



United Nations

**International Day of Older Persons
1 October**

Theme for 2023

“Fulfilling the Promises of the Universal Declaration of Human Rights for Older Persons (65 years and older): Across Generations”.

The event will put a spotlight on the specificity of older persons around the world, for the enjoyment of their rights and in addressing violations, and how the strengthening of solidarity through equity and reciprocity between generations offers sustainable solutions to deliver on the promise of the Sustainable Development Goals.



Fondly remember

**Mohandas
Karamchand Gandhi**

**And pay Tribute to him
on his 154th Birthday.**

**A visionary (practiced
Truth and Non-
Violence) who gave an
edge to the Country
and its people to
achieve
Independence.**

Disclaimer

The views, opinions and information provided in this Newsletter are in no way to be considered legal or consultative advice. We do not make any warranties (Anandan Subramaniam – Author)

Top Post – News Item-1



Swachhata Hi Seva (SHS) campaign is being celebrated from 15th September to 2nd October this year under the joint aegis of DDWS & MoHUA for undertaking **shramdaan** activities aiming to generate **jan andolan** through community participation; to provide impetus on implementation of SBM; to disseminate the importance of a **sampoorna swachh** village; to reinforce the concept of **Sanitation as everyone's business**; and as a prelude for the Swachh Bharat Diwas (2nd October) with nationwide participation.

Theme of SHS-2023 is 'Garbage Free India' with focus on visual cleanliness and welfare of SafaiMitras.

Activities proposed:

- Removal of garbage from all important places
- Repair, painting, cleaning and branding of all sanitation assets like litter bins, public toilets, dhalaos, waste transport vehicles, MRFs etc. in the area;
- Assist in drives to clean riverbanks and removal of waste (including plastic) from water bodies especially in Ganga Grams and Ganga Towns;
- Cleaning of zoos, national parks, wildlife sanctuaries etc. under MoEFCC along with regulation of plastic materials into protected areas to prevent littering;
- Cleanliness drives of tourist spots, ASI protected monuments along with IEC initiatives to discourage usage of single use plastic items, saturating dry and wet waste bins in line with the Hara Geela Sookha Neela campaign, etc.;
- Cleanliness drives in Cantonment Board areas along with IEC campaigns encouraging alternatives to Single Use Plastic (SUP);
- Cleanliness drives and awareness activities may be taken up in schools with children understanding the importance of waste segregation at source, journey of waste, waste to wealth, alternatives to SUP. Where possible Sanitation Clubs may be formed at schools/colleges;, etc.



LET US CELEBRATE

October 2 – 2023

SWACCH DIWAS

Gandhi Jayanthi

By Following the Theme

GARBAGE FREE INDIA

Top News – 2

The HIV and AIDS (Prevention & Control) Act, 2017
Direction by Hon'ble Supreme Court

Establishments having
100 or more employees

Make note.....

*CPL Ashish Kumar Chauhan (Retd.) Vs.. Commanding Officer & Ors. Hon'ble Supreme Court
Justices S. RAVINDRA BHAT, DIPANKAR DATTA; September 26, 2023*

9) Every person who is in charge of an establishment, mentioned in Section 20 (1) of the HIV Act, for the conduct of the activities of such establishment, shall ensure compliance of the provisions of the HIV Act.

10) Every establishment referred to in Section 20 (1) of the HIV Act has to designate someone, as the Complaints Officer who shall dispose of complaints of violations of the provisions of the HIV Act in the establishment, in such manner and within such time as may be prescribed. The rules in this regard may be formulated by the Central Government at the earliest, preferably within 8 weeks from today.

11) The Secretary, Department of Labour of every state shall ensure the collection of information and data relating to compliance with Sections 19 and 20 of the HIV Act, in regard to designation of a complaint officer, in all the factories, industrial establishments, commercial establishments, shops, plantations, commercial offices, professional organizations, and all other bodies falling within the definition of “establishments” [under Section 2 (f) of the HIV Act] which reads as follows: “establishment” means a body corporate or co-operative society or any organization or institution or two or more persons jointly carrying out a systematic activity for a period of twelve months or more at one or more places for consideration or otherwise, for the production, supply or distribution of goods or services.”

Such information shall be forwarded to the Secretary, Union Ministry of Labour and Employment, within 10 weeks. The Union Labour and Employment Secretary shall file an affidavit of compliance containing a tabular statement, with respect to implementation of provisions of the Act, within 16 weeks from today (26-September-2023)

What is going to change from 1st October 2023

1	Change in LPG price (Commercial 19 kg Cylinder) – Rs.209 more from today
2	Any Foreign transactions more than Rs.7 lakhs excluding Medical and Education purposes will incurs 20% TCS
3	Education loan for (foreign studies) more than 7 lakhs will attract 0.5 % TCS
4	Birth and Death shall mandatorily be registered
5	A birth certificate can serve as a single document for various purposes, including, <ul style="list-style-type: none">• school admissions,• driver's license applications,• voter registration,• Aadhaar number issuance,• marriage registration, and• government job appointments.
6	Any government savings schemes such as the <ul style="list-style-type: none">• Public Provident Fund (PPF),• Senior Citizen Savings Scheme (SCSS), or• National Savings Certificate (NSC), require AADHAR and PAN seedings
7	Rs.2000 notes to be invalid in "Bank transactions" from 7th October 2023 (earlier it was notified to be invalid from 1st October 2023)
8	Mutual Fund subscribers to make Nominations.... Mandatory from 1st October, else it will be deactivated
9	Demat and Trading Accounts ... Nominations mandatory
10	Diesel Generator banned in NCR (except emergency services)
11	Planning to go to Palani Murugan Temple in Tamilnadu – Mobile Phone is prohibited inside the temple from 1st October 2023... this is already a practice in many other Temples
12	Changes in Land Registration documentation processes in State of Tamilnadu

HRV Speed

Compliances by Establishments in October 2023 month

Sl.No.	Act	State	Due Date
1	Profession Tax Remittance	Andhra Pradesh	
		Telangana	10 th October 2023
		Madhya Pradesh	
		Gujarat	15 th October 2023
		Jharkhand	15 th October 2023
		Karnataka	20 th October 2023
		West Bengal, Tripura	21 st October 2023
		Assam, Mehghala, Mizoram	28 th October 2023
		Maharashtra	31 st October 2023
		Odisha	31 st October 2023
Punjab	31 st October 2023		
2	Employment of Local Candidates Act	Haryana	15 th October 2023
		Jharkhand	(Quarterly Return)
3	Worker Welfare Fund	Kerala	5 th October 2023
4	Labour Welfare Fund	Punjab, Goa, Chandigarh & Odisha	15 th October 2023
5	Labour Welfare Fund (Quarterly Returns only)	Tamilnadu	15 th October 2023 (+Unpaid Accumulation)
6	Employment Exchanges Act Quarterly / Biennial Returns	Wherever applicable	ER-I and ER-II 30 th October 2023
7	ESI & EPF – Remittance	Pan India	15 th October 2023
8	EPF – IW Return	Pan India	15 th October 2023
9	EPF – EDLI Exempted	Pan India	25 th October 2023

Inland Letter

(It is Statutory Bonus Time.....)

How is Statutory Bonus Computed?

Is Bonus on Basic+DA or MW?

Who is eligible for Statutory Bonus?

What is Ex-Gratia?

How bonus is calculated

Bonus is paid for those who worked for 30 days in the previous financial year

Bonus is calculated for the previous financial year - % of bonus is declared

- | | |
|--|---|
| 1. Eligibility for bonus | A monthly salary of Rs.21,000/- or below (Basic + DA) |
| 2. Basic+DA considered for Payment of bonus, if eligible | Rs.7000/- per month |
| 3. Annual salary for calculation | Rs.7000 x 12 = Rs.84,000.00 |
| 4. If it is declared at 8.33% | Rs.84,000 x 8.33% = Rs.7000.00 (Bonus) |
| 5. If it is declared at 12% | Rs.84,000 x 12% = Rs.10080.00 (Bonus) |
| 6. If it is declared at 15% | Rs.84,000 x 15% = Rs.12600.00 (Bonus) |
| 7. If it is declared at 20% | Rs.84,000 x 20% = Rs.16800.00 (Bonus) |

If bonus paid as monthly, ($\text{Rs.}7000 / 12 = \text{Rs.}583.00$), then at the end of the year, it needs to be reconciled with the bonus declared. Balance if any, needs to be paid before November month. If the wages were enhanced in between the financial year and the employee become ineligible, then the computation is pro-rated for eligible period.

Bonus for those who get Rs.21,000/- and above - Statutorily it is not mandatory. If the management pays bonus for them, it is recorded as Ex-gratia. And there is no necessity to show it in the bonus register or return.

For Scheduled Employment, minimum bonus payable is 7000 or Minimum Wages whichever is higher.

POST CARD – SNIPPETS

Statutory Bonus

Snippet – 1

🎵 When Payment of Statutory Bonus is not applicable to Establishment?

Analysis



- During Infancy period Payment of Statutory Bonus is not applicable
- After set-up of an establishment, the first five accounting years where - the goods produced or manufactured in the establishment are sold or services are rendered by the establishment as the case may be and profits are derived is called as Infancy period
- However, the new establishments earning profits within the infancy period of 5 years shall pay the bonus for the accounting years in which they earn profits

Snippet – 2

🎵 Other than regular employees - Who else is eligible to receive Statutory Bonus

🎵 Who are all not eligible?

Analysis



- Probationer | Direct Contract Employees | Daily Wagers | Sweepers working on part-time (Direct)
- Resigned employees are also eligible for bonus
- Employees who have worked less than 30 days in the previous Accounting Year
- Employees employed through contractors
- Any employee dismissed from service for (1) Fraud or (2) Riotous or violent behavior while on the premises of the establishment or (3) Theft, misappropriation or sabotage of any property of the establishment
- Apprentice engaged through Apprentices Act, 1961

HRV POST

Assortment of People Related Info, having impact on you & your Organization.
HR Vidyalaya Corporate Services LLP

Weekly Newsletter

Volume – 188 | 01 October 2023

Snippet – 3

🎵 Time Limit of Bonus Disbursement

Analysis

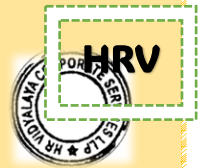


- Within a period of 8 months from the close of the Accounting Year
- Arrears of Bonus, if any, with interest 9% p.a
- Where there is a dispute between workers and Management, it would be referred to Labour authority for adjudication. Upon an Award from authority, Bonus is to be settled within a month from date of such award.
- Efforts are to be made to settle the bonus payment to eligible resigned employee who was engaged in such accounting year, as early as possible

Snippet – 4

🎵 Deemed worked days for the purpose Bonus eligibility

Analysis

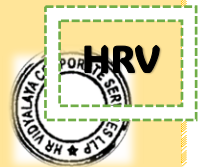


- Maternity leave
- Paid leave
- Lay off
- Absent due to temporary disablement

Snippet – 5

🎵 Bonus Act not applicable for certain Establishments

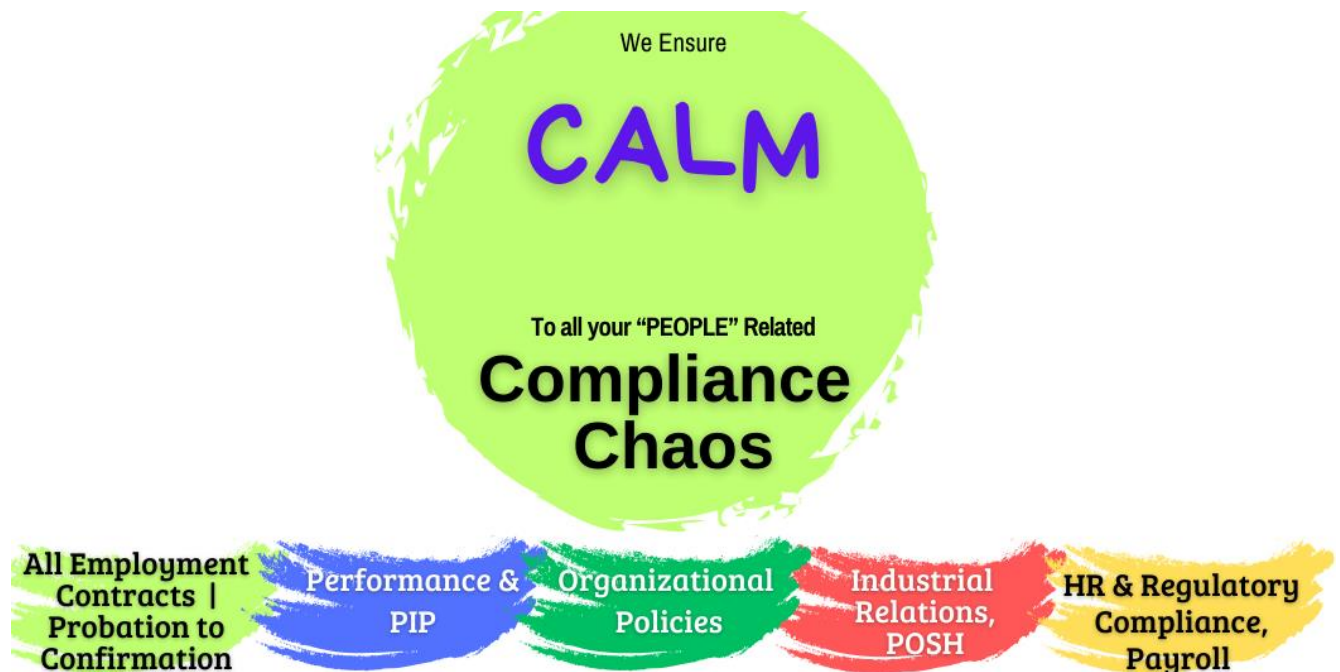
Analysis



- General or Life Insurance Company
- Merchant shipping, Dock Workers, Central or State Government
- Educational Institutions/ Universities, Hospitals, Chambers of Commerce, Indian Red Cross, RBI

Definition of “Wages” under “The Payment of Bonus Act, 1965”

- ❁ Section 2(21) of the Payment of Bonus Act, 1965, **excludes** all allowances other than dearness allowance from wages.
- ❁ Hence while considering Eligibility for Payment of Statutory Bonus under erstwhile PoB Act for the previous FY 2021-22, only Basic and Dearness Allowance is to be considered.
- ❁ Those allowances which were not there while the PoB Act was enacted in 1965 was added later and Few Employers take advantage of including allowances in the Wage definition and exclude the eligible employees from Payment of Bonus. This may not stand when it was referred to Labour or higher Forums, which employer needs to note.
- ❁ In an Amendment in 2016 the Government had inserted a clause – **“The threshold wages for computation of Bonus is Rs.7,000 or Minimum Wages, whichever is Higher”** - which also strengthens that the Wages is only Basic and DA alike Minimum wages consists of Basic and Dearness Allowance only.



Solutions from HR Vidyalaya Corporate Services LLP