

Audit Report for Audit ID - AU00137-1

VA-Statutory

Audit Score

60/100

Details

Audit	AU00137
Scheduled Audit	AU00137-1
Location	Chennai
Hotel	GreenPark Hotel- GPC
Department	Human Resources
Checklist	VA-Statutory
Audit Type	External
Auditor	Ms ASWINI
Start Date	24-05-2018
End Date	28-05-2018
Submitted Date	25-05-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	53
Chronic Issues	0

Comparison

GREENPARK HOTEL- GPC VA-STATUTORY				
VA-STATUTORY		May 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED		
1	Statutory and Insurance	60	-	-
Audit Score		● 60	-	-

	80-100 = Green	Good / Excellent
	61-79 = Yellow	Average
	60 below is Red	Poor / Fair

Non-Compliance

Section: Statutory and Insurance

Subsection: License

- 1: Boarding & Lodging Licence **NC**
☒ No
- 2: Public resort license **NC**
☒ No
- 3: SIHRA - Association **NC**
☒ No
- 4: FHRAI (Federation of Hotel and Restaurant Association of India) **NC**
☒ No
- 5: Indian Performing Right Society Ltd. **NC**
☒ No

Section: Statutory and Insurance

Subsection: Minimum Wages Act 1948

- 1: Form VI- Notices containing Minimum rate of wages **NC**
☒ No
- 2: Name and Address of the Inspector **NC**
☒ No
- 3: Are the aggregate of undisbursed wages deposited with prescribed authority ? **NC**
☒ No

Observation Text :

The balance in the unpaid service charges were transferred internally once in 3 years to "Welfare fund service charges". Amount of Rs. 2,85,630 under Unpaid service charges pertaining to the period Apr'13 - Mar'15 was transferred to "welfare fund service charges " on 31-Mar-15 and an amount of Rs.283789 under "Unpaid Salaries & wages" upto March 2014 were written back in the books on 31-Mar-17?

Section: Statutory and Insurance

Subsection: EPF Scheme 1952

- 1: Whether both the Employees and Employer make contributions within 15 days of the close of every month by Bank Drafts?- **NC**
☒ No

Attachments :

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Section: Statutory and Insurance

Subsection: Payment of Gratuity Act 1972

- 1: Form A-Within 30 days from the date of applicability of Act **NC**

☒ No

- 2: Form F-Nomination **NC**

☒ No

Observation Text :

The unit does not have the practise of taking Form -F from the new joinees, though we were informed they have initiated the process of taking the employee and their nomination details. But we found no such instances

Section: Statutory and Insurance

Subsection: Employment Exchanges ACT 1959

- 1: Rule 3-Notification to the prescribed Employment Exchanges of vacancies in the establishment shall be made by the Company from such dates as may be **NC**

☒ No

- 2: Form ER-1 - unit 1-The Employer shall furnish to local employment exchange quarterly returns and biennial return within 30 days of due dates, namely 31st March, 30th June, 30th September and 31st December and biennial returns shall be furnished within 30 days of due date as notified in the Official Gazette. **NC**

☒ No

- 3: Form ER-II - unit 1-Occupational return to be submitted to the Local Employment Exchanges once in two years. **NC**

☒ No

Section: Statutory and Insurance

Subsection: TN Labour Welfare Board

- 1: Form C-Transfer of unpaid accumulation of wages **NC**

☒ No

Observation Text :

?verified FORM C as per TN labour welfare fund. Had filed a NIL report only. The balance in the unpaid service charges were transferred internally once in 3 years to "Welfare fund service charges". Amount of Rs. 2,85,630 under Unpaid service charges pertaining to the period Apr'13 - Mar'15 was transferred to "welfare fund service charges " on 31-Mar-15 and an amount of Rs.283789 under "Unpaid Salaries & wages" upto March 2014 were written back in the books on 31-Mar-17?

Section: Statutory and Insurance

Subsection: Bonus Act

- 1: Form A-Computation of Allocable Surplus Register **NC**

☒ No

- 2: Form B-Set On Set Off Register **NC**

☒ No

Section: Statutory and Insurance

Subsection: Contract Labour Act

- 1: Form XVI -Register of wages (Sec.78) **NC**
☒ No
- 2: Form XX -Register of Deductions for damage or loss (Sec.78) **NC**
☒ No
- 3: Form XXI -Register of Fines (Sec.78) **NC**
☒ No
- 4: Form XXII -Register of Advances (Sec.78) **NC**
☒ No
- 5: Form XIX -Wage Slips (Sec.78) **NC**
☒ No
- 6: Form XXIV-Half yearly Return **NC**
☒ No
- 7: Form XXVI / Form XVI-Muster Roll **NC**
☒ No
- 8: Form XXVII-Wages **NC**
☒ No
- 9: Form XXVIII-Wage Slip **NC**
☒ No
- 10: Form VI- Holiday Register **NC**
☒ No
- 11: Form XV-Service Certificate **NC**
☒ No

Section: Statutory and Insurance**Subsection: Child Labour ACT 1986**

- 1: Display of notice containing abstract of sections 3 and 14 Sec.3 PROHIBITION OF EMPLOYMENT OF CHILDREN Sec.14 Penalties.-(1) Whoever employs any child or permits any child to work in contravention of the provisions of section 3 shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to one year or with fine which shall not be less than ten thousand rupees but which may extend to twenty thousand rupees or with both. **NC**
☒ No

Section: Statutory and Insurance**Subsection: Inter-State Migrant Workmen ACT 1979**

- 1: Form I-Application for registration of establishments employing migrant workmen **NC**
☒ No

- 2: Form II-Certificate of registration **NC**
☒ No
- 3: Form III-Register of Establishments **NC**
☒ No
- 4: Form IV-Application for Licence for Recruitment **NC**
☒ No
- 5: Form V-Application for license of employment **NC**
☒ No
- 6: Form VI-Form of certificate by principal employer **NC**
☒ No
- 7: Form VIII-Office of Licensing Officer / Grant of license **NC**
☒ No
- 8: Form IX-Application for Renewal of Licence **NC**
☒ No
- 9: Form X - to be submitted by the-Name and address of the contractor, name and address of the sub-contractor, name and address of the establishment,name and address of the principal employer, name and address of the state in which the place of work is located, name of the state in which the recruitment is made **NC**
☒ No
- 10: Form XI - Return to be sent by the contractor to the authorities -Name and address of the contractor, name and address of the sub-contractor, name and address of the establishment,name and address of the principal employer, name and address of the state in which the place of work is located, name of the state in which the recruitment is made **NC**
☒ No
- 11: Form XXIII-Half yearly return - to be filed not later than 30 days from the close of the year **NC**
☒ No
- 12: Form XII-Register of Contractors **NC**
☒ No
- 13: Form XIII-Register of workmen employed by Contractor **NC**
☒ No
- 14: Form XIV-Service Certificate **NC**
☒ No
- 15: Form XV-Displacement and outward journey allowance sheet **NC**
☒ No

- 16: Form XVI-Return Journey Allowance Register **NC**
☒ No
- 17: Form XVII-Muster roll **NC**
☒ No
- 18: Form XVIII-Register of wages **NC**
☒ No
- 19: Form XIX-Register of deduction for damage or loss **NC**
☒ No
- 20: Form XX-Register of Fines **NC**
☒ No
- 21: Form XXI-Register of Advances **NC**
☒ No
- 22: Form XXII-Register of Overtime **NC**
☒ No
- 23: Form XXIII-Return 10 be sent by the Contractor to the Licensing Officer **NC**
☒ No
- 24: Form XXIV-Annual return of Principal Employer to be sent to the Registering Officer.
NC
☒ No

Chronic

No chronic issues found

Audit Questionnaire

Section: Statutory and Insurance

Subsection: License

1: Bar Licence For 24 Hrs / 12 hours

☒ Yes

2: Restaurant Licences

☒ Yes

Observation Text :

Roast and grills license was not received as on

3: Contract Labour license

☒ Yes

4: Laundry Licence

☒ Yes

5: Hair cutting Saloon with AC Licence

☒ Yes

6: Boarding & Lodging Licence **NC**

☒ No

7: Fire and Rescue Licence

☒ Yes

8: Licence to Work Lift

☒ Yes

9: Registration under the Weights & Measures Act

☒ Yes

10: Pollution control license

☒ Yes

11: Building Completion Certificate / Structural stability certificate

☒ Yes

12: Approval from the Department of Tourism, Government of India.

☒ Yes

13: TN Catering and establishment Act

☒ Yes

14: Petroleum & Explosives safety organisation (PESO)

☒ Yes

15: FSSAI

☒ Yes

16: Sanitary certificate for swimming facilities

☒ Yes

17: Public resort license **NC**

☒ No

18: SIHRA - Association **NC**

☒ No

19: FHRAI (Federation of Hotel and Restaurant Association of India) **NC**

☒ No

20: Indian Performing Right Society Ltd. **NC**

☒ No

Section: Statutory and Insurance

Subsection: Minimum Wages Act 1948

1: Form XVI-(1) Mode of payment shall be in cash or in kind (either wholly or partly) where it has been the custom.

☒ Yes

2: Form XVI-(2) Wages shall be paid on a working day on the following days: On seventh of each month in which less than 1000 persons are employed.

☒ Yes

3: Form XVI- Before expiry of 10th day of wage period in case of other establishments

☒ Yes

4: Form XVI-(3) Only deductions prescribed under the Act shall be recovered also subject to provision that the aggregate of deductions shall not exceed 75% of wages where the deductions include payments to cooperative society and 50% in any other case. ☒ Not Applicable

5: Form X-Wage register

☒ Yes

6: Form XI- Wage slips

☒ Yes

7: Form IV- Overtime Register

☒ Yes

8: Form V- Muster roll

☒ Yes

9: Form I and II- Register of fines and deductions

☒ Yes

10: Form III- Annual return to the Inspector

☒ Yes

11: Form III-Register of Advance

☒ Yes

12: Register of Loss

☒ Yes

13: Are all the registers preserved for a period of 3 years from the date of last entry?-

☒ Yes

14: Form VI- Notices containing Minimum rate of wages **NC**

☒ No

15: Form IX- Extract of the Act

☒ Yes

16: Name and Address of the Inspector **NC**

☒ No

17: Are the notices written in English and in Local language ?

☒ Yes

18: Are the aggregate of undisbursed wages deposited with prescribed authority ? **NC**

☒ No

Observation Text :

The balance in the unpaid service charges were transferred internally once in 3 years to "Welfare fund service charges". Amount of Rs. 2,85,630 under Unpaid service charges pertaining to the period Apr'13 - Mar'15 was transferred to "welfare fund service charges " on 31-Mar-15 and an amount of Rs.283789 under "Unpaid Salaries & wages" upto March 2014 were written back in the books on 31-Mar-17?

Section: Statutory and Insurance

Subsection: ESI ACT 1948, Central 1950 & General Regulation 1950

1: Form O & 1-Whether an application to the Regional Office for registration within 15 days from the date of applicability has been made and the Employer's Code Number has been obtained?

☒ Yes

2: Form 1A-Whether the employees, family details are obtained in order to complete Form 1A?

☒ Yes

3: Form 6-Register of employees insurance numbers

☒ Yes

- 4: Form 12-Accident Report ☒ Not Applicable
- 5: Form 11-Accident book ☒ Not Applicable
- 6: Form 26-Whether the employer furnishes the details of the insured person who have abstained from work and claims benefit under ESI? ☒ Not Applicable
- 7: Report-In case of any serious accidents, whether a report is sent immediately to the nearest insurance medical officer and local office, and in other cases within 24 hours of accident? ☒ Not Applicable
- 8: Form 7-Register of Employees
☒ Yes
- 9: Monthly contributions-Are the contributions made within 21 days of calendar month in which the contributions fall due?
☒ Yes
- 10: Monthly contributions-Has the employer paid an interest of 12% in the event of default in payment of contribution within the due date? ☒ Not Applicable
- 11: "Monthly contributions-In the event of delay in payment of contribution by the employer, the following damages for Period of delay - Maximum rate of damages in % per annum of the amount due may be recovered: Monthly contributions-(i) less than 2 months 5% Monthly contributions-(ii) 2 months and above but less than 4 months 10% Monthly contributions-(iii) 4 months and above but less than 6 months 15% Monthly contributions-(iv) 6 months and above 25%" ☒ Not Applicable
- 12: Inspection Book-Whether an inspection book which has to be produced during inspection to the Inspector of the ESI Corporation been maintained?
☒ Yes
- 13: 'Does the employer receives the various details from employees as prescribed under Form 1 and enters it in the Declaration form? Are these forms submitted to the ESI office within 10 days from the receipt of information?
☒ Yes

Section: Statutory and Insurance**Subsection:** EPF Scheme 1952

- 1: Form 3A- Contribution Card to be prepared by the Employer
☒ Yes
- 2: Form 5- Monthly Return on new members
☒ Yes
- 3: Form 10- Monthly Return on left members
☒ Yes
- 4: Inspection Report Note Book-

☒ Yes

5: Whether both the Employees and Employer make contributions within 15 days of the close of every month by Bank Drafts?- **NC**

☒ No

Attachments :

QUE56_DOC_20180525_110916.xlsx

Section: Statutory and Insurance

Subsection: Payment of Gratuity Act 1972

1: Form A-Within 30 days from the date of applicability of Act **NC**

☒ No

2: Form B-Change of Name, address or nature of business, within 30 days of change.

☒ Not Applicable

3: Form C-Proposal to close business, within 60 days before intended closure. ☒ Not Applicable

4: Form D-Notice for excluding husband from family ☒ Not Applicable

5: Form E-Notice of withdrawal of notice for excluding husband from family ☒ Not Applicable

6: Form F-Nomination **NC**

☒ No

Observation Text :

The unit does not have the practise of taking Form -F from the new joiners, though we were informed they have initiated the process of taking the employee and their nomination details. But we found no such instances

7: Form U-Display of the abstract of the act and rules

☒ Yes

8: Whether the payment is made only by Cash or Demand draft as per the requirement of employee/ nominee/ legal heirs?-

☒ Yes

9: Whether a display of the Act and rules both in English and local language understood by majority of employees has been made at prominent places?-

☒ Yes

Section: Statutory and Insurance

Subsection: Payment of Wages ACT 1936

1: Form XVI-(1) If the factory employs less than one thousand people, are the wages being paid before the expiry of the seventh day after the last day of the wage period?

☒ Yes

2: Form I- Register for Fines

☐ Yes

3: Form II- Register for deductions for Damage to loss of goods.

☐ Yes

4: Form III- Register of Advances

☐ Yes

5: Form IV- Annual Return to the Inspector

☐ Yes

6: Form VI- Register of Wages

☐ Yes

7: Form VII- Notice to Inspector ☒ Not Applicable

8: Form V- Abstract of the Act

☐ Yes

Section: Statutory and Insurance

Subsection: Employment Exchanges ACT 1959

1: Rule 3-Notification to the prescribed Employment Exchanges of vacancies in the establishment shall be made by the Company from such dates as may be **NC**

☐ No

2: Form ER-1 - unit 1-The Employer shall furnish to local employment exchange quarterly returns and biennial return within 30 days of due dates, namely 31st March, 30th June, 30th September and 31st December and biennial returns shall be furnished within 30 days of due date as notified in the Official Gazette. **NC**

☐ No

3: Form ER-II - unit 1-Occupational return to be submitted to the Local Employment Exchanges once in two years. **NC**

☐ No

Section: Statutory and Insurance

Subsection: Maternity Benefit ACT 1961

1: Cross verify with Form A, & Attendance Register & Payroll-(1) Whether any woman was employed in the establishment during the six weeks immediately following the day of her delivery or her miscarriage? ☒ Not Applicable

2: Form J-An abstract of Act and the provisions prominently displayed in the local language.

☐ Yes

3: Form A-The particulars of all women workers from whom notice of confinement was received. ☒ Not Applicable

4: Form K, L, M & N-The particulars in respect of the preceding year before 31st January in every year.

☒ Yes

5: The records kept under the provisions of the Act shall be preserved for a period of two years from the date of last entry.-

☒ Yes

Section: Statutory and Insurance

Subsection: Profession Tax

1: Receipt-Whether receipts are all filed properly and within due date

☒ Yes

2: Form I - Certificate of registration

☒ Yes

Section: Statutory and Insurance

Subsection: TN Labour Welfare Board

1: Form A-Particulars of contribution amount

☒ Yes

2: Receipt-Whether receipts are all filed properly and within due date

☒ Yes

3: Form C-Transfer of unpaid accumulation of wages **NC**

☒ No

Observation Text :

?verified FORM C as per TN labour welfare fund. Had filed a NIL report only. The balance in the unpaid service charges were transferred internally once in 3 years to "Welfare fund service charges". Amount of Rs. 2,85,630 under Unpaid service charges pertaining to the period Apr'13 - Mar'15 was transferred to "welfare fund service charges " on 31-Mar-15 and an amount of Rs.283789 under "Unpaid Salaries & wages" upto March 2014 were written back in the books on 31-Mar-17?

Section: Statutory and Insurance

Subsection: Bonus Act

1: Form A-Computation of Allocable Surplus Register **NC**

☒ No

2: Form B-Set On Set Off Register **NC**

☒ No

3: Form C-Details of Bonus Payments Register

☒ Yes

4: Form D-Annual Return to be filed within 30 days after the expiry of time limit specified in Sec 19.

☒ Yes

5: Is the Bonus paid within 8 months from the close of accounting year ?

☒ Yes

6: Is there any agreement or settlement entered into between the employer and employees to pay annual Bonus linked with production or productivity in lieu of bonus based on profits payable under this Act? If 'Yes' such bonus shall not exceed 20% of the salary or wage earned by the employee during the relevant accounting year. ☒ Not Applicable

7: Is the minimum Bonus paid at 8.33% of salary or wage earned by employee or minimum wage as per Minimum wages act whichever is higher?

☒ Yes

8: Where an employee has not completed 15 years of age, is the minimum Bonus paid at 8.33% of salary or wage earned by the employee or Rs.60 whichever is higher? ☒ Not Applicable

Section: Statutory and Insurance

Subsection: Contract Labour Act

1: Form VI -License

☒ Yes

2: Form IV

☒ Yes

3: Form XIII-Register of Persons employed (Sec.75)

☒ Yes

4: Form XIV-Employment Card (Sec.76)

☒ Yes

5: Form XVI -Register of wages (Sec.78) **NC**

☒ No

6: Form XX -Register of Deductions for damage or loss (Sec.78) **NC**

☒ No

7: Form XXI -Register of Fines (Sec.78) **NC**

☒ No

8: Form XXII -Register of Advances (Sec.78) **NC**

☒ No

9: Form XIX -Wage Slips (Sec.78) **NC**

☒ No

10: Form VII

☐ Yes

11: Form XXIV-Half yearly Return **NC**

☐ No

12: Form XXVI / Form XVI-Muster Roll **NC**

☐ No

13: Form XXVII-Wages **NC**

☐ No

14: Form XXVIII-Wage Slip **NC**

☐ No

15: Display of the extract of the Act

☐ Yes

16: Form XXIX ☒ Not Applicable

17: Form VI- Holiday Register **NC**

☐ No

18: Form XV-Service Certificate **NC**

☐ No

Section: Statutory and Insurance

Subsection: TN Catering Establishment ACT 1958

1: Form I-Application for registrations and renewal

☐ Yes

2: Form XIV-Register of Employment

☐ Yes

3: Form XVI-Register of Wages

☐ Yes

4: Form VIII-Register of advances / deductions / fines

☐ Yes

5: Form IV - F-Register of national and festival holidays

☐ Yes

6: Display of the extract of the Act-Display of the extract of the Act

☐ Yes

7: Form IV EE-notice of employees required to work on holidays

☐ Yes

8: Form XV-Notice of daily hours of work, interval for rest and weekly holiday.

☐ Yes

9: Form XIII-Combined annual return.

☐ Yes

Section: Statutory and Insurance

Subsection: Child Labour ACT 1986

1: Display of notice containing abstract of sections 3 and 14 Sec.3 PROHIBITION OF EMPLOYMENT OF CHILDREN Sec.14 Penalties.-(1) Whoever employs any child or permits any child to work in contravention of the provisions of section 3 shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to one year or with fine which shall not be less than ten thousand rupees but which may extend to twenty thousand rupees or with both. **NC**

☐ No

Section: Statutory and Insurance

Subsection: Equal Remuneration ACT 1976

1: (1) Whether the remuneration are paid to the workers without any gender bias for the same work or work of a similar nature?-

☐ Yes

2: For the purpose of complying with the provisions of sub-section (1), was there any reduction in the rate of remuneration of any worker?- ☒ Not Applicable

3: Does the employer follow indiscrimination against women while recruiting for same work or work of similar nature, or in any condition of service subsequent to recruitment such as promotions, training or transfer etc.?-

☐ Yes

4: Form D-Is the register of workers employed maintained?

☐ Yes

Section: Statutory and Insurance

Subsection: Inter-State Migrant Workmen ACT 1979

1: Form I-Application for registration of establishments employing migrant workmen **NC**

☐ No

2: Form II-Certificate of registration **NC**

☐ No

3: Form III-Register of Establishments **NC**

☐ No

4: Form IV-Application for Licence for Recruitment **NC**

☐ No

5: Form V-Application for license of employment **NC**

☐ No

- 6: Form VI-Form of certificate by principal employer **NC**
☐ No
- 7: Form VII-Application for adjustment of Security Deposit ☒ Not Applicable
- 8: Form VIII-Office of Licensing Officer / Grant of license **NC**
☐ No
- 9: Form IX-Application for Renewal of Licence **NC**
☐ No
- 10: Form X - to be submitted by the-Name and address of the contractor, name and address of the sub-contractor, name and address of the establishment,name and address of the principal employer, name and address of the state in which the place of work is located, name of the state in which the recruitment is made **NC**
☐ No
- 11: Form XI - Return to be sent by the contractor to the authorities -Name and address of the contractor, name and address of the sub-contractor, name and address of the establishment,name and address of the principal employer, name and address of the state in which the place of work is located, name of the state in which the recruitment is made **NC**
☐ No
- 12: Form XXIII-Half yearly return - to be filed not later than 30 days from the close of the year **NC**
☐ No
- 13: Form XII-Register of Contractors **NC**
☐ No
- 14: Form XIII-Register of workmen employed by Contractor **NC**
☐ No
- 15: Form XIV-Service Certificate **NC**
☐ No
- 16: Form XV-Displacement and outward journey allowance sheet **NC**
☐ No
- 17: Form XVI-Return Journey Allowance Register **NC**
☐ No
- 18: Form XVII-Muster roll **NC**
☐ No
- 19: Form XVIII-Register of wages **NC**
☐ No

- 20: Form XIX-Register of deduction for damage or loss **NC**
☒ No
- 21: Form XX-Register of Fines **NC**
☒ No
- 22: Form XXI-Register of Advances **NC**
☒ No
- 23: Form XXII-Register of Overtime **NC**
☒ No
- 24: Form XXIII-Return 10 be sent by the Contractor to the Licensing Officer **NC**
☒ No
- 25: Form XXIV-Annual return of Principal Employer to be sent to the Registering Officer.
NC
☒ No