



संचारी भविष्य निधि संगठन, क्षेत्रीय कार्यालय, बंगलूर - 560 025

EMPLOYEES' PROVIDENT FUND ORGANISATION

Regional Office, Karnataka

P.B. No. 2584, No. 13, RAJA RAMMOHAN ROY ROAD, BANGALORE - 560 025

ENF III/BDXIX/ 371 /2000

Date: 22/6/00

Lim Cho Koen, Managing Director,

M/s. Makino Asia (P) Limited,

43, 27th Cross, 4th Block,

(West) Jayanagar,

Bangalore - 560 011.

Applicability of Employees' Provident Fund & Miscellaneous Provisions Act 1952 and the Schemes framed thereunder to

Makino Asia (P) Limited, 43, 27th Cross, 4th Block

(West) Jayanagar, Bangalore - 11.

On the basis of particulars furnished by you on 22/5/2000 and on the inspection of the records of your establishment conducted by the Enforcement Officer, Employee's Provident Fund Act 1952, it is evident that:

Your establishment/factory viz. M/s. Makino Asia (P) Limited

'Trading & Commercial' which is included in Schedule I/classes of establishments in Employees' Provident Funds and Miscellaneous Provisions Act 1952.

On the said establishment/factory has employed 21

1/2/97

It has completed the infancy period in terms of provisions of Sec. 16(1) (b) to the Employees' Provident Fund and Miscellaneous Provisions Act 1952, of 5/3 years on

the provisions of E.P.F. & Misc. Provisions Act 1952, and the schemes framed thereunder are applicable to the said establishment together with head office and its branches/departments whether situated at the same place or at different places with effect from 1/2/97

provisionally, subject to further verification of your records for the earlier period.

In reference to your application No. _____ dated _____

for extension of E.P.F. & Miscellaneous Provisions Act 1952, under Section 1 (4) of the said Act, on the basis of the above, a code number is hereby allotted to your establishment namely provisionally covering your establishment with effect from _____ pending issue of notification

from the Government of India in exercise of powers conferred on them by sub-section (4) of Section 1 of the E.P.F. and Miscellaneous Provisions Act 1952.

The Code No. KN/ 24568

is allotted to your establishment for the purpose of making compliance with the various provisions of the E.P.F. & Misc. Provisions Act 1952, and the schemes framed thereunder namely E.P.F. Scheme, 1952, Employees Pension Scheme 1995 and Employees' Provident Insurance Scheme 1976. This Code number should be invariably quoted in all the correspondence.

The contribution payable by the employer shall be at the rate of ~~100~~ 12% of basic wages, dearness allowance and cash value of any food concessions and retaining allowance, if any payable to each employee every month. The contribution payable by the employees shall be equal to the contribution payable by the employer.

The contribution shall be calculated on the basis of the basic wages, dearness allowance etc. payable during the whole month whether paid on daily, weekly, fortnightly or monthly basis.

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.

(3) Before Paying the member's wages, you shall deduct the employee's contributions which together with your own contribution and administrative charges shall be paid within the close of every month in the Accounts of the Fund maintained by the State Bank of India by separate in the following manner :

- (a) E.P.F. Contribution : To be deposited in E.P.F. A/c No. 1
- (b) Administrative charges : To be deposited in E.P.F. A/c No. 2
- (c) Employees' Pension Fund Contribution : To be deposited in Employee's Pension Fund A/c No. 10

Note : (i) The rate of administrative charges is 0.05% subject to a minimum of Rs. 5/- on pay, basic wages, dearness allowance including cash value of any food concession allowance, if any.

(ii) It may be noted that if timely deductions are not made from the member's wages will have to pay both the shares himself, as the recovery of arrears contributions period from the subsequent wages of the employees, is prohibited except when could not be made at the appropriate time due to accidental mistake or clerical error.

(iii) The Pension Scheme will be applicable from prospective date i.e. 1st of the month this coverage notice.

(4) Besides making deposits in account Numbers 1, 2 and 10 as explained above, you are to deposit the contributions and Adm. charges in Account No. 21 and 22 under the Fund Linked Insurance Scheme 1976, in the manner indicated below within 5 days of the close each

- (1) **Deposit Linked Insurance Fund** Account No. 21 : In this account will be deposited the contribution 0.5% which will be the aggregate of the basic wages and dearness allowance including and retaining all allowances if any, payable to the employees by an employer.
- (2) **Deposit Linked Insurance Fund** Administrative A/c No. 22 : To this account will be deposited the administrative charges at 0.01% subject to a minimum of Rs. 2/- which will be the aggregate of the basic wages, dearness allowance (including the cash value of food, concessional and retaining allowance if any payable to the employees) by an employer.

(5) The Deposit in the above accounts, viz., 1, 2, 10, 21, 22 are to be made by separate triplicate copies of the challans one received from the Bank should be forwarded to this office with from No. 12A (Revised as explained below)

You are required to maintain/forward the following returns :

- (i) Form No. 9 under the E.P.F. Scheme 1952 : These are to be submitted to this office once in a month of those employees who are required or entitled to be covered under the scheme.
- (ii) Form No. 2 under the E.P.F. Scheme 1952 and also under the Employees Pension Scheme, 1995 : These are to be obtained in duplicate from every employee for submission to this office.
- (iii) Form 5A : This is to be submitted to this office in duplicate. Subsequent change in ownership is also to be reported to this office through this form.
- (iv) Form No. 3-A : This is to be maintained at the factory/establishment in respect of every employee who is a member of the P.F. the contribution paid to the P.F. are to be posted in this form every month.
- (v) Form No. 6-A : This is the annual return of contribution and

submitted to this office by 25th every following month. Triplicate copies of the challans in support of the deposits made in the State Bank of India should be attached with this.

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 this Office before the 15th of the following month irrespective of whether the particulars are 'Nil' for any month.

Form No. 5 & 10

Forms prescribed under the Employee's Provident Funds Scheme 1952, the Employees Pension and the Deposit Linked Insurance, 1976, are available in the P.F. office and will be SUPPLIED on receipt of your indent. THE SPECIMEN of forms are enclosed.

When Pension Fund Contributions, it should be separated from the Employee's share of Provident Fund and shown separately in the respective forms and remitted separately in A/c No. 10 from 1/2/97 only.

Arrears E.P.F. and E.D.L.I. dues for the period from 1/2/97 the arrears should be remitted ~~immediately~~ forthwith without prejudice to levy of damages for the belated remittances.

The employees shown in Form-9 were the members of the establishment's Private Provident Fund. On commencement of the Scheme, the accumulations in the Provident Fund Standing to their credit should be remitted into the State Bank of India to the credit of the E.P.F. A/c. No. 1 through the challans and the triplicate copy of the challan sent to this office. All the amounts relating to the accumulations lying invested in securities should be transferred to the E.P.F. within four months. The securities transferred to and endorsed in favour of the Central Board of Trustees, Provident Fund, and the Securities thus transferred should be sent to this office. A note with instructions in the matter of transfer to these accumulations is enclosed. Cash on hand in the Accounts of the Private Provident Fund should be remitted within 30 days from the date of the order, failing which damages at the prescribed rates will have to be paid by you on the delayed remittance in cash after the due date.

A copy of this letter along with its enclosures may kindly be acknowledged.

T.R.S. Kumar
(T.R.S.KUMAR)

REGIONAL PROVIDENT FUND COMMISSIONER
KARNATAKA

Instructions regarding implementation of the Employee's Provident Fund Scheme, Employees' Family Pension and Employees' Deposit Linked Insurance Scheme.

Instructions regarding allotment of Account Nos.

Instructions regarding transfer of previous Provident Fund Accumulations and transfer of securities.

Key for calculation of Provident Fund contribution, Family Pension contributions and Insurance Contributions.

Form 5-A (in triplicate).

Enforcement officer, Bangalore Division _____ Shri/Smt. _____ in compliance. He/She is to obtain 5-A in duplicate in respect of the establishment immediately.

to this Branch/Sub Regional Office. (It is understood that this factory/ establishment has/has no accumulations to transfer the E.P.F. This may please be noted in the contributions Register of the Group with suitable remarks).

Signature _____ Section.