practices triggering HR innovation such as employee empowerment, task rotation, employment security and participative decision making. However, common agreement has not been reached on the the choices of innovative HR practices, and their impact on innovative outputs.

Datta et al., (2005);Delery and Doty (1996);Huselid (1995) showed important evidence on the positive relation between human resource practices and organizational performance. Likewise, factors like high-commitment, contingent & strategic HR practices have a high positive impact on innovation practices.

Leede and Looise (2005) in their study they developed a model that integrated HRM and innovation practices that have been empirically investigated.

Tidd et al., (2005) showed the potential contribution of HR strategy, practices and outcomes within the framework of innovation practices, signal processing, strategy, resourcing and implementation.

Gupta and Singhal (1993) propounded that rather products, people of the organization are the major assets for the organization. They put forward four dimensions that can be used to implement and promote innovation practices like HR planning, performance appraisal, reward systems, and career management. Certain innovation triggering elements includes8 making venture teams with balance skill mix, encourage risk taking, freedom to fail or empowering people.

Hult et al. (2004) for a firm to be innovative, management need to work out the organizational attributes that exemplify a clear leaning orientation. A relation between cultural factors such as decentralization in decision-making, error-tolerance, or social relations have been shown to have an impact upon knowledge and innovation outcomes through organizational learning.

Leede and Looise (2005) have indicated the need for further research in this area, particularly

in relation to innovative HRM practices in the various innovation stages.

Jiménez-Jiménez and Sanz- Valle, (2005) showed a positive link between innovation and an internally consistent system of Schuler and Jackson's (1987) HR practices aimed at innovation: external recruitment, high employment security, broad application of training, use of internal career paths, use of performance appraisal systems, incentive-based compensation and high employee participation.

Miles and Snow (1984); Schuler and Jackson, (1987) tested the appropriateness of HR practices that are most likely to be suitable for innovation-oriented business strategies.

Scarborough (2003) explained that associations between HR management (HRM) and knowledge management (KM) processes, and create strong barriers to successful innovation if mistreated. Jiménez-Jiménez and Sanz-Valle (2007) studied the complex relationships among HR practices, KM and technical innovation.

Walsworth and Verma (2007) linked a positive relation between autonomy training and innovation. Foss and Laursen (2005) found a positive relationship between allocation and innovation. Beugelsdijk (2008) ascertained the positive impact of innovative HR practices on such as task autonomy, training and task replacement, performance-based pay and flexible working hours.

3. OBJECTIVES :-

- To standardized the questionnaires on all the variables of the Innovative human resource department and Human resource management practices and Employee Satisfaction.
- To identify the underlying factors of the entire study variables i.e. innovative human resource department and innovative human resource management practices and employee's satisfaction.
- To find out the impact of the Innovative

human resource department and Human resource management practices as independent variable and Employee Satisfaction as dependent variable.

- To open new vistas for further research.

4. RESEARCH METHODOLOGY :- The study was causal in the nature. The population of the study was employee of telecom sector in Gwalior. Sample size was 150 employees of telecom outlets in Gwalior region. Individual employees acted as sample element. Non-probability quota sampling technique was used. Standardized questionnaire was used to solicit the responses on the Likert type scale of 1 to 5 where 1 stands for minimum agreement and 5 stands for maximum agreement. Item to total Correlation was used to find out the internal consistency of the items of questionnaire. Cronbach's Alpha Reliability test was used for checking the reliability of the questionnaire. Validity of the questionnaire was checked through Face Validity. Factor analysis was used to identify underlying factors of the entire study variables i.e. innovative human resource department and innovative human resource management practices and employee's satisfaction.

5. RESULTS AND DISCUSSIONS

5.1 Reliability Measure :- Cronbach's alpha method has been applied to calculate reliability of all items in the questionnaire. Reliability test using SPSS software and the reliability test measures are given below:

Table 1 Showing Alpha Reliability Statistics for innovative role of HR Department:

Reliability Statistics

Cronbach's Alpha	N of Items
.802	10

It is considered that the reliability value more than 0.7 is good and it can be seen that in statistics, reliability value is quite higher than the standard value, so all the items in questionnaire are highly reliable.

Table 2 Showing Alpha Reliability Statistics for innovative role of HR Practices:

Reliability Statistics :-

Cronbach's Alpha	N of Items
.836	10

It is considered that the reliability value more than 0.7 is good and it can be seen that in statistics, reliability value is quite higher than the standard value, so all the items in questionnaire are highly reliable.

Table 3 Showing Alpha Reliability Statistics for employee's satisfaction

Reliability Statistics

Cronbach's Alpha	N of Items
.768	10

It is considered that the reliability value more than 0.7 is good and it can be seen that in statistics, reliability value is quite higher than the standard value, so all the items in questionnaire are highly reliable.

5.3 Validity Test :- Validity of the questionnaire was checked through face validity method and was found to be high.

5.4 Factor Analysis :- Principle component factor analysis with Varimax rotation was applied. The factor analysis resulted in 4 factors. The details about factors, the factor name, Eigen value, Variable convergence, Loadings and Variance% are given in the table.

Table 5.4.1 FACTOR ANALYSIS TABLE FOR INNOVATIVE HUMAN RESOURCE DEPARTMENT:

S.No.	Factor	Items emerged	%age variance	Eigen value	Loadings
1.	Departmental Cooperation	Managerial Control	14.994	3.954	.774
		Cooperative Personnel			.685
		Proactive Management			.671
		Employer-Employee relation			.669
		Departmental Role in the success of organization			.656
		Clear Instruction about policy			.648
2.	Departmental policies	Deployment of global excellent practices	12.873	1.416	.456
		Fair organizational policy			.254

Table 5.4.2 FACTOR ANALYSIS TABLE FOR INNOVATIVE HUMAN RESOURCE MANAGEMENT PRACTICES:

S. No.	Factor	Items emerged	%age variance	Eigen value	Loadings
1.	Employee Empowerment	Role clarity	16.258	3.803	.843
		Flexible working hour			.864
		Reward as per performance			.684
		Ranking as per performance			.587
		Clear remuneration policy			.503
		Performance appraisal as per managerial skills			.436
2.	HR Activities	Job vacancy within organization	7.913	1.612	.489
		Fair HR practices			.462

Discussion of Factors :-

1. Departmental Cooperation: This factor has emerged as the most important determinant of innovative human resource department with total Eigen value of 3.954 and % variance of 14.994. Major elements of this factor include managerial control, cooperative personnel, proactive management, employer-employee relation, departmental Role in the success of organization, Clear Instruction about policy.

2. Departmental policies: This factor has total Eigen value of 1.416 and % variance of 12.873. Major elements of this factor include deployment of global excellent practices, fair organizational policies.

3. Employee Empowerment: This is also one of the important factors with total Eigen value of 3.803 and % variance of 16.258. The major elements consist of role clarity, flexible working hours, reward as per performance appraisal, ranking as per performance appraisal, clear remuneration policy, performance appraisal as per managerial skills.

4. HR Activities: This factor also emerged as important factor with total Eigen value of 1.612 and % variance of 7.913 with elements which includes job vacancy within organization and fair HR practices.

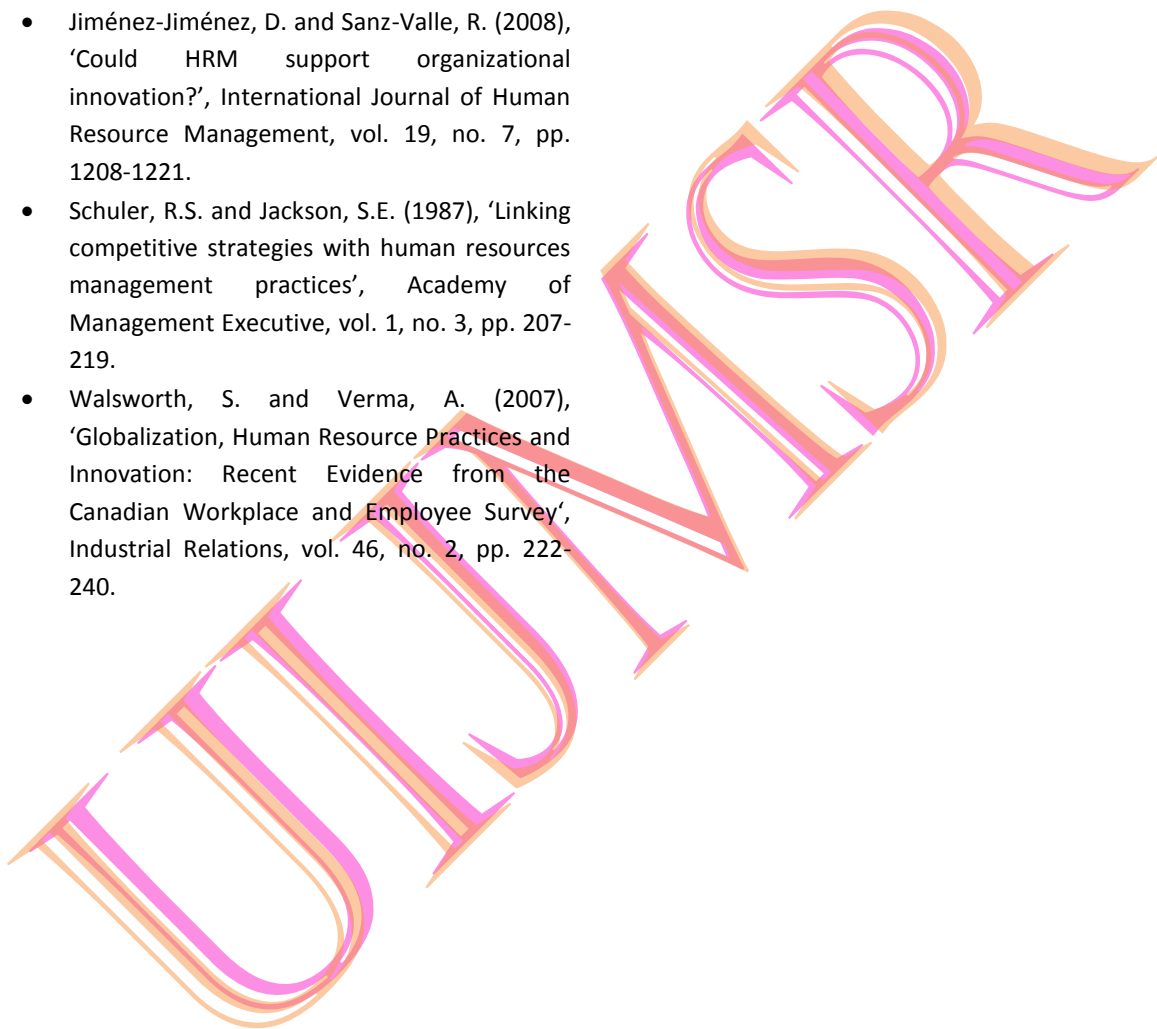
CONCLUSION :- The present study was done to see the employee satisfaction of telecom employees in Gwalior region. For the purpose of the study, standardized questionnaire was used to measure the impact of innovative human resource department and innovative human resource management practices on employee satisfaction. Factor analysis test was applied on the responses of one hundred and fifty respondents and as a result 4 factors emerged out. On the basis of commonality of clubbed questions, the names of the factors were given. The factors were departmental cooperation, departmental policies, employee empowerment and HR activities. Departmental cooperation came out to be the most important factor. At the end we can conclude that both Innovative human resource

department and Innovative human resource management practices having a significant relationship with Employee satisfaction. If innovative practices are implemented in different work sectors, employee satisfaction will increase leading to improves work performance.

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Goods and services Tax in India: Effect on state government revenue

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India has been trying to implement the Goods and Services Tax (GST) for few years but due to political and state government autonomy issues the federal government has been unable to make it a law. Intention to implement this was declared in 2008 and it was supposed to be in existence from April 2010. 85 percent of the revenue of state government is generated from the indirect taxes on goods and services and sales tax alone accounts for 61 percent of the total revenue. Introduction of state level value added tax in 2005 led to uniform tax rates and eliminated cascading tax rates but it is still a step towards more comprehensive reforms as that of GST. (Kavita Rao 2008)

Since India is a federal republic so the concurrence of the state government is required for making laws for the taxes which are source of revenue for states and local self-governments. An empowered committee of state finance ministers was formed in 2007 to develop consensus for GST and also to prepare a road map for its implementation.

What is GST? :- GST is a value added tax (VAT) and is supposed to subsume most of the indirect taxes existing at the level of state and federal governments. This will be a comprehensive tax for almost all goods and services. Some of the goods like crude oil, natural gas, turbine fuel, high speed diesel, alcohol for human consumption are not included in the list due to import dependence, environmental and social reasons. Central Taxes to be subsumed under the Goods and Services Tax are Central Exercise Duty, other Excise Duties, Service Tax, Customs Duties (countervailing taxes), and Surcharges. Apart from this some state taxes to be subsumed under GST are VAT, Sales tax, Entertainment tax, Luxury tax, Taxes on lottery, betting and gambling, State Cusses and Surcharges in so far as they relate to supply of goods and services and Entry tax.

GST is a value added tax on goods and services that is paid by the final consumer while the retailer will be credit of the tax he has paid while buying goods for retailing. So in this all the services of retailer of the chain behind him as taxed apart from the actual value of production of that good. This can be explained by a hypothetical example by supposing that there is a chain of manufacturer, wholesale dealer and retailer and GST is 10%. Suppose the manufacturer purchases the inputs worth \$100 for producing a good worth \$140. He will pay net GST of \$4 by taking the tax credit of \$10 on the inputs. Similarly the wholesaler who buy this goods and sells it for \$150 will pay net GST of \$2 and the retailer who sells it for \$170 will pay net GST of \$2 by taking the tax credit for his purchase which comes out to be \$15

BACKGROUND INFORMATION :- India is a country with the population of 140 million as per Census 2011. It has a total of 29 states and 6 union territories (under administrative control of federal government). The states in India were formed on the basis of linguistic majorities. India has graduated from sales tax regime at state level and excise duty regime at Federal level to a Value Added Tax separately for both sales tax and federal excise duty few years back. GST will take these reforms further to common tax base and incidence of taxes and will be a major reform in indirect tax system.

Indian federal government initiated the VAT in 1986 for excise duty by introducing the MODVAT for some of the goods. This later developed into CENVAT (central VAT) which included most of the goods. In 2005 Indian federal government amended the constitution to tax the services and this tax was also included into the CENVAT. The federal government intensified its efforts to convince the states for VAT tax structure in mid-nineties and focused on the harmonization of sales tax structure through implementation of

uniform floor rates of sales tax. The continuous persuasion and discussion lead to a great success in reaching at a consensus for uniform floor sales tax rates.

After this procedures were initiated for systematic introduction of state level VAT. Indian states had the sales tax system till 2005 when VAT was introduced after about 10 years of deliberations. In sales tax the inputs for manufacturing were taxed for sales tax and when the product was produced then again whole of the selling value was taxed. So there was cascading of tax because of tax on the tax. The cascading effect becomes more prominent chain grows and used to have major till the goods reached the consumer. Value added tax structure is the solution to this cascading of tax. Apart from cascading the sales tax system had varied tax rates for various goods and it also varied from state to state making this difficult to administer and was also leading to unhealthy competition between states for more revenue.

As per the documents in ministry of finance website the rate of growth tax revenue doubled after introduction of VAT from the annual rate of growth in pre-VAT five year period. This is linked to the self-enforcing nature of VAT. It gives the benefit of tax on inputs only if the tax payer produces the proof of the earlier paid tax. So this system has built-in check on tax compliance at the federal as well as the state level which resulted in the improvement of transparency and curtailed the tax evasion. This also helped in the curtailment of tax war between the states which is considered to be an unhealthy practice for the economy as a whole.

CONTENTIOUS ISSUES :- The issues with the GST accept government are mainly about safeguarding the powers of states in taxation matters. Other contentious issues are the structure of tax rates, intention of Federal government to redistribute to resources from richer states to poorer states or richer regions to poorer regions through central transfers in the form of grants and single common

market which can be of great help for economy of the country as a whole. Some food grains producing states and mineral rich states get considerable revenue from the Purchase tax which is a tax on the agriculture produce purchased from the farmers. These states want to exclude the purchase tax from the GST. Purchase tax is same as sales tax but is deposited to the government by the purchaser instead to the seller. Most of this produce is exported to other states. So these states believe that revenue generated from purchase tax is in fact exporting the tax burden on the local population to the other states and so is not regressive for their state.

Since the indirect taxes are major source of revenue for state government so any change in this tax structure can impact the state government adversely. Some states may have positive impact while others may have negative impact and the impact will not be uniform. These differential impacts have to be taken care of in the tax structure design (Kavita Rao 2008). The states want a guarantee of reimbursement from the federal government in case their revenue decreases.

IMPLEMENTATION STRATEGY :- With the federal structure of the Indian constitution the implementation of uniform policies is a very delicate issue. The importance of indirect in the functioning of state governments makes it more complex. As India could achieve the VAT system functioning through consensus so the strategy should be to achieve a consensus for the implementation of the GST. The whole purpose of GST will be defeated even if one of the states refuses to comply with it.

Federal government is working on these principals only since the declaration of intention to shift to GST tax structure. The deliberation in the empowered committee of state finance ministers is working out a solution by consensus while addressing all the contentious issues

Administratively only one system of taxation

would have been much better but due to federal state issue about sharing of power the GST is supposed to have three components which are central GST, state GST and interstate GST. World over there are very few examples where this dual system of VAT is being implemented otherwise the common practice is that of single federal VAT. Although two taxes will be uniformity about chargeability, classifications, taxable system, registration etc.

Further there will be uniformity of tax rates cross the states which will reduce unhealthy competition. It is proposed to have only two or three levels of tax rates uniformly throughout the country with federal government sharing certain percentage and state sharing certain percentage. Due to uniform tax rates the states will not be able to change the tax rate at will in their budget as the rate has to be decided collectively.

The registration system through-out the country should be uniform this should enable easy linkage with income. Tax database through use of PAN (Permanent Account Number). PAN is the unique income tax account number issued to each individual who files income tax returns or even applies for this number.

Purchase tax should be part of the GST and should not be exempted. This can give a loophole to the states to impose the purchase tax on any good like minerals, forest produce, industrial raw material etc. in addition to GST. Further purchase tax on the agriculture produce is regressive as it affects the poor people most who spend a major part of their income on food.

Government services and social services like education, health care are not tax in present tax structure so it will be very difficult to tax them in the new tax regime. These are likely to be exempted in the short run.

For developing a level playing field for both domestic, exported and imported goods the exports needs to be taxed at zero rate while

imports needs to be taxed at GST.

As far as tax rate structure is concerned, the single rate structure will be easier to administer and will also discourage manufacturer to hide production which is taxed at higher rate. For example if the tax rate difference is high the manufacturer will have incentive not to discuss all his sales depending on the tax rate on inputs and outputs. On the other hand differential tax rates can address the issues of progressivity by taxing the luxurious goods at the higher rate. (Kavita Rao 2008).

There are some goods which need to be taxed at a higher rate as there may be need of judicious use of some of the goods due to issues concerning environment and the public or individual health. Some of these products are carbon emitting products like petroleum products and some products like Tobacco or alcoholic products which are not good for health. They can be subjected to additional excise duty. Similarly some goods use of higher income people can be subjected to luxury tax. The list of such products should be kept a minimum so that it does not affect the overall implementation of GST and is more accountable without any evasion of taxes.

For interstate transfer products the model in discussion in India is 'Zero rating model'. In this the exporting state does not charge any tax but the dealer in the importing state has to pay the tax. The dealer in the importing state has to declare all imports in the monthly return within a prescribed time. This will bring dealers purchasing from within the state and those importing from the other state at the same level and both will have to pay the same tax. This model is more workable and it should be implemented with pre payment of taxes.

USEFULNESS FOR STATES :- The some states in India especially ruled by the opposition parties have been resisting the implementation of GST on the grounds of contentious issues discussed earlier. The foremost of that was about the

financial independence of the states about their constitutional independent revenue sources. If there is only federal level GST then the states will be financially dependent on the federal government as they will have to look for transfers of their own constitutionally allowed revenue. Richer states also fear that the federal government can transfer their own rightful revenue to poorer states in the name of equitable distribution.

With the dual system of GST the states will be levying their own GST apart from the central GST and that revenue will be deposited directly to their own treasury. So the required independence of the states in the federal structure will be maintained.

States will have much broader tax base under the GST regime. The federal government is empowered to tax services and goods up to the production stage. While state government are empowered for levying sales tax on the goods sold in its territory. All the imported goods also charged with custom duty by the federal government while state charges sales tax on them. With GST states will be able to tax not only the goods but the services as well as imports. For this the federal government has planned to do the constitutional amendment to allow the states to have power to levy the VAT on services as well as allow the federal government to levy tax on the sales. This amendment is also supposed to allow the states to levy tax on imports. The broader tax base will be a major plus for states. In Canada GST the objectives of the states were to broaden the tax base, lower tax rate and remove bias against exports (Piggott & Whalley, 1998).

GST as mentioned earlier is VAT on goods and services. The VAT under GST will not only be about the value addition in goods till the production but it will cover all the services required to take the good to the consumer. So the tax base will be much higher under VAT even if the pure service sector is accounted for separately. This will make the tax more progressive and will also improve the adequacy.

The centre and the states would have concurrent jurisdiction over the entire value chain and over all the taxpayers on the basis of common

tax base for goods and services. The taxpayers will have to file returns both with the states and the centre. Due to this there will be good improvement in the tax compliance can be possible. This will improve the revenue of the states.

It is proposed that GST will have common registration throughout the country and also it will be linked with the income tax numbers, so the cross verification of tax compliance can be possible. This will also help in the better tax compliance.

GST will be a simpler structure and will subsume a number of indirect taxes. This will be much easier to administer and possibly with much less resource and manpower. So the efficiency of tax recovery will improve. With less level of paperwork for the taxpayers and only one type of tax return, the industry, service sector and trading sector will be happy and will flourish.

A substantial section of the economy in India is in the informal sector and is not in the tax net. There are a large number of unregistered manufacturing units and some of them operate from the residential areas. The share of this non tax complying sector is on decline since liberalization of the economy in 1991. This has reduced from 34% in 1992-2000 to 30.6% in 2006-07. Still this is a large section of the economy which needs to be brought into the tax net. (Kavita Rao 2008). Due to the GST and also its linkage with the income tax compliance is going to be much better which will address this non complying sector also. This is not only will improve the revenue stream of the states but will also address the inhuman hazardous working conditions in these unregistered manufacturing units. If the tax base is improved due to inclusion of this sector then there can be positive impact on GST rate so as to generate same revenue at reduced rates. Broader tax base is pro poor and is welfare worsening as poor people are sellers of informal sectors goods while rich are buyer so there will be benefits to poor household while loss to rich household (Piggott & Whalley 1998).

Unprocessed agriculture goods may still be exempted from the incidence of GST which will

help in improvement of progressivity of the GST as VAT regime is considered to be regressive. Also some goods like luxury goods are to be taxed higher and will be out of the ambit of GST that will make it progressive." Under turnover tax (cascaded tax), the rich consumer is taxed more lightly than the poor consumer, because the former buys more lavishly retailed goods". (Shoup 1988)

Manufacturing sector becomes less attractive as compared to retail sector in cascaded tax structure due to non- credit of sales taxes on the inputs. This will also encourage the vertical integration of the manufacturing sector so that they can avoid the tax on the tax. Because of this some natural monopolies can develop which can be very harmful to consumers and the market.

Export oriented units give some hidden tax in cascading of tax regime. Although they are exempted from taxes for export produce but there are some inputs which they buy from local market and are not able to take the credits for taxes paid due to non-existence of such system.

CONCLUSION :- GST at the state level will be a major improvement in its tax base for future revenue generation. The service sector s always been on the rise and is growing at much faster pace then the manufacturing sector. As per the 2011 data on GDP the service sector contributes about 57% while industrial sector contributes about 28% to the GDP of India. Without GST the major tax base will be absent in the revenue stream of state governments. Further the tax compliance will improve in the GST regime due to computerization of tax payers at national level, Common registration at national level and due to linkage of the registration with the income tax records. GST will be collective gains for industry, trade, agriculture, common consumer as well as the federal and state governments. GST will be more progressive due to exemption of food articles, inclusion of informal sector and higher taxes on luxury goods. This also will improve the adequacy and stability of the state resources due to broader tax base. This tax regime will need

consent of all they states as they have to enact their own legislation apart from federal level amendments in the constitution. I think all the states should move ahead with the procedure without any further delay. As far as issue on the rate structure is concerned there can be two rates one for essential items and other for non-essential items while precious metals may have special rates.

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Demonetization and Its Impact on Black Money

Megha Shakyawal

Abstract :- Demonetization is the valorous step taken by the government of India. Disastrous issues in India are corruption and terrorism and the root cause of these are black money. So, the black money is playing lead role in deprivation of our country. Demonetization is a drastic intervention into economy that involves removing the legal tender status of a currency.

The government of India has decided to introduce demonetization of Rs. 500 and Rs. 1000 notes on 8th November 2016. The reason behind demonetization of light on the position of black money in India and the effect of demonetization on black money.

In order to study the impact of the process this paper laid a great emphasis on differentiating between undisclosed income and black and also tried to answer a critical question of whether the black money was discovered or destroyed in the entire process. However this has certainly created awareness and a caution regarding the accumulation of black money in India.

Introduction :- India was a prosperous nation and the reason of this prosperity was the high moral values and love for the mother land, citizens of that time try to develop their nation by their effort and contribution. India is that type of country where a person can easily find many of religions and their rituals under a roof. The people of India just not consider the money or currency in only in form of notes or valuable paper that helps to earn necessary things to them, they consider that currency as goddess laxmi.

The people of the country had just enjoyed the festival of light which is Diwali and had worshipped the Goddess of Wealth Laxmi and they had no clue what is in store for them a few days later. On November 8, the Prime Minister of the country Mr. Narendra Modi announced that

post mid night the most circulated currencies in the demonetization of Rs. 500 and Rs.1000 will be considered as illegal tender. The reason given to citizens was that the measures will serve as a tonic for curbing the menace of black money in the country.

Date – 8th November 2016

Time – 20:15 IST (14:45 UTC)

Location – India

The Indian government had banknotes on two prior occasions – once in 1946 and once in 1978- and in both cases, the goal was to combat tax evasion via "black money" held outside the formal economic system.

Objectives :-

- To understand the position of black money in India.
- To observe the impact of demonetization on that black money.

Black money in India :- In India, black money is funds earned on the black market, on which income and other taxes have not been paid. Also, the unaccounted money that is concealed from the tax administrator is called black money. The black money is accumulated by the criminals, smugglers, hoarders, tax-evaders and other anti-social elements of the society. In recent years, the purchasing power of rupee comes down considerably. In other words, there was all round price rise many factors are responsible for this rise, presence of black money is one of them.

Black money today has become a fact of life. Simply defined, it is the unaccounted money for which taxes has not been paid by an individual or a company. The root cause for the increasing rate of black money in the country is the lack of strict punishment for the offenders.

Demonetization and black money :-

Demonetization of the notes of higher denomination has also been one of the step of the government to unearth black money. Demonetization is radical monetary step in which a currency unit is declared as an invalid legal tender. On 8th November 2016, Prime Minister announced that Rs 500 and Rs 1000 denomination notes will become invalid and all notes in lower denomination of Rs 100, Rs 50, Rs 20, Rs 10, Rs 5, Rs 2 and Re 1 and all coins will continue to be a valid legal. On that place he also introduced new notes of Rs 500 and Rs 2000.

In India, the reason behind banning Rs 500 and Rs 1000 notes is that unaccounted in corruption and any big deals in this corruption line takes place in the form of high value notes of Rs 500 and Rs 1000 bills. These higher denomination notes are often found to be used for funding terrorism and corruption.

Sources of black money in India :- Due to rising prices of real estate, the tax incidence applicable on real estate transaction in the form of stamp duty and capital gains tax can create incentives for tax evasion through under reporting of transaction price.

The purchase allows the buyer the option of converting black money into gold and bullion, while it gives the trader the option of keeping his uncounted wealth in the form of stock, not disclosed in the books or valued at less than market price.

Gambling is also of the main source of black money in India. Gambling is the wagering of money or something of value (referred to as "the stakes") on an event with an uncertain outcome, with the primary intent of winning money or material goods. Gambling is that in which the people put down some money on happening of some uncertain event and if they win they may get double amount of that money and at certain time that accumulated money will become black money in their pockets.

Kidnapping can also be defined a source of black money. It is the unlawful carrying away and confinement of a person against their will. Kidnapping may be done to demand for money in exchange for releasing the victim, or for other illegal purpose and that demand of money become black money in pockets of kidnapers.

Impact of demonetization on black money :- Black money hoarders will definitely lose out, eventually boosting the formal economy in the long run. In real estate market builders were having huge amount of black money which is coming out.

People who possess huge amount of black money in hard cash are at a complete loss now. There black money in hard cash is now a pile of cash.

Now if a black money holder wants to deposit money in bank account than he/she has to show ID. The people who black money in their pocket are the sufferers of the demonetization impact.

The move is expected to curb the parallel economy as the owners of black money will not be in a position to deposit the money with them in the banks. It is likely to temporarily stall the circulation of large volume of counterfeit currency and prevent funding for anti-social activities like smuggling, terrorism, espionage etc.

Conclusion :- Each and every big step comes with both positive and negative aspects. Every changing step in economy at beginning give some pain but with spend of time it heals up and give a fruitful solution.

Demonetization is a very important step taken by our Prime Minister Mr. Narendra Modi to end up the black money and corruption and provides an opportunity to encourage a shift to a digital economy and also to create an electronic trail for transaction.

Demonetization will help to bring transparency into the financial transaction of

individuals. Through demonetization, incentives are provided by the government for payment of bills can further encourage people to take up plastic and e-money options.

Demonetization is an important step in the fight against the finance of terrorism. However, it should neither be the first nor the last, if the interlinked threats of corruption, crime and the finance of terrorism have to be controlled. These must also not be addressed simply within departmental and ministerial silos. Instead, an all-of government approach is imperative if each of these challenges is to be met.

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An impact of human resource practices on employees of Municipal Corporation

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ABSTRACT :- Human resources are the most complex and dynamic resource to manage in an organization. Human Resource practices are responsible for effective designing and implementation of various plans, policies, programs and also for the growth and development of knowledge, expertise, aptitude, creativity and talent. Human Resource practices focuses on management of employees physical and emotional capacity in an organisation. It is the municipal corporation which is the core basic unit also known as local self government.

The study aims to understand an impact of human resource practices on employees of Municipal Corporation. This paper also analyzes the need of human resource practices as the excellence or service provided by the employees will depend upon the skill set and behavior, which in turn is the reflection of the quality of HR practices and approaches existing in the organization.

Keywords :- local self government, Municipal Corporation, HR practices.

INTRODUCTION :- Human Resource is a core essence of every organization thus for growth and survival of any organization, they need a strong HR practices. Organization is looking for employees with emotional intelligence, not just technical smartness as surroundings are changing fast with creative ideas and logical reasoning If the human resource practices continues to carry out with a new way or with hr intervention it will lead to the success of the organization and also the organization will start make the most of its employee capabilities completely. Thus it is

necessary to have strong Hr practices in organization and need of human resource Practices with a modern approach : because in current scenario organization cannot survive and grow only with the conventional HR practices but they have to think beyond this with an aim of providing a better practices to employees.

REVIEW OF LITERATURE :- In this paper, an attempt has been made to review the earlier studies on Human Resource Practices prevailing in Municipal Corporation.

Pfeffer mentioned in his study about employment of the various HR practices such as security, selective hiring of new personnel, self-managed teams, decentralization of decision making as the basic principles of organizational design, extensive training, comparatively high compensation contingent on organizational performance, reduced status distinctions and barriers, including and wage differences across levels, and extensive sharing of financial and performance information, compensation practices throughout the organization, placement practices, training practices, employee grievance procedure, performance evaluation practices, promotion practices. All such practices are needed for growth of the organisations. He concluded that having good HRM is likely to generate much loyalty, commitment or willingness to expend extra effort for the organization's objectives.

Mathur, P. Mukesh, in his article "Municipal Finances in India: Present Status and Future Prospects" discusses the relationship between the performance of the present municipal civic services and the growing urbanization. He also

describes the weak and dissatisfactory function of the urban local bodies. In his article, he suggests that municipal finance should be reformed time to time. He also suggests that the system of fiscal transfer from the state to the urban local bodies needs to be rationalized by the state finance commission. He also suggests Ahmadabad municipal corporation model service tax on low income properties.

Loveday, A Study of HRP with special reference to recruitment, selection and training of managerial and non managerial staff in the Nigerian Banks stated that, —The most important of all factors of production in business is the human factor unlike the component part of a machine, the people who comprise a human organism, are something more than just parts of that organisation. Flesh men and women with sentiments, ambitions and needs of their own

ranging are beyond the confines of the organisation.

OBJECTIVE :- The objective is to assist in make out desirable HR practices that municipalities should seek and engage in to avoid misunderstanding and chaos in order to create and maintain high levels of employee assurance, satisfaction and citizenship behaviour necessary for delivering quality service to the society. Secondly it is exceptionally important for municipalities to understand and implement exact and strong Hr practices that influence employee attitudes and behaviours that may in turn influence in rendering customers service quality.

RESEARCH METHODOLOGY :- This paper is purely based on for secondary data and information of the same has been extracted from the various journals , thesis and dissertation, official websites of municipal corporation.

An impact of human resource practices on employees of Municipal Corporation Survey Data

S. No.	Employee Age	Education	No. of Employer	Impact of Human Resource Practice yes	Impact of Human Resource Practice No	Not given Answer
1	20-30	12 th to Master Degree	160	60	55	45
2	30-40	12 th to Master Degree	145	68	50	27
3	40-50	12 th to Master Degree	175	70	50	55
4	50-60	12 th to Master Degree	150	50	40	60

FINDINGS AND SUGGESTIONS :- The findings of the study are as the Local government human resource departments have been misunderstood. They have too often been perceived as transactional role players that only serve to manage compliance documents, move applicant resumes through the screening funnel, while

maintaining personnel files. Too often, the true value that human resources brings to local governments hasn't been properly appreciated because too much of HR managers' time has been spent manually processing paperwork and maintaining complex spreadsheets.

Thus, local governments will run leaner than ever, if they don't have strong Hr Practices. Local government human resource departments are feeling the pressure to produce more qualified candidates and lead initiatives to develop higher-performing employees—while still ensuring the highest quality maintenance of all personnel files only through Human Resource practices.

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The Image of Women in Igbo Society in Chinua Achebe's "Things Fall Apart"

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This paper reveals and discusses the image of women in Igbo Society in Chinua Achebe's first novel "Things Fall Apart". Although women are considered as the first property of their fathers and then their husbands, they play very important role in the religion of the Igbo society. The novel shows great marginalization of women such as educating the children by telling them traditional stories and folk tales. They tell their daughters the importance of gods and religion. The image of women has been improved through the development of the society in Nigeria. Achebe's "Things Fall Apart" is a presentation of cultural dislocation in a largely male dominated society. The world in "Things Fall Apart" is one, where man is everything the women nothing. We see that Okonkwo hates anything weak or frail. Achebe's female characters are generally individuals, they are idealized as mother. There are many women in the play, who are neglected, exploited, degenerated and of made to feel like outsiders.

He developed his teachings through translation of Igbo culture. The Igbo people have deep faith in religious matters, so in the society women take part in religious matters. They often involve in religious works that is presented by the priestess. In the novel a woman who is known by the name of Chika was a priestess and a famous religious woman during Unoka's time. This woman was very powerful and was respected by the village people. Here is another religious woman, whose name was Chielo. This religious woman lives out of the village. This woman is also seen to have a religious power. When Ezinma falls seriously ill and she does not get well, she orders and threatens Okonkwo and his daughter Agbala, who live on the hills and caves, who wish to see her. Thus women are seen as powerful spiritual leaders, who can warn and order their followers to

do the right things. So women played great role in the Igbo society.¹ (E.O. Egboth, p. 23-24)

The Igbo society has allowed a man to have more than one wife. while in the society women never take more than one husband. They have no choice about their family. The iron hand with which Okonkwo controls his family is a response to gender role-sharing and self-definition as delineated by the society.

The Igbo society allows a man beating his wife. The novel describes two instances, when Okonkwo beats his youngest wife Ojiugo. He was provoked to anger by his wife, who went to plait her hair at her neighbours house and she did not return to obi to cook the afternoon meal. Though Okonkwo did not know that she was not in her obi. After waiting for some time for the meal, he entered in her obi to see what she was doing. But she was not in her obi and the fire place was cold. He asked his second wife Ekwefi, about Ojiugo. She replied, she has gone to plait her hair. Okonkwo bits his lips with anger and asked, where are her children? Did she take them with her. Nowye's mother told him that they are in obi. Okonkwo saw children in her hut. Then he waited for Ojiugo's return and when she returns, he beats her severely. He was full of anger, he had forgotten that it was the week of peace. His first two wives ran out crying with him that it was the sacred week. But Okonkwo did not stop beating Ojiugo. He beat her again, when she referred to him as one of those "guns that never shot." When a sever case of wife beating comes before the egwugwu, he found in favour of the wife, but at the end of the trail a man wondered "why such a trifle should come before the egwugwu."

"Else where men rule dominate. Seeing this outwardly patriarchal framework many

observes concluded that the position of women in these societies was totally subordinated; as a result of their misconceptions, they produced a distorted picture of the oppressive African man and the deprived African woman."² (Achebe, p. 28)

In the novel, we see that Okonkwo does not like weak or frail. He thinks that anything strong is related to man and anything weak to women. When he comes to know about Nwoye's conversion to the Christianity, Okonkwo ponders how he "a flaming could have be-gotten a son like Nwoye, degenerate and effeminate." On the other hand, his daughter Ezinma "should have been a boy, Okonkwo favoured her most out of all his children." He says that "if Ezinma had been a boy he would have been happier."³ (Dr. Prasanta Kumar, p. 145). The novel has a scene in which we see the suffering of Ekwefi. Ekwefi, and her daughter Ezinma, sit near the fire place waiting for the water boiling in the pot. When the water began to boil, she left the water pot from the fire and poured the boiling water in the bawl. She looked at her palms, which were black with soot. Ezinma was surprised that her mother could lift a pot from the fire with her bare hands. She said that it is true that when people are grown up, fire does not burn them. Ezinma, unlike most children called her mother by her name.

It is seen that few women get some respect in the society. They are respected for their important role in the society. The first wife of Okonkwo is given respect by the two wives. When celebration is held at the Nwakibic's family, where the other wives are not allowed to drink wine before the first wife on her arrival. As we see in the status of Okonkwo's first wife, Anasi.

"Anasi was the first wife and the other could not drink before her, and so they stood waiting. Anasi was a middle-aged, woman, tall and strongly built and there was authority in her bearing and she looked every inch the ruler of the women folk in a large and prosperous family."⁴ (Mary, E. Modupe, p. 52)

The novel has no equal in bringing out the image of women in a traditional African setting. Women play a big role in educational, religion and social care in the society. In a child is education, women are featured as the main educators. They do this work telling them moral stories, ethics of socializing with other people and good behaviour particularly to girl. Women tell them about good values and their tradition that have great importance to them. Although women were regarded as inferior object in the society, but they depicted themselves as equal in performing social role in the education of children. Women are powerful figures that encourage people, when they feel low and emotional. If men face some social problems and are neglected by the society, women act to encourage them. Women are superior being, who do not give up men and their children in the problems of life. When Okonkwo is rejected by the Igbo society as he killed the son of Ezeudu, Okonkwo goes to his mother's village Mbanta, where his uncle Uchendu, helps him in poor condition. It is believed that women are considered to be the forgiving and under-standing beings in bad situation.

"It's true that a child belongs to father. But when a father beats his child, it seeks sympathy in its mother's hut. A man belongs to his father land when things are good and life is sweet. But when there is sorrow and bitterness he finds refuge in his motherland....and that is why we say that mother is supreme."⁵ (Roopali, p. 94)

Achebe also depicted the role of women in the filed of farming. Both men and women work in their field and produce the crops in different ways. Women were incharge of women's crops. They were farming many crops like melons, beans, and cocoa, yams. Though yams is the main crop of man. According to Achebe, a wife plays a major role in providing meals for her husband and children which they do without fail.

In this way women play important role in men's life and in the Igbo community. They do

every thing with honestly.

After the whole study of the novel, it can be said that the image of women in Chinua Achebe's "Things Fall Apart" limits both their power and authority. Okonkwo the hero of the novel gives too much respect to his Igbo society. We come to know by the story of the novel that different societies have different customs, rules and morality. But the Igbo society has taken women in other way. They considered women as a machine for men. In this society men treat women with cruelty and power in his hands. No women dare to go without permission of their husbands. It is clear that in the society, women have very significant importance in comparison to the men.

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International Provisions and Efforts to Prevent Child Labour

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Abstract :- Childhood is a very beautiful journey of life. There is no worry in childhood, there is no worry, enjoying a lot of safe life is childhood. But due to inadequacy and poverty, in some children's childhood, they have to face problems like child labor. At present, child labor exists in the form of a curse among children's innocence. Child labor is a threat to health, education and development of children. Child work includes all the tasks that are harmful to the physical, mental, intellectual, ethical and social development of children. To end the dangerous evil like child labor, a lot of effort has been made at the international level from time to time, to prevent child labor, the United Nations, the International Labor Organization, tried to stop child labor through a lot of conventions. It is mentioned in the research paper in the following form.

Introduction :- The problem of child labour is basically the major problem of all the countries of the world. All the nations of the world regard the human rights of children that they also have some innate human rights that they should meet. At the beginning of the twentieth century, for the eradication of child labour and the protection of child rights and to solve their problems, they started going.

After the publication of an article on June 1852, the history of human rights of children was discovered in the middle of the nineteenth century, whose title was Slogcock, "The Rights of the Children" After this, the rights of children were gradually brought together by Kate Clipping. For this reason, the legal status of children in England began to change with the introduction of factories, which focused mainly on the amendment of the working conditions of the children. Movements of international children's rights have been born from the work of British-born Eggplantin Jib, who

founded SCIU in Geneva in 1919¹.

Child labour is one of the most complex issues related to children, but it is a major global challenge affecting millions of families and children. At the international level, countries have not shown any concern to protect children's rights, until the beginning of the 20th century. With the development of international law, all countries have shown great interest in the rights of children. The international community acknowledged that children and all people will be protected from international law when they also need protection. Children are part of the economic activity of each society. In ancient times, socialization was the main objective of child labour. The work entrusted to them was very helpful for the overall development of children. The children's participation at a young age was for the purpose of preparing for their adulthood. Apart from this, these types of work were free from any loss of children. But after industrialization, child labour changed to mean children. After this, the children gradually started working as labourers for others.

Since 1919, 'International Labour Organisation' very concerned about the general abolition of child labour and the promotion of children's goodness. Improving labour standards across the world is the basic objective of the ILO, providing various types of provisions for safeguarding work children through conferences and recommendations. Due to the trend of child labour, the ILO made child labour a world-class concern. ILO works on child labour and has been raising issues related to child labour for decades and prompts for the protection of children. The main work of the International Labour Organisation has always been to carry out the

¹. UNICEF the State of the World's Children, (UNISEF, New York), 2000 p. 14.

abolition of child labour and until today it continues to make labour standard, which gives the concept of minimum age to enter into employment. In addition, the main function of the ILO is to work with technical and financial assistance for effective implementation of anti-child labour program in countries related to different countries. To remove child labour from the world level².

Due to child labour, the future of the children of the whole world is affected. Then there was a question before the UN how to stop child labour. In what way the future of children should be secure because this question stood as a problem for all countries. The resolution of which was the responsibility of the League of Nations and all the countries, for which many attempts have been made at the international level, which the research scholar has described in this chapter as the following form.

The Geneva declaration of 1924 :- The first conference was concluded in the Geneva Declaration of 1924 declaring the rights of the child adopted by the League of Nations. In which the main form was considered on the rights of the child. It honours men and women of all nations with the following obligations.

1. Children should be given the necessary tools mainly for their general development.
2. The child who is hungry should food him, the child who is sick should get the medicine, the child who made the mistake should be brought back and the homeless child should be sheltered.
3. All children should be protected from all forms of exploitation.
4. This kind of atmosphere should be given to the child so that he can escape all obstacles to his development and contribute to human development

International Labour Organization (ILO) :- International labour organization (ILO) was

establish 1919 an autonomous Partner of the League of Nations. Its head office is in Geneva. ILO functions International Labour Organization (ILO) was established as an autonomous close collaboration with the UN through a special agreement which was approved by U.N. General Assembly on 14th December, 1946.

The ILO is the main body regulation international labour standards and aims to build an international consensus on labour standards (including child labour standards) through its conventions and recommendations. In May, 1944 ILO were defined its objectives in the Philadelphia declaration. Its measures include vocational training job counseling labour market opportunities and income generation close co-operation with other agencies and NGOs guarantees comprehensive support³.

International Labour Origination is one of the most important United Nations agencies which fight against child labour. The ILO follows the problem of child labour very closely and has adopted an approach that deals simultaneously with the forced labour and worst forms of child labour. It co-operates with the Government in Order to conduct national survey on child labour and draft relevant reports.

In addition ILO evaluation methodology, specifically aims at collection information worst forms of child labour which has enables several countries identify the scope of the problem. The ILO also works in close contact with the employers and workers organization in order to determine the "hazardous forms" of child labour.

United Nations International Children's Emergency Fund (UNICEF) :- United Nations Children's Fund (UNICEF), which is primarily known as United Nations International Children's Emergency Fund, was founded by the United Nations General Assembly on December 11, 1946,

². <http://www.ilo.org>. (Vistited on March 28, 2018).

³. Bureau for workers activities international labour law found, available at: <http://www.itcilo.org>. (Visited on 1Sep, 2018)

in which children and mothers in all countries have emergency food and Made to provide health care, after World War II. Polish physician Ludwik Rajchman was the main role in the establishment of UNICEF and as its first president from 1946 to 1950. Rajchman is the only person to date who has served UNICEF as President for more than 2 years. UNICEF's mandate was expanded to meet the long-term needs of children and women in developing countries⁴. UNICEF acknowledges the need to tackle the problem of child labour in order to implement the Conventions on the Rights of the Child and achieve the goals for improving the conditions and well-being of children.

UNIVERSAL DECLARATION OF HUMAN RIGHTS (UDHR) 1948

UNIVERSAL DECLARATION OF HUMAN RIGHTS (UDHR) 1948 :- Universal Declaration of Human Rights a landmark document in the history of human rights as it advocates human rights. These documents, prepared by representatives of various legal and cultural backgrounds from all countries of the world, were announced by the United Nations General Assembly in Paris on December 10, 1948, which is a common standard of achievement for all countries. Like it was. This first attempt of the United Nations directs human rights to universal protection of fundamental rights. This declaration also contains certain provisions for the welfare of the children they are as follow:

The provisions of the announcement specifically tell about child labor that no one will be kept in slavery or enslavement; and slavery business will be prohibited in all their forms⁵. No person will be subjected to torture or inhuman or abusive treatment or penalties⁶. Everyone has the right to recognition everywhere as a person before the law. All humans have the right to equal protection against any discrimination, such discrimination and against any provocation⁷. Every person has the right to go to the judiciary for violation of the fundamental rights provided by

the constitution or law. Everybody has the right to liberty of faction and residence within the boundaries of their state⁸. Everybody has the right to work to free choice of employment to just and favorable conditions of work to protection against unemployment⁹. Everyone without any unfairness has the right to equal pay for equal work¹⁰. Every person working has the right to receive appropriate and favorable remuneration for himself and his family, which is worthy of other social benefits and human dignity. All persons have the right to rest at work.

Declaration on the Rights of the Child 1959 :- In 1959, the declaration of the United Nations on the rights of children is based on the rights set out in the League of Nations Declaration of 1924. It contains the introduction and ten principles of human rights. It has been stated in the preamble that children need special safeguards and care, which includes appropriate legal protection as well as postnatal care. It repeats the promise of the 1924 declaration that seeks to improve the future of mankind's children¹¹.

International year of the child 1979 :- The United Nation, General Assembly decided on 21 December 1976 on observe the year 1979 as the international year of child with the following objectives.

1. To provide a framework for advocacy on behalf of children and for enhancing the awareness of the special need of children on the parts of decision makers and the public.
2. To promote recognition on the face that program for children should be an integral part of economic and social development plans with a view to achieving in both the long term sustained activities for the benefit of

⁸. Article 13 of the UDHR 1948

⁹. Article 23 of the UDHR 1948

¹⁰. Ibid.

¹¹. Understanding Bonded Child Labour in Asia, An introduction of the nature of the problem and how to address it, child workers in Asia, Task force on Bonded child labour, p. 5.

⁴. <https://en.wikipedia.org> (Visited on 5 Jun, 2019)

⁵. Article 4 of the UDHR 1948

⁶. Article 5 of the UDHR 1948

⁷. Article 7 of the UDHR 1948

children at the national and international level.

The international year of the child 1979 was observed as the 20th anniversary of the adoption of the 1959 declaration on the rights of the child. It was marked by activities at national regional and international level for the improvement of life of the children UNICEF has provided with the essential leadership in India during the international year of child now 14 Jawaharlal Nehru birthday was declared as universal children day. India is the only country in the world which celebrates birthday of its prime minister as children's day.

United Nations Convention on the Rights of the Child 1989 (CRC) :- The UNCRC (united national convention on the rights of the child). 1989 recalls the proclamation of the Universal Declaration of Human Rights 1948 (UDHR) that the childhood is entitled to special care and assistance and additionally that the child by virtue of their physical and mental immaturity requires special attention and the consideration that the child should be fully prepared to live an individual life in society. And brought up in the spirit of peace dignity tolerance freedom equality and solidarity India has been ratified the convention on 11 December 1992. All the rights mentioned in the convention are governed by following four principles¹².

Declaration on Survival, Protection and Development of Children: World Summit for Children, 1990 :- The World Summit for Children was held on September 30, 1990 at the United Nations Headquarters-Quarter New York. This was organized on the initiative of Canada's Egyptian Mali Mexico, Pakistan and Sweden. More than 70 world leaders gathered in 1990 created a "Soldier's commitment" to give a high priority to the rights of children for their survival and

development and to adopt a plan of action for the development of children¹³.

Second World Children Congress on Child Labour Delhi, 2005 :-

First children's World Congress on Child Labour was held in 1993. The Second World Children Congress on Child Labour and education was held in New Delhi from 4th to 8th September 2005¹⁴, which was organized by Global March against Child Labour and hoisted by its core partner in India, Bachpan Bachao Andolan. Children from 30 different countries with children from India attended the Congress, Objectives of the Congress was to provide Justice to the children, who were denied, the Visa and could not participate in the First children's World Congress 1993, giving them a platform to share opinions, experiences and ideas and to learn from one another and empowering them in the process to emerge as the leaders in the struggle against child labour. Another objective is to formulate a children's Plan of Action to implement the Declaration made by the children in the First Children's World Congress 1993 and to strengthen, broaden, and consolidate, a worldwide child and youth movement against child labour though the establishment of a strong network and to remind Govt. to fulfill their promises to ratify and implement ILO conventions 182 and 138. Lastly, to urge International organizations to increase their support to programmes aimed at eradicating child labour, poverty reduction, achieving universal, free and quality education for all children.

Global Conference on Child Labour in Brasilia, 2013 :-

The conference concluded in Brasilia from 8 to 10 October 2013. The Brazilian government has sent an official invitation to the Ministry of Foreign Relations of 193 member states of the United Nations, which states that all countries send four-member delegation to the conference. Quadrilaterals of the conference: A government

¹². <https://www.unhcrch.org> (Visited on 8 Aug, 2017).

¹³. Dr. Lingaraj M. Koninnkar, (2014) "*Child Labour In India : Legal Regulation*", Regal Publication New Delhi p. 125.

¹⁴. Fact finding report of second world children congress Dehli,2005

representative, a worker representative, will be formed by meeting an employer representative and a civil society representative. Issues of gender, race and ethnicity equality should also be taken into account in the structure of the delegations¹⁵.

To encourage a broad and democratic partnership of all interested representatives, to promote an international mobilization network before the Brasilia Conference, and to give voice to children and adolescents around the world, a virtual platform "Child Labor Prohibition" Was developed and opens to all institutions and individuals who are either interested in the issue or directly abolished child labor. This platform will be the main place for discussion about those challenges which are related to the fight against child labour. The forum is open to all and there were six dialogue chambers. The thematic rooms are available to government, workers and employers. Conducted by the representatives of organizations and civil organizations, which are recognized for their role in dealing with child labor.

Global Conference on sustained Eradication of Child Labour- 2017 :- The international meeting will be held in Buenos Argentina, on 14-16 November and will address the consolidation of the global commitment to the eradication of child labour. Government employers and workers representatives from 193 countries will be attending. The global estimates presented at the United Nation General Assembly in September 2017 show that 152 million children are currently victims of child labour and 25 million people are in forced labour including 5.7 million children¹⁶.

The conference is held in line with target 8.7 of the united nation Sustainable Development goals of the 2030 agenda, which calls for the eradication of child labour by 2025. Under the

¹⁵. Global Conference on Child Labour in Brasilia, 2013, available at: <https://www.ilo.org> (Visited on 22 Feb, 2018).

¹⁶. Global Conference on sustained Eradication of Child Labour- 2017, available at: <https://www.ilo.org> (Visited on 8 Dec, 2018).

target, leaders also committed to take immediate and effective measures to eradicate forced labour end modern slavery and human trafficking.

The minister of labour employment and social security of Argentina, Jorge triaca explained with this conference Argentina reaffirms its commitment to efforts here and in the rest of the world to eradicate child labour. Children have the right to attend school to play and to grow in a protected environment. It is for them that we have to keep working together in order to ensure their right to a happy childhood. "With this conference Argentina reaffirms its commitment to efforts here and in the rest of the world to eradicate child labour." A high-level panel will discuss the changes that will define future working condition and proposals to develop policies and responsibilities to ensure education for all children and a seamless transition to the labour market.

ILO director general Guy Ryder sated, in 2015 we agreed to reach the sustainable development Goals for the eradication of child labour and modem slavery. Today we have to increase our efforts to fight these to accelerate the eradication of child labour worldwide. They will participate in technical discussions and exchange experience and good practices around nine central topics. The conference is intended to focus on child labour different perspectives, public polices, legal framework and tools available to disseminate and manage the information as well as the children's schooling , the school to work transition for youth and how to ensure healthy working conditions for them. Other topics include child labour in rural economies and in crisis situations such as natural disasters and conflicts and how to prevent child labour in the supply chains.

Conclusion :- It is clear that since the publication of an article in June 1852, the history of human rights history of children began in the mid-nineteenth century, after which time from the time of the establishment of the United Nations, time to time for the rights of children But many conferences were held at the international level. In

order to improve the status of children and to prevent child labor, the United Nations, International Labor Organization and the United Nations International Child Emergency Fund have the main role. But there is still no improvement in the condition of child labor. While still working in developing countries, a large number of children will be found in the form of child labor. Which is a very big sign on human rights?

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