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EMPLOYEES' PROVIDENT FUND ORGANISATION

SUB-REGIONAL OFFICE, PUNE

PUNE CANTONMENT BOARD BUILDING, GOLIBAR MAIDAN, PUNE.

NO. : MH/PUN/33686 / ENF/PF/Cir. I/649

Dated : 24/11/2000

To,
The Proprietor,
Hemangi Enterprises,

Shradha Garden, Gawade park, Bldg. No. 8,
Flat No. 11, Chinchwad, Pune-33.

Code No. MH/P.UN/33686

Subject : Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed there under - Applicability thereof - Allotment of Code Number.

Sirs,

1. Yours factory/establishment with all its branches and departments is brought within the purview of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder with effect from 1/7/2000. The information made available by you and the inquiry made by area Enforcement Officer reveals that :

- (i) Your factory is engaged in _____ one of the industries specified in Schedule to which the Employees' Provident Funds and Miscellaneous Provisions, 1951 is applicable under Section 1 (3) (a) of the Act.
- (ii) Yours is an establishment classified as 'Expert Services' to which the Employees Provident Funds and Miscellaneous Provisions Act, 1952 has been made applicable by the Government of India by a Notification issued under Section 1 (3) (b) of the Act.
- (iii) The activities carried on by our establishment/factory are neither the specified industry in Scheduled I nor the class of establishments under Section (1) (3) (b) of the Act. Your establishment/factory is therefore held as non-specified.

1-A The coverage is provisional on the basis of enquiries made/information available and is subject to further verification of your records for perior period.

1-B With refernece to your application No. _____ dated _____ received for extension for Employees' Provident Funds & Miscellaneous Provisions Act, 1952 under Section 1 (4) of the Act, on a voluntary basis, a Code number is hereby allotted to your establishment namely MH/PNE/_____ covering your establishment with effect form _____ pending issue of a Notification by the Govt. of India/Central Provident Fund Commissioner in exercise of the powers conferred on them by sub section (4) of Section 1 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

1-C The Code No. MH/PUN/33686 _____ is allotted to you for the purpose of making compliance under the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act 1952 and the Schmes framed thereunder. This Code Number should invariably be quoted in all the correspondence with this Office.

4. (i) The contribution payable by the employer shall be at the rate of 10% / 12% of basic wages dearness allowance (including value of food concession) and retaining allowance if, any, payable to each employees, every month. The contribution payable by the employees shall be equal to the contribution payable by the employer.
- (ii) The contribution shall be calculated on the basic wages, dearness allowance etc. actually drawn during the whole month whether paid on daily, weekly, fortnightly or monthly basis.
- (iii) Each contribution shall be calculated on the nearest rupee (i.e. 50 paise or more to be counted as the next higher rupee and fraction of a rupee less than 50 Paise to be ignored.)
- (iv) For the purpose of calculation of contribution the wages may be rounded off to the nearest rupee i.e. 50 Paise or more being taken as one rupee and less than 50 Paise ignored.

NOTE : On Your employing 20 or more Persons you will be liable to pay contribution 12%

- (v) The employer shall in the first instance, pay both contributions payable by himself and also on behalf of the members.
- (vi) In respect of employees by or through a contractor, the contractor shall recover the contribution payable by such employees and shall pay to the principal employer the amount of members' contribution so deducted together with an equal amount of contributions and administrative charges.
- (vii) It shall be the responsibility of the principal employer to pay both the contributions payable by himself in respect of employees employed by him and also in respect of employees employed by or through a contractor and also Administrative Charges.

5. Before paying the member his wages, you shall deduct the employees' contribution from his wages which together with your own contribution and administrative charges shall, within 15 days of the close of every month, be paid in the Accounts of the Fund maintained by the State bank of India / Pune by challan in the following manner.

NOTE :

- (i) The Family Pension Contribution is to be segregated from P.F. Contribution @ 8.33% of the basic wages, D.A. (including Cash value of any food concession and retaining allowance, if any). The contribution in Employees Pension Fund w.e.f. 16-11-95 shall be 8-1/3% out of employer's contribution only.
- (ii) The rate of Administrative Charges is 1.10% of pay i.e. basic wages, dearness allowance including cash value of any food concession and retaining allowance, if any subject to minimum Rs. 5/- per month.
- (iii) It may be noted that if timely deductions are not made from the members wages, the employer will have to pay both the shares himself, as the recovery of arrears contributions for back period from the subsequent wages of the employees is prohibited.
- (iv) All the contributions and Administrative Charges for the period from Aug. 2000 to Nov. 2000 be deposited by or before 9/12/2000.
- (v) The relevant Challans for the purpose of remittance can be had from any branch of the State Bank of India / Regional Office / Provident Fund Inspectorate.
- (vi) Cheque/Cash may be deposited to E.P.F. Account No. 1,2,10,21 and 22 respectively alongwith quadruplicate copies of challans in any branch of State bank of India/Pune convenient to your establishment factory.
- (a) P.F. Contributions (both employees' and employers')

To be deposited Employees' Provident Fund Account No. 1

6. Besides making deposits Account No. 1,2 and 10 (as explained above), you are also required to deposit the amounts in Account No. 21 and 22 under the Employees' Deposit Linked Insurance Scheme 1976 in the manner indicated below within 15 days of the close of each month.

(i) Deposit Linked Insurance Fund Account No. 21.

To this Account will be deposited the Contribution @ 0.5% which will be the aggregate of the basic wages, dearness allowance (including the cash value of food concession) and retaining allowance, if any, payable to the employees by employer.

(ii) Regional Insurance Fund Administration Account No. 22.

To this account will be deposited the Administrative Charges @ 0.01% which will be the aggregate to the basic wages dearness allowance (including cash value of food concession) and retaining allowance, if any, payable to the employees by employer.

7. The deposit in the above Account viz No. 1,2,10,21 and 22 are to be made by challan and a copy of the challan as receipted by the Bank may be forwarded to this office duly attached with Form-12-A (explained below)

8. You are required to maintain/ forward the following Returns :

(i) Form No. 9 under the EPF Scheme, 1952

This is to be submitted to this office once in respect of those employees who are required or entitled to become members on the date of the factory / establishment is covered under the Act.

(ii) Form No. 2 under the EPF Scheme, and E.P.Scheme, 1995.

This form is to be obtained from every member for submission to this office.

(iii) Form No. 5-A

This is to be submitted to this Office, Any subsequent change in ownership is also to be notified to this Office through this Form.

(iv) Form No. 3-A

This is to be maintained at the Factory/establishment in respect of every employees who is a member.

(v) Form No. 6-A

This is the Annual Return of contributions and is to be submitted alongwith form 3-A to this Office within 30 days of the close of the financial year.

(vi) Form No. 12-A

This is the monthly return of contributions and is to be submitted to this Office by 25th of next month alongwith copy of challan, in support of the deposits made in the State Bank of India Pune.

(vii) Form No. 5 & 10

These are the Returns of employees who have become new members or have left the service in the month and are to be submitted to the Office by the 15th of the next month.

9. All the forms prescribed under the Employees' Provident Fund Scheme, the Employees' Pension Scheme and the Deposit Linked Insurance Scheme are available in the Provident Fund Inspectorate Office and will be supplied on receipt of your Indent.

10. Besides, you should also obtain a Declaration of Form No. 11 from every employee at the time of his joining the establishment as to whether or not he was already a member of the

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INSPECTION NOTE BOOK

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| 1. Name of the E. O. | 2. Date of Visit |
| 3. Period for which accounts are checked | 4. Observations |

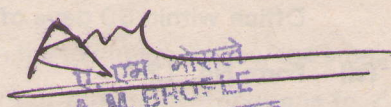
You should report the compliance on the Enforcement Officer's remarks within 15 days unless otherwise noted in the Inspection Book by the Enforcement officer's.

12. It is important to ensure that the amount due is paid within the prescribed time limit. Delayed remittances are dealt in the manner as provided under section 14-B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, in addition to the levy of damages for the pre discovery period. Besides, Prosecution also be launched for non-payment of dues and for non-submission of Returns.
13. Individuals working in the Head Office/Branch of an establishment (factor/non factory) doing the job of Maintenance of accounts, sales and purchase which are incidental to manufacturing activity, are also coverable by virtue of Section 2-A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. You are, therefore, requested to furnish the names and detailed addresses of such branches or Departments or Head Office within 15 days. If you have no such Department or branches, sales office etc. a "NIL" report may be sent to this office. The above information should be sent in the Proforma "A" Annexed hereto.
14. Please intimate, if you have any existing Provident Fund in your Factory/establishment. Please transfer to the Employees' Provident Fund, all accumulations standing to the Credit of the covered employees as required by Section 15 of the Act and para 28 of the Employees' Provident Fund Scheme within 10 days from the date the Act has become applicable to you. If you have no Provident Fund in existence Please send a "NIL" report.
15. Please also submit Return in Form No. 5-A (Revised) (Specimen enclosed) showing the particulars of ownership immediately)
16. In case you find any difficulty in implementing any of the provisions of the Scheme you may send one of your responsible representatives to this office who will be guided in the matter.
17. Copies of instructions issued by this office from time to time are sent separately for guidance.
18. Please acknowledge receipt of this communication.

Yours faithfully,

Encl :

Employer's Guide


A.M. BHOSALE
REGIONAL PROVIDENT FUND COMMISSIONER
SUB REGIONAL OFFICE, PUNE

Copy to :

1. Shri/Smt. _____ Enforcement Officer _____
with reference to the his Report dated _____ for information and necessary action. He/She is advised to visit the establishment and afford necessary guidance to the employer in the matter of complying with the statutory provisions. He/She should also submit his recommendations for finalising the coverage of this establishment within 3 months.

REGIONAL PROVIDENT FUND COMMISSIONER