



**EMPLOYEES' PROVIDENT FUND ORGANISATION**

Sub-Regional office, B./ H. : V.M.C. Ward office,  
Akota Stadium Road, Akota Vadodara.

24 MAR 2006

No. GJ/RPFC/BRD/ 65231 ENF/923

Dated : \_\_\_\_\_

To

M/s VBC SERVICES

E/1/First Floor National Plaza

S.T. Stand, Hulo

389350 (RMS)

CODE No. GJ/BRD/65231

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

Sirs,

1. Your 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 01/02/06. In case if transpires that in formations furnished by the Employers in proforma for coverage is wrong, the date of coverage can be shifted to the retrospective date and would be at the risk and liability of Employer. The information made available by you and the inquiry made by area enforcement Office reveals that :

(i) Your factory engaged in \_\_\_\_\_ one for the Industries specified in Schedule I to which the Employees' Provident Fund and miscellaneous Provisions Act, 1952 is applicable under Section 1 (3) (a) of the Act.

(ii) Yours is an establishment classified as Expert Service to which the Employees' Provident Funds and Miscellaneous Provisions Funds 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 your establishment/factory are neither the specified industry in Schedule I nor the class of establishment under section 1 (3) (b) for 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 prior periods.

1-B With reference to your application No. \_\_\_\_\_ dated \_\_\_\_\_ received for extension for Employees' Provident Funds and 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 GJ/BRD/ \_\_\_\_\_ provisionally covering your establishment with effect from \_\_\_\_\_ 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. GJ/BRD/ 65231 is allotted to your for the purpose of making compliance the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Scheme framed thereunder. This code number should invariably be quoted in all the correspondence with the office.

2. You are required to implement the provisions of the Employees' Provident Fund Scheme w.e.f. 01/02/06 Pension Scheme w.e.f. 01/02/2006 and Deposit Linked Insurance Scheme, w.e.f. 01/02/2006 if not already done.

3. As provided in para 26 of the Employees' Provident Fund scheme, 1952 every employee including trainee working in or in connection with the work of the Factory/establishment shall be eligible for membership of the fund from the date of joining of the service.
4. (i) The contribution payable by the employer shall be at the rate of 10% & 12% of basic wages, dearness allowance (including cash value of food concession) and retaining allowance, if any, payable to each employees, every month. The contribution payable by the employee 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 contribution 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 than 20 Persons on any day, 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 employed 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 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 and together with your own contribution and administrative charges shall, within 15 days to the close of every month, be paid in the Accounts of the Fund maintained by the State bank of India by separate challans in the following manner :

- (a) **P. F. Contribution (both employees' and employer's)**  
To be deposited in Employees' Provident Fund Account No. 1
- (b) **Administrative Charges**  
To be deposited in Employees' Provident Fund Account No. 2
- (c) **Pension contribution (w.e.f. 16/11/1995 8-1/3% out of employers' contribution only.)**  
To be deposited in Employer's Pension Fund Account No. 10

- NOTE : (i) The family pension contribution (upto 15/11/95) is to be segregated from P. F. contribution @ 1-1/6% 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. 16-11-1995 shall be 8-1/3% out of employers' contribution only.
- (ii) The rate of Administrative Charges is 1-10% Aug. 98 of pay i. e. 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 employee is prohibited.
- (iv) All the contributions and Administrative Charges for the period from \_\_\_\_\_ to \_\_\_\_\_ be deposited by or before.
- (v) The relevant challans for the purpose of remittance can be had from Regional Office/Provident Fund Inspectorate offices.