



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION

(MINISTRY OF LABOUR, GOVT OF INDIA.)

Sub Regional Office, 4th Floor, P. B. No. 620 Shinath Complex, N. C. M. HUBLI - 29.

By SPEED-POST

No.MN/PF/HBL/ENF/40254 / 89/2006

Date : 19.09.2006

To, Shri / Smt. The Proprietor,

M/s. Carer Guide Lines (R)
Nayaka Complex, 1st Floor,
P J Extn., Chetana Hotel Road,
DAVANGERE 577 002.

Sir / Madam,

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

M/s. Carer Guide Lines (R), DAVANGERE

On the basis of particulars furnished by you on 18.09.2006
and on the basis of the inspection of the records of your establishment conducted by the Enforcement Officer, Employees' Provident Funds on
it is evident that.

- Carer Guide Lines (R), Davanger.
- Your establishment / factory viz. M/s. EXPERT SERVICE which is included in Schedule I / u/s 1 (3) (a) / classes of establishment u/s 1(3) (b) of Employees' Provident Funds and Miscellaneous Provisions Act., 1952.
 - That the said factory / Industry has employed 21 persons on 01.06.2006
 - That it has completed the infancy period of 3 yrs. in terms of Sec. 16 (1) (d) of the Employees' Provident Funds & Miscellaneous Provisions Act., 1952 on
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 / departments whether situated at the same place or at different places with effect from 01.06.2006 finally / provisionally subject to further verification of your records for the earlier period.

With reference to your application No. dated received for extension of E.P.F. & Miscellaneous Provisions Act., 1952, under Section 1(4) of the said Act., on voluntary basis a code number is hereby allotted to your establishment provisionally covering your establishment with effect from 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.

- The Code NO. MN/HBL / 40254 is allotted to your estt. 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' Deposit Linked Insurance Scheme, 1976. **This Code number should invariably be quoted in all the correspondence with this office.**

P.T.O.

The contribution payable by the employer shall be at the rate 10% from to 12% from onwards 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 employee 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 be taken as one rupee and less than 50 paise be ignored.
- (3) Before paying the salary / wages to the member, you shall deduct the employees share of the contributions from his salary / wages and remit the same together with your equal share of contribution and administrative charges within 15 days of the close of every month in the accounts of the Employees Provident Fund maintained by the State Bank of India through 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 : To be deposited in E.P.F. A/c. No. 2
- c) Employees Pension Fund Contribution : To be deposited in Employees Pension Fund A/c. No. 10

Note: 1) The rate of administrative charges is 0.65% upto 31-7-98 & 1.10% w.e.f. 1-8-98 subject to a minimum of Rs. 5/- of pay, the basic wages, dearness allowance including cash value of any food concession and retaining allowances, if any.

- 2) It may be noted that if timely deductions are not made from the member's salary / wages the employer will have to pay both the shares himself, as the recovery of arrears towards past contributions for the prediscoversy 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.

- (4) Besides making deposits in account Numbers 1, 2 and 10 as explained above. You are also requested 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.

- 1) Deposit linked Insurance
Fund Account No. 21

In this account the Contributions at 0.5% will be Deposited which will be the aggregate of the basic

wages, dearness allowances including the retaining allowance if any, payable to the employees by an employer.

- 2) Deposit Linked Insurance
Fund Administrative
A/c. No. 22

To this account administrative charges at 0.1% will be deposited 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 (rate 0.01% from 1-10-87 onwards subject to a minimum of Rs. 2/- p.m.) (Under no circumstance the payment made towards above 2 a/cs are to be deducted from the salary/wages of the employees and the said payment are to be made by the Employer himself)

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

You are required to maintain / forward the following returns :

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| i) From No. 9, under the E.P.F. Scheme 1952 under the EPS, 1995. | These are to be submitted to this office 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 Employees' Pension Scheme, 1995. | These are to be obtained in duplicate from every member for submission to this office. |
| iii) Form No. 5-A | 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 as 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 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 of every following month along with Triplicate copies of challans in support of the deposit made in State Bank of India. |
| vii) Form No. 5 & 10 | These are the returns of the employees who have become new members or have left the service in the month and are to be submitted to this Office by the 25th of the following month irrespective of whether the particulars are 'Nil' for any month with F-12A. |
- (6) All the forms prescribed under the Employee's Provident Funds Scheme, 1952. The Employee's Deposit Linked Insurance Scheme, 1976 & the Employees Pension Scheme, 1995 are available in the P.F. Office and will be SUPPLIED FREE OF COST on receipt of your indent. THE SPECIMEN forms are enclosed.
- (7) Regarding Employee's Pension Fund Contribution, it should be Contributed @ $8\frac{1}{3}\%$ out of employers share Provident Fund Contribution and shown separately in the respective forms and remitted separately in A/c No. 10 From..... 11/6/06
- (8) As regards E.P.F. and E.D.L.I. dues for the period from 11/6/06 to..... the arrears should be remitted Within 15 days from the date of receipt of this letter. This is without prejudice to levy of damages for the remittances.

P.T.O.

- (9) In case, these 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 the credit should be remitted in to 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 amount 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 Employee's Provident Fund, and the Securities thus transferred should be send 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 day of receipt 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.

Your's faithfully,



ASSISTANT PROVIDENT FUND COMMISSIONER
SUB-REGIONAL OFFICE, HUBLI.

Note : No. of Employees on the date of coverage Total Salary Payable to them Average Total P.F. Contributions as recommended by Enforcement Officers are

- Encl. 1. Instructions regarding implementation of the Employee's 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 Reacknoer for calculation of Provident Fund Contribution, Family Pension Contributions and Deposit Linked Insurance Contributions.
5. Form 5A (in triplicate)

Copy to :

1. Shri / Smt. Sri M Ravi,
Enforcement officer, SHIMOGA. Division for watching compliances. He/She is requested 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 no Previous Provident Fund accumulation to transfer the E.P.F. This may please be noted contributions Register maintained in the Group with Suitable remarks).
3. P.D. Section.



ASSISTANT PROVIDENT FUND COMMISSIONER
SUB-REGIONAL OFFICE, HUBLI.