



कर्मचारी भविष्य निधि संगठन
EMPLOYEES PROVIDENT FUND ORGANISATION

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA)

क्षेत्रीय कार्यालय, भविष्य निधि भवन
REGIONAL OFFICE, "BHAVISYA NIDHI BHAVAN"
वी.एम.सी.वार्ड-6 के पास, अकोटा, वडोदरा-390020
NEAR V.M.C. WARD-6, AKOTA, VADODARA-390020

दूरभाष संख्या / Telephone no.: 0265-2337872, 2331589, 2331590, फैक्स-0265-2343505

NO: GJ/RPFC/BRD/APP/ENF/68674/82

Date: 09/05/2014

CODE NO. GJ/BD/68674

To,
M/s. EBEN Engineering & Contractors
17, Shreeji Society, Kachhiya Ni Wadi,
At & Post & Tal Kalol,
Panchmahal-389330

Sub: Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and the Schemes framed there under – applicability thereof – Allotment of Code Number.

Sir,

1. Your factory/establishment with all its branches and department is brought within the purview of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed there under with effect from 01/04/2014. In case if transpires that 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 Officer reveals that :-
 - (i) Yours is an establishment classified as "Engineering & Engineering Contractor" to which the Employees' Provident Fund 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.
- 1-A The code No. GJ/BRD/68674 is allotted to you for the purpose of making compliance the provisions of the Employees' Provident Fund and Miscellaneous Act, 1952 and the scheme framed there under. This code number should invariably be quoted in all the correspondence with this office.
2. You are required to implement the Employees' Provident Fund Scheme w. e. f. 01/04/2014 Pension Scheme w. e. f. 01/04/2014 and Deposit Linked Insurance Scheme, w. e. f. 01/04/2014 if not already done.
3. As provided in para 26 of the Employees' Provident Fund and Miscellaneous Act, 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.
4. (1) The contribution payable by the employer shall be at the rates 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 rupees. (i.e. 50 Paise or more to be counted as the next higher rupee or 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 than 20 person on any day, you will be liable to pay contributions @ 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 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' contributions from wages which together with your own contributions and administrative charges shall, within 15 days of the close of every month, paid in the Accounts of the Fund maintained by the State Bank of India by separate challans in the following manner:

(a) **P.F contributions (both employees' and employers')**

To be deposited in Employee's Provident Fund Account No. 1.

(b) **Administrative charges**

To be deposited in Employee's Provident Fund Account No. 2.

(c) **Pension Contribution (w. e. f. 16/11/1995 8-1/3% out of employer's contribution only).**

To be deposited in Employee's Provident Fund Account No. 10.

NOTE:

(i) The family pension Contributions (up to 15/11/1995) is to be segregated from P.F. Contributions @ 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 employer's contribution only.

(ii) The rate of Administrative Charges is 1.10% from Aug: 1998 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 deduction 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 from the date of coverage to the end of last month be deposited within 15 days on receipt of this letter in case of coverage from retrospective effect.

(v) The relevant challans for the purpose of remittance can be had from Regional Office/Provident Fund Inspectorate offices.

(vi) Cheque/Demand Draft be deposited to E.P.F. Account No. 1, 2, 10, 21 and 22 respectively along with quadruplicate copies of challans in nearest branch of State Bank Of India convenient to your establishment/factory.

6. Beside making deposits in Account Nos. 1, 2 and 10 (as explained above), you are also required to deposit the amount 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 contributions @ 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) **Deposit Linked Insurance Fund Administrative Account No. 22**

To this account will be deposited the administrative charges @ 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 employer.

7. The deposit in the above Account viz no. 1,2,10,21 and 22 are to be made every month and a copy of the challan duly received by the Bank may be forwarded to this office duly attached with form 12A (explained below).
8. You are required to maintain/forward the following Returns:
 - (i) Form No. 9 (Revised) 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 Scheme.
 - (ii) Form No. 2 (Revised) under the EPF Scheme, 1952 and E.P. Scheme, 1995.
This form is to be obtained from every member for submission to this office.
 - (iii) Form No.5A (Revised)
This is to be submitted to this office, any subsequent change in ownership is also be notified to this office through this form.
 - (iv) Form No. 3A (Revised)
This is to be maintained at the Factory/establishment in respect of every employee who is member.
 - (v) Form No. 6A (Revised)
This a Annual Return of Employer and their contributions, required to be submitted along with Form 3a to this office within 30 days of the close of the financial Year.
 - (vi) Form No. 12A (Revised)
This is Monthly Return of Employer and their contributions required to be submitted to this office by 25th of following wage month along with triplicate copies of challan in support of the deposits made in the State Bank of India.
 - (vii) Form No. 5 & 10
These are the Return of employees who have become new members or have left the service in the month to be submitted to the office by the 15th of the following 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 in Form No. 11 from every employee at the time of his first appointment in your establishment as to whether or not he was already a member of the fund or the exempted fund of any other establishment, before joining your establishment.
11. And Inspection Note book in the following Performa be maintained for recording the observation by the Enforcement Officer during his visit to your establishment.

INSPECTION NOTE BOOK

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

You should report the compliance on the Provident Fund Inspector's remarks within 15 days unless otherwise noted in the Inspection Book by the Inspector.

12. It is important to ensure that the amount dues are paid within the prescribed time limit. Delayed remittance are dealt in the manner as provident under section 14B and 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, in addition to the levy of damages for the pre discovery period. Besides, prosecution could also be launched for non-payment of dues and for non submission of Returns. Also action under section 406/409 of I.P.C. can be initiated for nonpayment of employees' share of contribution but not paid.
13. Individuals working in the Head Office/branch of an establishment (factory/non factory) doing the job Maintenance of accounts, sale and purchase which are incidental to manufacturing activity, are also coverable by virtue of Section 2A of the Employees'

Provident Fund and Miscellaneous Provisions Act, 1952. You are therefore, requested to furnish the name and detailed address 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.

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 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.

Encl:

Form No. 5-A, 9, 2, Specimen Signature card

Yours Faithfully,



(GIRIRAJ KUMAR SHARMA)

Assistant P. F. Commissioner

Regional Office, Vadodara

Copy to:

1. Section Supervisor, A/c Gr. 8 to watch the compliance through EDP/supervisor.
 - (a) The maximum number of employees in the factory is 21 on 01/04/2014.
 - (b) If the establishment fails to comply with the provisions, default may be intimated to compliance Section immediately.
2. **Shri Kanteti Anil Kumar**, Enforcement Officer, R.O., Vadodara with reference to his report for information and necessary action. He is advised to visit the establishment and afford necessary guidance to the employer in the matter of complying with the statutory provisions. He should submit his recommendations along with documentary evidence to finalise the date of coverage of this establishment within 3 months. He is also directed to submit Annexure - I & II in case of voluntary coverage.
3. The Deputy Director
Sub Regional Office, ESIC
Panchdeep Bhavan, Urmi Society
Productivity Road, Alkapuri, Vadodara



(GIRIRAJ KUMAR SHARMA)

Assistant P. F. Commissioner

Regional Office, Vadodara

