

# THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952<sup>1</sup>

[2<sup>nd</sup> September, 1952]

S.R.O.1509.-In exercise of the powers conferred by section 5 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby frames the following Employees' Provident Funds Scheme, 1952, namely:--

## CHAPTER I PRELIMINARY

**1. Short title and application.**-(1) This Scheme may be called the **Employees' Provident Funds Scheme, 1952.**

(2) <sup>2</sup>[Save as otherwise provided in the Scheme, this Chapter and Chapters II and III shall come into force at once and the remaining provisions shall come into force on such date or dates as the Central Government may by notification in the *Official Gazette* appoint and different dates may be appointed for different provisions.

<sup>3</sup>[(3)(a) Subject to provisions of sections 16 and 17 of the Act, this Scheme shall apply to all <sup>4</sup>[factories and other establishments] to which the Act applies or is applied under sub-section (3) <sup>5</sup>[or sub-section 4(1) of section 1 or section 3 thereof:]

<sup>6</sup>[Provided that the provisions of this scheme shall not apply to:

<sup>7</sup>[\*\*\*]

(iii) tea factories in the State of Assam;]

<sup>8</sup>[(b) Provisions of this Scheme shall—

<sup>9</sup>[(i) as respects every establishment which is a factory engaged in any industry mentioned therein, namely, cement, cigarettes, electrical, mechanical or general engineering products, iron and steel, paper and textiles (made wholly or in part of cotton or wool or jute or silk, whether natural or artificial), be deemed to have come into force with effect from 2nd day of September, 1952;]

<sup>10</sup>[(ia)] as respects factories relating to the industries added to Schedule I of the Act, by notification of the Government of India in the Ministry of Labour, No. S.R.O. 1566, dated 4th July, 1956, come into force on the 31st day of July, 1956;]

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<sup>1</sup> Vide S.R. O. 1509, dated 2<sup>nd</sup> September, 1952.

<sup>2</sup> Subs. by S.R.O. 2035, dated 31st October, 1953.

<sup>3</sup> Added by S.R.O. 2035, dated 31<sup>st</sup> October, 1953.

<sup>4</sup> Ins. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>5</sup> Ins. by S.R.O. 488, dated 4<sup>th</sup> February, 1958 (w.e.f. 12-12-1958)..

<sup>6</sup> Added by S.R.O. 1567, dated 4<sup>th</sup> July, 1956.

<sup>7</sup> Sub-clauses (i) and (ii) omitted by Notification No. 417, dated 19<sup>th</sup> March, 1962 w.e.f. 31-3-1962).

<sup>8</sup> Subs. vide S.R.O. 1567, dated 4.7.1956 for cl. (b).

<sup>9</sup> Ins. by G. S.R. 571, dated 12<sup>th</sup> April, 1977.

<sup>10</sup> Sub-clause (i) renumbered as sub-clause (ia) by G. S.R. 571, dated 12<sup>th</sup> April, 1977.

- <sup>1</sup>[(ii) as respects factories relating to the industries added to Schedule I of the Act by notification of the Government of India in the Ministry of Labour, No. S.R.O. 2026, dated 3rd September, 1956, come into force on the 30th day of September, 1956;]
- <sup>2</sup>[(iii) as respects factories relating to the mineral oil refining industry added to Schedule I of the Act by notification of the Government of India in the Ministry of Labour, No. S.R.O. 218, dated the 19th January, 1957, come into force on the 31st day of January, 1957;]
- <sup>3</sup>[(iv) as respects plantations of tea (other than tea plantations in the State of Assam, coffee, rubber, cardamom and pepper, covered by the notification of the Government of India in the Ministry of Labour, No. S.R.O. 529, dated the 16th February, 1957, come into force on the 30th day of April, 1957;]
- <sup>4</sup>[(v) as respects factories relating to the oxygen, acetylene and carbon dioxide gases in industry added to Schedule I of the Act as item (x) under the head "Heavy and Fine Chemicals" by the notification of the Government of India in the Ministry of Labour and Employment, No. S.R.O. 1976, dated the 15th June, 1957, come into force on the 31st day of July, 1957;]
- <sup>5</sup>[(vi) as respects iron ore, limestone, manganese and gold mines, covered by the notification of the Government of India in the Ministry of Labour and Employment, No. S.R.O. 2705, dated the 24th August, 1957, come into force on the 30th day of November, 1957;]
- <sup>6</sup>[(vii) as respects factories relating to the Industrial and Power Alcohol and Asbestos Cement Sheets Industries added to Schedule I of the Act by the notification of the Government of India in the Ministry of Labour and Employment, No. S.R.O. 3067, dated the 28th September, 1957, come into force on the 30th day of November, 1957;]
- <sup>7</sup>[(viii) as respects coffee curing establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. S.R.O. 3411, dated the 26th October, 1957, come into force on the 30th day of November, 1957;]
- <sup>8</sup>[(ix) as respects factories relating to the biscuit making industry including composite units making biscuits and other products such as bread, confectionery and milk and milk powder, added to Schedule I of the Act, vide Government of India, Ministry of Labour and Employment, Notification No. G.S.R. 170, dated the 12th March, 1958, come into force on the 30th day of April, 1958;]

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<sup>1</sup> Ins. by S.R.O. 2027, dated 3<sup>rd</sup> September, 1956.

<sup>2</sup> Ins. by S.R.O. 815, dated 9<sup>th</sup> March, 1957.

<sup>3</sup> Ins. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>4</sup> Ins. by S.R.O. 2146, dated 21<sup>st</sup> June, 1957.

<sup>5</sup> Ins. by S.R.O. 3376, dated 10<sup>th</sup> October, 1957.

<sup>6</sup> Ins. by S.R.O. 3565, dated 31<sup>st</sup> October, 1957.

<sup>7</sup> Ins. by S.R.O. 3972, dated 4<sup>th</sup> December 1957.

<sup>8</sup> Ins. by G.S.R. 261, dated 10<sup>th</sup> April, 1958.

- <sup>1</sup>[(x) as respects motor road transport establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 399, dated the 24th March, 1959, come into force on the 30th day of April, 1959;]
- <sup>2</sup>[(xi) as respects mica mines and mica industry covered by the notifications of the Government of India in the Ministry of Labour and Employment, Nos. G.S.R. 312 and 313, dated the 5th March, 1960, respectively, come into force on the 31st day of May, 1960;]
- <sup>3</sup>[(xii) as respects factories relating to the plywood industry covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 632, dated the 30th May, 1960, come into force on the 30th day of June, 1960;]
- <sup>4</sup>[(xiii) as respects factories relating to the automobile repairing and servicing industry covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 683, dated the 9th June, 1960, come into force on the 30th day of June, 1960;]
- <sup>5</sup>[(xiv) as respects any cane farm owned by a sugar factory covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1274, dated the 21st October, 1960, come into force on the 30th day of November, 1960;]
- <sup>6</sup>[(xv) as respects factories relating to rice, flour and dal milling industries covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1443, dated the 24th November, 1960, come into force on the 31st December, 1960;]
- <sup>7</sup>[(xvi) as respects factories relating to the starch industry covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 535, dated the 10th April, 1961, come into force on the 31st May, 1961;]
- <sup>8</sup>[(xvii) as respects hotels and restaurants covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 704, dated the 16th May, 1961, come into force on the 30th day of June, 1961;
- (xviii) as respects factories relating to petroleum or natural gas exploration, prospecting, drilling or production and petroleum or natural gas refining and establishments engaged in the storage or transport or distribution of petroleum or natural gas or products of either petroleum or natural gas covered by the notifications of the Government of India in the Ministry of Labour and Employment Nos. G.S.R. 705 and 706, dated the 16th May, 1961, respectively, come into force on the 30th day of June, 1961;]

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<sup>1</sup> Ins. by G. S.R. 583, dated 8<sup>th</sup> May, 1959.

<sup>2</sup> Ins. by G. S.R. 362, dated 16<sup>th</sup> March, 1960.

<sup>3</sup> Ins. by G. S.R. 718, dated 17<sup>th</sup> June, 1960.

<sup>4</sup> Ins. by G. S.R. 748, dated 27<sup>th</sup> June, 1960.

<sup>5</sup> Ins. by G. S.R. 1444, dated 24<sup>th</sup> November, 1960

<sup>6</sup> Ins. by G. S.R. 1548, dated 24<sup>th</sup> December 1960.

<sup>7</sup> Ins. by G. S.R. 680, dated 5<sup>th</sup> May, 1961.

<sup>8</sup> Ins. by G. S.R. 783, dated 5<sup>th</sup> June, 1961.

<sup>1</sup>[(xix) as respects the establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 827, dated the 19th June, 1961, come into force on the 31st day of July, 1961;]

(This notification covers (1) Cinemas including preview theatres, (2) Film studios, (3) Film production concerns, (4) Distribution concerns dealing with exposed films and (5) Film processing laboratories.

<sup>2</sup>[(xx) as respects the establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1013, dated the 29th July, 1961, come into force on the 31st day of July, 1961;

(xxi) as respects the factories relating to the leather and leather products industry covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 993, dated the 29th July, 1961, come into force on the 31st day of August, 1961;]

<sup>3</sup>[(xxii) as respects the factories relating to the stone-ware jars and crockery industries covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1382, dated the 4th November, 1961, come into force on the 30th day of November, 1961;]

<sup>4</sup>[(xxiii) as respects the establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1458, dated the 2nd December, 1961, but not including the establishment referred to in sub-clause (xiv), come into force on the 31st Dec., 1961;]

(Notification No. G.S.R. 1458 dt. 2.12.1961 covers every cane farm owned by the owner or occupier of a sugar factory or cultivated by such owner or occupier or any person on his behalf.)

<sup>5</sup>[(xxiv) as respects every trading and commercial establishment engaged in the purchase, sale or storage of any goods, including establishments of exporters, importers, advertisers, commission agents and brokers, and commodity and stock exchanges, but not including banks or warehouses established under any Central or State Act, covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 346, dated the 7th March, 1962, come into force on the 30th day of April, 1962;]

<sup>6</sup>[(xxv) as respects the factories relating to fruit and vegetable preservation industry covered by the notification of the Government of India, in the Ministry of Labour and Employment, No. G.S.R. 786, dated the 6th June, 1962 <sup>7</sup>[as amended by the notification No. G.S.R. 1461, dated the 29th August, 1963], come into force on the 30th June, 1962;]

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<sup>1</sup> Ins. by G. S.R. 992, dated 24<sup>th</sup> July, 1961.

<sup>2</sup> Ins. by G. S.R. 1033, dated 8<sup>th</sup> August, 1961.

<sup>3</sup> Ins. by G. S.R. 1456, dated 29<sup>th</sup> November, 1961.

<sup>4</sup> Ins. by S.O. 3087, dated 20<sup>th</sup> December, 1961.

<sup>5</sup> Ins. by G. S.R. 460, dated 3<sup>rd</sup> April, 1962.

<sup>6</sup> Ins. by G. S.R. 887, dated 23<sup>rd</sup> June, 1962.

<sup>7</sup> Ins. by G. S.R. 1982, dated 18<sup>th</sup> December, 1963.

<sup>1</sup>[(xxvi) as respects the factories relating to cashewnut industry covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1125, dated the 18th August, 1962, come into force on the 30th September, 1962;]

<sup>2</sup>[(xxvii) as respects the establishment specified in the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1232, dated the 7th September, 1962, come into force on the 31st October, 1962;]

<sup>3</sup>[(xxviii) as respects bauxite mines covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1625, dated the 23rd November, 1962, come into force on the 31st December, 1962;]

<sup>4</sup>[(xxix) as respects the confectionery industry come into force on the 31st March, 1963;]

<sup>5</sup>[(xxx) as respects establishments engaged in laundry and laundry services referred to in the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 561, dated the 23rd March, 1963, come into force on the 30th April, 1963;]

<sup>6</sup>[(xxxi) as respects the industries engaged in the manufacture of buttons, brushes, plastic and plastic products and stationery products, come into force on the 30th day of April, 1963;]

<sup>7</sup>[(xxxii) as respects the establishments covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 728, dated the 20th April, 1963, come into force on the 31st day of May, 1963;]

**(Establishments covered are:** (1) Theatres where dramatic performances or other forms of entertainment are held and where payment is required to be made for admission as audience or spectators; (2) Societies, clubs or associations which provide boarding or lodging or both or facility for amusement or any other service to any of their Members or to any of their guests on payment; and (3) Companies, societies, associations, clubs or troupes which give any exhibition of acrobatic or other performances or both, in any arena, circular or otherwise or perform or permit any other form of entertainment in any place, other than a theatre, and require payment for admission into such exhibition or entertainments as spectators or audience.)

<sup>8</sup>[(xxxiii) as respects canteens covered by the notification of the Government of India in the Ministry of Labour and Employment, No. G.S.R. 1285, dated the 29th July, 1963, come into force on 31st day of August, 1963;]

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<sup>1</sup> Ins. by G. S.R. 1299, dated 19<sup>th</sup> September, 1962.

<sup>2</sup> Ins. by G. S.R. 1321, dated 27<sup>th</sup> September, 1962.

<sup>3</sup> Ins. by G. S.R. 1757, dated 12<sup>th</sup> December, 1962.

<sup>4</sup> Ins. by G. S.R. 503, dated 18<sup>th</sup> March, 1963.

<sup>5</sup> Ins. by G. S.R. 663, dated 10<sup>th</sup> April, 1963.

<sup>6</sup> Ins. by G. S.R. 666, dated 15<sup>th</sup> April, 1963.

<sup>7</sup> Ins. by G. S.R. 853, dated 10<sup>th</sup> May, 1963.

<sup>8</sup> Ins. by G. S.R. 1401, dated 9<sup>th</sup> August, 1963.

<sup>1</sup>[(xxxiv) as respects aerated water industry, that is to say, any industry, engaged in the manufacture of aerated water, soft drinks, carbonated water, come into force on 31st day of August, 1963;]

<sup>2</sup>[(xxxv) as respects distilling and rectifying of spirits (not falling under industrial and power alcohol) and blendings of spirits industry come into force on the 31st day of October, 1963;]

<sup>3</sup>[(xxxvi) as respects the establishments in Pondicherry territory covered under the Employees' Provident Funds Act, 1952 (19 of 1952), by virtue of the Pondicherry (Laws) Regulation, 1963 (7 of 1963), come into force on the 31st day of October, 1963;]

<sup>4</sup>[(xxxvii) as respects the paint and varnish industry come into force on the 31st day of January, 1964;]

<sup>5</sup>[(xxxviii) as respects bone crushing industry come into force on the 31st day of January, 1964;]

<sup>6</sup>[(xxxix) as respects china-clay mines come into force on the 30th day of June, 1964;]

<sup>7</sup>[(xl) as respects pikers industry come into force on the 30th day of June, 1964;]

<sup>8</sup>[(xli) as respects the establishments in the Union Territory of Goa, Daman and Diu in which territory the Employees' Provident Funds Act, 1952 (19 of 1952), has been enforced from the 1st July, 1964 by the notification of the Government of Goa, Daman and Diu, Industries and Labour Department No. LC/6/64, dated the 24th June, 1964, come into force on the 31st day of July, 1964;]

<sup>9</sup>[(xlili) as respects the establishments specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 1398, dated the 17th September, 1964, come into force on the 31st day of October, 1964;]

**(Coverage.-**Every establishment of: (1) Attorneys as defined in the Advocates Act, 1961; (2) Chartered or registered accountants as defined in Chartered Accountants Act, 1949; (3) Cost and Works Accountants within the meaning of Cost and Works Accountants Act; (4) Engineers and Engineering Contractors, not being exclusively engaged in building and construction industry; (5) Architects; and (6) Medical practitioners and medical specialists).

<sup>10</sup>[(xliii) as respects milk and milk products industry specified in the notification of the Government of India in the Department of Social

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<sup>1</sup> Ins. by G. S.R. 1433, dated 22<sup>nd</sup> August, 1963.  
<sup>2</sup> Ins. by G. S.R. 1688, dated 15<sup>th</sup> October, 1963.  
<sup>3</sup> Ins. by G. S.R. 1873, dated 23<sup>rd</sup> November, 1963.  
<sup>4</sup> Ins. by G. S.R. 93, dated 8<sup>th</sup> January, 1964.  
<sup>5</sup> Ins. by G. S.R. 127, dated 20<sup>th</sup> January, 1964.  
<sup>6</sup> Ins. by G. S.R. 864, dated 6<sup>th</sup> June, 1964.  
<sup>7</sup> Ins. by G. S.R. 863, dated 6<sup>th</sup> June, 1964.  
<sup>8</sup> Ins. by G. S.R. 1288, dated 1<sup>st</sup> September, 1964.  
<sup>9</sup> Ins. by G. S.R. 1500, dated 8<sup>th</sup> October, 1964.  
<sup>10</sup> Ins. by G. S.R. 1845, dated 21<sup>st</sup> December, 1964.

Security, No. G.S.R. 1723, dated the 27th November, 1964, come into force on the 31st day of December, 1964;]

<sup>1</sup>[(xiv) as respects (1) travel agencies engaged in the (i) booking of International Air and Sea passages and other travel arrangements, (ii) booking of internal air and mail passages and other travel arrangements, and (iii) forwarding and clearing of cargo from and to overseas and within India; and (2) forwarding agencies engaged in the collection, packing, forwarding or delivery of any goods including, car-loading, break-bulk service and foreign freight service specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 1796, dated the 9th December, 1964, come into force on the 31st day of January, 1965;]

<sup>2</sup>[(xlv) as respects non-ferrous metals and alloys in the form of ingots industry specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 1795, dated the 9th December, 1964, come into force on the 31st day of January, 1965;]

<sup>3</sup>[(xvi) as respects bread industry specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 402, dated the 2nd March, 1965, come into force on the 31st day of March, 1965;]

<sup>4</sup>[(xlvii) as respects the stemming or re-drying of tobacco leaf industry, that is to say, any industry engaged in the stemming, re-drying, handling, sorting, grading or packing of tobacco leaf specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 768, dated the 18th May, 1965, come into force on the 30th day of June, 1965;]

<sup>5</sup>[(xlviii) as respects agarbattee (including dhoop and dhoopbattee) industry specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 910, dated the 23rd June, 1965, come into force on the 31st day of July, 1965;]

<sup>6</sup>[(xlix) as respects coir (excluding the spinning sector) industry specified in the notification of the Government of India in the Department of Social Security, No. G.S.R. 952, dated the 3rd July, 1965, come into force on the 30th day of September, 1965;]

<sup>7</sup>[(l) as respects magnesite mines covered by the notification of the Government of India in the Department of Social Security, No. G.S.R. 1166, dated the 9th August, 1965, come into force on the 31st day of August, 1965;]

<sup>8</sup>[(li) as respects stone quarries producing roof and floor slabs, dimension stones, monumental stones and mosaic chips covered by the notification of the Government of India in the Department of Social Security, No.

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<sup>1</sup> Ins. by G. S.R. 71, dated 1<sup>st</sup> January, 1965.

<sup>2</sup> Ins. by G. S.R. 106, dated 2<sup>nd</sup> January, 1965.

<sup>3</sup> Ins. by G. S.R. 475, dated 19<sup>th</sup> March, 1965.

<sup>4</sup> Ins. by G. S.R. 823, dated 1<sup>st</sup> June, 1965.

<sup>5</sup> Ins. by G. S.R. 969, dated 6<sup>th</sup> July, 1965.

<sup>6</sup> Ins. by G. S.R. 997, dated 15<sup>th</sup> July, 1965.

<sup>7</sup> Ins. by G. S.R. 1241 dated 18<sup>th</sup> August, 1965.

<sup>8</sup> Ins. by G. S.R. 1837, dated 9<sup>th</sup> December, 1965.

G.S.R. 1779, dated the 27<sup>th</sup> November, 1965, come into force on the 31st day of December, 1965;]

<sup>1</sup>[(lii) as respects <sup>2</sup>[banks other than the nationalised banks established under any Central or State Act] covered by the notification of the Government of India in the Department of Social Security, No. G.S.R. 2, dated the 18th December, 1965, come into force on the 31st day of January, 1966;]

<sup>3</sup>[(liii) as respects the tobacco industry, that is to say, any industry engaged in the manufacture of cigars, zarda, snuff, quivam and guraku from tobacco covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 895, dated the 1st June, 1966, come into force on the 30th day of June, 1966;]

<sup>4</sup>[(liv) as respects paper products industry covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1119, dated the 11th July, 1966, come into force on the 31st day of July, 1966;]

<sup>5</sup>[(lv) as respects licensed salt industry covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1362, dated the 30th August, 1966, come into force on the 30th day of September, 1966;]

<sup>6</sup>[(lvi) as respects linoleum and indoleum industries specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 437, dated the 27th March, 1967, come into force on the 30th day of April, 1967;]

<sup>7</sup>[(lvii) as respects explosives industry, come into force on the 31st day of July, 1967;]

<sup>8</sup>[(lviii) as respects jute baling or pressing industry specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1226, dated the 5th August, 1967, come into force on the 31st day of August, 1967;]

<sup>9</sup>[(lix) as respects fireworks and percussion cap works industry specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment),

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<sup>1</sup> Ins. by G. S.R. 170, dated 20<sup>th</sup> January, 1966.

<sup>2</sup> Subs. by G. S.R. 79, dated 25<sup>th</sup> February, 2000, (w.e.f. 4-3-2000).

<sup>3</sup> Ins. by G. S.R. 997, dated 25<sup>th</sup> June, 1966.

<sup>4</sup> Ins. by G. S.R. 1187, dated 21<sup>st</sup> July, 1966.

<sup>5</sup> Ins. by G. S.R. 1412, dated 12<sup>th</sup> September, 1966.

<sup>6</sup> Ins. by G. S.R. 553, dated 11<sup>th</sup> April, 1967.

<sup>7</sup> Ins. by G. S.R. 1103, dated 17<sup>th</sup> July, 1967.

<sup>8</sup> Ins. by G. S.R. 1268, dated 21<sup>st</sup> August, 1967.

<sup>9</sup> Ins. by G. S.R. 1645, dated 23<sup>rd</sup> October, 1967.

No. G.S.R. 1530, dated the 5th October, 1967, come into force on the 31st day of October, 1967;]

<sup>1</sup>[(Ix) as respects tent making industry specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1716, dated the 3rd November, 1967, come into force on the 30th day of November, 1967;]

<sup>2</sup>[(Ixi) as respects the barytes, dolomite, fireclay, gypsum, kyanite, silliminite and steatite mines come into force on the 31st day of August, 1968;]

<sup>3</sup>[(Ixi) as respects Cinchona plantations come into force on the 31st day of December, 1968;]

<sup>4</sup>[(Ixi) as respects ferro-manganese industry come into force on the 30th day of April, 1969;]

<sup>5</sup>[(Ixiv) as respects ice or ice-cream industry come into force on the 30th day of June, 1969;]

<sup>6</sup>[(Ixxv) as respects diamond mines come into force on the 30th day of June, 1969;]

<sup>7</sup>[(Ixxvi) as respects establishments which are exclusively or principally engaged in general insurance business come into force on the 31st day of January, 1970;]

<sup>8</sup>[(Ixxvii) as respects establishments rendering expert services come into force on the 31st day of May, 1971;]

<sup>9</sup>[(Ixxviii) as respects factories engaged in the winding of thread and yarn reeling covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1988, dated the 22nd November, 1971, come into force on the 30th day of November, 1971;]

<sup>10</sup>[(Ixxix) as respects Railway Booking Agencies run by the contractors or by other private establishments on commission basis specified in the notification of the Government of India in the Department of Labour and Employment, No. 4/3/65-PF-II(i), dated the 17th March, 1972, come into force on the 31st day of March, 1972;]

<sup>11</sup>[(Ixxx) as respects cotton ginning, baling and pressing industry, specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1251, dated the 23rd September, 1972, come into force on the 30th day of September, 1972;]

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<sup>1</sup> Ins. by G. S.R. 1857, dated 20<sup>th</sup> November, 1967.

<sup>2</sup> Ins. by G. S.R. 1592, dated 24<sup>th</sup> August, 1968.

<sup>3</sup> Ins. by G. S.R. 2083, dated 22<sup>nd</sup> November, 1968.

<sup>4</sup> Ins. by G. S.R. 1017, dated 22<sup>nd</sup> April, 1969.

<sup>5</sup> Ins. by G. S.R. 1510, dated 11<sup>th</sup> June, 1969.

<sup>6</sup> Ins. by G. S.R. 1512, dated 11<sup>th</sup> June, 1969.

<sup>7</sup> Ins. by G. S.R. 14, dated 23<sup>rd</sup> December, 1969.

<sup>8</sup> Ins. by G. S.R. 731, dated 17<sup>th</sup> May, 1971.

<sup>9</sup> Ins. by G. S.R. 263, dated 7<sup>th</sup> February, 1972.

<sup>10</sup> Ins. by G. S.R. 506, dated 18<sup>th</sup> March, 1972.

<sup>11</sup> Ins. by G. S.R. 1490, dated 15<sup>th</sup> November, 1972.

<sup>1</sup>[(lxxi) as respects messes other than military messes covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 299, dated the 24th March, 1973, come into force on the 31st March, 1973;]

<sup>2</sup>[\*\*\*]

<sup>3</sup>[(lxxiii) as respects factories relating to “Katha” making industry covered by the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 503, dated the 2nd May, 1973, come into force on 31st day of May, 1973;]

<sup>4</sup>[(lxxiv) as respects the establishments known as hospitals specified in the notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No. G.S.R. 1082, dated the 29th September, 1973, come into force on the 31st August, 1973;]

<sup>5</sup>[(lxxv) as respects the employees of the beer manufacturing industry, that is to say, any industry engaged in the manufacture of the product of alcoholic fermentation of a mash in potable water of malted barley and hops, or of hops concentrated with or without the addition of other malted or unmalted cereals or other carbohydrate preparations, specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 428, dated the 27th April, 1974, come into force on the 30th April, 1974;]

<sup>6</sup>[(lxxvi) as respects the establishments engaged in sorting, cleaning and testing of cotton waste specified in the notification of the Government of India, in the Ministry of Labour, No. G.S.R. 1094, dated the 26th September, 1974, come into force on the 30th day of September, 1974;]

<sup>7</sup>[(lxxvii) as respects societies, clubs, or associations which render service to their Members without charging any fee over and above the subscription fee or Membership fee specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1294, dated 16th November, 1974, come into force on the 30th day of November, 1974;]

<sup>8</sup>[(lxxviii) as respects every garments making factory specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1295, dated the 23rd November, 1974, come into force on the 30<sup>th</sup> day of November, 1974;]

<sup>9</sup>[(lxxix) as respects the Agricultural Farms, Fruit Orchards, Botanical Gardens and Zoological Gardens specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1315, dated the 27th November, 1974, come into force on the 31st day of December, 1974;]

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<sup>1</sup> Ins. by G. S.R. 1219, dated 17<sup>th</sup> April, 1973.

<sup>2</sup> Sub-clause (lxxii) omitted by G. S.R. 571, dated 12<sup>th</sup> April, 1977.

<sup>3</sup> Ins. by G. S.R. 843, dated 19<sup>th</sup> July, 1973.

<sup>4</sup> Ins. by G. S.R. 1249, dated 2<sup>nd</sup> November, 1973.

<sup>5</sup> Ins. by G. S.R. 321, dated 15<sup>th</sup> May, 1974.

<sup>6</sup> Ins. by G. S.R. 1255, dated 12<sup>th</sup> November, 1974.

<sup>7</sup> Ins. by G. S.R. 1401, dated 21<sup>st</sup> December, 1974.

<sup>8</sup> Ins. by G. S.R. 1400, dated 21<sup>st</sup> December, 1974.

<sup>9</sup> Ins. by G. S.R. 268, dated 26<sup>th</sup> December, 1974.

<sup>1</sup>[(lxxx) as respects soap stone mines and establishments engaged in the grinding of soap stone covered by the notification of the Government of India in the Ministry of Labour, No.S.O. 1955, dated the 21st June, 1975, come into force on the 30th June, 1975;]

<sup>2</sup>[(lxxxi) as respects the apatite, asbestos, calcite, ball clay, corundum, emerald, feldspar, silica (sand), quartz, ochre, chromite, graphite and flourite mines covered by the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1102, dated the 24th July, 1976, come into force on the 30th September, 1976;]

<sup>3</sup>[(lxxxii) as respects,—

- (1) establishments which are factories engaged in the manufacture of glue and gelatine,
  - (2) stone quarries producing stone chips, stone sets, stone boulders, and ballasts, and
  - (3) establishments engaged in fish processing and non-vegetable food preservation industry including bacon factories and pork preservation plants,
- covered by the notification of the Government of India in the Ministry of Labour, No. G.S.R. 204, dated the 31st January, 1977, come into force on the 28th February, 1977;]

<sup>4</sup>[(lxxxiii) as respects the beedi industry, that is to say, any industry engaged in the manufacture of beedis, specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 660, dated the 17th May, 1977, come into force on the 31st May, 1977;]

<sup>5</sup>[(lxxxiv) as respects the financial establishments (other than banks) engaged in the activities of borrowing, lending, advancing of money and dealing with other monetary transactions with a view to earn interest not being the Unit Trust of India established under the Unit Trust of India Act, 1963 (52 of 1963), the Agricultural Refinance Corporation established under the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 (18 of 1964), the Industrial Finance Corporation of India established under the Industrial Finance Corporation Act, 1948 (15 of 1948) and State Finance Corporation established under the State Finance Corporation Acts specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1458, dated the 18th November, 1978, come into force on the day of December 31, 1978;]

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<sup>1</sup> Ins. by G. S.R. 984, dated 26<sup>th</sup> July, 1975.

<sup>2</sup> Ins. by G. S.R. 1355, dated 3<sup>rd</sup> September, 1976.

<sup>3</sup> Ins. by G. S.R. 305, dated 19<sup>th</sup> February, 1977.

<sup>4</sup> Ins. by G. S.R. 677, dated 23<sup>rd</sup> May, 1977.

<sup>5</sup> Ins. by G. S.R. 1523 dated 12<sup>th</sup> December, 1978.

- <sup>1</sup>[(lxxxv) as respects lignite mines specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 31, dated the 16th December, 1978, come into force on the 6th January, 1979;]
- <sup>2</sup>[(lxxxvi) as respects the Ferro Chrome Industry, that is to say, any industry engaged in the manufacture of Ferro Chrome, specified in the notification of the Government of India in the Ministry of Labour No. G.S.R. 938, dated the 25th June, 1978, come into force on the 31st July, 1979;]
- <sup>3</sup>[(lxxxvii) as respects the Diamond Cutting Industry, that is to say, any industry engaged in the cutting of diamond, specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 564, dated the 17th May, 1980, come into force on the 31st May, 1980;
- <sup>4</sup>[(lxxxviii) as respects the quartzite mines covered by the notification of the Government of India in the Ministry of Labour, No. G.S.R. 563, dated the 17th May, 1980, come into force on the 31st May, 1980 ;
- <sup>5</sup>[(lxxxix) as respects the inland water transport establishments, that is to say, any establishment engaged in the activities of inland water transport specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 565, dated the 17th May, 1980, come into force on the 31st May, 1980;]
- <sup>6</sup>[(xc) as respects the establishments engaged in Building and Construction Industry specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 1069, dated the 11th October, 1980, come into force on the 31st October, 1980;]

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<sup>1</sup> Ins. by G. S.R. 462, dated 9<sup>th</sup> March, 1979, with the following Explanatory memorandum The Neyveli Lignite Corporation is integrated undertaking in as much as it has mines as well as factory establishments. The employees engaged in mines of the Corporation were covered under the Coal Mines, Provident Funds and Miscellaneous Provisions Act, 1948 and those employed in factory were covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. On the request of the workers and the employer, it has since been decided that both the mines and factory of the Corporation should be brought under one Provident Funds Scheme. Accordingly vide Government of India in the Ministry of Labour Notification bearing G.S.R. No.31 dated the 16<sup>th</sup> December, 1978 the application of the Neyveli Coal Mines Provident Funds Scheme, 1966 has been rescinded and the lignite mines of the Corporation have also been covered by the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (w.e.f. 6.1.1979), the date from which the Neyveli Coal Mines Provident Funds Scheme, 1966, has been rescinded. The retrospective application shall not in any way affect adversely the interests of either the employer or the employees concerned.

<sup>2</sup> Ins. by G.S.R. 982, dated 13.7.1979 (w.e.f. 21.7.1979)

<sup>3</sup> Ins. by G. S.R. 605, dated 24<sup>th</sup> May, 1980 (w.e.f. 31-5-1980).

<sup>4</sup> Ins. by G. S.R. 605, dated 24<sup>th</sup> May, 1980 (w.e.f. 31-5-1980).

<sup>5</sup> Ins. by G. S.R. 605, dated 24<sup>th</sup> May, 1980 (w.e.f. 31-5-1980).

<sup>6</sup> Ins. by G. S.R. 592 (E), dated 22<sup>nd</sup> October, 1980 (w.e.f. 22-10-1980).

- <sup>1</sup>[(xci) as respects factories relating to the Myrobalan Extract Power Myrobalan Extract Solid and Vegetable Tannin Blended Extract Industries, specified in the notification of the Government of India in the Ministry of Labour No. G.S.R. 613(E), dated the 30th October, 1980, come into force on the 31st October, 1980;]
- <sup>2</sup>[(xcii) as respects the Brick Industry, that is to say, any industry engaged in the manufacture of bricks, specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 662(E), dated the 27th November, 1980, come into force on the 30th November, 1980;]
- <sup>3</sup>[(xciii) as respects the establishments engaged in stevedoring, loading and unloading of ships specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 611(E), dated the 23rd November, 1981, published in Part II, section 3, sub-section (i) of the Gazette of India, Extraordinary, dated the 23rd November, 1981;]
- <sup>4</sup>[(xciv) as respects establishments engaged in poultry farming specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 644(E), dated the 7th December, 1981 published at page 1934 in Part II, section 3, sub-section (i) of the Gazette of India, Extraordinary, dated the 7th December, 1981;
- (xcv) as respects the establishments engaged in Cattle Feed Industry specified in the notification of the Government of India in the Ministry of Labour, No. G.S.R. 644 (E), dated the 7th December, 1981, published at page 1934 in Part II, section 3, sub-section (i) of the Gazette of India, Extraordinary, dated the 7th December, 1981;]
- <sup>5</sup>[(xcvi) as respects the educational, scientific, research and training institutions specified in the notification of the Government of India in the Ministry of Labour, No. S.O. 986, dated the 19th February, 1982, published in Part II, section 3, sub-section (ii) of the Gazette of India, dated 6th March, 1982;]
- <sup>6</sup>[(xcvii) as respects the industries based on asbestos as principal raw material, specified in the notification of the Government of India in the Ministry of Labour and Rehabilitation, No. S.O. 2459, dated the 21st May, 1983, published in Part II, section 3, sub-section (ii) of the Gazette of India, dated the 4th June, 1983;]
- <sup>7</sup>[(xcviii) as respects the cinema theatres employing 5 or more workers as specified in section 24 of the Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981 (50 of 1981) be deemed to have come into force with effect from the 1st day of October, 1984;]
- <sup>8</sup>[(xcix) as respects the iron ore pellets industry as specified in the notification of the Government of India in the Ministry of Labour, No.

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<sup>1</sup> Ins. by G. S.R. 614 (E), dated 31<sup>st</sup> October, 1980 (w.e.f. 31-10-1980).

<sup>2</sup> Ins. by G.S.R. 665(E), dated 29<sup>th</sup> November, 1980 (w.e.f. 29.11.1980).

<sup>3</sup> Ins. by G. S.R. 642(E), dated 5th Dec., 1981.

<sup>4</sup> Ins. by G. S.R. 437, dated 23<sup>rd</sup> April, 1982.

<sup>5</sup> Ins. by G. S.R. 591, dated 21<sup>st</sup> June, 1982.

<sup>6</sup> Ins. by G. S.R. 13, dated 17<sup>th</sup> December, 1983 (w.e.f. 1-1-1984).

<sup>7</sup> Ins. by G. S.R. 347, dated 30<sup>th</sup> April, 1986 (w.e.f. 10-5-1986).

<sup>8</sup> Ins. by G. S.R. 112, dated 2<sup>nd</sup> February, 1993 (w.e.f. 20-2-1993).

S.O. 2276, dated 30th August, 1989, published in Part II, section 3, sub-section (ii) of the Gazette of India, dated the 16th September, 1989;

- (c) as respects the establishments engaged in Guar Gum Factories, Marble Mines and Diamond Saw Mills specified in the notification of the Government of India, in the Ministry of Labour, No. G.S.R. 170, dated 25th March, 1992, published in Part II, section 3, of sub-section (ii) of the Gazette of India, dated 11th April, 1992;]

<sup>1</sup>[(ci) as respects the establishments engaged in rendering—

- (i) courier services,
- (ii) aircraft or airlines other than the aircrafts or airlines owned or controlled by the Central or State Government, and
- (iii) cleaning and sweeping services, specified in the notification of Government of India in the Ministry of Labour, No. S.O. 746, dated 22-3-2001, published in Part II, Section 3, sub-section (ii) of the Gazette of India dated 7th April, 2001, come into force with effect from 1st April, 2001.]

<sup>2</sup>[(cii) with respect to the establishment engaged in Railways for construction maintenance, operation and commercial activities of Railways, excluding Indian Railways exclusively managed by Government of India whose employees are in enjoyment of the Provident Fund Pension and other retiral benefits under the rules made by the Central Government; specified in notification of the Government of India in the Ministry of Labour and Employment, GSR 401, dated 10.11.2005 published in Part I of Section 3, sub-section (i) of the Gazette of India dated 19.11.2005 comes into force from the date of publication.]

**2. Definitions:-**In this Scheme, unless the context otherwise requires:—

- (a) “**Act**” means the Employees’ <sup>3</sup>[Provident Funds and Family Pension Fund Act], 1952 (19 of 1952);

<sup>4</sup>[\*\*\*]

- (c) “**Children**” means legitimate children and includes adopted children if the Commissioner is satisfied that under the personal law of the Member adoption of a child is legally recognised;

<sup>5</sup>[(d) “**Commissioner**” means a Commissioner for Employees’ Provident Fund appointed under section 5D of the Act and includes a Deputy Provident Fund Commissioner and a Regional Provident Fund Commissioner;]

- (e) “**continuous service**” means uninterrupted service and includes service which is interrupted by sickness, accident, authorised leave, strike which is not illegal, or cessation of work not due to the employee’s fault;

- (f) “**excluded employee**” means —

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<sup>1</sup> Ins. by Notification No. S-35016/1/1997-SS. II dated 22<sup>nd</sup> July, 2002.

<sup>2</sup> Ins. by the EPF (Amendment) Scheme, 2004 vide Notification No. S.O 45(E), dated 17.1.2006 (w.e.f 17.1.2006).

<sup>3</sup> Subs. by G. S.R. 320, dated 16<sup>th</sup> February, 1972 (w.e.f. 13-2-1971).

<sup>4</sup> Clause (b) deleted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (30-11-1963).

<sup>5</sup> Subs. by G.S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>1</sup>[(i) an employee who, having been a member of the Fund, withdrew the full amount of his accumulation in the Fund under <sup>2</sup>[clause (a) or (c) of sub-paragraph (1) of Paragraph 69.]

<sup>3</sup>[(ii) an employee whose pay at the time he is otherwise entitled to become a Member of the Fund, exceeds <sup>4</sup>[six thousand and five hundred rupees] per month;-

*Explanation-* "Pay" includes basic wages with [dearness allowance, retaining allowance (if any)], and cash value of food concessions admissible thereon.

<sup>5</sup>[(iii) \*\*\*]

<sup>6</sup>[(iv) an apprentice.

*Explanation:-*An apprentice means a person who, according to the certified standing orders applicable to the factory or establishment, is an apprentice, or who is declared to be an apprentice by the authority specified in this behalf by the appropriate Government;]

(g) **"family"** means—

(i) <sup>7</sup>[in the case of a male Member, his wife, his children, whether married or unmarried, his dependant parents and his deceased son's widow and children:]

Provided that if a Member proves that his wife has ceased, under the personal law governing him or the customary law of the community to which the spouses belong, to be entitled to maintenance she shall no longer be deemed to be a part of the Member's family for the purpose of this Scheme, unless the Member subsequently intimates by express notice in writing to the Commissioner that she shall continue to be so regarded; and

(ii) <sup>8</sup>[in the case of a female Member, her husband, her children, whether married or unmarried, her dependant parents, her husband's dependant parents and her deceased son's widow and children:]

Provided that if a Member by notice in writing to the Commissioner expresses her desire to exclude her husband from the family, the husband and his dependant parents shall no longer be deemed to be a part of the Member's family for the purpose of this Scheme, unless the Member subsequently cancels in writing any such notice.

*Explanation:-*In either of the above two cases, if the child of a Member <sup>9</sup>[or, as the case may be, the child of a deceased son of the Member] has been adopted by another person and if, under the personal law of the adopter, adoption is legally recognised, such a child shall be considered as excluded from the family of the Member;

(h) **"financial year"** means the year commencing on the first day of April;

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<sup>1</sup> Subs. by SRO 331, dated January 15, 1958 (w.e.f. 25.1.1958).

<sup>2</sup> Ins. by GSR 1122, dated September 19, 1960 (w.e.f. 24.9.1960)

<sup>3</sup> Subs. by SRO 1337, dated April 16, 1957 (w.e.f. 31.5.1957).

<sup>4</sup> Subs. by GSR 326(E), dated May 4, 2001, (w.e.f. 1.6.2001).

<sup>5</sup> Sub-clause (ii) and Explanation thereto omitted by G. S.R. 1467, dated 2<sup>nd</sup> December, 1960.

<sup>6</sup> Subs. by S.R.O. 331, dated 15<sup>th</sup> January, 1958, for clauses (iv) and (v).

<sup>7</sup> Subs. by G. S.R. 351, dated 3<sup>rd</sup> March 1966.

<sup>8</sup> Subs. by G. S.R. 351, dated 3<sup>rd</sup> March 1966.

<sup>9</sup> Subs. by G. S.R. 351, dated 3<sup>rd</sup> March 1966.

- (i) **“Government security”** shall have the meaning assigned to it in the Public Debts Act, 1944 (18 of 1944);
- (j) **“Inspector”** means a person appointed as such under section 13 of the Act;
- (k) **“Quarter”** means a period of three months commencing on the first day of January, the first day of April, the first day of July and the first day of October of each year;
- <sup>1</sup>[(kk) **“seasonal factory”** means a factory which is exclusively engaged in the manufacture of tea, sugar, rubber <sup>2</sup>[, turpentine, rosin], <sup>3</sup>[indigo], <sup>4</sup>[lac], fruit and vegetable preservation industry, rice milling industry, dal milling industry, <sup>5</sup>[cashewnut industry], <sup>6</sup>[stemming or redrying of tobacco leaf industry], tiles industry, hosiery industry, <sup>7</sup>[oil milling industry], <sup>8</sup>[licensed salt industry,] <sup>9</sup>[jute baling or pressing industry], <sup>10</sup>[fire works and percussion cap works industry], ice or ice cream industry or cotton ginning, baling and pressing industry;
- <sup>11</sup>[(kkk) **“seasonal establishment”** means a plantation of tea, coffee, rubber, cardamom or pepper], <sup>12</sup>[a coffee curing establishment], a fireclay mine or a gypsum mine];]
- (l) **“Trustee”** means a Member of a Board of Trustees; and
- (m) **all other words and expressions** shall have the meaning respectively assigned to them in the Act.

## CHAPTER II

### <sup>13</sup>[**BOARD OF TRUSTEES, EXECUTIVE COMMITTEE AND REGIONAL COMMITTEES**]

<sup>14</sup>[**3. Election of certain Members of the Executive Committee:-**(1) The Chairman of the Central Board shall call a meeting of the Board for the purpose of election to the Executive Committee of the Members representing the employer or, as the case may be, the employees referred to in clauses (d) and (e) of sub-section (2) of section 5AA of the Act.

(2) In the meeting referred to in sub-paragraph (1), the Chairman of the Central Board may invite the Members to propose the names of those Members, who represent the employers or, as the case may be, the employees and every such proposal shall be duly seconded by another Member of the Board.

(3) If the number of persons proposed and seconded for election under sub-paragraph (2) does not exceed the number of vacancies to be filled up from amongst the persons representing the employers, or, as the case may be, the employees, the persons whose names have been so proposed and seconded in

<sup>1</sup> Ins. by S.R.O. 1660, dated 21<sup>st</sup> July, 1956.

<sup>2</sup> Ins. by S.R.O. 2027, dated 3rd September, 1956.

<sup>3</sup> Ins. by G.S.R. 1756, dated 12th, December, 1962.

<sup>4</sup> Subs. by G. S.R. 879, dated 15<sup>th</sup> May, 1963.

<sup>5</sup> Ins. by G. S.R. 262, dated 14<sup>th</sup> February, 1964.

<sup>6</sup> Ins. by G. S.R. 824, dated 1<sup>st</sup> June, 1965.

<sup>7</sup> Subs. by G. S.R. 1118, dated 6<sup>th</sup> July, 1966.

<sup>8</sup> Subs. by G. S.R. 1413, dated 12<sup>th</sup> September, 1966.

<sup>9</sup> Subs. by G. S.R. 1269, dated 21<sup>st</sup> August, 1967.

<sup>10</sup> Subs. by G. S.R. 1645, dated 23<sup>rd</sup> October, 1967.

<sup>11</sup> Subs. by S.R.O. 1363, dated 26th April, 1957.

<sup>12</sup> Subs. by G. S.R. 12, dated 22<sup>nd</sup> December, 1969.

<sup>13</sup> Subs. by S.R.O. 690(E), dated 30th June, 1989 (w.e.f. 1-7-1989)

<sup>14</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup>, June, 1989 (w.e.f. 1-7-1989).

relation to the category of employers or employees, shall be declared elected to the Executive Committee.

(4) If the number of persons proposed and seconded for election under subparagraph (2) exceeds the number of vacancies to be filled up from amongst the persons representing the employers or, as the case may be, the employees, each Member of the Board present at the meeting shall be given a ballot paper containing the names of all the candidates so proposed and seconded and he may record his votes thereon for as many candidates belonging to the categories of employers or employees, as there are vacancies to be filled up in relation to each such category, but not more than one vote shall be given in favour of any one candidate. If any Member votes for more candidates than the number of vacancies in relation to the categories of employers or employees or given more than one vote in favour of any one candidate, all his votes shall be deemed to be invalid.

(5) The persons getting the highest number of votes shall be declared by the Chairman as duly elected to the Executive Committee at the same meeting or as soon thereafter as possible:

Provided that where there is an equality of votes between any candidates, and the addition of one vote will entitle any of the candidates to be declared elected, such candidate shall be selected by lot to be drawn in the presence of the Chairman in such manner as he may determine.

(6) If any question arises as to the validity of any election, it shall be referred to the Central Government, who shall decide the same.]

**4. Regional Committee:-**(1) Until such time as a State Board is constituted for a State, the <sup>1</sup>[Chairman of the Central Board] may, <sup>2</sup>[by notification in the Official Gazette], set up a Regional Committee for the State, which will function under the control of the Central Board. The Regional Committee shall consist of the following persons, namely:—

- (a) a Chairman <sup>3</sup>[appointed] by the <sup>4</sup>[Chairman of the Central Board];
- (b) Two persons <sup>5</sup>[appointed] by the <sup>6</sup>[Chairman of the Central Board] on the recommendation of the State Government;
- (c) <sup>7</sup>[two persons] representing employers in the <sup>8</sup>[industries or other establishments] to which this Scheme applies in the State <sup>9</sup>[appointed by the Chairman of the Central Board] in consultation with such organisations of employers in the State as may be recognised for the purpose by the Central Government;
- (d) <sup>10</sup>[two persons] representing employees in the <sup>11</sup>[industries or establishments] to which this Scheme applies in the State <sup>12</sup>[appointed by the Chairman of the Central Board] in consultation with such organisations

<sup>1</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>2</sup> Ins. by G. S.R. 401, dated 1<sup>st</sup> March, 1965.

<sup>3</sup> Subs. by G. S.R. 401, dated 1<sup>st</sup> March, 1965 for "nominated".

<sup>4</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>5</sup> Subs. by G. S.R. 401, dated 1<sup>st</sup> March, 1965 for "nominated".

<sup>6</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>7</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>8</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>9</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>10</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>11</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>12</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

of employees in the State as may be recognised for the purpose by the Central Government; <sup>1</sup>[and

(e) the non-official Members of the Central Board ordinarily resident in the State:]

<sup>2</sup>[Provided that where the Chairman of the Central Board considers it expedient so to do, he may appoint up to <sup>3</sup>[five] additional representatives of the employers or, as the case may be, the employees.]

<sup>4</sup>[(2) A Regional Committee shall advise the Central Board,—

- (i) on such matters as the Central Board may refer to it from time to time;
- (ii) generally, on all matters connected with the administration of the Scheme in the State and, in particular, on—
  - (a) progress of recovery of provident fund contributions and other charges,
  - (b) expeditious disposal of prosecutions,
  - (c) speedy settlement of claims,
  - (d) annual rendering of accounts to Members of the Fund, and
  - (e) speedy sanction of advances.]

(3) As soon as a State Board is constituted for any State, the Regional Committee constituted for that State under this paragraph shall stand dissolved.

<sup>5</sup>[**5. Terms of office:-**<sup>6</sup>[(1) The term of office of the Chairman, Vice-Chairman and every Trustee of the Central Board referred to in clauses (b), (c), (d) and (e) of sub-section (1) of section 5A of the Act shall be five years commencing on and from the date on which their appointment is notified in the Official Gazette.

(2) The term of office of the Chairman and every Member of the Executive Committee referred to in clauses (b), (c), (d) and (e) of sub-section (2) of section 5AA shall be two years and six months commencing on and from the date on which their appointment is notified in the Official Gazette.

(2A) The term of office of the Chairman and every Member of a Regional Committee referred to in clauses (b), (c) and (d) of sub-paragraph (1) of paragraph 4 shall be three years commencing on and from the date on which their appointment is notified in the Official Gazette.

(2B) Notwithstanding anything contained in sub-paragraphs (1), (2) and (2A) every Trustee or Member shall continue to hold office until the appointment of his successor is notified in the Official Gazette:

Provided that a Member of the Executive Committee shall cease to hold office when he ceases to be a Member of the Central Board.]

(3) A Trustee or a Member referred to in <sup>7</sup>[sub-paragraphs (1), (2) and (2A)] appointed to fill a casual vacancy shall hold office for the remaining period of the term of office of the Trustee or Member in whose place he is appointed and shall continue to hold office on the expiry of the term of office until the appointment of his successor is notified in the Official Gazette.

<sup>1</sup> Ins. by S.R.O. 502, dated 14<sup>th</sup> March, 1953.

<sup>2</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>3</sup> Subs. by G. S.R. 85(E), dated 28<sup>th</sup> June, 2004 (w.e.f. 29-1-2004).

<sup>4</sup> Subs. by G. S.R. 297, dated 11<sup>th</sup> February, 1963.

<sup>5</sup> Subs. by G. S.R. 1298, dated 27<sup>th</sup> September, 1972.

<sup>6</sup> Subs. by G. S.R. 690 (E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>7</sup> Subs. by G. S.R. 690 (E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>1</sup>[(4) An outgoing Trustee or Member shall be eligible for re-appointment.]

**6. Resignation:-**(1) A Trustee of the Central Board or a Member of <sup>2</sup>[the Executive Committee] may resign his office by letter in writing addressed to the Central Government and his office shall fall vacant from the date on which his resignation is accepted by the Central Government.

<sup>3</sup>[A Member of a Regional Committee may resign his office by a letter in writing addressed to the Chairman, Central Board, and his office shall fall vacant from the date on which his resignation is accepted by the Chairman, Central Board.]

(2) <sup>4</sup>[\*\*\*]

**7. Cessation and restoration of Trusteeship:-**If a Trustee or a Member of <sup>5</sup>[the Executive Committee or a Regional Committee] fails to attend three consecutive meetings of the Board or Committee, as the case may be, without obtaining leave of absence from the Chairman of the Board or Committee, he shall cease to be a Trustee or Member of the Committee:

<sup>6</sup>[Provided that the Central Government in the case of the Central Board <sup>7</sup>[or the Executive Committee and the Chairman, Central Board, in the case of any Regional Committee may restore him to Trusteeship or Membership of the Executive Committee or of] the Regional Committee, as the case may be, if it is satisfied that there were reasonable grounds for the absence.]

**8. Disqualifications for Trusteeship or Membership of Regional Committee:-**(1) A person shall be disqualified for being <sup>8</sup>[appointed] as, or for being a Trustee or Member of a Regional Committee:—

- (i) if he is declared to be of unsound mind by a competent court; or
- (ii) if he is an undischarged insolvent; or
- (iii) if before or after the commencement of the Act he has been convicted of an offence involving moral turpitude; <sup>9</sup>[or
- (iv) if he as an employer in relation to an exempted establishment or an establishment to which the Scheme applies has defaulted in the payment of any dues to the Central Board or the Fund recoverable from him under the Act or the Scheme, as the case may be.]

<sup>10</sup>[(2) If any question arises whether any person is disqualified under the subparagraph (1), it shall be referred to the Central Government and the decision of the Central Government on any such question shall be final.]

<sup>11</sup>**[9. Removal from Trusteeship or Membership of a Regional Committee:-**  
<sup>12</sup>[The Central Government may remove from office any Trustee of the Central Board or the Chairman, Central Board, may remove from office any Member of a Regional Committee—

<sup>1</sup> Subs. by G. S.R. 18, dated 22<sup>nd</sup> December, 2000 (w.e.f. 6-1-2001).

<sup>2</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>3</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>4</sup> Sub-paragraph (2) omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Subs. by G. S.R. 690 (E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>6</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>7</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>8</sup> Subs. by G. S.R. 407, dated 1<sup>st</sup> March, 1965.

<sup>9</sup> Ins. by G. S.R. 1488, dated 1<sup>st</sup> September, 1971.

<sup>10</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>11</sup> Subs. by G. S.R. 1488, dated 1<sup>st</sup> September, 1971.

<sup>12</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

- (i) if, in the opinion of the Central Government or the Chairman, Central Board, such Trustee or Member has ceased to represent the interest which he purports to represent on the Board or Committee, as the case may be; or]
- (ii) if he as an employer in relation to an exempted establishment or an establishment to which the Scheme applies has defaulted in the payment of any dues to the Board or the Fund recoverable from him under the Act or the Scheme, as the case may be:

Provided that no such Trustee or Member shall be removed from office unless a reasonable opportunity is given to such Trustee or Member and the body whom he represents, of making any representation against the proposed action.]

**10. Absence from India:-**(1) Before a non-official Trustee or a Member of a Regional Committee leaves India:—

- (a) he shall intimate to the Chairman of the <sup>1</sup>[Central Board] or of the Committee, as the case may be, of the dates of his departure from and expected return to India, or
- (b) if he intends to absent himself for a period longer than six months, he shall tender his resignation.

(2) If any Trustee or a Member of a Regional Committee leaves India for a period of six months or more without intimation to the Chairman of the <sup>2</sup>[Central Board] or of the Regional Committee, as the case may be, he shall be deemed to have resigned from the <sup>3</sup>[Central Board] or the Committee.

**11. Meetings:-**(1) <sup>4</sup>[The Central Board] of Trustees <sup>5</sup>[or the Executive Committee] or a Regional Committee shall, subject to the provisions of paragraph 12, meet at such place and time as may be appointed by the Chairman:

<sup>6</sup>[Provided that the Central Board or the Regional Committee shall meet at least twice in each financial year and the Executive Committee shall meet at least four times in each financial year.]

(2) The Chairman may, whenever he thinks fit, and shall within fifteen days of the receipt of a requisition in writing from not less than one-third of the Members in the case of the <sup>7</sup>[Central Board] <sup>8</sup>[or the Executive Committee] and not less than three Members excluding the Chairman in the case of <sup>9</sup>[a Regional Committee], call a meeting thereof.

**12. Notice of meeting and list of business:-**Notice of not less than 15 days from the date of posting, containing the date, time and place of every ordinary meeting together with a list of business to be conducted at the meeting, shall be despatched by registered post or by special messenger to each Trustee or a Member of <sup>10</sup>[the Executive Committee or] the Regional Committee, as the case may be, present in India:

<sup>1</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30.11.1963).

<sup>2</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>3</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>4</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30.11.1963).

<sup>5</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>6</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>7</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>8</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>9</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>10</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

Provided that when the Chairman calls a meeting for considering any matter which in his opinion is urgent, a notice giving such reasonable time as he may consider necessary, shall be deemed sufficient.

<sup>1</sup>**[13. Chairman to preside at meetings:-**The Chairman of the Central Board or the Executive Committee or a Regional Committee shall preside at every meeting of the Central Board or the Executive Committee or the Regional Committee, as the case may be, at which he is present. If the Chairman of the Central Board is absent at any time, the Vice-Chairman thereof shall preside over the meeting of the Central Board and exercise all the powers of the Chairman at the meeting. If the Vice-Chairman of the Central Board or the Chairman of the Executive Committee or of a Regional Committee is absent at any time, the Trustees or Members present shall elect one of the Trustees or, as the case may be, the Members to preside over the meeting and the Trustee or Member so elected, shall exercise all the powers of the Chairman at the meeting.]

<sup>2</sup>**[14. Quorum:-**(1) No business shall be transacted at a meeting of the Central Board <sup>3</sup>[or the Executive Committee or a Regional Committee unless at least eleven Trustees or four Members of the Executive Committee or a Regional Committee, as the case may be,] are present, of whom—

(a) in the case of the Central Board at least one each shall be from among those appointed under clauses (d) and (e) respectively of sub-section (1) of section 5A of the Act;

<sup>4</sup>[(aa) in the case of the Executive Committee at least one each shall be from among those elected under clauses (d) and (e) of sub-section (2) of section 5AA of the Act;]

(b) in the case of a Regional Committee, at least one shall be from among those <sup>5</sup>[appointed] under clause (c) and at least one from among those <sup>6</sup>[appointed] under clause (d) of sub-paragraph (1) of paragraph 4.

(2) If at any meeting the number of Trustees or Members of <sup>7</sup>[the Executive Committee or] a Regional Committee is less than the required quorum, the Chairman shall adjourn the meeting to a date not later than seven days from the date of the original meeting informing the Trustees or Members of <sup>8</sup>[the Executive Committee or] the Regional Committee, as the case may be, of the date, time and place of the adjourned meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of Trustees or Members of <sup>9</sup>[the Executive Committee or] the Regional Committee present.]

<sup>10</sup>**[14A. Nomination of a substitute during the absence of a Trustee/Member of the Central Board/Regional Committee:-**(1) If a Trustee or a Member is unable to attend any meeting of the <sup>11</sup>[Central Board] or the Regional Committee, as the case may be, he may, by a written statement, signed by him,

<sup>1</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>2</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>3</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>4</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>5</sup> Subs. by G. S.R. 401, dated 1<sup>st</sup> March, 1965.

<sup>6</sup> Subs. by G. S.R. 401, dated 1<sup>st</sup> March, 1965.

<sup>7</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>8</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>9</sup> Ins. by G. S.R. 690 (E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989) .

<sup>10</sup> Ins. by G. S.R. 1666, dated 10<sup>th</sup> November, 1963.

<sup>11</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

addressed to the Chairman of the <sup>1</sup>[Central Board] or the Regional Committee, as the case may be, and explaining the reasons for his inability to attend the meeting, appoint any representative of the Organisation, which he represents on the <sup>2</sup>[Central Board] or the Regional Committee, as his substitute for attending that meeting of the <sup>3</sup>[Central Board] or the Regional Committee in his place:

Provided that no such appointment shall be valid unless—

- (i) such appointment has been approved by the Chairman of the <sup>4</sup>[Central Board] or the Regional Committee as the case may be; and
- (ii) the instrument making such appointment has been received by the Chairman of the <sup>5</sup>[Central Board] or the Regional Committee, as the case may be <sup>6</sup>[\*\*\*]before the date fixed for the meeting.

(2) A substitute validly appointed under sub-paragraph (1) shall have all the rights and powers of a Trustee or a Member, in relation to the meeting of the <sup>7</sup>[Central Board] or the Regional Committee, in respect of which he is appointed and shall receive allowances, and be under obligations as if he were a Trustee or a Member appointed under the Act and the scheme respectively.

(3) A Trustee or a Member appointing a substitute for attending any meeting of the <sup>8</sup>[Central Board] or the Regional Committee, as the case may be, shall, notwithstanding anything contained in this paragraph, continue to be liable for the misappropriation or misapplication of the Fund by the substitute and shall also be liable for any act of misfeasance or non-feasance committed in relation to the Fund by the substitute appointed by him.]

**15. Disposal of business:-**Every question considered at a meeting of <sup>9</sup>[the Central Board,] <sup>10</sup>[or the Executive Committee] or a Regional Committee shall be decided by a majority of the votes of the Trustees or <sup>11</sup>[Members of the Executive Committee or a Regional Committee] present and voting. In the event of an equality of votes the Chairman shall exercise a casting vote:

Provided that the Chairman may, if he thinks fit, direct that any question shall be decided by the circulation of necessary papers to Trustees or <sup>12</sup>[Members of the Executive Committee or a Regional Committee] present in India and by securing their opinions in writing. Any such question shall be decided in accordance with the opinion of the majority of Trustees or Members received within the time limit allowed and if the opinions are equally divided, the opinion of the Chairman shall prevail:

Provided further that any Trustee or Member of <sup>13</sup>[the Executive Committee or] Regional Committee may request that the question referred to Trustees or,

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<sup>1</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>2</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>3</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>4</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>6</sup> Omitted by G. S.R. 363, dated 25<sup>th</sup> March, 1985 (w.e.f. 6-4-1985).

<sup>7</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>8</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>9</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>10</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>11</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>12</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>13</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>1</sup>[Members of the Executive Committee or a Regional Committee], as the case may be, for written opinion be considered at a meeting of the <sup>2</sup>[Central Board,] <sup>3</sup>[or the Executive Committee] or a Regional Committee and thereupon the Chairman may, and if the request is made by not less than three Trustees or <sup>4</sup>[Members of the Executive Committee or a Regional Committee] shall direct that it be so considered.

**16. Minutes of meetings:-**(1) The minutes of a meeting of <sup>5</sup>[the Central Board] <sup>6</sup>[or the Executive Committee] or a Regional Committee showing *inter alia* the names of the Trustees or Members of <sup>7</sup>[Executive Committee or a Regional Committee] present thereat shall be circulated to all Trustees or Members of <sup>8</sup>[Executive Committee or a Regional Committee] present in India not later than one month from the date of the meeting. The minutes shall thereafter be recorded in minute book as a permanent record:

Provided that if another meeting is held within a period of one month and ten days, the minutes shall be circulated so as to reach the Trustees or Members at least ten days before such meeting.

(2) The records of the minutes of each meeting shall be signed by the Chairman after confirmation with such modifications, if any, as may be considered necessary at the next meeting.

<sup>9</sup>**[17. Acts of <sup>10</sup>[\*\*\*] a Regional Committee not invalid by reason merely of any vacancy in, or defect in the constitution, etc.:-**No act or proceeding of <sup>11</sup>[\*\*\*] a Regional Committee shall be deemed to be invalid by reason merely of any vacancy in or any defect in the constitution of <sup>12</sup>[\*\*\*] the Regional Committee <sup>13</sup>[\*\*\*].]

**18. Fees and allowances:-**(1) The <sup>14</sup>[travelling allowance and daily allowance of an official Trustee or official Member of the Executive Committee or a Regional Committee] shall be governed by the rules applicable to him for journeys performed on official duties and shall be paid by the authority paying his salary.

<sup>15</sup>[(2) Subject to the provisions of sub-paragraphs (3) and (4), every non-official Trustee or non-official Member of the Executive Committee or a Regional Committee shall be allowed travelling and daily allowances for attending the meeting of the Central Board or the Executive Committee or the Regional Committee, as the case may be, at the following rates, namely:—

(i) Travelling allowance:—

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<sup>1</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>2</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).  
<sup>3</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>4</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>5</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).  
<sup>6</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>7</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>8</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>9</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).  
<sup>10</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>11</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>12</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>13</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>14</sup> Subs. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).  
<sup>15</sup> Subs. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

- (A) a non-official Trustee or Member residing at the place where a meeting is held shall be allowed the actual expenditure incurred by him on conveyance, subject to the maximum of <sup>1</sup>[**rupees one hundred and fifty** for each day for travel within the city.]
- (B) a non-official Trustee or Member not residing at the place where a meeting is held, shall be allowed,—
  - (a) actual expenditure incurred by him on air journey by economy <sup>2</sup>[\*\*\*\*] class;
  - (b) <sup>3</sup>[a non-official trustee or a member not residing at the place where a meeting is held shall be paid Rs.1500/- per day if the member stays in a hotel, and, not exceeding Rs.200/- per day as expenses towards food.]
  - (c) actual fare or expenditure incurred by him on road journey by taxi or own car or auto-rickshaw or bus (other than an air-conditioned bus) but not exceeding the rates notified by the concerned Director of Transport for journey by taxi or auto-rickshaw. When the journey is performed between places connected by rail, the fare will be limited to what would have been admissible to the Trustee or Member under clause (b) of this item.
- (ii) Daily allowance:—

- (A) a non-official Trustee or Member residing at a place where a meeting is held shall not be entitled to any daily allowance.
- (B) a non-official Trustee or Member not residing at the place where a meeting is held shall be paid daily allowance at the rate of Rs. 150 per day if the Member stays in a hotel and Rs. 100 per day if the Member does not stay in a hotel:

Provided that the daily allowance shall be calculated for attending the meeting for the entire absence from the normal place of residence of the non-official Trustee or Member on calendar day basis, i.e., midnight to midnight as under :—

For absence not exceeding 6 hours	Nil
For absence exceeding 6 hours but not exceeding 12 hours	70 per cent
For absence exceeding 12 hours	100 per cent

(3) Where such Trustee or Member being a Member of a State Legislature attends a meeting of the Central Board] or <sup>4</sup>[the Executive Committee or] the Regional Committee, as the case may be, he shall be entitled—

- (i) when the State Legislature is not in session, to such travelling and daily allowances as are admissible to Grade I Officers of the State Government; and

<sup>1</sup> Subs. by G.S.R. 744(E), dated 9th September, 2010 (w.e.f. 9.9.2010)

<sup>2</sup> The word "Tourist" omitted by G.S.R. 744(E), dated 9.9.2010 (w.e.f. 9.9.2010)

<sup>3</sup> Subs. by G.S.R. 744(E), dated 9th September, 2010 (w.e.f. 9.9.2010)

<sup>4</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

(ii) when the State Legislature is in session, to such travelling and daily allowances as are admissible to the Members of that Legislature for attending meetings of the Legislature.]

(4) Where such Trustee or Member being a Member of either House of Parliament attends a meeting of the <sup>1</sup>[Central Board] or <sup>2</sup>[the Executive Committee or] the Regional Committee, as the case may be, he shall be entitled to such travelling and daily allowances as may be admissible to him under the rules laid down by the Central Government on the subject from time to time:]

<sup>3</sup>[Provided that when a Minister is appointed as Chairman or Member of the Board or of <sup>4</sup>[the Executive Committee or of the Regional Committee], and attends a meeting of such Central Board or <sup>5</sup>[the Executive Committee or] Regional Committee, as the case may be, his travelling and daily allowance shall be governed by the rules applicable to him for journeys performed on official duties and shall be paid by the authority paying his salary.]

<sup>6</sup>[\*\*\*]

*Explanation I:-*No daily or travelling allowance in respect of any day or journey, as the case may be, shall be claimed under this paragraph by a Trustee or Member of <sup>7</sup>[the Executive Committee or] a Regional Committee if he has drawn or will draw allowance for the same from his employer or as a Member of any Legislature or of any Committee or Conference constituted or convened by Government and no travelling allowance shall be claimed if he uses a means of transport provided at the expense of Government or his employer.

<sup>8</sup>[\*\*\*]

### CHAPTER III

#### APPOINTMENT AND POWERS OF COMMISSIONER AND OTHER STAFF OF BOARD OF TRUSTEES

<sup>9</sup>[**19. Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer:-**The Central Provident Fund Commissioner and the Financial Adviser and Chief Accounts Officer shall not undertake any work unconnected with their office without the previous sanction of the Central Government.]

<sup>10</sup>[\*\*\*]

<sup>11</sup>[**21. Opening of regional and other offices:-**The Central Board may, <sup>12</sup>[\*\*\*] open such regional and local offices as it may consider desirable for the proper implementation of the Scheme. It may also define the functions and duties of the regional and local offices.]

**22. Secretary of the Central Board or a Regional Committee:-**<sup>13</sup>[(1) The Central Provident Fund Commissioner shall be the Secretary of the Central Board and of the Executive Committee. The additional Central Provident Fund

<sup>1</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>2</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>3</sup> Ins. by G.S.R. 1427, dated 16<sup>th</sup> June, 1976.

<sup>4</sup> Subs. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>5</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>6</sup> Sub-paragraph (5) omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>7</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>8</sup> Explanation II omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>9</sup> Subs. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>10</sup> Paragraph (5) omitted by G. S.R. 690, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>11</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 1-7-1963).

<sup>12</sup> Omitted by G.S.R. 1845(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>13</sup> Subs. by S.O.154(E) dt. 24.1.2012 (w.e.f. 24.1.2012).

Commissioner in-charge of a State shall be Secretary of the Regional Committee of the State or Union Territory where the State has more than one Regional Office in existence. Where the State has only one Regional Office, the Regional Provident Fund Commissioner-in-charge of the Region shall be the Secretary of the Regional Committee of the State or Union Territory within his jurisdiction.]

(2) The Secretary to the Central Board or <sup>1</sup>[the Executive Committee or] a Regional Committee shall, in consultation with the Chairman, convene meetings of the Central Board or <sup>2</sup>[the Executive Committee or] the Regional Committee, as the case may be, keep a record of its minutes and shall take the necessary steps for carrying out the decisions of the Central Board or <sup>3</sup>[the Executive Committee or] the Regional Committee, as the case may be].]

<sup>4</sup>**[22A. Appointment of officers and employees of the Central Board:-**The power of appointment vested in the Central Board under sub-section (3) of section 5D of the Act shall be exercised by the Board in relation to posts carrying the maximum scale of pay of Rs. <sup>5</sup>[14,300-18,300].

<sup>6</sup>**[23. Information of appointments to the Central Board:-**References relating to all appointments of officers of the <sup>7</sup>[level of the Regional Provident Fund Commissioners and above made by the Chairman, Central Board] shall be placed before the next meeting of the Central Board for information.]

<sup>8</sup>**[24. Administrative and financial powers of a Commissioner:-**(1) A Commissioner may, without reference to the <sup>9</sup>[Central Board] sanction expenditure on contingencies, supplies and services and purchases of articles required for administering the Fund subject to financial provision in the budget and subject to the limits upto which a Commissioner may be authorised to sanction expenditure on any single item from time to time by the Central Board <sup>10</sup>[\*\*\*].

(2) A Commissioner may also exercise such administrative and financial powers other than those specified in sub-paragraph (1) above, as may be delegated to him from time to time by the Central Board <sup>11</sup>[\*\*\*].

(3) A Commissioner may delegate from time to time the administrative and financial powers delegated to him by the Central Board to any officer under his control or superintendence to the extent considered suitable by him for the administration of the Scheme. A statement of such delegation shall be placed before the next meeting of the Central Board for information.]

<sup>12</sup>**[24A. Delegation of power by the Central Board:-**<sup>13</sup>[(1) The Central Board <sup>14</sup>[\*\*\*] may, by a resolution, empower its Chairman to sanction expenditure on any item, whether in the nature of capital expenditure or revenue expenditure, as it may deem necessary for the efficient administration of the Fund, subject to finan-

<sup>1</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>2</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>3</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>4</sup> Ins. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>5</sup> Subs. by Min. of Labour, Noti. No. S. 35016/1/98, Ss. II dt. 25.2.2000 (w.e.f. 4-3-2000).

<sup>12</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>7</sup> Subs. by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>8</sup> Subs. by G.S.R. 147, dated 29<sup>th</sup> January, 1960 (w.e.f. 6-2-1960).

<sup>9</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>10</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>11</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>12</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>13</sup> Subs. by G. S.R. 421, dated 12<sup>th</sup> May, 1988 (w.e.f. 21-5-1988).

<sup>14</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

cial provisions in the Budget, where such expenditure is beyond the limits up to which the Commissioner is authorised to sanction expenditure on any single item.]

(2) The Central Board may also, by a resolution, empower its Chairman to appoint such officers and employees other than those mentioned in sub-sections (1) and (2) of section 5D of the Act, as he may consider necessary for the efficient administration of the Scheme.

(3) All sanctions of expenditure made by the Chairman in pursuance of sub-paragraph (1) shall be reported to the Central Board as soon as possible after the sanction of the expenditure.]

**25. Powers of the Central Government until the Central Board is constituted:-**Until the Central Board is constituted, the Central Government shall administer the Fund and may exercise any of the powers and discharge any of the functions of the Board:

Provided that on the constitution of the Central Board, the Central Government shall transfer amounts standing to the credit of the Fund to the Central Board.

#### **CHAPTER IV**

#### **MEMBERSHIP OF THE FUND**

<sup>1</sup>**[26. Classes of employees entitled and required to join the fund:-**(1) (a) Every employee employed in or in connection with the work of a factory or other establishment to which this Scheme applies, other than an excluded employee, shall be entitled and required to become a Member of the Fund from the day this paragraph comes into force in such factory or other establishment.

(b) Every employee employed in or in connection with the work of a factory or other establishment to which this Scheme applies, other than an excluded employee, shall also be entitled and required to become a Member of the fund from the day this paragraph comes into force in such factory or other establishment if on the date of such coming into force, such employee is a subscriber to a provident fund maintained in respect of the factory or other establishment or in respect of any other factory or establishment (to which the Act applies) under the same employer:

Provided that where the Scheme applies to a factory or other establishment on the expiry or cancellation of an order of exemption under section 17 of the Act, every employee who but for the exemption would have become and continued as a Member of the Fund, shall become a Member of the fund forthwith.

(2) After this paragraph comes into force in a factory or other establishment, every employee employed in or in connection with the work of that factory or establishment, other than an excluded employee, who has not become a Member already shall also be entitled and required to become a Member of the Fund from the date of joining the factory or establishment.

(3) An excluded employee employed in or in connection with the work of a factory or other establishment to which this Scheme applies shall, on ceasing to be such an employee, be entitled and required to become a Member of the Fund from the date he ceased to be such employee.

(4) On re-election of an employee or a class of employees exempted under paragraph 27 or paragraph 27A to join the fund or on the expiry or cancellation of an order under that paragraph, every employee shall forthwith become a Member thereof.

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<sup>1</sup> Subs. by G.S.R. 689, dated 19<sup>th</sup> October, 1990 (w.e.f. 1-11-1990).

(5) Every employee who is a Member of a private provident fund maintained in respect of an exempted factory or other establishment and who but for exemption would have become and continued as a Member of the Fund shall, on joining a factory or other establishment to which this Scheme applies, become a Member of the Fund forthwith.

(6) Notwithstanding anything contained in this paragraph, an officer not below the rank of an Assistant Provident Fund Commissioner may, on the joint request in writing of any employee of a factory or other establishment to which this Scheme applies and his employer, enrol such employee as a Member or allow him to contribute more than <sup>1</sup>[six thousand and five hundred rupees] of his pay per month if he is already a Member of the fund and thereupon such employee shall be entitled to the benefits and shall be subject to the conditions of the Fund, provided that the employer gives an undertaking in writing that he shall pay the administrative charges payable and shall comply with all statutory provisions in respect of such employee.]

#### NOTE

**For International Workers this para will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010)**

**26. Class of International Workers entitled and required to join the Fund.-** (1)(a) Every International Worker (other than an excluded employee) employed as on 1st day of October, 2008, in an establishment to which this Scheme applies, shall be entitled and required to become a member of the Fund with effect from the 1st day of November, 2008.

(2) Every International Worker (other than an excluded employee), employed after the 1st day of October, 2008 in an establishment to which this Scheme applies, who has not become a member already shall be entitled and required to become a member of the Fund from the date of his joining the establishment.

(3) Where the Scheme applies to *an establishment on the expiry or cancellation of an order of exemption* under section 17 of the Act, every International Worker who, but for the exemption would have become and continued as a member of the Fund shall become a member of the Fund forthwith.

(4) An excluded employee of an establishment to which this scheme applies shall, on ceasing to be such an employee, be entitled and required to become a member of the Fund from the date he ceases to be such employee.

(5) On re-election of a class of International Workers exempted under paragraph 27-A to join the Fund or on the expiry or cancellation of an order under that paragraph, every International Worker, who but for such exemption would have become and continued as a member of the Fund, shall forthwith become a member thereof.

(6) Every International Worker who is a member of a private provident fund maintained in respect of an exempted establishment and who, but for the exemption, would have become and continued as a member of the Fund shall, on joining an establishment to which this scheme applies, become a member of the Fund forthwith.

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**26A. Retention of Membership:-**(1) A Member of the Fund shall continue to be Member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a notification of exemption under section 17 of the Act or an order of exemption under paragraph 27 or paragraph 27A.

*Explanation:-*In the case of claim for refund by a Member under sub-paragraph (2) of paragraph 69, the Membership of the Fund shall be deemed to have been

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<sup>1</sup> Subs. by G.S.R. 326 (E), dt. 4.5.2001 (w.e.f. 1-6-2001).

terminated from the date the payment is authorised to him by the authority specified in this behalf by the Commissioner irrespective of the date of claim.

(2) Every Member employed as an employee other than an excluded employee in a factory or other establishment to which this Scheme applies shall contribute to the Fund, and the contribution shall be payable to the Fund in respect of him by the employer. Such contribution shall be in accordance with the rate specified in paragraph 29:

Provided that subject to the provisions contained in sub-paragraph (6) of paragraph 26 and <sup>1</sup>[in paragraph 27] or sub-paragraph (1) of paragraph 27A, where the monthly pay of such a Member exceeds <sup>2</sup>[six thousand and five hundred rupees] the contribution payable by him, and in respect of him by the employer, shall be limited to the amounts payable on a monthly pay of <sup>3</sup>[six thousand and five hundred rupees] including <sup>4</sup>[dearness allowance, retaining allowance (if any) and cash value of food concession.]]

**NOTE**

**For International Workers this para will be as under as per G.S.R. No.148 ) dated 3<sup>rd</sup> September, 2010 (w.e.f. 11.9.2010)**

**26-A. Retention of membership.-** A member of the Fund shall continue to be a member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a notification of exemption under Section 17 of the Act or an order of exemption under paragraph 27 or 27-A or the benefits are settled in terms of the relevant provisions under the social security agreement entered into between India and his country of origin.

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<sup>5</sup>**[26B. Resolution of doubts:-**If any question arises whether an employee is entitled or required to become or continue as a Member, or as regards the date from which he is so entitled or required to become a Member, the decision, thereon of the Regional Commissioner <sup>6</sup>[\*\*\*] shall be final:

Provided that no decision shall be given unless both the employer and the employee have been heard.]

**NOTE**

**For International Workers this para will be as under as per G.S.R. No.148 dated 3<sup>rd</sup> September, 2010 (w.e.f. 11.9.2010)**

**26-B. Resolution of doubts.-** If any question arises as to whether an International Worker is entitled or required to become or continue as member, or as to the date from which he is entitled or required to become a member, the decision thereon of the Regional Commissioner shall be final:

Provided that no decision shall be given unless both the employer and the International Worker have been given an opportunity of being heard.

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<sup>7</sup>**[27. Exemption of an employee:-**(1) A Commissioner may by order and subject to such conditions as may be specified in the order exempt from the operation of all or any of the provisions of this Scheme an employee to whom the Scheme applies on receipt of application in Form I from such an employee:

<sup>1</sup> Subs. by G. S.R. 1522, dated 16<sup>th</sup> December, 1960 for certain words.

<sup>2</sup> Subs. by G.S.R. 326 (E), dt. 4.5.2001 (w.e.f. 1-6-2001).

<sup>3</sup> Subs. by G.S.R. 326 (E), dt. 4.5.2001 (w.e.f. 1-6-2001).

<sup>4</sup> Subs. By G.S.R. 201, dated 8<sup>th</sup> February, 1961 (w.e.f. 31-12-1960).

<sup>5</sup> Ins. by G.S.R. 584, dated 11<sup>th</sup> May, 1959.

<sup>6</sup> Omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>7</sup> Subs. by G. S.R. 852, dated 6<sup>th</sup> May, 1962.

Provided that such an employee is entitled to benefit in the nature of Provident Fund, gratuity or old age pension according to the rules of the factory or their establishment and such benefits separately or jointly are on the whole not less favourable than the benefits provided under the Act and the Scheme.

(2) Where an employee is exempted as aforesaid, the employer shall in respect of such employee maintain such account, submit such returns, provide such facilities for inspection, pay such inspection charges and invest provident fund collections in such manner as the Central Government may direct.

<sup>1</sup>[Provided that above mentioned returns shall be submitted by the employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

(3) An employee exempted under sub-paragraph (1) may by an application to the Commissioner make a declaration that he shall become a Member of the Fund.

(4) No employee shall be granted exemption or permitted to apply out of exemption more than once on each account.]

<sup>2</sup>**[27A. Exemption of a class of employees:-**(1) <sup>3</sup>[The appropriate Government] may by order and subject to such conditions as may be specified in the order exempt from the operation of all or any of the provisions of this Scheme any class of employees to whom the Scheme applies:

Provided that such class of employees is entitled to benefits in the nature of provident fund, gratuity or old age pension according to the rules of the <sup>4</sup>[factory or other establishment] and such benefits separately or jointly or on the whole not less favourable than the benefits provided under the Act and this Scheme.

(2) Where any class of employees is exempted as aforesaid, the employer shall in respect of such class of employees maintain such account, submit such returns, provide such facilities for inspection, pay such inspection charges and invest provident fund collections in such manner as the Central Government may direct.

<sup>5</sup>[Provided that above mentioned returns shall be submitted by the employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

(3) A class of employees exempted under sub-paragraph (1) or the majority of employees constituting such class may by an application to the Commissioner make a declaration that the class of employees shall become Members of the Fund.

(4) No class of employees shall be granted exemption or permitted to apply out of exemption more than once on each account.

(5) The provisions of this paragraph shall be deemed to have come into force with effect from the 14th of October, 1953.]

<sup>6</sup>**[27AA. Terms and conditions of exemption:-**All exemptions already granted or to be granted hereafter under section 17 of the Act or under paragraph

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<sup>1</sup> Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)

<sup>2</sup> Ins. by G. S.R. 2035, dated 28<sup>th</sup> October, 1953.

<sup>3</sup> Subs. by G. S.R. 1286, dated 13<sup>th</sup> October, 1961.

<sup>4</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>5</sup> Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)

<sup>6</sup> Ins. by G. S.R. 18, dated 22<sup>nd</sup> December, 2000 (w.e.f. 6-1-2001).

27A of the scheme shall be subject to the terms and conditions as given in the Appendix A.]

<sup>1</sup>[APPENDIX A

***Revised conditions for Grant of Exemption under section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952***

The following are the revised conditions for grant of exemption under section 17 of the Act, 1952:

1. The employer shall establish a Board of Trustees under his chairmanship for the management of the provident fund according to such directions as may be given by the Central Government or the Central Provident Fund Commissioner, as the case may be, from time to time. The provident fund shall vest in the Board of Trustees who will be responsible for and accountable to the Employees' Provident Fund Organisation, *inter alia*, for proper accounts of the receipts into and payment from the provident fund and the balance in their custody. For this purpose, the "employer" shall mean—

- (i) in relation to an establishment, which is a factory, the owner or the occupier of the factory; and
- (ii) in relation to any other establishment, the person who, or the authority, that has the ultimate control over the affairs of the establishment.

2. The Board of Trustees shall meet at least once in every three months and shall function in accordance with the guidelines that may be issued from time to time by the Central Government/Central Provident Fund Commissioner (CPFC) or an officer authorized by him.

3. All employees, as defined in section 2(f) of the Act, who have been eligible to become Members of the provident fund, had the establishment not been granted exemption, shall be enrolled as Members.

4. Where an employee who is already a Member of employees' provident fund or a provident fund of any other exempted establishment is employed in his establishment, the employer shall immediately enroll him as a Member of the fund. The employer should also arrange to have the accumulations in the provident fund account of such employee with his previous employer transferred and credited into his account.

5. The employer shall transfer to the Board of Trustees the contributions payable to the provident fund by himself and employees at the rate prescribed under the Act from time to time by the 15<sup>th</sup> of each month following the month for which the contributions are payable. The employer shall be liable to pay simple interest in terms of the provisions of section 7Q of the Act for any delay in payment of any dues towards the Board of Trustees.

6. The employer shall bear all the expenses of the administration of the provident fund and also make good any other loss that may be caused to the provident fund due to theft, burglary, defalcation, misappropriation or any other reason.

7. Any deficiency in the interest declared by the Board of Trustees is to be made good by the employer to bring it up to the statutory limit.

8. The employer shall display on the notice board of the establishment, a copy of the rules of the funds as approved by the appropriate authority as and when amended thereto along with a translation in the language of the majority of the employees.

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<sup>1</sup> Subs. by G. S.R. 853 (E), dated 29<sup>th</sup> October, 2003 (w.e.f. 30-10-2003).

9. The rate of contributions payable, the conditions and quantum of advances and other matters laid down under the Provident Fund Rules of the establishment and the interest credited to the account of each Member, calculated on the monthly running balance of the Member and declared by the Board of Trustees shall not be lower than those declared by the Central Government under the various provisions prescribed in the Act and the Scheme framed thereunder.

10. Any amendment to the Scheme, which is more beneficial to the employees than the existing rules of the establishment, shall be made applicable to them automatically pending formal amendment of the Rules of the trust.

11. No amendment in these rules shall be made by the employer without the prior approval of the Regional Provident Fund Commissioner (referred to as RPFC hereafter). The RPFC shall before giving his approval give a reasonable opportunity to the employees to explain their point of view.

12. All claims for withdrawals, advances and transfers should be settled expeditiously, within the maximum time frame prescribed by the Employees' Provident Fund Organisation.

13. The Board of Trustees shall maintain detailed accounts to show the contributions credited, withdrawal and interest in respect of each employee. The maintenance of such records should preferably be done electronically. The establishments should periodically transmit the details of Members' accounts electronically as and when directed by the CPFC/RPFC.

14. The Board of Trustees shall issue an annual statement of accounts or pass books to every employee within six months of the close of financial / accounting year free of cost once in the year. Additional printouts can be made available as and when the Members want, subject to nominal charges. In case of passbook, the same shall remain in custody of employee to be updated periodically by the Trustees when presented to them.

15. The employer shall make necessary provisions to enable all the matters to be able to see their account balance from the computer terminals as and when required by them.

16. The Board of Trustees and the employer shall file such returns monthly/ annually as may be prescribed by the Employees' Provident Fund Organisation within the specified time limit, failing which it will be deemed as a default and the Board of Trustees and employer will jointly and separately be liable for suitable penal action by the Employees' Provident Fund Organisation.

<sup>1</sup>[Provided that above mentioned returns shall be filed by the employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

17. The Board of Trustees shall invest the monies of the provident fund as per the directions of the Government from time to time. Failure to make investments as per directions of the Government shall make the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative.

18. (a) The securities shall be obtained in the name of trust. The securities so obtained should be in dematerialized (DEMAT) form and in case the required facility is not available in the areas where the trust operates, the Board of Trustees

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<sup>1</sup> Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)

shall inform the Regional Provident Fund Commissioner concerned about the same.

(b) The Board of Trustees shall maintain a script wise register and ensure timely realization of interest.

(c) The DEMAT Account should be opened through depository participants approved by the Reserve Bank of India and the Central Government in accordance with the instructions issued by the Central Government in this regard.

(d) The cost of maintaining DEMAT account should be treated as incidental cost of investment by the trust. Also all types of cost of investments like brokerage for purchase of securities, etc. shall be treated as incidental cost of investment by the trust.

19. All such investments, made, like purchase of securities and bonds, should be lodged in the safe custody of depository participants, approved by the Reserve Bank of India and the Central Government, who shall be the custodian of the same. On closure of establishment or liquidation or cancellation of exemption from the Employees' Provident Fund Scheme, 1952, such custodian shall transfer the investment obtained in the name of the trust and standing in its credit to the Regional Provident Fund Commissioner concerned directly on receipt of request from the Regional Provident Fund Commissioner concerned to that effect.

20. The exempted establishment shall intimate to the Regional Provident Fund Commissioner concerned the details of depository participants (approved by the Reserve Bank of India and the Central Government), with whom and in whose safe custody, the investments made in the name of the trust, viz. investments made in securities, bonds, etc., have been lodged. However, the Board of Trustees may raise such sum or sums of money as may be required for meeting obligatory expenses such as settlement of claims, grant of advances as per rules and transfer of Member's P.F. accumulations in the event of his / her leaving service of the employer and any other receipts by sale of the securities or other investments standing in the name of the fund subject to the prior approval of the Regional Provident Fund Commissioner.

21. Any commission, incentive, bonus, or other pecuniary rewards given by any financial or other institutions for the investments made by the trust should be credited to its account.

22. The employer and the Members of the Board of Trustees, at the time of grant of exemption, shall furnish a written undertaking to the Regional Provident Fund Commissioner in such format as may be prescribed from time to time, *inter alia*, agreeing to abide by the conditions which are specified and this shall be legally binding on the employer and the Board of Trustees, including their successors and assignees, or such conditions as may be specified later for continuation of exemption.

23. The employer and the Board of Trustees shall also give an undertaking to transfer the funds promptly within the time-limit prescribed by the concerned Regional Provident Fund Commissioner in the event of cancellation of exemption. This shall be legally binding on them and will make them liable for prosecution in the event of any delay in the transfer of funds.

24. (a) The account of the provident fund maintained by the Board of Trustees shall be subject to audit by a qualified independent chartered accountant annually. Where considered necessary, the CPFC or the Regional Provident Fund Commissioner in-charge of the region shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.

(b) A copy of the auditor's report along with the audited balance sheet should be submitted to the Regional Provident Fund Commissioner concerned by the auditors directly within six months after the closing of the financial year from 1<sup>st</sup> April to 31<sup>st</sup> March. The format of the balance sheet and the information to be furnished in the report shall be as prescribed by the Employees' Provident Fund Organisation and made available with the Regional Provident Fund Commissioner office in electronic format as well as signed hard copy.

(c) The same auditors should not be appointed for two consecutive years and not more than two years in a block of six years.

25. A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the 1<sup>st</sup> day of the next/succeeding financial year.

26. The employer in relation to the exempted establishment shall provide for such facilities for inspection and pay such inspection charges as the Central Government may from time to time direct under clause (a) of sub-section (3) of section 17 of the Act within 15 days from the close of every month.

27. In the event of any violation of the conditions for grant of exemption, by the employer or the Board of Trustees, the exemption granted may be cancelled after issuing a show-cause notice in this regard to the concerned persons.

28. In the event of any loss to the trust as a result of any fraud, defalcation, wrong investment decisions, etc., the employer shall be liable to make good the loss.

29. In case of any change of legal status of the establishment, which has been granted exemption, as a result of merger, demerger, acquisition, sale, amalgamation, formation of a subsidiary, whether wholly owned or not, etc., the exemption granted shall stand revoked and the establishment should promptly report the matter to the RPFC concerned for grant of fresh exemption.

30. In case, there are more than one unit / establishment participating in the common provident fund trust which has been granted exemption, all the Trustees shall be jointly and separately liable / responsible for any default committed by any of the Trustees / employer of any of the participating units and the RPFC shall take suitable legal action against all the Trustees of the common provident fund trust.

31. The Central Government may lay down any further conditions for continuation of exemption of the establishments.]

**28. Transfer of accumulations from existing Provident Funds:-**(1) Every authority in charge of, or entrusted with the management of, any Provident Fund in existence <sup>1</sup>[\*\*\*] the accumulations wherein are to be transferred to the Fund under sub-section (2) of section 15 of the Act, <sup>2</sup>[or sub-section (5) of section 17 thereof, as the case may be] shall <sup>3</sup>[\*\*\*]—

- (i) send to the <sup>4</sup>[\*\*\*] Commissioner a statement showing the amount standing to the credit of each subscriber on the date of the transfer, the total accumulations to the credit of subscribers generally on that date and the advances, if any, taken by the subscribers <sup>5</sup>[within twenty-five days of the

<sup>1</sup> Omitted by G. S.R. 897, dated 6<sup>th</sup> September 1985 (w.e.f. 21-9-1985).

<sup>2</sup> Ins. by G. S.R. 897, dated 6<sup>th</sup> September 1985 (w.e.f. 21-9-1985).

<sup>3</sup> Omitted by G. S.R. 897, dated 6<sup>th</sup> September 1985 (w.e.f. 21-9-1985).

<sup>4</sup> Omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Ins. by G. S.R. 897, dated 6<sup>th</sup> September 1985 (w.e.f. 21-9-1985).

application of the Scheme, or cancellation of the exemption, as the case may be],

(ii) transfer to the <sup>1</sup>[\*\*\*] Fund in the manner specified in sub-paragraph (2) the total accumulations standing to the credit of the subscribers in relation to each <sup>2</sup>[factory or other establishment] <sup>3</sup>[within ten days of the application of the Scheme, or cancellation of the exemption, as the case may be, in case of liquid cash in bank and within thirty days in case of securities], and

(iii) transfer to the <sup>4</sup>[Central Board] all pass books, books of account and other documents relating to the said accumulations.

(2) All accumulations standing to the credit of the subscribers, howsoever invested, shall be transferred to the Fund by the authority aforesaid in cash :

<sup>5</sup>[Provided that where the whole or any part of such accumulations consists of investments in Government securities, <sup>6</sup>[or in securities guaranteed by appropriate Government as regards repayment of principal and payment of interest or in both], the authority making the transfer to the Fund shall transfer those securities at the price for which they were actually purchased or transfer a sum equivalent to such price. In case, however, the whole or any part of such accumulations is invested in National Savings Certificates or National Plan Savings Certificates, the appreciated value of such certificates at the time of the transfer will be taken into account in determining the amount of the accumulations to be transferred, provided that the difference between the face value of such certificate and their appreciated value at the time of the transfer has already been credited to the accounts of the subscribers:

<sup>7</sup>[Provided further that where the whole or any part of such accumulation consists of investments in <sup>8</sup>[securities bearing no guarantee of an appropriate Government as regards repayment of principal and payment of interest], the Central Government may, in exceptional cases, allow acceptance of the transfer of such securities from the authority making the transfer to the Fund at the price for which they were actually purchased.]

[*Explanation*:-The total amount of Provident Fund accumulations includes interest thereon and the authority in charge of the Fund shall transfer in cash any balance of interest on investments which happens to be undistributed on the date of the transfer, or realised or realisable for the period prior to the registration of the securities in the name of the Central Board of Trustees, Employees' Provident Fund.]

(3) Any cash transferred under sub-paragraph (2) shall be deposited in any office or branch of the Reserve Bank of India or the <sup>9</sup>[State Bank of India] to the credit of the <sup>10</sup>[Central Board] and the receipt obtained in respect thereof shall be forwarded to the <sup>11</sup>[\*\*\*] Commissioner:

<sup>1</sup> The word "appropriate" omitted vide G. S.R. 1845, dated 28<sup>th</sup> November 1963.

<sup>2</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>3</sup> Ins. by G. S.R. 897, dated 6<sup>th</sup> September 1985 (w.e.f. 21-9-1985).

<sup>4</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Subs. by G. S.R. 970, dated 11<sup>th</sup> October, 1958.

<sup>6</sup> Ins. by G. S.R. 579, dated 12<sup>th</sup> April, 1971.

<sup>7</sup> Ins. by G. S.R. 86, dated 3<sup>rd</sup> January, 1963.

<sup>8</sup> Subs. by G. S.R. 579, dated 12<sup>th</sup> April, 1971.

<sup>9</sup> Subs. by G. S.R. 974, dated 10<sup>th</sup> August, 1960.

<sup>10</sup> Subs. for by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>11</sup> Omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

Provided that where there is no office or branch of either of the two Banks at the place where the <sup>1</sup>[factory or other establishment] is situated the amount shall be credited to the <sup>2</sup>[Central Board] by means of a Reserve Bank of India <sup>3</sup>[Governmental Draft at par.]

(4) The accumulations transferred to the Fund in accordance with this paragraph shall be credited to the account of each of the Members of the Fund, to the extent to which he may be entitled thereto having regard to the statement furnished by the authority aforesaid.

(5) When the accumulations in any such Provident Fund as is referred to in sub-paragraph (1) have been so transferred to the Fund, the <sup>4</sup>[\*\*\*] Commissioner may, by notification in the Gazette of India, declare that the subscribers of such Provident Fund have now become Members of the Fund and that the accumulations aforesaid have now become vested in the <sup>5</sup>[Central Board.]

## CHAPTER V

### CONTRIBUTIONS

<sup>6</sup>[29. Contributions :-](1) The contribution payable by the employer under the Scheme shall be at the rate of <sup>7</sup>[ten per cent] of the <sup>8</sup>[basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance (if any)] payable to each employee to whom the Scheme applies:

<sup>9</sup>[Provided that the above rate of contribution shall be <sup>10</sup>[twelve] per cent in respect of any establishment or class of establishments which the Central Government may specify in the Official Gazette from time to time under the first proviso to sub-section (1) of section 6 of the Act.]

### NOTE

**For International Workers this proviso will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010)**

Provided further that where wages are paid in a currency other than in the *Indian Rupee*, the rate of conversion of that currency shall be the telegraphic transfer buying rate offered by the State Bank of India established under the State Bank of India Act, 1955 (23 of 1955) for buying such currency on the last working of the month for which the wages are due.

(2) The contribution payable by the employee under the Scheme shall be equal to the contribution payable by the employer in respect of such employee:

<sup>11</sup>[Provided that in respect of any employee to whom the Scheme applies, the contribution payable by him may, if he so desires, be an amount exceeding <sup>12</sup>[ten per cent] or <sup>13</sup>[twelve] per cent, as the case may be, of his basic wages, dearness

<sup>1</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>2</sup> Subs. for by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>3</sup> Subs. by S.R.O. 270, dated 28<sup>th</sup> January, 1953.

<sup>4</sup> Omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Subs. for by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>6</sup> Subs. by S.R.O. 2387, dated 13<sup>th</sup> July, 1957.

<sup>7</sup> Subs. by G. S.R. 406, dated 27<sup>th</sup>, October, 1997 (w.e.f. 22-9-1997).

<sup>8</sup> Added by G. S.R. 201, dated 8<sup>th</sup> February, 1961 (w.e.f. 31-12-1960).

<sup>9</sup> Ins. by G. S.R. 1756, dated 12<sup>th</sup> December, 1962.

<sup>10</sup> Subs. by S.R.O. 3375, dated 10<sup>th</sup> October, 1957.

<sup>11</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>12</sup> Subs. by G.S.R. 406, dated 27<sup>th</sup> October, 1997 (w.e.f. 22-9-1997).

<sup>13</sup> Subs. by G.S.R. 406, dated 27<sup>th</sup> October, 1997 (w.e.f. 22-9-1997).

allowance and retaining allowance (if any) subject to the condition that the employer shall not be under an obligation to pay any contribution over and above his contribution payable under the Act.]

(3) The contribution shall be calculated on the basis of <sup>1</sup>[basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance (if any)] actually drawn during the whole month whether paid on daily, weekly, fortnightly or monthly basis.]

<sup>2</sup>[(4) Each contribution shall be calculated to <sup>3</sup>[the nearest rupee, 50 paise or more to be counted as the next higher rupee and fraction of a rupee less than 50 paise to be ignored].]

<sup>4</sup>**[30. Payment of contribution:-**(1) The employer shall, in the first instance, pay both the contribution payable by himself (in this Scheme referred to as the employer's contribution) and also, on behalf of the Member employed by him directly or by or through a contractor, the contribution payable by such Member (in this Scheme referred to as the Member's contribution).

(2) In respect of employees employed by or through a contractor, the contractor shall recover the contributions payable by such employee in this Scheme referred to as the Member's contribution and shall pay to the principal employer the amount of Member's contribution so deducted together with an equal amount of contribution (in this Scheme referred to as the employer's contribution) and also administrative charges <sup>5</sup>[\*\*\*].

(3) It shall be the responsibility of the principal employer to pay both the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor and also administrative charges <sup>6</sup>[\*\*\*].]

<sup>7</sup>[*Explanation:-*For the purposes of this paragraph the expression "administrative charges" means such percentage of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concessions admissible thereon) for the time being payable to the employees other than an excluded employee, and in respect of which provident fund contributions are payable as the Central Government may, in consultation with the Central Board and having regard to the resources of the Fund for meeting its normal administrative expenses, fix.]

**31. Employer's share not to be deducted from the Members:-**Notwithstanding any contract to the contrary the employer shall not be entitled to deduct the employer's contribution from the wage of a Member or otherwise to recover it from him.

**32. Recovery of a Member's share of contributions:-**(1) The amount of a Member's contribution paid by the employer <sup>8</sup>[or a contractor] shall, notwithstanding the provisions in this scheme or any law for the time being in force

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<sup>1</sup> Added by G. S.R. 201, dated 8<sup>th</sup> February, 1961 (w.e.f. 31-12-1960).

<sup>2</sup> Subs. by S.R.O. 3375, dated 10<sup>th</sup> October, 1957.

<sup>3</sup> Subs. by G. S.R. 548, dated 23<sup>rd</sup> July, 1983 (w.e.f. 1-4-1983).

<sup>4</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>5</sup> Omitted by G. S.R. 1399, dated 18<sup>th</sup> September, 1964 (w.e.f. 1-10-1964).

<sup>6</sup> Omitted by G. S.R. 1399, dated 18<sup>th</sup> September, 1964 (w.e.f. 1-10-1964).

<sup>7</sup> Ins. by G. S.R. 1399, dated 18<sup>th</sup> September, 1964 (w.e.f. 1-10-1964).

<sup>8</sup> Ins. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

or any contract to the contrary, be recoverable by means of deduction from the wages of the Member and not otherwise:

Provided that no such deduction may be made from any wage other than that which is paid in respect of the period or part of the period in respect of which the contribution is payable:

Provided further that the employer <sup>1</sup>[or a contractor] shall be entitled to recover the employee's share from a wage other than that which is paid in respect of the period for which the contribution has been paid or is payable where the employee has in writing given a false declaration at the time of joining service with the said employer <sup>2</sup>[or a contractor] that he was not already a Member of the Fund:

Provided also that where no such deduction has been made on account of an accidental mistake or a clerical error, such deduction may, with the consent in writing of the Inspector, be made from the <sup>3</sup>[subsequent] wages.

(2) Deduction made from the wages of a Member paid on daily, weekly or fortnightly basis should be totalled up to indicate the monthly deductions.

(3) Any sum deducted by an employer <sup>4</sup>[or the contractor] from the wages of an employee under this Scheme shall be deemed to have been entrusted to him for the purpose of paying the contribution in respect of which it was deducted.

**<sup>5</sup>[32A. Recovery of damages for default in payment of any contribution:-**

(1) Where a employer makes default in the payment of any contribution to the Fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of Section 15 or sub-section <sup>6</sup>[(5)] of Section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or the Scheme or under any of the conditions specified under Section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorized by the Central Government by notification in the Official Gazette in this behalf, may recover from the employer by way of penalty, damages at the rates given in the table below:-

TABLE

Sl.No.	Period of default	Rates of damages (percentage of arrears per annum)
(1)	(2)	(3)
(a)	Less than 2 months	Five
(b)	Two months and above but less than four months	Ten
(c)	Four months and above but less than six months	Fifteen
(d)	Six months and above	Twenty Five].

<sup>1</sup> Ins. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>2</sup> Ins. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>3</sup> Subs. by S.R.O. 500, dated 2<sup>nd</sup> March, 1953.

<sup>4</sup> Ins. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>5</sup> Subs. by G. S.R. 689 (E) dated 26<sup>th</sup> September, 2008.

<sup>6</sup> Corrected by GSR 451(E) dated 29.6.2009.

(2) The damages shall be calculated to the nearest rupee, 50 paise or more to be counted as the nearest higher rupee and fraction of a rupee less than 50 paise to be ignored.]

<sup>1</sup>**[32B. Terms and conditions for reduction or waiver of damages:-**The Central Board may reduce or waive the damages levied under section 14B of the Act in relation to an establishment specified in the second proviso to section 14B, subject to the following terms and conditions, namely:—

- (a) in case of a change of management including transfer of the undertaking to workers' co-operative and in case of merger or amalgamation of the sick industrial company with any other industrial company, complete waiver of damages may be allowed;
- (b) in cases where the Board for Industrial and Financial Reconstruction, for reasons to be recorded in its scheme, in this behalf recommends, waiver of damages up to 100 per cent may be allowed;
- (c) in other cases, depending on merits, reduction of damages up to 50 per cent may be allowed.]

## CHAPTER VI

### DECLARATION, CONTRIBUTION CARDS AND RETURNS

**33. Declaration by persons already employed at the time of institution of the Fund:-**Every person who is required or entitled to become a Member of the Fund shall be asked forthwith by his employer to furnish and shall, on such demand, furnish to him, for communication to the Commissioner, particulars concerning himself and his nominee required for the Declaration Form in Form 2. Such employer shall enter the particulars in the declaration form and obtain the signature or thumb impression of the person concerned.

**34. Declaration by persons taking up employment after the Fund has been established:-**The employer in relation to a <sup>2</sup>[factory or other establishment] shall, before taking any person into employment, ask him to state in writing whether or not he is a Member of the Fund and if he is, ask for the Account Number and/or the name and particulars of the last employer. If he is unable to furnish the Account Number, he shall, require such person to furnish and such person shall, on demand, furnish to him for communication to the Commissioner, particulars regarding himself and his nominee required for the Declaration Form. Such employer shall enter the particulars in the Declaration Form and obtain the signature or thumb impression of the person concerned:

<sup>3</sup>[Provided that in the case of any such employee who has become a Member of the Family Pension Fund under the Employees' Family Pension Scheme, 1971, the aforesaid Declaration Form shall also contain such particulars as are necessary to comply with the requirements of that Scheme.]

**35. Preparation of contribution cards:-**The employer shall prepare a contribution card <sup>4</sup>[in Form 3] <sup>5</sup>[or in Form 3A] as may be appropriate, in respect of every employee in his employment at the commencement of the Scheme or who is taken into employment after that date and who is required or entitled to become

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<sup>1</sup> Ins. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>2</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>3</sup> Ins. by G. S.R. 320, dated 16<sup>th</sup> February, 1972 (w.e.f. 18-3-1972.).

<sup>4</sup> Subs. by G. S.R. 1300, dated 19<sup>th</sup> September, 1962.

<sup>5</sup> Ins. by G. S.R. 1809, dated 28<sup>th</sup> September, 1968.

or is a Member of the Fund including those who produce an Account Number and in respect of whom no fresh Declaration Form is prepared:

<sup>1</sup>[Provided that in the case of any such employee who has become a Member of the Family Pension Fund under the Employees' Family Pension Scheme, 1971, the aforesaid Forms shall also contain such particulars as are necessary to comply with the requirement of that Scheme.]

**36. Duties of employers:-**(1) Every employer shall send to the Commissioner, within fifteen days of the commencement of this Scheme, a consolidated return in such form as the Commissioner may specify, <sup>2</sup>[\*\*\*] of the employees required or entitled to become Members of the Fund showing the <sup>3</sup>[basic wage, retaining allowance (if any) and dearness allowance including the cash value of any food concession] paid to each of such employee:

<sup>4</sup>[Provided that if there is no employee who is required or entitled to become a Member of the Fund, the employer shall send a 'NIL' return.]

(2) Every employer shall send to the Commissioner within fifteen days of the close of each month a return—

- (a) in Form 5, of the employees qualifying to become Members of the Fund for the first time during the preceding month together with the declaration in Form 2 furnished by such qualifying employees, and
- (b) <sup>5</sup>[in such form as the Commissioner may specify], of the employees leaving service of the employer during the preceding month:

<sup>6</sup>[Provided that if there is no employee qualifying to become a Member of the Fund for the first time or there is no employee leaving service of the employer during the preceding month, the employer shall send a 'NIL' return.]

- <sup>7</sup>[(c) Provided further that a copy of the forms as mentioned in clauses (a) and (b) above shall be provided by the employer to concerned employees immediately after joining the service or at the time of leaving the service, as the case may be];

<sup>8</sup>[\*\*\*]

<sup>9</sup>[(4) Every employer shall maintain an inspection note book in such form as the Commissioner may specify, for an Inspector to record his observations on his visit to the establishment.]

<sup>10</sup>[(5)] Every employer shall maintain such accounts in relation to the amounts contributed to the Fund by him and by his employees as the Central Board may, from time to time, direct, and it shall be the duty of every employer to assist the Central Board in making such payments from the Fund to his employees as are sanctioned by or under the authority of the Central Board.

<sup>1</sup> Ins. by G. S.R. 320, dated 16<sup>th</sup> February, 1972 (w.e.f. 18-3-1972.).

<sup>2</sup> Omitted, by G. S.R. 1809, dated 28<sup>th</sup> September, 1968.

<sup>3</sup> Subs. by G. S.R. 201, dated 8<sup>th</sup> February, 1961 (w.e.f. 31-12-1960).

<sup>4</sup> Ins. by G. S.R. 413, dated 11<sup>th</sup> March, 1966.

<sup>5</sup> Sub. by G. S.R. 294, dated 24<sup>th</sup> May, 1994 (w.e.f. 1-4-1994) and again subs. by G.S.R. 25 dated 31<sup>st</sup> December, 1996 (w.e.f. 11-1-1997).

<sup>6</sup> Ins. by G. S.R. 413, dated 11<sup>th</sup> March, 1966.

<sup>7</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>8</sup> Sub-paragraph (3) omitted by G. S.R. 1300, dated 19<sup>th</sup> September, 1962.

<sup>9</sup> Ins. by G. S.R. 1176, dated 17<sup>th</sup> August, 1964.

<sup>10</sup> Sub-paragraph (4) and (5) re-numbered as Sub-paragraph (5) and (6) by G. S.R. 1176, dated 17<sup>th</sup> August, 1964.

<sup>1</sup>[(6)] Notwithstanding anything hereinbefore contained in this paragraph, the Central Board may issue such directions to employers generally as it may consider necessary or proper for the purpose of implementing the Scheme, and it shall be the duty of every employer to carry out such directions.

<sup>2</sup>[(7) Every employer shall send to the Commissioner such returns in electronic format also, in such form and manner as may be specified by the Commissioner.]

#### NOTES

**For International Workers this para will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010)**

**36. Duties of employer.-** (1) Every employer of an establishment to which this Scheme applies shall send to the *Commissioner within fifteen days from the application of the Scheme* to such establishment, a consolidated return in such form as the Commissioner may specify, of the International Workers (indicating distinctly the nationality of each and every International Worker) required or entitled to become members of the Fund showing the basic wage, retaining allowance (if any) and dearness allowance including the cash value of any food concession paid to each of such International Workers:

Provided that if there is no International Worker who is required or entitled to become a member of the Fund, the employer shall send a 'NIL' return.

(2) Every employer shall send to the Commissioner, within fifteen days of the close of each month, a return-

(a) in Form 5, of the International Workers qualifying to become members of the Fund for the first time during the preceding month together with the declaration in Form 2 furnished by such qualifying International Workers (indicating distinctly the nationality of each and every International Worker), and

(b) in such form as the Commissioner may specify, of the International Workers (indicating distinctly the nationality of each and every International Worker) leaving service of the employer during the preceding month:

Provided that if there is no International Worker qualifying to become a member of the Fund for the first time or there is no International Worker leaving service of the employer during the preceding month, the employee shall send a 'NIL' return.

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<sup>3</sup>[**36A. Employer to furnish particulars of ownership:-**Every employer in relation to a factory or other establishment to which the Act applies on the date of coming into force of the Employees' Provident Funds (Tenth Amendment) Scheme, 1961, or is applied after that date, shall furnish <sup>4</sup>[in duplicate] to the Regional Commissioner in Form No. 5A annexed hereto, <sup>5</sup>[particulars of all the branches and departments, owners], occupiers, directors, partners, manager or any other person or persons who have the ultimate control over the affairs of such factory or establishment and also send intimation of any change in such particulars, within fifteen days of such change, to the Regional Commissioner by registered post and in such other manner as may be specified by the Regional Commissioner:

<sup>1</sup> Sub-paragraph (4) and (5) re-numbered as Sub-paragraph (5) and (6) by G. S.R. 1176, dated 17<sup>th</sup> August, 1964.

<sup>2</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>3</sup> Added by G. S.R. 1457, dated 21<sup>st</sup> February, 1961.

<sup>4</sup> Ins. by G. S.R. 1714, dated 1<sup>st</sup> November, 1966.

<sup>5</sup> Subs. G. S.R. 1836, dated 7<sup>th</sup> December, 1965.

<sup>1</sup>[Provided that in the case of any employer of a factory or other establishment to which the Act and the Family Pension Scheme, 1971, shall apply the aforesaid Form may be deemed to satisfy the requirements of the Employees' Family Pension Scheme, 1971, for the purpose specified above.]

<sup>2</sup>[Provided further that above mentioned details shall be furnished by the employer in the electronic format also, in such form and manner as may be specified by the Commissioner.]

<sup>3</sup>**[36B. Duties of contractors:-**Every contractor shall, within seven days of the close of every month, submit to the principal employer a statement showing the recoveries of contributions in respect of employees employed by or through him and shall also furnish to him such information as the principal employer is required to furnish under the provisions of the Scheme to the Commissioner.]

**37. Allotment of Account Number:-**On receipt of the information referred to in paragraphs 33, 34 and 36, the Commissioner shall promptly allot an Account Number to each employee qualifying to become a Member and shall communicate the Account Number to the Member through the employer.

**38. Mode of payment of contributions:-**(1) The employer shall, before paying the Member his wages in respect of any period or part of period for which contributions are payable, deduct the employee's contribution from his wages which together with his own contribution as well as an administrative charge of such percentage <sup>4</sup>[of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concessions admissible thereon) for the time being payable to the employees other than an excluded employee and in respect of which provident fund contributions are payable as the Central Government may fix. He shall within fifteen days of the close of every month pay the same to the Fund by separate bank drafts or cheques on account of contribution and administrative charge]:

<sup>5</sup>[Provided that if the payment is made by a cheque, it should be drawn only on the local bank of the place in which deposits are made]:

Provided further that where there is no branch of the Reserve Bank or the <sup>6</sup>[State] Bank of India at the station where the <sup>7</sup>[factory or other establishment] is situated, the employer shall pay to the Fund the amount mentioned above by means of Reserve Bank of India <sup>8</sup>[Governmental Drafts at par] separately on account of contributions and administrative charge.

<sup>9</sup>[(2) The employer shall forward to the Commissioner within twenty-five days of the close of the month, a monthly abstract in such form as the Commissioner may specify showing the aggregate amount of recoveries made from the wages of all the Members and the aggregate amount contributed by the employer in respect of all such Members for the month :

Provided that an employer shall send a Nil return, if no such recoveries have been made from the employees :

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<sup>1</sup> Ins. by G. S.R. 320, dated 16<sup>th</sup> February, 1972.

<sup>2</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>3</sup> Added by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>4</sup> Subs. by G. S.R. 1399, dated 18<sup>th</sup> September, 1964.

<sup>5</sup> Subs. by G. S.R. 706, dated 9<sup>th</sup> September, 1983.

<sup>6</sup> Subs. by G. S.R. 794, dated 10<sup>th</sup> August, 1960.

<sup>7</sup> Subs. by S.R.O. 963, dated 26<sup>th</sup> April, 1957.

<sup>8</sup> Subs. by S.R.O. 270, dated 7<sup>th</sup> February, 1953.

<sup>9</sup> Subs. by G. S.R. 294, dated 24<sup>th</sup> May, 1994 (w.e.f. 1-3-1994) and again Subs. by G. S.R. 25, dated 31<sup>st</sup> December, 1996 (w.e.f. 11-1-1997).

Provided further that in the case of any such employee who has become a Member of the Pension Fund under the Employees' Pension Scheme, 1995, the aforesaid Form shall also contain such particulars as are necessary to comply with the requirements of that Scheme.]

<sup>1</sup>[(3) The employer shall send to the Commissioner within one month of the close of the period of currency, a consolidated Annual Contribution Statement in Form 6A, showing the total amount of recoveries made during the period of currency from the wages of each Member and the total amount contributed by the employer in respect of each such Member for the said period. The employer shall maintain on his record duplicate copies of the aforesaid monthly abstract and consolidated annual contribution statement for production at the time of inspection by the Inspector.]

<sup>2</sup>[Provided that the employer shall send to the Commissioner returns or details as required under sub-paragraph (2) and (3) above, in electronic format also, in such form and manner as may be specified by the Commissioner.]

**39. Fixation of administrative charges:-**The Central Government may, in consultation with the Central Board and having regard to the resources of the Fund available for meeting its normal administrative expenses, fix the percentage of administrative charges payable under sub-paragraph (1) of paragraph 38 above.

**40. Contributions to be entered in the contribution card:-**The amount recovered every month from the wages of an employee as well as the contribution made by the employer in respect of each such employee shall be entered by the employer every month in the contribution card opened in the name of each Member under this Scheme.

<sup>3</sup>**[40A. Supply of Pass Books to the Members:-**With effect from such date as the Commissioner may specify in this behalf, every employer shall, on an employee becoming a Member of the fund, provide a Pass Book to every such Member and maintain the same in such form and manner as the Commissioner may direct from time to time:

Provided that different dates may be specified for different industries or classes of establishments or for different areas.]

**41. Currency of contribution cards:-**The contribution cards issued under this Scheme shall be current for one year:

Provided that the said period of one year may commence and terminate at such different times in different <sup>4</sup>[factories and other establishments] as may be decided by the Commissioner from time to time:

<sup>5</sup>[Provided further that the cards issued,—

- (i) in respect of the first contribution period, or
- (ii) in respect of the contribution period immediately preceding the date from which the establishment is notified as an annually posted establishment, may be for a period which may be less or more than a year.]

**42. Renewal of contribution cards:-**An employer shall, on or before the expiration of the period of currency of the contribution card, prepare in respect of

<sup>1</sup> Ins. by G. S.R. 1809, dated 28<sup>th</sup> September, 1968 and Subs. by G. S.R. 25, dated 31<sup>st</sup> December, 1996 (w.e.f. 11-1-1997).

<sup>2</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>3</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992.

<sup>4</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>5</sup> Subs. by G. S.R. 1809, dated 28<sup>th</sup> September, 1968.

each Member employed by him a card in Form 3 <sup>1</sup>[or Form 3A] as may be appropriate, for the next period of currency:

<sup>2</sup>**[Provided that** in the case of any such employee who has become a Member of the Family Pension Fund under the Employees' Family Pension Scheme, 1971, the aforesaid Form shall also contain such particulars as are necessary to comply with the requirements of that Scheme.]

<sup>3</sup>**[Provided further that** above mentioned contribution card in respect of each employee shall be prepared by the employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

**43. Submission of contribution cards to the Commissioner:-**Every employer shall within one month from the date of expiration of the period of currency of the contribution card in respect of Members employed by him, send the contribution cards to the Commissioner together with a statement in Form 6:

<sup>4</sup>**[Provided that** where a Member leaves service, the employer shall send the contribution card in respect of such Members before the twentieth day of the month following that in which the Members left the service:]

<sup>5</sup>**[Provided further that** in the case of any such employee who has become a Member of the Family Pension Fund under the Employees' Family Pension Scheme, 1971, the aforesaid Form shall also contain such particulars as are necessary to comply with the requirements of that Scheme.]

<sup>6</sup>**[Provided also that** above mentioned contribution card in respect of each employee together with statement in Form 6 shall be sent by the employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

**44. Custody of contribution cards:-**The employer shall retain in his custody the contribution cards in respect of each Member employed by him and shall take every precaution against loss or damage of the contribution cards.

**45. Inspection of cards by Members:-**Any Member making a request in this behalf to the employer shall be permitted to inspect his cards himself or to have the same inspected by any person duly authorised by him in writing to do so, within 72 hours of making such request provided that no such request shall be entertained more than once in every two calendar months.

**46. Production of cards and records for inspection by the Commissioner or Inspector:-**Every employer shall, whenever the Commissioner or any other officer authorised by him in this behalf or an Inspector so requests, either in person or by notice in writing, produce before the Commissioner, Officer, or Inspector, as the case may be, the records of any Member employed by him and any card then in his possession, and if so required, by the said Commissioner, Officer or Inspector shall deliver such record to the said Commissioner, Officer or Inspector, who may, if he thinks fit, retain the records provided that he shall grant a receipt for every record retained by him.

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<sup>1</sup> Ins. by G. S.R. 1809, dated 28<sup>th</sup> September, 1968.

<sup>2</sup> Ins. by G. S.R. 320, dated 16<sup>th</sup> February, 1972 (w.e.f. 18-3-1972.).

<sup>3</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>4</sup> Added. by G. S.R. 348, dated 26<sup>th</sup> February, 1966.

<sup>5</sup> Ins. by G. S.R. 320, dated 16<sup>th</sup> February, 1972 (w.e.f. 18-3-1972.).

<sup>6</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

**47. Supply of cards, <sup>1</sup>[pass books] and Forms to employers:-**The Commissioner shall supply to employers, free of charge on demand contribution cards, <sup>2</sup>[pass books,] declaration forms and other forms referred to in this Scheme:

**Provided that** if any employer desires to obtain any cards, <sup>3</sup>[pass books,] or forms in excess of the number which the Commissioner considers to be the requirement of the employer, the Commissioner may, if he thinks fit, supply such extra cards, <sup>4</sup>[pass books,] or forms and make such charge therefor as he considers reasonable.

**48. Current Account:-**The Commissioner shall deposit the Bank drafts or cheques received from the employers in the Reserve Bank or the <sup>5</sup>[State] Bank of India in the Current Account of the Fund.

## **CHAPTER VII**

### **ADMINISTRATION OF THE FUND, ACCOUNTS AND AUDIT**

**49. Administration Accounts:-** (1) A separate account shall be kept called the "Central Administration Account" for recording all administrative expenses of the Fund including such administrative charges as the Fund may be authorised to levy.

(2) <sup>6</sup>[\*\*\*]

**50. Provident Fund Account:-**The aggregate amount received as the employers' and the employees' contributions to the Fund shall be credited to an account to be called the "Provident Fund Account".

<sup>7</sup>**51. Interest Account:-**All interest, rent, and other income realised, and net profits or losses, if any, from the sale or investments not including therein the transactions of the Administration Account, shall be credited or debited, as the case may be, to an account called "Interest Account" and the brokerage and commission of the purchase and sale of securities and other investments, shall be included in the purchase or sale price, as the case may be, and not separately charged to the "Interest Account".

**52. Investment of moneys belonging to Employees' Provident Fund:-**(1) All moneys belonging to the Fund shall be deposited in the Reserve Bank or the <sup>8</sup>[State] Bank of India or in such other Scheduled Banks as may be approved by the Central Government from time to time or shall be invested, subject to such directions as the Central Government may from time to time give, in the securities mentioned or referred to in clauses (a) to (d) of section 20 of the Indian Trusts Act, 1882 (2 of 1882).

Provided that such securities are payable both in respect of capital and in respect of interest in India.

(2) All expenses incurred in respect of, and loss, if any, arising from, any investment shall be charged to the Fund.

**53. Disposal of the Fund:-**<sup>9</sup>(1) Subject to the provisions of the Act and of this Scheme, the Fund, not including therein the Administration Account, shall not,

<sup>1</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>2</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1972 (w.e.f. 25-7-1992).

<sup>3</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>4</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>5</sup> Subs. by G. S.R. 974, dated 10<sup>th</sup> August, 1960.

<sup>6</sup> Sub-paragraph (2) omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>7</sup> Subs. by G.S.R. 60(E), dt. 1.2.2013 (w.e.f. 1.2.2013)

<sup>8</sup> Subs. by G. S.R. 974, dated 10<sup>th</sup> August, 1960.

<sup>9</sup> Subs. by G. S.R. 1314, dated 16<sup>th</sup> August, 1960.

except with the previous sanction of the Central Government, be expended for any purpose other than the payment of the sums standing to the credit of individual Members of the Fund or to their nominees or heirs or legal representatives in accordance with the provisions of this Scheme.]

(2) The Fund shall be operated upon by such officers as may be authorised in this behalf by the <sup>1</sup>[Central Board] concerned.

<sup>2</sup>**[54. Expenses of Administration:-]**(1) All expenses relating to the administration of the Fund including those incurred on Regional Committee shall be met from the Fund.

(2) All expenses of administration of the Fund, including the fees and allowances, of the Trustees of the Central Board and salaries, leave and joining time allowances, travelling and compensatory allowances, gratuities and compassionate allowances, pensions, contributions to provident fund and other benefit fund instituted for the officers and employees of the Central Board, the cost of audit of the accounts, legal expenses and cost of all stationery and forms incurred in respect of the Central Board, cost and all expenses incurred in connection with the construction of office buildings and staff quarters shall be met from the Administration Account of the Fund.

(3) The expenses incurred by the Central Government in connection with the establishment of the Fund shall be treated as a loan and such loan shall be repaid from the Administration Account.]

<sup>3</sup>**[55. Form and manner of maintenance of accounts:-]**The Central Board shall maintain proper accounts of its income and expenditure, including its administrative accounts, in Form 10, and the balance sheet in Form 11. The accounts shall be prepared for the financial year and the books shall be balanced on the thirty-first March each year.]

**56. Audit:-**(1) The accounts of the Fund, including the Administration Account shall be audited in accordance with the instructions issued by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The charges on account of audit shall be paid out of the Administration Account.

<sup>4</sup>**[57. Inter-State transfer of Members:-]**(1) Where a Member of the Fund ceases to be employed in one region and secures employment in another region in an establishment to which this Scheme applies or which is an exempted establishment or which is not covered under the Act but has a provident fund scheme of its own, he may apply to the Commissioner within whose jurisdiction he was previously employed, in such form as the Commissioner may specify, for transfer of balance of the provident fund in his existing account to his account in the other region.

(2) Where a Member of the Fund ceases to be employed in one establishment and secures employment in another establishment in the same region, he may apply to the Commissioner of the region, in such form as the Commissioner may specify for the transfer of balance of the Provident Fund in his previous account to his account in the new establishment where he takes up the employment.]

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<sup>1</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> August, 1960.

<sup>2</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>3</sup> Subs. by G. S.R. 11, dated 21<sup>st</sup> December, 1992 (w.e.f. 2-1-1993).

<sup>4</sup> Subs. by G. S.R. 1770, dated 20<sup>th</sup> November, 1966.

<sup>1</sup>[58. Budget:-(1) The Commissioner shall place before the Central Board each year before the first fortnight of February, a budget showing separately the probable receipts from the contributions and from the levy of administrative charges and the expenditure which it proposes to incur during the following financial year. The budget as approved by the Central Board shall be submitted for sanction to the Central Government within a month of its being placed before the Central Board.

(2) The Central Government may make such modification in the budget as it considers desirable before sanctioning it.]

<sup>2</sup>[(3) The Commissioner may, at any time during the year, make budgetary reappropriation of funds sanctioned in the budget by the Central Government, provided that—

- (i) the total amount sanctioned in the budget by the Central Government is not exceeded;
- (ii) it is made only for meeting such expenses of administration as are to be met from the Administration Account in accordance with paragraph 54; and
- (iii) every reappropriation so made shall be reported by him to the Central Board at the next meeting of such Board.]

<sup>3</sup>[(4) The Commissioner shall place before the Central Board a supplementary budget for a financial year, giving detailed estimates and reasons, of inescapable expenditure which are likely to be incurred during the year for which no provision has been made in the sanctioned budget and which cannot be covered under the provisions of sub-paragraph (3) of paragraph 58. The supplementary budget as approved by the Central Board shall be submitted for sanction to the Central Government within a month of its being placed before the Central Board.

(5) Any expenditure incurred by the Commissioner over and above the sanctioned budget of a financial year and not covered under the provisions of sub-paragraphs (3) and (4) of paragraph 58 shall be reported to the Central Board at the earliest possible moment after the excess is established for its consideration and for obtaining sanction of the Central Government.]

**59. Member's accounts:-**(1) An account shall be opened in the office of the Fund in the name of each Member in which it shall be credited:—

- (a) his contributions,
- (b) the contributions made by the employer in respect of him, and
- (c) interest as provided in paragraph 60.

<sup>4</sup>[(2) All items of account shall be calculated to <sup>5</sup>[the nearest rupee, 50 paise or more to be counted as the next higher rupee and fraction of a rupee less than 50 paise to be ignored].]

(3) On receipt of the contribution card or cards of a Member from his employer or employers at the end of the period of currency of the contribution card, the Commissioner shall compare the entries made in the contribution card or cards with those made in the Member's individual account in the office of the Fund and shall rectify any discrepancy found in these entries.

<sup>1</sup> Subs. by G. S.R. 1845, dated 28<sup>th</sup> November, 1963 (w.e.f. 30-11-1963).

<sup>2</sup> Added by G.S.R. 261, dated 14<sup>th</sup> February, 1964.

<sup>3</sup> Ins. by G.S.R. 593, dated 2<sup>nd</sup> May, 1975 (w.e.f. 10-5-1975).

<sup>4</sup> Subs. by S.R.O. 2387, dated 13<sup>th</sup> July, 1957 (w.e.f. 1-4-1957).

<sup>5</sup> Subs. by G. S.R. 548, dated 19<sup>th</sup> July, 1983 (w.e.f. 1-4-1983).

**60. Interest:-**(1) The Commissioner shall credit to the account of each Member interest at such rate as may be determined by the Central Government in consultation with the Central Board.

<sup>1</sup>[(2) (a) Interest shall be credited to the Member's account on monthly running balances basis with effect from the last day in each year in the following manner:—

- (i) on the amount at the credit of a Member on the last day of the preceding year, less any sums withdrawn during the current year—interest for twelve months;
- (ii) on sums withdrawn during the current year— interest from the beginning of the current year up to the last day of the month preceding the month of withdrawal;
- (iii) on all the sums credited to the Member's account after the last day of the preceding year—interest from the 1st day of the month succeeding the month of credit to the end of the current year;
- (iv) the total amount of interest shall be rounded to the nearest whole rupee (fifty paise counting as the next higher rupee).]

<sup>2</sup>[(b) In the case of a claim for the refund under paragraph 69 or 70, interest shall be payable up to the end of the month preceding the date on which the final payment is authorised irrespective of the date of receipt of the claim from the claimant concerned:

<sup>3</sup>[Provided that interest up to and for the current month shall be payable on the claims which are authorised on or after the 25th day of a particular month along with actual payment after the end of the current month:

Provided further that the rate of interest to be allowed on claims for refunds for the broken currency period shall be the rate fixed for the financial year in which the refund is authorised.]

<sup>4</sup>[Provided also that the rate of interest to be allowed on claims for refund for the broken currency period shall be the last declared rate on Employees' Provident Funds and if the rate declared for any current year happens to be less than the previous year's declared rate, then it would accrue as bonus to the outgoing members and it shall be incorporated into calculation for deriving the current year's rate of interest at the end of the year and the claims settled under this proviso shall be final.]

<sup>5</sup>[*Explanation:-*If an establishment is covered for the first time under the Act/Scheme during the course of the currency period the interest shall be allowed on all the sums credited to the Member's account on and from the first day of the month succeeding the month of credit to the end of the current year.]]

(3) The aggregate amount of interest credited to the accounts of the Members shall be debited to <sup>6</sup>[Interest Account].

(4) In determining the rate of interest, the Central Government shall satisfy itself that there is no overdrawal on the <sup>6</sup>[Interest Account] as a result of the debit thereto of the interest credited to the accounts of Members.

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<sup>1</sup> Subs. by G. S.R. 222, dated 31<sup>st</sup> March, 1993 (w.e.f. 1-4-1993).

<sup>2</sup> Subs. by G. S.R. 206, dated 30<sup>th</sup> January, 1964 (w.e.f. 25-7-1955).

<sup>3</sup> Subs. by G. S.R. 393, dated 31<sup>st</sup> March, 1982 (w.e.f. 17-4-1982).

<sup>4</sup> Added by S.O. 380(E), dated, March 15, 2007 (w.e.f. 15.3.2007).

<sup>5</sup> Subs. by G. S.R. 222, dated 31<sup>st</sup> March, 1993 (w.e.f. 1-4-1993).

<sup>6</sup> Subs. by G.S.R. 60(E), dt. 1.2.2013 (w.e.f. 1.2.2013).

<sup>1</sup>[(5) Interest shall not be credited to the account of a Member if he informs the Commissioner in writing that he does not wish to receive it. If, however, the Member subsequently asks for interest, it shall be credited to his account with effect from the first day of the period of currency in which he makes a request therefor.]]

<sup>2</sup>[(6) Interest shall not be credited to the account of a member from the date on which it has become Inoperative Account, under the provisions of sub-paragraph (6) of paragraph 72.]

## CHAPTER VIII

### Nominations, payments and withdrawals from the fund

**61. Nomination:-**(1) Each Member shall make in his declaration in Form 2, a nomination conferring the right to receive the amount that may stand to his credit in the Fund in the event of his death before the amount standing to his credit has become payable, or where the amount has become payable before payment has been made.

(2) A Member may in his nomination distribute the amount that may stand to his credit in the Fund amongst his nominees at his own discretion.

(3) If a Member has a family at the time of making a nomination, the nomination shall be in favour of one or more persons belonging to his family. Any nomination made by such Member in favour of a person not belonging to his family shall be invalid:

<sup>3</sup>[Provided that a fresh nomination shall be made by the Member on his marriage and any nomination made before such marriage shall be deemed to be invalid.]

(4) If at the time of making a nomination the Member has no family, the nomination may be in favour of any person or persons but if the Member subsequently acquires a family, such nomination shall forthwith be deemed to be invalid and the Member shall make a fresh nomination in favour of one or more persons belonging to his family.

<sup>4</sup>[(4A) Where the nomination is wholly or partly in favour of a minor, the Member may, for the purposes of this Scheme appoint a major person of his family, as defined in clause (g) of paragraph 2, to be the guardian of the minor nominee in the event of the Member predeceasing the nominee and the guardian so appointed:

Provided that where there is no major person in the family, the Member may, at his discretion, appoint any other person to be a guardian of the minor nominee.]

(5) A nomination made under sub-paragraph (1) may at any time be modified by a Member after giving a written notice of his intention of doing so in Form <sup>5</sup>[2] annexed hereto. If the nominee predeceases the Member, the interest of the nominee shall revert to the Member who may make a fresh nomination in respect of such interest.

(6) A nomination or its modification shall take effect to the extent that it is valid on the date on which it is received by the Commissioner.

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<sup>1</sup> Ins. by G. S.R. 412, dated 10<sup>th</sup> March, 1966.

<sup>2</sup> Subs. by G.S.R. 25(E) dated 15<sup>th</sup> Jan. 2011 (w.e.f. 1-4-2011)

<sup>3</sup> Ins. by Notification No. 2438, dated 25<sup>th</sup> August, 1995 (w.e.f. 9-9-1995).

<sup>4</sup> Ins. by G. S.R. 1707, dated 17<sup>th</sup> November, 1965.

<sup>5</sup> Subs. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>1</sup>**[62. Financing of Members' Life Insurance Policies:-**(1) Where a Member desires that premium due on a policy of Life Insurance taken by him on his own life should be financed from his Provident Fund Account, he may apply in such form and in such manner as may be prescribed by the Commissioner.

(2) On receipt of such application, the Commissioner, or, where so authorised by the Commissioner, any other officer subordinate to him may make payment on behalf of the Member to the Life Insurance Corporation of India towards premium due on his policy:

Provided that no such payment shall be made unless the premium is payable <sup>2</sup>[\*\*\*] yearly.

(3) Any payment made under sub-paragraph (2) shall be made out of and debited to the Member's own contribution with interest thereon standing to his credit in the Fund.

(4) No payment shall be made under sub-paragraph (2) unless the Member's own contribution in his Provident Fund Account with interest thereon is sufficient to pay the premium; and where the payment is to be made on the first premium, sufficient to pay the premium for two years.

(5) No payment shall be made towards a policy unless it is legally assignable by the Member to the Central Board.

(6) The Commissioner shall before making payment in respect of existing policies, satisfy himself by reference to the Life Insurance Corporation that no prior assignment of the policy exists and the policy is free from all encumbrances.

(7) No educational endowment Policy or marriage endowment policy shall be financed from the Fund, if such policy is due for payment in whole or in part before the Member attains the age of 55 years.]

**63. Conversion of policy into a paid-up one and payment of late fee, etc.:-**

Where a policy of Life Insurance of a Member is financed from his Provident Fund Account, the Commissioner may,

- (a) convert the Insurance Policy into a paid-up one when the credit in his Provident Fund on account of his share becomes inadequate for the payment of any premium;
- (b) pay late fee and interest out of the Member's own contribution in his Provident Fund Account, if any, premium cannot be remitted to the Life Insurance Corporation in time because of delay in sending to the Commissioner the policy duly assigned to the Central Board or any other reasons for which the Member or his employer may be responsible.]

**64. Assignment of Policies to the Fund:-**<sup>3</sup>(1) The policy shall, within six months of the first payment under paragraph 62, be assigned by endorsement thereon, to the Central Board and shall be delivered to the Commissioner.

(2) Notice of the assignment of the policy shall be given by the Member to the Life Insurance Corporation and the acknowledgement of the said notice by the Corporation shall be sent to the Commissioner within three months of the date of assignment.]

(3) The terms of the policy shall not be altered nor shall the policy be exchanged for another policy without the prior consent of the Commissioner to

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<sup>1</sup> Subs. by G. S.R. 1083, dated 30<sup>th</sup> June, 1966.

<sup>2</sup> Omitted by G. S.R. 1185, dated 26<sup>th</sup> August, 1972.

<sup>3</sup> Subs. by G. S.R. 1083, dated 30<sup>th</sup> June, 1966.

whom the details of the alteration or of the new policy shall be furnished in such form as he may specify.

<sup>1</sup>[(4) If the policy is not assigned and delivered as required under sub-paragraph (1), or is assigned otherwise than to the Central Board, or is charged or encumbered or lapses, any amount paid from the Fund in respect of such policy shall, with interest thereon at the rate provided under paragraph 60 be repaid by the Member forthwith to the Fund. In the event of default, the employer shall, on receipt of such directions as may be issued by the Commissioner in this behalf deduct the amount in lump sum or in such instalments as the Commissioner may determine from the emoluments of the Member and pay it to the Fund within such time and in such manner as may be specified by the Commissioner. The amount so repaid or recovered shall be credited to the Members' account in the Fund.]

<sup>2</sup>**[65. Bonus on policy to be adjusted against payments made from the Fund:-**So long as the policy remains assigned to the Central Board, any bonus accruing on it may be drawn by the Central Board or where authorised by the Central Board by the Commissioner, and adjusted against the payments made on behalf of the Member under paragraph 62.

**66. Reassignment of policies:-**(1) Where the accumulations standing to the credit of the Member are withdrawn under paragraph 69 or when the Member repays to the Fund the amounts of premium paid by the Board with interest thereon at the rate provided in paragraph 60, the Central Board or where authorised by the Central Board, the Commissioner shall reassign by endorsement thereon the policy to the Member together with a signed notice of reassignment addressed to the Life Insurance Corporation.

(2) If the Member dies before the policy has been reassigned under sub-paragraph (1), the Central Board or where authorised by the Central Board, the Commissioner, shall reassign by the endorsement thereon, the policy to the nominee of the Member if a valid nomination subsists and if there be no such nominee, to such person as may be legally entitled to receive it together with a signed notice of reassignment addressed to the Life Insurance Corporation.

**67. Recovery of amounts paid towards Insurance Policies:-**If a policy matures or otherwise falls due for payment during the currency of its assignment, the Central Board or, where so authorised by the Central Board, the Commissioner shall realise the amount assured together with bonus, if any, accrued thereon place to the credit of the Member the amount so realised, or the whole of the amount paid from the Fund in respect of the policy with interest thereon, whichever is less, and refund the balance, if any, to the Member.]

<sup>3</sup>[\*\*\*]

<sup>4</sup>[\*\*\*]

<sup>5</sup>**[68-B. <sup>6</sup>[Withdrawal] from the Fund for the purchase of a dwelling house/flat or for the construction of a dwelling house including the acquisition of a suitable site for the purpose:-**(1) The Commissioner, or where

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<sup>1</sup> Subs. by G. S.R. 1083, dated 30<sup>th</sup> June, 1966.

<sup>2</sup> Paragraph 65, 66 and 67 subs. by G. S.R. 1083, dated 30<sup>th</sup> June, 1966.

<sup>3</sup> Paragraph 68 omitted by G. S.R. 1083, dated 30<sup>th</sup> June, 1966.

<sup>4</sup> Paragraph 68A ins. by G. S.R. 400, dated 28<sup>th</sup> March, 1959 (w.e.f. 1-3-1956) and omitted by G.S.R. 98, dated 15<sup>th</sup> January, 1962. Omission not to effect the operation of this paragraph in respect of loans advanced before coming into force of this Scheme.

<sup>5</sup> Subs. by G.S.R. 549(E), dated, 3<sup>rd</sup> October, 1981 (w.e.f. 8-10-1981).

<sup>6</sup> Subs. by G.S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

so authorised by the Commissioner, any officer subordinate to him, may on an application from a Member in such form as may be prescribed and subject to the conditions prescribed in this paragraph sanction from the amount standing to the credit of the Member in the fund, a <sup>1</sup>[withdrawal]—

(a) for purchasing a dwelling house/flat, including a flat in a building owned jointly with others (outright or on hire purchase basis), or for constructing a dwelling house including the acquisition of a suitable site for the purpose from the Central Government, the State Government, a co-operative society, an institution, a trust, a local body or a Housing Finance Corporation (hereinafter referred to as the agency/agencies); or

(b) for purchasing a dwelling site for the purpose of construction of a dwelling house or a ready-built dwelling house/flat from any individual <sup>2</sup>[\*\*\*];

<sup>3</sup>[(bb) for purchasing dwelling house/flat on ownership basis from a promoter governed by the provisions of any Flats or Apartments Ownership Act or by any other analogous or similar law of the Central Government or the State Government as may be in force in any State or area for the time being and who intends to construct or constructs a dwelling house or block of flats and the Member is required to pay to the said promoter in advance for financing the said construction of the house/flat:

Provided that the Member has entered into an agreement with the promoter as may be required under the Flats or Apartment Ownership Act or any other analogous or similar law of the Central Government or State Government which may be in force in any State or any area and the said agreement is registered under the Indian Registration Act, 1908 ;]

or

(c) for the construction of a dwelling house on a site owned by the Member or the spouse of the Member or jointly by the Member and the spouse, or for completing/continuing the construction of a dwelling house already commenced by the Member or the spouse, on such site <sup>4</sup>[or for purchase of a house/flat in the joint name of the Member and the spouse under clauses (a) and (b) above.]

*Explanation 1:-*In this paragraph, the expression 'co-operative society' means a society registered or deemed to be registered under the Co-operative Societies Act, 1912 (2 of 1912), or under any other law for the time being in force in any State relating to co-operative societies.

<sup>5</sup>[\*\*\*]

<sup>6</sup>[(2)(a) For the purpose of purchase of a site for construction of house thereon, the amount of withdrawal shall not exceed the Member's basic wages and dearness allowance for twenty-four months or the Member's own share of contributions, together with the employer's share of contributions with interest thereon or the actual cost towards the acquisition of the dwelling site, whichever is the least.

(b) For the purpose of acquisition of a ready built house/flat or for construction of a house/flat, the withdrawal shall not exceed the Member's basic wages and

<sup>1</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>2</sup> Omitted by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>3</sup> Ins. by G. S.R. 421, dated, 12<sup>th</sup> May, 1988 (w.e.f. 21-5-1988).

<sup>4</sup> Added by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>5</sup> Explanation II omitted by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>6</sup> Subs. by G. S.R. 81, dated, 20<sup>th</sup> January, 1993 (w.e.f. 6-2-1993).

dearness allowance for thirty-six months or the Member's own share of contributions, together with the employer's share of contributions, with interest thereon, or the total cost of construction, whichever is the least.]

(3) (a) No withdrawal under this paragraph shall be granted unless:

- (i) the Member has completed five years' Membership of the Fund;
- (ii) the Member's own share of contributions with interest thereon in the amount standing to his credit in the Fund is not less than one thousand rupees;

<sup>1</sup>[(iii) a declaration from the Member that the dwelling site or the dwelling house/flat or the house under construction is free from encumbrances and the same is under title of the Member and/or the spouse:]

Provided that where a dwelling site or a dwelling house/flat is mortgaged to any of the agencies referred to in clause (a) of sub-paragraph (1), solely for having obtained funds for the purchase of a dwelling house/flat or for the construction of a dwelling house including the requisition of a suitable site for the purpose, such a dwelling site or a dwelling house/flat, as the case may be, shall not be deemed to be an encumbered property:

Provided further that a land acquired on a perpetual lease or on lease for a period of not less than 30 years for constructing a dwelling house/flat, or a house/flat built on such a leased land, shall also not be deemed to be an encumbered property:

Provided also that where the site of the dwelling house/flat is held in the name of any agency, referred to in clause (a) of sub-paragraph (1) and the allottee is precluded from transferring or otherwise disposing of, the house/flat, without the prior approval of such agency, the mere fact that the allottee does not have absolute right of ownership of the house/flat and the site is held in the name of the agency, shall not be a bar to the giving of a withdrawal under clause (a) of sub-paragraph (1), if the other conditions mentioned in this paragraph are satisfied.

(b) No withdrawal shall be granted for purchasing a share in a joint property or for constructing a house on a site owned jointly except on a site owned jointly with the spouse.

(4) Subject to the limitation prescribed in sub-paragraph (2)—

(a) where the <sup>2</sup>[withdrawal] is for the purchase of a dwelling house/flat or a dwelling site from an agency referred to in clause (a) of sub-paragraph (1), the payment of withdrawal shall not be made to the Member but shall be made direct to the agency in one or more instalments, as may be authorised by the Member;

(b) where the <sup>3</sup>[withdrawal] is for the construction of a dwelling house, it may be sanctioned in such number of instalments as the Commissioner or where so authorised by the Commissioner, any officer, subordinate to him, thinks fit;

<sup>4</sup>[\*\*\*];

<sup>5</sup>[(d) where the withdrawal is for purchasing a dwelling house/flat on ownership basis from a promoter as referred to in clause (bb) of sub-paragraph (1), the payment or withdrawal shall be made to the Member in one or more

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<sup>1</sup> Subs. by G. S.R. 79, dated 25<sup>th</sup> February, 2000, (w.e.f. 4-3-2000).

<sup>2</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>3</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>4</sup> Clause (c) omitted by G. S.R. 81, dated 20<sup>th</sup> January, 1993 (w.e.f. 6-2-1993).

<sup>5</sup> Ins. by G. S.R. 421, dated 12<sup>th</sup> May, 1988 (w.e.f. 21-5-1988).

instalments as may be required to be paid by the said promoter and as authorised by the Member.

*Explanation:*-"Promoter" includes a person who constructs or causes to be constructed a block or building of flats or apartments for the purpose of selling some or all of them to other persons or to a Company, Co-operative Society or other association of persons and his assignees and where the person who builds and the person who sells are different persons, the term "Promoter" includes both.]

(5) Where a <sup>1</sup>[withdrawal] is sanctioned for the construction of a dwelling house, the construction shall commence within six months of the withdrawal of the first instalment and shall be completed within twelve months of the withdrawal of the final instalments. Where the <sup>2</sup>[withdrawal] is sanctioned for the purchase of a dwelling house/flat or for the acquisition of a dwelling site, the purchase or acquisition, as the case may be, shall be completed within six months of the withdrawal of the amount:

Provided that this provision shall not be applicable in case of purchase of a dwelling house/flat on hire-purchase basis and in cases where a dwelling site is to be acquired or houses are to be constructed by a co-operative society on behalf of its Members with a view to their allotment to the Members.

(6) Except in the cases specified <sup>3</sup>[in sub-paragraphs (7) and (7A)], no further <sup>4</sup>[withdrawal] shall be admissible to a Member under this paragraph.

(7) An additional <sup>5</sup>[withdrawal] upto <sup>6</sup>[twelve months] basic wages and dearness allowance or the Member's own share of contributions with interest thereon, in the amount standing to his credit in the Fund, whichever is less, may be granted <sup>7</sup>[\*\*\*] in one instalment only, for additions, substantial alterations or improvements necessary to the dwelling house owned by the Member or by the spouse or jointly by the Member and the spouse:

Provided that the <sup>8</sup>[withdrawal] shall be admissible only after a period of five years from the date of completion of the dwelling house.

<sup>9</sup>[(7A) A further <sup>10</sup>[withdrawal] equivalent to the amount of difference between the amount of <sup>11</sup>[withdrawal] admissible to a Member under sub-paragraph (2) above as on the date of fresh application and the amount of <sup>12</sup>[withdrawal] that was drawn by a Member under this paragraph any time during 6 years preceding 3rd October, 1981, may be granted to such a Member (i) who had availed of the earlier <sup>13</sup>[withdrawal] for purchase of a dwelling site and has now proposed to construct a dwelling house on the land so purchased or (ii) who had availed of the earlier <sup>14</sup>[withdrawal] for making initial payment towards the allotment/purchase of a house/flat from any agency as referred to in clause (a) of sub-paragraph (1)

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<sup>1</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>2</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>3</sup> Added by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>4</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>5</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>6</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>7</sup> Omitted by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>8</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>9</sup> Ins. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>10</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>11</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>12</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>13</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>14</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

above and has now proposed to avail of a <sup>1</sup>[withdrawal] for completing the transaction to get the sole ownership of the house/flat so purchased or (iii) who had availed of the earlier <sup>2</sup>[withdrawal] for construction of a house but could not complete the construction in the time due to lack of funds.]

<sup>3</sup>[(7B) A further withdrawal up to twelve months' basic wages and dearness allowance or Member's own share of contribution with interest thereon in his account, whichever is the least, may be granted for addition, alteration, improvement or repair of the dwelling house owned by the Member or by the spouse or jointly by the Member and the spouse, after ten years of withdrawal, under sub-paragraph (7).]

<sup>4</sup>[\*\*\*].

(9)(a) If the <sup>5</sup>[withdrawal] granted under this paragraph exceeds the amount actually spent for the purpose for which it was sanctioned, the excess amount shall be refunded by the Member to the Fund in one lump sum within thirty days of the finalisation of the purchase, or the completion of the construction of, or necessary additions, alterations or improvements to a dwelling house, as the case may be. The amount so refunded shall be credited to the employer's share of contributions in the Member's account in the Fund to the extent of <sup>6</sup>[withdrawal] granted out of the said share and the balance, if any, shall be credited to the Member's share of contributions in his account.

(b) In the event of the Member not having been allotted a dwelling site/dwelling house/flat, or in the event of the cancellation of an allotment made to the Member and of the refund of the amount by the agency, referred to in clause (a) of sub-paragraph (1) or in the event of the Member not being able to acquire the dwelling site or to purchase the dwelling house/flat from any individual or to construct the dwelling house, the Member shall be liable to refund to the Fund in one lump sum and in such manner as may be specified by the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him, the amount of <sup>7</sup>[withdrawal] remitted under this paragraph to him or, as the case may be, to the agency referred to in clause (a) of sub-paragraph (1).

The amount so refunded shall be credited to the employer's share of contributions in the Member's account in the Fund, to the extent of <sup>8</sup>[withdrawal] granted out of the said share, and the balance, if any, shall be credited to the Member's own share of contribution in his account.

(10) If the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him is satisfied that the <sup>9</sup>[withdrawal] granted under this paragraph has been utilised for a purpose other than that for which it was granted or that the Member refused to accept an allotment or to acquire a dwelling site or that the conditions of <sup>10</sup>[withdrawal] have not been fulfilled or that there is reasonable apprehension that they will not be fulfilled wholly or partly; or that the excess amount will not be refunded in terms of clause (a) of sub-paragraph (9) or that the amount remitted back to the Member by any agency referred to in clause

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<sup>1</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>2</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>3</sup> Subs. by G. S.R. 341, dated, 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>4</sup> Sub-paragraph (8) omitted by G. S.R. 79, dated 25<sup>th</sup> February, 2000, (w.e.f. 4-3-2000).

<sup>5</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>6</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>7</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>8</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>9</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>10</sup> Subs. by G. S.R. 954, dated, 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

(a) of sub-paragraph (1), will not be refunded in terms of clause (b) of sub-paragraph (9), the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him, shall forthwith take steps to recover the amount due with penal interest thereon at the rate of two per cent per annum from the wages of the Member in such number of instalments as the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him, may determine. For the purpose of such recovery the Commissioner or where so authorised by the Commissioner, any officer subordinate to him may direct the employer to deduct such instalment from the wages of the Member and on receipt of such direction, the employer shall deduct accordingly. The amount so deducted, shall be remitted by the employer to the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him within such time and in such manner as may be specified in the direction. The amount so refunded, excluding the penal interest, shall be credited to the employer's share of contributions in the Member's account in the Fund to the extent of <sup>1</sup>[withdrawal] granted out of the said share and the balance, if any, shall be credited to the Member's own share of contributions in his account. The amount of penal interest shall, however, be credited to the <sup>2</sup>[interest account]:

<sup>3</sup>[Provided that the recovery of withdrawal under sub-paragraph (10) shall be restricted to cases where the recovery has been ordered by the sanctioning authority while the Member is in service.]

(11) Where any <sup>4</sup>[withdrawal] granted under this paragraph has been misused by the Member, no further <sup>5</sup>[withdrawal] shall be granted to him under this paragraph within a period of three years from the date of grant of the said <sup>6</sup>[withdrawal] or till the full recovery of the amount of the said <sup>7</sup>[withdrawal] with penal interest thereon, whichever is later.]

<sup>8</sup>[68BB. <sup>9</sup>[Withdrawal] from the Fund for repayment of loans in special cases:-](1)(a) The Commissioner, or, where so authorised by the Commissioner, any officer subordinate to him, may on an application from a Member, sanction from the amount standing to the credit of the Member in the Fund, <sup>10</sup>[withdrawal] for the repayment, wholly or partly, of any outstanding principal and interest of a loan <sup>11</sup>[obtained in the name of the Member or spouse of the Member or jointly by the Member and spouse from a State Government, registered co-operative society, State Housing Board, Nationalised banks, public financial institutions], Municipal Corporation or any body similar to the Delhi Development Authority solely for the purposes specified in sub-paragraph (i) of paragraph 68B.

(b) The amount of <sup>12</sup>[withdrawal] shall not exceed the Member's basic wages and dearness allowance for <sup>13</sup>[thirty-six months] or his own share of contributions together with the employer's share of contributions, with interest thereon, in the

<sup>1</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>2</sup> **Subs. by G.S.R. 60(E), dt. 1.2.2013 (w.e.f. 1.2.2013).**

<sup>3</sup> Ins. by G. S.R. 832, dated 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>4</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>5</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>6</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>7</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>8</sup> Ins. by G. S.R. 507(E), dated 29<sup>th</sup> September, 1981 (w.e.f. 5-9-1981).

<sup>9</sup> Subs. by G. S.R. 221, dated 15<sup>th</sup> March, 1990 (w.e.f. 1-7-1990).

<sup>10</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>11</sup> Subs. by G. S.R. 79, dated 25<sup>th</sup> February, 2000, (w.e.f. 4-3-2000).

<sup>12</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>13</sup> Subs. by G. S.R. 667, dated 27<sup>th</sup> June, 1985, (w.e.f. 13-7-1985).

Member's account in the Fund or the amount of outstanding principal and interest of the said loan, whichever is least.

(2) No <sup>1</sup>[withdrawal] shall be sanctioned under this paragraph unless—

- (a) the Member has completed <sup>2</sup>[ten] years' Membership of the Fund; and
- (b) the Member's own share of contributions, with interest thereon, in the amount standing to his credit in the Fund, is one thousand rupees or more; and
- (c) The Member produces a certificate or such other documents, as may be prescribed by the Commissioner or where so authorised by the Commissioner, any officer subordinate to him, from such agency, indicating the particulars of the Members, the loan granted, the outstanding principal and interest of the loan and such other particulars as may be required.
- (d) The payment of the <sup>3</sup>[withdrawal] under this paragraph shall be made direct to such agency on receipt of an authorisation from the Member in such manner as may be specified by the Commissioner, or where so authorised by the Commissioner, any officer subordinate to him, and in no event the payment shall be made to the Member.]

<sup>4</sup>**[68BC. Withdrawal/financing from the Fund for the purchase of a dwelling house/flat or the construction of a dwelling house including the acquisition of a suitable site by the Member:-**(1) Notwithstanding anything contained in Paragraph 68B or 68BB, where a Member desires to purchase a dwelling house/flat, including a flat in a building owned jointly with others (outright or on hire-purchase basis), or for construction of a dwelling house including the acquisition of a suitable site for the purpose, from the Central Government, a State Government, or a Housing Agency under a Housing Scheme as notified by the Central Provident Fund Commissioner from time to time, may apply in such form and in such manner, as may be prescribed by the Commissioner, for withdrawal from the amount standing to the credit of the Member in the Fund, and the Commissioner, or where so authorized by the Commissioner, any officer subordinate to him, on receipt of such application may sanction such amount not exceeding the Members own share of contributions with interest thereon (and the employers share of contributions with interest thereon to his credit) or the cost of the acquisition of the proposed property whichever is less, by debiting to the Members account:

Provided that no withdrawal under this paragraph shall be granted unless—

- (i) the Member has completed five years Membership of the Fund; and
- (ii) the share of contributions with interest thereon in the amount standing to the credit in the Fund of the Member or together with the spouse who is also a Member, is not less than twenty thousand rupees:

Provided further that the Commissioner may, on sufficient grounds being shown through an application from a Member in this regard, reduce the period as stipulated in (i) above to three years for withdrawal from the amount standing to the credit of the Member in the Fund, for the repayment, wholly or partly, of any outstanding principal and/or interest of a loan obtained in the name of the Member or spouse of the Member or jointly by the Member and spouse from any

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<sup>1</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>2</sup> Subs. by G. S.R. 221, dated 15th March, 1990 (w.e.f. 1-7-1990).

<sup>3</sup> Subs. by G. S.R. 954, dated 22<sup>nd</sup> August, 1984 (w.e.f. 8-9-1984).

<sup>4</sup> Ins. by G. S.R. 783 (E), dated 3<sup>rd</sup> October, 2003 (w.e.f.6-10-2003).

Government or a Housing Agency under Housing Scheme so notified, solely for the purposes specified in this proviso and the Commissioner, or where so authorized by the Commissioner, any officer subordinate to him, on receipt of such application may sanction such amount not exceeding the Member's own share of contributions with interest thereon along with the employers share of contributions with interest thereon, or the amount requested by the Member or the outstanding balance in the loan account, whichever is less, by debiting to the Members account:

Provided also that, where a Member desires that monthly instalments for the repayment, wholly or partly, of any outstanding principal and/or interest of a loan obtained in the name of the Member or spouse of the Member or jointly by the Member and spouse, solely for the purposes specified in this proviso, may be paid from the amount standing to the credit of the Member in the Fund, he may apply in such form and in such manner, as may be prescribed by the Commissioner and on receipt of such an application, the Commissioner or where so authorized by the Commissioner, any other officer subordinate to him may make payment by the 15th of each month on behalf of the Member to the Government or a Housing Agency concerned, as the case may be :

Provided also that when the Membership of the Member ceases to exist, or, where the amount standing in the credit of the Member's account is not sufficient to pay the monthly instalment for any month, the Commissioner or where so authorized by the Commissioner any other officer subordinate to him shall not be liable to pay the monthly instalment or any late fee and/or interest, if any monthly instalment could not be remitted in time.

(2) The withdrawal or finance for the purchase of a dwelling house/flat or a dwelling site or construction of a dwelling house, under sub-paragraph (1) and proviso thereunder, shall not be made to the Member in any event and shall be made direct to the Government or Housing Agency concerned only, as the case may be, in one or more instalments, as may be authorized by the Member.

(3) No further withdrawal under this sub-paragraph (1) above shall be admissible to a Member unless he has discharged his liability towards the existing loan.

(4)(a) If the withdrawal or finance granted under this paragraph exceeds the amount actually spent for the purpose for which it was sanctioned, the excess amount shall be refunded by the Member to the Fund in one lump sum within thirty days of the finalisation of the purchase, or the completion of the construction of, or necessary additions or alterations to a dwelling house/flat, as the case may be.

(b) The amount so refunded under sub-paragraph (a) shall be credited to the employer's share of contributions in the Members account in the Fund to the extent of withdrawal granted out of the said share and the balance, if any, shall be credited to the Member's share of contributions in his account.

(c) In the event of the Member not having been allotted a dwelling site/dwelling house/flat or in the event of the cancellation of an allotment made to the Member by the Government or the Housing Agency, referred to in sub-paragraph (1) above, then the Government or the said Housing Agency, to which the amount so withdrawn has been given shall be liable to refund the amount to the Fund in one lump sum in such manner as may be specified by the Commissioner, within a period not exceeding fifteen days from the date of such cancellation or non-allotment.

(d) The amount so refunded under clause (c) shall be credited to the employer's share of contributions in the Members account in the Fund, to the

extent of withdrawal granted out of the said share, and the balance, if any, shall be credited to Members own share of contributions in his account.

(5) The Commissioner or where so authorized by the Commissioner any officer subordinate to him has reason to believe that the amount remitted to the Housing Agency under the Housing Scheme under this paragraph has been misutilized and will not be refunded, he shall forthwith take steps to recover the amount due with interest including penal interest thereon at the rate to be notified by the Commissioner from time to time and the amount so recovered shall be credited to Member's account in the Fund to the extent of withdrawal granted out of the said account and interest thereon and the remaining amount, if any shall be credited to Administrative Account.

(6) The Commissioner may notify such Housing Agency be debarred from participation in the Housing Scheme.]

<sup>1</sup>68-C. [\*\*\*]

<sup>2</sup>[68D. [\*\*\*]

<sup>3</sup>[68E. **Computation of period of Membership:-**In computing the period of Membership of the Fund of a Member under paragraphs 68B, 68BB and 68K, his total service exclusive of periods of breaks under the same employer of factory/establishment before this scheme applied to him, as well as the periods, of his Membership, whether of the Fund or of private provident fund of exempted factories/establishments or as an employee exempted under paragraph 27 or 27A, as the case may be, immediately preceding the current Membership of the Fund, shall be included:

Provided that the Member has not severed his Membership by withdrawal of his provident fund during such period.]

<sup>4</sup>[\*\*\*]

**68H. Grant of advances in special cases:-**<sup>5</sup>[(1)] In case a factory or other establishment has been locked up or closed down for more than fifteen days and its employees are rendered unemployed without any compensation or in case an employee does not receive his wages for a continuous period of two months or more, these being for reasons other than a strike, the Commissioner or where so authorised by the Commissioner, any officer subordinate to him may on an application from an employee, who is a Member of the Fund, in such form as may be prescribed, authorise payment to him, of one or more non-recoverable advances from his provident fund account not exceeding his own total contribution including interest thereon up to the date the payment has been authorised.]]

<sup>6</sup>[(1A) In case a provident fund Member is discharged or dismissed or retrenched by the employer and such discharge or dismissal or retrenchment is challenged by the Member and the cases are pending in a Court of Law, an officer not below the rank of Assistant Provident Fund Commissioner may, on an application from the Member in such form as may be prescribed, authorise payment to him of one or more non-recoverable advances from his Provident Fund Account not exceeding 50 per cent of his own share of contribution with

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<sup>1</sup> Paragraph 68C omitted by G. S.R. 549(E), dated, 3<sup>rd</sup> October, 1981 (w.e.f. 3-10-1981).

<sup>2</sup> Paragraph 68D subs. by G. S.R. 549(E), dated, 3<sup>rd</sup> October, 1981 (w.e.f. 3-10-1981) and omitted by G.S.R. 832 dated 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>3</sup> Subs. by G.S.R. 549(E), dated, 3<sup>rd</sup> October, 1981 (w.e.f. 3-10-1981).

<sup>4</sup> Paragraph 68F, 68G and 68GG, omitted by G. S.R. 549(E), dated, 3<sup>rd</sup> October, 1981 (w.e.f. 3-10-1981).

<sup>5</sup> Subs. by G.S.R. 321, dated, 4<sup>th</sup> April, 1983 (w.e.f. 16-4-1983).

<sup>6</sup> Ins. by G.S.R. 421, dated, 12<sup>th</sup> May, 1988 (w.e.f. 21-5-1988).

interest thereon standing to his credit in the Fund on the date of such authorisation.]

<sup>1</sup>[(2)<sup>2</sup>](a) In case the factory or other establishment continues to remain locked up or closed down for more than six months, the Commissioner, or where so authorised by the Commissioner any officer subordinate to him, on being satisfied that a Member who has already been granted one or more non-recoverable advances from his provident fund account under sub-paragraph (1) still continues to be unemployed and no compensation is likely to be paid to him at an early date, may, on receipt of an application therefor in such form as may be prescribed in this behalf, authorise payment to the Member of one or more recoverable advances from his provident fund account up to the extent of 100% of the employers' total contribution including interest thereon up to the date on which the payment has been authorised:]

<sup>3</sup>[Provided that if the factory or establishment in which the Member is employed remains closed for more than five years for reasons other than strike, recoverable advance may be converted into non-recoverable advance on receipt of a request in writing from the Member concerned.]

(b) The advance granted under clause (a) shall be interest-free.

(c) The advance granted under clause (a) shall be recovered by deduction from the wages of the Member in such instalments <sup>4</sup>[subject to a maximum of thirty-six instalments] as may be determined by the Commissioner <sup>5</sup>[or where so authorised by the Commissioner, any officer subordinate to him]. The recovery shall commence from the first wages paid to the Member immediately after the re-start of the factory or establishment.

(d) The employer shall remit the amount so deducted to the Fund within such time and in such manner as may be specified by the Commissioner <sup>6</sup>[or where so authorised by the Commissioner, any officer subordinate to him]. The amount on receipt shall be credited to the Member's account in the Fund.]

<sup>7</sup>[*Explanation*:-For the purpose of grant of advance under this paragraph, the establishment may be closed legally, illegally, with permission or without permission, so long as the establishment is closed.]

<sup>8</sup>[\*\*\*]

<sup>9</sup>**[68J. Advance from the Fund for illness in certain cases:-**(1) A Member may be allowed non-refundable advance from his account in the Fund in cases of.-

(a) hospitalisation lasting for one month or more, or

(b) major surgical operation in a hospital, or

(c) suffering from T.B., leprosy, <sup>10</sup>[paralysis, cancer, mental derangement or heart ailment] and having been granted leave by his employer for treatment of the said illness.

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<sup>1</sup> Ins. by G.S.R. 1900, dated, 16<sup>th</sup> October, 1968.

<sup>2</sup> Subs. by G.S.R. 221, dated, 15<sup>th</sup> March, 1990 (w.e.f. 1-1-1990).

<sup>3</sup> Ins. by G.S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>4</sup> Ins. by G.S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>5</sup> Ins. by G.S.R. 321, dated, 4<sup>th</sup> April, 1983 (w.e.f. 16-4-1983).

<sup>6</sup> Ins. by G.S.R. 321, dated, 4<sup>th</sup> April, 1983 (w.e.f. 16-4-1983).

<sup>7</sup> Ins. by G.S.R. 221, dated, 15<sup>th</sup> March, 1990 (w.e.f. 1-1-1990).

<sup>8</sup> Paragraph 68I omitted by G. S.R. 1103, dated, 6<sup>th</sup> July, 1976.

<sup>9</sup> Added by G.S.R. 126, dated, 16<sup>th</sup> January, 1964.

<sup>10</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

(2) <sup>1</sup>[The advance shall be granted if—

- (a) the employer certifies that the Employees' State Insurance Scheme facility and benefits thereunder are not actually available to the Member or the Member produces a certificate from the Employees' State Insurance Corporation to the effect that he has ceased to be eligible for cash benefits under the Employees' State Insurance Scheme; and
- (b) a doctor of the hospital certifies that a surgical operation or, as the case may be, hospitalisation for one month or more had or has become necessary] <sup>2</sup>[or a registered medical practitioner, or in the case of a mental derangement or heart ailment, a specialist certifies that the Member is suffering from T.B., leprosy, paralysis, cancer, mental derangement or heart ailment.]

<sup>3</sup>[\*\*\*]]

<sup>4</sup>[(3) A Member may be allowed non-refundable advance from his account in the Fund for the treatment of a Member of his family who has been hospitalised, or requires hospitalisation, for one month or more.

- (a) for a major surgical operation, or
- (b) for the treatment of T.B., Leprosy, <sup>5</sup>[paralysis, cancer, mental derangement or heart ailment]:

Provided that no such advance shall be granted to a Member unless he has produced—

- (i) a certificate from a doctor of the hospital that the patient has been hospitalised or requires hospitalisation for one month or more, or that a major surgical operation had or has become necessary, and
- (ii) a certificate from his employer that the Employees' State Insurance Scheme facility and benefits are not available to him for the treatment of the patient.]

<sup>6</sup>[(4) The amount advanced under this paragraph shall not exceed the Member's <sup>7</sup>[basic wages and dearness allowance] for <sup>8</sup>[six] months or his own share of contribution with interest in the Fund, whichever is less.]

<sup>9</sup>[\*\*\*]

(6) Where the Commissioner <sup>10</sup>[or, where so authorised by the Commissioner any officer subordinate to him] is not satisfied with a medical certificate furnished by the Member under this paragraph, he may, before granting an advance under this paragraph, demand from the Member another medical certificate to his satisfaction.]

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<sup>1</sup> Subs. by G.S.R. 48, dated, 23<sup>rd</sup> December, 1968.

<sup>2</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>3</sup> Proviso omitted by G. S.R. 1858, dated, 30<sup>th</sup> November, 1968.

<sup>4</sup> Subs. by G.S.R. 48, dated, 23<sup>rd</sup> December, 1968.

<sup>5</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>6</sup> Ins. by G.S.R. 1858, dated, 30<sup>th</sup> November, 1968.

<sup>7</sup> Ins. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>8</sup> Subs. by G.S.R. 81, dated, 20<sup>th</sup> January, 1993 (w.e.f. 6-2-1993).

<sup>9</sup> Sub-paragraph (5) ins. by G. S.R. 48(E), dated, 23<sup>rd</sup> December, 1968 and omitted by G.S.R. 496(E), dated 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>10</sup> Ins. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>1</sup>[68K. <sup>2</sup>[Advance from the Fund for marriages or post-matriculation education of children.]:-<sup>3</sup>[(1) The Commissioner or where so authorised by the Commissioner, an officer subordinate to him may on an application from a Member, authorise payment to him or her of a non-refundable advance from his or her provident fund account not exceeding fifty per cent of his or her own share of contribution with interest thereon, standing to his or her credit in the Fund, on the date of such authorisation, for his or her own marriage, the marriage of his or her daughter, son, sister or brother or for the post-matriculation education of his or her son or daughter.]

<sup>4</sup>[(2) No advance under this paragraph shall be sanctioned to a Member unless—

- (a) he has completed seven years' Membership of the Fund; and
- (b) the amount of <sup>5</sup>[his own share of contributions with interest thereon standing to his credit in the Fund is rupees one thousand or more.]

(3) <sup>6</sup>[Not more than <sup>7</sup>[three] advances] shall be admissible to a Member under this paragraph.]

<sup>8</sup>[\*\*\*]

<sup>9</sup>[68L. Grant of advances in abnormal conditions:- (1) The Commissioner <sup>10</sup>[or where so authorised by the Commissioner, any officer subordinate to him] may, on an application from a Member whose property, movable or immovable, has been damaged by a calamity of exceptional nature, such as floods, earthquakes or riots, authorise payment to him from the provident fund account, of a non-refundable advance, of <sup>11</sup>[rupees five thousand] or fifty per cent of his own total contribution including interest thereon standing to his credit on the date of such authorisation, whichever is less, to meet any unforeseen expenditure:

<sup>12</sup>[\*\*\*]

<sup>13</sup>[(2) No advance under sub-paragraph (1) shall be paid unless—

- (i) the State Government has declared that the calamity has affected the general public in the area <sup>14</sup>[\*\*\*];
- (ii) the Member produces a certificate from an appropriate authority to the effect that his property (movable or immovable) has been damaged as a result of the calamity, and];

<sup>15</sup>[(iii) the application for advance is made within a period of 4 months from the date of declaration referred to in sub-para (i)].

<sup>1</sup> Ins. by G.S.R. 1922, dated, 24<sup>th</sup> July, 1969.

<sup>2</sup> Subs. by G.S.R. 1457, dated 16<sup>th</sup> November, 1978 (w.e.f. 2-12-1978).

<sup>3</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>4</sup> Subs. by G.S.R. 1103, dated 6<sup>th</sup> July, 1976.

<sup>5</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>6</sup> Subs. by G.S.R. 1095, dated, 27<sup>th</sup> September, 1974.

<sup>7</sup> Subs. by G.S.R. 449, dated, 21<sup>st</sup> May, 1983 (w.e.f. 18-6-1983).

<sup>8</sup> Sub-paragraph (4) subs. by G. S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981) and omitted by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>9</sup> Ins. by G.S.R. 2686, dated, 20<sup>th</sup> November, 1969.

<sup>10</sup> Ins. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

<sup>11</sup> Subs. by G.S.R. 343, dated, 8<sup>th</sup> May, 1991 (w.e.f. 1-4-1991).

<sup>12</sup> Proviso omitted by G.S.R. 1103, dated 6<sup>th</sup> July, 1976.

<sup>13</sup> Subs. by G.S.R. 1103, dated, 6<sup>th</sup> July, 1976.

<sup>14</sup> The word "and" omitted by G.S.R. 1118, dated 21<sup>st</sup> August, 1979.

<sup>15</sup> Ins. by G.S.R. 1118, dated 21<sup>st</sup> August, 1979 (w.e.f. 1-9-1979).

<sup>1</sup>**[68-M. Grant of advance to Members affected by cut in the supply of electricity:-**A Member may be allowed a non-refundable advance from his account in the Fund, if there is a cut in the supply of electricity to a factory or establishment in which he is employed on the following conditions, namely:—

- <sup>2</sup>(a) The advance may be granted only to a Member whose total wages for any one month commencing from the month of January, 1973 were three-fourths or less than three-fourths of wages for a month.]
- (b) The advance shall be restricted to the amount of wages for a month or <sup>3</sup>[Rs. 300] or the amount standing to the credit of the Member in the Fund as his own share of contribution with interest thereon, whichever is less.
- (c) No advance shall be paid unless the State Government certifies that the cut in the supply of electricity was enforced in the area in which the factory or establishment is located and the employer certifies that the fall in the Member's pay was due to cut in the supply of electricity.
- (d) Only one advance shall be admissible under this paragraph.

*Explanation:* 'Wages' means for the purpose of this paragraph, basic wages and dearness allowance excluding lay-off compensation, if any.]

<sup>4</sup>**[68-N. Grant of advance to Members who are physically handicapped:-**(1) A Member, who is physically handicapped, may be allowed a non-refundable advance from his account in the Fund, for purchasing an equipment required to minimise the hardship on account of handicap.

(2) No advance under sub-paragraph (1) shall be paid unless the Member produces a medical certificate from a competent medical practitioner to the satisfaction of the Commissioner or such other officer as may be authorised by him in this behalf to the effect that he is physically handicapped.

(3) The amount advanced under this paragraph shall not exceed the Member's basic wages and dearness allowance for six months or his own share of contributions with interest thereon or the cost of the equipment, whichever is the least.

(4) No second advance under this paragraph shall be allowed within a period of three years from the date of payment of an advance allowed under this paragraph.]

<sup>5</sup>**[68-NN. Withdrawal within one year before the retirement:-**The Commissioner, or where so authorised by the Commissioner, any officer subordinate to him, may, on an application from a Member in such form as may be prescribed, permit withdrawal of up to 90 per cent of the amount standing at his credit, at any time after attainment of the age of 54 years by the Member or within one year before his actual retirement on superannuation, whichever is later.]

<sup>6</sup>**[68-NNN. Option for withdrawal at the age of 55 years for investment in Varishtha Pension Bima Yojana:-**The Commissioner, or where so authorized by the Commissioner, any officer subordinate to him, may, on an application from a Member in such form as may be prescribed, permit withdrawal of upto 90 per cent of the amount standing at his credit at any time after attaining the age of 55 years

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<sup>1</sup> Ins. by G.S.R. 552, dated 10<sup>th</sup> May, 1973 (w.e.f. 1-9-1979).

<sup>2</sup> Subs. by G.S.R. 1117, dated 21<sup>st</sup> September, 1973 (w.e.f. 22-9-1973).

<sup>3</sup> Subs. by G.S.R. 871, dated 7<sup>th</sup> July, 1975.

<sup>4</sup> Ins. by G.S.R. 625(E), dated 30<sup>th</sup> November, 1981 (w.e.f. 1-12-1981).

<sup>5</sup> Ins. by G.S.R. 283, dated 2<sup>nd</sup> February, 1996 (w.e.f. 6-7-1981).

<sup>6</sup> Ins. by S.O. 340 (E), dated 4<sup>th</sup> March, 2004 (w.e.f. 4-3-2004).

by the Member, to be transferred to the Life Insurance Corporation of India for investment in Varishtha Pension Bima Yojana.]

<sup>1</sup>**[68-O. Payment of withdrawal or advance:-**The payment of withdrawal or advance under paragraphs 68B, <sup>2</sup>[\*\*\*] 68H, 68J, 68K, 68L, 68M, <sup>3</sup>[68N and 68NN] of the Scheme may be made, at the option of the Member—

- (i) by postal money order, or
- (ii) by deposit in the payee's bank account in any Scheduled Bank or in Co-operative Bank (including the Urban Co-operative Bank) or any post office, or
- (iii) through the employer.]

<sup>4</sup>**[69. Circumstances in which accumulations in the Fund are payable to a Member:-**(1) A Member may withdraw the full amount standing to his credit in the Fund—

- (a) On retirement from service after attaining the age of 55 years:

<sup>5</sup>[Provided that a Member, who has not attained the age of 55 years at the time of termination of his service, shall also be entitled to withdraw the full amount standing to his credit in the Fund if he attains the age of 55 years before the payment is authorised;]

- <sup>6</sup>[(b) on retirement on account of permanent and total incapacity for work due to bodily or mental infirmity duly certified by the medical officer of the establishment or where an establishment has no regular medical officer, by a registered medical practitioner designated by the establishment;]

- (c) immediately before migration from India for permanent settlement abroad <sup>7</sup>[or for taking employment abroad;]

- <sup>8</sup>[(d) on termination of service in the case of mass or individual retrenchment;

<sup>9</sup>[\*\*\*]

- <sup>10</sup>[(dd) on termination of service under a voluntary scheme of retirement framed by the employer and the employees under a mutual agreement specifying, *inter alia*, that notwithstanding the provisions contained in sub-clause (a) of clause (oo) of section 2 of the Industrial Disputes Act, 1947, excluding voluntary retirement from the scope of definition of "retrenchment" such voluntary retirements shall for the purpose be treated as retrenchments by mutual consent of the parties;]

- <sup>11</sup>[(e) in any of the following contingencies, provided the actual payment shall be made only after completing a continuous period of not less than <sup>12</sup>[two months] immediately preceding the date on which a Member makes the application for withdrawal :—

<sup>1</sup> Ins. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>2</sup> Omitted by G.S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>3</sup> Subs. by G.S.R. 283, dated 2<sup>nd</sup> February, 1996 (w.e.f. 6-7-1981).

<sup>4</sup> Subs. by S.R.O. 2706, dated 17<sup>th</sup> August, 1957 (w.e.f. 24-8-1957).

<sup>5</sup> Added by G.S.R. 1044, dated 23<sup>rd</sup> October, 1958 (w.e.f. 1-11-1958).

<sup>6</sup> Subs. by G.S.R. 350, dated 26<sup>th</sup> February, 1966.

<sup>7</sup> Ins. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>8</sup> Added by G.S.R. 1501, dated, 6<sup>th</sup> November, 1962.

<sup>9</sup> Proviso omitted by G. S.R. 1184, dated, 16<sup>th</sup> October, 1974 (w.e.f. 2-11-1974).

<sup>10</sup> Added by G. S.R. 63, dated, 9<sup>th</sup> January, 1973.

<sup>11</sup> Ins. by G.S.R. 1501, dated 6<sup>th</sup> November, 1962.

<sup>12</sup> Subs. by G.S.R. 496 (E), dated, 27<sup>th</sup> August, 1981 (w.e.f. 27-8-1981).

- (i) where a factory or other establishment is closed but certain employees who are not retrenched, are transferred by the employer to another factory or establishment, not covered under the Act;
- (ii) where a Member is transferred from a covered factory or other establishment to another factory or other establishment not covered under the Act, but is under the same employer; and
- (iii) where a Member is discharged and is given retrenchment compensation under the Industrial Disputes Act, 1947 (14 of 1947);]

<sup>1</sup>[\*\*\*]

<sup>2</sup>[(1A) For the purpose of clause (b) of sub-paragraph (1)—

- (i) where an establishment has been closed, the certificate of any registered medical practitioner may be accepted;
- (ii) where there is no medical officer in the establishment, the employer shall designate a registered medical practitioner stationed in the vicinity of the establishment; or
- (iii) where the establishment is covered by the Employees' State Insurance Scheme, medical certificate from a medical officer of the Employees' State Insurance Dispensary with which or from the Insurance Medical Practitioner with whom, the employee is registered under that Scheme, shall be produced:

Provided that where by mutual agreement of employers and employees, a Medical Board exists for any establishment or a group of establishments, a certificate issued by such Medical Board may also be accepted for the purpose of this paragraph:

Provided further that it shall be open to the Regional Commissioner to demand from the Member a fresh certificate from a Civil Surgeon or any doctor acting on his behalf where the original certificate produced by him gives rise to suspicion regarding its genuineness:

Provided further the entire fee of the Civil Surgeon or any doctor acting in his behalf shall be paid from the Fund in case the findings of the Civil Surgeon or any doctor acting on his behalf agree with the original certificate and that where such findings do not agree with the original certificate, only half of the fee shall be paid from the Fund and the remaining half shall be debited to the Member's account;

- (iv) A Member suffering from tuberculosis or leprosy <sup>3</sup>[or cancer] even if contracted after leaving the service of an establishment on grounds of illness but before payment has been authorised, shall be deemed to have been permanently and totally incapacitated for work.]

<sup>4</sup>[(2) In cases other than those specified in sub-paragraph (1), the Central Board, or where so authorised by the Central Board, the Commissioner or where so authorised by the Commissioner, any officer subordinate to him, may permit a Member to withdraw the full amount standing to his credit in the fund on ceasing to be an employee in any establishment to which the Act applies provided that he has not been employed in any factory or other establishment to which the Act applies for a continuous period of not less than two months immediately preceding the date on which he makes an application for withdrawal. The requirement of two months' waiting period shall not, however, apply in cases of female Members

<sup>1</sup> Clause (f) omitted by G. S.R. 341, dated 18<sup>th</sup> March, 1974.

<sup>2</sup> Ins. by G. S.R. 350, dated 20<sup>th</sup> February, 1966.

<sup>3</sup> Ins. by G. S.R. 1457, dated 16<sup>th</sup> November, 1978 (w.e.f. 2-12-1978).

<sup>4</sup> Subs. by G. S.R. 221, dated 15th March, 1990 (w.e.f. 1-1-1990).

resigning from the services of the establishment for the purpose of getting married.]

<sup>1</sup>[\*\*\*]

<sup>2</sup>[\*\*\*]

(5) Any Member who withdraws the amount due to him under sub-paragraph (2) shall, on obtaining re-employment in a <sup>3</sup>[factory or other establishment] to which the Scheme applies, be required to qualify again for the Membership of the Fund and on qualifying for Membership shall be treated as a fresh Member thereof.

<sup>4</sup>[\*\*\*]

#### NOTE

**For International Workers this para will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010) as amended by G.S.R. 744(E), dt. 5.10.2012.**

**69. Circumstances in which accumulation in the Fund are payable to an International Worker-** (1) An International Worker may withdraw the full amount standing to his credit in the Fund-

- (a) on retirement from service in the establishment at any time after the attainment of 58 years;
- (b) on retirement on account of permanent and total incapacity for work due to bodily or mental infirmity duly certified by the medical officer of the establishment, or where an establishment has no regular medical officer, by a registered medical practitioner designated by the establishment:

Provided that-

- (i) where an establishment has been closed, the certificate of any registered medical practitioner may be accepted;
- (ii) where the establishment is covered by the Employees' State Insurance Scheme, medical certificate from a medical officer of the Employees' State Insurance Dispensary with which or from the Insurance Medical Practitioner with whom the employee is registered under the Scheme, shall be produced;
- (iii) where by mutual agreement of employers and employees, a Medical Board exists for any establishment or a group of establishments, a certificate issued by such Medical Board may also be accepted for the purposes of this sub-paragraph.

(2) It shall be open to the Regional Commissioner to demand from the member a fresh certificate from a Civil Surgeon or any doctor acting on his behalf where the original certificate produced by him under clause (b) of sub-paragraph (1) gives rise to suspicion regarding its genuineness:

Provided that the entire fee of the Civil Surgeon or any doctor acting in his behalf shall be paid from the Fund in case the findings of the Civil Surgeon or any doctor acting on his behalf agree with the original certificate, and that where such doctor acting in his behalf agree with the original certificate, and that where such findings do not agree with the original certificate, only half of the fee shall be paid from the Fund and the remaining half shall be debited to the member's account.

(3) A member suffering from tuberculosis or leprosy or cancer, even if contracted after leaving the service of an establishment on grounds of illness but before payment has been authorised, shall be deemed to have been permanently and totally incapacitated for work.

<sup>1</sup> Sub-paragraph (3) omitted by G. S.R. 221, dated 15th March, 1990 (w.e.f. 1-1-1990).

<sup>2</sup> Sub-paragraph (4) omitted by G. S.R. 1501, dated, 6<sup>th</sup> November, 1962.

<sup>3</sup> Subs. S.R.O. 3374, dated 10th October, 1957 (w.e.f. 24-8-1957).

<sup>4</sup> Sub-paragraph (6) and Explanation omitted by G. S.R. 221, dated 15th March, 1990 (w.e.f. 1-1-1990).

(4) In respect of a member covered under social security agreement entered into between Government of India and any other country, on ceasing to be an employee in an establishment covered under the Act.]

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**70. Accumulations of a deceased Member - to whom payable:-**On the death of a Member before the amount standing to his credit has become payable, or where the amount has become payable before payment has been made—

- (i) if a nomination made by the Member in accordance with paragraph 61 subsists, the amount standing to his credit in the Fund or that part thereof to which the nomination relates, shall become payable to his nominee or nominees in accordance with such nomination; or
- (ii) if no nomination subsists or if the nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall become payable to the Members of his family in equal shares:

Provided that no share shall be payable to—

- (a) sons who have attained majority;
- (b) sons of a deceased son who have attained majority;
- (c) married daughters whose husbands are alive;
- (d) married daughters of a deceased son whose husbands are alive;

if there is any Member of the family other than those specified in clauses (a), (b), (c) and (d):

Provided further that the widow or widows, and the child or children of a deceased son shall receive between them in equal parts only the share which that son would have received if he had survived the Member and had not attained the age of majority at the time of the Member's death.

- (iii) In any case to which the provisions of clauses (i) and (ii) do not apply the whole amount shall be payable to the person legally entitled to it.

*Explanation:* For the purpose of this paragraph a Member's posthumous child, if born alive, shall be treated in the same way as a surviving child born before the Member's death.

**<sup>1</sup>[70A. Payment of provident fund accumulations in the case of a person charged with the offence of murder:-**(1) If a person, who in the event of the death of a Member of the fund is eligible to receive provident fund accumulations of the deceased Member under paragraph 70, is charged with the offence of murdering the Member or abetting in the commission of such an offence, his claim to receive the share of provident fund shall remain suspended till the conclusion of the criminal proceedings initiated against him for such offence.

(2) If on the conclusion of the criminal proceedings referred to in sub-paragraph (1), the person concerned is,—

- (a) convicted for the murder or abetting the murder of the Member, he shall be debarred from receiving the share of provident fund accumulations which shall be payable to other eligible Members, if any, of the deceased Member; or

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<sup>1</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

(b) acquitted of the murdering or abetting the murder of the Member, his share of provident fund shall be payable to him.]

<sup>1</sup>[\* \* \*]

**72. Payment of Provident Fund:-**(1) When the amount standing to the credit of a Member, <sup>2</sup>[\*\*\*] becomes payable, it shall be the duty of the Commissioner to make prompt payment as provided in this Scheme. <sup>3</sup>[\*\*\*]. In case there is no nominee in accordance with this Scheme <sup>4</sup>[or there is no person entitled to receive such amount under sub-paragraph (ii) of paragraph 70], the Commissioner may, if the amount to the credit of the Fund does not exceed <sup>5</sup>[Rs. 10,000] and if satisfied after enquiry about the title of the claimant, pay such amount to the claimant.

(2) If any portion of the amount, which has become payable, is in dispute or doubt, the Commissioner shall make prompt payment of that portion of the amount in regard to which there is no dispute or doubt, the balance being adjusted as soon as may be possible.

<sup>6</sup>[(3) If the person to whom any amount is to be paid under the Scheme is a minor for whose estate a guardian under the Guardians and Wards Act, 1890 (8 of 1890) has been appointed, the payment shall be made to such guardian. Where no guardian under the Guardians and Wards Act, 1890 (8 of 1890) has been appointed, the payment shall be made to the guardian, if any, appointed under the sub-paragraph (4A) of paragraph 61. Where no guardian under the Guardians and Wards Act, 1890 (8 of 1890) or under sub-paragraph (4A) of paragraph 61 has been appointed, the payment shall be made to the natural guardian and in the absence of a natural guardian, to such person as the Commissioner, <sup>7</sup>[where the amount does not exceed <sup>8</sup>[Rs. 20,000] or the Chairman of the Central Board, if the amount exceeds <sup>9</sup>[Rs. 20,000]], considers to be the proper person representing the minor and the receipt of such person for the amount paid shall be a sufficient discharge thereof <sup>10</sup>[\*\*\*].

(3A) If the person to whom any amount is to be paid under this Scheme is a lunatic for whose estate a manager under the Indian Lunacy Act, 1912 (4 of 1912), has been appointed, the payment shall be made to such manager. If no such manager has been appointed, the payment shall be made to the natural guardian of the lunatic and in the absence of any such natural guardian, to such person as the Commissioner <sup>11</sup>[where the amount does not exceed <sup>12</sup>[Rs. 20,000] or the Chairman of the Central Board, if the amount exceeds <sup>13</sup>[Rs. 20,000]] considers to be the proper person representing the lunatic and the receipt of such person for the amount paid shall be a sufficient discharge thereof <sup>14</sup>[\*\*\*].]

(4) If it is brought to the notice of the Commissioner that a posthumous child is to be born to the deceased Member he shall retain the amount which will be due

<sup>1</sup> Paragraph 71, omitted by G. S.R. 707, dated 4<sup>th</sup> May, 1976 (w.e.f. 22-5-1976).

<sup>2</sup> Omitted, by G.S.R. 221, dated 15th March, 1990 (w.e.f. 1-1-1990).

<sup>3</sup> Omitted by G.S.R. 1415, dated 24th September, 1964.

<sup>4</sup> Ins. by G.S.R. 473, dated 14th March, 1977 (w.e.f. 2-4-1977).

<sup>5</sup> Subs. by G.S.R. 473, dated 14th March, 1977 (w.e.f. 2-4-1977).

<sup>6</sup> Subs. by G.S.R. 1707, dated 17<sup>th</sup> November, 1965.

<sup>7</sup> Omitted by G.S.R. 707, dated 4<sup>th</sup> May, 1976.

<sup>8</sup> Subs. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>9</sup> Subs. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>10</sup> Omitted by G.S.R. 473, dated 14th March, 1977 (w.e.f. 2-4-1977).

<sup>11</sup> Subs. by G.S.R. 473, dated 14th March, 1977 (w.e.f. 2-4-1977).

<sup>12</sup> Subs. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>13</sup> Subs. by G.S.R. 832, dated, 23<sup>rd</sup> October, 1987 (w.e.f. 7-11-1987).

<sup>14</sup> Omitted by G.S.R. 473, dated 14th March, 1977 (w.e.f. 2-4-1977).

to the child in the event of its being born alive, and distribute the balance. If subsequently no child is born or the child is stillborn, the amount retained shall be distributed in accordance with the provisions of paragraph 70.

<sup>1</sup>[(5)(a) Every employer shall, at the time when a Member of the Fund leaves the service, be required to get the claim application, for payment of provident fund in cases specified in clauses (a) to (dd) of sub-paragraph (1) <sup>2</sup>[\*\*\*] of paragraph 69, duly filled in and attested and to forward the said application <sup>3</sup>[within five days of its receipt] to the Commissioner or any other officer authorised by him in this behalf.

(b) Every employer shall, at the time when a Member of the Fund leaves the service, be required to get the claim application, for payment of provident fund in cases specified in clause (e) of sub-paragraph (1), and in <sup>4</sup>[\*\*\*] sub-paragraph (2) of paragraph 69, duly filled in and attested, and to give the said application to the Member, for submission, on completion of the period specified in <sup>5</sup>[\*\*\*] sub-paragraph (2) of paragraph 69, <sup>6</sup>[provided the Member continues to remain unemployed in a factory or other establishment to which the Act applies], either through post or in person with proper identification, to the Commissioner or any other officer authorised by him in this behalf.

(c) Every employer shall, on the death of the Member and on receipt of an application for receiving the amount standing to the credit of such Member, forward forthwith, <sup>7</sup>[but not later than five days of its receipt,] the said application to the Commissioner or any other officer authorised by him in this behalf.

(d) If the applicant is unable to send the claim application through the employer or duly attested by him, for any reason whatsoever, he may forward it to the Commissioner or any other officer authorised by him in this behalf and wherever necessary, the Commissioner or any other officer authorised by him in this behalf, may forward such application to the employer and the employer shall be required to return it within five days of its receipt.

<sup>8</sup>[(e) The payment may be made, in the option of the person to whom payment is to be made, (i) by postal money order, or (ii) by deposit in the payee's bank account in any Scheduled Bank or any Co-operative Bank (including the Urban Co-operative Banks) or any post office, or (iii) by deposit in the payee's name the whole or part of the amount in the form of annuity term deposits scheme in any Nationalised Bank, or (iv) through the employer:]

<sup>9</sup>[(f) Every employer shall, at the time when an employee joins the service, be required to get the application for transfer of provident fund in cases specified in sub-paragraphs (1) and (2) of paragraph 57, duly filled in and attested, and to forward the said application within five days of its receipt to the Commissioner or any other officer authorized by him in this behalf.]

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<sup>1</sup> Subs. by G. S.R. 141, dated, 28<sup>th</sup> January, 1982 (w.e.f. 6-2-1982).

<sup>2</sup> Omitted by G. S.R. 221, dated 15<sup>th</sup> March, 1990 (w.e.f. 1-1-1990).

<sup>3</sup> Ins. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>4</sup> Omitted by G. S.R. 221, dated 15<sup>th</sup> March, 1990 (w.e.f. 1-1-1990).

<sup>5</sup> Omitted by G. S.R. 221, dated 15<sup>th</sup> March, 1990 (w.e.f. 1-1-1990).

<sup>6</sup> Subs. by G. S.R. 421, dated, 12<sup>th</sup> May, 1988 (w.e.f. 21-5-1988).

<sup>7</sup> Ins. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>8</sup> Subs. by G. S.R. 188, dated 2<sup>nd</sup> February, 1985 (w.e.f. 16-2-1985).

<sup>9</sup> **Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)**

<sup>1</sup>[Provided that the provident fund amount payable by postal money order shall be to the extent of maximum Rs. 2,000. Any payment of benefit above Rs. 2,000 under the scheme shall be remitted through cheque only. Where the amount payable by postal money order exceeds Rs. 500 it shall be remitted at the cost of the payee.]

<sup>2</sup>[(6) Any amount becoming due to a Member as a result of (i) supplementary contribution from the employer in respect of leave wages/arrears of pay, instalment of arrears contribution received in respect of a Member whose claim has been settled on account but which could not be remitted for want of latest address, or (ii) accumulation in respect of any Member who has either ceased to be employed or died, <sup>3</sup>[but no application for withdrawal under paragraphs 69 or 70 or transfer, as the case may be has been preferred] within a period of <sup>4</sup>[thirty six months] from the date it becomes payable, or if any amount remitted to a person, is received back undelivered, and it is not claimed again within a period of <sup>5</sup>[thirty six months] from the date it becomes payable shall be transferred to an account to be called the <sup>6</sup>[Inoperative Account]:

Provided that in the case of a claim for the payment of the said balance, the amount shall be paid by debiting the <sup>7</sup>[Inoperative Account.]

<sup>8</sup>[(7) The claims, complete in all respects submitted along with the requisite documents shall be settled and benefit amount paid to the beneficiaries within 30 days from the date of its receipt by the Commissioner. If there is any deficiency in the claim, the same shall be recorded in writing and communicated to the applicant within 30 days from the date of receipt of such application. In case the Commissioner fails without sufficient cause to settle a claim complete in all respects within 30 days, the Commissioner shall be liable for the delay beyond the said period and penal interest at the rate of 12 per cent per annum may be charged on the benefit amount and the same may be deducted from the salary of the Commissioner.]

#### NOTE

**For International Workers this para will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010) as amended by G.S.R. 744(E), dt. 5.10.2012**

**72. Payment of Provident Fund.-** (1) When the amount standing to the credit of a member becomes payable, it shall be the duty of the Commissioner to make prompt payment as provided in the Scheme.

(2) The due amount in respect of the member shall be payable in the payees bank account directly or through the employer].

(3) In all the other cases, the amount due shall be payable to the credit of the payee's bank account in India.

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**73. Annual statement of Member's account:-**(1) As soon as possible after the close of each period of currency of contribution card the Commissioner shall

<sup>1</sup> Added by G. S.R. 449, dated, 31<sup>st</sup> May, 1983 (w.e.f. 13-6-1983) and subs. by G. S.R. 79, dated 25<sup>th</sup> February, 2000, (w.e.f. 4-3-2000).

<sup>2</sup> Ins. by G. S.R. 1415, dated 24<sup>th</sup> September, 1964.

<sup>3</sup> Subs. by G.S.R. 25(E), dated 15<sup>th</sup> Jan. 2011 (w.e.f. 1-4-2011)

<sup>4</sup> Subs. by G.S.R. 25(E), dated 15<sup>th</sup> Jan. 2011 (w.e.f. 1-4-2011)

<sup>5</sup> Subs. by G.S.R. 25(E), dated 15<sup>th</sup> Jan. 2011 (w.e.f. 1-4-2011)

<sup>6</sup> Subs. by GSR 228(E), March 22, 2007 (w.e.f. 22.3.2007)

<sup>7</sup> Subs. by GSR 228(E), March 22, 2007 (w.e.f. 22.3.2007)

<sup>8</sup> Ins. by G.S.R. 405, dated 26<sup>th</sup> August, 1997 (w.e.f. 13.12.1997).

send to each Member through the employer of the <sup>1</sup>[factory or other establishment] in which he was last employed a statement of his account in the Fund showing the opening balance at the beginning of the period, amount contributed during the year, the total amount of interest credited at the end of the period or debited in the period and the closing balance at the end of the period.

(2) Members should satisfy themselves as to the correctness of the annual statement and any error should be brought to the notice of the Commissioner within six months of the receipt of the statement.

<sup>2</sup>[\*\*\*]

## CHAPTER IX MISCELLANEOUS

<sup>3</sup>[74. Annual report on the work and activities of the Board and its audited accounts:-] (1) The annual report on the work and activities of the Central Board and its audited accounts together with the report of Comptroller and Auditor General of India shall be considered by the Executive Committee and shall be placed for adoption at a meeting of the Board to be held before the Tenth of December following the close of the financial year concerned:

Provided that if the report of the Comptroller and Auditor-General is not received by the first of December following the close of the financial year to which it pertains, the audited accounts together with the report of the Comptroller and Auditor General may be placed before the Executive Committee/Board separately from the annual report on the work and activities of the Board.

(2) The annual report on the work and activities of the Board and the audited accounts of the Board together with the report of the Comptroller and Auditor General of India, as adopted by the Board, shall be authenticated by affixing the common seal of the Board and four copies thereof together with the comments of the Board on the report of the Comptroller and Auditor General shall be submitted to the Central Government not later than Twentieth of December following the close of the financial year concerned for being placed before Parliament:

Provided that if the report of the Comptroller and Auditor General is not received by the first of December following the close of the financial year to which it pertains, the audited accounts together with the report of the Comptroller and Auditor General and the comments of the Board thereon shall be submitted to the Central Government separately from the annual report on the work and activities of the Board.]

**75. Issue of copies of Member's Accounts, Annual Reports, etc.:-**The Commissioner shall furnish copies of the Member's accounts and of the annual reports of the Fund to employer or Member on written application and on payment of such fees and subject to such conditions as may be specified by the Central Board in this behalf.

<sup>4</sup>[76. Punishment for failure to pay contributions, etc.:-] If any person—

<sup>5</sup>[\*\*\*]

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<sup>1</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>2</sup> Paragraph 73A ins. by G. S.R. 1467, dated 2<sup>nd</sup> December, 1960. (w.e.f. 10-12-1962) and omitted by G.S.R. 725, dated 16<sup>th</sup> April, 1963.

<sup>3</sup> Subs. by G.S.R.54, dated 12<sup>th</sup> January, 1990 (w.e.f. 27-1-1990).

<sup>4</sup> Amended by G.S.R. 305, dated 11<sup>th</sup> March, 1974.

<sup>5</sup> Omitted by G.S.R. 305, dt. 11.3.1974 (w.e.f. 28.2.1974).

<sup>1</sup>[(a)] deducts or attempts to deduct from the wages or other remuneration of a Member the whole or any part of the employer's contribution, or

<sup>2</sup>[(b)] fails or refuses to submit any return, statement or other document required by this Scheme or submits a false return, statement or other document, or makes a false declaration, or

<sup>3</sup>[(c)] obstructs any Inspector or other official appointed under the Act or this Scheme in the discharge of his duties or fails to produce any record for inspection by such Inspector or other official, or

<sup>4</sup>[(d)] is guilty of contravention of or non-compliance with any other requirement of this Scheme,

he shall be punishable with imprisonment which may extend to <sup>5</sup>[one year, or with fine which may extend to four thousand rupees], or with both.

**77. Conduct of business of the <sup>6</sup>[Central Board]:-**(1) All orders and other instruments shall be made and executed in the name of the <sup>7</sup>[Central Board] and shall be authenticated by such person and in such manner as the <sup>8</sup>[Central Board] may specify.

(2) All contracts and assurances of property shall be expressed to be made by the <sup>9</sup>[Central Board] and shall be executed on behalf of the <sup>10</sup>[Central Board] by the Commissioner.

**78. Power to issue directions:-**(1) The Central Government may, from time to time, issue such directions to State Governments, the Central Board or any other authority, under this Act or Scheme as it may consider necessary for the proper implementation of the Scheme or for the purpose of removing any difficulty which may arise in the administration thereof including difficulties in the matter of payment of accumulations in the Fund to Members after they cease to be such Members.

<sup>11</sup>[\*\*\*]

(3) The authority to whom any directions are issued under this paragraph shall comply with such directions.

#### NOTE

**For International Workers this para will be as under as per G.S.R. No.148 dated 3rd September, 2010 (w.e.f. 11.9.2010)**

**78-A. Performing certain special functions under social security agreements.-**The Commissioner shall perform all such functions as are assigned to the Employees' Provident Fund Organisation under a social security agreement entered into between by the Government of India and any other country, in the manner and as per the terms specified therein.

<sup>1</sup> Re-numbered vide G.S.R. 305 dt. 11-3-1974.

<sup>2</sup> Re-numbered vide G.S.R. 305 dt. 11-3-1974.

<sup>3</sup> Re-numbered vide G.S.R. 305 dt. 11-3-1974.

<sup>4</sup> Re-numbered vide G.S.R. 305 dt. 11-3-1974.

<sup>5</sup> Subs. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>6</sup> Subs. by G.S.R. 1845 dt. 28.11.1963 for "Board".

<sup>7</sup> Subs. by G.S.R. 1845 dt. 28.11.1963 for "Board".

<sup>8</sup> Subs. by G.S.R. 1845 dt. 28.11.1963 for "Board".

<sup>9</sup> Subs. by G.S.R. 1845 dt. 28.11.1963 for "Board".

<sup>10</sup> Subs. by G.S.R. 1845 dt. 28.11.1963 for "Board".

<sup>11</sup> Sub-paragraph (2) omitted by G. S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>1</sup>[79. Special provisions relating to <sup>2</sup>[factories or other establishments] in respect of which applications for exemption are received:-Notwithstanding anything contained in this Scheme, the Commissioner may, in relation to a <sup>3</sup>[factory or other establishment] in respect of which an application for exemption under section 17 of the Act has been received, <sup>4</sup>[\*\*\*] relax pending the disposal of the application the provisions of this Scheme in such manner as he may direct.]

<sup>5</sup>[79A. Filing application for review:-Any person aggrieved by an order made under sub-section (1) of section 7A and who desires to obtain a review of such order may apply for a review of that order, as provided in sub-section (1) of section 7B of the Act in Form 9 to the officer who passed such order:

Provided that no application for review of an order will be entertained by the concerned officer, unless the application for review is submitted within 45 days from the date of making such order.]

<sup>6</sup>[79B. Time limit for communicating the views of the Central Board to the appropriate Government on a proposal for grant of exemption to an establishment:-When an appropriate Government consults the Central Board with regard to its proposal for grant of exemption to an establishment under section 17 of the Act, the Board shall give its views on the proposal within a period of three months from the date on which such proposal is received by it.]

<sup>7</sup>[79C. Composition of the Board of Trustees of the exempted establishments and the terms and conditions of service of the Trustees:-](1) The Board of Trustees of the establishment granted exemption under clause (a) of sub-section (2) of section 17 of the Act shall consist of not less than two and not more than six representatives each of the employers and employees. The number of Trustees shall be so fixed, as to afford, as far as possible, representation to employees of each branch or department of the establishment. In the case of common provident fund for a group of two or more establishments, there will be at least one representative each from the participating establishments:

<sup>8</sup>[\*\*\*]

(2) The employer shall nominate his representatives on the Board of Trustees from amongst the officers employed in managerial or administrative capacity in the establishment.

(3) The representatives of the employees, on the Board of Trustees shall be nominated or elected in the following manner, namely :—

(a) wherever there is a union recognised by the employer under the Code of Discipline in industry or under any Act, such union shall nominate the representatives of the employees;

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<sup>1</sup> Subs. S.R.O. 1858, dated, 8<sup>th</sup> November, 1952.

<sup>2</sup> Ins. by G.S.R. 1363 dt. 26.4.1957 for "factories".

<sup>3</sup> Subs. by S.R.O. 1363, dated 26<sup>th</sup> April, 1957.

<sup>4</sup> Omitted by S.R.O. 2027, dated 3<sup>rd</sup> September, 1956.

<sup>5</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

<sup>6</sup> Ins. by G. S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

<sup>7</sup> Ins. by G. S.R. 341, dated 9<sup>th</sup> July, 1992 (w.e.f. 25-7-1992).

<sup>8</sup> Proviso omitted by G. S.R. 658(E), dated 10<sup>th</sup> November, 2005 (w.e.f. 10-11-2005).

Proviso before omission, stood as:

"Provided that any factory or establishment seeking fresh exemption shall not be permitted to participate in any common provident fund having more than six participating factories or establishment."

- (b) where there are more than one trade union recognised by the employer, the representatives of employees shall be elected by the Members of the union in an election to be held for the purpose of any working day;
- (c) where there is no union recognised by the employer under the Code of Discipline in industry or under any Act but there are more than one registered union functioning in the establishment, the union having the largest number of Members, subject to a minimum of 15 per cent Membership, shall have the right to nominate employees' representatives; and in case there is only one registered union, it shall have the right to nominate the employees' representative, provided it has a minimum of 15 per cent Membership.

<sup>1</sup>[(4) The employer shall be the Chairman of the Board of Trustees. In the events of equality of votes, the Chairman may exercise a casting vote.]

<sup>2</sup>[(5) The terms of office of the Trustee shall be five years from the date of election or nomination. An outgoing Trustee shall be eligible for re-election or re-nomination. A Trustee elected or nominated to fill the casual vacancy shall hold office for the remaining period of the term of the Trustee in whose place he is elected or nominated.]

- (6) A person shall be disqualified from being a Trustee if he,—
  - (a) is declared to be of unsound mind by a competent court; or
  - (b) has been convicted of an offence involving moral turpitude; or
  - (c) is an undischarged insolvent; or
  - (d) is an employer of an exempted or unexempted establishment which has defaulted in payment of any dues under the Act.
- (7) A person shall cease to be a Trustee of the Board if,—
  - (a) he ceases to be an employee of the establishment; or
  - (b) he ceases to be a Member of the provident fund of the establishment; or
  - (c) the union on whose behalf he was elected or nominated, ceases to be recognised by the employer; or
  - (d) he fails to attend three consecutive meetings of the Board without obtaining leave of absence from the Chairman of the Board of Trustees. The Chairman may, however, condone the absence of a Trustee if he is satisfied that there were reasonable grounds for such absence.

(8) The procedure for election or nomination of Trustees, the quorum at the meeting of the Board, records to be kept of the transaction of business and all other matters not specifically provided for in the Scheme shall be regulated as per the provisions of the approved provident fund rules of the establishment and the guidelines for the functioning of the Board of Trustees of the exempted establishments which the Commissioner may specify from time to time.

(9) In case of any dispute or doubt, the matter shall be referred to the Regional Provident Fund Commissioner in whose jurisdiction the head office of the establishment is located. The decision of the Commissioner in the matter shall be final and binding.]

<sup>1</sup> Subs. by G. S.R. 868 (E), dated 3<sup>rd</sup> November, 2003, (w.e.f. 3-11-2003).

<sup>2</sup> Subs. by G. S.R. 406, dated 27<sup>th</sup>, October, 1997 (w.e.f. 22-9-1997) and again subs. by G.S.R. 18, dated 22<sup>nd</sup> December, 2000 (w.e.f. 6-1-2001).

## CHAPTER X

**<sup>1</sup>[80. Special provisions in the case of newspaper establishments and newspaper employees:-**The Scheme shall, in its application to newspaper establishments and newspaper employees, as defined in section 2 of the Working Journalists (Conditions of Service and Miscellaneous Provisions) Act, 1955, come into force, on the 31st day of December, 1956 and be subject to the modifications mentioned below :—

1. In Chapters I to IX, references to 'industry', 'factories' and 'employees' shall be construed as references to 'newspaper industry', 'newspaper establishments' and 'newspaper employees', respectively.

2. For paragraph 2(f), the following shall be substituted, namely :—

"(f) 'excluded employee' means,—

<sup>2</sup>[(i) an employee who, having been a Member of the Fund, has withdrawn the full amount of his accumulation in the Fund under clause (a) or (c) of sub-paragraph (1) of paragraph 69;]

(ii) an apprentice

*Explanation:*—'Apprentice' <sup>3</sup>[\*\*\*] means a person who, according to the standing orders applicable to the newspaper establishment concerned, is an apprentice <sup>4</sup>[\*\*\*] or who is declared to be an apprentice <sup>5</sup>[\*\*\*] by the authority specified in this behalf by the appropriate Government."

(3) For paragraph 26 the following shall be substituted, namely :—

26. *Class of employees entitled and required to join the Fund.*—(1)(a) Every newspaper employee employed to do any work in, or in relation to, any newspaper establishment to which this Scheme applies, other than an excluded employee, shall be entitled and required to become a Member of the Fund from the beginning of the month following that in which this paragraph comes into force in such establishment, if on the date of such coming into force he has completed <sup>6</sup>[three months' continuous service] or has actually worked for not less than <sup>7</sup>[60 days during a period of three months or less] in that newspaper establishment or in another such establishment <sup>8</sup>[to which the Act applies] under the same employer or partly in one and partly in the other <sup>9</sup>[or has been declared permanent in any such newspaper establishment, whichever is the earliest.]

(b) Every newspaper employee employed to do any work, in or in relation to, any newspaper establishment to which this Scheme applies other than an excluded employee, shall be entitled and required to become a Member of the Fund from the beginning of the month following that in which this paragraph comes into force in such newspaper establishment if on the date of such coming into force such employee is a subscriber to a provident fund maintained in respect of the establishment or in respect of another establishment <sup>10</sup>[to which the Act applies] under the same employer.

<sup>1</sup> Ins. by S.R.O. 2981, dated 4<sup>th</sup> December, 1956.

<sup>2</sup> Subs. by G. S.R. 1513, dated 15<sup>th</sup> December, 1961.

<sup>3</sup> The words "or probationer" omitted by G.S.R. 767, dt. 18.5.1965.

<sup>4</sup> The words "or probationer" omitted by G.S.R. 767, dt. 18.5.1965.

<sup>5</sup> The words "or probationer" omitted by G.S.R. 767, dt. 18.5.1965.

<sup>6</sup> Subs. G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31-1-1981).

<sup>7</sup> Ins. by S.R.O. 2981, dated 4<sup>th</sup> December, 1956.

<sup>8</sup> Ins. by G. S.R. 1176, dated 14<sup>th</sup> September, 1961.

<sup>9</sup> Ins. by G. S.R. 1990, dated 3<sup>rd</sup> December, 1971.

<sup>10</sup> Ins. by G. S.R. 1176, dated 14<sup>th</sup> September, 1961.

(2) Where the Scheme applies to a newspaper establishment on the expiry or cancellation of an order of exemption under section 17 of the Act, every employee, who, but for the exemption, would have become and continued as a Member of the Fund, shall become a Member of the Fund forthwith.

(3) After this paragraph comes into force in a newspaper establishment, every newspaper employee thereof other than an excluded employee, who has not become a Member already shall also be entitled and required to become a Member from the beginning of the month following that in which he completes <sup>1</sup>[three months' continuous service] or has actually worked for not less than <sup>2</sup>[60 days during a period of three months or less] in that establishment or in another such establishment <sup>3</sup>[to which the Act applies] under the same employer or partly in one and partly in the other <sup>4</sup>[or has been declared permanent in any such newspaper establishment, whichever is the earliest].

(4) An excluded employee referred to in clause (ii) or paragraph 2(f) of a newspaper establishment to which this Scheme applies shall, on ceasing to be such an employee be entitled and required to become a Member of the Fund from the beginning of the month following that in which he ceases to be such employee, provided that on the date on which he ceases to be an excluded employee, he has completed <sup>5</sup>[three months' continuous service] or has actually worked for not less than <sup>6</sup>[60 days during a period of three months or less] in the newspaper establishment or in another such establishment <sup>7</sup>[to which the Act applies] under the same employer or partly in one and partly in the other <sup>8</sup>[or has been declared permanent in any such newspaper establishment, whichever is the earliest].

(5) On re-election of a class of newspaper employees exempted under paragraph 27A to join the Fund or on the expiry or cancellation of an order under that paragraph, every newspaper employee, who but for such exemption would have become and continued as a Member of the Fund, shall forthwith become a Member thereof.

(6) Every newspaper employee who is a Member of a private provident fund maintained in respect of an exempted newspaper establishment and who, but for the exemption would have become and continued as a Member of the Fund shall, on joining a newspaper establishment to which this Scheme applies, become a Member of the Fund forthwith.

(7) Notwithstanding the other provisions of this paragraph, a Commissioner may, on a joint request in writing of any newspaper employee of a newspaper establishment to which this Scheme applies and his employer, enrol such employee as a Member who shall, thereafter, be entitled to the benefits and shall be subject to the conditions of the Fund :

Provided that the employer gives an undertaking, in writing, that he shall pay the administrative charges payable and comply with all statutory provisions of the Act and this Scheme in respect of such employee.

*Explanation 1:-*For the purposes of this paragraph the provision contained in clause (e) of paragraph 2 shall not apply and "continuous service" shall mean

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<sup>1</sup> Subs. G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31-1-1981).

<sup>2</sup> Subs. G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31-1-1981).

<sup>3</sup> Ins. by G. S.R. 1176, dated 14<sup>th</sup> September, 1961.

<sup>4</sup> Ins. by G. S.R. 1990, dated 3<sup>rd</sup> December, 1971.

<sup>5</sup> Subs. G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31-1-1981).

<sup>6</sup> Subs. G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31-1-1981).

<sup>7</sup> Ins. by G. S.R. 1176, dated 14<sup>th</sup> September, 1961.

<sup>8</sup> Ins. by G. S.R. 1990, dated 3<sup>rd</sup> December, 1971.

uninterrupted service but include service which is interrupted by sickness, accident, authorised leave, strike which is not illegal or involuntary unemployment.

*Explanation II*:-In computing the period of work for <sup>1</sup>[60 days] under the paragraph:

- (a) periods of involuntary unemployment caused by stoppage of work due to shortage of raw materials or fuel, changes in the line of production, breakdown of machinery or any other similar cause;
- (b) periods of authorised leave;
- (c) in the case of female employees, periods of maternity leave for any number of days not exceeding twelve weeks; <sup>2</sup>[and
- (d) Sundays and holidays intervening the days of actual work],

shall also be deemed to be days on which the employee has worked in the <sup>3</sup>[establishment].

**26A. Retention of Membership.**—A Member of the Fund shall continue to be a Member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a notification of exemption under section 17 of the Act or an order of exemption under paragraph 27 or 27A.

*Explanation.*—In the cases of a claim for refund by a Member under sub-paragraph (2) of paragraph 69 the Membership of the Fund shall be deemed to have been terminated from the date the payment is authorised to him by the authority specified in this behalf by the Commissioner irrespective of the date of claim.

**26B. Resolution of doubts.**—If any question arises as to whether a newspaper employee is entitled or required to become or continue as Member or as to the date from which he is entitled or required to become a Member, the decision thereon of the Regional Commissioner, <sup>4</sup>[\*\*\*] shall be final:

Provided that no decision shall be given unless both the employer and the employee have been given an opportunity of being heard.”

<sup>5</sup>[**81. Special provisions in the case of cine-workers:**—The Scheme shall, in its application to cine-workers as defined in clause (c) of section 2 of the Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981 (50 of 1981), be subject to the following modifications, namely :—

- (1) In Chapters I to IX, references to “industry” and “employees” shall be construed as references to “film production” and “cine-workers” respectively;
- (2) For sub-paragraph (f) of paragraph 2, the following sub-paragraph shall be substituted, namely :—
  - ‘(f) “excluded employee” means :—
    - (i) a cine-worker, who having been a Member of the Fund has withdrawn the full amount of his accumulations in the Fund under clause (a) or clause (c) of sub-paragraph (1) of paragraph 69;

<sup>1</sup> Ins. by G. S.R. 130, dated 16<sup>th</sup> January, 1981 (w.e.f. 31.1.1981).

<sup>2</sup> Ins. by G.S.R. 871, dated 31<sup>st</sup> July, 1974.

<sup>3</sup> Subs. by G.S.R. 1307, dated 24<sup>th</sup> November, 1959 (w.e.f. 31-12-1959).

<sup>4</sup> Omitted by G.S.R. 1845, dated 28<sup>th</sup> November, 1963.

<sup>5</sup> Ins. by G. S.R. 687, dated 24<sup>th</sup> August, 1987.

- (ii) a “cine-worker”, whose wages at the time he is otherwise entitled to become a Member of the Fund exceeds one thousand and six hundred rupees per month and where such remuneration is by way of a lump sum exceeding fifteen thousand rupees.’

*Explanation :* “Wages” means “wages” as defined in clause (k) of section 2 of the Cine Workers and Cinema Theatre Workers’ (Regulation of Employment) Act, 1981 (50 of 1981);

(3) For paragraph 26, the following paragraphs shall be substituted, namely :—

**‘26. Class of employees entitled and required to join the fund.—(1)(a)**

Every cine-worker to whom this scheme applies, other than an excluded employee, shall be entitled and required to become a Member of the fund from the beginning of the month following that in which this paragraph comes into force, if on the date of such coming into force he had worked in not less than three feature films with one or more producers.

*Explanation :* “Feature film” means “feature film” as defined in clause (f) of section 2 of the Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981 (50 of 1981).

(b) Every cine-worker employed to do any work, in or in relation to any feature film in a film production unit to which this Scheme applies, other than an excluded employee, shall be entitled and required to become a Member of the Fund from the beginning of the month following that in which this paragraph comes into force in such film production unit, if on the date of such coming into force, such employee is a subscriber to a provident fund maintained in respect of the establishment or in respect of another establishment under the same employer.

(2) Where the scheme applies to a film production unit on the expiry or cancellation of an order of exemption under section 17 of the Act, every cine-worker who, but for the exemption would have become and continued as a Member of the Fund shall become a Member of the Fund forthwith.

(3) After this paragraph comes into force in a film production unit, every cine-worker thereof, other than an excluded employee, who has not become a Member already shall also be entitled and required to become a Member from the beginning of the month following that in which he completes work in three feature films in that production unit or in another such unit (to which the Act applies) under the same producer or partly in one and partly in the other.

(4) An excluded employee referred to in clause (ii) of paragraph 2(f) of a film production unit to which this scheme applies shall, on ceasing to be such an employee be entitled and required to become a Member of the fund from the beginning of the month following that on which he ceases to be such employee, provided that on the date on which he ceases to be an excluded employee, he had worked in not less than three feature films in that production unit to which the Act applies under the same producer or partly in one and partly in the other.

(5) On re-election of a class of cine-workers exempted under paragraph 27A to join the fund or on the expiry or cancellation of an order under that paragraph, every cine-worker, who but for such exemption would have become and continued as a Member of the Fund, shall forthwith become a Member thereof.

(6) Every cine-worker who is a Member of a private provident fund maintained in respect of an exempted film production unit and who, but for the exemption, would have become and continued as a Member of the fund shall, on joining a film

production unit to which this scheme applies, becomes a Member of the Fund forthwith.

(7) Notwithstanding the other provisions of this paragraph, a Commissioner may, on a joint request in writing of any cine-worker of a film production unit to which this scheme applies and his producer, enrol such cine-worker as a Member who shall, thereafter, be entitled to the benefits and shall be subject to the conditions of the fund:

Provided that the producer gives an undertaking, in writing, that he shall pay the administrative charges payable and comply with all statutory provisions of the Act and this Scheme in respect of such cine-worker.

**26A. Retention of Membership.**—A Member of the Fund shall continue to be a Member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a Notification of exemption under section 17 of the Act or an order of exemption under paragraph 27 or 27A.

*Explanation.*—In the case of a claim for refund by a Member under sub-paragraph (2) of paragraph 69, the Membership of the fund shall be deemed to have been terminated from the date the payment is authorised to him by the authority specified in this behalf by the Commissioner irrespective of the date of claim.

**26B. Resolution of doubts.**—If any question arises as to whether a cine-worker is entitled or required to become or continue as Member, or as to the date from which he is entitled or required to become a Member, the decision thereon of the Regional Commissioner shall be final:

Provided that no decision shall be given unless both the film producer and the cine-worker have been given an opportunity of being heard.¹]

<sup>1</sup>**[82. Special provisions in respect of certain employees.-** The Scheme shall, in its application to an employee who is a person with disability under the Persons with Disabilities (Equal Opportunities, Protection of Right and Full Participation) Act, 1995 (1 of 1996) and under the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999) respectively, be subject to the following modifications, namely:-

(1) For clause (1) of Paragraph 2, the following clause shall be substituted, namely:-

(1) “excluded employee” means –

(i) a person with disability, who having been a member of the Fund has withdrawn the full amount of his accumulations in the Fund under clause (a) or clause (c) of sub-paragraph (1) of Paragraph 69;

(ii) a person with disability, whose pay at the time he is otherwise entitled to become a member of the Fund, exceeds twenty-five thousand rupees per month.

(iii) an apprentice”.

(2) In paragraph 30, after sub-paragraph (3), the following proviso shall be inserted, namely:-

“Provided that the Central Government shall contribute the employer’s share of contribution up to a maximum period of three years from the date of commencement of membership of the Fund, in respect of an employee who

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<sup>1</sup> Ins. by Noti No.G.S.R. 253(E) dt. 31.3.2008

is a person with disability, employed directly by the principal employer or through a contractor”.

(3) In paragraph 34, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that in the case of any such employee who is a person with disability, the aforesaid Declaration Form shall further contain such particulars as are necessary for such employees”.

(4) In Paragraph 36, after sub-paragraph (1), the following sub-paragraph shall be inserted, namely:-

“(1-A) Every employer shall send to the Commissioner, within fifteen days of every month commencing from the 1st day of April, 2008, in such form as the Commissioner may specify, the particulars as are necessary, of an employee who is a person with disability and is a member on or entitled to become a member after the 1st day of April, 2008”.

<sup>1</sup>[Provided that the particulars of disabled employees shall be sent by employer in electronic format also, in such form and manner as may be specified by the Commissioner.]

(5) In Paragraph 38, in Sub-paragraph (1), after the second proviso, the following proviso shall be *inserted*, namely:-

[Provided also that the Central Government shall pay the employer's share of contribution in respect of an employee who is a person with disability, upto a maximum period of three years from the date of commencement of membership of the Fund.]

<sup>2</sup>**[83. Special provision in respect of International Workers.-** The Scheme, shall, in its application to International Workers as defined in this paragraph, be subject to the following modifications, namely:-

(i) For clause (f) of paragraph 2, the following clause shall be substituted, namely:-

<sup>3</sup>[(f) “**excluded employee**” means:-

(i) an International Worker, who is contributing to a social security programme of his country of origin, either as a citizen or resident, with whom India has entered into a social security agreement on reciprocity basis and enjoying the status of detached worker for the period and terms, as specified in such an agreement; or

(ii) an International Worker, who is contributing to a social security programme of his country of origin, either as a citizen or resident, with whom India has entered into a bilateral comprehensive economic agreement containing a clause on social security prior to 1<sup>st</sup> October, 2008, which specifically exempts natural persons of either country to contribute to the social security fund of the host country.]

(2) After clause (j) of paragraph 2, the following clause shall be substituted, namely:-

(ja) “**International Worker**” means,-

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<sup>1</sup> Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)

<sup>2</sup> Subs. by G.S.R. 148 dated 3rd September 2010 (w.e.f. 11.9.2010)

<sup>3</sup> Subs. by G.S.R. 382(e), Dt. 24.5.2012 (w.e.f. 24.5.2012)

- (a) an Indian employee having worked or going to work in a foreign country with which India has entered into a social security agreement and being eligible to avail the benefits under a social security programme of that country, by virtue of the eligibility gained or going to gain, under the said agreement;
- (b) an employee other than an Indian employee, holding other than an Indian passport, working for an establishment in India to which the Act applies.

3. For paragraphs 26, 26-A and 26-B, the following paragraphs shall be substituted, namely:-

**26. Class of International Workers entitled and required to join the Fund.-**

(1)(a) Every International Worker (other than an excluded employee) employed as on 1st day of October, 2008, in an establishment to which this Scheme applies, shall be entitled and required to become a member of the Fund with effect from the 1st day of November, 2008.

(2) Every International Worker (other than an excluded employee), employed after the 1st day of October, 2008 in an establishment to which this Scheme applies, who has not become a member already shall be entitled and required to become a member of the Fund from the date of his joining the establishment.

(3) Where the Scheme applies to *an establishment on the expiry or cancellation of an order of exemption* under section 17 of the Act, every International Worker who, but for the exemption would have become and continued as a member of the Fund shall become a member of the Fund forthwith.

(4) An excluded employee of an establishment to which this scheme applies shall, on ceasing to be such an employee, be entitled and required to become a member of the Fund from the date he ceases to be such employee.

(5) On re-election of a class of International Workers exempted under paragraph 27-A to join the Fund or on the expiry or cancellation of an order under that paragraph, every International Worker, who but for such exemption would have become and continued as a member of the Fund, shall forthwith become a member thereof.

(6) Every International Worker who is a member of a private provident fund maintained in respect of an exempted establishment and who, but for the exemption, would have become and continued as a member of the Fund shall, on joining an establishment to which this scheme applies, become a member of the Fund forthwith.

**26-A. Retention of membership.-** A member of the Fund shall continue to be a member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a notification of exemption under Section 17 of the Act or an order of exemption under paragraph 27 or 27-A or the benefits are settled in terms of the relevant provisions under the social security agreement entered into between India and his country of origin.

**26-B. Resolution of doubts.-** If any question arises as to whether an International Worker is entitled or required to become or continue as member, or as to the date from which he is entitled or required to become a member, the decision thereon of the Regional Commissioner shall be final:

Provided that no decision shall be given unless both the employer and the International Worker have been given an opportunity of being heard.

4. In paragraph 29, in sub-paragraph (1), after the points, the following proviso shall be inserted, namely-

Provided further that where wages are paid in a currency other than in the *Indian Rupee*, the rate of conversion of that currency shall be the telegraphic transfer buying rate offered by the State Bank of India established under the State Bank of India Act, 1955 (23 of 1955) for buying such currency on the last working of the month for which the wages are due.

5. For paragraph 36, the following paragraph shall be substituted, namely:-

**36. Duties of employer.-** (1) Every employer of an establishment to which this Scheme applies shall send to the *Commissioner within fifteen days from the application of the Scheme* to such establishment, a consolidated return in such form as the Commissioner may specify, of the International Workers (indicating distinctly the nationality of each and every International Worker) required or entitled to become members of the Fund showing the basic wage, retaining allowance (if any) and dearness allowance including the cash value of any food concession paid to each of such International Workers:

Provided that if there is no International Worker who is required or entitled to become a member of the Fund, the employer shall send a 'NIL' return.

(2) Every employer shall send to the Commissioner, within fifteen days of the close of each month, a return-

(a) in Form 5, of the International Workers qualifying to become members of the Fund for the first time during the preceding month together with the declaration in Form 2 furnished by such qualifying International Workers (indicating distinctly the nationality of each and every International Worker), and

(b) in such form as the Commissioner may specify, of the International Workers (indicating distinctly the nationality of each and every International Worker) leaving service of the employer during the preceding month:

Provided that if there is no International Worker qualifying to become a member of the Fund for the first time or there is no International Worker leaving service of the employer during the preceding month, the employee shall send a 'NIL' return.

<sup>1</sup>[Provided further that a copy of the forms as mentioned in clauses (a) and (b) above shall be provided by the employer to concerned employees immediately after joining the service or at the time of leaving the service, as the case may be.]

6. For paragraph 69, the following paragraph shall be substituted, namely-

**69. Circumstances in which accumulation in the Fund are payable to an International Worker-**

(1) An International Worker may withdraw the full amount standing to his credit in the Fund-

(a) on retirement from service in the establishment at any time after the attainment of 58 years;

(b) on retirement on account of permanent and total incapacity for work due to bodily or mental infirmity duly certified by the medical officer of the establishment, or where an establishment has no regular medical officer, by a registered medical practitioner designated by the establishment:

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<sup>1</sup> Ins. by G.S.R. 336(E) dt. 4<sup>th</sup> May, 2012 (w.e.f. 4.5.2012)

Provided that-

(i) where an establishment has been closed, the certificate of any registered medical practitioner may be accepted;

(ii) where the establishment is covered by the Employees' State Insurance Scheme, medical certificate from a medical officer of the Employees' State Insurance Dispensary with which or from the Insurance Medical Practitioner with whom the employee is registered under the Scheme, shall be produced;

(iii) where by mutual agreement of employers and employees, a Medical Board exists for any establishment or a group of establishments, a certificate issued by such Medical Board may also be accepted for the purposes of this sub-paragraph.

(2) It shall be open to the Regional Commissioner to demand from the member a fresh certificate from a Civil Surgeon or any doctor acting on his behalf where the original certificate produced by him under clause (b) of sub-paragraph (1) gives rise to suspicion regarding its genuineness:

Provided that the entire fee of the Civil Surgeon or any doctor acting in his behalf shall be paid from the Fund in case the findings of the Civil Surgeon or any doctor acting on his behalf agree with the original certificate, and that where such doctor acting in his behalf agree with the original certificate, and that where such findings do not agree with the original certificate, only half of the fee shall be paid from the Fund and the remaining half shall be debited to the member's account.

(3) A member suffering from tuberculosis or leprosy or cancer, even if contracted after leaving the service of an establishment on grounds of illness but before payment has been authorised, shall be deemed to have been permanently and totally incapacitated for work.

<sup>1</sup>[(4) In respect of a member covered under social security agreement entered into between Government of India and any other country, on ceasing to be an employee in an establishment covered under the Act.]

7. For paragraph 72, the following paragraph shall be substituted, namely:-

**72. Payment of Provident Fund.-** (1) When the amount standing to the credit of a member becomes payable, it shall be the duty of the Commissioner to make prompt payment as provided in the Scheme.

<sup>2</sup>[(2) The due amount in respect of the member shall be payable in the payees bank account directly or through the employer].

(3) In all the other cases, the amount due shall be payable to the credit of the payee's bank account in India.

8. After paragraph 78, the following paragraph shall be inserted, namely-

**78-A. Performing certain special functions under social security agreements.-** The Commissioner shall perform all such functions as are assigned to the Employees' Provident Fund Organisation under a social security agreement entered into between by the Government of India and any other country, in the manner and as per the terms specified therein].

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<sup>1</sup> Subs. by GSR 744(E) dt. 5.10.2012 (w.e.f. 5.10.2012)

<sup>2</sup> Subs. by GSR 744(E) dt. 5.10.2012 (w.e.f. 5.10.2012)

<sup>1</sup>[FORM 1

**THE EMPLOYEES' PROVIDENT FUND SCHEME, 1952**

**APPLICATION FOR EXEMPTION UNDER PARAGRAPH 27 OF THE SCHEME**

I hereby apply for exemption from the operation of all or the following provisions of the

Scheme :—

- (a) .....
- (b) .....
- (c) .....
- (d) .....
- (e) .....

- 1. Name (in block letters) :
- 2. Occupation :
- 3. Sex :
- 4. Religion :
- 5. Father's name :
- 6. Husband's name (for married women only) :
- 7. Permanent Address :
- 8. Details of the Provident Fund, gratuity or old age pension. :

I declare that all the particulars stated above are true to the best of my knowledge and belief.

Dated.....the.....20

<sup>2</sup>[Signature or left hand thumb impression in case of both female and male Members of the fund]

Certified that the above declaration has been signed by.....employed in\*\*.....before me and that he/she is getting the benefits of provident fund, gratuity or old age pension as above.

Dated.....the.....20

Signature of the manager or other authorised officer of the Factory/  
Establishment Registered No. of the  
Factory/Establishment

\*\*Here give the name and address of the factory or other establishment in which employed.

<sup>3</sup>[FORM 2 (REVISED)

**NOMINATION AND DECLARATION FORM FOR UNEXEMPTED / EXEMPTED ESTABLISHMENTS**

*(Declaration and nomination form under the Employees' Provident Funds and Employees' Family Pension Schemes)*

[Paragraphs 33 and 61(1) of the Employees' Provident Funds Scheme, 1952, and paragraph 18 of the Employees' Family Pension Scheme, 1995.

- 1. Name (in block letters) :
- 2. Father's/Husband's Name :
- 3. Date of birth :

<sup>1</sup> Subs. by G. S.R. 852, dated 6<sup>th</sup> May, 1963.

<sup>2</sup> Subs. by G. S.R. 20, dated 26<sup>th</sup> December, 1984.

<sup>3</sup> Subs. by G. S.R. 521, dated 6<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).

4. Sex :  
5. Marital Status :  
6. Account No. :  
7. Address (Permanent) :  
(Temporary) :  
8. (A) Date of Joining of EPF Scheme, 1952 :  
(B) Date of Joining of EPF Scheme, 1971 :  
(C) Date of Joining of EPF Scheme, 1995 :

#### PART A (EPF)

I hereby nominate the person(s)/cancel the nomination made by me previously and nominate the person(s), mentioned below, to receive the amount standing to my credit in the Employees' Provident Fund, in the event of my death:

Name and Address of the nominee/nominees	Nominee's relationship with the Member	Date of Birth	Total amount or share of accumulations in Provident Fund to be paid to each nominee	If the nominee is a minor name and relationship and address of the guardian who may receive the amount during the minority of nominee
(1)	(2)	(3)	(4)	(5)

1. \*Certified that I have no family as defined in para 2(g) of the Employees' Provident Funds Scheme, 1952, and should I acquire a family hereafter, the above nomination should be deemed as cancelled.

2. \*Certified that my father/mother is/are dependent upon me.

3. \*Strike out whichever is not applicable.

.....

Signature/thumb impression of the subscriber.

**Note:-** A fresh nomination shall be made by the member on his marriage and any nomination made before such marriage shall be deemed to be invalid.

#### PART B (EPF)

##### (PARA 18)

I hereby furnish below particulars of the Members of my family who would be eligible to receive widow/children pension in the event of my death.

Sl. No.	Name and address of the family Member	Address	Date of Birth	Relationship with the Member
(1)	(2)	(3)	(4)	(5)
1.				
2.				
3.				

\*Certified that I have no family as defined in para 2(vii) of the Employees' Pension Scheme, 1995, and should I acquire a family hereafter, I shall furnish particulars thereon in the above form.

I hereby nominate the following person(s) for receiving the monthly widow pension admissible under para 16 (2) (a) (i) & (ii) of Employees' Pension Scheme, 1995 in the event of my death without leaving any eligible family Member for receiving pension.

Name and address of the Nominee	Date of Birth	Relationship with the Member

Date: \_\_\_\_\_ Signature or thumb impression of the subscriber

\*Strike out whichever is not applicable.

#### **CERTIFICATE BY EMPLOYER**

Certified that the above declaration and nomination has been signed/thumb impressed before me by Shri/Smt./Km..... employed in my establishment after he/she has read the entries. The entries have been read over to him/her by me and got confirmed by him/her.

Signature of the employer or other authorised officer of the establishment.

Place : .....

Designation.....

Date the .....20..... Name and address of the factory/establishment or rubber stamp thereof.

#### **Note: Whom you can nominate**

(A) Under the Employees' Provident Fund Scheme :

(1) A Member of the Employees' Provident Fund who is married and/or his father/mother is/are dependent upon him can nominate only one or more persons belonging to his family as defined below :—

(a) in the case of a male Member, his wife, his children, his dependent parents, and his deceased son's widow and children;

(b) in the case of a female Member, her husband, her children, her dependent parents, her husband's dependent parents, her deceased son's widow and children.

(2) If the Member has got no family, or is a bachelor, nomination may be in favour of any person or persons, whether related to him or not or even to an institution. If the Member subsequently acquires a family such nomination shall forthwith become invalid and the Member should make a fresh nomination in favour of one or more persons belonging to his family.

(B) Under the Family Pension Scheme :

(1) On the death of a Member of the Family Pension Scheme, his family will be entitled to the benefits under the Family Pension Scheme. The family is defined as under :

(i) wife in the case of a male Member;

(ii) husband in the case of a female Member; and

(iii) minor sons and unmarried daughters.

*Explanation:* The expression "sons" and "daughters" shall include children adopted legally before death in service.

(2) If the Member has got no family, the monthly family pension, on the death of the Member, will not be paid. However, life assurance benefit will be paid to the person or persons entitled to receive his provident fund accumulations.

-----  
<sup>1</sup>[FORM 3

#### **(FOR UNEXEMPTED ESTABLISHMENTS ONLY) THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952 [PARAGRAPHS 35 AND 42]**

#### **CONTRIBUTION CARD FOR THE CURRENCY PERIOD FROM .....TO.....**

1. Account No.

2. Name ..... Surname.....

(In Block Capitals)

<sup>1</sup> Subs. by G.S.R. 1229, dated 22<sup>nd</sup> August, 1977.

3. Father's/Husband's Name.....
4. Name and address of establishment.....
5. Statutory rate of contribution.....
6. Voluntary higher rate of employee's contribution, if any.....
7. Age as on.....
8. Occupation/Job.....
9. Income per month .....
10. Permanent/Temporary/Contractual.....

#### CONTRIBUTIONS

Months	Member's Share			Employer's Share			Re-fund of advance	Break in Membership/ reckonable service From To	REMARKS
	E.P.F. Rs.	E.P.F. @ 1 1/6 % Rs.	Total Rs.	E.P.F. Rs.	E.P.F. @ 1 1/6 % Rs.	Total Rs.			
April 20									
May									
June									
July									
August									
September									
October									
November									
December									
January									
February									
March 20									
Total									

Dated the.....20....

Signature of the Employer  
(Office Seal)

1[FORM 3A]

(For Unexempted Establishments only)

THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952

[PARAGRAPHS 35 AND 42] AND

THE EMPLOYEES' FAMILY PENSION SCHEME, 1995

[PARAGRAPH 19]

CONTRIBUTION CARD FOR THE CURRENCY PERIOD FROM 1<sup>ST</sup> APRIL

.....20.... TO 30<sup>TH</sup> MARCH .....20....

1. Account No. ....
2. Name.....Surname .....
- (In Block Capitals).
3. Father's/Husband's Name .....
4. Name & address of the <sup>2</sup>[Factory Establishment] .....
5. Statutory rate of contribution .....
6. Voluntary higher rate of employees' contribution, if any .....

<sup>1</sup> Subs. by G.S.R. 1229, dated 22<sup>nd</sup> August, 1977.

<sup>2</sup> Subs. by S.R.O. 1963, dated 26<sup>th</sup> April, 1957.

## CONTRIBUTIONS

Months	Worker's share		Employer's share		Refund of Advances	No. of days/period of service non-contributing service (if any)	Remarks
	Amount of wages	EPF	EPF difference between <sup>1</sup> [12% and 10%], if any	Pension Fund contribution <sup>2</sup> [10%]			
1	2	3	4	4b	5	6	7
March paid in April, 20...							
May							(a) Date of leaving service if any (b) Reasons for leaving service if any
June							
July							
August							
September							
October							
November							
December							
January							
February paid in March, 20...							
Total							

Certified that the total amount of contributions (both shares) indicated in this card i.e. Rs.....has already been remitted in full in EPF A/c No. 1 (P.F.A/c) and A/c No. 10 ..... vide Note below].

Certified that the difference between the total of the contributions shown under Cols. (3) and (4)(a) and (4) (b) of the above table and that arrived at on the total wages shown in Col. (2) at the prescribed rate is solely due to the rounding off of contributions to the nearest rupee under the rules.

Dated the .....20.....

Signature of Employer (Office Seal)

**Note:-**(1) In respect of the Form (3A) sent to the Regional Office during the course of the Currency period for the purpose of final settlement of the accounts of the Members who had left service, details of date and reasons for leaving service, should be furnished under column 7(a) & (b).

(2) In respect of those who are not Members of the Pension Fund, the employer's share of contribution to the EPF will be <sup>3</sup>[10% to 12%] as the case may be and is to be shown under column 4(a).]

<sup>1</sup> Enhanced rates vide Amendment Act 10 of 1998, w.e.f. 22.9.1997.

<sup>2</sup> Enhanced rates vide Amendment Act 10 of 1998, w.e.f. 22.9.1997.

<sup>3</sup> Enhanced rates vide Amendment Act 10 of 1998 (w.e.f. 22-9-1997).

**FORM 4**  
**THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952**  
**[PARAGRAPHS 35 AND 42]**  
**CONTRIBUTION CARD FOR EMPLOYEES OTHER THAN MONTHLY PAID**  
**EMPLOYEES FOR THE PERIOD FROM.....TO .....**

1. Account No. ....
2. Name (in block capitals).....Surname.....
3. Caste.....
4. Sex.....
5. Date of birth as given in Form 2.....
6. Occupation.....
7. Father's name.....
8. Husband's name.....  
(for married women only)
9. Marital status.....  
(whether bachelor, spinster, married, widow or widower)
10. Permanent Address.....  
Village....., Thane....., Taluk/Sub-  
Division.....District....., State.....
11. Signature or left hand thumb impression of Member.....
12. Signature of person preparing the card.....
13. Signature of the Manager of the <sup>1</sup>[factory or other establishment].....
14. Registered Number of the <sup>2</sup>[factory or other establishment].....  
.....
15. Name and address of the <sup>3</sup>[factory or other establishment].....

---

<sup>1</sup> Subs. by S.R.O. 1963, dated 26<sup>th</sup> April, 1957.  
<sup>2</sup> Subs. by S.R.O. 1963, dated 26<sup>th</sup> April, 1957.  
<sup>3</sup> Subs. by S.R.O. 1963, dated 26<sup>th</sup> April, 1957.

*Particulars of employment*

Registered number of <sup>1</sup> [factory or other establishment]			Duration of Employment			Remarks		Initials of the employer's authorised clerk	
			From	To					
The employer's and Member's contribution should be shown separately for each week			Employer's/ Member's total amount refunded	Week	Week	Week	Week	Week	Week
				1	2	3	4	5	6
Week	Week	Week	Week	Week	Week	Week	Week	Week	Week
7	8	9	10	11	12	13	14	15	
Week	Week	Week	Week	Week	Week	Week	Week	Week	Week
16	17	18	19	20	21	22	23	24	
Week	Week	Week	Week	Week	Week	Week	Week	Week	Week
25	26	27	28	29	30	31	32	33	
Week	Week	Week	Week	Week	Week	Week	Week	Week	Week
34	35	36	37	38	39	40	41	42	
Week	Week	Week	Week	Week	Week	Week	Week	Week	Week
43	44	45	46	47	48	49	50	51	
Week									
52									
Total Contribution of the employer				Rs.	Signature of the Employer's Head Clerk or any Authorised Clerk Checked and found correct				
Total Contribution by the Member				Rs.	Authorised official of the Office of the Commissioner.				
Grand Total				Rs.					
Amount refunded				Rs.					

<sup>2</sup>[FORM 4-A]

<sup>1</sup> Subs. by S.R.O. 1963, dated 26<sup>th</sup> April, 1957.

<sup>2</sup> Form 4A omitted by G.S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 1-9-1991).



**<sup>1</sup>FORM 5**  
**THE EMPLOYEES PROVIDENT FUNDS SCHEME, 1952**  
**(PARAGRAPH 36(2) (A) AND**  
**THE EMPLOYEES PENSION SCHEME, 1995 [PARA 20(4)]**  
**[PARAGRAPH 15 (2)]**

**RETURN OF EMPLOYEES QUALIFYING FOR MEMBERSHIP OF THE EMPLOYEES' PROVIDENT FUND, EMPLOYEES' PENSION FUND, EMPLOYEES' DEPOSIT LINKED INSURANCE FUND FOR THE FIRST TIME DURING THE MONTH OF .....(TO BE SUBMITTED TO THE COMMISSIONER WITH FORM NO. 2) (EPF AND EPS)**

Name and address of factory/establishment .....					Code No. of factory/establishment.....		
Sl. No.	Account No.	Name of the employee (in block capitals)	Father's Name or Husband's Name (in case of married woman)	Date of Birth	Sex	Date of joining the Fund	Total period of previous service as on the date of joining the Fund (Enclose Scheme Certificate if applicable)
1	2	3	4	5	6	7	8

Date .....

Signature of the Employer or any other  
Authorized Officer of the factory/Establishment  
Stamp of the Factory/Establishment

1. This Form should be accompanied by declaration and nomination in Form 2 (EPF).
2. All particulars to be filled in CAPITAL LETTERS.

<sup>1</sup> Form 5 subs. by G.S.R. 294, dated 24.5.1994 (w.e.f. 1.3.1994).

**FORM 5A**  
*(For Exempted / Unexempted Establishments)*  
**THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952**  
**[SEE PARAGRAPH 36A]**  
**THE EMPLOYEES' PENSION SCHEME, 1995 (PARA 21)**  
**AND**  
**THE EMPLOYEES' DEPOSIT-LINKED INSURANCE SCHEME, 1976**  
**[SEE PARAGRAPH 1]**

Return of ownership to be sent to the Regional Commissioner.

1. Name of the Establishment.....
2. Code Number of the establishment under the U.P./ Employees' Provident Funds and Miscellaneous Provisions Act, 1952.....
3. Postal address of the establishment and its branches/departments, if any.....
4. Industry or business in which engaged.....
5. Date of first commencement of production/business (Trial/regular).....
6. Date of closure by the previous management.....
7. Whether run by the owners or lessees (if by lessees, period of the lease should be indicated).....
8. Particulars of owners.....

Name	Age	Status*	Father's name	Residential address	Date from which in possession
(a)	(b)	(c)	(d)	(e)	(f)
(i)					
(ii)					
(iii)					

\*Whether proprietor, Partner, Mg. Partner, Mg. Director, Director, etc.

9. If on lease, particulars of lessees:

Name	Age	Father's name	Residential address	Date from which in possession
(a)	(b)	(c)	(d)	(e)
(i)				
(ii)				
(iii)				

10. If registered under the Factories Act, particulars of the Manager/occupier,

Name	Age	Father's name	Residential address	Date from which in possession
(a)	(b)	(c)	(d)	(e)
(i)				
(ii)				
(iii)				

- A. Occupier
- B. Manager

11. Particulars of the persons mentioned above, who are in charge of, and responsible for the conduct of, the business of the establishment

	Name	Age	Father's name	Residential Address
	(A)	(B)	(C)	(D)
(I)				
(II)				
(III)				

Signature of the employer.

Designation.

Date.....

Seal of the establishment

**Note:** Any change in the information given above should be intimated, in writing, to the Regional Commissioner within fifteen days of such change by registered post and in the prescribed manner under copy to the Provident Fund Inspector.

#### FORM 6 (REVISED)

#### THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952

(SEE PARAGRAPH 43)

#### RETURN OF THE CONTRIBUTION CARDS SENT TO THE COMMISSIONER ON THE EXPIRY OF THE PERIOD OF CURRENCY FROM .....TO.....

Name and address of the Factory/Establishment.....

Code No. of the Factory/Establishment.....

Sl. No.	Account No.	Name of the Member (in block capitals)	Employer's Total Contribution			Member's total contribution			Amount refunded	Remarks
			EPF Rs.	EPF Rs.	Total Rs.	EPF Rs.	EPF Rs.	Total Rs.		
(1)	(2)	(3)	(4)			(5)			(6)	(7)

Total number of Cards sent.....

Signature of the employer or other authorised officer of Factory/Establishment.

Dated.....20.....

Stamp of the Factory/Establishment.

**FORM 6A**  
 (For un-exempted establishments only)  
**THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952**  
**[PARAGRAPH 38(3)]**  
**CONSOLIDATED ANNUAL CONTRIBUTION STATEMENT**

Annual statement of contributions for the Currency Period from 1<sup>st</sup> April..... to 31<sup>st</sup> March .....20.....  
 Name and address of the Factory/Establishment.....Statutory rate of contribution ....  
 Code No. of the factory / Establishment.....No. of Members voluntarily contributing at a higher rate ....

S. No.	Account No.	Name of the Members (in block capitals)	Wages, retaining allowance (if any) and D.A. including cash value of food concession paid during the currency period	Amount of worker's contribution deducted from the wages	Employer's Contribution		Refund of advances	Rate of higher voluntary contribution (if any)	Remarks
					EPF difference between 12% and 10%	Pension fund 10%			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10

					Total Rs.		Rs.	Rs.	Rs.
--	--	--	--	--	-----------	--	-----	-----	-----

### Reconciliation of Remittances

Sl. No.	Month	Amount remitted EPF contribution including refund of advances A/c. No. 1	Pension Fund contribution A/c. No. 10	EDLI contribution A/c. No. 21	Admn. charges Rs. at 1.10% of wages		C
	2	3	4	5	6	7	
1	March paid in April	Rs	Rs.	Rs.	Admn. charges A/c. No. 2  Rs.	EDLI Admn. charges 0.01%  Rs.	
2	April	Rs.	Rs.	Rs.			
3	May	Rs.	Rs.	Rs.			
4	June	Rs.	Rs.	Rs.			
5	July	Rs.	Rs.	Rs.			
6	Aug.	Rs.	Rs.	Rs.			
7	Sept.	Rs.	Rs.	Rs.			
8	Oct.	Rs.	Rs.	Rs.			
9	Nov.	Rs.	Rs.	Rs.			
10	Dec.	Rs.	Rs.	Rs.			
11	Jan.	Rs.	Rs.	Rs.			
12	Feb. paid in March	Rs.	Rs.	Rs.			
13	Arrear, if any	Rs.	Rs.	Rs.			
Total		Rs.	Rs.	Rs.			

Remarks:

(1) Total number of contribution cards enclosed (Form 3A Revised)

(2) Certified that the Form 3A duly completed, of all the members listed in this statement are enclosed, except those already sent during the currency period for the final settlement of the concerned member's accounts vide 'Remarks' furnished against the names of the members above.

Signature of employer with

**NOTES:-** (1) The names of all the Members, including those who had left service during the currency period, included in this statement. Where the Form 3A in respect of such Members had left service were already sent to the Registrar for the purpose of final settlement of their account, the fact should be stated against the Members in the 'Remarks' column thus: "Form 3A already sent in the month of .....".

(2) In case of substantial variation in the wages/contributions of any Member as compared to those shown in the previous month's statement, the reason should be explained adequately in the 'Remarks' column.

(3) In respect of those Members who have not opted for Pension Fund their entire employer's contribution @ 10% of the case may be, shown under column No. 6.

<sup>1</sup>[FORM 7

<sup>2</sup>[FORM 8

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<sup>1</sup> Form 7 omitted by G.S.R. 449, dated 4<sup>th</sup> March, 1968.

<sup>2</sup> Form 8 omitted by G.S.R. 521, dated 16<sup>th</sup> August, 1991 (w.e.f. 7-9-1991).

**EMPLOYEES PROVIDENT FUNDS SCHEME, 1952**

**(PARA 79-A)**

**<sup>1</sup>[FORM 9]**

**APPLICATION FOR REVIEW FILED UNDER SUB-SECTION (1) OF SECTION 7-B OF  
THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT,  
1952**

For use in Commissioner's Office

Date of filing or .....

Date of receipt by post .....

Registration No. ....

Signature  
of Commissioner

1. Name of the applicant .....
2. Designation of the applicant or his .....  
relationship with the factory/establishment (whether owner/partner/  
director/manager, etc., to be indicated)
3. Name and complete address of the ..... factory/establishment
4. Address of the employer for service ..... of notice/summons.
5. Particulars of the order against which the review application is filed:—

- (i) Order No. ....
- (ii) Date of order .....
- (iii) Passed by.....
- (iv) Subject in brief

6. Main ground(s) on which the application for review has been made and the relief(s) sought. (If necessary, attach a duly signed statement with copies of the documents relied upon marked as A-1, A-2, A-3 and so on.) .....

**VERIFICATION**

I..... (name of the applicant) s/o, d/o,  
w/o..... age..... working as..... resident  
of.....do hereby verify that the contents of particulars given at Sl. Nos. 1 to 6  
above are true to the best of my knowledge and belief and I have not suppressed any  
material fact. I further declare that:—

- (i) I am filing the application within 45 days from the date of the original order.
- (ii) I have not preferred any appeal against the original order under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
- (iii) I am filing with this application, the original document authorising me to represent the aggrieved person (applicable only in cases where the application is filed by agent, advocate or other representative).

Place and Date

Signature

<sup>1</sup> Ins. by G. S.R. 690(E), dated 30<sup>th</sup> June, 1989 (w.e.f. 1-7-1989).

**FORM 10**

[Paragraph 36(2)(a) &amp; (b) of the Employees' Provident Funds Scheme, 1952]

**Return of Members leaving service during the month of .....**

Name and address of the Factory/Estt ..... Code No .....

Sl. No.	Account No.	Name of member (in block letters)	Father's name (or husband's name in case of married woman)	Date of leaving service	* Reasons for leaving service	Remarks
1	2	3	4	5	6	7

Signature of the employer or other  
authorised officer

Date:.....

Stamp of the Factory/Estt.

\*Please state whether the member is (a) retiring according to Para 69(1)(a) or (b) of the scheme, (b) leaving India for permanent settlement abroad, (c) retrenchment, (cc) part or a total disablement due to employment injury, (d) ordinarily dismissed for serious and wilful misconduct, (e) discharged, (f) resigning from or leaving service, (g) taking up employment elsewhere. (The name and address of the Employers should be stated), (h) Death, (i) attained the age of 58 years.

A request for deduction for the account of a member dismissed for serious and wilful misconduct should be reported by the following certificate;

"Certified that the member mentioned at serial No. .... Shri ..... was dismissed for serious and wilful misconduct. I recommend that the Employer's contribution for ..... should be forfeited from the account in the fund. A copy of the order of dismissal is enclosed."

"Certified that the member mentioned at serial No. .... Shri ..... was paid/not paid retrenchment compensation of Rs. .... under the Industrial Disputes Act, 1947."

(Also filled in Form No.5)

Signature of the Employer.]

\*Please strike out whichever is not applicable.

<sup>1</sup>[FORM 10

**EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952**

Employees' Provident Fund Organisation Income and Expenditure Account for the year.....

Previous Year	Sl. No.	Expenditure	Amount (Rs.)	Previous Year	Sl. No.	Income Sch. No.	Amount (Rs.)
1	2	3	4	5	6	7	8 9
	1.	Salaries of Officers and Staff			1.	Receipt by way (I) of Administrative charges, Inspection charges and Penal damages.	
	2.	Allowances and Honorarium			2.	Interest earned on Investment of surplus Administration Fund.	
	3.	T.A. and L.T.C.			3.	Receipt from (II) Govt. & other Accounts.	
	4.	Pension/Family Pension/Death-cum- Retirement Gratuity			4.	Miscellaneous Receipts.	
	5.	S.P.F., D.L.I. Benefits			5.	Excess of Expenditure over Income.	
	6.	(a) Other charges (Recurring/non- recurring) (b) Maintenance of office building/ staff quarters					
	7.	(a) Grants (b) Refund of G.I. Savings Fund Total Expenditure incurred on E.P.F. Scheme.					
	8.	Expenditure incurred on Administration of : (a)E.P.F. Scheme (b)E.D.L.I. Scheme (c)A.E.C.D. Scheme					
	9.	Excess of Income over Expenditure					
TOTAL :				TOTAL:			

<sup>1</sup> Ins. by G. S.R. 11, dated 21<sup>st</sup> December, 1992 (w.e.f. 2-1-1993). This form is given just for information to readers.

INCOME AND EXPENDITURE APPROPRIATION ACCOUNT							
Previous year	Sl. No.	Expenditure	Amount (Rs.)	Previous year	Sl. No.	Income	Amount (Rs.)
1	2	3	4	5	6	7	8
		1. Excess of Expenditure over Income			1. Excess of Income over expenditure.		
		2. Provision for building construction Fund.			2. Balance carried down to Balance Sheet		
		3. Provision for Maintenance (repair, renewal and replacement) Fund.					
		4. Balance carried down to Balance Sheet.					
TOTAL:				TOTAL:			
				Previous year	Foot Note:		
					(i) The accounts have been compiled on actual basis.		
					(ii) Interest earned on investment of surplus Administrative Fund of previous years included in the current year.	RS.	
					(iii) Expenditure incurred for Administration of F.P.F. Scheme due from the Government.	RS.	
					(iv) Expenditure incurred for Administration of A.E.C.D. Scheme	RS.	
					(v) Estimated amount in arrear due from the employers but not received.	RS.	
					(a) Administrative charges	RS.	
					(b) Inspection charges		
					(c) Penal damages on Adm. Account.		

*Financial Advisor and Chief Accounts Officer*

<sup>1</sup>[FORM 11  
**EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952**  
**(SEE PARAGRAPH 55)**

*Employees' Provident Fund Organisation*  
Balance Sheet as at.....

Previous Year	Sl. No.	Liabilities	Sch. No.	Amount (Rs.)	Previous year	Sl. No.	Assets	Sch. No.	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10
	1.	Employees' Provident Fund A/c -	III			1.	Investment account		
	2.	Unclaimed Deposit A/c	IV				(a) Employees' Provident Fund	XVI	
	3.	Special Reserve Fund A/c	V				(b) Staff Provident Fund	XVII	
	4.	Death Relief Fund A/c	VI				(c) Pension cum Gratuity Fund	XVIII	
							(d) Administration Fund	XIX	
	5.	<sup>2</sup> [Interest Account]	II			2.	Land and Building		
		(a) Balance in the A/c to be credited to Members up to 31-3-20...					(a) Assets acquired		
		(b) Amount received during the year and to be credited to Members Account next year.					(b) Advance paid Total		
	6.	(a) Staff Provident Fund Account	VIII			3.	Recoverable Advances (Staff)	XX	
		(b) Staff Provident Fund Interest Account.	IX			4.	Special Reserve Fund (Recoverable)		
	7.	Pension-cum-Gratuity A/c (Staff)	X			5.	Security Deposits (Advances to parties)		
	8.	Investment Fluctuation Account	XI			6.	Remittance in transit	XXI	
	9.	Security Deposits				7.	Cash in hand		
	10.	Building Construction Fund	XII			8.	Cash at Bank (Both SBI & RBI)	XXII	
	11.	Building Maintenance (repair, renewal and replacement) Fund	XIII			9.	Sundry Debits	XXIII	
	12.	Revenue Surplus	XIV						
	13.	Group Insurance Scheme.							
	14.	Sundry credits	XV						
	TOTAL :					TOTAL			

<sup>1</sup> Ins. by G. S.R. 11, dated 21<sup>st</sup> December, 1992 (w.e.f. 2-1-1993).

<sup>2</sup> Subs. by G.S.R. 60(E), dt. 1.2.2013 (w.e.f. 1.2.2013).

Previous year	Foot Note:
	(i) The accounts have been compiled on actual basis.
	(ii) Estimated amount due from the employees but not received.
	(a) E.P.F. contribution
	(b) Penal damages on contribution, Administration charges and inspection charges.
	(iii) The investment of E.P.F., S.P.F. and Pension-cum-Gratuity Fund are shown in the Balance sheet at cost price.
	(iv) Out of the building construction Fund of Rs. the cost of Land and Building acquired as on 31-3-20...including the advances paid is Rs and the balance of Rs. is invested alongwith E.P.F. Administration Fund.
<i>Financial Advisor and Chief Accounts Officer</i>	

**Employees' Provident Fund Account**  
**SCHEDULES**

**Schedule No. I**

Details of Income :

- (1) Administration Charges
- (2) Inspection Charges
- (3) Penal Damages

Total :

**Schedule No. II**

Receipt from Government and other Accounts :

- (1) From Government for Administration of Family Pension Scheme (A.E. C.D.) Scheme.
- (2) From other Accounts.

Total :

Details of Receipt from other Accounts appearing in Sch. No. II

- (1) From administration A/c of E.D.L.I. Scheme.
- (2) From other Accounts.

Total :

Less:

- 1. Amount transferred to other Accounts in Adjustment.
- 2. Transfer from A/c. No. 2 to Account No. 4 and vice versa as per Regional Offices Accounts and Central Office Accounts.

Total :

Net Total :

**Schedule No. III**

*Employees' Provident Fund A/c.*

Balance as per last Balance Sheet

Add:

Contribution (including refund of withdrawal and transferred securities) received during the year.

Contribution received by way of transferred securities (H.Q. Office contra).

Interest credited to Member's Account.

Other Receipts.

Total :

Less:

Payment made during the year to outgoing Members on final settlement.

Premia paid during the year on Member's Life Insurance Policies.

Loan paid during the year to the Members.

Unclaimed Deposit Account

Miscellaneous Payment

Amount of securities transferred back to exempted estts.

Total :

Balance as on 31-3-20....

**Schedule No. IV**

Unclaimed Deposit Account

Balance as per last Balance Sheet

Add:  
Amount transferred during the year.

Total :

Less:  
Amount paid during the year.  
Balance as on 31-3-20....

**Schedule No. V**

Special Reserve Fund  
Balance as per last Balance Sheet.

Add:  
Amount recovered from employers Interest on S.R.F. Account.

Less:  
(1) Amount paid from Special Reserve Fund during the year.  
(2) Amount transferred to Death Relief Fund.  
Balance as on 31-3-20....

**Schedule No. VI**

*Death Relief Fund*  
Balance as per last Balance Sheet.  
Amount received from S.R.F. Account.  
Amount recouped during the year.

Less:  
Payment made during the year.  
Balance as on 31-3-20....

**Schedule No. VII**

Interest Suspense Account  
Balance as per last Balance Sheet.

Less:  
1. Interest credited to Members Account during the year.  
2. Interest paid on deposits refunded to exempted estts.  
3. Interest paid to vendors  
4. Interest accrued on S.R.F. A/c. adjusted.  
5. Interest accrued on fluctuation Account adjusted.  
6. Balance in the Accounts to be credited to the subscribers/Members A/c upto 31-3-

20....

Add:  
1. Interest realised on investment of securities.  
2. Interest on S.B. Accounts (Central).  
3. Interest on S.B. Accounts (Regional).  
4. Interest on securities received from the estts.  
5. Interest realised from Members on loans.  
6. Penal damages on belated contributions received during the year.  
7. Amount of loss on sale of securities credited.  
Balance as on 1-4-20....

**Schedule No. VIII**

A.  
*Staff Provident Fund A/c*  
Balance as per last Balance Sheet.

Add:

Contribution (including refund of withdrawal) received during the year.

Interest credited to Members' account.

Other receipts.

Less:

Payment made during the year to outgoing Members on final settlement..

Premia paid during the year on Members' Life Insurance policies.

Loan paid during the year to the Members other payments (Transfer to other

Regions):

Balance as on 31-3-20....

B.

S.P.F. A/c transferred from other Regions.

Balance as on 31-3-20....

Add:

Amount transferred out to the regions.

Less:

Amount received from other regions.

Balance as on 31-3-20....

Total (A+B):

**Schedule No. IX**

Staff Provident Fund.

Interest Account.

Balance as per last Balance Sheet.

Add :

1. Interest realised on investment of securities.

2. Interest on S.B. Account.

Less :

1. Interest credited to Members' Account during the year.

2. Interest paid to vendors.

Balance as on 31-3-20....

**Schedule No. X**

Pension-cum-Gratuity Account.

Balance as per last Balance Sheet.

Add :

Amount transferred during the year from A/c. No. 4.

Interest realised on S.B. Account.

Interest realised on securities during the year.

Less :

Payment made by the regions.

Interest paid to vendors during the year.

Balance as on 31-3-20....

**Schedule No. XI**

Investment Fluctuation A/c

(A) Gain on redemption of securities accounted up to.

(B) Gain on redemption of securities accounted for the year.

(C) Interest on Fluctuation Account.

Total :

Less :

Loss on sale of securities.

Balance as on 31-3-20....

**Schedule No. XII**

Building Construction Fund :

Balance as per last Balance Sheet.

Add :

1. Provision made during the year.

2. Interest credited to the fund.

Balance as on 31-3-20....

**Note:-** The cost of Land and Building acquired as on 31-3-20.... is Rs. .... and the amount available for construction purposes as on 31-3-20..... is Rs. ....

**Schedule No. XIII**

*Building Maintenance (Repair, Renewal, Replacement)*

Fund :

Balance as per last Balance Sheet.

Add :

1. Amount appropriated from Revenue Surplus during the year.

2. Interest credited.

Balance as on 31-3-20....

**Schedule No. XIV**

Revenue Surplus.

Balance as per last Balance Sheet.

Less :

1. Amount adjusted by the Regional Office.

2. Excess of expenditure over income during the year as transferred from Income and Expenditure Appropriation Account.

Add :

(i) Amount adjusted by Regional Office.

(ii) Excess of income over expenditure during the year as transferred from Income and Expenditure Appropriation Account

Balance as on 31-3-20....

**Schedule No. XV**

Sundry Credits :

(a) Suspense Account (Unclassified)

(b) Erroneous Receipt.

(c) Irregular Payments.

(d) Over Payments.

(e) AFCD (DA) Account.

(f) Amount repayable to E.D.L.I. Account.

(g) (i) Pension Fund Investment A/c and S.P.F. Investment A/c.

(ii) Amount invested in EPF A/c

(h) Erroneous Credit to A/c No. 5

(i) Amount not accounted for by the Regions though received in A/c. No. 5 from A/c. No. 1.

(ii) Extra credit given by Bank to A/c. No. 1/3 without any corresponding debit to A/c.

- (iii) Amount credited to A/c. No. 5, No. 1/3 but not debited to A/c. No. 5
- (iv) Erroneous credit to A/c. No. 5
- (i) Erroneous/Excess credit to A/c No. 8
- (j) Excess credit to A/c No. 9.

**Schedule No. XVI**

*Investment Account of Employees' Provident Fund*

(a) Securities purchased centrally (cost price).  
Balance as per last Balance Sheet.

Add :

- (i) Amount invested centrally during the year (cost price)
- (ii) Gain on the purchase of securities for the years.

Less :

- (i) Loss on sale of securities during the year.
- (ii) Value of securities redeemed during the year.  
Balance (a) as on 31-3-20....
- (b) Securities transferred by regions: balance as per last balance sheet (Accepted value).

Add :

Securities received during the year (Accepted value).  
Other Adjustment.

Less :

Securities returned back to estts. (Accepted value).  
Other Adjustment.  
Balance (b) as on 31-3-20....  
Total (a) and (b).

**Schedule No. XVII**

*Investment Account of Staff Provident Fund.*  
Balance as per last Balance Sheet.

Add :

Amount invested centrally during the year (Purchase price)

TOTAL

Less :

Value of securities redeemed during the year.

**Schedule No. XVIII**

*Investment Account of Pension-cum-Gratuity Fund (Staff).*  
Balance as per last Balance Sheet.

Add :

Amount invested centrally during the year purchase price.

Less :

Value of Securities redeemed during the year.  
Balance as on 31-3-20....

**Schedule No. XIX**

*Investment A/c of Administration Fund.*  
Balance as per last Balance Sheet.

Add :

Investments made

Less :

Securities redeemed during the year.  
Balance as on 31-3-20....

**Schedule No. XX**

*Recoverable advance (staff).*

as on 31-3-20...

- (a) Conveyance advance.
- (b) House building advance.
- (c) Fan advance.
- (d) Warm clothing advance.
- (e) Festival advance.
- (f) Natural calamity advance.
- (g) Advance of pay/DA/TA
- (h) Foodgrain advance.
- (i) Advance to Staff Co-operative Canteen/Stores.
- (j) Miscellaneous Payment.

TOTAL :

**Schedule No. XXI**

*Amount in transit :*

- (a) E.P.F. Account No. 4
- (b) E.P.F. Account No. 5
- (c) S.P.F. Account No. 8
- (d) Pension-cum-Gratuity Account No. 9
- (e) S.P.F. Investment A/c
- (f) Pension-cum-Gratuity Investment Account.

TOTAL :

**Schedule No. XXII**

Cash balance as on 31st March :

- (a) State Bank of India
  - E.P.F. Account No. 1
  - E.P.F. Account No. 2
  - E.P.F. Account No. 4
  - E.P.F. Account No. 5
  - E.P.F. Account No. 8
  - E.P.F. Account No. 9
- (b) Reserve Bank of India
  - E.P.F. Investment A/c
  - S.P.F. Investment A/c
  - Pension-cum-Gratuity Investment Account.

TOTAL : (a) + (b)

**Schedule No. XXIII**

*Sundry debits :*

- A. Suspense Account (unclassified)
- B. Irregular payments
- C. Over Payments
- D. Erroneous debit to A/c No. 5
  - (a) Excess accounted for by Regional Office as transfer to A/c No. 5 from Account No. 1
  - (b) Extra debit made to A/c. No. 5 by Bank.

TOTAL :[     ]

**FORM 12 (REVISED)**  
**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**  
**[PARA 38 (2)]**

**STATEMENT OF CONTRIBUTIONS FOR THE MONTH OF..... 20 .....**  
Wage Period From.....To.....  
Name and Address of the Establishment .....Code No. of the Establishment.....

Sl. No.	A/c No.	Name of the Member (in block Capitals)	Wages, retaining allowance (if any) and D.A. including cash value of food concession paid to the Member during the wage period	Amount of Member's contribution deducted from the wages			Employer's contribution			Remarks
				EPF	FPF	Total	EPF	FPF	Total	
					1 1/6 %			1 1/6 %		
				(a)	(b)	(c)	(a)	(b)	(c)	
1	2	3	4	5			6			7

Total amount of contributions including refund of advances.....

Administrative charges.....

Total amount deposited in

(i) Account No. 1 Rs. ....

(ii) Account No. 10 Rs. ....

Bank in which deposited.....

No. and date of Bank Draft/Cheque Reserve Bank of India.....

Signature of the Employer or  
other Authorised Officer

Stamp of the Establishment

Date.....

**Note:-** (1) The names of existing Members should be shown in the list of each month in the consecutive serial order of the account numbers. New Members whose names are shown in the return for the first time should be shown at the end with a heading "NEW MEMBERS". In the case of Members transferred from another factory/establishment the name of the factory/establishment from which transferred should be given in the 'Remarks' column.

(2) Mention should be made in column No. 8 above, about Member's rate of voluntary contribution.

(3) Variation in wages/contribution with that of previous month should be explained suitably in the Remarks column.

**FORM 12A (REVISED)**  
**(FOR UNEXEMPTED ESTABLISHMENTS ONLY)**  
**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**  
**[PROVISO TO PARAGRAPH 38(2)]**

**STATEMENT OF CONTRIBUTIONS FOR THE MONTH OF..... 20 .....**

Name and Address of the Establishment .....

Code No. of the Establishment .....

Total No. of Subscribers	Wages on which contributions are recovered	Amount of contributions due as per recoveries made in the wages/acquaintance register					
		Worker's Share			Employer's Share		
		EPF	FPF 1 1/6 %	Total	EPF	FPF 1 1/6 %	Total
		(a)	(b)	(c)	(a)	(b)	(c)
1	2	3			4		

Amount of contributions remitted in Account Nos. 1 and 10							
	Worker's Share			Employer's Share			Total
	EPF	FPF 1 1/6 %	Total	EPF	FPF 1 1/6 %	Total	
	(a)	(b)	(c)	(a)	(b)	(c)	
5	6			7			8

1. Total amount remitted in Account No. 1 Rs.....

Date of remittance.....

2. Total amount remitted in Account No. 10 Rs. ....

Date of remittance.....

Amount of Adm. Charges due 0.37% of the amount of wages shown in column 2	Amount of Admn. Charges remitted in A/c. No. 2	Date of remittance
9	10	11

Name and location of the bank in which remitted or No. and date of the cheque/draft sent to Regional Officer	Whether the triplicate chalan receipt is enclosed, if not, state reason	Remarks
12	13	14

Account No. 1 .....  
Account No. 10.....  
Account No. 2.....

No. as per last month's return  
(+) No. of New Subscribers-vide Form 5  
(-) No. of Subscribers left service--vide Form 10  
\*Net Total  
This should tally with the figure given at  
the top right hand corner of this Form

Total No. of Employees .....  
Contract.....Rest.....Total.....  
Total No. of Subscribers.....

Currency period from 1<sup>st</sup> April, 20..... to 31<sup>st</sup> March, 20.....

Statutory Rate of Contribution.....

No. of Members voluntarily contributing at higher than the statutory rate.....

Signature of the Employer  
(with official seal)

Date.....

**Notes:-**(1) If there is any substantial variation between the wages and amount of contribution shown above and those shown in the last month's return suitable explanation should be given in the 'Remarks' column.

(2) If any arrears of contributions or damages are included in the figures under Columns 6 to 8, suitable details indicating the circumstances, amount, No. of subscribers and the period involved should be furnished in the 'Remarks' column or on the reverse.

(3) Remittance shall invariably be made by deposits in the State Bank of India or its subsidiaries.

**FORM 13**  
**FOR OFFICE USE ONLY**  
**DATES/SEAL/REG. NO.**  
**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**  
**[PARA 57]**

**APPLICATION FOR TRANSFER OF E.P.F. ACCOUNT**

Note:- (i) To be submitted by the Member to the present employer for onward transmission to the Commissioner, EPF by whom the transfer is to be effected.

(ii) In case the P.F. transfer is due from the P.F. Trust of an exempted establishment, the application should be sent direct by the employer to the P.F. Trust of the exempted establishment, with a copy to the RPFC concerned for details of the Family Pension Membership.

To,  
The Commissioner,  
Employees' Provident Fund  
.....

To,  
M/s. ....  
.....  
.....

[To be filled in, if Note (ii) above is applicable]

Sir,

I request that my Provident Fund balance along with the Membership details in Family Pension Fund may please be transferred to my present account under intimation to me, necessary particulars are furnished below:

1. Name .....
2. Fathers/husband's name in case of  
Married woman .....
3. Name and address of previous employer .....
4. EPF account number with previous employer .....
5. By whom the PF Account Number of the previous  
Employer is maintained .....
6. EPF account number with the previous  
employer (if allotted separately) .....  
Regional PF Commissioner at Name of P.F. Trust
7. Date of leaving service with previous employer .....
8. Date of joining the present employer .....

Date:.....

Signature/left hand thumb  
impression of the Member

**TO BE FILLED IN BY THE PRESENT EMPLOYER**

9. Name and address of the establishment .....
10. EPF Code Account No. allotted to the Member .....
11. EPF Account No. allotted to the Member  
separately, if any .....
12. By whom the EPF Account of the Member  
in the present establishment is kept:  
Being an unexempted establishment (i) By Regional Office at...  
(station)  
(ii) Sub-Regional Office at....  
(iii) By exempted PF Trust,  
viz.....  
Being an exempted establishment. ....  
(iv) By Private PF-Not covered  
under Act, viz.....
13. By whom the EPF account of the Member  
in present establishment kept:  
(i) PF-Regional Office at...  
(ii) PF-Sub-Regional Office at....  
.....
14. In whose favour transfer is to be .....  
effected i.e., payee's details .....

Date:.....

Signature of Employer/  
Authorised Official with Office Seal

(For the use of P.F. Office only)

A sum of Rs. ....(Rupees.....) is authorised for transfer, vide Annexure K (Revised). Transfer proceeds to be sent along with Annexure K (Revised):

- By D.D. to the Regional PF Commissioner/Officer-in-charge of Sub-Regional Office at.....
- By D.D. to the P.F. Trust of the establishment with reference to details in Serial No. 13 above.
- Membership details under Family Pension Fund forwarded to P.F. Regional Office/Sub-Regional Office at.....
- By transfer entries to the Members' Ledger Card bearing Number .....in the present establishment from the Ledger Card bearing Number.....of the previous establishment.
- Transfer intimation/copy of Annexure K (Revised) to the Member placed below:

P. I. No. CLERK S.S./A.A.O./A.P.F.C.

Scroll No.

Paid by Cheque No.....Dated.....

Cashier/Clerk S.S. A.P.F.C.

**FORM 13A (REVISED)**

**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**

**[PARA 57]**

**APPLICATION FOR INTER-REGIONAL TRANSFER OF ACCOUNTS TO BE  
SUBMITTED THROUGH THE PRESENT EMPLOYER**

To,

The Commissioner,  
Employees' Provident Fund

.....

Sir,

I request that the Provident Fund and Family Pension Account may please be transferred to my present account under intimation to me. Necessary particulars regarding Provident Fund and Family Pension Fund are furnished below:

1. Name .....
2. Father's name (or husband's name in case of married woman) .....
3. Name and address of previous employer .....  
Whether unexempted/exempted/uncovered.....
4. (a) Previous Provident Fund Account No. ....  
(b) Previous Family Pension Fund Account No. ....
5. Date of leaving service with previous employer .....
6. Name and address of the employer .....
7. Whether unexempted/exempted/uncovered.....
8. (a) Present Provident Fund Account No. ....  
(b) Present Family Pension Fund Account No. (if any .....)
9. Date of joining with present employer .....

\*Signature or left/right hand thumb  
impression of the Member

*Endorsement to be completed by the forwarding authority*

Forwarded with the particulars furnished above duly verified. **\*\***(The rules of our private provident fund permit such transfer and hence the transfer may be made. The cheque may be drawn in favour of .....including/excluding bank collection charges.)

Signature of employer or other authorised officer  
of the factory/establishment with official seal

\* Left-hand thumb-impression in the case of illiterate male Member and right-hand thumb impression in the case of illiterate female Member.

**\*\*** Will apply in case of transfer to uncovered establishment.

Note:-In case of transfer to provident fund accumulation to uncovered establishment, the benefit under Family Pension Fund Scheme should be paid to the Member.

**FORM 14**

**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**

**[PARA 62]**

**APPLICATION FOR FINANCING A LIFE INSURANCE POLICY OUT OF THE  
PROVIDENT FUNDS ACCOUNT**

To,

The Commissioner,  
Employees' Provident Fund

.....

I ..... S/o D/o W/o ..... (Name in block capitals) an employee of .....authorise the Commissioner to—  
(name of the establishment)

- (i) withdraw, a sum of Rs. ....(Rupees.....) from my Provident Fund Account No. ....and remit the same to the Life Insurance Corporation of India towards the initial premium in respect of my Life Insurance Policy/proposal for Life Insurance details of which are given herein;
- (ii) make periodical withdrawal, of Rs..... (Rupees.....) from my Provident Fund Account No. ....each time the premium falls due for payment and remit the same to the Life Insurance Corporation of India towards the premia in respect of my Life Insurance Policy, details of which are given herein, so as to reach the said Corporation within the time allowed for such payments;
- (iii) to convert the said insurance policy into a paid-up one when the credit in my provident fund relating to my own contribution becomes inadequate for the payment of any premium, unless the payment of further premium is arranged by me with the Life Insurance Corporation of India and I inform the Regional Commissioner accordingly;
- (iv) to pay late fees and/or interest on my own contribution in my Provident Fund Account. If any premium cannot be remitted to the said Corporation in time because of delay in sending to the Commissioner the Policy duly assigned to the Central Board of Trustees of the Employees' Provident Fund on any other reason for which I or any employer may be responsible.

2. I accept that:

- (i) the authorisation at Paragraph 1(ii) above shall be effective only when my life insurance policy duly assigned to the Central Board of Trustees, Employees' Provident Fund has been received by the Commissioner after proper registration of the assignment in the books of the said Corporation,

- (ii) the said authorisation shall thereafter remain operative till such time as I continue to be a Member of the Fund and have enough accumulations to my credit as my own share in the Fund or till the maturity of the policy, whichever is earlier,
- (iii) the terms of the policy shall not be altered nor shall the policy be exchanged for another policy without the prior written consent of the Regional Commissioner.

3. The policy is enclosed for inspection/will be forwarded when received/has already been assigned to the Central Board of Trustees of the Employees' Provident Fund and accepted by the Commissioner vide his letter No. ...., dated the.....

4. I am aware that the policy is to be assigned to the Central Board of Trustees of the Employees' Provident Fund as security within six months of the date of the first remittance by the Fund to the said Corporation and sent to the Commissioner after registration of the assignment in the books of the said Corporation.

5. I declare that:

- (a) I have been a Member of the Fund for the period of not less than two years which is the minimum period for being eligible for financing insurance policy from the Fund.
- (b) The amount standing to my credit in my E.P.F. Account (my own share) is Rs. ....as on.....which is sufficient for making payment to L.I.C. for two years.
- (c) My annual contribution to the fund is Rs. ....which is sufficient to pay my yearly premia.
- (d) I propose to nominate the same person as for the P.F

6. I also declare that the policy is free from any 'encumbrances' and the details of the \*policy/proposal given herein are correct to the best of my knowledge.

7. Details of the \*policy/proposal:

- (i) Address of the branch office or unit of the Life Insurance Corporation where the policy account\* is to be maintained.
- (i) \*Policy/proposal No. and date.
- (iii) Sum assured/proposal to be assured.
- (iv) Probable date of purchase of the policy.
- (v) Where the proposal has been accepted and if so, by what date the first premium is to be paid.
- (vi) Cost of the Policy (in the case of single payment of policy).
- (vii) Amount of yearly premia.
- (viii) Due date(s) for payment of premium.
- (ix) Date of payment of last premium.
- (x) Whether age has been admitted. If not, state the nature of proof presented to Life Insurance Corporation.
- (xi) Name(s) of the nominee(s) under section 39 of the Insurance Act, 1938.
- (xii) Guardian appointed under section 39 of the Insurance Act, 1938 in respect of minor nominees, if any.
- (xiii) Details of any previous policy already assigned to the C.B.T.,

or

"Certified that I have not withdrawn any amount previously for financing out of my provident fund account."

(xiv) Remarks.

Date.....

\*\*Signature or left/right hand thumb  
impression of the Member

Certified that this form has been \*signed/thumb-impressed before me by  
 .....(Name of Member) Account No.....employed in  
 .....(Name of establishment)

Signature of the employer or his authorised official  
 Designation.....

Date.....

Code No. of the Estt. ....

Name and address of the establishment and its stamp

\*Delete portion not applicable.

\*\* Left hand thumb-impression in the case of illiterate male Member and right hand thumb impression by illiterate female Member.

*For use in Regional Commissioner's Office*

*(Accounts Section)*

Please furnish the following information in respect of the subscriber:

Average of yearly contribution (employee's share only) on the basis of recent 12 months Form No. 12	Total contributions (Employee's share only) as on	Whether any other L.I.P. advance has been granted before. If so, mention the date of the withdrawal	Whether the subscriber has contributed for two years

The above case has been examined vide Paragraphs 62 to 64 of the Employee's Provident Fund Scheme, 1952. A sum of Rs. ....(Rupees.....) may be paid.

Clerk Head Clerk

Account Officer R.P.F.C.

#### INSURANCE SECTION

*D.P. sheet prepared and put up for signature*

Clerk Head Clerk

Account Officer R.P.F.C.

#### FORM 15

#### THE EMPLOYEES PROVIDENT FUND SCHEME, 1952

#### FORM OF ASSIGNMENT OF POLICIES UNDER PARAGRAPH 64(1)

#### TO BE ENDORSED ON POLICY

I ..... S/o D/o W/o ..... hereby assign unto the  
 ..... Board of Trustees,  
 Employees' Provident Fund.....

.....  
 within the policy of assurance as security for payment of all sums which under paragraph 67(1) and 68 of the Employees Provident Fund Scheme, I may hereafter become liable to pay to the Fund.

I herewith certify that no prior assignment of the within policy exists dated.....  
 this ..... day of .....20.....

Station.....

Account No.....

\*Signature or left/right hand thumb impression of the Member

Witness

Certified that this Form has been signed before me by.....  
 employed in.....

Regd. No. of the Factory/Establishment

Code No. of the Factory/Establishment

Dated.....20.....

Signature of the employer or any authorised officer

Designation.....

Date.....

Stamp of the Establishment.....

**Note:-** (1) The Policy is required to be assigned within six months after the first withdrawal in respect of it by endorsement thereon in terms of the above Form.

(2) While assigning the Policy the notice hereunder should be given to the Life Insurance Corporation.

*NOTICE*

To

The Divisional Manager,  
The Life Insurance Corporation of India.

Unit.....

Subject: Assignment of Policy No. ....

Notice is hereby given that policy No. ....for Rs. ....on the life of  
Shri/Shrimati.....as .....on  
this.....day of .....20.....been assigned in favour of  
Central Board of Trustees, Employees' Provident Fund by Shri/Shrimati.....

2. The said policy is enclosed. Please have the assignment registered in books and return the policy to the Regional Provident Fund Commissioner.....State.

(give complete address)

Yours faithfully

Signature of the Assignee

Full Address

\* Left hand thumb impression in the case of illiterate male Member and right hand thumb impression in the case of female Member.

**FORM 16**

**[OMITTED]**

**FORM 17**

**[OMITTED]**

**FORM 18**

**[OMITTED]**

**FORM 19**

**THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**

**[PARA 72(5)]**

**APPLICATION BY AN ADULT MEMBER OF THE EMPLOYEES' PROVIDENT FUND SCHEME, 1952 FOR CLAIMING THE EMPLOYEES' PROVIDENT FUND DUES**

- 1 Name of the Member (in block letters).....
- 2 Father's name (or husband's name .....  
in the case of married woman
- 3 Name and address of the Factory/Establishment in which the Member  
was last employed.....

Shri/Smt./Kumari.....  
 Father/Husband's name  
 S/o. W/o. D/o.....

(a) By postal money order at my cost ☐ To the address given against item No. 7

(b) By account payee cheque sent direct to credit to my S. B. A/c. (Scheduled Bank/PO) under intimation to me. ☐ S.B. Account No. (in figures).....  
(in words).....  
Name of the Bank.....  
Branch.....  
Full address .....

Date of leaving service.....

Month			
Wages			Contribution
Employee	Employer	Total	
Period of break, if any			
Month			
Wages			Contribution
Employee	Employer	Total	
Period of break, if any			

[illegible]

\*\*Signature or left/right hand thumb impression of the Member

Date .....

Encl.....

*Declaration of non-employment*

I declare that I have not been employed in any factory/establishment to which the Act applies for a continuous period of not less than 2 months immediately preceding the date of my application for final withdrawal of my Provident Fund money.

Date.....

Signature or left/right hand thumb  
impression of the Member

*Advance stamped receipt*

[To be furnished only in case of 8(b) above]

Received a sum of Rs.\* .....(Rupees\*.....only) from Regional Provident Fund Commissioner/Officer-in-charge of Sub-Regional office..... deposit in my Savings Bank Account towards the settlement of Provident Fund Account.

Signature or left/right hand thumb  
impression of the Member

\* The space should be left blank which shall be filled in by the RPFC/Officer-in-charge of sub-Regional office.

Affix Re. 1.  
Revenue  
Stamp

Signature or left/right hand thumb  
impression of the Member

*(For the use of Commissioner's office)*

Account settled in part/full entered in  
Form 21A/24/2/9 and withdrawal register  
Clerk

Head Clerk

(P.I. No.) .....(M.O./Cheque).....Account No..... (Section)  
.....under Rs. ....

[Passed for payment of Rs. ....(in words)]

M.O. Commission, if any

Account Officer

Net amount paid by M.O.....

Date.....

*(For use in cash section)*

Paid by inclusion in cheque No.....dated .....vide.....Cash Book  
(Bank) Account No. 10 Debit item no. ....

Head clerk

AC/RC

Remarks

**ACKNOWLEDGEMENT CARD**

Account No.

EPFO

Office of the RPFC/Officer-in-Charge  
of Sub-Regional Office

**ACKNOWLEDGEMENT**

Received the following claims

Registration No.....

EPF

Date Office Seal.....

FPF

IF

.....

## POSTCARD

Postage  
Prepaid

In case, no intimation is received within  
a month, you may write to the Complaints .....  
Officer, Employees' Provident Fund duly .....  
quoting the Registration Number and your .....  
Provident Fund Account Number PIN.....

### EMPLOYEES' PROVIDENT FUND ORGANISATION

Officer of the Regional Provident Fund Commissioner/S.R.O.....(Full  
Address).....

*Instructions for filling up the applications (Form 19 & 10-B)*

(For the guidance of applicant only. Not to be sent along with the claims)

1. All the columns in the form should be filled in completely in ink, without any  
overwriting.

2. Against the column reasons for leaving service, indicate the one applicable.

- (a) Retired from service after attaining the age of 55 years/attained the age of 55 years.
- (b) Retired on account of permanent and total incapacity for work due to Bodily/Mental infirmity.
- (c) Retired under voluntary retirement scheme.
- (d) Migrating from India for permanent settlement abroad..
- (e) Leaving India at least for a year.
- (f) Retrenched from service.
- (g) Discharged from service on receiving compensation under the Industrial Disputes Act, 1947.
- (h) Resigned, not employed in any factory to which the Employee's Provident Fund Scheme applies.

3. "Full postal address", should be given clearly in Block Letters, Since the M.O. & payment intimation is to be sent to this Address the name of the Member and Father's (Husband's) should also be furnished in this column. Correct postal address including pin code will enable the Commissioner to make prompt payment to the correct payees.

4. It was advisable to have the payment by cheque. For this purpose the account payee cheque will be sent direct to the Scheduled Bank in which the S. B. A/c. is maintained under intimation to the Member. This will expedite the settlement of the correct payee.

5. The literate Member should sign the application form, illiterate male Member should affix his left hand thumb impression and illiterate female Member should affix her right hand thumb impression and the fact should be clearly recorded below thumb impression.

6. If the claim is required to be submitted after completing the prescribed period (i.e. in case falling under item 2(g) and (h) above only, the declaration of non-employment in the application should be completed duly dated.

7. The claim application should be attested and forwarded by the employer under whom the Member was last employed.

If the Member is unable to send the application through the employer or duly attested by him for any reason whatsoever he may forward the claims duly signed in the presence of any one of the following authorised and got attested over his official seal.

(i) Magistrate; (ii) A Gazetted Officer; (iii) Post/Sub-Postmaster; (iv) President of the Village Union; (v) President of the Village Panchayat where if no Union Board; (vi) Chairman/Secretary/Member of the Municipal/District Local Board (vii) Member of Parliament/Legislative Assembly; (viii) Member of Central Board of Trustee/Regional Committees Employee's Provident Fund; (ix) Manager of the Bank in which the Savings

Bank Account is maintained' (x) Head of any recognised education institution; (xi) any authorised person as may be approved by the Commissioner.

8. The following documents should be enclosed in support of the claim;

If the Member retired on account of permanent and total incapacity due to bodily or mental infirmity a medical certificate from the ESI or if the employee is covered under the ESI Scheme the Medical Officer designated by the Establishment should be attached.

In case of migration from India for permanent settlement abroad Visa, Passport, Journey ticket, etc., should be sent for perusal and return.

9. The Member should also furnish the address in the acknowledgement card attached to the claim(s).

10. Instructions to the employer before forwarding the claims.

Details of contribution in respect of the Member for the current financial year should be furnished in the certificate portion, in case the contribution is not already paid it should be remitted by separate challan and receipted triplicate challan should be enclosed to the claim.

11. In support of claim under Employees' Family Pension Scheme, 1971 the period of break in reckonable service (i.e. period for which EPF contribution is not payable) should be furnished if not already intimated through contribution card.

**Note.**-If claim in Form 10-B (EPF) along preferred S. Nos. 2, 6 and 8 are not applicable.

#### **FORM 20**

#### **THE EMPLOYEES PROVIDENT FUND SCHEME, 1952**

Regn. No. ....(For Office use only)

Form to be used

(1) by the guardian of minor/lunatic Member, or

(2) by a nominee or legal heir of the deceased Member, or

(3) by the guardian of the minor/lunatic nominee or heir for claiming the Provident Funds accumulation of minor/deceased Member.

Note:-Read the instructions carefully before completing this form.

#### **Particulars of Member**

1. (a) Name of the Member (in Block Letters).....

(b) Father's / husband's name in case of married woman.....

(c) Name and address of the factory/establishment in which the Member was last employed.....

(d) Account No.....

(e) Date of leaving service.....

(f) Reason for leaving service (in case of deceased Member) .....

(g) Date of death of the Member.....

(h) Marital status of the Member on the day of death.....

#### **Particulars of the claimant**

2. (To be filled in by a major nominee/legal heir/Member of the family of the deceased Member)

(a) Name of the claimant (in Block Letters).....

(b) Fathers/husband's name.....

(c) Sex.....

(d) Age (as on the date of death of the Member).....

(e) Marital status (as on the date of death of the Member).....  
Whether unmarried, married, widow, widower

(f) Relationship with the deceased Member.....

\*3. (To be filled in by the Guardian/Manager of minor/lunatic Member or lunatic minor  
\*[Nominee(s)/legal heir(s)]/Family Member(s) of the deceased Member)

- (a) Name of the claimant (i.e. guardian).....  
(b) Father's/Husband's name.....  
(c) Relationship with the Member/deceased Member.....

\*3A. Particulars of the minor/lunatic nominee(s)/legal heir(s)]/Family Member(s)\* on whose behalf the provident fund amount is claimed.

Sl. No	Name	Sex	Age	Religion	Relationship	
					With the deceased Member	With the guardian
1.						
2.						
3.						

\*Delete if not applicable.

4. Claimant's full postal address

Shri/Smt. ....(in block letters)

[S/o W/o H/o D/o.....

Pin.....

5. Mode of remittance: (Put a tick in the box against the one opted)

(a) By postal money order at my cost .....

\*to the address given in item No. 4



or

(b) By account payee cheque sent direct  
for credit to my S.B. A/c. (Sch.  
Bank/Post Office) under intimation  
to me (Advance stamped receipt  
furnished below)

\*S. B. Account No.....  
Bank.....  
Branch.....  
Full address of the  
bank.....

Certificate

\* To the best of my knowledge no posthumous child will be born to the deceased Member.

- I certify that the particulars given above are true to the best of my knowledge.

\* I certify that the minor(s) /lunatic Shri/Smt. ....is living with me and is being supported and looked after by myself and the Provident Fund money claimed on behalf of minor/lunatic will be spent in his/her best interests and benefits.

- I certify that the minor Member has not been employed in any factory/establishment to which the Act applies for a continuous period of not less than 6 months immediately preceding the date of this application.

Enclosures:

Date.....

Signature or left/right hand thumb impression  
of the claimant

\*Delete, if not applicable.

*Advance Stamped Receipt*

[To be furnished only in case of 5(b) above]

Received a sum of Rs.\* .....(Rupees\*.....) from Regional  
Provident Fund Commissioner/Officer-in-charge of Sub-regional office.....by

deposit in my Savings Bank Account towards the settlement of Provident Fund account of Sri./Smt.....

\*The space should be left blank which shall be filled in by the RPFC/Officer-in-charge of SRO.

Affix Re. 1.  
Revenue  
Stamp

Signature or left/right hand thumb impression of the claimant  
Certificate by the attesting authority

#### CONTRIBUTION FOR THE CURRENT PERIOD

Mon- th	Contribution						Period of break, if any	Month	Contribution						Perio d of break, if any
	Emp- loyee		Emp- loyer		Total				Emp- loyee		Emp- loyer		Total		
	E P F	F P F	E P F	F P F	E P F	F P F			E P F	FP	E P F	F P F	E P F	FP	

Certified that the above contributions have been included in the regular monthly remittances.-

Certified that the facts stated above are correct.

Certified that the claimant Shri/Smt./Kumari.....is known to me and has signed/thumb impressed before me.

Signature of the employer or any authorised officer  
Designation and office seal.....

(For the use of Commissioner's office)

Account settled in part/full entered in Form 21A/24/2/9 (Revised) & Withdrawal Register  
Clerk Head Clerk

P.I. No.....M.O./Cheque.....Account No..... Section

Passed for payment of Rs. ....(in words)

M.O. Commission, (if any)  
NET AMOUNT TO BE PAID BY M.O.....

Accounts officer  
Date.....

For use in cash section

Paid by inclusion in cheque No.....dated .....vide Cash book (Bank) Account No. 3 debit item No. ....

Head clerk Assistant Commissioner/Regional Commissioner

Remarks.....

#### ACKNOWLEDGEMENT CARD

Account No.....EPFO Office of the RPFC/Office-in-charge of Sub-Regional Office

#### ACKNOWLEDGEMENT

Received the following claims  
EPF.....  
EPF.....  
IF .....

Registration No.....  
Date.....  
Office Seal .....

POSTCARD

Postage  
Prepaid

In case, no intimation is received within  
a month, you may write to the Complaints .....  
Officer, Employees' Provident Fund duly .....  
quoting the Registration Number and your .....  
Provident Fund Account Number PIN.....

**EMPLOYEES' PROVIDENT FUND ORGANISATION**

Office of the Regional Provident Fund Commissioner/S.R.O.....

Full Address.....

*Instructions*

(For the Guidance of applicant only, not to be sent along with the claim)

The following instructions should be carefully read before completing the form.

1. Employees' Provident Fund Scheme, 1952; Form 20: Claim for the withdrawal of Provident Fund Accumulation of minor/deceased Member.

By whom the claim application should be preferred?

2. If the Member is a minor by the guardian.

OR

On death of the Member:-

- (a) If nomination subsists: by the nominee(s) if the nominee(s) is/are minor by the guardian of minor(s).
- (b) If no nomination subsists: by the family Member's (family) includes posthumous child if any, except major sons, and married daughters whose husbands, are alive, of the deceased Member duly supported by the list of surviving family Members (as on the date of the death of the Member) furnished by the last employer or mamlatdar/Tehsildar or Executive Magistrate indicating complete particulars such as name, relationship with deceased Member (in the case of parents whether dependant or not) age, marital status. If any family Member is a minor by the guardian of minor.

If both (a) & (b) above are not applicable: by legal heir(s) duly supported by a legal heirship certificate (from the appropriate State normally Revenue authorities).

3. Documents to be enclosed:

- (a) if the application is preferred by a guardian other than the natural guardian or minor Member/nominee/family Member /legal heir a guardianship certificate issued by competent court of law should be enclosed.
- (b) Death certificate.
- (c) If the amount receivable exceeds Rs. 5000 but less than Rs.25,000 an affidavit-cum-indemnity bond (Form may be obtained from the ex-employer of Regional Provident Fund Commissioner or Officer-in-Charge of Sub-Regional Office.....) or Estate Duty Clearance Certificate.
- (d) If the amount receivable exceeds Rs. 25,000 on Estate Duty Clearance Certificate.

Form 11 (FPF): Claim for benefits as admissible under the Employee's Pension Scheme, 1971. By whom claim application should be preferred?

(1) If the Member is minor by his guardian,

OR

(2) On death of the Member:

- (i) If the deceased had 'family' on the day of death the claim should be preferred by.

(a) the widow or widower.

\*(b) failing (a) above, by the guardian or eldest surviving minor son.

\*(c) failing (a) and (b) above by the guardian or eldest surviving minor, unmarried daughter.

- (ii) If the deceased Member had no family on the day of death, the Family Pension Fund benefit should be claimed by the person(s) eligible to receive the Provident Fund accumulation of the deceased Member and if such Member is a minor by the guardian. \*(If the claimant being other than the natural guardian a guardianship certificate issued by the court of law should be enclosed.

**Important Note:-**In case the Member died while in service after contributing to the Family Pension Fund for a period of not less than two years, an application in Form 10A should also be preferred for claiming monthly Family Pension.

- (iii) Form 5(F) "Benefit under Employees' Deposit-Linked Insurance Scheme, 1976.

The benefit under Employees' Deposit-Linked Insurance Scheme, 1976, is admissible to the person(s) entitled to receive the Provident Fund accumulation of the deceased Member only under the following conditions:

(1) The death should have occurred while in service and,

(2) The average balance in the accounts of the deceased employee should not be below the sum of Rs. 1000 during the preceding three years or during the period of his Membership, whichever is less.

An affidavit-cum-indemnity bond in the prescribed form should be furnished wherever the payment under Employee's Deposit-Linked Insurance exceeds Rs. 5000 (if amount receivable under Employees' Provident Fund and Employees' Deposit-Linked Insurance does not exceed Rs. 25,000 one affidavit-cum-indemnity bond is sufficient).

#### GENERAL

(1) All the columns in the form should be filled in, in ink, without any overwriting.

(2) Correct postal address, including Pin Code will enable to make prompt payment to the correct payee.

(3) The Claimant should also furnish the address in the acknowledgement attached to the claims.

(4) The literate claimant should sign the application form.

In case of illiterate:-Left hand thumb impression by illiterate male claimant and right hand thumb impression by illiterate female should affixed in the claim form.

(5) Attestation of claim application:-The application should be submitted through the employer under whom the Member was last employed if for any reason, the claimant is unable to submit through the employer, the claim may be got attested with official seal by any one of the following officials; (i) Magistrate; (ii) A Gazetted Officer; (iii) Post/Sub-Postmaster; (iv) President of the Village Union; (v) President of the Village Panchayat where there is no Union Board; (vi) Chairman/Secretary/Member of the Municipal/District /Local Board; (vii) Member of Parliament/Legislative Assembly; (viii) Member of C.B.T. Regional Committees of E.P.F.; (ix) Manager of the Bank where claimant has account; (x) Head of any recognised educational institution; (xi) Any other official as may be approved by the Commissioner.

(6) Instruction to employers:-While forwarding the claims the employer should ensure that all the information required in the claim furnished correctly and requisite documents are enclosed in support of claim under Employees' Family Pension Scheme, 1971 the period of break in reckonable service (i.e. period for EPF contribution is not payable should be furnished, if not already intimated through contribution card.

For office use only

Date.....

Official seal and Registration No. ....

**FORMS 21-30**  
**[NOT PRINTED AS THESE FORMS ARE FOR DEPARTMENTAL USE]**

**FORM 31**  
**APPLICATION FOR ADVANCE FROM THE FUND**

**[REFER: INSTRUCTIONS]**

Purpose of which advance is required..... Amount of advance required  
Rs. ....(in words).....

- 
1. Name in full (in block letters) .....
  2. Father's /Husband's name.....
  3. Name of the factory/establishment in which employed and address .....
  4. Provident Fund Account No. ....
  5. Monthly basic wages, DA: Basic + DA Total .....
  6. Full postal address of the Member to which payment/intimation to be sent.....
  7. Mode of remittance
    - (a) In case of advance for purchase of site/house/flat or construction through an agency' or repayment of housing loan, indicate
      - (i) in whose favour of the cheque is to be drawn and
      - (ii) full address.....
    - In other cases put a tick ☒ against any one of the following:
    - (b) ☐ By account payee cheque, through the (employer to the address given against Sl. No. 3)
    - (c) ☐ By deposit in Bank A/c. No.....located at.....(full postal address)
    - (d) ☐ By money order at my cost to the address given against Sl. No. 6

\*I declare that the advance is required to meet the expenses in connection with marriage of my son/daughter/brother/sister Shri/Kumari ..... aged..... to be celebrated on ..... at .....

Date ..... Address .....

I declare that the above particulars are true to the best of my knowledge and I will abide by the conditions governing the grant of advance under the Scheme, Certificate(s)/document(s) in support of my application is/are furnished / enclosed.

Station.....

Signature/left or right hand thumb

Date.....

impression of the Member.

\*Delete if the advance applied for is not for marriage.

*Advance stamped receipt*

[To be furnished with reference to 7(a) or (b) or (c) above only]

Received a sum of \*Rs. ....(Rupees ..... ) from the Regional Provident Fund Commissioner/Officer-in-charge of Sub-Regional Office, Employees' Provident Fund towards the grant of advance from my Employees' Provident Fund Account maintained by him.

Affix 1 Rs.  
Revenue  
Stamp

---

Signature of Member

\*To be filled in by the Employees' Provident Fund Office

(To be furnished by the employer)

(During the closure/lock-out of the factory/establishment by any Gazette Officer or the Chief Executive/Head of a local authority or MP or MLA or a Member of CBT/Regional Committee, EPF)

Certified that the application has been signed by the Member in my presence after he/she had read the contents and have been explained to him/her by me and that the information given in the application is correct. Required certificate(s) is/are enclosed.

Date..... Designation of the signing official with  
Stamp of the factory/establishment

Encls..... Signature of employer or an authorised  
official of the factory/establishment

*For use in Provident Fund Commissioner's Office*

Section..... Account No. ....

**Authority for payment of advance under para 68**

Passed for payment of Rs. ....(Rupees .....only)

Mode of remittance: Refer Sl. No. 7

M.O. Commission, if any Net amount to be paid by MO.....

Clerk Head Clerk Accounts officer

P.I. No.....vide payment scroll P.C. to A.O.

*For use in cash section*

Paid by inclusion in cheque No.....dated .....vide Cash Book (Bank)

Account No. 3 .....debit item No. ....

Clerk Head Clerk Assistant Commissioner

**REMARKS**

*Instructions*

A Member of the Fund may avail the following non-refundable advances:

The Document to be furnished in support of the application are given in bracket.

**1. Purchase of a dwelling site**

(From an 'Agency') –Original allotment order.

(From an individual)-Original title deed non-encumbrance certificate.

(for verification and return agreement with the seller))

**2. Purchase of a dwelling-house/flat**

(From an 'Agency') –Original allotment order.

(From an individual) Original title deed (for verification and return) agreement with the seller, non-encumbrance certificate from an appropriate authority that the house/flat is a new and unlied one furnishing the number and date of approval of plan, commencement and completion of the house/flat tax bills and receipts.

**3. Construction of house**

Original title deed for verification and return (non-encumbrance certificate estimated cost of construction. Approved plan. Note:-While claiming the second and subsequent instalments the declaration/certificate as required by the Commissioner in his letter sanctioning the advance should be submitted along with the application.)

'Agency' referred to in 1 to 3 above would mean Central/State Government, a Co-operative Society, an institution, a Trust, a local Body or a housing finance corporation. In case of transactions through an agency the payment will be made only by Account Payee Cheque, direct to the 'Agency' concerned].

**4. Additions, alteration or improvement to the house owned by Member or by spouse**

(Approval of the appropriate authority, estimate of the work, original title deed of the house (for verification), non-encumbrance certificate, a certificate from the appropriate authority specifying the date of completion of the house.)

5. Repayment of (Housing) loan to the State Government Housing Board, Municipal Corporation or a body similar to Delhi Development Authority.

(A certificate from the lending authority furnishing the details of loan and outstanding amount.)

6. Closure/lock-out of the factory and establishment, for reasons other than strike  
(Furnish certificate 'A' given overleaf)

7. Non-receipt of wages for 2 months.  
(Furnish certificate 'B' given overleaf)

8. Illness of Member/family Member.  
(Furnish certificate 'C' given overleaf)

9. Marriage of self/son/daughter/sister/brother.

10. Post-matriculation education of son/daughter  
(Certificate from the Institution regarding the course of study and anticipated expenditure)

11. Damage to the property due to natural calamity (Flood/riot/earthquake)  
(Furnish certificate 'D' given overleaf)

12. Affected by cut in electricity.  
(Furnish certificate 'E' given overleaf)

13. Purchase of equipment for physically handicapped Members  
(Furnish certificate 'F' given overleaf)

Note:- (1) Such other document, certificate, etc. as may be required by the sanctioning authority are also required to be furnished through the establishment.

(2) In case no intimation is received within a month please write to the RPFC/Office-in-charge of such regional office, through the establishment.

#### **Certificate A (Refer instruction Sl. No. 6)**

Certified that no compensation was paid to the Member Sri/Smt. .... for the period of lock-out/closure.

Signature of employer/authorised  
official with date and seal

#### **Certificate B (Refer instruction Sl. No. 7)**

Certified that Member Sri/Smt. .... has not received his wages for a continuous period of two months or more, i.e. from ..... to .....

Signature of employer/authorised  
official with date and seal

#### **Certificate C (Refer instruction Sl. No. 8)**

Certified that-

- (i) The Member Sri/Smt. .... has/had been granted leave for a period of ..... from ..... to .....
- (ii) The ESI facilities/cash benefits are not actually available to the Member/the Member has ceased to be eligible for cash benefits under ESI-Certificate from ESI enclosed.

Signature of employer/authorised  
officer with date and seal

Medical certificate to be issued: (i) in case of major surgical operation or where the hospitalisation for one month or more had or has become necessary-by the doctor of the

Government/ESI/Private hospital; (ii) in case of treatment of TB, leprosy, paralysis or cancer, by the doctor of Government/private hospital/ESI or by a registered medical practitioner; (iii) in case of treatment of heart ailment or mental derangement by a specialist doctor.

#### DOCTOR'S CERTIFICATE

(ii) Certified that Sri/Smt./Kumar.....S/o., W/o., D/o. ....

\* (i) is suffering from TB/leprosy/paralysis/cancer/mental derangement/heart ailment.

\* (ii) is suffering from.....(disease) for which a major surgical operation and hospitalisation for a period of.....days from.....to.....had or has become necessary.

\* (iii) is suffering from.....and hospitalisation for a period of .....days from.....to.....had or has become necessary.

Signature of the Doctor with date and seal

\* Delete whichever is not applicable.

---

#### Certificate D (Refer instruction Sl. No. 11)

Certified that the movable/immovable property of Sri/Smt. ....viz. ....situated at .....has been damaged due to.....on (date).....The estimated loss of property due to .....calamity is valued at Rs. .... The State Government has declared that the calamity has affected the general public in the area in which the property of the Member is/was located vide Notification/Press release No. and date.

Signature of Employer/Revenue Official/Gazetted Officer/MLA/MP/  
Member of CBT/Regional Committee with seal and date

---

#### Certificate E (Refer instruction Sl. No. 12)

Certified that the fall in wages amounting to 25% more than 25% of the wages in respect of Sri/Smt. ....due to power cut.

Signature of the employer/authorised  
official with date and seal

---

#### Certificate F (Refer instruction Sl. No. 13)

Certified that Sri/Smt./Kum. ....S/o., W/o., D/o. ....

is physically handicapped, viz..... (Nature of handicap) and requires the equipment, viz. ....costing about Rs. ....to minimise the hardship on account of handicap.

Signature of the doctor with date and seal

---

#### APPENDICES APPENDIX I

**LIST OF NON-FACTORY INDUSTRIES TO WHICH THE EMPLOYEES' PROVIDENT FUNDS ACT, 1952 HAS BEEN MADE APPLICABLE UNDER SECTION 1(3)(b)**

Sl. No.	Name of Industries	Date of application	Notification No. and date
(1)	(2)	(3)	(4)
1.	Plantations viz., tea (except in the State of Assam, where the Plantations are covered by a State enactment), coffee, rubber, Cardamom and pepper.	30.4.1957	S.R.O. 529, dated 13.2.1957
2.	Mines of iron ore, limestone, manganese and gold	30.11.1957	S.R.O. 2705, dated 17.8.1957
3.	Coffee curing establishments	30.11.1957	S.R.O. 3411, dated 16.10.1957
4.	Road motor transport establishments	30.4.1959	G.S.R. 399, dated 24.3.1959
5.	Mica mines	31.5.1960	G.S.R. 313, dated 5.3.1960
6.	Cane farms owned by the owner or occupier of a sugar factory or cultivated by such owner or occupier	31.12.1961	G.S.R. 1458, dated 2.12.1961
7.	(1) Hotels (2) Restaurants	30.6.1961	G.S.R. 704, dated 16.5.1961
8.	Establishment engaged in the storage or transport or distribution of petroleum or natural gas or products of either petroleum or natural gas	30.6.1961	G.S.R. 706, dated 16.5.1961
9.	(1) Cinemas including preview theatres. (2) Film studios (3) Film production concerns (4) Distribution concerns dealing with exposed films. (5) Film processing laboratories	31.7.1961	G.S.R. 827, dated 19.6.1961
10.	(1) Plantation of tea (other than those in the State of Assam), and plantation of coffee, rubber, cardamom and pepper. (2) Iron ore, lime-stone, manganese, gold and mica mines. (3) Coffee curing establishments. (4) Road motor transport establishments (5) Every cane farm owned by a sugar factory.	31.7.1961	G.S.R. 1013, dated 29.7.1961
11.	Every cane farm owned by the owner or occupier of a sugar factory or cultivated by such owner or occupier or any person on his behalf.	31.12.1961	G.S.R. 1458, dated 2 Dec. 1961, pub. in Gaz. of India, Pt. II., S.3(i), dated Dec. 9, 1961, p. 1793
12.	Trading and commercial establishment engaged in the purchase, sale or storage of any goods, including establishments of exporters, importers, advertisers, commission agents and brokers and	30.4.1962	G.S.R. 346, dated 7.3.1962 [Gaz. of India, 1962, Pt.II, S.3(i), p.328.]
Sl. No.	Name of Industries	Date of application	Notification No. and date

(1)	(2)	(3)	(4)
	commodity and stock exchanges but not including bank or warehouses established under any Central or State Act.		
13.	(1) Establishments engaged in the processing or treatment of wood including manufacturers of- (i) hard board or chip-board; (ii) jute or textile wooden accessories; (iii) cork products; (iv) wooden furniture; (v) wooden sports goods; (vi) cane or bamboo products; (vii) wooden battery separators. (2) Saw mills. (3) Wood seasoning kilns (4) Wood preservations plants (5) Wood workshops.	31.10.1962	G.S.R. 1232, dated 7.9.1962 [Gaz. of India, dated 1.5.1962, Pt.II, S.3(i), p.1341.]
14.	Bauxite mines	31.12.1962	G.S.R. 1625, dated 23.11.1962, [Pub. in Gaz. of India, Pt.II, S.3(i), dt. 1.12.1962, p.1966.]
15.	Laundry and laundry services	30.4.1963	G.S.R. 561, dated 23.3.1964, [Pub. in Gaz. of India, Pt.II, S.3(i), p.586.]
16.	(1) Theatres where dramatic performances or other forms of entertainment are held and where payment is required to be made for admission as audience or spectators. (2) Societies, clubs or associations which provide board or lodging or both or facility for amusement or any other service to any of their members or to any of their guests on payment. (3) Companies, societies, associations, clubs or troupes which give any exhibition of acrobatic or other performances or both, in any arena, circular or otherwise or perform or permit any other form of entertainment in any place, other than a theatre, and require payment for admission into such exhibition or entertainments as spectators or audience.	31.5.1963	G.S.R. 728, dated 20.11.1963, [Pub. in Gaz. of India, Pt.II, S.3(i), p.850.]
17.	Canteens	31.8.1963	G.S.R. 1285, dated 29.7.1963 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 3.8.1963, p. 1523.]
18.	China-clay-mine	30.6.1964	G.S.R. 823, dated 22.5.1964 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 30.5.1964, p. 834.]
Sl. No.	Name of Industries	Date of application	Notification No. and date

(1)	(2)	(3)	(4)
19.	Every establishment of- (i) attorneys, as defined in the Advocates Act, 1961 (25 of 1961), (ii) chartered or registered accountants, as defined in the Chartered Accountants Act, 1949 (38 of 1949) (iii) cost and works accountants within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959), (iv) engineers and engineering contractors, not being exclusively engaged in building and construction industry, (v) architects, (vi) medical practitioners and medical specialists, in which twenty or more persons are employed.	30.10.1964	G.S.R. 1398, dated Sept. 17, 1964 [Pub. in Gaz. of India, Pt.II, S.3(i), dated Sept. 26, 1964, p. 1546.]
20.	Travel agencies engaged in- (i) booking International Air and Sea Passages and other travel arrangements; (ii) booking of internal air and mail passages and other travel arrangements; and (iii) forwarding and clearing of cargo from and to overseas and within India.	31.1.1965	G.S.R. 1796, dated 7.12.1964. [Pub. in Gaz. of India, Pt.II, S.3(i), dated 19.12.1964, p.1980.]
21.	Forwarding agencies engaged in the collection, packing, forwarding or delivery of any goods including car loading, breakbulk service and foreign freight service.	31.1.1965	G.S.R. 1967, dated 7.12.1964 [Pub. in Gaz. of India, Pt. II, S.3(i), dated 19.12.1964, p.1980.]
22.	Magnesite mines	31.8.1965	G.S.R. 1166, dated 9.8.1965 [Pub. in Gaz. of India, Pt. II, S.3(i), dated 14.8.1965, p.1218.]
23.	Every stone quarry producing roof and floor slabs dimension stones, monumental stones and mosaic chips.	31.12.1965	G.S.R. 1779, dated 27.11.1965 [Pub. in Gaz. of India, Pt. II, S.3(i), dated 4.12.1965, p.1923.]
24.	Every bank doing business in one State or Union Territory and having no departments or branches outside that State or Union Territory.	31.1.1966	G.S.R. 2, dated 18.12.1965 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 1.1.1966, p.4]
25.	Every establishment of- (1) Barytes mines (2) Dolomite mines (3) Fireclay mines (4) Gypsum mines (5) Kyanite mines (6) Selliminite mines (7) Steatite mines	31.8.1968	G.S.R.1560, dated 7.8.1968 [Pub. In Gaz. of India, Pt.II. S.3(i) dated 31.8. 1968, p.4].
Sl. No.	Name of Industries	Date of application	Notification No. and date
(1)	(2)	(3)	(4)

26.	Every Cinchona plantation	31.12.1968	G.S.R. 2084, dated 22.11.1968 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 30.11.1968.]
27.	Diamond mine	30.6.1969	G.S.R. 1508, dated 28.5.1969 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 3.1.1970.]
28.	Establishments which are exclusively or principally engaged in general insurance business.	31.1.1970	G.S.R. 14, dated 23.12.1969 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 3.1.1970.]
29.	Establishments rendering expert services.	31.5.1971	G.S.R. 805, dated 17.5.1971 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 29.5.1971.]
30.	Railway Booking Agency run by the contractors or by other private establishments on commission basis	31.3.1972	G.S.R. 505, dated 17.3.1972 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 20.4.1972.]
31.	Every mess, not being military mess.	31.3.1973	G.S.R. 299, dated 15.3.1973 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 24.3.1973.]
32.	Hospital run by any individual, association or institution other than the establishment covered by clause (vi) of the Noti. No.G.S.R. 1398, dated 17.9.1964.	31.8.1973	G.S.R. 1082, dated 15.9.1973 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 22.9.1973.]
33.	Every establishment engage in sorting, cleaning and teasing of cotton waste industry.	30.9.1974	G.S.R. 1094, dated 26.9.1974 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 5.10.1974.]
34.	All societies, clubs and associations which render service to their members, without charging any fee over and above the subscription fee or membership fee.	30.11.1974	G.S.R. 1294, dated 16. 11.1974 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 30.11.1974.]
35.	Every garments making factory	30.11.1974	G.S.R. 1295, dated 23.11.1974 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 30.11.1974.]
36.	(1) Agricultural Farms (2) Fruits Orchards (3) Botanical Gardens (4) Zoological Gardens	31.12.1974	G.S.R. 1315, dated 27. 11. 1974 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 24.7.1976, P.3043.]
37.	Apatite mines; Asbestos mines; Calcite mines; Ball clay mines; Corundum mines; Emerald mines; Feldspar mines; Silica (sand) mines; Quartz mines; Ochre mines; Chromite mines; Graphite mines; Fluorite mines.	31.7.1976	G.S.R. 1102, dated 6.7.1976 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 24.7.1976, P.2021.]
38.	(1) Establishments which are factories engaged in the manufacture of glue and gelatine (2) Stone quarries producing stone chips, stone sets, stone boulders and ballasts.	28.1.1977	G.S.R. 294, dated 31.1.1977 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 12.2.1977, P.567.]
Sl. No.	Name of Industries	Date of application	Notification No. and date

(1)	(2)	(3)	(4)
	(3) Establishments engaged in fish processing and non-vegetable food preservation industry including bacon factories and pork processing plants.		
39.	All Financial Establishments (other than banks) engaged in the activities of borrowing, lending, advancing of money and dealing with other monetary transactions with a view to earn interest not being the Unit Trust of India established under the Unit Trust of India Act, 1963 (52 of 1963), the Agricultural Refinance Corporation established under the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Industrial Development Bank of India established under the Industrial Development Bank of India Act, 1964 (18 of 1964), the Industrial Finance Corporation of India established under the Industrial Finance Corporation Act, 1948 (15 of 1948), and State Finance Corporation established under the State Finance Corporation Acts.	31.12.1978	G.S.R. 1458, dated 18.11.1978 [Pub. in Gaz. of India, dated 2.12.1978, Pt.II, S.3(i), P.2758.]
40.	Lignite Mines	6.1.1979	G.S.R. 31, dated 16.12.1978 [Pub. in Gaz. of India, dated 6.1.1977, Pt.II, S.3(i), P.84.]
41.	Quartzite Mines.	31.5.1980	G.S.R. 563, dated 5.5.1980 [Pub. in Gaz. of India, dated 17.5.1980, Pt.II, S.3(i), P.1121.]
42.	All Inland Water Transport Establishments.	31.5.1980	G.S.R. 565, dated 5.5.1980 [Pub. in Gaz. of India, dated 17.5.1980, Pt.II, S.3(i), P.1122.]
43.	Building and Construction Industry.	31.10.1980	G.S.R. 1069, dated 23.9.1980 [Pub. in Gaz. of India, Pt.II, S.3(i), dated 11.10.1980, P.2200.]
44.	Brick Industry	30.11.1980	G.S.R. 662(E), dated 27.11.1980
45.	Establishment engaged in stevedoring, loading and unloading of ships	23.11.1981	G.S.R. 661(E), dated 23.11.1981 (Pub. In Gaz. of India, Pt. II, S.3(i) dt. 23.11.1981.
46.	Poultry Farming.	7.12.1981	G.S.R. 643(E), dated 7.12.1981 (Pub. In Gaz. of India, Pt. II, S.3(i) dt. 7.12.1981.
47.	Establishments engaged in 'Cattle feed' industry.	7.12.1981	G.S.R. 644(E), dated 7.12.1981 (Pub. In Gaz. of India, Pt. II, S.3(i) dt. 7.12.1981.
48.	(i) any University; (ii) any college, whether or not affiliated to a University; (iii) any school, whether or not recognised or aided by the Central or a State Government;	6.3.1982	S.O. 986, dated 19.2.1982 [Pub. in Gaz. of India, Pt.II, S.3(ii), dated 6.3.1982.]

Sl. No.	Name of Industries	Date of application	Notification No. and date
(1)	(2)	(3)	(4)

	(iv) any scientific institution; (v) any institution in which research in respect of any matter is carried on; (vi) any other institution in which the activity of imparting knowledge of training is systematically carried on.		
49.	(i) Guar Gum factories; (ii) Marble Mines; and (iii) Diamond Saw Mills	1.4.1992	G.S.R.170, dated 25.3.1992 [Pub. In Gaz. of India, Pt.II, S.3(i), dated 11.4.1992.
50.	(i) an establishment engaged in rendering Courier Services (ii) an establishment of aircraft or airlines other than the aircraft or airlines owned or controlled by the Central or State Government; (iii) an establishment engaged in rendering clearing and sweeping services.	1.4.2001	S.O.744, dt. 22.3.2001 [Pub. In Gaz. of India, Pt.II, S.3(ii), dated 7.4.2001.
51.	Any establishment engaged in construction, maintenance, operation and commercial activity of Railways; other than Indian Railways and other Railway establishments owned and controlled by Central or State Government.	19.11.2005	G.S.R. 401, dt. 10.11.2005 (Gaz. of India, Pt.II, S.3(ii), dt. 19.11.2005)
52.	Establishment engaged in manufacture, marketing, servicing and usage of a computer [as defined in clause (i) of sub-section (1) of S.2 of the Information Technology Act (21 of 2000)/or deriving any form of output therefrom/or employing it for any type of processing services including software product companies, Internet and E-Commerce Companies, Information Technology Services and Remote Maintenance Companies, Research and Development Companies, Systems integrators, On-site Services Companies and Off-shore Software Development Companies etc.	27.7.2006	S.O. 1190(E), dt. 27.7.2006 (Gaz. of India, Ext. Pt.II, S.3(ii), dt. 27.7.2006
53.	In exercise of the powers conferred by Clause (b) of Sub-s.(3) of S.1 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby specifies the following establishments employing twenty or more persons as the class of establishments to which the said Act shall apply, with effect from the date of publication of this notification in the Official Gazette, namely:- (i) Companies offering life insurance, annuities etc. other than Life Insurance Corporation of India; (ii) private airports and joint venture airports; (iii) electronic media companies in private sector; and (iv) lodging houses, service apartments and condominiums.	16.11.2007	S.O.3456 dt. 16.11.2007 (Gaz. of India, Pt.II, S.3(ii), dt. 28.12.2007)

## APPENDIX II

**List of Industries/class of establishments in respect of which the statutory rate has been enhanced to 10% under the first proviso to Section 6 from 1st day of June 1989.**

## NOTIFICATION

May 17, 1989<sup>1</sup>

S.O. 360(E).-In exercise of the powers conferred by the first proviso to section 6 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby specifies, with effect from the 1st day of June, 1989, every establishment in the industries specified in the Schedule annexed hereto and the classes of establishments specified in the said Schedule, as the establishments and classes of establishments to which the said proviso shall apply:

Provided that nothing contained in this notification shall apply to:-

- (i) any establishment in which less than 50 persons are employed;
- <sup>2</sup>(ii) any sick industrial company as defined in clause (o) of section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986), and declared as such by the Board for Industrial and Financial Reconstruction established under Section 4 of that Act, for the period commencing on and from the date of registration of the reference in the board and ending either on the date by which the net worth of the said company becomes positive in terms of the orders passed under sub-section (2) of Section 17 or on the last date of implementation of the scheme sanctioned under section 18 of that Act, as the case may be:]
- <sup>3</sup>[(iii) any other establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth, that is, the sum total of paid-up Capital and free reserves and has also suffered cash losses in such financial year and the financial year immediately preceding such financial year.]

*Explanation:-*For the purposes of clause (iii), "Cash loss" means loss as computed without providing for depreciation.

## SCHEDULE

### NAME OF INDUSTRY ENGAGED IN THE MANUFACTURE OF THE FOLLOWING PRODUCT OR CLASS OF ESTABLISHMENTS

Sl. No.

1. Cement.
2. Cigarettes.
3. Electrical, mechanical or general engineering products.
4. Iron and Steel.
5. Matches <sup>4</sup>[other than hand-made matches.]
6. Edible oils and fats, including vanaspati.
7. Sugar.
8. Rubber and Rubber products.
9. Electricity including the generation, transmission and distribution thereof.
10. Tea
11. Printing including the process of composing types for printing, printing by letter press, Lithography, photogravure or other similar process or book-binding.
12. Glass.
13. Stone-ware pipes.

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<sup>1</sup> Ins. by Noti. No.S.O.1837, dated 29.6.1990

<sup>2</sup> Subs. by S.O. 1837, dated 29.6.1990

<sup>3</sup> Ins. by Noti. No.S.O. 1837, dated 29.6.1990

<sup>4</sup> Ins. by S.O. 1837, dated 29.6.1990

14. Sanitary wares.
15. Electrical porcelain insulators of high and low tension.
16. Refractories.
17. Tiles.
18. Heavy and fine chemicals including the following:-
  - (a) Fertilisers;
  - (b) Turpentine;
  - (c) Resin;
  - (d) Medical and pharmaceutical preparations;
  - (e) Toilet preparations;
  - (f) Soaps;
  - (g) Inks;
  - (h) Intermediates, dyes, colour, lacs and toners;
  - (i) Fatty acids; and
  - (j) Oxygen, Acetylene and carbondioxide gases.
19. Indigo
20. Lac including shellac
21. Non-edible vegetable and animal oils and fats.
22. Mineral oil refining.
23. Industrial and power alcohol.
- <sup>1</sup>[24. Asbestos cotton sheets.]
25. Biscuit making industry, including composite units making biscuits and products, such as bread, confectionery and milk powder.
26. Mica.
27. Plywood.
28. Automobile repairing and servicing.
29. Rice milling
30. Flour milling
31. Dal milling.
32. Starch
33. Petroleum or natural gas exploration, prospecting, drilling, production or refining
34. Leather and leather products.
35. Stoneware Jars.
36. Crockery.
37. Fruit and vegetable preservation industry, that is to say, any industry which is engaged in the preparation or production of any of the following articles, namely:-
  - (i) Canned and bottled vegetables;
  - (ii) Canned and bottled fruits and pulps;
  - (iii) frozen fruits and vegetables;
  - (iv) jams, jellies and marmalades;
  - (v) tomato products, ketchups and sauces;
  - (vi) squashes, crushes, cordials and ready-to-serve beverages or any other beverages containing fruit juice or fruit pulp;
  - (vii) preserved, candied and crystallised fruits and peals;

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<sup>1</sup> Subs. by S.O. 1837, dated 29.6.1990

- (viii) chutneys;
- (ix) any other unspecified item relating to the preservation or canning of fruits and vegetable
- 38. Confectionery.
- 39. Buttons.
- 40. Brushes.
- 41. Plastic and plastic products.
- 42. Stationery products.
- 43. Aerated water, soft drinking or carbonated water.
- 44. 44. Distilling and rectifying of spirits (not falling under industrial and power alcohol) and blending of spirits.
- 45. Paint and varnish.
- 46. Bone crushing
- 47. Pickers.
- 48. Milk and milk products.
- 49. Non-ferrous metals and alloys in the form of ingots.
- 50. Stemming, redrying, handling, sorting, grading or packing of tobacco leaf.
- 51. Agarbattee (including dhoop and dhoop battee)
- 52. Tobacco Industry that is any industry engaged in the manufacture of cigars, zarda, snuff, quivam and guraku from tobacco.
- 53. Paper including hand made paper and other paper products.
- 54. Licensed salt.
- 55. Linoleum and Indoleum.
- 56. Explosives.
- 57. Fire works and percussion cap works.
- 58. Tent making.
- 59. Ferro manganese.
- 60. Ice and ice cream.
- 61. Winding of thread and yarn reeling.
- 62. Beer manufacturing.
- 63. Ferro chrome.
- 64. Diamond cutting.
- 65. Myrobalam extract powder, myrobalan extract solid and vegetable tennin blended extract.
- 66. Plantations
  - (a) Tea (other than tea plantations in the State of Assam):
  - (b) Coffee:
  - (c) Cardamom:
  - (d) Paper; and
  - (e) Rubber
- 67. Mines
  - (a) Bauxite;
  - (b) China Clay;
  - (c) Chromite;
  - (d) Diamond;
  - (e) Dolomite;
  - (f) Graphite;
  - (g) Iron Ore;

- (h) Lignite;
  - (i) Lime Stone;
  - (j) Magnesite;
  - (k) Manganese; and
  - (l) Mica
68. Coffee curing establishments.
  69. Newspaper establishments, as defined in the Working Journalists (Conditions of Service and Miscellaneous Provisions) Act, 1955.
  70. Road motor transport establishment.
  71. Cane farms, owned by the owner or occupier of a sugar factory or cultivated by such owner or occupier or any person on his behalf.
  72. Hotels.
  73. Restaurants.
  74. Establishments engaged in the storage or transport or distribution of petroleum or natural gas or products of either petroleum or natural gas.
  75. Cinemas including preview theatres, film studios, film production concerns, distribution concerns dealing with exposed films and film processing laboratories.
  76. Trading and Commercial establishments engaged in the purchase, sale or storage of any goods, including establishments of exporters, importers, advertisers, commission agents and brokers and commodity and stock exchanges, but not including banks or warehouses established under any Central or State Act.
  77. Establishments engaged in the processing or treatment of wood including manufacture of hardboard or chipboard jute or textile wooden accessories, cork products, wooden furniture, wooden sports goods, cane or bamboo products, wooden battery separators.
  78. Saw Mills, wood seasoning kilns, wood preservation plants and wood workshops.
  79. Laundry and laundry services.
  80. Theatres where dramatic performances, or other forms of entertainments are held and where payment is required to be made for admission as audience or spectators.
  81. Societies, clubs or associations which provide boarding or lodging or both or facility for amusement or any other service to any of their members or to any of their guests on payment.
  82. Companies, Societies, Associations, Clubs or Troupes which give any exhibition of acrobatic or other performances or both, in any arena circular or otherwise or perform or permit any other form of entertainment in any place, other than a theatre, and require payment for admission into such exhibition or entertainment as spectators or audience.
  83. Canteens.
  84. Attorneys, as defined in the Advocates Act, 1961 (25 of 1961).
  85. Chartered or registered accountants, as defined in Chartered Accountants Act 1949 (38 of 1949).
  86. Cost and Works Accountants within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959).
  87. Engineers and engineering contractors, not being exclusively engaged in building and construction industry.
  88. Architects.
  89. Medical practitioners and medical specialists.
  90. Travel agencies engaged in (i) booking of international air and sea passages and other travel arrangement, (ii) booking of internal air and mail passages and other

travel arrangements, and (iii) forwarding and clearing of cargo from and to overseas and within India.

91. Forwarding agencies engaged in the collection, packing, forwarding or delivery of any goods including carloading, break-bulk service.
92. Stone quarries producing roof and floor slabs dimension stones, monumental stones and mosaic chips.
93. Banks doing business in one State or Union Territory and having no branches or departments outside the State or Union Territory.
94. Establishments engaged in sorting, clearing and testing of cotton waste industry.
95. Garments making factories.
96. Establishments which are factories engaged in the manufacture of glue and gelatine.
97. Establishments engaged in fish processing and non-vegetable food preservation industry including bacon factories and pork processing plants.
98. Financial establishments (other than banks, doing business in more than one State or Union Territory, Unit Trust of India, Agricultural Refinance Corporation, Industrial Development Bank of India, Industrial Finance Corporation of India and State Finance Corporations) engaged in the activities of borrowing, lending, advancing of money and dealing with other monetary transactions with a view to earn interest.

<sup>1</sup>[99. Textiles (made wholly or in part of cotton).]

### **APPENDIX III**

#### **NOTIFICATIONS**

##### **Notification under Section 8 of the Employees' Provident Funds and Family Pension Fund Act, 1952**

<sup>2</sup> [In exercise of the powers conferred by Section 8 of the Employees' Provident Funds and Family Pension Fund Act, 1952, Shri V.S. Desika Chari, the Central Provident Fund Commissioner, hereby authorises the Regional Provident Fund Commissioners to exercise the powers vested in the Central Provident Fund Commissioner under the provisions of the above said section within each of the regions specified in the Schedule by the respective Regional Commissioners in whose region the establishment is covered or has its Head Office.

2. This notification shall come into force on the first day of November, 1973.

#### **SCHEDULE**

1. The State of Andhra Pradesh and Yanam area.
2. The State of Assam, Nagaland, Manipur, Tripura and Meghalaya and Union territories of Mizoram and Arunachal Pradesh.
3. The State of Bihar.
4. The Union Territory of Delhi.
5. The State of Gujarat.
6. The State of Kerala and Union Territory of Laccadive, Minicoy and Amindivi Islands.
7. The State of Madhya Pradesh.
8. The State of Maharashtra and Union Territory of Goa, Daman and Diu.
9. The State of Mysore.
10. The State of Orissa.

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<sup>1</sup> Added by S.O.....(E), dt. 31.8.1994

<sup>2</sup> Vide Noti. No.S.O.550(E), dt. 16.10.1973

11. The State of Punjab, Haryana and Himachal Pradesh and Union Territory of Chandigarh.
12. The State of Rajasthan.
13. The State of Tamil Nadu and Union Territory of Pondicherry.
14. The State of Uttar Pradesh.
15. The State of West Bengal and Union Territory of Andaman and Nicobar Islands.

**Notification under Section 14-B of the Employees' Provident Funds and Family Pension Fund Act, 1952**

<sup>1</sup>[In exercise of the powers conferred by S.14-B of the Employees' Provident Funds and Family Pension Fund Act, 1952, and in supersession of all previous notifications on the subject, the Central Government hereby authorises that the powers vested in the Central Provident Fund Commissioner under the provisions of the above said section shall also be exercisable within each of the regions specified in the Schedule by the respective Regional Provident Fund Commissioners in whose region the establishment is covered or has its Head Office.

This notification shall come into force on the first day of November, 1973.

**(SCHEDULE)**

**Same as under Noti. under Section 8)**

**SECTION 13(1)**

S.O.S-35024/1/88-SS.II. dt.19.1.1989.-In exercise of the powers conferred by sub-section (1-A) of Section 25 of the Code of Criminal Procedure, 1973 (2 of 1974), the Central Government hereby appoints all the Inspectors appointed under sub-section (1) of Section 13 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), as Assistant Public Prosecutors for the purpose of conducting of cases within their respective jurisdiction, arising out of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and the Scheme framed thereunder in the Courts of Magistrates.

**Notification under Section 14-AC of the Employees' Provident Funds and Family Pension Fund Act, 1952**

<sup>2</sup>[In exercise of the powers conferred by Section 14-AC of the Employees' Provident Funds and Family Pension Fund Act, 1952, and in supersession of all previous notifications on the subject, the Central Government hereby authorises that the powers vested in the Central Provident Fund Commissioner under the provisions of the above said section shall also be exercisable within each of the regions specified in the Schedule by the respective Regional Provident Fund Commissioners in whose region the establishment is covered or has its Head Office.

This notification shall come into force on the first day of November, 1973.

**(SCHEDULE)**

**(Same as under Noti. under Section 8)**

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<sup>1</sup> Vide Noti. No.S.O.548(E), dated 16.10.1973, Published in Gaz. of India, Ext.Pt.II, S.3(ii), dt. 17.10.1973, p. 1796

<sup>2</sup> Vide Noti. No.S.O.548(E), dated 16.10.1973, Published in Gaz. of India, Ext.Pt.II, S.3(ii), dt. 17.10.1973, p.1796

**Ministry of Labour, Noti.No.SO. 486, dated January 24, 1975, published in Gazette of India, Part II, Sec.3(i) dated 15th February, 1975, p. 636.**

In pursuance of clause (a) of sub-section (3) of Section 17 of the Employees' Provident Funds and Family Pension Fund Act, 1952 (19 of 1952) the Central Government hereby directs that the employer in relation to any establishment which has been exempted under sub-section (1) of Section 17 thereof, or whose employee or class of employees have been exempted, as the case may be, under Paragraph 27 or paragraph 27-A of the Employees' Provident Funds Scheme, 1952 read with sub-section (2) of Section 17 of the said Act, shall maintain an Inspection Note Book in the proforma set out in the Schedule hereto annexed for an Inspector appointed under Section 13 of the said Act to record his observation on his visit to such establishment.

**SCHEDULE**

**INSPECTION NOTE BOOK**

Name of the Inspector.....  
Date of visit.....  
Period for which account are checked  
Compliance..... Observations  
Signature of the visiting.....  
Provident Fund Inspector.....

**Notification under Section 16(2)**

**S.O. 2714 dated 30.8.1978.**-In exercise of the powers conferred by sub-section (2) of Section 16 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby exempts all handloom factories organised as industrial co-operative, as a class, from the operation of the said Act for a further period from the 1st January, 1975, upto and inclusive of the 31st August, 1978.

**S.O.753, dated 2.2.1986.**-In exercise of the powers conferred by sub-section (2) of Section 16 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby exempts all departmental undertakings under the State Governments of Himachal Pradesh and Punjab whose employees are in receipt of provident fund and pension benefits as admissible under the Government rules, as a class, from the operation of the provisions of the said Act for a period of three years with effect from the 1st March, 1986.

**S.O. 868, dated 17.2.1986.**-In exercise of the powers conferred by sub-section (2) of Section 16 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in continuation of the notification of the late Ministry of Labour and Rehabilitation (Department of Labour) No.S.O.34(E), dated the 20th January, 1983 published in 1983 CCL-III-121 (79), Central Government hereby exempts all departmental undertakings under the Central Government whose employees are in receipt of provident fund and pension benefits as admissible under the Government rules, as a class, from the operation of the provisions of the said Act for a further period of three years with effect from the 20th January, 1986.

**S.O.34E, dated 20.1.1983.**-In exercise of the powers conferred by sub-section (2) of Section 16 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby exempts all departmental undertakings under the State Government whose employees are in receipt of provident fund and pension benefits as admissible under the Government rules, as a class, from the operation of the provisions of the said Act for a period of three years with immediate effect.

*New Delhi, the 12th November, 1963*

<sup>1</sup>[S.O. 3255.-In pursuance of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), read with Paragraph 27 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby directs that the employers in relation to establishment, whose employees have been exempted under the said paragraph, shall submit a monthly return to the Regional Provident Fund Commissioner by the 25th of the month following that to which it relates, in the proforma set out in the Schedule in this notification:

**SCHEDULE**

***Monthly Statement showing the position of Provident Fund in  
Factory/Establishment in which Employees have been exempted under the said  
Paragraph 27 of the Employees' Provident Funds Scheme, 1952***

Name of the Factory/Establishment Code No.

1. Members:
  - (i) No. of members on the last date of the previous month.
  - (ii) No. of members during the month.
  - (iii) No. of members who have ceased to pay contributions during the month on account of cessation of employment.
  - (iv) No. of members on the last date of the month.
2. Contributions realised for wage periods ending in the month:
  - (i) Total amount of wages, dearness allowance and other payments.
  - (ii) Total contributions realised from:
    - (a) Employees
    - (b) Employers.
3. Other income to the fund during the month on account of receipt of interest on investments, refund of loans, transfers, etc.
4. Total payments during the month on account of:
  - (a) Loans.
  - (b) Final settlement of claims.
  - (c) Transfers.
5. Inspection charges paid on contributions and number and date of the challan through which paid.
6. Amount invested during the month.
7. (a) Progressive total of investments made up-to-date from the inception.
  - (b) Balance in hand.
  - (c) Manner of holding the balance.

\*This means the last date of the last wage period ending the month where there are more wage periods than one in the month.

N.B.- Information on Items 1 and 2 will be furnished separately for exempted and excluded employees.

<sup>2</sup>**S.O.3256.-**In pursuance of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), read with Paragraph 27 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby directs that the employers in relation to establishment, whose employees have been exempted under the said paragraph, shall invest every month 90 per cent of the provident fund accumulations in respect of such employees in Central Government securities within

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<sup>1</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 23.11.1963, p. 4077

<sup>2</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 23.11.1963, p. 4077

fifteen days of the date of collections. The balance of 10 per cent of Provident Fund accumulations shall be kept as fluid cash for making refunds to the outgoing members or their nominees/heirs.

*New Delhi, the 17th September, 1964*

<sup>1</sup>**S.O. 3450.**-In pursuance of clause (a) of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in supersession of the notification of the Government of India in the Ministry of Labour and Employment Nos.-

(i) S.O. 1460, dated the 16th June, 1961.

(ii) S.O. 1363, dated the 6th May, 1963.

(iii) S.O. 1521, dated the 24th May, 1963,

and of all other orders issued on the subject, the Central Government hereby directs that the employers in relation to an establishment or any person or class of persons exempted under Section 17 of the said Act, shall be required to pay to the Employees' Provident Fund with effect from the 1st October, 1964, inspection charges at the rate of zero point zero nine per cent, (0.09 per cent) of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concession admissible thereon) for the time being payable to the employees of the establishment or receivable by the persons or class of persons, as the case may be, in respect of which contributions would have been payable but for such exemption, within fifteen days of the close of every month.

2. For the removal of doubts it is hereby notified that nothing contained in Paragraph 1 shall apply to the inspection charges already accrued in accordance with the notifications and orders referred to in the said paragraph and for the said purpose the notifications and orders shall continue to apply as if they had not been superseded.

*New Delhi, the 15th September, 1967*

<sup>2</sup>**S.O.3368.**-In exercise of the powers conferred by clause (a) of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby directs that every employer in relation to an establishment exempted under clause (a) or clause (b) of sub-section (1) of section 17 of the said Act, or in relation to an employee or a class of employees exempted under Paragraph 27, or as the case may be, Paragraph 27-A, of the Employees' Provident Funds Scheme, 1952.-

- (1) shall invest every month within a period of fifteen days of the date of collections not less than 80 per cent (eighty per cent) of the provident fund accumulations in respect of the employees in such establishment, or such employee or, as the case may be, such class of employees, which are available after making provision for refunds to outgoing members or their nominees or heirs, in Government securities (hereinafter referred to as Central Government securities) as defined in sub-clause (i) or sub-clause (ii) of clause (a) of sub-section (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944), being securities created and issued by the Central Government;
- (2) shall invest with the period specified in direction (1) above the balance of the said accumulations which are so available in any Government security (whether created and issued by the Central Government or by any State Government) referred to in clause (a) of the said sub-section (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944), or in any Savings or other Certificates issued by the Central Government;
- (3) Shall not re-invest such accumulations (whether invested in securities created and issued by the Central Government or in certificates issued by the Central

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<sup>1</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 26.9.1964, p. 3932

<sup>2</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 23.9.1967, p. 3456

Government or in securities created and issued by a State Government) in any securities other than 'Central Government Securities';

- (4) Shall not convert any securities or certificates referred to in direction (3) in which such accumulations have been invested into any securities other than 'Central Government Securities'; and
- (5) Shall formulate proper procedure for prompt investment of such accumulations in accordance with the aforesaid directions and shall have it approved by the Regional Provident Fund Commissioner concerned.

*New Delhi, the 114th November, 1968*

<sup>1</sup>**S.O.4192.**-In pursuance of clause (a) of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in supersession of the notifications of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), No.S.O. 1741, dated the 8th May, 1968, the Central Government hereby directs that the employers in relation to establishments that have been granted exemption under sub-section (1) of Section 17 thereof, shall submit a monthly return to the Regional Provident Fund Commissioner by the twenty-fifth of the month following that to which it relates in the proforma set out in the Schedule hereto annexed:

#### **SCHEDULE**

Monthly return to be made by establishments exempted under Section 17(1) of the Employees Provident Funds Act, 1952, for the month of .....

Name of Establishments .....

Code Nos.....

Section under which exemption granted 17(1)(a)/17(1)(b)

**1. Subscribers:**

- (i) Number of subscribers on the last date of the previous Month .....
- (ii) Number of subscribers enrolled during the month .....
- (iii) Number of subscribers who have ceased to pay contributions during the month on account of cessation of employment. ....
- (iv) Number of subscribers on the last day of the month. ....
- (v) Total number of employees in the establishments on the last date of the month. ....

**2. Initial accumulations:**

- (i) Accumulations prior to the commencement of the Act:
  - (a) Total net accumulations prior to the commencement of the Act .....
  - (b) Amount invested out of (a) .....
  - (c) Balance remaining uninvested as on the date of applicability .....
  - (d) Amount transferred in securities and cash to the Board of Trustees and the date of transfer. ....
  - (e) Balance (a-d) Rs.....  
Date.....
- (ii) Contributions from the date of application of the Act to the preceding month:
  - (a) Employers' contributions .....
  - (b) Employees' contributions .....
  - (c) Total .....
  - (d) Amount transferred to the Board of Trustees and the date of transfer Rs.....
  - (e) Balance (c-d) .....

<sup>1</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 23.11.1968, p.5432.

Date.....

Note.- Item is required to be filled in when the return is made for the first time.

3. *Wages and current contributions:*

Wages:

- (i) Total amount of gross wages liable to Provident Fund Contributions  
(basic wages, dearness allowance, retaining allowance, if any, and cash  
value of food concessions admissible thereon) .....
- (ii) Current contributions (during the month):
- (a) Employers' share Rs.....
- (b) Employees' share Rs.....
- (c) Total due Rs.....
- (d) Amount of contributions transferred to the Board of Trustees and the  
date of transfer. Rs.....
- (e) Balance Rs.....
- (f) Total balance indicating total arrears of provident fund dues  
transferable to the Board Date.....
- [(2)(i)(e) + 2(ii)(e) + 3(ii)(e)] Rs.....

4. *Other Income during the month:*

- (i) Interest on investments .....
- (ii) Repayment of loans .....
- (iii) Other income (by transfer from other funds, etc.) .....
- (iv) Total of (i), (ii) and (iii) .....

5. *Payments:*

- (i) Claims .....
- (ii) Loans and advances .....
- (iii) Other payments .....
- (iv) Total of (i), (ii) and (iii) .....

6. *Amount available for investment:*

- (i) Uninvested amount brought forward from the preceding month .....
- (ii) Amount specified against Item 3(ii)(c) .....
- (iii) Amount specified against Item 4(iv) .....
- (iv) Total of (i), (ii) and (iii) .....
- (v) Less amount specified against Item 5(iv) .....
- (vi) Net amount available for investment (iv-v) .....
- (vii) Amount invested during the month and date of investment .....
- (viii) Amount lying uninvested at the end of the month (vi- vii) Rs.....
- Date.....

7. *Investment during the month:*

- (a) Central Government securities. Rs.....
- (b) Savings or other certificates issued by the Central Government Rs.....
- (c) State Government securities
- (d) Other securities guaranteed by the Central or the State Government Rs.....
- Total (a+b+c+d)

Note:-The aggregate of (a), (b), (c) and (d) should tally with the amount  
specified against Item 6(vii) Rs.....

8. *Inspection charges:*

- (i) Past dues, if any Rs.....
- (ii) Dues for the month Rs.....
- (ii) Amount paid and the date of payment Rs.....
- (iv) Balance to be paid Rs.....

Dated .....2000

Signature of Employer  
(with official seal)

*Notification under Section 17(3)*

<sup>1</sup>**S.O.928(E), dated December 31, 1985.-** In exercise of the powers conferred by clause (a) of sub-section (3) of Section 17 of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in supersession of the notifications of the Government of India, Ministry of Labour No. S.O.968(E), dated 15.12.1980, the Central Government hereby directs that every employer in relation to establishment exempted under clause (a) or clause (b) of sub-section (1) of Section 17 of the said Act or in relation to any employee or class of employees exempted under paragraph 27, or as the case may be, paragraph 27A of the Employees' Provident Funds Scheme, 1952, shall transfer the monthly Provident Fund contributions in respect of the establishment or, as the case may be of the employee or class of employees within fifteen days of the close of the month to the Board of Trustees, duly constituted in respect of that establishment, and that the said Board of Trustees shall invest every month within a period of two weeks from the date of receipt of the said contributions from the employer, the provident fund accumulations in respect of the establishment or as the case may be, of the employee, or class of employees that is to say, contributions, interest and other receipts as reduced by any obligatory outgoings, in accordance with the following pattern, namely:-

- |  |                                 |
|--|---------------------------------|
| (i) Government securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the Central Government other than Treasury Bills and National Deposit Receipts (Series I and II)   | Not less than fifteen per cent. |
| (ii) (a) Government Securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by any State Government.   | Not less than fifteen per cent. |
| (b) Any other negotiable securities the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government.  | Not less than fifteen per cent. |
| (iii) 7 years National Savings Certificates (Second Issue) or Post Office Time Deposits.   | Not exceeding forty per cent.   |
| (iv) Special Deposit Scheme introduced by the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs No.F.15(1)-PD/75 dated the 30th June, 1975, which has been extended for a further period of 10 years with effect from 1st July 1985, vide notification No.16(8)-PD/84, dated the 12th June, 1985. | Not exceeding thirty per cent.  |

2. At the time of making of an investment in Post Office Time Deposit or under the Special Deposit Scheme, the authority administering the Fund shall furnish a certificate to the Post Office or the Deposit Office as the case may be that the investment pattern prescribed by the Government has been followed:

Provided that where any moneys are received on the maturity of Post Office Time Deposits, an amount upto 50% of such money may be reinvested in Post Office Time Deposits and the balance may be deposited in Central Government Special Deposit Scheme:

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<sup>1</sup> Vide Gaz. of India, Ext. Pt.II, S.3(ii), dated 31.12.1985

Provided further that where moneys are received on the maturity of the deposits under Special Deposit Scheme such moneys may be reinvested in Central Government Special Deposit Scheme:

3. The above pattern shall be in force with effect from the 1st January, 1986 until further orders, except that the Special Deposit Scheme having been extended for a further period of 10 years with effect from 1.7.1985, the provisions of second proviso to para 2 shall be deemed to have come into force with effect from 1st July, 1985.

<sup>1</sup>**G.S.R.702, dt. 8.7.1981.**-In pursuance of clause (a) of sub-section 17(3) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Central Government hereby directs that the employers in relation to establishment that have been granted exemption under sub-section (2-A) of Section 17 thereof, shall submit a monthly return to the Regional Provident Fund Commissioner by the 25th of the month following that to which it relates, in the proforma set out in the Schedule hereto annexed:

### SCHEDULE

Monthly return to be made by establishments exempted under Section 17(2-A) of the Employees' Provident Funds Act, 1952 for the month.....

Name of Establishments.....

Code Nos.....

Name of the Private Scheme

Section under which exemption granted 17(2-A)

#### 1. *Subscribers:*

- (i) Number of employees covered under the scheme on the last date of the previous month
- (ii) Number of employees covered during the month
- (iii) Number of employees left service during the month on account of cessation of employment.
- (iv) Number of employees covered on the last day of the month.
- (v) Total number of employees in the establishments on the last date of the month.

#### 2. *Initial accumulations:*

- (i) Accumulations prior to the commencement of the Act:
  - (a) Total amount accumulations prior to the commencement of the Employees' Deposit Linked Insurance Scheme, 1976.
  - (b) Amount invested out of (a)
  - (c) Balance remaining uninvested as on the date of applicability
  - (d) Amount transferred in securities and cash to the Board of Trustees and the date of transfer. Rs.....  
Date.....
  - (e) Balance (a-d)
- (ii) (a) Employers' contributions from the date of application of the Employees' Deposit Linked Insurance Scheme, 1976 to the preceding month: Rs.....  
Date.....
  - (b) Amount transferred to the Board of Trustees and the date of transfer
  - (e) Balance (ii-c)

Note.- Item 2 is required to be filled in when the return is made for the first time.

#### 3. *Wages and current contributions:*

- (i) Total amount of gross wages liable to Employees' Deposit Linked Insurance Scheme contributions (basic wages, dearness allowance, if any, and cash value of food concessions admissible

1. Vide Gaz. of India, Pt. II, S.3(ii), dated 25.7.1981

thereon)	Rs.....
	Rs.....
	Date.....
(ii) (a) Current employer's contributions during the month of:	
(b) Amount of contributions transferred to the Board of Trustees and the date of transfer.	Rs.....
(c) Balance	Rs.....
(d) Total balance indicating total arrears of Deposit Linked Insurance dues transferable to the Board	
[(2)(i)(c) + 2(ii)(c) + 3(ii)(e)]	
<b>4. Other Income during month (interest on investments):</b>	
Total	Rs.....
<b>5. Payments:</b>	
(a) Total amount of premium payable for the month by the establishment in respect of employees covered under the scheme.	
(b) Total amount paid as premium for the month with the dates of payments	
(c) Total number of cases of deaths of members occurred in the month and the amounts payable as assurance benefits.	
(d) Total amount paid as assurance benefits during the month-	
(i) Number of cases involved	
(ii) Dates of payments	
(e) Date of expiry of insurance policies, if any, with details.	
<b>6. Amount available for investment:</b>	
(i) Uninvested amount brought forward from the preceding month	
(ii) Amount specified against Item 3(ii)(a)	
(iii) Amount specified against Item 4	
(iv) Total of (i), (ii) and (iii)	
(v) Less amount specified against Item 5	
(vi) Less amount available for investment (iv-v)	
(vii) Amount invested during the month and date of investment	
(viii) Amount lying uninvested at the end of the month (vi-vii)	
<b>7. Investment during the month:</b>	
(a) Central Government securities.	Rs.....
(b) State Government securities	Rs.....
(c) Other securities guaranteed by the Central or the State Government	Rs.....
(d) Post Office Time Deposit	
(e) Special deposit.	
Total (a+b+c+d)	Rs.....
<b>Note:-</b> The aggregate of (a), (b), (c), (d) and (e) should tally with the amount specified against Item 6(vii)	
<b>8. Inspection charges:</b>	
(i) Past dues, if any	Rs.....
(ii) Dues for the month	Rs.....
(iii) Amount paid and the date of payment	Rs.....
(iv) Balance to be paid	Rs.....
Date.....20	

**Note:-** Details in Item Nos.2, 3,4, 6 and 7 are not required to be filled in by Estt., having G.I.S., of the L.I.C. of India.

*Notification under Section 17(3A)*

*New Delhi, the 22nd August, 1978*

<sup>1</sup>**S.O. 2625.**-In pursuance of clause (a) of sub-section (3-A) of Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) the Central Government hereby directs that the employers in relation to an establishment or any person or class of persons exempted under Section (2-A) or sub-section (3-A) of Section 17 of the said Act, shall pay to the Insurance Fund, inspection charges at the rate of zero point zero two per cent (0.02 per cent) of the aggregate of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance, if any, for the time being payable to the employee of the establishment or receivable by the persons or class of persons, as the case may be, in respect of which contributions would have been payable but for such exemption, within fifteen days of the close of every month.

*Notification under Section 17A*

*New Delhi, the 18th February, 1965*

<sup>2</sup>**S.O. 693.**-In pursuance of the provisions contained in sub-section (1) of Section 17-A of Employees' Provident Funds Act, 1952, the Central Government hereby specifies a period of three months as the period within which the amount of accumulations to the credit in the Fund under the said Act of an employee employed in an establishment to which the aforesaid Act applies, leaves his employment and obtain re-employment in another establishment to which the same does not apply shall, if the employee so desires and the rules in relation to that Provident Fund permit such transfer, be transferred to the credit of his account in the provident fund of the establishment in which he is re-employed.

*Notification under Para 39 of the Scheme*

*New Delhi, the 15th January, 1963*

<sup>3</sup>**S.O. 226.**-In pursuance of the provisions of Paragraph 39 of the Employees' Provident Funds Scheme, 1952 and in partial modification of the notification of the Government of India in the late Ministry of Labour No.S.R.O.1895, dated the 31st October, 1952, the Central Government after consulting Board of Trustees constituted under the said Scheme, and having regard to the resources of Employees' Provident Fund available for meeting its normal administrative expenses, hereby fixes two and point four (2.4) per cent of the total employers' and employees' contributions as administrative charges payable under sub-paragraph (1) of Paragraph 38 of the said Scheme, in respect of-

- (a) every establishment which is a factory engaged in the manufacture of-
  - (i) Cigarettes, or
  - (ii) electrical, mechanical or general engineering products, or
  - (iii) iron and steel, or
  - (iv) paper, other than hand-made paper and in which fifty or more persons are employed, and
- (b) every establishment which may hereafter be specified by the Central Government in pursuance of the first proviso to sub-section (1) of Section 6 of the Employees'

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<sup>1</sup> Vide Gaz. of India, Pt. II, S.3(ii), p.2423

<sup>2</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 27.2.1965, p.805

<sup>3</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 26.1.1965, p.310.

Provident Funds Act, 1952 (19 of 1952), as the establishment to which the said proviso shall apply,

and direct that the administrative charges in respect of the establishments referred to in clause (a) shall be payable with effect from the first day of January, 1963, and that the administrative charges in respect of any establishments referred to in clause (b) shall be paid with effect from the date from which the provisions of the first proviso to sub-section (1) of Section 6 of the Employees' Provident Funds Act, 1952 become applicable to it.

*New Delhi, the 17th September, 1964*

<sup>1</sup>**S.O. 3449.**-In exercise of the powers conferred by the Explanation to Paragraph 30, and by Paragraph 39 of the Employees' Provident Funds Scheme, 1952 and in supersession of the notifications of the Government of India, in the late Ministry of Labour No.S.R.O.1859(E), dated the 31st October, 1952, and in the Ministry of Labour and Employment No.S.O.226, dated the 15th January, 1963, the Central Government, after consulting the Central Board and having regard to the resources of the Employees' Provident Fund available for meeting its normal administrative expenses, hereby fixes the administrative charges for the purpose of Paragraph 30 and sub-paragraph (1) of Paragraph 38 of the said Scheme, with effect from the 1st October, 1964 at 0.37 per cent (zero point three seven per cent) of the pay as referred to in the said paragraphs.

2. For the removal of doubts it is hereby notified that nothing contained in this Notification shall affect the administrative charges payable in respect of the period upto and inclusive of the 30th September, 1964, in respect of which the notifications referred to in Paragraph 1 herein shall continue to apply as if the same had not been superseded.

*Notification under para 52(1)*

<sup>2</sup>**S.O. 929(E), dated December 31, 1985.**-In exercise of the powers conferred by sub-paragraph (1) of Paragraph 52 of the Employees' Provident Funds Scheme, 1952 and in supersession of the notification of the Government of India, in the Ministry of Labour No.S.O.969(E), dated the 15th December, 1980, the Central Government hereby directs that all moneys belonging to the funds shall be invested in accordance with the following pattern, namely:-

- |  |                                 |
|--|---------------------------------|
| (i) Government securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the Central Government other than Treasury Bills and National Deposit Receipts (Series I and II) | Not less than fifteen per cent. |
| (ii) (a) Government Securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by any State Government.   | Not less than fifteen per cent. |
| (b) Any other negotiable securities the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government.  | Not exceeding fifteen per cent. |
| (iii) 7 years National Savings Certificates (Second Issue) or Post Office Time Deposits.   | Not exceeding forty per cent.   |
| (iv) Special Deposit Scheme introduced by the  |                                 |

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<sup>1</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 26.9.1964, p.3932.

<sup>2</sup> Vide Gaz. of India, Pt. II, S.3(ii), dated 26.9.1964, p.3932.

notification of the Government of India in the Ministry of Finance, Department of Economic Affairs No.F.16(1)-PD/75 dated the 30th June, 1975, which has been extended for a further period of 10 years with effect from 1st July 1985, vide notification No.16(8)-PD/84, dated the 12th June, 1985. Not exceeding thirty per cent.

2. At the time of making of an investment in Post Office Time Deposit or under the Special Deposit Scheme, the authority administering the Fund shall furnish a certificate to the Post Office or the Deposit Office as the case may be that the investment pattern prescribed by the Government has been followed:

Provided that where any moneys are received on the maturity of Post Office Time Deposits, an amount upto 50% of such money may be reinvested in Post Office, Time Deposits and the balance may be deposited in the Central Government Special Deposit Scheme:

Provided further that where money are received on the maturity of the deposits under Special Deposit Scheme such moneys may be reinvested in Central Government Special Deposit Scheme:

3. The above pattern shall be in force with effect from the 1st January, 1986 until further orders, except that the Special Deposit Scheme having been extended for a further period of 10 years with effect from 1.7.1985, the provisions of second proviso to para 2 shall be deemed to have come into force with effect from 1st July, 1985.

***Notification under Para 28-A of Employees' Family Pension Scheme, 1971 for supplementary additions.***

***Noti. No.S.O. 1607, dated March 28, 1985, published in the Gazette of India, Pt II, sec.3(ii), dated 13th April, 1985 p.1933.***

- |       |   |                                 |
|-------|---|---------------------------------|
| (i)   | Pensioners who were drawing pension upto Rs.100 per month                         | An increase of Rs.60 per month. |
| (ii)  | Pensioners who were drawing pension above Rs.100 per month upto Rs.200 per month. | An increase of Rs.75 per month. |
| (iii) | Pensioners who were drawing pension above Rs.200 per month                        | An increase of Rs.90 per month. |

2. The rate of supplementary additions will be related to the Family Pension as would, be payable in terms of Para 28(1) of the Employees' Family Pension Scheme, 1971 subject to the condition that the total amount of pension (including supplementary additions) shall in no case, exceed the last pay drawn.

3. The above supplementary additions will be in addition to the supplementary additions sanctioned earlier vide S.O. 1351, dated 16.2.1983, S.O. 1611, dated 5.3.1983 and S.O. 2609 dated 21.7.1984.

4. In relation to the Family Pensioners as on 31.3.1982, the above supplementary increase will be related to the pension as increased w.e.f. 1.4.1982 vide notification of the Government in the Ministry of Labour and Rehabilitation, S.O. No.1351, dated the 16th February, 1983.

**S.O. 111(E), dated 24.3.1986.-** In exercise of the powers conferred by sub-paragraph (1) of Paragraph 52 of the Employees' Provident Funds Scheme, 1952 and in supersession of the notification of the Government of India, in the Ministry of Labour No.S.O.929(E), dated the 31st December, 1985, the Central Government hereby directs that all moneys belong to the funds shall be invested in accordance with the following pattern, namely:-

- |  |                                     |
|--|-------------------------------------|
| (i) (a) Government securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the Central Government   | Not less than fifteen per cent.     |
| (b) Any other negotiable securities the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government.  | Not less than fifteen per cent.     |
| (iv) Special Deposit Scheme introduced by the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs No.F.16(1)-PD/75, dated the 30th June, 1975, as extended by notification No.16(8)-PD/84, dated the 12th June, 1985.   | Not exceeding eighty five per cent. |
| (iv) Special Deposit Scheme introduced by the notification of the Government of India in the Ministry of Finance, Department of Economic Affairs No.F.16(1)-PD/75 dated the 30th June, 1975, which has been extended for a further period of 10 years with effect from 1st July 1985, vide notification No.16(8)-PD/84, dated the 12th June, 1985. | Not exceeding thirty per cent.      |

2. At the time of making of an investment in the Special Deposit Scheme, the authority administering the Fund shall furnish a certificate to the Deposit Office that the investment pattern prescribed by the Government has been followed:

3. Where any moneys are received on the maturity of earlier investments made under the pattern in force upto 31st March, 1986, such moneys reduced by obligatory outgoings shall be reinvested in accordance with the new pattern of investment prescribed in this notification.

4. The above pattern of investment shall come into force with effect from the 1st April, 1986.

**S.O. No.536 dated 29th October, 1992.-** In pursuance of paragraph 28-A of the Employees' Family Pension Scheme, 1971, the Central Government hereby directs that the Family Pensioners shall be granted supplementary additions at the rates specified below with effect from the 1st April, 1992:-

(1) Death on or before 31.3.1985.

15% of Pension in Payment with minimum of Rs.50 p.m. subject to maximum monthly pension of Rs.750 p.m. as Normal Widow Pension.

(2) Death on or after 1.4.1985 but on or before 31.3.1992.

10% of Pension in payment with minimum of Rs.50 p.m. subject to a maximum of Rs.850 p.m. as Normal Widow Pension.

2. The rate of supplementary additions will be related to the Family Pension as would, be payable in terms of Para 28(1) of the Employees' Family Pension Scheme, 1971.

3. The above supplementary additions will be in addition to the supplementary additions sanctioned earlier vide S.O. 1351, dated 16.2.1983, S.O. 1611, dated 5.3.1983 and S.O. 2609 dated 21.7.1984, S.O. 1607, dated 28th March, 1985 and S.O. No.4058 dated 20th November, 1986.

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**THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS  
ACT, 1952 (NOTIFICATION)**

March 19, 1993

S.O... In exercise of the powers conferred by sub-section (2) of section 16 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in partial modification of the Ministry of Labour S.O.No.1957, dated the 24th June, 1991, the Central Government, after having regard to the circumstances of the case, is of the opinion that it is expedient so to do, hereby exempt the classes of establishments specified in the Schedule annexed hereto from the operation of the Act for a period of three years with effect from the date of publication of this notification, subject to the following conditions, namely:-

(i) The employer shall constitute a Trust and establish a Board of Trustees for the management of provident fund. The provident fund shall vest in the Board of Trustees who will be responsible for proper accounts of the receipts into and payments from the provident fund and the balance in their custody;

(ii) the accounts of the provident fund maintained by the Board shall be subject to audit by a qualified independent Chartered Accountant annually;

(iii) a copy of the audited annual provident fund accounts together with the audited balance sheet of the establishment for each accounting year shall be submitted to the concerned Regional Provident Fund Commissioner within six months after the close of the financial year.

(iv) the investment of the provident fund contribution shall be made as per the pattern prescribed by the Central Government from time to time; and

(v) the exemption is liable to be cancelled for violation of any of the conditions specified in this Notification.

**THE SCHEDULE**

(i) All educational institutions, which are registered as 'Society' under the Societies Registration Act, 1860 or as "Trust" under Indian Trusts Act, 1882 and whose employees are in receipt of non-contributory provident fund pension at par with the employees of Central Government or with the employees of State Government in such State where the educational institution is located.

(ii) All educational institutions, which are registered as 'Society' under the Societies Registration Act, 1860 or as "Trust" under Indian Trusts Act, 1882 and whose employees are in receipt of contributory provident fund, family pension and deposit-linked insurance at par with benefits available under the Schemes framed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 as amended from time to time.

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**THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS  
PROVISIONS ACT, 1952  
GOVERNMENT OF INDIA MINISTRY OF LABOUR  
NOTIFICATION INVESTMENT PATTERN  
19th June, 1998  
NOTIFICATION**

**Subject:- Pattern of investment to be followed by the non-Government Provident Funds, Superannuation Funds and Gratuity Funds.**

No.F.11(3)-PD/98.-In supersession of this Ministry's Notification No.11(2)-PD/96 dated 17th March 1997, the pattern of investment for incremental accretions by the non-Government Provident Funds, Superannuation Funds and Gratuity Funds shall stand revised as follows effective from 1st April, 1998:-

INVESTMENT PATTERN	Percentage of amount to be invested
(i) Central Government Securities as defined in Sec.2 of the Public Debt Act, 1944;	Twenty Five percent.
(ii) (a) Government Securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by any State Government; and/or	
(b) Any other negotiable securities the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government except those covered under (iii)(a) below.	Fifteen percent
(iii)(a) Bonds/Securities of 'Public Financial institutions' as specified under Section 4(a) of the Companies Act; "public sector companies" as defined in Section 2(36-A) of the Income Tax Act, 1961, including public sector banks and the Infrastructure Development Finance Company Limited (IDFC); and/or]	Forty percent
(b) Certificate of deposits issued by public sector banks.	
(iv) To be invested in any of the above three categories as decided by the Trustees	Twenty percent
(v) The Trusts, subject to their assessment of the risk-return prospects, may invest upto 10% out of (iv) above, in private sector bonds/securities which have an investment grade rating from at least two credit rating agencies.	

2. Any moneys received on the maturity of earlier investments reduced by obligatory outgoings, shall be invested in accordance with the investment pattern prescribed in this Notification.

3. Interest received on the Special Deposit Scheme shall be invested in the Special Deposit Scheme itself. Similarly, interest received under other categories shall be re-invested in the same category.

4. The investment pattern as envisaged in the above paragraphs may be achieved by the end of a financial year.

## **EMPLOYEES PROVIDENT FUNDS SCHEME, 1952**

### **NOTIFICATION**

### **INVESTMENT PATTERN**

**July 9, 2003**

**As amended by Notification September 10, 2008**

**Government of India/Bharat Sarkar**

**Ministry of Labour/Shram Mantralaya, New Delhi**

**S.O.-** In exercise of the powers conferred by Sub-paragraph (1) of Paragraph 52 of the Employees' Provident Funds Scheme, 1952 and in supersession of the Notification of the Government of India in the Ministry of Labour No. S.O. 1398 dated the 11th July 1998 (dated 19.6.1998 published in the Gazette of India) the Central Government hereby directs that all incremental accretions belonging to the Fund shall be invested in accordance with the following pattern, namely-

### **INVESTMENT PATTERN**

	Percentage amount to be invested
(i) Central Government Securities as defined in Section 2 of the Public Debt Act, 1944 (18 of 1944); and/or units of such Mutual Funds which have been set up as dedicated Funds for investment in Government Securities and which have been approved by the Securities and Exchange Board of India.	25%
(ii) (a) Government Securities as defined in Sec. 2 of the Public Debt Act, 1944 (18 of 1944); created and issued by any State Government and/or units of such Mutual Funds which have been set up as dedicated Funds for investment in Govt. Securities and which have been approved by the Securities and Exchange Board of India and/or	
(b) Any other negotiable securities the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Govt. or any State Government except those covered under (iii) (a) below.	15%
<sup>1</sup> [(iii) (a) Bonds/Securities of "Public Financial Institutions" as specified under Section 4(l) of the Companies Act, "Public sector companies" as defined in Section 2(26-A) of the Income Tax Act, 1961 including public sector banks; and/or	30%
(b) Short duration (less than a year) Term Deposit Receipts issued by public sector banks; and/or	
(c) Collateral Borrowing and Lending Obligation (CBLO) issued by Clearing Corporation of India Limited and approved by the Reserve Bank of India. It is further provided that the investment in CBLO under (iii)(c) above shall not exceed 5% of the incremental accretions at any point of time and this route of investment shall be utilized only with view to avoid parking of idle funds in the account at the end of the day.]	30%
(iv) to be invested in any of the above three categories as decided by their Trustees.	
(v) The Trustees, subject to their assessment of risk-return prospects, may invest upto 1/3rd of (iv) above, in private sector bonds/securities, which have an investment grade rating from at least two credit rating agencies	

<sup>1</sup> Subs. by Noti. No.S.O. 2184(E) dt. 10.9.2008, Gaz. of India, Ext. Pt.II, Sec.3(ii), dated 10.9.2008, P.1 No.1274.

2. Any money received on the maturity of earlier investments reduced by obligatory outgoing shall be invested in accordance with the investment pattern prescribed in this Notification.

3. In case of any instruments mentioned above being rated and their rating falling below investment grade and the same rating has been confirmed by two credit rating agencies then the option of exit can be exercised.

4. The investment pattern as envisaged in the above paragraphs may be achieved by the end of a financial year, and shall come into force with immediate effect.  
F.No.G-27031/3/99-SS-II

(D.S. Poonia)  
Joint Secretary to the Govt.

.....  
**NOTIFICATION**  
**EMPLOYEES PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS**  
**ACT, 1952**  
**INSPECTION CHARGES**  
**9th July, 1998**

S.O. In pursuance of clause (a) of sub-section (3) of Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) and in supersession of the notification of the Government of India in the Ministry of Labour No.S.O. 3450 dated the 17th September, 1964 the Central Government hereby directs that the employers in relation to an establishment or any person or class of persons exempted under Section 17 of the said Act, shall be required to pay to the Employees' Provident Funds with effect from the 1st August, 1998, inspection charges at the rate of zero point one eight per cent (0.18 per cent) of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concession admissible thereon) for the time being payable to the employees of the establishment or receivable by the person or class of persons, as the case may be, in respect of which contributions would have been payable but for such exemption, within fifteen days of the close of every month.

2. For the removal of doubts, it is hereby notified that nothing contained in this notification shall affect the inspection charges already accrued in accordance with the notification S.O. 3450 referred to in paragraph 1 and for the said purpose the notification S.O. 3450 shall continue to apply as if the same had not been superseded.

J.P. SHUKLA Under Secretary

**NOTIFICATION**  
**EMPLOYEES PROVIDENT FUNDS SCHEME, 1952**  
**ADMINISTRATIVE CHARGES**  
**9th July, 1998**

S.O. In exercise of the powers conferred by the Explanation to paragraph 30, and by paragraph 39 of the Employees Provident Funds Scheme, 1952 and in supersession of the notification of the Government of India, in the Ministry of Labour S.O. 3247, dated the 5th September, 1986, the Central Government, after consulting the Central Board and having regard to the resources of the Employees' Provident Fund available for meeting its normal administrative expenses, hereby fixes the administrative charges for the purpose of paragraph 30 and sub-paragraph (1) of paragraph 38 of the said Scheme, with effect from the 1st August, 1998 at 1.10 per cent (one point one zero per cent) of the pay as referred to in the said paragraphs.

2. For the removal of doubts, it is hereby notified that nothing contained in this notification shall affect the administrative charges payable in respect of the period upto and inclusive of the 31st July, 1998 in respect of which the notification referred to in paragraph 1 herein shall continue to apply as if the same had not been superseded.-----

**NOTIFICATION**  
**EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS**  
**ACT, 1952 - Exemption**  
**30th September, 1998**

S.O.... In exercise of the powers conferred by sub-section (2) of Section 16 of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (19 of 1952) and in continuation of the notification of the Government of India in the Ministry of Labour S.O. No.3231 dated the 21st November 1995, the Central Government being of opinion that having regard to the circumstances of certain establishments registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any state relating to registration of societies which are being run mainly on grants-in-aid received from the Central Government or the State Governments, it is necessary and expedient so to do, hereby exempts the said class of establishments from the operation of the first mentioned Act for a further period up to the 31st March, 1999 with effect from the 22nd September, 1997 subject to the condition that such grants-in-aid do not include any amount for the purpose of meeting the liability of the employer towards the employer's contribution to the Provident Fund.

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**IMPORTANT NOTIFICATION**  
**9th April, 1997**

S.O. In exercise of the powers conferred by the first proviso to Section 6 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) and in supersession of the notifications specified in Schedule I to this notification except as respects things done or omitted to be done before such supersession, the Central Government after making necessary inquiry into the matter hereby specifies with effect from the first day of May, 1997 every establishment and class of establishments other than those specified in Schedule II, to which the said proviso shall apply.

**SCHEDULE I**

- (i) S.O. 360 Dated the 17th May, 1989
- (ii) S.O. 1837 Dated the 29th June, 1990
- (iii) S.O. 627 (E) Dated the 31st August, 1994
- (iv) S.O. 126(E) Dated the 1st March 1995
- (v)

**SCHEDULE II**

**ESTABLISHMENTS TO WHICH THE FIRST PROVISIO TO SECTION 6 SHALL NOT APPLY**

- (i) Any establishment in which less than twenty persons are employed;
- (ii) Any sick industrial company as defined in Clause (o) of Sub-section (1) of Section 3 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986) and which has been declared as such by the Board for Industrial and Finance Reconstruction established under Section 4 of that Act, for the period commencing on and from the date of registration of the reference in the Board and ending either on the date by which the net worth of the said company becomes positive in terms of the orders passed under Sub-section (2) of Section 17 of that Act or on the last date of implementation of the scheme sanctioned under Section 18 of that Act;
- (iii) Any establishment which has at the end of any financial year accumulated losses equal to or exceeding its entire net worth that is, the sum total of paid up capital and free reserves and has also suffered cash losses in such financial year and the financial year immediately preceding such financial year.

Explanation.-For the purposes of clause (iii) "cash loss" means loss as computed without providing for depreciation;

- (iv) Any establishment in the,-  
(A) Jute industry;  
(B) Beedi industry;  
(C) Brick industry;  
(D) Coir industry other than the spinning sector;  
(E) Gaur gum factories.

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**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
**(Ministry of Labour, Government of India)**  
**May 5, 2008**

No.Coord/3(4)2002/Clarification  
To,  
All Regional P.F. Commissioner-1  
In-charge of the Regions.

**Sub: PF Contribution on Leave Encashment-Clarification**

Sir,

The dispute before the Honourable Supreme Court of India in Appeal (Civil) No.1832/2004 (Manipal Academy of Higher Education v. Provident Fund Commissioner) was whether the amount received by encashing the earned leave is a part of "basic wage" under S.2(b) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 requiring pro rata employer's contribution.

Honourable Supreme Court of India has delivered the judgment on 12.3.2008 in the case and concluded that the basic wage was never intended to include amounts received for leave encashment. The appeal has been allowed by the Honourable Apex Court but it has also been decided that if any payment has already been made it can be adjusted for future liabilities and there shall not be any refund claim since the fund is running one.

In view of the Honourable Supreme Courts' judgment dated 12.3.2008 in Appeal (Civil) No.1832/2004, this is to convey that it is decided (a) to discontinue PF deduction on leave encashment with immediate effect and (b) where PF contribution of the employers' share has been received in the offices of EPFO, the same shall be adjusted against future liabilities.

Yours faithfully,  
(K.C.J.P. Narayanan)  
Regional P.F. Commissioner-I, (Coord)

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**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**  
**Bhavishya Nidhi Bhavan, 14, Bhikaji Cama Place, New Delhi – 110 066**  
**March 18, 2011**

No. Invest.1/3(2)/133/10-11/ROI/

To

All Regional Provident Fund Commissioners

Officer-in-Charge

Regional Officers/Sub-Regional Offices

***Sub: Declaration of Rate of Interest for the Employees Provident Fund  
Members Account for the year 2010-11 – regarding.***

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Sir,

It is to inform that the Central Government has approved the declaration of the Rate of interest for the year 2010-11, vide Ministry of Labour and Employment Letter No. R-11018/1/2010.SS-II dated 17.3.2011 under Para 60(1) of the Employees' Provident Fund Scheme, 1952 for crediting @9.5% per annum on the monthly running balance in the accounts of EPF Subscribers for the year 2010-11. Since the rate of interest of 9.5% is a one time affair and could not be considered for any period beyond 2010-11, pending declaration of the rate of interest for the year 2011-12, the rate of 8.5% would be considered for the settlement cases.

You are accordingly, requested to issue necessary instructions to all concerned for crediting the interest to the members' accounts.

Yours faithfully

**(P.K. UDGATA)**

REGIONAL PROVIDENT FUND COMMISSIONER-1 (F&A)

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**Circular regarding contribution on Minimum Wages**  
**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**  
**Bhavishya Nidhi Bhavan, 14, Bhikaji Cama Place, New Delhi – 110 006**  
**May 23, 2011**

No. Coord/4(6)2003/Clarification/Vol.II/7394

To,

All Addl. CPFCs (Zones)

All RPFCs (In-charge of Regions/Sub-Regions)

***Sub: Splitting of Minimum Wages for the purpose of PF contribution  
not permissible.***

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Sir,

Attention of all concerned is invited towards this office circular no. Coord./4(6)2003/Clarification/13633 dated 6.6.2008 vide which it was advised **to ensure that P.F. Contributions on at least Minimum Wages are remitted by the establishments. It was also directed to review all such cases disposed of u/s. 7-A of the Act where determination of dues has taken place on wages lesser than Minimum Wages.**

2. However, it has been observed that still uniform approach in this regard is not followed by all the field offices which is viewed seriously. It is also observed that the field offices are not duly defending the issue inspite of the fact that the Division Bench of Honourable High Court, Karnataka in the matter of *Group 4 Securities Guarding Ltd. v. RPFC*, has categorically upheld the view that RPFCs u/s. 7-A of the Act can examine and look into the nature of contract entered between the employer and its employees as well as the pay structure to decide whether the pay is being split up under several heads as a subterfuge to avoid PF Contribution.

3. The order of the Division Bench was challenged by the establishment before the Apex Court. While tentatively upholding the order of the Division Bench, the Honourable Supreme Court in its order dated 23.7.2004 again granted liberty to the authorities to decide the matter in accordance with law on its merits. As such the authorities have to consider the order of the Division Bench of Honourable High Court, Karnataka unless there is substantial evidence to lead otherwise.

4. Accordingly the matter has been examined in view of the Apex Court's direction and the following guidelines are issued which should be adhered to and followed by all strictly.

5. The EPF and MP Act, 1952 is a beneficial social security legislation. In construing the provisions of the Act, it has already been settled earlier, the *RPFC, Punjab v. Shibu Metal Works*, 1965 (1) LLJ 473, that wherever two views are reasonably possible, the view which helps the achievement of the object should be preferred and accordingly the assessing authority while determining dues under Section 7-A should curb any attempt to curtail the legitimate social security benefits of the employees. It is needless to reiterate the impact of contribution on lesser wages by splitting the wages into different heads, which results in lesser accumulations in PF account and miniscule pension to the member/family.

6. As you are aware, Section 2(b) of EPF & M.P. Act, 1952 defines the basic wage which excludes all kind of allowances from being considered as basic wage. As the term suggests, 'basic wage' or 'basic salary' is the base salary which is provided to a person in lieu of his services. It is without any allowances which may or may not be added to basic wages in terms of employment.

7. However, it appears that some confusion is prevailing among field offices as to whether basic wages can be lower than the minimum wages or whether an establishment paying minimum wages to its employees can be allowed to split up the wages into various allowances reducing the PF contribution by making it a part of "terms of employment or contract".

8. It would be worth to see that the terms "basic", "basic wage" and "minimum wage" are defined in Oxford Dictionary as below:

(i) "basic. Adj.1. forming an essential foundation; fundamental. 2. consisting of the minimum required or offered".

(ii) "basic wage. n.1 a minimum wage earned before additional payments such as overtime. 2. Austral/NZ/the minimum living wage, as determined by industrial tribunal".

(iii). "minimum wage, n. the lowest wage permitted by law or by agreement".

8. Thus, whereas the minimum wage is the **lowest permitted wage ought to be paid to a worker as per law** as upheld and revisited on various occasions by the Honourable Supreme Court, *Crown Aluminium Works v. Workers Union*, (1958

Vol. I, LLJ, P.1), *Unichoyi v. State of Kerala*, (1961 Vol. I, LLJ P. 631), *Kamani Metals & Alloys Ltd. v. Their Workmen*, (1967 Vol. II, 55; (1967) 2 SCR P. 463), basic wage is only relevant for allowing additional allowances by treating it (basic wage) as a basic/floor level.

10. Another aspect of basic wage/salary is that it is provided to all classes of employees irrespective of quantum of their salary and its quantum varies with every class/post of an employee where as **minimum wage is prescribed only for the lowest paid employee to whom any lesser payment of wages is not permitted by law.**

11. From above, it is abundantly clear that **basic wage in no case can be lesser than the minimum wage** as the same is not only contrary to law of land but is also beyond logic and rationale that an establishment which cannot pay even minimum wages to its employees, would be willing to pay allowances to them and if such instances exist, there is certainly a *mala fide* motive which may be considered as knowingly making or causing to make false statement/ representation punishable u/s.14(1) of EPF and MP Act, 1952. It may also attract the provision of Section 418 of IPC.

12. Further, it also needs to be kept in mind that any agreement which negates any law of land is *ab initio void* and would have effect of non-existence. Therefore, any such terms of agreement for employment where minimum wages is splitted to reduce the liability under EPF & MP Act, 1952 would be governed by the same logic as it is against the provisions of Minimum Wages Act and hence illegal.

13. Also Minimum Wage being a state matter, clarifications were sought from various State Governments. The replies received reveal that minimum wage is a lump sum composite amount arrived at by following the permissible procedure of fixation as revised from time to time and it cannot be segregated and reclassified. Thus the State Governments have also observed that splitting of minimum wages is not permissible in the eye of law.

14. Accordingly, all concerned are directed to ensure that P.F. Contributions are not remitted on wages less than Minimum Wages since every employer is legally bound to pay at least minimum wages to his/her employees and minimum wages are not amenable to split up. It is one pay package". Civil Appeal 4259 of 1999 *Air Freight Ltd. v. State of Karn.& Ors.* 1999 Supp.(1) SCR 22).

15. It is needless to mention that wherever the matter regarding splitting of wages is challenged or pending in a Court of law, the stand of department along with all rules and guidelines of Honourable Supreme Court should be effectively utilised to defend the case. It is also mentioned that nothing said above shall come in way of implementation/execution of any order of a Court of law.

16. The assessing officers shall examine full facts about the wage structure, minimum wages prescribed by the appropriate Government for the relevant class and provide reasonable opportunity to the establishment before deciding the subterfuge, if any.

All the concerned officials/officers are requested to strictly comply with above said guidelines in regard to subject matter.

Please acknowledge receipt.

(This issues with the approval of CPFC)

Sd/-

(K.C. Pandey)

Addl. Central P.F. Commissioner (Compliance)

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## EMPLOYEES' PROVIDENT FUND ORGANISATION

(Ministry of Labour, Govt. of India) REGIONAL OFFICE, MUMBAI -I  
341- Bhavishya Nidhi Bhavan, Bandra(E), Mumbai – 51

No.MH/BAN/PF/Co-ord/2010-2011/88

Date: September 9, 2010

### Sub: Penalty for delay in deposition of Provident Fund dues.

Sir,

The attention of employers of the association is invited, to remit the Provident Fund contributions on time. Failure will result in flagging the establishment as a defaulter liable for penal action.

The damages are levied at the following Flat Rates:-

- ◇ For 0-2 months delay - @5% p.a.
- ◇ for 2-4 months delay - @10% p.a.
- ◇ For 4-6 months delay - @15% p.a.
- ◇ For delay above 6 months - @ 25% p.a.

(subject to a maximum of 100%)

It may also be noted that damages at lesser rates is not permissible under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and reduction/waiver of damages is considered only for Sick Industrial Companies having rehabilitation scheme sanctioned by BIFR.

Therefore it is obligatory to remit dues on time to save penalty and fine.

It may be circulated amongst employers of the association for maximum compliance.

Your's faithfully,

(V.R. Kamalcha)

Regional P.F. Commissioner (Co-ordination) Mumbai-I Region

## THE EMPLOYEES' PROVIDENT FUNDS ORGANISATION

(Ministry of Labour & Employment , Govt. of India) **Bhavishya Nidhi Bhavan, 14-Bhikaiji Cama Place, New Delhi -110 066**

[www.epfindia.gov.in](http://www.epfindia.gov.in) [www.epfindia.nic.in](http://www.epfindia.nic.in)

March 14, 2012

No. Invest 1/3(2)/133/11-12/ROI/51350

To

All Regional Provident Fund Commissioners, Officers-in-Charge,  
Regional Offices/Sub-Regional Offices

**Subject:** Declaration of Rate of Interest for the Employees Provident Fund Members  
Account for the year 2011-12 – regarding.

Sir,

It is to inform that Ministry of Labour and Employment, Government of India, vide its letter no. R-11018/1/2010-SS-II dated 14-3-2012 has conveyed the approval of the Central Government under para 60(1) of Employees' Provident Fund Scheme, 1952 to credit interest @8.25% for the year 2011-12 to the account of each member of the Scheme.

You are accordingly, requested to issue necessary instructions to all concerned for crediting the interest to the members' accounts.

Yours faithfully

(RAJESH BANSAL)

Financial Advisor and Chief Accounts Officer

**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**  
**Bhavishya Nidhi Bhavan, 14, Bhikaji Cama Place, New Delhi – 110 066**  
**March 26, 2012**

D.O. No. R-I/ECR/2012/44

To

All Additional Central Commissioners

All Regional P.F. Commissioners-I

All Officer-in-charge, Sub-Regional Office

Dear Regional Commisisoners,

**Re. Electronic Payment of PF Contribution.**

I am happy to inform that with effect from April 2012, EPFO is introducing Electronic Challan-cum-Return (ECR) for depositing contributions by all the employers. This new system envisages that employer will be able to deposit money only after filling up return form downloadable from our website. After filling up the return, they can generate a challan for depositing the money in the bank. As soon as the bank confirms the receipt of the contribution, simultaneously the return will be pushed to individual ROs system which will automatically update and make entries in the individual accounts. In other words, the new system will bring the following advantages:

- Automatic updation of accounts on receipt of contribution by EPFO.
- Employers can download Annual Accounts slips for their employees for the year 2010-2011 onwards from our website.
- No need to file returns in Forms 5, 10, 3-A, 6-A, 12-A by un-exempted establishments and Forms 3PS, 4PS, 5PS, 6PS, 7PS, 8PS by exempted establishments.
- No need for annual updation of Accounts.
- Annual Accounts slips starting from 2010-11 will be available for download by the employers.
- Auto updation of member basic details for new members and exit details for exiting members.
- Members can get the detailed account statements with all credits and debits from our website with effect from 1<sup>st</sup> May, 2012.

For utilising the above new system, all the employers are required to obtain User ID and Password by logging into EPFO website [www.epfindia.gov.in](http://www.epfindia.gov.in) any time (24x7).

The above information may be given wide publicity and brought to the notice of all employers under your jurisdiction for compliance. For further details, EDP cell of our offices may be advised to guide the employer.

(R.C. Mishra)

Central Provident Fund Commissioner

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**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**  
**Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi – 110 066**  
**May 23, 2012**

No. WSU/17(2)2000/4636

To

All Regional P.F. Commissioners

In-charge of the ROs/SROs

**Subject: Payment of PF accumulations after closure of establishment, in absence of Form 3A/6A.**

Sir,

May kindly refer to the subject cited above. As you are aware that the establishments covered under the EPF and MP Act, 1952 are required to remit provident fund contribution on monthly basis in respect of all the eligible employees. However, till 31.3.2012 (Before introduction of ECR) the contributions were reflected in the member's account only after receiving details of subscription in Annual Returns i.e., 3-A and 6-A. At times, these returns were not submitted by the employers of the closed establishments although the PF office was in receipt of contributions by way of monthly remittances or recovery of the amount in default. The compliance measures initiated against such establishments to procure the returns, many a times did not yield result due to non-traceability of either the employers or the records. This finally results in non-payment of PF accumulations to the members.

In order to mitigate the hardship to members to claim their PF accumulation in above situation a proposal was placed before the CBT, EPF in its 193<sup>rd</sup> meeting held on 30.3.2011. The CBT, EPF in the said meeting approved the proposed scheme, which is to be known as 'Disbursement Scheme'.

**DISBURSEMENT SCHEME**

Two major categories of establishments have been identified where the credit of contribution to the members' account and its disbursement is to be processed in the scheme:-

(A) The establishments which have earlier submitted the Form 3-A or 6-A but have discontinued later,

(B) The establishments, which have never submitted the Form 3-A or 6-A.

Since in existing framework of the Act and Scheme, where provisions for protecting member's interest has been laid down quite rigidly and no apparent solution was available to the above problem, following action are suggested:-

**(i) For establishments indicated in point A) above:**

(a) The last return (3-A or 6-A) submitted by the employer may be taken as base document for crediting the balance amount into members' accounts.

(b) The amount recovered may be divided proportionately amongst the members whose names appeared in the above said return, after consultation with the concerned employer and workers' representatives, whenever possible.

(c) After completing, the action described in point (a) & (b) above, the proposal may be placed before the Regional Committee for approval.

(d) The Regional Committee, after satisfying itself that due diligence has been exercised by the PF office and the Employer, and the details of the employees cannot be retrieved through routine process, it will consider the proposal submitted by the PF Office for approval.

(e) After approval by the Regional Committee, the scheme of disbursing the recovered amount amongst the members may be published in the local newspaper with the names of beneficiaries with specific mention that if any other person who considers that his interest has not been taken care of in the said scheme may file his objection within 30 days from the date of publication of such scheme.

(f) If no objections are filed within the specified period, the intended amount may be disbursed amongst the members covered in the said scheme otherwise the revised disbursement may be made if the claim of the member filing objection is accepted.

**(ii) For establishments, indicated in point B) above:**

(a) The concerned PF office may publish a Public Notice in a local newspaper to the effect that any person who claims to have worked in the said establishment during the specified period, may submit the proof of his period of employment and wages drawn to that PF office, within 30 days from the publication of the Notice so that he could be considered for being listed as PF beneficiary, and his entitlements.

(b) After expiry of the notice period, the details of the persons who have proved their employment and wages drawn in that establishment beyond doubt, may be prepared in consultation with employer's and worker's representative, whenever possible, for placing the proposal for disbursement before the Regional Committee.

(c) The Regional Committee, after satisfying itself that necessary records cannot be retrieved with due diligence, may approve the above proposal for disbursing the accumulations amongst the employees so selected.

Any amount remaining undisbursed after the said exercise may be transferred to Special Reserve Fund for meeting out any future contingency in this regard.

The Disbursement Scheme as stated above is circulated herewith to the field offices for implementation. Kindly acknowledge the receipt.

Yours faithfully

(Rajesh Bansal)

Financial Advisor & Chief Accounts Officer

**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi – 110 066**

**May 25, 2012**

No. IWU/7(17)2009/2816

To

All Additional CPFCs (Zones)

All Regional P.F. Commissioners, ROs and SROs

**Subject: Compliance in respect of International Workers-regarding**

Sir,

Special Provisions in respect of International Workers included in the Employees' Provident Funds Scheme, 1952 as well as Employees' Pension Scheme, 1995 have been given effect from 1<sup>st</sup> October, 2008. Subsequently, certain amend-ments have also been carried out vide notification dated 11<sup>th</sup> September, 2010 and the same were circulated vide Head Office letter No. Coord/5(15)/ 2009/ IW/07733 dated 25/26<sup>th</sup> November, 2010. In pursuance of these amendments detailed instructions were issued vide this office letter No. IWU/7(6)2007/41959, dated 8<sup>th</sup> September, 2009 and No. IWU/7(11)/Compliance dated 30<sup>th</sup> August, 2011.

2. Representations have been received by this office seeking clarity on the status of International Workers (IWs). The matter has been reviewed holistically in the light of special provisions contained in para 83 of EPF Scheme, 1952 and para 43-A of EPS, 1995 and accordingly the position is clarified as under:

- i. The category of IWs will comprise only those Indian employees who have contributed to the social security programme of a country having SSA with India and having gained or going to gain eligibility for benefits under the said SSA only, and their contribution, membership to the Fund etc. will be regulated by special provisions contained in para 83 of EPF Scheme, 1952 and para 43-A of EPS, 1995.
- ii. The detached employee, who avails exemption from contributing in the other country by obtaining a Certificate of Coverage (COC) from India and contributes to the social

security system in India, will not fall under the category of IW. However, it would be mandatory for him to contribute as a member in India, which is a pre-requisite for COC.

iii. All employees holding other than Indian passport, employed in an establishment covered under the Act, and who do not hold COC, will contribute as IWs.

3. The other matters in respect of such IWs will be regulated as under:

(i) With effect from 1<sup>st</sup> October, 2008 each and every IW, other than an 'excluded employee' is required to be a member of the Employees' Provident Fund.

(ii) A detached IW contributing to the social security programme of the home country and certified as such by a valid COC issued by the country of origin for a specified period in terms of the bilateral SSA signed between that country and India is an 'excluded employee'.

(iii) The contribution in respect of all IWs is required to be paid by the employer on full salary (i.e., without any wage ceiling) as per provisions of the scheme.

(iv) The components of salary to be included for the purpose of computation of contribution are the same as in the case of domestic Indian employees, except that in case of IWs, wage ceiling is not applicable.

(v) Prior to issue of notification dated 11<sup>th</sup> September, 2010, diversion of 8.33% portion from Employer's share of contribution to the Pension Fund was restricted to the wage ceiling of Rs. 6,500/- only i.e., upto Rs. 541 p.m. However, consequent upon notification dated 11<sup>th</sup> September, 2010, the 8.33% portion to be diverted to the Pension Fund is to be calculated on full salary w.e.f. 11<sup>th</sup> September, 2010 (i.e., not restricted to the ceiling of Rs. 6,500/- p.m.).

(vi) For the purpose of securing compliance, identification of all IWs is to be done in the first instance, and IW accounts are to be flagged separately in the Form-9 and Form-24 so as to ensure proper accounting as well as settlement of their claims in accordance with the Special Provisions.

(vii) The provision of inoperative accounts would not be applicable to IW accounts.

(viii) An IW covered under SSA who has not rendered the eligible service, is entitled to a totalisation of contributory periods of service as may be provided in the said SSA only for the purpose of determining eligibility for monthly pension.

(ix) Withdrawal benefit under the EPS 1995 is available only to those IWs who are covered under SSA and have not rendered the eligible service even after including the totalisation of service as may be provided in the said SSA. Withdrawal benefit under EPS 1995 is not available to IWs not covered under SSA.

4. You are accordingly requested to ensure that the above mentioned instructions are followed scrupulously and the reports/returns in respect of IWs are received and scrutinised regularly to detect evasion, if any. In this regard, it has also to be ensured that the **special provisions relating to the IWs are also implemented by the Exempted Establishments**. Specific instructions may also be issued to the Enforcement Officers, who are responsible for securing compliance pertaining to their area.

5. IW-1 Return is mandatory for all covered establishments for reporting details of IWs. In case there are no IWs nil return must be submitted. It may be ensured that the return is submitted by all employers.

6. The frequently asked questions (FAQs) updated from time to time on the website [www.epfindia.com](http://www.epfindia.com) may also be referred to and in case of any doubt/clarification, International Workers Unit, Head Office may be contacted.

Yours faithfully

(K.C. Pandey)

Addl. Central P.F. Commissioner (IWU).

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## **THE EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Place, New Delhi – 110 066**

**June 15, 2012**

No. WSU/17(2)/2000/7637

To

All Regional P.F. Commissioners

In-charge of the ROs/SROs

**Subject: Payment of Provident Fund accumulation through Account Payee  
Cheque - Instructions regarding.**

Sir,

May kindly refer to the above subject. As per prevailing instructions, Provident Fund accumulations/ withdrawal benefits are being credited only in the single bank account of the member.

In order to rationalize and simplify the process of settlement and also to curb the return/rejection ratio of the received claims, it is decided that henceforth amount of Provident Fund accumulation/withdrawal benefit may also be credited in the joint bank account of the member, if member opts for the same. However, this is to clarify that the joint bank account shall be acceptable for the purpose only in case when the bank account is maintained with his/her spouse.

In view of above, it is directed that no claim should be returned/rejected due to the reason that member has preferred to claim his/her Provident Fund accumulations/withdrawal benefit in his/her joint saving bank account maintained with his/her spouse.

Yours faithfully

**(Rajesh Bansal)**

Financial Advisor & Chief Accounts Officer

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## **THE EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi – 110 066**

**July 20, 2012**

No: WSU/5(1)2003/11146

To

All Regional P.F. Commissioners

In-charge of the ROs/SROs.

**Subject: Facility to generate Member Passbook, Employee Passbook and On  
request Passbook through Employees' Portal on EPFO website-  
Reg.**

Sir,

A facility of E-Passbook to EPF Members has been devised by the IS Division, Head Office through Member Portal on EPFO website. The EPF Members can directly approach the EPFO website and after entering certain necessary details, they can get themselves registered. The registered EPF Members can obtain E-Passbook after entering Establishment Code/Extn. (if any)/Employee Number and Name as per PF slip.

2. The E-Passbook shall be available subject to following conditions:

- (i) Reconciliation of Challan Data alongwith ECR with Bank Statement;
- (ii) For active members only;
- (iii) No Passbook shall be available for Settled Members/Inoperative Members/Negative Balances/Exempted Establishments.

3. A new function i.e., ADMIN >> Master >> GENERATE MEMBER PASSBOOK FOR EMPLOYER E-SEWA under SUPER ADMIN-EDP Role has been introduced having following four Radio Button options:

- (i) GENERATION OF MEMBER PASSBOOK: The generated PDF file would be uploaded to the employer's Portal on EPFO website. The PDF would be generated against TRRN. It contains all the transaction of the members against the establishment in a single PDF. Further, the transactions would be available since last approved accounting year onwards (Sample attached).\*
- (ii) REGENERATION OF MEMBER PASSBOOK: The PDF file may be regenerated (if required).
- (iii) EMPLOYEE WISE PASSBOOK: The generated PDF file would be uploaded on the Member Portal on EPFO website. The PDF would be generated for all the members individually containing all the transactions since opening of his/her account or data available in the new system.
- (iv) EMPLOYEE WISE PASSBOOK (ON-REQUEST): These employees who could not obtain their respective passbook through Member Portal, may send their request. All such requests would be curtailed into a text file, for uploading and accepting into Application Software. If requisite data relating to the member is available in the System, the same would be furnished to requesting member. (Sample attached)\*

The generated files can be uploaded through Sl. No. 9 "Data Upload" (option "U/L: Form 23) facility available on EPFINDIA website.

Yours faithfully,

(Abhay Ranjan)

Regional P.F. Commissioner –I (F&A)

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**EMPLOYEES' PROVIDENT FUND ORGANISATION**

Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi 110 066

**September 11, 2012**

No.Coord./5(16)2009/Misc.11525

To

All Addl. Central P.F. Commissioners

All Regional PF. Commissioners

In-charge of the Regions/SROs

**Sub: Arrangements for smooth exercise of powers under sections 7A, 7B, 7C and 14B of the EPF and M.P. Act, 1952 – Administrative scrutiny of the orders – Instructions-reg.**

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Sir,

This is with reference to Head Office Circular No.(1)RRC.II/28(31)07/53677 to 53777 dated 17<sup>th</sup> October, 2007 and (2) Coord/5(16)2009/Misc/3380 dated 29<sup>th</sup> October, 2009 assigning original jurisdiction for conducting of proceedings under section 7A and 14B of Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (EPF&M.P. Act, 1952) on the basis of members' strength of the establishment.

The details are given below:

Sl.No.	Establishment's member strength	Original Jurisdiction	
		In ROs	In SROs
1.	Establishment with members upto 250	APFC	APFC
2.	Establishment with members 251 to 1000	RPFC-II	
3.	Establishment with members 1001 and above.	RPFC-I	RPFC-II/OIC

2. During the recent performance review meeting held at Chandigarh on 9.8.2012, at Hyderabad on 14.8.2012, at Mumbai on 24.8.2012 and at Kolkata on 31.8.2012, the Regional Provident Fund Commissioner-in-Charge of the Regions expressed practical difficulties in disposing the proceedings under section 7A and Section 14-B of the EPF & M.P. Act, 1952 due to shortage/non-availability of required officers particularly in the cadre of Assistant P.F. Commissioners

3. It was also pointed out that there is no scope available in the circular issued by Head Office on the subject for changing the original jurisdiction for conducting proceedings under section 7A and Section 14-B of the Act.

4. After detailed discussions, it was decided to authorise RPFC-in-Charge of the Regions to assign jurisdiction beyond the original jurisdiction to officers working under them to conduct cases under section 7A and section 14-B where there is problem of shortage of officers.

5. Accordingly, RPFC-in-Charge of the Regions are hereby authorised to assign the work of conducting cases under section 7A and section 14-B to officers working under them beyond the original jurisdiction after reasons to be recorded in writing.

Yours faithfully,

(P.K. Udgata)

Asstt. Central P.F. Commissioner (Compliance)

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## **EMPLOYEES' PROVIDENT FUND ORGANISATION**

Bhavishya Nidhi Bhavan, 14-Bhikaji Cama Place, New Delhi – 110 066

**October 17, 2012**

No. IWU/7(29)/2012/Review IW/22134

To

**All Additional CPFCs (Zones)**

**All Regional P.F. Commissioners, ROs and SROs**

**Subject: Amendment in Form-11 for identification of Indian International Workers  
- regarding.**

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Sir,

As you are aware an Indian employee having worked or going to work in foreign country with which India has entered into Social Security Agreement and being eligible to avail benefits under Social Security programme of that country by virtue of eligibility gained or going to gain under the agreement is to be treated as International Worker and contribution, membership to the fund etc. in respect of such person will be regulated by special provisions contained in Para 83 of EPF Scheme, 1952 Scheme and Para 43-A of EPS, 1995.

2. Accordingly with a view to identify such Indian Workers who fall under the category of International Workers, Form 11 (i.e., declaration by the person taking up employment as stipulated under Para 34 of EPF Scheme, 1952 scheme and Para 23 under EPS, 1995) has been **revised** with the approval of CPFC and the same is required to be used by all henceforth.

Encl. Revised Form-11

Yours faithfully

(S.C. Sharma)

Regional PF Commissioner-II (IWU)

**Form 11 (Revised)**

**THE EMPLOYEES' PROVIDENT FUNDS SCHEME, 1952 (Paragraph 34)  
AND**

**THE EMPLOYEES' PENSION SCHEME, 1995 (Paragraph 24)**

Declaration by a person taking up employment in an establishment in which the Employees' Provident Funds and Employees' Pension Scheme enforce

1 .....Son/wife/daughter of\* Sh.....  
(Name of Employee)

do hereby solemnly declare that:

(a) I was employed in M/s.----- prior to that, I was  
(Name and full address of the establishment)

Employed in and left service on-----  
(Date of leaving with immediate previous employer)

----- from ----- to-----  
(Name and Full Address of the second last employer, if any)  
(Date of joining and leaving with second last employer, if any)

(b) I was member of.....  
(Name of PF Trust/Address of PF Office of immediate previous employer)  
Provident Fund and **also/but not\*** of the Pension Fund from..... to.....  
Date of joining & leaving with immediate previous employer  
and my account number (s) was/were

-----  
(PF No. with Establishment Code of immediate previous employer)

(c) I **have/have not\*** withdrawn the amount of my Provident Fund/Pension Fund

(d) I **have/have not\*** drawn any superannuation benefits in respect of my past service from any employer.

- (e) I **have/have never\*** been a member of any Provident Fund and/or Pension Fund.  
 (f) I am **drawing/not drawing\*** Pension under EPS 95.  
 (g) I am a **holder/not holder\*** of scheme Certificate.  
 (h) Scheme certificate **surrendered/not surrendered \***.  
 (i) I **have /have not** contributed to the social security programme in..... (Name of Country) from..... to..... which has/has not entered into a Social Security Agreement with India.

*\*Strike out whichever is not applicable.*

-----  
 Signature or left hand thumb impression of the employee

Date: -----  
 (Date of joining of employee)

Shri/Smt.----- is appointed as -----  
 (Name of Employee) (Designation with Co.)  
 in M/s..... with effect from.....  
 (Name of the present employer) (Date of appointment)  
 P.F. Account Number -----  
 (PF No. with Estt.Code of present employer))

Date : -----  
 (Date of joining of employee)

-----  
 Signature of the Employer/Manager or Other  
 Authorised Officer with Office Seal

-----  
**IMPORTANT NOTIFICATIONS**  
**THE EMPLOYEES' PROVIDENT FUND ORGANISATION**

(Ministry of Labour & Employment, Govt. of India)  
 Head Office: Bhavishya Nidhi Bhawan, 14- Bhikaiji Cama Place, New Delhi – 110066

**November 30, 2012**

**No. 7(1)2012/RCs Review Meeting/ 345**

All Additional CPFCs  
 All Regional PF Commissioners  
 All Assistant PF Commissioners

**Subject:- Guidelines for Quasi-judicial proceedings under Section 7A of the Employees' Provident Funds & Miscellaneous Provisions Act 1952 — regarding**

Sir/Madam

The quantum and quality of assessments under the Act have been an area of concern. After conclusion of Zonal Reviews in the month of August 2012, a Working Group of senior officers was constituted for suggesting the necessary correctives. Accordingly, instructions as detailed below are being issued for streamlining and standardizing the area of assessments under the Act. These guidelines are meant for the Compliance functionaries, before and upto the initiation of the quasi-judicial enquiry. Certain other procedural advisories are also being issued.

**2. INITIATION OF INQUIRY** - Inquiries should be initiated only after actionable and verifiable information is placed for consideration of the compliance officers. Following could be the source

information for initiation of enquiries: –

- (a) A system generated report of probable and/or actual defaults based on receipts/remittances position of the establishments.
  - (b) Mapping of individual establishments regarding the amount remitted as well as the number of employees for whom the establishment is remitting the dues. Any variation, positive or negative, greater than 10% over the average receipts/members of the establishment may prompt an investigation.
  - (c) Verifiable complaints or information received from general public at large may be another source for initiation of investigations and/or enquiry.
  - (d) Reports submitted by the Enforcement Officers.
3. For facilitating the Compliance Officers, complete compliance history of the establishment shall be made available on-line. It shall inter-alia contain following:-
- (a) Amount remitted and the number of employees for whom the establishment is complying.
  - (b) On clicking the number of members, a randomly sorted list of names of members for whom compliance has been reported by the establishment during the month should be available. This list shall not contain either the PF account number or the PF balances of the members.
  - (c) Compliance history of the establishments, wherein, details such as pending quasi-judicial enquiries, pending recovery certificates, pending legal cases in respect of a particular establishment etc. be made available.

***{ACC(C) & ACC(IS) to ensure that the same is made available on epfindia portal on priority}***

4. The Compliance Branch in each of the field offices shall have two broad divisions, viz
- Compliance (Administration)** — to investigate and report on complaints, defaults, remittance status etc.

**Compliance (Judicial)** — exclusively for conducting enquiries under the Act.

***{ACC(Zones) to ensure that the same is done on priority, ACC(C) to monitor the same.}***

**5. PROCEDURE FOR INITIATION OF ASSESSMENT INQUIRY-**

- (a) Information received about default will be entered in a Central Register to be maintained on a central server.
- (b) On receipt of the information notice shall be issued to the establishment enclosing the information on the basis of which the instant notice has been issued. If the establishment accepts the contents of the notice, then the matter may be verified for further necessary action.
- (c) If no response is received then the EO shall be advised to investigate and file a report in the matter. The investigation report of the EO shall be according to the "Form of Inspection Report to be submitted by the Enforcement Officer for each Unexempted Factory/Establishment Visited" as issued vide EPF headquarters circular number Vig.XXV(02)2000/3017 dated 4th August 2010 (at serial number 170, Office Orders/Circulars —2010-11).
- (d) The Compliance (Administration) shall examine the investigation report submitted by the EO and decide whether any case is made out for initiation of quasi-judicial enquiries.
- (e) If, on the basis of the report of the EO, it is decided that it is a fit case for initiation of enquiry under section 7A of the Act, then the report of the EO and observations there on of the Compliance (Administration) shall be forwarded to the Compliance (Judicial) branch for initiation of an enquiry under section 7A of the Act by the Assessing Officer.
- (f) Before recommending any case, the Compliance (Administration) shall specifically verify, whether any report/record is available on the file indicating the status of the establishment, i.e. whether it is a closed establishment etc.
- (g) Complete investigation report should be available on record before initiation of inquiry is recommended by the Compliance (Administration). In cases where the complete report is not received the Compliance (Administration) shall record reasons in writing for initiating the proposal for the said enquiry.

- (h) Except under abnormal circumstances, no inquiry shall be initiated unless a prima-facie case exists on the basis of the said report.
- (i) The Assessing Officers shall, on receipt of the report from Compliance (Administration) open a separate file for conducting the quasi-judicial enquiry. This file shall start with the issue of summons for conducting enquiry under section 7A. The enquiry shall be deemed to have initiated only if proof of service of notice is available on record.
- (j) The 7A notice shall be accompanied by the documents on the basis of which an enquiry is proposed to be conducted. A copy of draft notice is attached (Annexure A) for reference.
- (k) The 7A summons shall be for a specific period i.e. the notice shall not be an open ended notice and a specific period of default should be compulsorily mentioned in the notice.
- (l) It should be compulsorily ensured that the notice has been served on the establishment against whom an enquiry is proposed to be initiated before any further action is initiated for conducting a formal enquiry.
- (m) If during pendency of 7A enquiry further default is noticed, either another summon be issued to the establishment for extending the period of current 7A enquiry or a fresh 7A enquiry be initiated.
- (n) During the enquiry a departmental representative should lead the case of the Department. This is a legal requirement and is to be compulsorily insured.

**6. ORDER OF ASSESSMENT-** The Act mandates that the orders issued by any assessing officer shall be a "speaking order". Accordingly, to ensure that the orders so issued, do not suffer from any procedural infirmity, an indicative structure of the assessment order is appended, (Annexure B)

**7. ACTION TO BE TAKEN AFTER COMPLETION OF INQUIRY-** After completion of enquiry the 7A file shall not be merged with the enforcement file. Every order issued under section 7A by the Assessing Officer shall be examined by the Compliance (Administration) to ascertain whether a case exists for filing an appeal against the said order

**8. LUMP-SUM ASSESSMENTS-** The problem of lump-sum assessments happens mostly in contractor establishments and in establishments employing workers of migratory nature having short-term project-based employment in various establishments. The lump-sum assessments happen because the default detection and the subsequent compliance action take place much after the occurrence of default. Further, the employer is either unwilling or unable to provide details of its employees, when so required during the course of 7A enquiry. Accordingly, following instructions are being issued to regulate such assessments:-

- (a) The establishment shall file returns and remittances of its employees (whether regular or contractual) through ECR.
- (b) If the establishment has, on its rolls, employees who are deputed to other establishments on contractual basis, then the EPF code number of the establishment to which the said employee(s) have been so deputed shall be mentioned in the ECR. For this purpose an additional column shall be made available in the ECR.
- (c) There shall be no assessment without identifying individual members in whose account the fund is to be credited.
- (d) If the employer or (sic is) unable or unwilling to submit requisite details, action under Section 14, 14A, 14AA, 14AB and 14 AC of the Act shall be initiated.

#### **9. MULTI LOCATION ESTABLISHMENTS**

- (a) In cases where such. establishments are filing returns and remittances at a single location, this information shall be made available to all the Regional Commissioners for the purpose of ensuring compliance under the Act.
- (b) The Regional Commissioner under whose jurisdiction one or more than one unit of such multi – location establishments is physically situated shall cause periodic inspection of such establishments and make available the inspection report through a function of upload to be provided on efindia portal.
- (c) The compliance position as available from the return and remittances submitted by the establishment and as emerging out of actual inspection of the branch/branches of the establishment shall be available in a consolidated manner at one central location to the Regional Commissioner under whose jurisdiction such establishments are reporting

compliance and who shall, if required, cause an assessment enquiry under relevant provisions of the Act.

- (d) The inspection report of such establishments shall be according to the "Form of Inspection Report to be submitted by the Enforcement Officer for each Unexempted Factory/Establishment Visited" as issued vide EPF headquarters circular number Vig.XXV(02)2000/3017 dated 4th August 2010 (at serial number 170, Office Orders/Circulars – 2010-11).

**10. LIMITATION FOR INVESTIGATION/INQUIRY-** It has been observed that open ended assessment inquiries and investigations serve no real purpose. Moreover such inquiries often do not result in identification of beneficiaries and only tend to harass the employers and establishments. It is accordingly directed that no inquiry or investigation shall ordinarily go beyond seven years, i.e., it shall cover the period of default not exceeding preceding seven financial years. It is to be ensured that compliance actions are initiated in time and there is normally no reason for extending the scope of investigation and assessment enquiry beyond previous seven financial years.

**11.** In case any specific verifiable complaint or information exceeding this period is received then the inquest may go beyond seven years. Following may be an indicative list of documents which shall be required for taking the inquiry/investigation beyond seven years:-

- (i) If the complaint is from an employee, following may be considered:-
- (a) Appointment letter
  - (b) Payslip
  - (c) I.D.Card
  - (d) ESI Card
  - (e) Copy of bank account statement indicating the credit of salary etc from the employer.
  - (f) Any document issued by employer to the employee.
- (ii) If the complaint is from a trade union/ association regarding non-coverage, then inter-alia any of following may be considered :-
- (g) Electricity Bill of the establishment.
  - (h) Sales Tax registration of the establishment.
  - (i) Any other document issued by any other Government or public body.

**12. SPLITTING OF WAGES** - Basic wages by its own definition encompasses all the payments except the specified exclusions. All such allowances which are ordinarily, necessarily and uniformly paid to the employees are to be treated as part of the basic wages. The confusion in definition of wages (and hence the issue of splitting of wages) primarily arises from the expression "commission or any other similar allowance payable to the employee" in Section 2(b) (ii) of the Act as "commission" and "any other similar allowance" are read as two separate expressions and hence "any other allowance" is read as an omnibus exclusion, thereby encouraging the subterfuge of splitting of wages to exclude the PF liabilities. The expression **"commission or any other similar allowance payable to the employee"** is one continuous term meaning commission or any other "commission" like allowance by whatever nomenclature referred. Thus "basic wages" is subject to exclusions expressly referred to in the above definition and no other.

Yours faithfully  
(R.C. MISHRA)

CENTRAL PF COMMISSIONER

**Copy for information and necessary action to:-**

1. FA & CAO
2. CVO
3. Director (NATRSS)

(P.K. UDAGTA)

ADDITIONAL CENTRAL PF COMMISSIONER (C)

**ANNEXURE A**

To

\_\_\_\_\_  
\_\_\_\_\_

**Notice under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.**

WHEREAS upon consideration of the records and documents particulars whereof are given in the Schedule 'A' hereunder written and also the report of the Enforcement Officer of this Department dated \_\_\_\_\_ I am prima facie of the opinion that in spite of applicability of the Provident Fund Act and the Scheme framed there under, to your establishment namely M/s \_\_\_\_\_ Code No. \_\_\_\_\_, you have failed and neglected and/or evaded payment of Provident Fund dues in respect of the persons employed by you having Provident Fund membership / persons employed by you and have not been made member of Provident Fund in violation of the provisions of the aforesaid Act and the Scheme, particulars whereof are given below:-

**(Specify in short the nature and basis of claim based upon the report and the documents available)**

AND WHEREAS I, \_\_\_\_\_ Regional Provident Fund Commissioner/ Assistant Provident Fund Commissioner am empowered under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 to make enquiry and determine the amount due from your establishment under the provisions of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, Employees' Provident Funds Scheme, 1952, Employees' Pension Scheme, 1995 and the Employees' Deposit Linked Insurance Scheme, 1976.

The undersigned proposes to make enquiry and determine the amount payable by your establishment upon consideration of the aforesaid documents, report and your response and reply if any, submitted by you.

You are hereby given a reasonable opportunity of representing your case as provided under Section 7A(3) of the Act and you are requested to show cause and/or give explanation and/or submit your representation, response and reply to this notice along with all the relevant documents and particulars upon which you intend to rely upon for the judicious determination of the amount payable by your establishment within \_\_\_\_ days.

The copies of the report dated (dd/mm/yyyy) of Mr./Ms \_\_\_\_\_, the Enforcement Officer of Provident Fund Department which is self explanatory, and also the documents/records referred to, in Schedule 'A' hereunder are enclosed herewith to give you an opportunity for representing your case and to enable you to give your representation, response and reply to this notice for judicious inquiry and fair determination of the subject matter of this notice.

Please take notice that if you fail to give your representation and/or reply to this notice, I shall proceed to hold the enquiry in the aforesaid matters, ex-parte, on merits and order shall be passed upon consideration of the available records and documents determining the amount due from your establishment under the provisions of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, Employees' Provident Fund Scheme, 1952 Employees' Pension Scheme, 1995 and Employees' Deposit Linked Insurance Scheme, 1976, hereunder.

Issued under my seal and signature at this date of (dd/mm/yyyy)

Regional/Assistant Provident Fund Commissioner

Schedule 'A'

- 1.
- 2.
- 3.
- 4.
- 5.

Encl: Documents referred to in Schedule 'A' and the Inspection Report referred to above.

## ANNEXURE-B

### STRUCTURE OF THE ASSESSMENT ORDER (PARA 6)

Sub-Head	Details
<b>Basic Introduction of the establishment</b>	This part may include basic introduction of the establishment like Code No. etc,
<b>Background of the 7A</b>	This part may include basic reasons for initiation of 7A and details of specific documents summoned at the time of initiation of enquiry
<b>Appearance during enquiry</b>	This part may include persons appearing on behalf of the establishment, appearing on behalf of the department and complainant, if any. This part should also include only the specific dates of hearing. Thus a bare perusal of the order would show the number of opportunities provided to the establishment as well as appearances during the enquiry. The service of summons to the establishment/complainant should be specifically recorded by the Assessing Officer in this part of the enquiry report.
<b>Records produced during the enquiry</b>	This part may mention in detail a list of records produced by the establishment /E.O./Complainant during the enquiry. At the same time, if complete set of records are not produced by the establishment/complainant as summoned, a comparative summary of records not produced despite summons/notices can be mentioned in this part.
<b>Information as per records produced</b>	This part of the assessment order may only give statement of facts (and not opinion/analysis etc) as appearing in the records produced by the establishment/ complainant/ union/E.O. etc.
<b>Submission of the establishment:</b>	This part may elaborately record submission made by the establishment during the enquiry.
<b>Submission of the Complainant, if any</b>	This part may include submission of the complainant, if any, in detail
<b>Submission of E.O</b>	This part may include details of view point of the EPFO represented through E.O.

Sub-Head	Details
<b>Deliberation recorded in the Daily Order Sheet</b>	Any specific event/issue recorded in the Daily Order Sheet or any serious develop-ment during the proceeding should find mention in this part, so as to highlight the intent of the establishment/complainant before any Appellate Forum/Court, if required. However, normal routine developments like adjournments; next date etc should not be recorded in this part.
<b>Rule Provision</b>	This part of the order may specifically contain rule provisions as appearing in Act/scheme. No analysis of rule provision should be mentioned in this part.
<b>Analysis of facts/ evidence vis-a-vis rule provisions</b>	This part may contain the analysis of the facts and evidences produced before the assessing officer vis-a-vis relevant rule provision quoted in preceding paragraphs. This part may deal with each and every aspect of facts/evidence raised by either establishment/E.O or complainant if any. The reasons for reaching a particular conclusion may be specifically highlighted in this part. The reasons for accepting/ rejecting either establishment or E.O. or complainant's submission may also find specific mention in this part of the order.
<b>Finding based upon analysis of facts/ evidence vis-a-vis Rule provisions</b>	This part may record findings of the Assessing Officer with respect to each issue raised during the proceeding. Since the basis of arriving at any conclusion is already mentioned in the preceding part, repetition of the same may not be required at this stage.
<b>Order</b>	This part may contain details of the final order i.e. either assessment or decision regarding applicability. In case of assessment, however, since the enquiry period is specific, in order to avoid any kind of confusion, the amount determined must be mentioned as A. total amount due for the period, B. amount already deposited and C. residual amount due from the establishment. However, it is only the residual amount that should be reflected as Amount due from the establishment.

## EMPLOYEES' PROVIDENT FUND ORGANISATION

Head Office, New Delhi – 110 066

[Web Circulation](#)

No. 7(1)2012/RCs Review Meeting/21224

Date: 18<sup>th</sup> December, 2012

All Additional CPFCs

All Regional PF Commissioners, All Assistant PF Commissioners

**Sub.: Circular No.7(1)2012/RCs Review Meeting/345, dated 30<sup>th</sup> November, 2012 on Guidelines for Quasi-judicial proceedings under S. 7-A of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.**

Sir,

Please refer to the above mentioned circular on the captioned subject posted in the official website of EPFO at S.No.455. It has been decided to keep the said circular in abeyance with immediate effect and till further orders.

Yours faithfully

(Ravi Mathur)  
Central PF Commissioner

Copy for information and further necessary action to:

1. FA & CAO, 2. CVO, 3. Director (NATRSS)

(P.K. Udagta)

Additional Central PF Commissioner (Compliance)

**INVESTMENT PATTERN OF FUNDS UNDER EPF ACT  
MINISTRY OF LABOUR AND EMPLOYMENT  
NOTIFICATION**

**November 21, 2013**

**S.O.3450(E).**-In exercise of the powers conferred by sub-paragraph (1) of paragraph 52 of the Employees' Provident Funds Scheme, 1952 and in supersession of the notification of the Government of India in the Ministry of Labour No.S.O.2125 dated the 9<sup>th</sup> July, 2003 the Central Government hereby directs that all incremental accretions belonging to the Fund shall be invested in accordance with the following pattern, namely:-

Sl.No.	Investment Pattern	Percentage amount to be invested
(i)	<p>(a) Government securities<sup>I</sup></p> <p>(b) Other securities<sup>II</sup>, the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government except those covered under (ii)(a) below.</p> <p>(c) Units of mutual funds set up as dedicated funds for investment in Government securities and regulated by the Securities and Exchange Board of India; Provided that the exposure to a mutual fund shall not be more than 5% of total portfolio at any point of time.</p>	Upto 55
(ii)	<p>Debt securities with maturity of not less than three years tenure issued by Bodies Corporate including banks and public financial institutions<sup>III</sup>;</p> <p>Provided that at least 75% of the investment in this category is made in instruments having an investment grade rating from at least one credit agency.</p> <p>(b) Term Deposit Receipts of not less than one year duration issued by scheduled commercial banks. Provided that the scheduled commercial banks must meet conditions of;</p> <p>(i) Continuous profitability for immediately preceding three years;</p> <p>(ii) Maintaining a minimum Capital to Risk Weighted Assets Ratio of 9%;</p> <p>(iii) Having net non-performing assets of not more than 2% of the net advances;</p> <p>(iv) Having a minimum net worth of not less than Rs.200 crores.</p> <p>(c) Rupee Bonds having an outstanding maturity of at least 3 years issued by Institutions of the International Bank for Reconstruction and Development, International Finance Corporation and the Asian Development Bank.</p>	Upto 55

I Government Securities as defined in Section 2(b) of the Securities Contracts (Regulation) Act, 1956.

II Securities as defined in Section 2(h) of the Securities Contracts (Regulation) Act, 1956.

III Public Financial Institutions' as specified under Section 4-A of the Companies Act, 1956.

Sl.No.	Investment Pattern	Percentage amount to be invested
(iii)	Money market instruments including units of money market mutual funds	Upto 5
(iv)	Shares of companies on which derivatives are available in Bombay Stock Exchange or National Stock Exchange or equity linked scheme of mutual funds regulated by the Securities and Exchange Board of India.	Nil

2. Any moneys received on the maturity of earlier investments reduced by obligatory outgoing shall be invested in same category.
3. Turnover Ratio (the value of Securities traded in the year/average value of the portfolio at the beginning of the year and the end of the year) should not exceed 2.
4. If any of the instruments mentioned above are rated and their rating falls below investment grade as confirmed by one credit rating agency then the option of exit can be exercised.
5. The Investment pattern as envisaged above may be achieved by the end of the financial year. However any volatility re-balancing at the end of the year may be avoided.
6. It may be noted, however, that the investment of the Funds of a Trust is the Fiduciary responsibility of the Trustees and needs to be exercised with appropriate due diligence. Therefore, as such, the trustees are solely responsible for the investment decisions taken in accordance with the pattern of investment specified above.

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## **EMPLOYEES' PROVIDENT FUND ORGANISATION**

Bhavishya Nidhi Bhawan, 14 Bhikaji Cama Place, New Delhi – 110 066

### **CIRCULARS**

No.C/MISC/Ex-Return/2013/1885

Dated 1.5.2013

To,

The Addl. CPFCs (Zones)

**Sub: Proper codification of the establishments exempted under the EPF Scheme, 1952, Employees' Pension Scheme, 1995 and EDLI Scheme, 1976 – Reg.**

Sir,

Instructions have been issued vide this office letter No.C/MISC/Ex-Return/2013/615 dated 9.4.2013 (posted at Sl.No.21 of the circulars segment for the year 2013-2014 on the official website) to all the Regional P.F. Commissioners, In-Charge of Regional and Sub-Regional Offices for proper codification of the establishments exempted under the EPF Scheme, 1952, Employees' Pension Scheme, 1995 and EDLI Scheme, 1976 so as to update the establishment master.

2. A deadline was given to all Regional P.F. Commissioners, In-charge of Regional and Sub-regional offices to complete the exercise by 30.4.2013 without fail. It is regretted to inform that the required information has been received only from 2-3 offices and that too not in the complete shape.

3. The Central P.F. Commissioner has stressed on the online monitoring of the functioning of the exempted establishments and as per direction the committee constituted for the purpose has already submitted its report to IS Division for writing the programme. For the

purpose of online monitoring, the updated data on exempted establishments are required urgently at this end.

In view of above, you are requested to pull all the RPFCs holding offices under your jurisdiction and direct them to complete the updation latest by 10.5.2013 unfailingly. If the required data is not received by this cut-off date from all the offices, the matter will be placed before Central PF Commissioner for further action.

Yours faithfully,  
(P.K. Udgata)  
Addl. Central P.F. Commissioner  
(Compliance)

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## **EMPLOYEES' PROVIDENT FUND ORGANISATION**

Bhavishya Nidhi Bhawan, 14- Bhikaiji Cama Place, New Delhi – 110 066

**May 15, 2013**

No. Invest.1/3(2)/133/ROI/2012-13/4462

To

All Regional Provident Fund Commissioners

Officers-In-Charge

Regional Offices/Sub-Regional Offices

**Subject: Declaration of Rate of Interest for the Employees Provident Fund Members' Account for the year, 2012-13 – regarding.**

Sir,

I am directed to inform that Ministry of Labour and Employment, Government of India, vide its letter No. R-11018/1/2013.SS-II dated 15.5.2013 has conveyed the approval of the Central Government under para 60(1) of Employees' Provident Fund Scheme, 1952 for crediting interest @8.50% on EPF accumulation for the financial year 2012-13 to the account of each member of the EPF Scheme.

It is therefore, requested to issue necessary instructions to all concerned for crediting the interest to the members' accounts.

Yours faithfully

(MANORANJAN KUMAR)  
Regional P.F. Commissioner-II (Investment)

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## **EPFO CIRCULARS**

## **EMPLOYEES' PROVIDENT FUND ORGANISATION**

Bhavishya Nidhi Bhawan, 14 - Bhikaiji Cama Place, New Delhi-110 066

**July 25, 2013**

No. IS/Project I- Transfer claims/ 8141

To

1. All Additional CPFCs(Political States)
2. All RPFCs-I, Incharge of Regions
3. All OICs, SROs.

**Subject:- Registration of the digital signature of the authorized Signatories of the establishments for online submission of transfer claims- Regarding**

**Reference:-Head Office Letter No. IS/Project I- Transfer claims/7846 dated 25/07/2013**

Sir,

1. Please refer to Head Office Letter No. IS/Project I- Transfer claims/7846 dated 25/07/2013.
2. In the revised process to streamline the processing of transfer claims, it has been decided that an option would be given to the members to submit the claims through online mode. The online claim of transfer would be received from the member duly attested by employer using digital signatures.
3. Thus for the online submission of claims, the registration of the digital signature of the authorised signatories of the establishments is required for attestation of the claims. The process to carry out the activity is explained under:
  - (a) The employer would fill up the details of the authorised signatories in the facility provided to the employer at Online Transfer Claim Portal (OTCP) through EPFO website [www.epfindia.gov.in](http://www.epfindia.gov.in). The name, designation and mobile number of the authorised signatories would be furnished by the employer. The employer can then upload the digital certificates of the authorised signatories. The employer can upload the details of maximum of three authorised signatories.
  - (b) A letter (in duplicate) is required to be printed by the employer after uploading the digital signatures of each of the authorised signatories. The print button given on the same web page can be used for the purpose. The format of the letter is enclosed as **Annexure A**.
  - (c) The letter is to be signed by the employer authorizing the officials of the establishment for the purpose.
  - (d) The letter printed for the purpose would also have to be signed by the authorised signatories in the relevant column. This would help in the updation of specimen signatures of authorised signatories with the field offices for processing of physical claims.
  - (e) The letter (in duplicate) is to be submitted to the concerned field offices, where a task would be pending in the RO/SRO Admin Portal (For OTCP).
  - (f) A Nodal Officer, not below the rank of Accounts Officer, has to be deputed in each field office for completion of registration process at EPFO end. The details of the Nodal Officer deputed for the purpose i.e. Name of the Nodal Officer, Designation and his contact number should be informed at e-mail ID [webadmin-epfo@nic.in](mailto:webadmin-epfo@nic.in) by 26/07/2013.
  - (g) The Nodal Officer in each office would receive the letter from the establishment. The nodal officer would make entry of the receipt of the letter at RO/SRO admin portal and would send the letter (in duplicate) to the respective accounts group for verification.
  - (h) The Dealing Assistant in accounts group would verify the signature of the employer from the office record. He would keep one copy of letter received from the establishment for its record and for specimen signature of authorized signatory. He would return the other copy of the letter to the nodal officer after verification and approval by APFC of accounts group.
  - (i) On the receipt of above approval of APFC, accounts group, the nodal officer would approve the pending task in the RO/SRO admin portal (For OTCP) for registration of digital signature of the authorised signatory.
  - (j) The employer can then digitally sign and submit the claims.

- (k) In case the employer wants to revoke the signature of the authorised signatory, he will have the option to do so at Online Transfer Claim Portal (OTCP) through EPFO website. On revocation, the digital signatures of the respective signatory would be suspended and any digital claim received thereafter signed digitally by the respective signatory would be rejected. A letter (in duplicate) is required to be printed by the employer after revoking the digital signatures of the respective signatory, which would, then, be required to be submitted by the employer to the EPFO office for completion of the revocation process at portal and for required action in respect of physical signatures. The format of the letter is enclosed at **Annexure B**. The printout of this request letter for revocation can be taken by the employer from same portal. The remaining process for revocation is same as the process for registration of signature.
4. The detailed workflow for the Nodal Officer is explained in the **Annexure C**. The employer is being requested to register the digital signatures of their authorized signatories on EPFO website through SMS and e-mail, wherever available. The detailed instructions for employers are available on EPFO website.
5. A help desk number 1800118005 (Toll free) has also been established to respond to the queries of employer as well as the officials of EPFO in this regard. Help desk will work from 09:45 AM to 05:30 PM on every working day for next two months.
6. The success of the online transfer claim process is dependent upon the number of employers who register their digital signatures of their authorized signatories with EPFO. All efforts should, therefore, be made to get as many employers registered with digital signatures as possible.

Yours faithfully,

(Sanjay Kumar)  
Additional Central P.F. Commissioner (IS)

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**Annexure-A**

**(The letter head of the establishment)**

Letter No.: <Portal generated>

Date : dd-month-yyyy

Specimen Signature Card

[Letter (in duplicate) to be submitted to <<Regional Office/ Sub-Regional Office, Office name>>]

To,

The Regional Provident Fund Commissioner,

<EPFO Office Address 1>

<EPFO Office Address 2>

<EPFO City , EPFO State>

**Reference: Establishment Code Number : <est\_id>**

**Subject: Submission of Authorized Signatory Information with respect to M/s. <est-name> for claims/returns related matters in EPFO– regarding.**

Sir,

1. The following official is hereby authorized to deal with all correspondences including attestation of claims/ returns for M/s <est\_name> in connection with EPF matters. The specimen signature of the official are placed below in the prescribed space.
2. The digital signature of the authorized signatory has been uploaded on the portal to digitally sign and forward claims/ returns to EPFO. Necessary action may kindly be taken to enable the digital signature at your end.

Sl. No.	Name of the Authorized Signatory	Designation	Specimen Signature	Digital Signature Valid Upto
			1. _____ 2. _____ 3. _____	

3. I undertake that:

- (a) In case of expiry of validity of digital signature of the authorized signatory, the digital signature in respect of the respective authorized signatory would be uploaded on the portal after its renewal.
- (b) In case of de-authorization of the above official before expiry of the validity of digital signature, the same would be revoked from the Portal instantly and EPFO would be informed about the same by submitting revocation request letter immediately for completion of the revocation process.
- (c) The specimen signatures of the authorized signatory as above would, however, be valid for physical claims/ returns till a request letter for the revocation of the authorized signatory is submitted in the EPFO office.

Thanking you,  
Yours faithfully,

(Signatures of employer with Company Seal)

**For EPFO Office Use**

Signature of employer verified from EPFO office records

Signature of Dealing Assistant with name stamp  
Date:

Signature of Assistant Commissioner with  
Date:

Approved on RO/SRO admin Portal

Signature of Nodal Officer with name stamp  
Date:

**Annexure-B**

**(The letter head of the establishment)**

Letter No: < Portal generated >

Date : dd-month-yyyy

**Revocation of Specimen Signatures**

**[Letter (in duplicate) to be submitted to <<Regional Office/ Sub-Regional Office, Officename>>]**

To,

The Regional Provident Fund Commissioner

<EPFO Office Address 1>

<EPFO Office Address 2>

<EPFO City> , <EPFO State>

**Reference: Establishment Code Number : <est\_id>**

**Subject: Revocation of Authorized Signatory Information with respect to  
M/s <est\_name> for claims/returns related matters in EPFO–  
regarding.**

Sir,

It is hereby informed that following signatory for M/s <est\_name> authorized earlier to deal with all correspondences including attestation of claims/ returns in connection with EPF matters have been revoked on the portal. The following official is no longer authorized to attest and forward any claim/return either through his digital signature or through his signature on physical claim/return.

2. Necessary action may kindly be taken to revoke the digital signature and physical signature of the following person at your end.

S.No.	Name	Designation

Thanking you,

Yours faithfully,

(Signature of employer with Company Seal)

**For EPFO Office Use**

Signature of the employer verified from EPFO office records

Signature of Dealing Assistant with name stamp  
Date:

Signature of Assistant Commissioner with  
Date:

Revocation done on RO/SRO admin Portal

Signature of Nodal Officer with name stamp  
Date:

**Annexure-C**

**Process flow for registration of Digital Signatures of Authorized Signatories of Establishments**

**Purpose:** Online Transfer Claim facility will be available only for members where the Digital Signatures of their employer are registered on portal. For registering Digital Signature Certificate (DSC) on the Online Transfer Claim Portal (OTCP), the employer has to upload the DSC on EPFO's portal through their login and password (same as ECR) and generate a request letter. Duly signed request letter will be sent to the concerned EPFO Office by the employer. On receiving the request letter in EPFO office, following steps will be followed for registration of digital signature of the authorized signatory of the establishment.

Step 1: Request letter will be received by the Nodal Officer.

Step 2: Receipt Date will be immediately entered on portal by going to RO/SRO admin portal (For OTCP) or directly opening the following link <http://employerclaims.epfo-services.in/admin>.

Step 3: The request letter would be sent to the concerned accounts group by the Nodal Officer for verification of signature of employer.

Step 4: On receipt of the request letter from the accounts group, the Nodal Officer would approve/ reject the digital signatures on the portal.

The detailed process has been explained below with screen shots of each step **(Here it must be noted that the details available in the process flow have been entered only for the testing of the application and has been reproduced for demonstration purpose only)** :

The Nodal Officer may visit the RO/SRO admin portal (For OTCP) or may open URL <http://employerclaims.epfoservices.in/admin> on the web browser.....etc. etc.....

- User name and One-time Password will be intimated separately
- After entry and validation of username and password, the following screen will be displayed.

(Publisher's Note: Screen shots of each steps are available on website)

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### **Employees' Provident Fund Organisation**

Bhavishya Nidhi Bhawan, 14 - Bhikaiji Cama Place, New Delhi-110066

**July 12, 2013**

No. Manual/Amendment/2011/7368

To

All ACCs (Zones),

Regional PF Commissioners-In Charge of the ROs/SROs

#### **Subject:- Revised Transfer Claim Format.**

Sir,

Kindly find enclosed herewith a sample of the revised Transfer Claim Form 13 which has been approved by the Central Provident Fund Commissioner for the smooth handling of transfer claims

The new revised forms are to be used with immediate effect.

(This issues with the approval of FA & CAO)

Encl: As above

Yours faithfully,

(P.C. Pati)

Director (Audit) & Link  
to RPFC (F & A)

#### **TRANSFER CLAIM FORM**

**CLAIM ID** \_\_\_\_\_

**FORM 13 (REVISED)**

(For EPFO Use only)

#### **EMPLOYEES' PROVIDENT FUND SCHEME, 1952**

**(PARA 57)**

To,

The Regional P F Commissioner,

Office Name: \_\_\_\_\_

Office Address: \_\_\_\_\_

To,

Trust Name: \_\_\_\_\_

Trust Address: \_\_\_\_\_

(Please see instruction 3)

(in case the PF A/C is with Exempted Establishment)

Sir,

I request that my provident fund balance along with my pension service details may please be transferred to my present account under intimation to me. My details are as under:

#### **PART A: PERSONAL INFORMATION**

1. \*Name: \_\_\_\_\_

2. \*Father's/Husband's name: \_\_\_\_\_

3. Mobile number: \_\_\_\_\_

4. E-mail id: \_\_\_\_\_

5. Bank A/C number: \_\_\_\_\_

6. IFS code of Bank branch: \_\_\_\_\_

**PART B: DETAILS OF PREVIOUS ACCOUNT (WHICH IS TO BE TRANSFERRED)**

1. \*PF Account No. : \_\_\_\_\_  
*In case the previous establishment is exempted under Employees' Provident Fund Scheme, 1952 Pension Fund Account No. : \_\_\_\_\_*
2. \*Name and Address of the previous establishment: \_\_\_\_\_  
-----
3. \*PF Account is held by: (Name of EPF Office/ PF Trust) \_\_\_\_\_
4. \*Date of Birth: \_\_\_\_\_ (dd/mm/yyyy)    5. \*Date of joining: \_\_\_\_\_ (dd/mm/yyyy)
6. \*Date of leaving: \_\_\_\_\_ (dd/mm/yyyy)

**PART C: DETAILS OF PRESENT ACCOUNT**

1. \*PF Account No. : \_\_\_\_\_  
*In case the present establishment is exempted under Employees' Provident Fund Scheme, 1952 Pension Fund Account No. : \_\_\_\_\_*
2. \*Name and Address of the present establishment: \_\_\_\_\_  
-----
3. \*Account is held by: (Name of EPF Office / PF Trust) \_\_\_\_\_
4. \*Date of joining : \_\_\_\_\_ (dd/mm/yyyy)
5. #Name of Trust (to whom funds are to be paid in case of present establishment being exempted under EPF Scheme, 1952) \_\_\_\_\_
6. #Employee code under the Trust: \_\_\_\_\_

(\* indicates mandatory fields)

(# Strike off if not applicable)

I, Certify that all the information given above is true to the best of my knowledge and I have ensured the correctness of my present and previous account numbers.

Signature of the Member

Date:

**IMPORTANT: Member has the option to get the claim form attested by present or previous employer.**

**In case of attestation by the previous employer, time taken in settlement will be relatively less.**

Certified that I have verified the data in Part B in respect of the member mentioned in Part A of this form and the signature of the member.

Signature of Previous Employer

Date:

**Seal of the Establishment**

**OR**

Certified that I have verified the data in Part C in respect of the member mentioned in Part A of this form.

Signature of Present Employer

Date:

**Seal of the Establishment**

**INSTRUCTIONS AND GUIDELINES**

1. The Bank A/C details are for verification purpose even if the Fund is transferred to the EPFO Office/Trust maintaining the present account number.
2. In case the Previous Account was maintained by PF Trust of the exempted establishment, the member should submit a Transfer Claim Form {Form-13(Revised)} to the Trust while sending another Transfer Claim Form {Form-13(Revised)} to the PF Office for transferring the service details under the Pension Fund to the new account.

3. The Form should be submitted to that PF Office under which previous or the present account is maintained, depending upon as to which employer has attested the claim. (In case the claim is attested by the present employer, claim should be submitted with the PF Office under which the present account is maintained, and so on).
4. The mobile number (wherever provided) of the member would be used for sending an SMS alert informing him/her the processing of his/her claim and is non-mandatory for Physical form.

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**Employees' Provident Fund Organisation**

Bhavishya Nidhi Bhawan, 14 - Bhikaiji Cama Place, New Delhi-110066

**July 25, 2013**

**No. IS/Project I- Transfer claims/7846**

To

1. All Additional CPFCs(Political States)
2. All RPFCs-I, Incharge of Regions
3. All OICs, SROs.

**Subject:- Revised Transfer Claim Format - Handling of physical and digital claims in the EPFO field offices.**

**Reference:- Head Office Letter No. Manual/Amendment/2011/7368 dated 12.07.2013**

Sir,

1. Please refer to Head Office letter dated 12.07.2013 on the subject cited above.
2. The need to streamline the processing of transfer claims has been felt for quite a long time as a large number of grievances relate to transfer claims. The matter was discussed in detail in the meeting with senior officers of EPFO on 01.04.2013 and 02.04.2013. Based on the macro-level decisions taken in the meeting to modify the business processes, following broad level process changes have been initiated -

a. The claims can be submitted through previous employer or present employer. The additional option to submit the claim through the previous employer would expedite the claim settlement process, as the information required from the previous employer would be obtained along with the claim form.

The option to submit the claim through the present employer has been retained as at times the member may find it difficult to obtain the signatures of the previous employer due to change of location on change of job.

In order to provide this option of submission of the claims at transfer-out office as well as transfer-in office, the Transfer Claim Form (Form-13) claim has been redesigned with three parts:-

(i) **Part A-** Personal Information of member.

(ii) **Part B-** Details of Previous Account which is to be certified by the previous employer. This would be optional with option C.

**(It has been informed in the form that the settlement of claim would take relatively less time in case the claim has been attested by previous employer.)**

(iii) **Part C-** Details of Present Account which is to be certified by present employer. This would not be required if part B has been certified by previous employer but it would be mandatory in case Part B is not certified by previous employer.

- b. An option would be given shortly to the members to submit the claims through online mode. The member can fill up the form online on the Online Transfer Claim Portal (OTCP). The member will have to take a printout of the claim, sign it and submit it to the employer. The online transfer claim would be received in EPFO office after due attestation by employer using digital signatures. In case of such online claims, the employer would not submit the printout of the claim submitted by the member to EPF office. He would retain it with himself for his own office record.
  - c. Since all the members may not have access to internet facility and all the employers may not be able to file the digitally signed claims, the option to submit the claims through physical form would also be allowed.
  - d. The online claim application can also be submitted through previous employer or present employer. The online claim application, if submitted through previous employer, would be settled in lesser time as the member's details with previous employer would be provided in the form.
  - e. The online claims will be received by a central server which shall check the availability of member details (i.e. Father's/Husband's name, relationship, Date of Birth, Date of Joining, Date of Exit) in the database. In all such cases where the details are not available in the database and the application has been received through present employer, the same is to be obtained from the previous employer. A proper monitoring and tracking MIS about such cases shall be maintained in the system for their expeditious disposal.
  - f. The physical claims received at the transfer-out office would be settled as is being currently done on receipt of claim from transfer-in office. If the claim has been submitted at the transfer-out office signed by the previous employer, the details verified by the previous employer in Transfer Claim Form (Form-13) can be used to fill up the member's missing details.
  - g. The physical claims received at the transfer-in office would be digitized at the office of receipt after its verification. There would be no movement of physical claim between the EPFO offices. The details would be shared shortly with the introduction of new functionality at RO/SRO admin portal.
  - h. The claim digitized in transfer-in office would be received in the transfer-out office and generate a pending task with the concerned dealing assistant. There would be no need for the dealing assistant to punch the details in the system. A functionality to take the printout of the payment voucher would be given which would be used for making appropriate office entries. Thereafter, the claim would be settled in the transfer-out office as is being done earlier.
  - i. The process of verification of amount due to be transferred has not been changed for both Physical and Online claims. The officials at transfer-out office will satisfy themselves about the amount to be transferred as per the existing process.
  - j. Similarly in all the cases where Form-5/10 details have been received through Revised Transfer Claim Form (Form-13), physically or digitally, needs to be verified by the officials in the same manner, which is presently being followed. Digital verification, if any, taken for such detail only substitutes requirement for physical verification.
  - k. The transfer of P.F. accumulation would be done through the system of NEFT and the service details would be sent through the digital mode simultaneously.
  - l. The pending tasks at each stage would be available in the report function in the field office and at the dash board on EPFO website for expeditious disposal of pending tasks for updation of the member's present account.
3. The detailed workflow for each activity would be issued separately. It is expected that the field offices would make all-out efforts for the expeditious disposal of transfer claims.

Yours faithfully,

(Sanjay Kumar)

Additional Central P.F. Commissioner (IS)

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**EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi – 110 066**

**November 8, 2013**

No. Pension/Misc./2013/Higher Salary/528

To,

All Regional Provident Fund Commissioners

Regional Offices/Sub-Regional Offices

**Subject:- Contribution on salary exceeding the statutory limit under Para 11(3) of the EPS' 95**

**Reference: 1. Circular No. Pen/4(2)96/SLP/Vol.V/16598 dated 26-6-2004**

**2. Letter No.Pen.4(38)96/WB/59867, dated 1-12-2004**

**3. Circular No. Pen/Misc/2006/Vol.1 dated 25-4-2006**

**4. Circular No. Pension/Misc./2005/65836, dated 22-11-2006**

Kind reference is invited to the headquarters circulars cited above wherein the issue of contributing on a pay exceeding the statutory limit under Para 11(3) of the Employees' Pension Scheme, 1995 has been the point of consideration.

2. This matter has been receiving attention in headquarters and the following significant facts have emerged in the analysis:

(i) Every option for contribution on higher wages is putting the Pension Fund under strain on account of the higher payout obligations arising out of it. The payout is disproportionate to the contributions received in respect of cases where there is an option for contribution on higher wages.

(ii) Currently the Pension Fund is running at an overall deficit as per Actuarial valuations and it would be unwarranted to increase the deficit by accepting options for contribution on higher wages knowing fully well that benefit payout in such cases are detrimental to the viability of the fund.

(iii) Members contributing on higher wages draw benefits disproportionate to the contributions, even given the fact that in their case the contributions are on higher salaries. In effect the poor members are subsidizing the benefits for the relatively richer members. This is a most undesirable and repugnant situation that needs to be corrected immediately.

3. In view of the foregoing, it has been decided that henceforth and until further orders no permission will be accorded for contribution on higher wages under EPS.

4. As may be evident under EPS there is no contribution payable separately. Under Para 3 of the EPS, from and out of the contributions payable by the employer in each month under Section 6 of the Act, the employer shall remit a part of contribution representing 8.33% of the employees' pay to the EPS. Accordingly, the option to contribute on a pay exceeding statutory limit is available to a member only under Para 26(6) of the Employees Provident Fund Scheme, 1952 and not under Para 11(3) of the EPS.

5. Para 26(6) of the EPF Scheme, 1952 provides that the contribution on higher wages would be permitted by an officer not below the rank of APFC on the joint request of the employer and employee. The option for contribution on higher wages to the EPS would have to be regulated under this Para. Accordingly, in all cases where joint requests from employer and employee preferring option for contribution on higher wages are received under Para 26(6), the permission for contribution on higher wages may be accorded subject to the condition that contribution to the EPS on higher wages would not be allowed and shall be limited to wage ceiling only. The reason for declining option for contribution on higher wages to EPS, that have been detailed in paragraph 2 above should also be clearly mentioned in the option acceptance letter/order.

[This issues with the approval of the CPFC]

Yours faithfully,

**CHANDRAMAULI CHAKRABORTY)**  
**Regional P.F. Commissioner-I (Pension)**

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**EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi – 110 066**

**November 8, 2013**

No. Pension/Misc./2013/Higher Salary/529

To,

All Additional CPFCs

All RPFC 1, Incharge of Regions

**Subject: Interest and damages on retrospectives option to Pension Scheme**

Dear Sir,

We are receiving the requests from members and employers also to allow the retrospectives option in Pension Scheme also.

The demand is considered in detail and it is observed that the pension on higher salary results into cross subsidy on behalf of the poorer workers. Considering the demand, it is decided to allow the retrospective option on higher salary under EPS, 1995 subject to payment of interest under Section 7-Q and damages under 14-B. On payment of interest and damages the pension on higher salary shall be allowed.

(This issues with the approval of CPFC)

Yours faithfully,

**CHANDRAMAULI CHAKRABORTY)**  
**Regional P.F. Commissioner-I (Pension)**

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