

KN/BN/19489

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**OFFICE OF THE REGIONAL PROVIDENT FUND COMMISSIONER**

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

No. KN/PT/Enf-IV/BD-XXI / 2584 / 96-97

Date : 20/11/96

To. Shri K.P.Nagesh, Managing Director,

M/s. Unit Detective and Security Services (P) Limited,

No. 999/30, Nithya Mansion, 1st Main,

4th Cross, Vijayanagar 1st stage, Bangalore-560 040.

Sir,

Sub : **Applicability of Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder to**

M/s. Unit Detective and Security Services (P) Limited, No. 999/30,

Nithya Mansion, 1st Main, 4th Cross, Vijayanagar 1st stage, Bangalore

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On the basis of particulars furnished by you on 23/10/96 and on the basis of the inspection of the records of your establishment conducted by the Enforcement Officer, Employees' Provident Funds on 19/10/96 and 23/10/96 it is evident that :

(a) Your establishment/factory viz M/s. Unit Detective & Security Services (P) Limited is engaged in Rendering Expert Services which is included in Schedule I / classes of establishments in Employees' Provident Funds and Miscellaneous Provisions Act., 1952.

(b) that the said establishment/factory has Employed 16 Persons on August 1996

(c) that it has completed the infancy period in terms of Provisions of Sec. 16 (1) (b) to the Employees' Provident Funds & Miscellaneous Provisions Act., 1952 of 5/3 years or therefore the provisions of E.P.F. and Misc. Provisions Act., 1952 and the schemes framed thereunder are applicable to your above named establishment together with head office and its branches/department whether situated at the same place or at different places with effect from 10th October 1996 finally/provisionally, subject to further verification of your records for the earlier period.

With reference to your application No. Nil dated 10th October 1996 for extension of E.P.F. & Miscellaneous Provisions Act., 1952, under Section 1 (4) of the said Act., on a voluntary basis a code number is hereby allotted to your establishment namely provisionally covering your establishment with effect from 01/08/1996 pending issue of notification by the Government of India in exercise of powers conferred on them by sub-section (4) of Section 1 of the E.P.F. & Misc. Provisions Act., 1952.

(2) The Code No. KN/BN/19489 is allotted to your est. 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' Family Pension Scheme, 1954 and Employees' Deposit Linked Insurance Scheme, 1976. This Code number should be invariably quoted in all the correspondence with this office.

The contribution payable by the employer shall be at the rate of 8.33% / 10% of basic wages, dearness allowance (including 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.

- I 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.
- II 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.
- III 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 be ignored.

(3) Before Paying the member's wages, you shall deduct the employee's contributions from his wages which together with your own contribution and administrative charges shall be paid within 15 days of the close of every month in the Accounts of the Fund maintained by the State Bank of India by separate challans in the following manner :

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

Note : (i) The rate of administrative charges is 0.65% subject to a minimum of Rs. 5/- w.e.f. 1-12-78 of pay, basic wages, dearness allowance including cash value of any food concession and retaining allowance, if any.

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

(iii) The Family Pension Scheme will be applicable from prospective date of the month of issue of this coverage notice.

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

(1) Deposit Linked Insurance Fund Account No. 21  
In this account will be deposited the contributions at 0.5% which will be the aggregate of the basic wages, dearness allowance including and retaining allowance 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 administration charges at 0.01% 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 an employer.

\* - subject to Minimum of Rs.2/- per month

(5) Employee Share For The Period of Discovery and is Waive . In Case the Deduction had not been Made from the employees.

(6) The Deposit in the above accounts, viz., 1, 2, 10, 21, 22 are to be made by separate attached and triplicate copies of the challans one received from the Bank should be forwarded to this office duly attached 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 and Form No. 3 (E.P.F.) under the E.P.F. Scheme, 1976 Employees Pension Fund Scheme 1995  
These are to be submitted to this office once in respect of those employees who are required or entitled to become members on the date the factory/establishments is covered under the scheme.

(ii) Form No. 2 under the E.P.F. Scheme 1952 and also under the Scheme, 1971-95  
These are to be obtained in duplicate from every member for submission to this office.

(iii) Form-5A  
This is to be submitted to this office in duplicate. 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 employee who is a member in which the contribution paid to the P.F. are to be posted every month.

(v) Form No 6-A  
This is the annual return of contribution and is to be submitted to this office within 30 days of the close of the financial year, (i.e. 30th April) along with from 3-A (Last Contribution to be shown for February payable in March each year.)

(vi) Form No. 12-A

This is the monthly return of contributions and is to be 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 us.

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

7. All the forms prescribed under the Employee's Provident Funds Scheme 1952, the <sup>Employees'</sup> Family Pension Fund Scheme, 1977<sup>95</sup> and the Deposit Linked Insurance, 1976, are available in the P.F. office and will be SUPPLIED FREE OF COST on receipt of your indent. ~~THE SPECIMEN of forms are enclosed.~~

8. Regarding <sup>Employees'</sup> Family Pension Fund Contributions, ~~it should be separated from the Employees' Provident Fund contribution and shown separately in the respective forms and remitted separately in A/c No. X to the accountant only.~~ \*\*\* -

9. As regards E.P.F. and E.D.L.I. dues for the period from 31/10/1996 to 31/10/1996 ~~the dues~~ should be remitted ~~on or before~~ <sup>within 15 days from</sup> the date of receipt of this coverage memo. This is without prejudice to levy of damages for the belated remittances.

10. In case, the employees shown in Form-9 were the members of the establishment's Private Provident Fund at the 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 prescribed challans and the triplicate copy of the challan sent to this office. All the amounts relating to the Provident Fund accumulations lying invested in securities should be transferred to the E.P.F. within four months by having the securities transferred to and endorsed in favour of the Central Board of Trustees, Employees' Provident Fund, and the Securities thus transferred should be sent to this office. A note containing the instructions in the matter of transfer to these accumulations is enclosed. Cash on hand in relation to the Accounts of the Private Provident Fund should be remitted within 30 days from the date of this communication, failing which damages at the prescribed rates will have to be paid by you on the delayed remittances made in cash after the due date.

The receipt of this letter along with its enclosures may kindly be acknowledged.

\*\*\*- The employer should be remitted his share of 8 1/3% towards account No. X & remaining 1 2/3% shall be remitted to account no. I and shown separately in respective forms. (M. S. RA. HAVENESA)  
REGIONAL PROVIDENT FUND COMMISSIONER  
KARNATAKA

Encls

1. Instructions regarding implementation of the Employees' Provident Fund Scheme, Employees' Family Pension Scheme and Employees' Deposit Linked Insurance Scheme.
2. Instructions regarding allotment of Account Nos.
3. Instructions regarding transfer of previous Provident Fund Accumulations and transfer of securities.
4. Ready Reckoner for calculation of Provident Fund contribution, Family Pension contributions and Deposit Linked Insurance Contributions.
5. Form 5A (in triplicate).

Copy to 1. The Enforcement officer, Shim/Shri \_\_\_\_\_ for watching compliance. He/She is to obtain 5-A in duplicate in respect of the establishment immediately.

2. Accounts Branch/Sub Regional Office, (It is understood that this factory/establishment has/has no Previous Provident Fund accumulations to transfer the E.P.F. This may pleased be noted in the contributions Register maintained in the Group with suitable remarks).

3. Inspection Branch \_\_\_\_\_ Section.  
P.D. Cell

for REGIONAL PROVIDENT FUND COMMISSIONER  
KARNATAKA