



## EMPLOYEES' PROVIDENT FUND ORGANISATION

(Ministry of Labour and Employment, Govt. of India)

SUB-REGIONAL OFFICE, BOMMASANDRA,

"BHAVISHYANIDHI BHAVAN", Annapoorneshwari Complex, No.37/1, 6<sup>th</sup> Main, Singasandra,  
BANGALORE - 560 068

No. PY/BOM/CIR9/SRO-BMS/ENF/61380/187/2013-14

Dated: 08-11-2013

To

M/S S L V ENTERPRISES,  
No. 02, S L N Building,  
Neralur, Anekal Taluk,  
BANGALORE - 562 107.

Sir,

**Sub:** Applicability of Employees' Provident Fund & Miscellaneous Provisions Act 1952 and the Schemes framed there under to M/S S L V ENTERPRISES, No. 02, S L N Building, Neralur, Anekal Taluk, BANGALORE - 562 107.

**Ref:** Enforcement Officers recommendation for allotment of code number dated 07-11-2013

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Your factory is engaged in \_\_\_\_\_ to which the Employees' Provident Fund and Miscellaneous Provisions Act 1952 applies under schedule head \_\_\_\_\_ under section 1(3)(a) of the Act.

2. Your establishment is engaged in "Manpower Supply" and classified under the Schedule Head "ESTABLISHMENTS RENDERING EXPERT SERVICES" which the Employees' Provident Fund and Miscellaneous Provisions Act 1952 applies under section 1(3)(b) of the Act by virtue of Government of India notification.

3. As per the information/particulars on record there are/were 58 employees employed in the establishment as on 01-08-2013. In consideration of the said information/documents the establishment is brought under the purview of the Employees' Provident Fund and Miscellaneous Provisions Act 1952 and Schemes framed there under w.e.f. 01-08-2013 its branches and departments.

4. The code no. PY/BOM/61380 is allotted to your establishment for the purpose of making compliance with the various provisions of the E.P.F & M.P. Act, 1952, and the schemes framed there namely E.P.F. Scheme, 1952, Employees' Pension Scheme 1995 and Employees' Deposit Linked Insurance Scheme 1976. This code number should be invariably quoted in all the correspondence with this office.

5. The allotment of code number w.e.f. 01-08-2013 is made purely on the basis of preliminary information/documents available on record. The right date of coverage shall be determined subject to further verification of records for the previous period from date of set up of your establishment.

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6. You may please note the following instructions/guidelines and render compliance in accordance with the Scheme provisions strictly.

7. The contribution payable by the employer shall be at the rate of 12% 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.

- a. The contribution shall be calculated on the basis of basic wages, dearness allowance etc. payable during the whole month whether paid daily, weekly, fortnightly or monthly basis.
- b. Each contribution shall be calculated on the nearest rupee i.e., 50 paise or more to be counted as the next higher rupees and fraction of a rupee less than 50 paise to be ignored.
- c. For the purpose of calculating 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.

8. Before paying the member's wages, you shall deduct the employees' 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 Account of the Fund maintained by the State Bank of India by combined challan 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 Employees' Pension A/c No.10

- Note: (i) The rate of administrative charges is 1.1% subject to a minimum of Rs.5/- w.e.f. 01-08-1998 of pay, basic wages, and 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 Pension Scheme is applicable to every member of the Provident fund.

9. 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 15 days of the close of each month.

- (i) Deposit Linked Insurance Fund Account No.21 To this account will be deposited the contribution at 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 an employer

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(ii) Deposit Linked Insurance Fund To this account will be deposited the Administrative A/C No.22 administration charges at the rate of 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 concession and retaining allowance, if any payable to the employees by an employer.

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

11. 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 respect of those employees who are required or entitled to become members as on the date the factory/establishments 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 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 contributions 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 Form 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 this.
- (vii) Form No.5 & 10 These are the returns of employees who have become new members or have left the service during the month and are to be submitted to this Office before the 25th of the following month. In case of no membership a 'NIL' returns is to be submitted.

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12. All the forms prescribed under the Employees' Provident Funds Scheme 1952, the Employees Pension Scheme, 1995 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.

13. Regarding Pension Fund Contributions, it should be separated from the Employees' share of Provident Fund Contribution and shown separately in the respective form and remitted separately in A/C No.10.

14. As regards E.P.F., E.P.S. and E.D.L.I. dues from date of applicability to till date the arrears should be remitted on or before 15 days of the receipt of this communication. This is without prejudice to levy of damages and interest payable for the belated remittances.

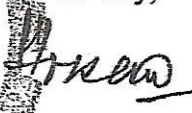
15. In case, the employees shown in Form 9 were the members of the establishment's Private Provident Fund at the commencement of the Scheme, the accumulations in the Provident Fund standing to their credit should be remitted into the State Bank of India to the credit of the E.P.F. A/c No.1 through the 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 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. 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.

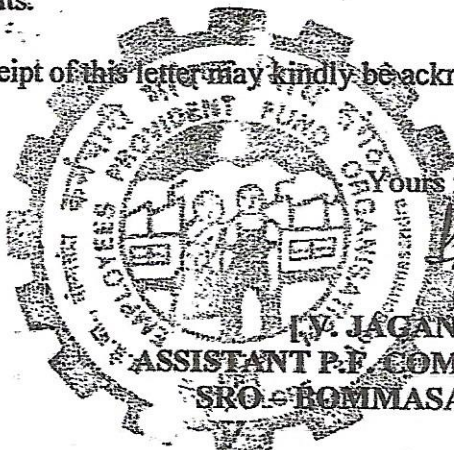
16. The remittances in respect of Account numbers 1, 2, 10, 21 and 22 as explained in previous paragraphs should be made in combined challans in any one of the following branches of State Bank of India situated in the jurisdictional area of this Sub Accounts Office.

- a) SBI, Electronic City Branch
- b) SBI, MICO Layout Branch and
- c) SBI, JP Nagar Branch

17. The date of coverage notified in this order shall be treated as provisional and it is subject to review on merits.

18. The receipt of this letter may kindly be acknowledged.

Yours faithfully,  
  
[ J.V. JAGAN MOHAN RAO ]  
ASSISTANT P.F. COMMISSIONER (Compliance)  
SRO - BOMMASANDRA, BANGALORE



- Copy to: 1. Shri/Smt. \_\_\_\_\_ Enforcement Officer, for watching compliance & also for certifying in his report whether the establishment can be covered prior to the date of coverage and to ensure that all the payments are made and returns filed, within one month period.
2. Accounts Branch/Sub Accounts Office through Stats/Co-ordinator
  3. PD Cell for information.