

Government of India has notified following Acts, which will be effective from 1-07-24

LEGAL UPDATE

1. Bharatiya Sakshya Adhinyam, 2023 (replacing the Indian Evidence Act)
2. Bharatiya Nyaya Sanhita, 2023 (replacing the Indian Penal Code - IPC)
3. Bharatiya Nagarik Suraksha Sanhita, 2023 (replacing the Code of Criminal Procedure - CrPC)

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THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(ii)]

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 23rd February, 2024

S.O. 849(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Bharatiya Sakshya Adhinyam, 2023 (47 of 2023), the Central Government hereby appoints the 1st day of July, 2024 as the date on which the provisions of the said Adhinyam, shall come into force.

[F. No. 1/3/2023-Judicial Cell-I]

SHRI PRAKASH, Jt. Secy.

2

THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(ii)]

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 23rd February, 2024

S.O. 850(E).—In exercise of the powers conferred by sub-section (2) of section 1 of the Bharatiya Nyaya Sanhita, 2023 (45 of 2023), the Central Government hereby appoints the 1st day of July, 2024 as the date on which the provisions of the said Sanhita, except the provision of sub-section (2) of section 106, shall come into force.

[F. No. 1/3/2023-Judicial Cell-I]

SHRI PRAKASH, Jt. Secy.

2

THE GAZETTE OF INDIA : EXTRAORDINARY

[PART II—SEC. 3(ii)]

MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 23rd February, 2024

S.O. 848(E).—In exercise of the powers conferred by sub-section (3) of section 1 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), the Central Government hereby appoints the 1st day of July, 2024 as the date on which the provisions of the said Sanhita, except the provisions of the entry relating to section 106(2) of the Bharatiya Nyaya Sanhita, 2023, in the First Schedule, shall come into force.

[F. No. 1/3/2023-Judicial Cell-I]

SHRI PRAKASH, Jt. Secy.

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Key Features of BNS (new insertion)

Bharatiya Nyaya Sanhita, 2023 - BNS

Cheating

1. *Section 318 – imprisonment upto 3 years*
2. *Section 319 – Cheating by Personation, imprisonment upto 7 years*

Causing death by Negligence

Section 106 (1) – imprisonment upto 5 years

Section 106 (2) – not notified now (negligent driving)

Mob Lynching to be considered as Murder

Section 103 – Death or Life imprisonment

Definition of Gender includes Transgender.

Alert for Employer's – Manager's – Supervisor's

Section 69 - Whoever, by deceitful means or by making promise to marry to a woman without any intention of fulfilling the same, has sexual intercourse with her, such sexual intercourse not amounting to the offence of rape, shall be punished with imprisonment of either description for a term which may extend to ten years and shall also be liable to fine.

Explanation.—“deceitful means” shall include inducement for, or false promise of employment or promotion, or marrying by suppressing identity.

Up to 5 years, a fine or both

Section 316. (1) Whoever, being in any manner entrusted with property, or with any dominion over property, dishonestly misappropriates or converts to his own use that property, or dishonestly uses or disposes of that property in violation of any direction of law prescribing the mode in which such trust is to be discharged, or of any legal contract, express or implied, which he has made touching the discharge of such trust, or wilfully suffers any other person so to do, commits criminal breach of trust.

Explanation 1.—A person, being an employer of an establishment whether exempted under section 17 of the *Employees' Provident Funds and Miscellaneous Provisions Act, 1952* or not who deducts the employee's contribution from the wages payable to the employee for credit to a Provident Fund or Family Pension Fund established by any law for the time being in force, shall be deemed to have been entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said law, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid.

Explanation 2.—A person, being an employer, who deducts the employees' contribution from the wages payable to the employee for credit to the Employees' State Insurance Fund held and administered by the Employees' State Insurance Corporation established under the *Employees' State Insurance Act, 1948* shall be deemed to have been entrusted with the amount of the contribution so deducted by him and if he makes default in the payment of such contribution to the said Fund in violation of the said Act, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid.

New addition to Punishments

Section 4. The punishments to which offenders are liable under the provisions of this Sanhita are—

(a) Death;

(b) Imprisonment for life;

(c) Imprisonment, which is of two descriptions, namely (1) Rigorous, that is, with hard labour; (2) Simple;

(d) Forfeiture of property;

(e) Fine;

(f) **Community Service.** "Community service" shall mean the work which the Court may order a convict to perform as a form of punishment that benefits the community, for which he shall not be entitled to any remuneration. It is to be treated as Punishment among other punishments (as per The Bharatiya Nagarik Suraksha Sanhita)

1. Section 202 - Public servant unlawfully engaging in trade.
2. Section 209 - Non-appearance in response to a Proclamation under Section 84 of Sanhita
3. Section 226 – Attempt to commit suicide to compel or restraint exercise of lawful power
4. Section 303 (2) – Theft
5. Section 335 – Appearing in a public place etc., in state of intoxication, causing annoyance to any person
6. Section 356(2) – Defamation against the President, or Vice President, or Governor, or a Minister. Defamation in any other case

OKR (Objectives and Key Results) - defined



- 🔊 Aligning for achieving Goals
- 🔊 Each team member is Working collaboratively in achieving the Organizational Goal
- 🔊 OKR is achieving AMBITIOUS GOAL (not attainable goal)
- 🔊 Unlike regular SMART goal which is quantitative, OKR is Qualitative
- 🔊 Where Performance is the key in the regular SMART, it is Motivation of employee to achieve Ambitious Goal of an Organization in OKR
- 🔊 Similarly, where it is output oriented in the SMART, it is Overall Growth of the Organization in OKR
- 🔊 Besides it is quarterly objectives which is measured appropriately
- 🔊 OKR is Aspirational

Usually in this model the Management discloses the Organizational Goal with the employee & work towards it.



Outsourcing the Payroll?

Have you, as an Employer, already outsourced or planning to change the existing vendor or looking for a partner for the first time....

There are numerous other benefits you can look for.... Just not look for monthly computation and reports for payments and remittances..... There are others, which you can get as value add to run your business smooth (few are free and others for a price)....

OPERATIONAL

1. Check for tools which can integrate your (HR and Payroll) employees work hours.....punching / swiping/ spreadsheet upload / system-logons, etc, with processing of wages
2. Vacation / Leave is personal and sensitive to your employee....process of leave (a) application (b) approval (c) availing.... Shall be smooth and error free..... because, ultimately it is money for the employee (may be a process for you as an employer or for the payroll department)
3. Some value-adds gives you best relief in your business cycle of ----- Order to Cash..... which takes care of work order, manpower engaged, manpower cost, statutory expense & invoice
4. KPI's can be tracked
5. Productivity part of Performance Appraisal can be integrated to the tools
6. Integration to bank accounts of employees
7. Adherence to Income Tax provisions and help establishments in preparing the statutory Regulatory and Labour provisions
8. Employee based self-service systems in the mobile
9. Data Analytics for manpower planning/workforce planning
10. Ensure effect of any statutory changes by Government



FUNCTIONAL

11. It should reduce no. of processing manpower (cost optimization)
12. Quality, any time, any where
13. Easy tracking, retrieval of data
14. Fast, efficient and reduces time



Millennial @ Work (Expectation from workplace)

Let the things happen on its own

- ✿ No Millennial wanted to bargain (on status, compensation or recognition)
- ✿ Wants to be part of Organization's success and failures, even to forgo with increment, bonuses or incentives. But the Management should be sincere and honest in keep them abreast of the happenings of the organization.

Prevalance of Fair Atmosphere

- ✿ Millennial expect that they be respected, recognized, appreciated and treated fairly. People-centred Supervisors are most welcome in place of Task-centred Supervisors. Nevertheless, such Supervisors should not lack Skills.

Let the Sighted, Lead

- ✿ Expect the Leaders who has the Sight of Vision only Lead them. Those who can give solutions at Difficult Situations / Challenges, Mentors and Role Models should be their Leaders

Cascading communications

- ✿ Expect Middle Managers to stay away while Management wanted to cascade information to employees (Direct Communications from Top)

Expect Reciprocation

- ✿ Where Management expect Respect from them, on the Vision, Mission and Policies of the organization, same is expected by the Millennial's . They expect to be treated as Income Producing ASSETS

Treat as Valued business partner

- ✿ Expects the Senior Management to believe the honest feedback and let open communication replace surveys/suggestion box, etc.

Support Professional Development

- ✿ Support them in the efforts of Professional Development , professional networking with those in the same field in the industry. (This will be a strong message to the outside world that this organisation support growth opportunities of employees)

Understand Goals are Different

- ✿ Goals of individual is always different from Goals of the Organization. Even if the Management wishes to take tough decisions in the interest of achieving Goals of the Organization, the same can be consulted among stake-holders before being implemented.

WELCOME KIT

The welcome kit for new hires is a vehicle to convey the Organization's philosophy, vision.

Usually the Kit includes:

A message from the MD/CEO by way of physical Welcome letter and /or video message.

A Corporate Presentation with Mission Statement and Values of the Organization.

Organization Chart and a On boarding plan will be part the Welcome Kit.

Many companies provide Promotional items displaying the company's logo.

The Kit will also include the most sensitive document – Employee Handbook.

Employee On-boarding Survey; A Key to assess the effectiveness of recruitment process

Gone are the days that the Recruitment happens through physical mode. It is non-manual intervention of Hiring Manager or recruiting administrator (mostly HR).

Though the Human Resources has complete control on the process, face to face interview (through online mode or physical mode – which is remote during this covid-19 period) happens only at the final stage of the recruitment cycle which is (i) after the profile was chosen through ATS (ii) a technical test (iii) aptitude test (iv) virtual interview, with auto questionnaire module. The Functional / Hiring Manager may have chance to meet the candidate or only the HR will meet the candidate virtually or through physical discussion, to assess the attitude and finalizing the CTC.

Hence, it is highly sensitive for the HR, if required, to make necessary changes in the Recruitment process, to understand the concerns of the candidate, if any, during the process.

Usually the questions will be related to the REASONS for which the candidate has chosen this particular job

whether it is

- (a) Compensation
- (b) Benefits
- (c) Job responsibilities
- (d) Company reputation or
- (e) for Development Opportunities.

Then the rating by the candidate whether the process is excellent or good or fair or poor. This includes the

- (a) Job advertisement and its information on the position the employee was engaged
- (b) as a candidate whether the information was timely throughout the recruitment cycle
- (c) whether the candidate received alerts or information after each recruitment cycle
- (d) upon appointment whether the employee has received JD, comp and benefit structure, etc..

Notwithstanding the overall rating of the entire recruitment cycle and onboarding process shall needs to be obtained as a feedback survey.

Few companies would repeat the same after 6 months to check if the employee expectations are met.



Do you have 'Complied' Payroll Process for your Establishment?

Various Factors which
determine an Employer to
have a COMPLIED Payroll
Process

Challenges

- 🔊 New joinee data
- 🔊 Change in Salary/Wage Structure (due to various factors)
- 🔊 Promotion /Increment
- 🔊 LOP/Absence
- 🔊 Joining or Separation of Attendance closure
- 🔊 Employees working in multiple locations (PT and LWF computation)
- 🔊 Notice period pay / waiver
- 🔊 Appropriate Attendance before closing attendance
- 🔊 LOP reversal if any
- 🔊 Statutory deductions on arrear wages/salary
- 🔊 Leave approvals before closing attendance
- 🔊 PF consideration – Identification of Domestic worker / International worker / Computation of working days & LOP
- 🔊 Tax liability – requests through manual processes of Investment declaration/ Reimbursements
- 🔊 Statutory amendment in Tax, PF, PT, LWF etc.
- 🔊 F&F, Notice pay deduction/payment

Consideration for Process

Earnings

- 🔊 Minimum Wages
- 🔊 Appropriate Allowances
- 🔊 Overtime
- 🔊 Incentives
- 🔊 Bonus/Ex-Gratia
- 🔊 Perquisites
- 🔊 Earn Leave Encashment
- 🔊 Food Coupon
- 🔊 LTA
- 🔊 Any One Time /Adhoc payments

Deductions

- 🔊 Social Security (PF / ESI / LWF / PT)
- 🔊 TDS (after Investment declaration and Reimbursement computation)
- 🔊 Fine/Penalty/Advances
- 🔊 LOP or Absence
- 🔊 Provision of Lunch/Dinner
- 🔊 Recoveries for Damages
- 🔊 Attendance Inputs
- 🔊 Leave availed / approved inputs
- 🔊 LOP / New joinee / Separation inputs

Options & Preferred model of payroll processing

- 🔊 In-house team with competent persons (on-roll)
- 🔊 In-house, with a team of competent contractual persons
- 🔊 Thru Updated Software
- 🔊 Complete Outsource

Each process has its
own Advantages and
Disadvantages.