

29th annual report

1981-82



OFFICE OF THE
CENTRAL PROVIDENT FUND COMMISSIONER
NEW DELHI

29th ANNUAL REPORT 1981-82

EMPLOYEES' PROVIDENT FUND ORGANISATION

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952

The Employees' Provident Funds Scheme, 1952

The Employees' Family Pension Scheme, 1971

The Employees' Deposit-linked Insurance Scheme, 1976

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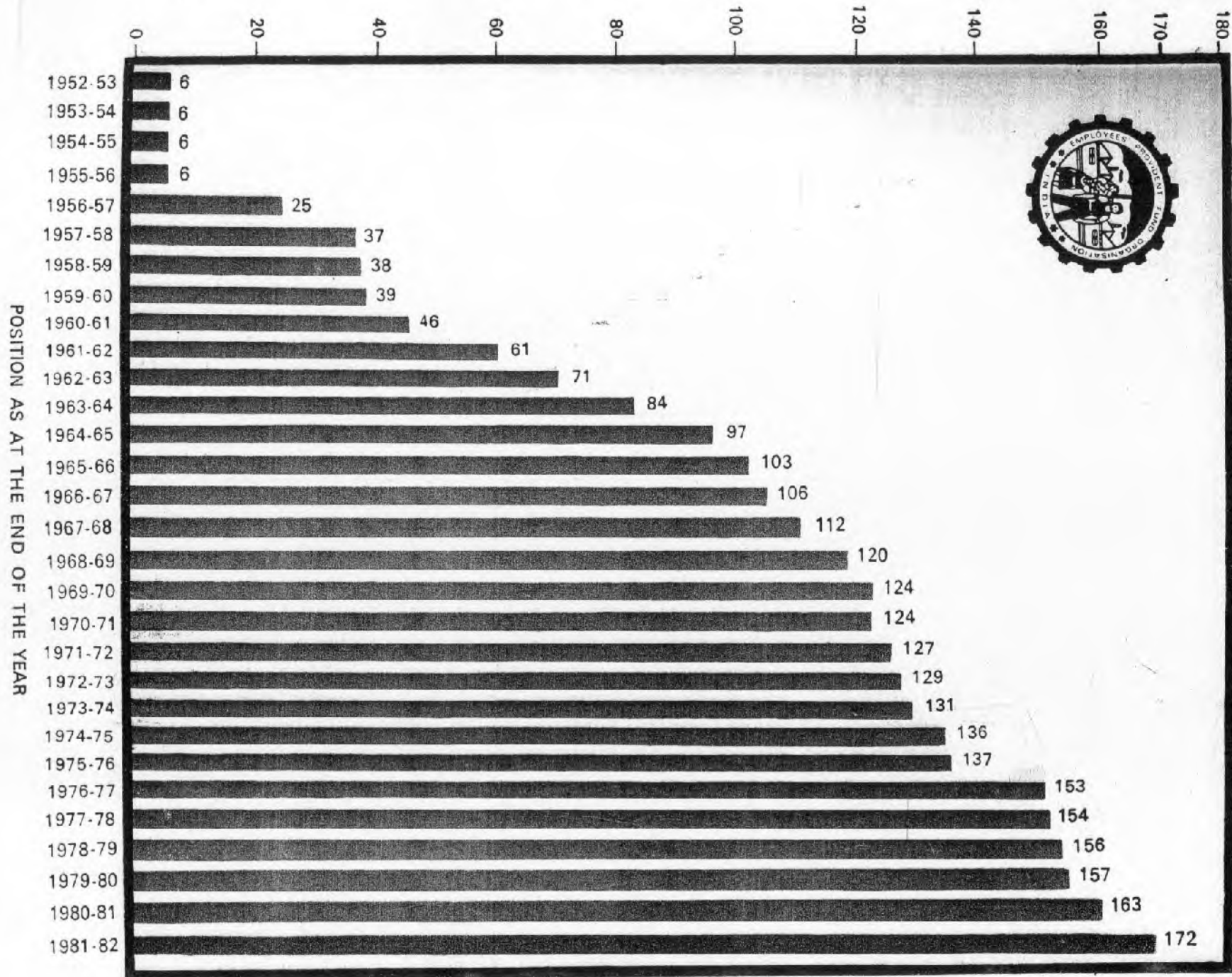
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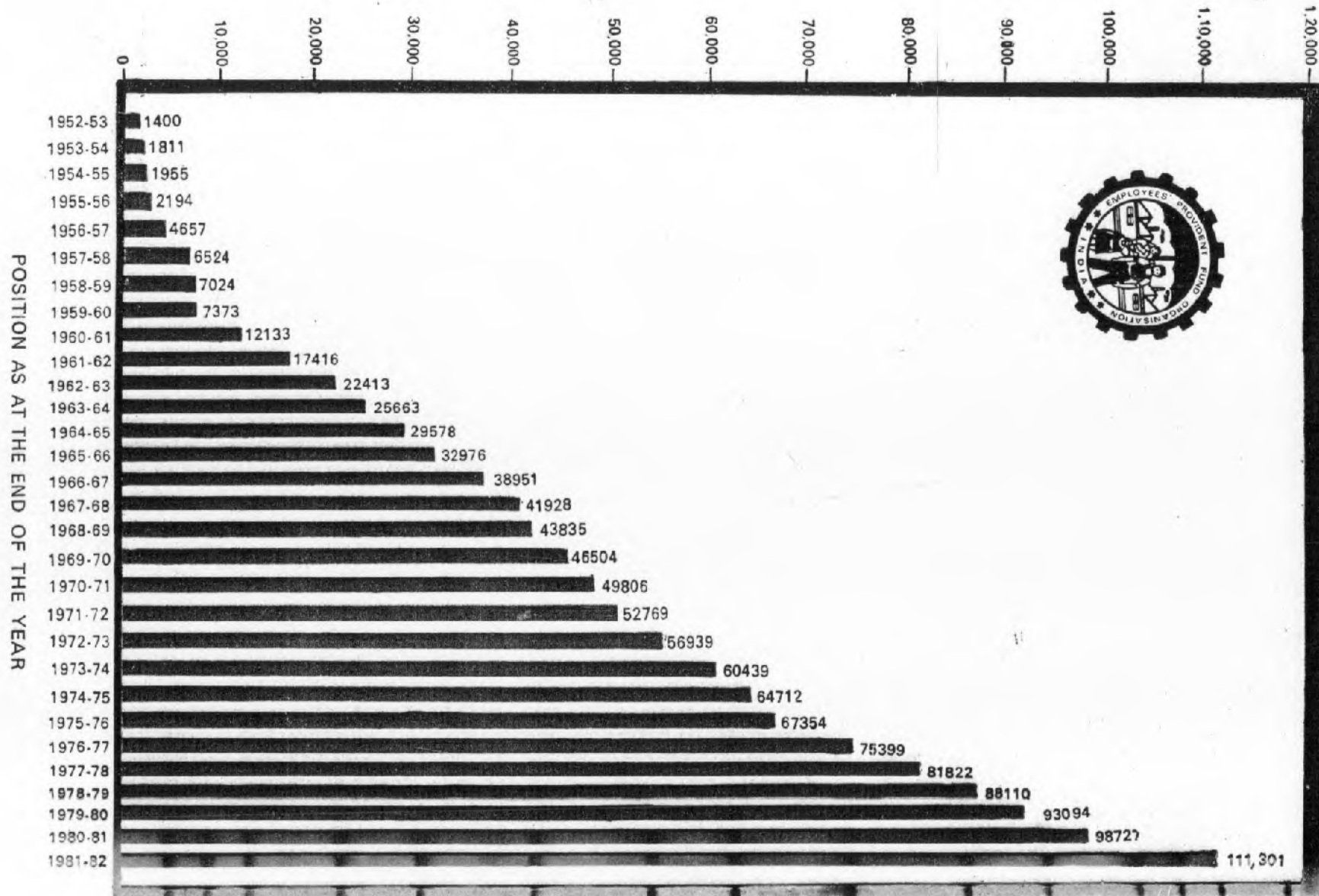
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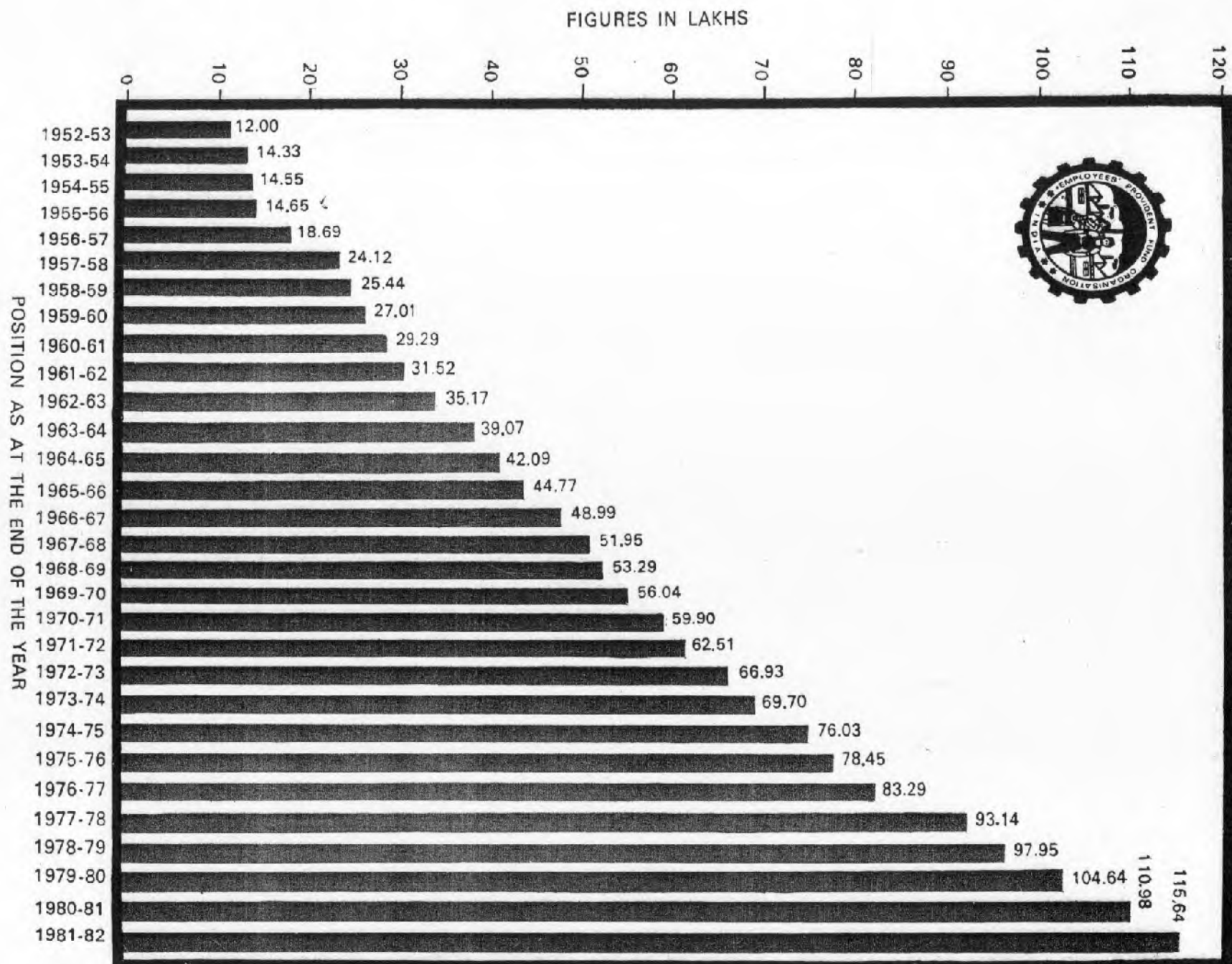
No. of Industries/Classes of Establishments



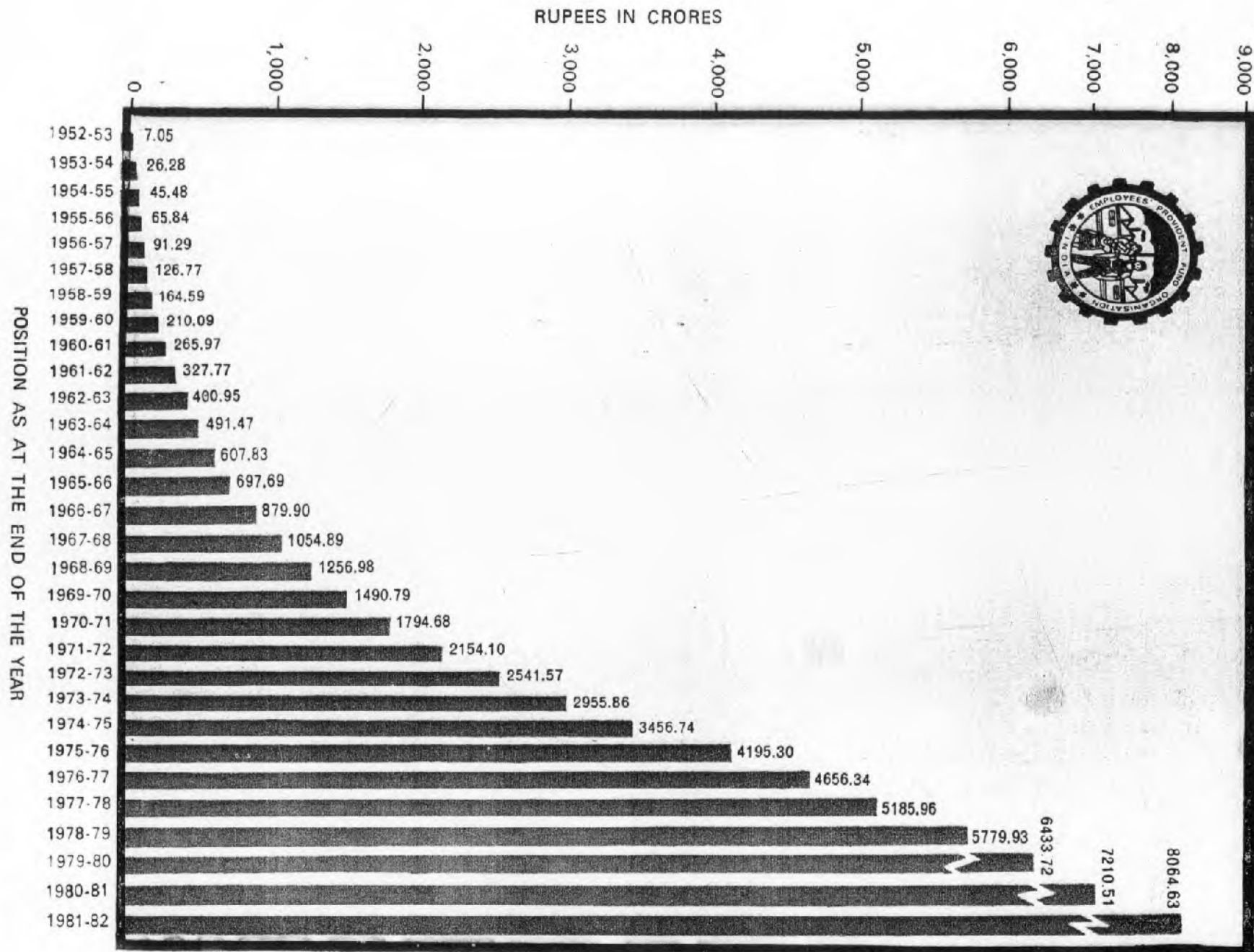
No. of Establishments



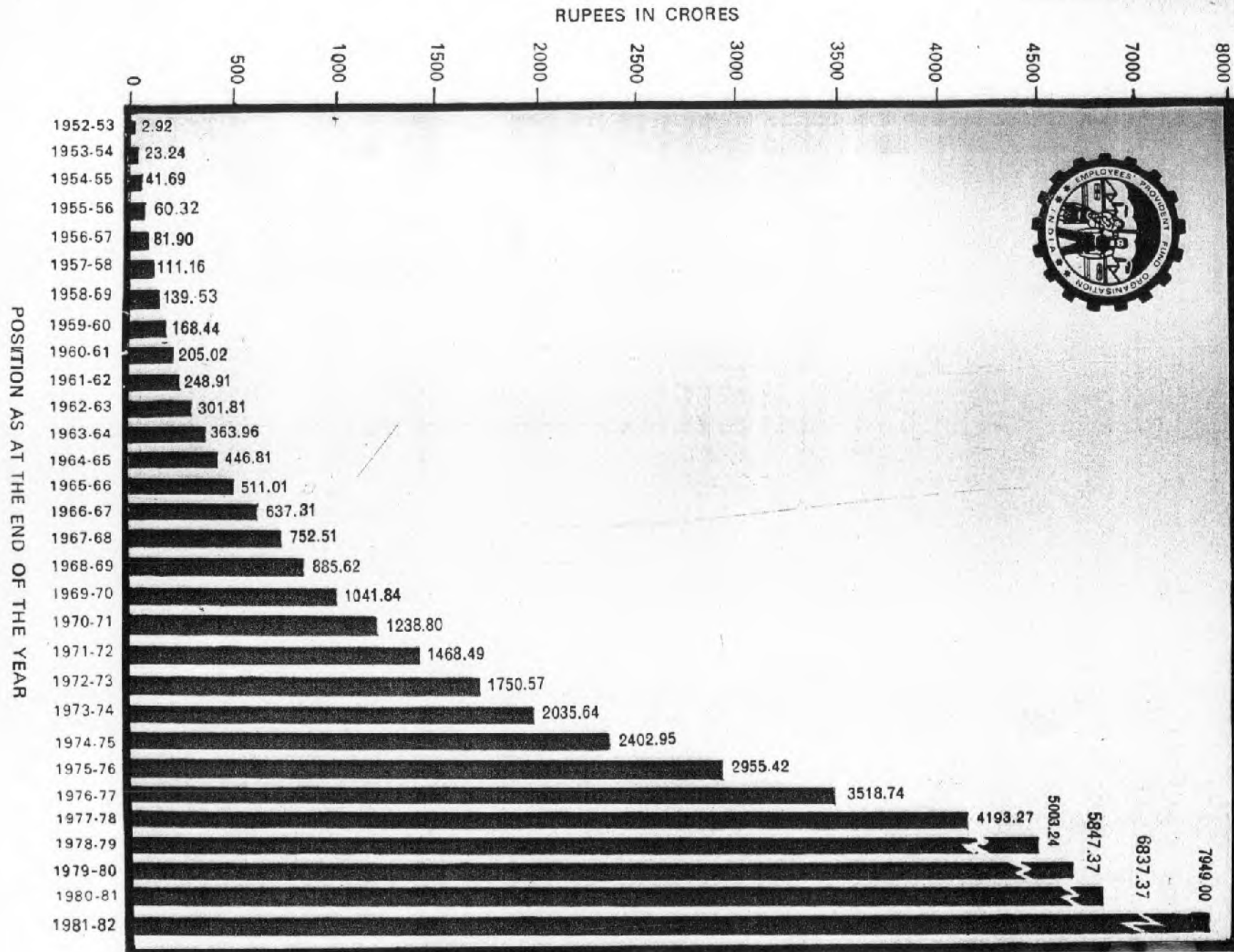
No. of Subscribers



Contributions Received

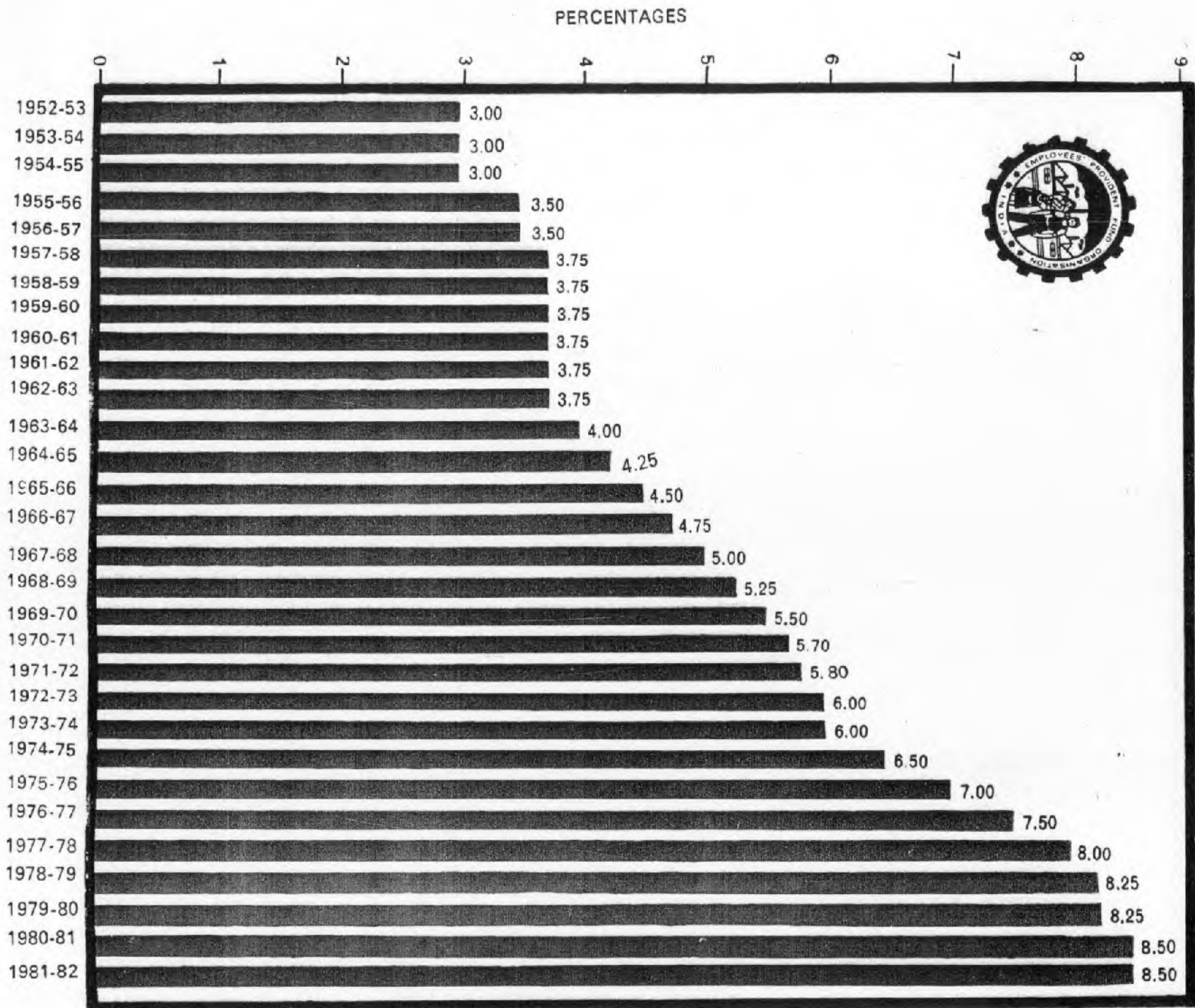


Investments Made

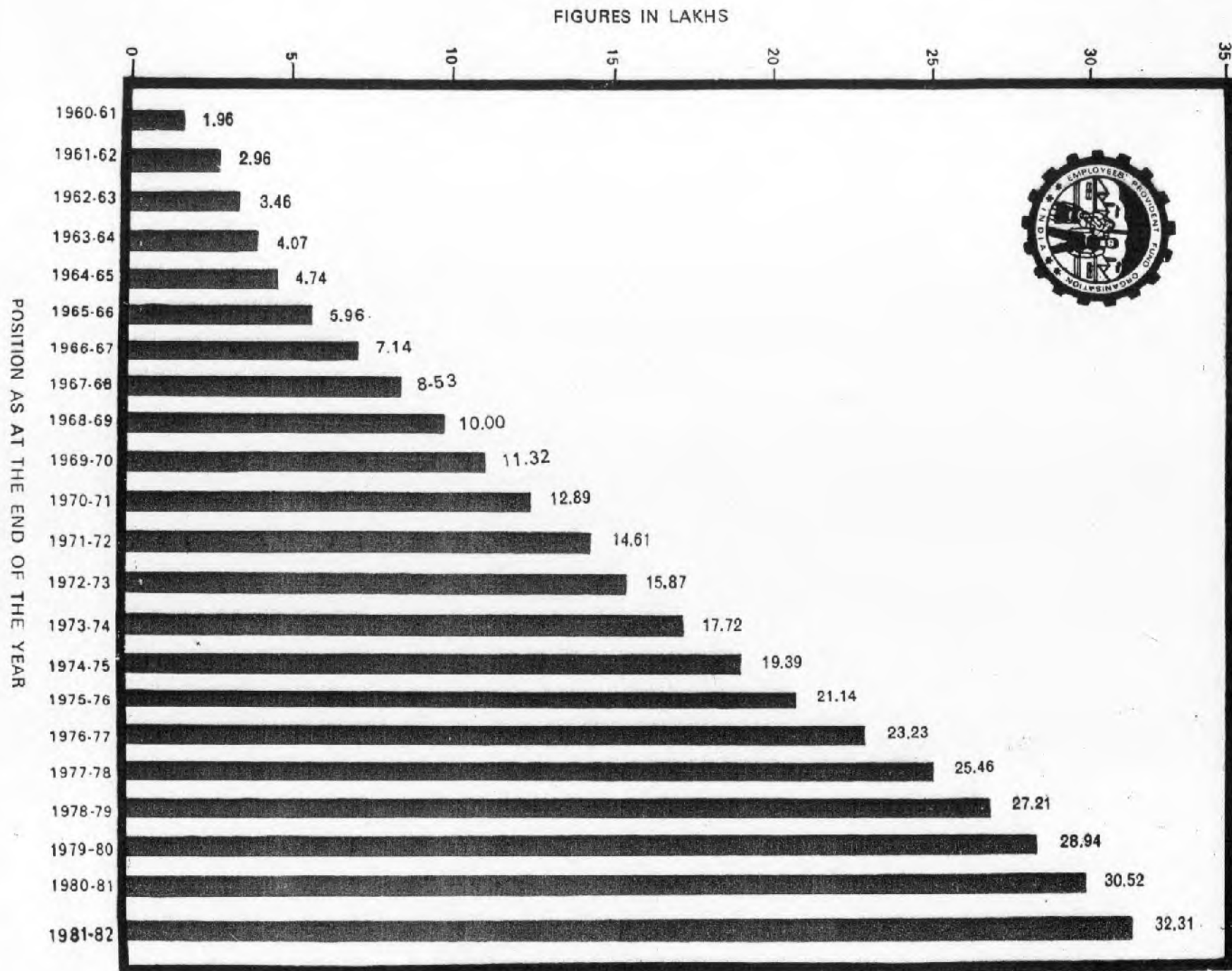


Rate of Interest on Members' Accumulations in Percentages

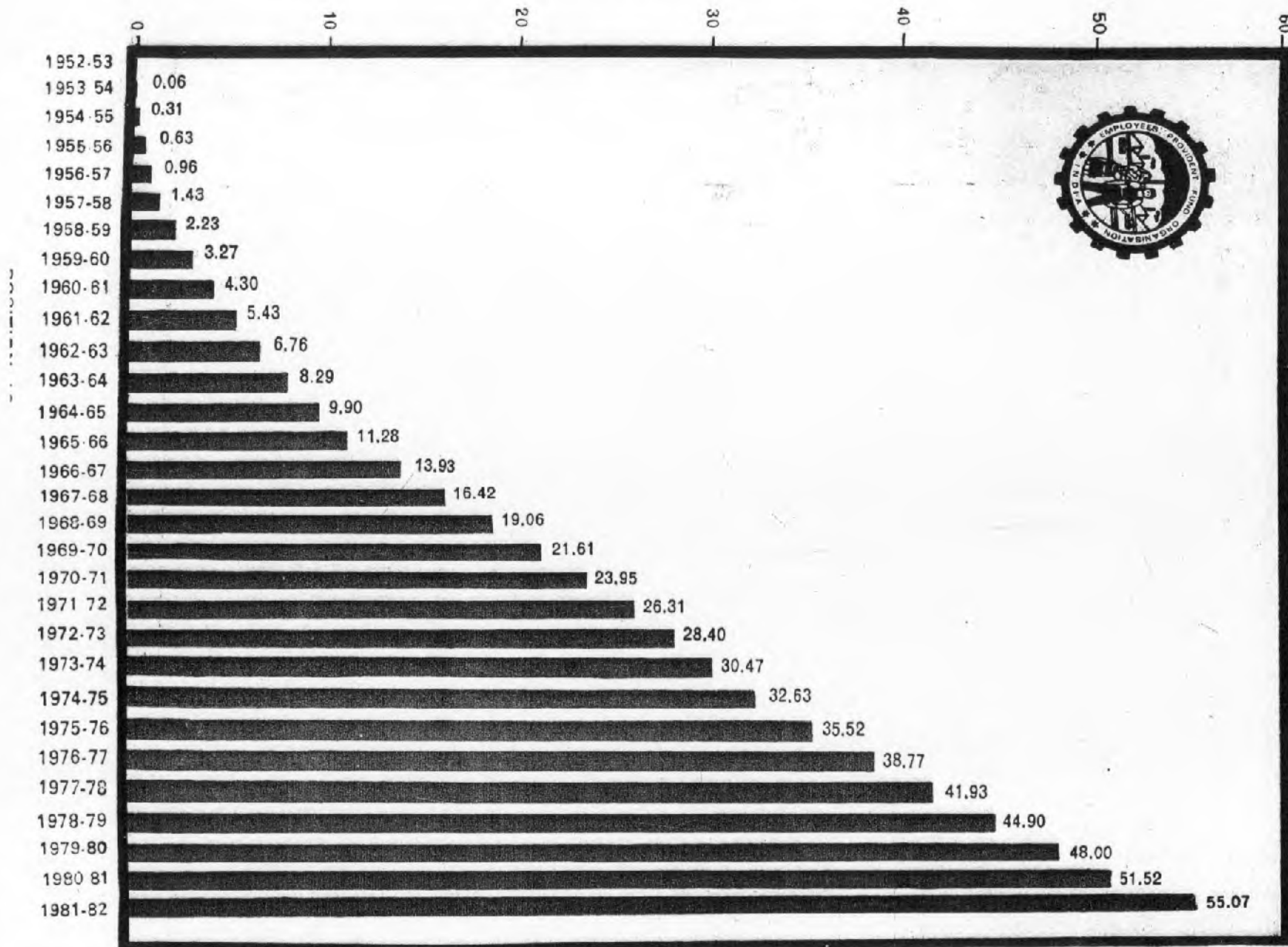
FOR THE FINANCIAL YEAR



Number of Advances Sanctioned



FIGURES IN LAKHS



Number of Claims Settled

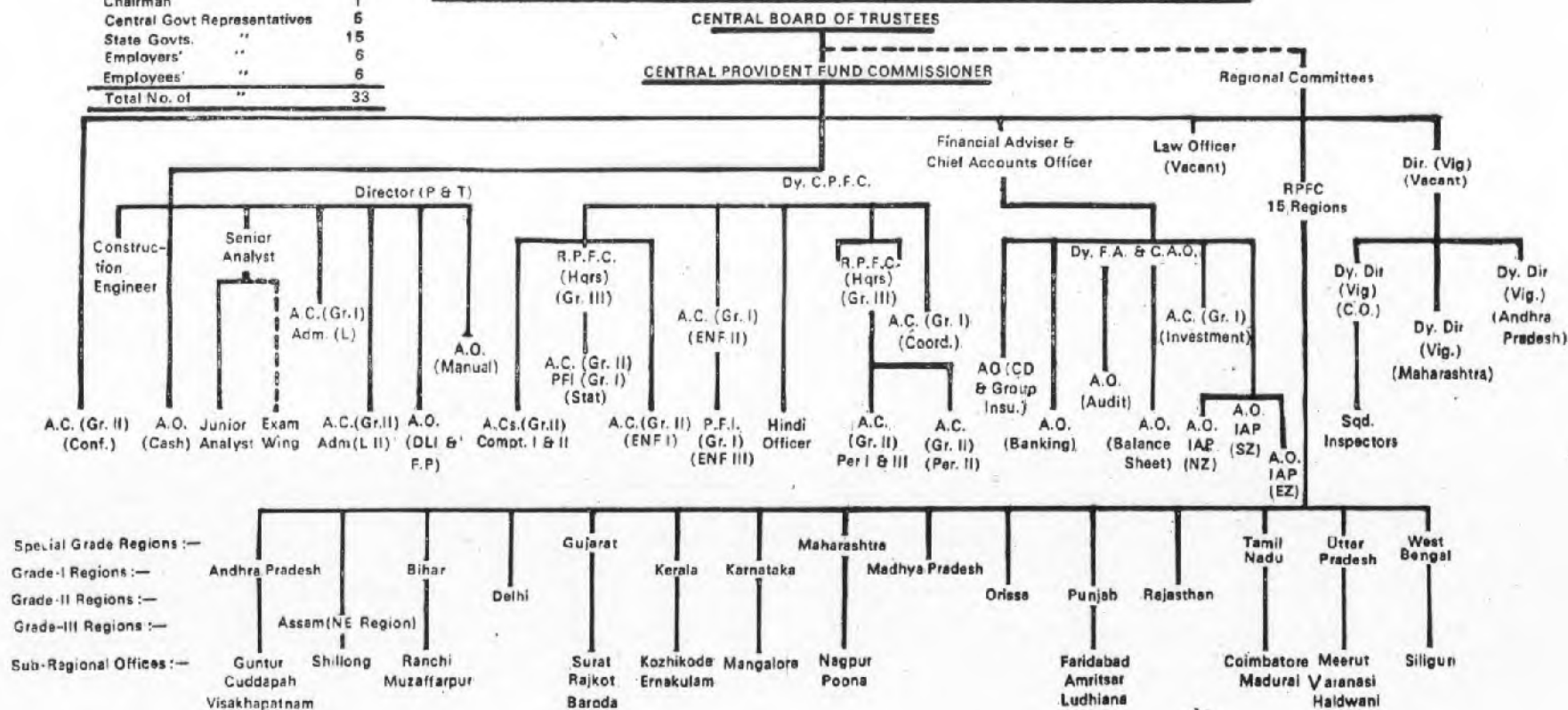
GRAPH VIII

Location of Employees' Provident Fund Offices (AS ON 31.3.1982)



Chairman	1
Central Govt Representatives	5
State Govts. "	15
Employers' "	6
Employees' "	6
Total No. of "	33

ORGANISATIONAL CHART OF THE EMPLOYEES' PROVIDENT FUND ORGANIZATION AS ON 31.3.1982



Note : Gradation :

Special Grade Region	Regions having 500 or more employees
Grade-I Region	Regions having 250 or more employees
Grade-II Region	Rest of the regions except Assam which is Grade III

SANCTIONED STAFF STRENGTH AS ON 31-3-1982

Group A	113
Group B	360
Group C	10,280
Group D	1,359
Total	12,112

Scales of Pay

C.P.F.C.	Rs. 2500-2750
F.A. & C.A.O.	Rs. 2000-2250
Law Officer	Rs. 1500-2000
Spl. Grade R.P.F.C.	Rs. 1500-1800
Dy. C.P.F.C. Director	Rs. 1300-1700
Grade-I R.P.F.C.	Rs. 1200-1600
Grade-II R.P.F.C.	Rs. 1200-1600

Const Engineer Sr. Analyst	Rs. 1100-1600
Dy Director Dy. F.A. & C.A.O.	
R. P. F. C. (Gr. III)	
A. P. F. C. (Gr. I)	Rs. 700-1300
A. P. F. C. (Gr. II)/AO/Jr. Analyst	Rs. 650-1200
Sqd Inspector/PFI (Gr. I)	
Hindi Officer	

INTRODUCTION

The Employees' Provident Funds & Miscellaneous provisions Act, 1952 was enacted with the main object of "making some provision for the future of the industrial worker after he retires or for his dependants in case of his early death".

2. It was then felt, after considering the possible alternatives, that the most appropriate course for this purpose was the institution of compulsory contributory provident funds to which both the worker and the employer would contribute. It was recognised that such a scheme would have apart from others the obvious advantage of cultivation among the workers the spirit of saving something regularly and that the institution of a provident fund would also encourage the stabilisation of a steady labour force in industrial centres.

3. Initially the Act provided for framing a scheme to be called the Employees' Provident Funds Scheme for the establishment of provident funds under the Act for specified classes of employees. The Employees' Provident Funds Scheme was accordingly framed and it came into effect from 1.11.1952. On a review of the working of the Scheme over the years, it was found that Provident Fund was no doubt an effective old-age and survivorship benefit, but in the event of the premature death of the employee, the accumulations in the Provident Fund might not be adequate to render adequate and long-term protection to his family. This led to the introduction w.e.f. 1.3.1971, of the Employees' Family Pension Scheme for the employees covered under the Act, and the creation of a Family Pension Fund for this purpose, by diverting a portion of the employees' and the employers' contribution from the Provident Fund supplemented by a contribution from the Central Government. In the year 1976, the Act was further amended with a view to introducing yet another Social Security Scheme to provide an insurance cover to the members of the Provident Fund in covered establishments without payment of any premium by such members, the insurance cover being linked to the deposits in the Provident Fund to the credit of the deceased employees. The Employees' Deposit Linked Insurance Scheme came into effect from 1.8.1976.

4. In a developing country with a democratic system of planning, as in India, the objective is the gradual uplift of the economy by democratic means for the welfare of the people. The accumulations over the years under these schemes have, apart from providing social security cover to the covered employees served as a source to finance the plan projects designed to develop the economy of the country.

5. During the year, efforts were directed towards bringing about an all round improvement in the implementation of the three Schemes. As a result, the number of establishments covered under the Act increased from 98,727 to 1,11,301 and the number of subscribers registered an increase of 4,66,241 going up from 1,10,97,691 to 1,15,63,932.

6. The three Schemes are administered by the Central Board of Trustees, a tripartite body consisting of a Chairman, appointed by the Central Government, 5 representatives of the Central Government, 15 representatives of the State Governments, 6 representatives of the Organisations of the Employees and 6 representatives of the Organisations of Employers. A list containing the names and addresses of the Trustees of the Board as on 31.3.82 is given in Appendix 'A'.

7. Shri P. Venkata Reddy, former Deputy Labour Minister, Government of India was the Chairman of the Central Board of Trustees, Employees' Provident Funds from 12.12.1980 to 14.1.1982. Shri Dharma Vir, Hon' ble Deputy Labour Minister, who took over from Shri P. Venkata Reddy was the Chairman of the Central Board of Trustees, Employees' Provident Funds for the remaining period of the year under report.

8. Following is the summary of the performance during the year under report :-

TABLE I

IMPORTANT STATISTICS AND OTHER RELEVANT FACTS AT A GLANCE

1. No. of Covered Industries/Classes of Establishments	172 (163)		
	<i>Exempted</i>	<i>Unexempted</i>	<i>Total</i>
2. No. of covered Establishments	3,211 (3,204)	1,08,090 (95,523)	1,11,301 (98,727)
3. No. of Subscribers (in lakhs)			
(a) Employees' Provident Fund	37.94 (37.87)	77.70 (73.11)	115.64 (110.98)
(b) Family Pension Fund	21.28 (18.53)	47.20 (41.12)	68.48 (59.65)
4. Contributions received : (Rs. in crores)			
(a) Employees' Provident Fund			
(i) During the year	458.54 (406.68)	395.58 (370.11)	854.12 (776.79)
(ii) Progressive	4,820.67	3,243.96	8,064.63
(b) Family Pension Fund :			
	<i>Employees' and Employers' Share</i>	<i>Govt's Share</i>	<i>Total</i>
(i) During the year	80.30 (66.14)	28.00 (24.00)	108.30 (90.14)
(ii) Progressive	365.18	132.32	497.50
(c) Employees' Deposit-Linked Insurance Fund :			
	<i>Employers' Share</i>	<i>Govt's Share</i>	<i>Total</i>
(i) During the year	19.80 (18.53)	8.00 (8.00)	27.80 (26.53)
(ii) Progressive	95.10	42.52	137.62

5. Contributions in arrears

(Rs. in crores)

(a) Employees' Provident Fund

- (i) Unexempted establishments under closure, liquidation, etc.
(ii) Other unexempted establishments;
(iii) Exempted establishments;

31.37

17.65 (17.07)
13.72 (8.86)
17.91 (16.92)

(b) Employees' Family Pension Fund
From establishments;

2.61 (2.06)

(c) Employees' Deposit Linked Insurance Fund
From establishments;

1.16 (0.93)

6. Investments (Rs. in crores)

	Exempted	Unexempted	Total
(a) Employees' Provident Fund			
(I) During the year	623.50 (569.30)	490.82 (420.70)	1,114.32 (990.00)
(II) Progressive	4,540.12	3,408.88	7,949.00
(b) Employees' Family Pension Fund			

	Employees' & Employer's share	Govt's share	Interest credited	Total
(I) During the year	77.64 (62.72)	28.00 (24.00)	36.00 (20.97)	141.64 (107.69)
(II) Progressive	350.88	132.32	106.32	589.52
(c) Employees' Deposit-Linked Insurance Fund				
(I) During the year				39.06 (21.90)
(II) Progressive				140.83

7. Rate of Interest declared

(a) Employees' Provident Fund

8.75% (for 1982-83)
(8.5%) (for 1981-82)

(b) Employees' Family Pension Fund

7.5% w.e.f. 1.4. 1981
(5.5% upto 31.3.1981)

8. Amount paid in settlement of claims

	Exempted (Amount involved)	Unexempted
(a) Employees' Provident Fund (Rs. in crores)		
(I) During the year	*341.95 (293.24)	136.38 (133.30)
(II) Progressive	*2,760.05	1,020.55

* (both claims and advances)

(b) Employees' Family Pension Fund

	<i>No. of claims</i>	<i>Amount (Rs. in lakhs)</i>
(I) During the year	2,12,576 (1,74,046)	391.13 (301.18)
(II) Progressive	8,30,958	1,304.26
(c) Employees' Deposit Linked Insurance Fund		
(I) During the year	11,178 (9,366)	639.02 (551.45)
(II) Progressive	34,444	2,050.61

<i>No. of advances</i>	<i>Amount involved (Rs. in crores)</i>
----------------------------	--

9. No. of advances sanctioned and amount authorised for payment
(Employees' Provident Fund)
(Unexempted establishments)

(a) During the year	1.79 lakhs (1.58 lakhs)	28.61 (21.21)
(b) Progressive	32.31 lakhs	177.80

10. Prosecution cases (Unexempted establishments)

	<i>Launched</i>	<i>Decided</i>	<i>Pending</i>
(a) Employees' Provident Fund			
(I) During the year	7,161 (6,229)	4,022 (3,786)	
(II) Progressive	1,02,316	70,882	31,434
(b) Employees' Family Pension Fund			
(I) During the year	3,453 ✓ (2,304)	1,696 ✓ (1,496)	
(II) Progressive	16,540	7,706	8,834 ✓
(c) Employees' Deposit-Linked Insurance Fund			
(I) During the year	2,709 (2,218)	576 (596)	
(II) Progressive	6,682	1,893	4,789

11. Prosecution cases under
Section 406/409 I.P.C.
(Unexempted Establishments)

(I) During the year	449 (281)	20 (13)	
(II) Progressive	1,734	196	1,538

12. Revenue Recovery Certificates
(Unexempted establishments)
(Rs. in lakhs)

	No. of cases	Initiated Amount involved	No. of cases	Decided Amount involved
(a) Employees' Provident Fund				
(I) During the year	3,479	976.42	2,142	398.77
	(5,159)	(1,480.02)	(3,322)	(546.88)
(II) Progressive	96,854	11,432.34	74,367	7,565.72
(III) Pending as on 31.3.82	22,487	3,866.62		
(b) Family Pension Fund				
(I) During the year	2,924	82.72	1,098	17.89
	(3,410)	(96.05)	(1,309)	(23.85)
(II) Progressive	17,093	353.62	7,386	107.55
(III) Pending as on 31.3.82	9,707	246.07		
(c) Employees' Deposit Linked Insurance Fund				
(I) During the year	2,823	41.04	1,388	13.38
	(2,989)	(21.86)	(1,175)	(7.21)
(II) Progressive	12,023	111.06	4,710	35.87
(III) Pending as on 31.3.82	7,313	75.19		
13. Annual statements of accounts issued during the year (unexempted establishments)			77.18 lakhs	(68.66 lakhs)

- N.B.**
- Figures in brackets indicate the corresponding position during the year 1980-81.
 - Figures in respect of Employees' Provident Fund, Family Pension Fund and Employees' Deposit-Linked Insurance Fund are provisional subject to audit.
 - The contributions to the Family Pension Fund and Deposit-Linked Insurance Fund by the Government are provisional.
 - Pending the compilation and audit of the accounts of the Family Pension Fund and the E.D.L.I. Fund, Government have been contributing to these funds on a provisional basis. Audited accounts upto 1980-81 have since been submitted to Government. The accounts for 1981-82 are under audit. According to these accounts the amount of contribution due from the Government on account of Family Pension Fund and Insurance Fund work out to Rs. 50.27 Crores and Rs. 4.97 Crores respectively. Claims for the amounts due upto the year 1980-81 have been preferred on the Government. The claims for the year 1981-82 will be made as soon as the audited figures for the year become available.
 - Figures furnished are based on returns submitted by the Regional Offices.
 - The amount of contributions in arrears (Employees' Provident Fund) is the assessed arrears of EPF contributions and does not include Adm. Charges/damages.
 - During the year, 201 prosecution cases resulted in compulsory imprisonment raising the progressive number of cases of compulsory imprisonment to 556.

EMPLOYEES' PROVIDENT FUND

Coverage

1.1 The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 is applicable to factories and establishments engaged in specified Industries/Classes of establishments on completion of three years of their existence if employing 50 or more persons and 5 years if employing between 20 and 49 persons. The Act does not apply to co-operative societies employing less than 50 persons and working without the aid of power. A list of Industries/Classes of Establishments covered under the Act is at Appendix-E

1.2 During the year, the Act was extended to nine more Industries/Classes of Establishments, namely :

- i. Establishments engaged in Stevedoring, Loading and Unloading of Ships;
- ii. Poultry farming;
- iii. Cattle Feed Industry;
- iv. Any University;
- v. Any College whether or not affiliated to a University;
- vi. Any School whether or not recognised or aided by the Central or a State Government;
- vii. Any Scientific Institution;
- viii. Any Institution in which Research in respect of any matter is carried on;
- ix. Any other institution in which the activity of imparting knowledge or training is systematically carried on.

1.3 Under Section 1(4) of the Act an establishment not otherwise coverable under the Act can be covered voluntarily with the mutual consent of the employer and the majority of its employees. As on 31st March, 1982, the number of establishments under voluntary coverage was 5695 and the number of subscribers in such establishments was 2,66,499.

1.4 Efforts continued through a system of inspections to bring within the purview of the Act all coverable establishments and to ensure enrolment of all eligible employees as members of the Fund. As a result, the number of factories/establishments covered rose from 98,727 to 1,11,301 and the number of subscribers from 110.98 lakhs to 115.64 lakhs during the year. (This includes 35,106 employees in 659 establishments covered due to the extension of the Act to 9 additional Industries/Classes of Establishments during the year). The Regionwise coverage position as on 31.3.1982 is given in the table II.

TABLE II
REGIONWISE COVERAGE POSITION AS ON 31ST MARCH, 1982

Sl. No.	Region	No. of factories/establishments			No. of subscribers		
		Exem- pted	Unexem- pted	Total	Exem- pted	Unexempted	Total
1.	A. Pradesh	134	6849	6983	190648	608418	799066
2.	N.E. Region	64	991	1055	39348	64189	103537
3.	Bihar	180	3599	3779	270629	209388	480017
4.	Delhi	188	5379	5567	221817	168835	390652
5.	Gujarat	146	10352	10498	266994	454645	721639
6.	Karnataka	104	7294	7398	245020	554379	799399
7.	Kerala	82	5366	5448	85116	553653	638769
8.	M. Pradesh	74	3776	3850	208105	384367	592472
9.	Maharashtra	436	18045	18481	655311	1287091	1942402
10.	Orissa	30	2052	2082	83600	227700	311300
11.	Punjab	24	4488	4512	32004	259070	291074
12.	Haryana	37	2366	2403	35196	177667	212863
13.	H. Pradesh	13	307	320	6144	16998	23142
14.	Chandigarh	7	266	273	3650	33113	36763
15.	Rajasthan	141	2492	2633	119181	186837	306018
16.	Tamil Nadu	463	12703	13166	349399	1007657	1357056
17.	U. Pradesh	256	6845	7101	166444	708992	875436
18.	West Bengal	832	14920	15752	815653	866674	1682327
Total		3211 (3204)	108090 (95523)	111301 (98727)	3794259 (3786406)	7769673 (7311285)	11563932 (11097691)

N.B. Figures in brackets indicate the corresponding position as on 31st March, 1981.

Contributions

2.1 The normal rate of contribution to the Provident Fund by the employees and the employers, prescribed in the Act, is 6¼% of the pay of the employees. The Act, however, empowers the Central Government to enhance, if deemed fit, the statutory rate of contribution to 8% of pay in respect of any Industry or Class of Establishments. Upto 31.3.1982, the Central Government had specified 90 Industries/Classes of Establishments which are required to contribute to the Provident Fund at the rate of 8% of pay, subject to employment of 50 persons or more. A list of such Industries/Classes of Establishments is at Appendix F.

2.2 The total amount of contributions received during 1981-82 was Rs. 854.12 crores (Rs. 458.54 crores in respect of exempted establishments and Rs. 395.58 crores in respect of unexempted establishments). The total amount of contributions received since inception of the Scheme upto 31.3.1982 was Rs. 8064.63 crores (Rs. 4820.67 crores in respect of exempted establishments and Rs. 3243.96 crores in respect of unexempted establishments). The contributions received during the last three years are as follows :

TABLE III

(Rupees in Crores)

Year	Exempted	Unexempted	Total
1979-80	353.98	299.81	653.79
1980-81	406.68	370.11	776.79
1981-82	458.54	395.58	854.12

Investments

3.1 The contributions received by the Provident Fund Organisation in respect of unexempted establishments as well as by the Boards of Trustees in respect of exempted establishments are to be invested, after making payments on account of advances and final withdrawals, according to the pattern laid down by the Government of India from time to time. The pattern of investment prescribed by the Government of India for the year 1981-82 was as follows:—

- | | | |
|--|---|-------------------|
| i. Government Securities as defined in Clause (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the Central Government (except Treasury Bills) | } | Not less than 15% |
| ii. Government Securities as defined in Clause (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by any State Government. | | |
| iii. Any other negotiable Securities or Bonds, the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government. | } | Not less than 15% |
| iv. 7 Year National Savings Certificates (Second Issue and Third Issue) or Post Office Time Deposits. | | |
| v. 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 30.6.1975 | } | Not exceeding 30% |
| | | |

The Post Office Time Deposits maturing during this period were reinvested in Post Office Time Deposits and Special Deposits in equal proportion.

3.2 The total investment of Provident Fund accumulations in respect of unexempted establishments as on 31.3.1982 amounted to Rs. 3,408.88 crores (Rs. 3411.57 crores minus Rs. 2.69 crores withdrawn towards transfer of securities to exempted establishments). The investment made in the year 1981-'82 was Rs. 698.02 crores (Rs. 490.82 crores plus Rs. 207.20 crores redeemed and reinvested) as against Rs. 660.42 crores made during 1980-'81. An analysis of the investments made during the year is given below:—

TABLE IV

Rate of Interest Category	10½%	10%	6½%	6½%	6½%	6%	5½%	5½%	5½%	5%	Total
											(Rs. in crores)
(a) Central Govt. Securities	—	—	—	—	3.88	59.18	—	17.32	0.02	4.15	84.55
(b) State Govt. Securities	—	—	—	0.75	3.84	7.58	2.43	—	—	—	14.60
(c) Govt. Guaranteed Securities	—	—	20.95	2.07	13.41	33.86	0.50	—	—	—	70.79
(d) (i) P.O.T.D.	267.04	—	—	—	—	—	—	—	—	—	267.04
(d) (ii) Small Savings	—	—	—	—	—	—	—	—	—	—	—
(e) Special Deposit Scheme 1975.	—	259.34	—	—	—	—	—	—	—	—	259.34
Securities received towards previous accumulation dues for acceptance											1.70
Total (Gross)											698.02
Less Redemption proceeds (—)											207.20
Total (Net)											490.82

3.3 The exempted establishments were required to follow the same pattern of investment as is prescribed for the unexempted establishments. It was observed that investments made by some of the exempted establishments did not conform to the pattern notified by the Govt. The reasons thereof are being looked into. The total investment of the Provident Fund accumulations in respect of exempted establishments as on 31.3.1982 amounted to Rs. 4,540.12 crores. The investment during the year 1981-'82 as per returns received from the Regional Provident Fund Commissioners is Rs. 731.48 crores (Rs. 623.50 crores plus Rs. 107.98 crores redeemed and reinvested) as against Rs. 668.14 crores in the previous year. An analysis of the investments made by the exempted establishments during the year is given below :

TABLE V

Investments made in	Rupees in crores
i. Central Government Securities	121.20
ii. State Government and State or Central Government guaranteed Securities	116.72
iii. Post Office Time Deposits and Small Savings	300.48
iv. Special Deposits	193.08 ✓
Total (Gross)	731.48
Less Redemption Proceeds (—)	107.98
Total (Net)	623.50

3.4 Thus the total investment of Provident Fund accumulations in respect of both exempted and unexempted establishments amounted to Rs. 7949.00 crores as on 31.3.1982 as against Rs. 6837.37 crores as on 31.3.1981.

Returns on Investment

3.5 During 1981-82, interest was earned to the extent of Rs. 240.67 crores from investments in respect of unexempted establishments giving an average yield of 8.4% per annum and Rs. 248.96 crores in respect of exempted establishments.

Rate of Interest

3.6 Under para 60(1) of the Employees' Provident Funds Scheme 1952, the Central Government on the recommendation of the Central Board of Trustees, Employees' Provident Fund, declares the rate of interest to be credited to the accounts of the Provident Fund subscribers annually. The rate of interest is fixed with reference to the yield received during the year on the investment of provident fund moneys. The rate of interest which was 3% per annum at the initial period in 1952-'53, has periodically been raised and is at present 8.75% per annum for the year 1982-'83, as against 8.5% per annum for the year 1981-82.

3.7 The Organisation reviews periodically the possibility of raising the rate of interest by progressive liberalisation of the pattern of investment. As a result of efforts made by the Central Board of Trustees, the pattern of investment was further liberalised by the Central Government w.e.f. 1.1.1981. There was no change in the pattern of investment in 1981-'82. The Central Board of Trustees at their 86th meeting held in October, 1980, have however, set up an Investment Committee to oversee the investments made by the Reserve Bank of India and also to explore the ways and means of securing maximum yield from the investments so as to raise the rate of interest payable to the members of the Fund.

3.8 The rate of interest declared by exempted establishments varies from establishment to establishment. Detailed information about the rate declared is not available in respect of all the exempted establishments. With a view to streamlining the system of control over the exempted establishments and matters in respect of grant of exemption etc. and to safeguard the primary interests of subscribers in exempted establishments in all respects, the Central Board of Trustees at their 86th meeting held in October, 1980 set up a Committee to oversee the working of the exempted Funds and their compliance with the conditions governing the grant of exemption from the Scheme¹. The Committee under the Chairmanship of Shri Parduman Singh, Member, Central Board of Trustees, submitted two interim reports and these were placed before the Central Board of Trustees in their 89th and 91st meetings held on the 30th June and 1st July, 1981 and 7th January, 1982 respectively. The Committee, inter alia, recommended that all exempted Funds should be required to credit at least the same rate of interest as is declared by the Central Government in respect of unexempted Funds from time to time and in the event of noncompliance the exemption granted should be cancelled.

3.9 Based on the recommendations of The Employees' Provident Fund Review Committee and the Committee on Exempted Funds and the experience gained in the actual working of the exempted funds, Government propose to revise the existing conditions for grant of exemption.

Provident Fund Arrears

4.1 Of the 1,08,090 unexempted establishments covered all over the country as on 31.3.1982, employers of 6,630 establishments were in default in the remittance of Provident Fund contributions to the Fund as at the end of March, 1982. The recovery of arrears of Provident Fund contributions from the defaulting establishments continued to be a major problem for the Organisation. The arrear position during the last five years is indicated in the Table below VI :

TABLE VI
Regionwise position of arrears of Provident Fund contributions as at the end of March, during the last five years

Sl.No.	Region	March 1978	March 1979	Arrears as at the end of		March 1982
				March 1980	March 1981	
(Rupees in lakhs)						
1.	Andhra Pradesh	46.00	42.49	70.42	59.16	56.19
2.	N.E. Region	26.52	29.29	29.42	26.58	32.29
3.	Bihar	91.52	92.07	92.10	173.75	182.60
4.	Delhi	9.56	11.43	13.69	16.43	26.91
5.	Gujarat	48.41	46.45	29.30	23.97	24.01
6.	Karnataka	28.30	29.82	30.21	30.00	32.32
7.	Kerala	57.81	57.98	69.26	65.51	53.33
8.	Madhya Pradesh	149.84	151.41	151.02	151.01	469.89
9.	Maharashtra	663.91	683.42	643.99	654.75	653.12
10.	Orissa	19.18	57.08	41.67	32.85	55.14
11.	Punjab	18.10	175.33	205.27	241.87	251.89
12.	Rajasthan	16.92	16.23	14.19	23.74	43.70
13.	Tamil Nadu	124.94	128.28	142.16	140.93	204.60
14.	Uttar Pradesh	228.56	322.09	355.11	399.23	455.42
15.	West Bengal	500.59	588.84	573.15	553.60	595.58
Total		2030.16	2432.21	2460.96	2593.38	3136.99

(Basis - Returns received from the R.P.F.Cs.)

4.2 Besides, Rs. 86.65 lakhs and Rs. 8.04 lakhs were outstanding on account of Administrative Charges and Inspection Charges respectively and Rs. 1951.52 lakhs on account of penal damages as on 31.3.1982 (as per returns received from the Regional Provident Fund Commissioners).

4.3 The total amount of arrears of Provident Fund contributions as on 31.3.1982 was Rs. 3136.99 lakhs resulting in an increase of Rs. 5.44 crores over the last year. The increase was partly due to cancellation of exemption of 4 defaulting establishments in Madhya Pradesh which alone accounted for Rs. 3 crores approximately. A statement classifying the arrears is given below:-

S.No.	Classification of arrears	No. of defaulting estts.	Amount in arrears (Rs. in lakhs)
i)	Closure of establishments	300 (319)	143.99 (143.77)
ii)	Establishments under liquidation	178 (177)	191.03 (182.47)
iii)	Arrears in respect of establishments where recovery has been stayed or reconstruction Schemes are pending before the High Courts or Supreme Court.	158 (109)	302.56 (261.03)
iv)	Pre-take over dues in respect of units taken over by the National Textile Corporation/Authorised Controllers/where liabilities have been frozen.	78 (84)	634.60 (684.15)
v)	Post-take over and pre-nationalisation dues in respect of units taken over by National Textile Corporation	2 (12)	98.88 (155.77)
vi)	Pre-take over dues in respect of units taken over/assisted by the Industrial Reconstruction Corporation of India	10 (22)	69.14 (70.86)
vii)	Current dues in respect of units taken over/assisted by the Industrial Reconstruction Corporation of India	Nil(1)	Nil (0.35)
viii)	Establishments run by Receivers/Custodians	23 (16)	324.46 (208.95)
		749 (740)	1764.66(1707.35)
In respect of other types of establishments		5881(5249)	1372.33 (886.03)
Total		6630(5989)	3136.99(2593.38)

(The figures in brackets indicate the corresponding position as on 31.3.81)

As would be observed from the above statement, of the total arrears of Rs. 3,136.99 lakhs, Rs. 1,764.66 lakhs representing bulk of the amount were due from establishments which had been closed or were under closure, liquidation or in respect of which recoveries had been stayed by the Courts or which having become sick, had been taken over for management or nationalised as shown above. In these cases, the means of action available to the Organisation for recovering the dues were limited.

4.4 The following table indicates the position of provident fund contributions in arrears—effective and non-effective, vis-a-vis the amount of Provident Fund contributions due and collected during the last six years:—

TABLE VII

<i>Position as on</i>	<i>Total P.F. contributions due (Rupees in crores)</i>	<i>Total P.F. contributions received (Rupees in crores)</i>	<i>P.F. contributions in arrears (Rupees in lakhs)</i>	<i>Percentage of arrears in terms of contributions realised</i>
31.3.1977	1,703.44	1,685.17	1,827.25	1.1%
31.3.1978	1,935.24	1,914.94	2,030.16	1.1%
31.3.1979	2,202.78	2,178.46	2,432.21	1.1%
31.3.1980	2,502.88	2,478.27	2,460.96	1%
31.3.1981	2,874.31	2,848.38	2,593.38	0.9%
31.3.1982	3,275.33	3,243.96	3,136.99	0.9%

The table below gives comparative details of the P.F. Contributions which fell due during the last four years (year-wise), P.F. Contributions received, increase in arrears during the year over that of the previous year and percentage increase as compared with contributions due during the year.

TABLE VII (A)

<i>Year</i>	<i>Contributions due during the year</i>	<i>Contributions received during the year.</i>	<i>Increase in arrears during the year over that of last year</i>	<i>Percentage increase as compared with contributions due during the year.</i>
1978-79	267.54	263.52	4.02	1.5
1979-80	300.10	299.81	0.29	0.096
1980-81	371.43	370.11	1.32	0.36
1981-82	401.02	395.58	5.44	1.36

4.5 Of the total amount of arrears of Provident Fund contributions of Rs. 31.37 crores, the establishments in Textiles, Electrical, Mechanical or General Engineering Industries, Electricity Undertakings, Tea and Tea Plantations; Newspaper Establishments and Trading and Commercial Establishments accounted for Rs. 21.16 crores which works out to 67% of the total arrears. The Textile and Engineering Industries together accounted for 63% of the total arrears. The following table shows the arrears of these two major industries during the last six years:

TABLE VIII
Arrears in the Textile & Engineering Industries

<i>Position as on</i>	<i>Total arrears of provident fund contributions</i>	<i>(Rupees in Crores)</i>	
		<i>Arrears of Provident Fund contribution in Textile Industry</i>	<i>Engineering Industry</i>
31.3.1977	18.27	9.48	3.04
31.3.1978	20.30	11.44	3.61
31.3.1979	24.32	10.17	3.65
31.3.1980	24.61	11.22	4.31
31.3.1981	25.93	9.28	4.84
31.3.1982	31.37	14.37	5.35

4.6 Statement showing the details of unexempted establishments which were in default of provident fund dues of Rs. 1 lakh and above (including arrears of Provident Fund contributions, Administrative charges, Penal Damages etc.) as on 31st March, 1982 is given in Appendix-'G'.

Action Taken to Recover Arrears :

4.7 The following steps are taken by the Employees' Provident Fund Organisation for the recovery of Provident Fund dues in respect of the unexempted establishments :

- i. The dues are determined, where necessary, in accordance with the provisions of Section 7.A and Revenue Recovery certificates are issued to the District Collectors in terms of Section 8.
- ii. Prosecution cases are filed in the Criminal Courts under Section 14 of the Act.
- iii. In suitable cases, First Information Reports are filed with the Police Authorities in terms of Section 406 and 409 of the Indian Penal Code.
- iv. The defaults are brought to the notice of the Employees' Unions and Employers' Organisations.
- v. Damages are levied on belated payments at graded rates in terms of Section 14-B of the Act.
- vi. In very genuine and deserving cases, the employers are allowed to clear the dues in a phased manner in monthly instalments subject to certain conditions laid down by the Central Board of Trustees.
- vii. The Courts are approached under Section 110 of the Criminal Procedure Code to bind the accused employers for good conduct.
- viii. Whenever it is felt that the punishments awarded by the lower Courts are meagre and inadequate, appeals are made to secure enhanced punishments.

These measures are, however, not effective in many cases for the following reasons :-

- (a) Stay orders by Courts
- (b) Pendency of Reconstruction Schemes ordered by High Courts
- (c) Ineffectiveness of the penalties imposed on the defaulters.

4.8 The problem of liquidation of arrears of Provident Fund continued to be a major concern of the Organisation. By itself, Provident Fund is not an arrear of land revenue but is required to be recovered in the same manner as an arrear of land revenue by the Revenue Recovery machinery of the concerned State Government.

No revenue recovery proceedings can be launched under Section 8 of the Act unless the amount due is determined under Section 7.A of the Act. The finalisation of 7.A proceedings takes long time

as the legal process has to be gone through and in the meantime the arrears accumulate. There is also inordinate delay in realising arrears through revenue recovery proceedings. A number of recovery cases are pending for long time as the arrears of Employees' Provident Fund dues are not accorded due priority. The revenue authorities often complain lack of adequate staff for recovery of E.P.F. dues. At present 7A proceedings are required to be conducted even in cases where the employers have submitted the relevant returns showing the amounts due. In order to minimise the delays on this account, it has been proposed to simplify the 7A proceedings.

4.9 With a view to ensure that defaults are detected promptly and the defaulting employers proceeded against without delay, instructions have been issued to all Regional Provident Fund Commissioners for proper and upto date maintenance of the basic registres of remittances. A system of intensive inspection by senior officers, has been introduced to ensure that the instructions are observed strictly. The question of monitoring the arrears in respect of major defaulting establishments at various levels to ensure prompt action being taken soon after the detection of the default is also under active consideration.

5.1 Efforts continued to be made for the expeditious realisation of the provident fund arrears both by way of revenue recovery proceedings and prosecution cases launched under Section 14 and 14.A of the Act as also under Section 406/409 of the Indian Penal Code. The details are as under :-

- (i) During the year 3479 revenue recovery certificates were issued for an amount of Rs. 976.42 lakhs. A sum of Rs. 398.77 lakhs was recovered during the year through 2142 Revenue Recovery Certificates. The number of Revenue Recovery Certificates which remained pending as on the 31st March, 1982 was 22,487 involving a sum of Rs. 3866.62 lakhs.

Regionwise analysis of the pending Revenue Recovery Certificates is given in the Table below :-

TABLE IX

<i>Region</i>	<i>For less than six months</i>	<i>For more than six months but less than one year</i>	<i>For over one Year</i>	<i>Total</i>
Andhra Pradesh	152	244	240	636
N.E. Region	4	1	353	358
Bihar	47	89	310	446
Delhi	64	59	186	309
Gujarat	76	55	84	215
Karnataka	29	21	69	119
Kerala	740	122	176	1038
Madhya Pradesh	253	340	2351	2944
Maharashtra	607	401	209	1217
Orissa	150	95	202	447
Punjab	133	158	830	1121
Rajasthan	64	43	290	397
Tamil Nadu	73	50	150	273
Uttar Pradesh	263	144	2210	2617
West Bengal	840	600	8910	10350
Total	3495	2422	16570	22487

- (ii) During the year, 7161 prosecution cases were launched against the defaulting employers. Details of the prosecution cases filed and disposed of during 1981-'82 are given in the Table X.

TABLE X

Prosecution cases filed and disposed of during 1981-82

<i>Previous cases pending as on 31.3.1981</i>	<i>Cases filed during the year 1981-'82</i>	<i>Cases disposed of during the year 1981-'82</i>	<i>Cases pending in Courts as on 31.3.1982</i>
28,295	7,161	4,022*	31,434
*Details of the 4,022 cases disposed of during the year are given below :			
(i) Convicted:	3,276	In 201 cases, the accused were sentenced to compulsory imprisonment raising the number of cases in which the accused were sentenced to compulsory imprisonment from 1.11.1973 to 31.3.1982 to 556. The main reasons for which cases ended in acquittal were — (a) The dues which were not paid in time were deposited subsequently. (b) The accused proved that they were not responsible for the offence during the period for which the prosecutions were filed.	
(ii) Acquitted:	391		
(iii) Withdrawn—		(On receipt of upto date compliance, accused not traceable. etc.)	
(a) Consequent on payment of dues etc.	78		
(b) For other reasons, like submission of wanting returns subsequently.	39		
(iv) Dismissed/Discharged.	238		
Total	4,022		

Regionwise analysis of the pending prosecution cases as on 31.3.1982 is given in the Table below.

TABLE XI

<i>Region</i>	<i>For less than six months</i>	<i>For more than six months less than one Year</i>	<i>For over one Year</i>	<i>Total</i>
Andhra Pradesh	216	17	4	237
N.E. Region	390	390
Bihar	190	116	4997	5303
Delhi	69	37	226	332
Gujarat	3	20	139	162
Karnataka	79	21	427	527
Kerala	607	38	54	699
Madhya Pradesh	44	43	650	737
Maharashtra	1396	925	403	2724
Orissa	380	165	435	980
Punjab	8	30	1183	1221
Rajasthan	6	17	134	157
Tamil Nadu	493	205	666	1364
Uttar Pradesh	1024	180	245	1449
West Bengal	2103	2508	10541	15152
Total	6618	4322	20494	31434

- (III) (449) Criminal complaints under Section 406/409 Indian Penal Code were filed during the year against the employers of defaulting unexempted establishments for non-remittance of the employees' share of provident fund contributions deducted from their wages. The total number of such complaints filed upto 31.3.1982 stood at 1734. During the year, 20 such complaints were decided and the number of such complaints which were pending as on 31.3.1982 was 1538.

5.2. The Sick Textile Mills taken over by the National Textile Corporation are one of the major defaulters in payment of employees' Provident Fund dues; the total outstanding dues against them being Rs. 733.48 lakhs as on 31-3-1982. This amount does not include the administrative charges and damages. The break up of the outstanding dues is as given below :

- | | |
|--|------------------|
| i) Pre-take over dues i. e. the period before the management was taken over by the authorised Controllers. | Rs. 634.60 lakhs |
| ii) Dues for the period after the management was taken over but before the mills were nationalised. | Rs. 98.88 lakhs |
| iii) Post-nationalisation dues. | NIL |

It has been held that the National Textile Corporation is not liable under the Sick Textile Undertaking (Nationalisation) Act, 1974 to pay the Provident Fund dues for the period prior to nationalisation and the entire amount of dues for the pre-take-over period, as also the period during which the management was under the Authorised Controllers have to be recovered from out of the compensation amount placed at the disposal of the Commissioner of Payments. The Regional Provident Fund Commissioners have accordingly filed necessary claims with the Commissioners of Payments. According to available information, about a sum of Rs. 126.91 lakhs has been received from the Commissioner of Payments on account of Employees' Provident Fund dues. The claims in respect of the remaining amount are yet to be taken up by the Commissioner. The possibility of realising the outstanding amount through the Commissioner of Payments, however, seem to be very remote, as the compensation amount has been found insufficient in most of the cases in meeting even the liabilities in respect of secured creditors, which have a higher priority as compared to Provident Fund dues. In the circumstances, the question of realising the outstanding dues in respect of pre-nationalisation period has been taken up with the Government and their decision in the matter is awaited. So far as the post-take over dues are concerned, necessary recovery action is being taken in accordance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act.

5.3. The question of recovery of Provident Fund arrears from the defaulting establishments, which are getting financial assistance from the Industrial Reconstruction Corporation of India also continued to be pursued. The arrears in respect of unexempted establishments assisted by the Industrial Reconstruction Corporation of India marginally declined to Rs. 69.14 lakhs as on 31.3.82 from Rs. 71.21 lakhs as on 31.3.81. The arrears in respect of exempted establishments getting financial assistance from the Industrial Reconstruction Corporation of India, however, rose from Rs. 215.72 lakhs as on 31.3.81 to Rs. 255.18 lakhs as on 31.3.82. The question of recovery of dues from the establishments managed or assisted by IRCI was discussed at an inter-departmental Meeting held in the Ministry of Labour in July, 1981, where representatives of IRCI, Ministries of Industry and Finance were also present. The Chairman, IRCI explained that there were two types of units, namely, the units which were being directly managed by the IRCI and the units, where the IRCI was only participating in the management through its nominee Directors. He felt that the IRCI could be held responsible for payment of dues in respect of the units under their control from the date of take-over. As for the Units where they were participating through nominee Directors, he felt that they had a very limited responsibility. It was, however, impressed on the representatives of IRCI that even in respect of units where they had nominee Directors they should instruct the nominee Directors to ensure that all possible steps are taken to liquidate the Provident Fund arrears. So far as

the recovery of dues for the period prior to take-over of the Units by IRCI and the past dues in respect of other units, necessary recovery action is being taken in accordance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

5.4 A total amount of Rs. 68.15 lakhs was collected by the Regional Provident Fund Commissioners as penal damages on belated remittances of provident fund contributions and administrative charges from the employers of the defaulting establishments during the year (Rs. 66.00 lakhs as penal damages on belated remittance of provident fund contributions and Rs. 2.15 lakhs on belated remittance of administrative charges).

5.5 The following further steps were taken as part of the effort for quicker realisation of the outstanding Provident Fund dues from the defaulting establishments :

- i. The Regional Provident Fund Commissioners and Provident Fund Inspectors were advised to keep close liaison with the District Collectors and the Certificate Courts for expediting the recovery proceedings. The Regional Provident Fund Commissioners were also advised to continue the joint drives with the participation of Recovery Officials by providing transport and other possible facilities.
- ii. With a view to pursuing the prosecution cases effectively, panels of lawyers in all the Regions had been formed. Simultaneously the services of the experienced Central Government counsels also continued to be availed by the Organisation for the successful conduct of the prosecution cases.
- iii. Special meetings were held by the Labour Secretary/Additional Secretary with the Central Provident Fund Commissioner to review the progress of action taken on various issues relating to the realisation of the Provident Fund arrears. Various measures were suggested for accelerating the pace of recovery of dues which were followed up by the Central Provident Fund Commissioner's Office.
- iv. Lists of defaulting exempted and unexempted establishments were forwarded to all nationalised banks and Organisations of employers and employees.
- v. The Government of India requested the State Governments of Andhra Pradesh, Bihar, Punjab, Maharashtra, Haryana, Tamil Nadu and Uttar Pradesh to earmark one Tehsildar (2 Tehsildars in respect of Maharashtra and Tamil Nadu) with supporting staff at the cost of the Employees' Provident Fund Organisation for exclusive execution of the Recovery Certificates issued by the respective Regional Provident Fund Commissioners. In the case of West Bengal, at the instance of the Minister of State for Labour and the Labour Secretary, the proposal for setting up a common recovery machinery for the Employees' State Insurance Corporation and the Employees' Provident Fund Organisation was finalised. The effect of these arrangements in the matter of quickening the pace of realisation of arrears is likely to be felt in the near future.

5.6 The Employees' Provident Fund Review Committee which had submitted its report to the Government on the working of the Employees' Provident Fund Organisation had made several recommendations in the matter of recovering the arrears from the defaulting establishments. The following are the accepted recommendations in this regard.

i. *Concession to Sick Units (Para 24)*

Suitable guidelines were issued to all the Regional Provident Fund Commissioners for processing the requests for grant of instalment facilities. All proposals received were got considered by the General Purpose Committee and the progress of realisation of arrears from establishments granted instalment facilities is being monitored.

ii. *Levy of damages on belated remittance of Employees' Provident Fund dues (Para 26)*

The Central Board once again considered the recommendation and suggested levy of damages at 25% per annum subject to the condition that the total amount of damages does not exceed the amount in arrears. Further action is being taken in this regard.

iii. *Setting up of Special Courts for exclusive trial of Employees' Provident Fund Offences (Para 37)*

The matter has been referred to the Government for pursuing the matter with the State Governments for necessary action in this regard. The State Governments of Bihar, Karnataka and Maharashtra have already agreed to specify certain Courts specially for trial of offences committed under the Employees' Provident Fund Laws.

iv. *Securing compliance from exempted establishments (Paras 42, 43, 44, 45, 46, 48 and 49)*

The recommendations of the Committee on Exempted Establishments on the position of para 79 of the Employees' Provident Funds Scheme, 1952 with regard to exercise of powers of grant of relaxation by the Regional Provident Fund Commissioners, recognition of Provident Fund Rules of the exempted establishments by Income Tax Authorities as approved by the respective Regional Provident Fund Commissioners, constitution of Board of Trustees, compulsory audit of Accounts and submission of Balance Sheets, intimation on compliance to Employees' Unions etc. are under consideration of the Government for uniform implementation.

v. *Creation of Monitoring Cell for watching compliance by the establishments (Para 50)*

Suitable instructions have been issued to all the Regional Provident Fund Commissioners to set up Monitoring Cells and the effect of this arrangement is being watched.

vi. *Setting up of Legal Cell (Para 54)*

As a first step, action is being taken to create Legal Cell by posting one Law Officer in the Headquarters Office as a measure of economy before Standing Counsels are appointed in the Regional Offices.

Follow up action on the approved recommendations of the Employees' Provident Fund Review Committee is being taken in respect of the remaining items.

5.7 The Central Board of Trustees continued to review the arrear position in its various meetings held during the year. As desired by the Board, the following steps were taken in the direction of tackling the defaulters and realising the arrears.

- i. The Board had desired that as in the case of Income Tax Department, a list of defaulters be published in the newspapers having circulation all over the country. Accordingly, in the first instance, permission for publishing the auction notices of Recovery Officials in respect of defaulting establishments was given for a period of 3 months in respect of Maharashtra Region. The impact of this arrangement is being assessed.
- ii. The Government has been requested to take up/revive the proposal with the Ministry of Finance, Department of Banking requiring the production of 'No Provident Fund Dues Arrears' Certificates by the establishments to the banks at the time of seeking financial assistance.
- iii. The opinion on the effect of moratorium on the recovery of arrears was obtained from the Legal Adviser who advised that the grant of moratorium is not a bar for taking legal and

penal actions under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 for securing compliance from the defaulting establishments. This position has been brought to the notice of all Regional Commissioners for necessary action in time.

- iv. A Scheme for having a separate recovery machinery for the Employees' Provident Fund Organisation as in the case of Income Tax Department is being worked out as per the approved recommendations of the Employees' Provident Fund Review Committee.
- v. All the Regional Provident Fund Commissioners have been advised to furnish every quarter the details of defaulting exempted and unexempted establishments to the respective Commissioners of Income Tax in the light of the recommendations of the Public Accounts Committee in their 110th Report with a view to disallowing the Income Tax rebate on the unremitted dues.

Exempted Establishments

6.1 The Act applies to every factory/establishment engaged in one or more Industries/Classes of establishments notified/specified, subject to the condition of completion of 3 years of its existence if it employs 50 or more persons and 5 years if it employs 20 or more persons but below fifty. There may however, be establishments which might be having Provident Fund or Provident Fund cum-Retirement Scheme of its own on the date of coverage, conferring benefits to its employees, which are on the whole not less favourable to its employees, than those provided under the Act and the Scheme. If the majority of the employees give their consent for exemption of such establishment from the operation of the Employees' Provident Funds Scheme, 1952, then the appropriate Government may by issue of a notification in the Official Gazette and subject to such terms and conditions as may be specified in the notification, grant exemption to that factory/establishment from the operation of the Scheme. Exemption is granted under Section 17(1) of the Act to enable the members to continue to enjoy higher benefits of the Provident Fund Scheme existing in these establishments. Such exemption does not amount to total exclusion from the provisions of the Act. The exempted establishments are required to constitute a Board of Trustees according to the rules governing the exemption to administer the Fund, subject to the overall control of the Regional Provident Fund Commissioner.

6.2 Exemption is granted subject to fulfilment of certain other conditions i.e. maintenance of proper accounts, submission of prescribed returns, investment of Provident Fund accumulations in the manner prescribed by the Central Government from time to time, payment of Inspection Charges, etc. The exemption is liable to be cancelled for breach of any of these conditions.

6.3 Pending scrutiny of rules and grant of exemption to the establishments which apply for exemption, the Regional Provident Fund Commissioners may grant relaxation to these establishments under Para 79 of the Employees' Provident Funds Scheme, subject to certain conditions, so that the employees may continue to derive the same benefits available to them under the private Provident Fund Rules, consequent on the enforcement of the provisions of the Statutory Scheme. Section 12 of the Act, however, prohibits the employer of an establishment covered under the Act to reduce, whether directly or indirectly, the wages of any covered employee, or the total quantum of benefits in the nature of old age pension, gratuity, provident fund or life insurance to which the employee is entitled under the terms of his employment, express or implied by reason only of his liability for payment of contribution or any charges under the Act.

6.4 Increasing endeavour was made to ensure that the conditions governing the grant of exemption were complied with. Some of the exempted establishments which were found to have defaulted in payment of contributions to the Board of Trustees besides delaying investments, payment of inspection charges and submission of requisite returns were brought to book, for securing compliance.

According to the returns received as at the end of March, 1982 the employers of 94 exempted establishments failed to transfer an amount of about Rs. 17.91 crores, representing the employers' and employees' shares of contributions to the Boards of Trustees. A list of exempted establishments which were in default of Rs. One lakh and above as on 31.3.1982 in transferring the provident fund contributions to their respective Boards of Trustees is given in Appendix—'H'

6.5 In pursuance of the decision of the Board at its 86th meeting held on 13th and 14th October, 1980 a Committee under the Chairmanship of Shri Parduman Singh, Member, Central Board of Trustees with 5 other members was constituted to oversee the working of the exempted establishments. The Committee held 2 meetings during the year 1980-'81 and 3 meetings during the year 1981-'82. The Committee submitted two interim reports which were placed before the Central Board of Trustees in their 89th and 91st meetings held on 30th June & 1st July, 1981 and 7th January, 1982.

6.6 The Committee has gone in detail into the terms and conditions under which exemption in being granted at present, the actual working of the exempted establishments with reference to timely transfer of provident fund contributions by the employer to the Board of Trustees and timely investment by the latter, the rate of contribution, the rate of interest credited to the accounts of the members of the exempted fund, custody of securities, time schedule for processing of cases for grant/cancellation of exemption, power to grant/cancel exemption, working of common provident fund, expeditious disposal of cases of relaxation pending exemption, issuance of annual statement of accounts, tightening of inspection/enforcement machinery of exempted establishments etc.

Some of the important recommendations made by the Committee and accepted by the Board are as under:—

- i. Sections 7A and 8 of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 should be amended suitably to empower the Employees' Provident Fund Authorities to determine the quantum of arrears due from the exempted establishments in respect of employees eligible for membership but not enrolled as members of the Fund and to issue recovery certificates for any amount due from these establishments towards Employees' Provident Fund, Family Pension Fund and Employees' Deposit Linked Insurance contributions or inspection charges.
- ii. Amendment of Section 14.B to empower the Regional Provident Fund Commissioners to levy damages on exempted establishments as is being done in case of unexempted establishments.
- iii. The employers should be made liable to make good the defalcated amounts as the exempted funds are administered under the direct supervision of the employers.
- iv. All exempted funds should be required to credit at least the same rate of interest as is declared by the Central Government in respect of unexempted funds from time to time and in the event of non-compliance, the exemption granted should be cancelled.
- v. The securities should be in the name of the Board of Trustees and the custody thereof should vest with a nationalised bank.
- vi. Not more than 6 branches of an establishment situated in the same State which are separately coverable should be allowed to join a common provident fund so that each branch is represented on the Board of Trustees. An establishment having separate legal entity should have a separate Provident Fund Trust. The participating units of a common provident fund must declare the same rate of interest for all participating units. The existing common provident fund having more than six units should be bifurcated and each group of six units required to have a separate Board of Trustees.

- vii. Amendment to Employees' Provident Funds Scheme providing that appropriate Government cannot grant exemption unilaterally and all applications for exemption should be processed by the Regional Provident Fund Commissioners and on their recommendations only the appropriate Government shall take decision.
- viii. The power to grant or cancel exemption should be streamlined and should vest in the Central Provident Fund Commissioner.
- ix. The monthly return required to be submitted by the exempted establishments to the Regional Provident Fund Commissioners should be amended to include the following additional items:—
 - (a) rate of contribution;
 - (b) rate of interest declared by the establishment in respect of the particular year;
 - (c) number of claims settled, number of loans and advances sanctioned and the number of other payments made during the particular month; and
 - (d) the backlog in the issue of annual statement of accounts at the beginning of the month and the annual statements issued during the month.
- x. An amendment be made providing that any amount deducted from the wages of the employees and not transferred to the Board of Trustees shall be deemed to have been misappropriated by the employers for the purpose of Section 406/409 of Indian Penal Code.
- xi. Setting up of a Committee in each Region and also at Central level for persuading exempted public sector undertakings to comply with the conditions of exemption.
- xii. To provide that the annual statements of accounts shall be issued to the subscribers within a period of 6 months from the close of accounting/financial year and in case of noncompliance, prosecution under Section 14(2) of the Act should be launched against such establishments.

Recommendations at Sl.No. (i) to (x) & (xii) above have since been accepted by the Govt. Recommendation at Sl. No. (xi) is under examination.

The Regional Provident Fund Commissioners have since been advised to give effect to such of the accepted recommendations as do not require amendment of the Act/Scheme. Recommendations requiring amendments to the Act/Scheme or amplification of the conditions for grant of exemption are under process.

6.7 A statement showing the amount of provident fund arrears due from the exempted establishments is indicated in the table XII :

TABLE XII

Statement showing the Regionwise break-up of the amount in the matter of non-transfer of Provident Fund Contributions and non-investment of Provident Fund Contributions by the Board of Trustees of the Exempted Establishments as on 31st March, 1982.

Sl. No.	Region	P.F. contributions not transferred to the Boards of Trustees		P.F. contributions not invested by the Boards of Trustees	
		No. of Estts.	Amount (Rs. in lakhs)	No. of Estts.	Amount (Rs. in lakhs)
1.	Andhra Pradesh	1	0.83	2	11.49
2.	N.E. Region	2	1.23	7	75.87
3.	Bihar	10	33.89	7	45.24
4.	Delhi	—	—	14	12.88
5.	Gujarat	1	2.94	—	—
6.	Karnataka	—	—	3	46.62
7.	Kerala	5	113.55	1	62.54
8.	Madhya Pradesh	3	9.12	1	3.04
9.	Maharashtra	9	65.61	—	—
10.	Orissa	1	0.11	1	2.41
11.	Punjab	—	—	—	—
12.	Rajasthan	2	3.18	7	8.43
13.	Tamil Nadu	—	—	3	0.44
14.	Uttar Pradesh	3	23.39	5	6.96
15.	West Bengal	57	1,536.90	17	129.00
Total		94	1,790.75	68	404.92

Action taken:—

- (a) Show cause notices issued
(Amount involved Rs. 1,790.75 lakhs) : 459
- (b) Prosecution cases filed under Section 14(2A) of the Act : 630
- (c) Complaints filed under Section 406/409 of the Indian Penal Code : 79

7.1 Non-compliance by Public Sector Undertakings

The number of establishments belonging to the Public Sector Undertakings including departmental undertakings covered under the Act as on 31.3.1982, stood at 4,849. Their break-up is as under:—

Category of the establishments	Exempted	Unexempted	Total
1. Public Limited Companies/Corporations under the control of Central Government	172	289	461
2. Central Government Departmentally run establishments	506	107	613
3. Union Territory Establishments.	13	31	44
4. Public Limited Companies/Corporations under the control of State Governments	232	1,728	1,960
5. State Government Departmentally run establishments	217	1,377	1,594
6. Local Bodies/Municipalities/Municipal Corporations	35	142	177
Total	1,175	3,674	4,849

7.2 Out of the above, as many as 999 undertakings (437 exempted and 562 unexempted establishments) which are undertakings owned by Central/State Governments or Departments of the Central/State Governments were found to have not fully or partly complied with the statutory provisions of the Act and the three schemes framed thereunder. The regionwise break-up of these non-complying Central and State Government Public Sector Undertakings, both exempted and unexempted as on 31.3.1982 is indicated in the table given below:—

TABLE XIII

Sl. No.	Name of the Region	Undertakings of Central Govt. (including Union Territories)			Undertakings of State Govts. (including Departments/ Municipalities/Corporations)			Grand Total
		Exem- pted	Unexem- pted	Total	Exemp- ted	Unexe- mpted	Total	
1.	Andhra Pradesh	42	4	46	2	15	17	63
2.	N.E. Region	8	6	14	25	21	46	60
3.	Bihar	7	13	20	14	101	115	135
4.	Delhi	—	5	5	—	—	—	5
5.	Gujarat	—	—	—	—	2	2	2
6.	Karnataka	—	7	7	—	51	51	58
7.	Kerala	13	3	16	5	22	27	43
8.	Madhya Pradesh	13	9	22	—	48	48	70
9.	Maharashtra	—	17	17	2	4	6	23
10.	Orissa	—	—	—	—	10	10	10
11.	Punjab	23	12	35	11	63	74	109
12.	Rajasthan	—	4	4	1	28	29	33
13.	Tamil Nadu	44	14	58	109	44	153	211
14.	Uttar Pradesh	63	—	63	17	4	21	84
15.	West Bengal	27	7	34	11	48	59	93
Grand Total		240	101	341	197	461	658	999

7.3 The question of recovery of outstanding amount of Employees' Provident Fund dues in respect of departmental/public sector undertakings is being constantly pursued. The Regional Provident Fund Commissioners have been instructed to review the cases of defaulting departmental/public sector undertakings periodically and to take timely action for securing compliance. The Ministry of Labour have also been writing to the concerned Ministries/Departments and the State Govts. from time to time for expediting the recovery of outstanding dues.

8.1 Settlement of Provident Fund Claims

During the year 1981-82 a sum of Rs. 136.38 crores in respect of 3.55 lakh claims was authorised for payment as against Rs. 133.30 crores in respect of 3.52 lakh claims settled in 1980-81. The average amount authorised for payment per claim settled during the year amounted to Rs. 3,842 as against Rs. 3,787 in 1980-81. The following table shows the number of claims settled and amount authorised for payment during the last six years :

TABLE XIV

<i>Year</i>	<i>No. of claims settled (Figures in lakhs)</i>	<i>Amount authorised for payment (Rs. in crores)</i>
1976-77	3.25	80.53
1977-78	3.16	85.06
1978-79	2.97	85.94
1979-80	3.10	97.36
1980-81	3.52	133.30
1981-82	3.55	136.38

8.2 Since inception of the Scheme and upto the end of March, 1982, a sum of Rs. 1,020.55 crores has been authorised for payment in respect of 55.07 lakh claims settled.

8.3 The categorywise particulars of the claims settled in 1981-82 are given in the table below. The figures in the brackets indicate the comparative position for the year 1980-81. (These, however, do not include the cases of accounts of members of the Fund transferred from one region to another or from the Fund to the exempted establishments).

TABLE XV

Details of claims settled and amount authorised for payment during 1981-82

<i>Sl. No.</i>	<i>Category</i>	<i>No. of claims settled</i>		<i>Amount authorised for payment (Rs. in crores)</i>	
i.	Death	21,086	(22,985)	15.03	(15.79)
ii.	Superannuation	37,385	(35,243)	35.58	(31.65)
iii.	Permanent Invalidation	5,665	(5,089)	3.30	(3.66)
iv.	Resignation/termination of service	2,06,861	(2,00,926)	49.41	(50.10)
v.	Retrenchment	61,751	(69,525)	24.36	(25.26)
vi.	Dismissal	6,102	(3,489)	1.96	(1.60)
vii.	Migration	4,296	(1,825)	2.89	(1.63)
viii.	Others	11,820	(12,814)	3.85	(3.61)
Total		3,54,966	(3,51,896)	136.38	(133.30)

8.4 Region-wise details indicating the position of claims pending at the beginning of the year, claims received during the year, claims settled during the year and pending at the end of the year as also region-wise analysis of the pending claims indicating the period of pendency as on 31.3.1982 are given in the table XVI.

TABLE XVI

Region	Claims pend- ing as on 31.3.81	Claims recei- ved during the year	Total	Claims returned for recti- fication during the year	Claims due for settle- ment during the year	Claims settled during the year	Claims settled within 20 days during the year	Claims settled within 21-30 days during the year	Pending as on 31.3.82	Amount authorised for pay- ment during the year (Rs. in lakhs)			
(1)	(2)	(3)	(4)	(5)	(6)	No (7)	% (8)	No. (9)	% (10)	No (11)	% (12)	(13)	(14)
1. A. Pradesh	1154	28,818	29,972	5,202	24,770	23,364	94	12,989	56	9,793	42	1406	500.68
2. NE Region	544	2,265	2,809	767	2,042	1,877	92	830	44	675	36	165	67.60
3. Bihar	616	6,555	7,171	2,111	5,060	4,816	95	1,186	25	1,885	39	244	204.89
4. Delhi	135	18,407	18,542	1,910	16,632	15,816	95	9,314	59	8,204	39	816	457.72
5. Gujarat	1494	50,839	52,333	10,670	41,663	39,254	94	18,094	46	18,439	47	2409	1511.84
6. Karnataka	2020	35,277	37,297	8,357	28,940	26,762	92	12,949	48	13,813	52	2178	570.04
7. Kerala	2700	20,579	23,279	4,424	18,855	15,062	80	5,182	34	7,552	50	3793	514.85
8. M. Pradesh	681	13,652	14,333	2,195	12,138	11,909	98	6,959	58	4,950	42	229	368.68
9. Maharashtra	4932	1,09,598	1,14,530	27,770	86,760	79,487	92	48,401	61	20,531	26	7273	4213.06
10. Orissa	287	4,660	4,947	805	4,142	3,939	95	2,646	67	907	23	203	116.96
11. Punjab	1219	22,199	23,418	3,221	20,197	16,736	83	7,102	42	7,591	45	3461	373.81
12. Haryana	653	14,481	15,134	4,081	11,053	10,427	94	4,127	40	3,898	37	626	241.13
13. H. Pradesh	108	1,146	1,254	328	926	785	85	377	48	279	36	141	23.27
14. Chandigarh	98	1,883	1,981	353	1,628	1,369	84	244	18	1,009	74	259	30.67
15. Rajasthan	362	8,544	8,906	2,095	6,811	6,373	94	1,864	29	3,791	59	438	187.80
16. T. Nadu	6955	58,586	65,541	2,870	55,670	49,310	89	6,436	13	19,449	39	636	1665.21
17. U. Pradesh	2939	33,366	36,305	11,534	24,771	21,951	89	9,092	41	10,309	47	2820	1308.39
18. W. Bengal	3441	35,818	39,259	11,826	27,433	25,729	94	18,260	71	6,479	25	1704	1281.37
Total	30,338	4,66,673	4,97,011	1,07,519	3,89,492	3,54,966	91%	1,66,052	47%	1,37,554	39%	34,526	13,637.97

1981-82

TABLE XVII

Claims pending for

Sl. No.	Region	Less than one month	1-3 months	3-6 months	6-9 months	9-12 months	Over one year	Total
1.	Andhra Pradesh	1048	358	—	—	—	—	1406
2.	N.E. Region	130	35	—	—	—	—	165
3.	Bihar	211	33	—	—	—	—	244
4.	Delhi	681	135	—	—	—	—	816
5.	Gujarat	2372	37	—	—	—	—	2409
6.	Karnataka	1581	507	89	1	—	—	2178
7.	Kerala	1700	1597	431	58	4	3	3793
8.	Madhya Pradesh	209	20	—	—	—	—	229
9.	Maharashtra	5201	1901	156	12	3	—	7273
10.	Orissa	174	29	—	—	—	—	203
11.	Punjab	1400	2059	2	—	—	—	3461
12.	Haryana	464	162	—	—	—	—	626
13.	Himachal Pradesh	100	41	—	—	—	—	141
14.	Chandhigarh	135	124	—	—	—	—	259
15.	Rajasthan	190	245	3	—	—	—	438
16.	Tamil Nadu	4740	1612	9	—	—	—	6361
17.	Uttar Pradesh	1857	963	—	—	—	—	2820
18.	West Bengal	939	765	—	—	—	—	1704
Total		23132	10623	690	71	7	3	34526

8.5 Some of the factors which caused delay in the settlement of claims and/or their return to the claimants for resubmission after rectification are :

- i. Non-submission of forms like Forms. 3A, 6A, 10 etc. by the employer;
- ii. Non-submission of succession certificate/death certificate wherever required;
- iii. Non-submission of Estate Duty Clearance Certificate or affidavit in lieu thereof wherever required;
- iv. Submission of incomplete claim forms;
- v. Claim forms not bearing the attestation of the authorised Officers;
- vi. Signature of the claimant not tallying with the signature in the nomination form;
- vii. Non-submission of nomination in Form. 2 or revised nomination in Form. 8.

8.6 It has been the endeavour of the Organisation to settle the claims in the shortest possible time. In order to expedite the settlement, various steps have been taken during the year and the existing procedures have been streamlined. Some of the important steps taken are as under:—

- i. Paras 69(1)(e) and 69(2)(b) of the Employees' Provident Funds Scheme have been amended reducing the waiting period of non-employment in any factory or other establishment to which the Act applies, from 6 months to 2 months, for final settlement of claims.
- ii. Claims are received from the members or their nominees/heirs under the three different schemes in different forms, viz. Form 19 and Form 20 for Employees' Provident Fund, Form 10A and Form 10B for Employees' Family Pension and Form 5(IF) for Employees'

Deposit Linked Insurance Fund. Wherever the payment is to be made under all the three Schemes, the claim applications were not forthcoming from the nominees/heirs, thereby causing avoidable delay in settlement. With a view to ensure that all the three claims are received together and processed simultaneously for settlement, they have been combined in the form of a booklet, with a check list of instructions as to how the claim application forms are to be filled by the members or their nominees/heirs with an acknowledgement of receipt of the form and with an advance stamped receipt embodied in the form for the benefit of the member or the nominees/heirs.

- iii. Area Inspectors are deputed to the establishments for obtaining wanting returns like Forms. 3A, 6A, 5 and 10 wherever required.
- iv. A system of personal hearing of the grievances of the subscribers/members in the Central/Regional/Sub-Regional Offices has been introduced from 1.8.1979. According to this, Central Commissioner hears the grievances every Friday in the Central Office and the Regional Commissioners/Officers-in-Charge of Sub-Regional Offices hear the grievances in respect of their areas on different specified days in a week. The gist of the grievance is recorded and vigorously followed up till it is fully redressed.

Transfer of provident fund accounts

9.1 When a member leaves service in one establishment and obtains re-employment in another establishment, whether exempted or unexempted, in the same region or in another region, he is required to apply for transfer of his provident fund account to the Regional Provident Fund Commissioner in the prescribed form. In case a member has obtained re-employment in an unexempted establishment in the same region, his old account is closed and a new account is opened under the Code Number of the new establishment. This does not, however, involve the actual transfer of his provident fund accumulations. However, the following cases of transfer of provident fund accounts necessitate the actual transfer of the provident fund accumulations with interest thereon :—

- i. In case of re-employment in an establishment whether exempted or unexempted, in another region/sub-region.
- ii. In case of re-employment in an exempted establishment in the same region/sub-region.
- iii. In case of leaving service in an exempted establishment and re-employment in an unexempted establishment.
- iv. In case of re-employment in an establishment not covered under the Act.

9.2 During the year 1981-82 a total number of 92,778 accounts were transferred. As on 31.3.1982, 20,650 transfer applications were pending in the Regional Offices. Details of the provident fund accounts transferred and pending as on 31.3.1982 are given in the following table.

TABLE XVIII

	<i>No. of Provident Fund accounts transferred</i>		<i>No. of transfer applications pending as on 31-3-1982</i>	
i. Cases Involving actual transfer of Provident Fund accumulations	38,860	(39,079)	8,839	(6,649)
ii. Cases not involving actual transfer of Provident Fund/accumulations	53,918	(53,930)	11,811	(13,860)
Total	92,778	(93,009)	20,650	(20,509)

N.B. Figures in brackets indicate the corresponding position during the year 1980-81.

9.3 Regionwise break up of the pending applications for transfer of Provident Fund accounts/ accumulations as on 31.3.1982 is given in the table below.

TABLE XIX

Sl.No.	Region	Less than one month	1-3 months	3-6 months	6-9 months	9-12 months	Over One Year	Total
1.	Andhra Pradesh	303	6	3	—	—	—	312
2.	N.E. Region	89	242	—	—	—	—	331
3.	Bihar	152	162	—	—	—	—	314
4.	Delhi	310	228	—	—	—	—	538
5.	Gujarat	2103	443	—	—	—	—	2546
6.	Karnataka	476	215	213	47	—	—	951
7.	Kerala	253	1128	92	20	—	—	1493
8.	Madhya Pradesh	197	116	—	—	—	—	313
9.	Maharashtra	2470	452	222	55	8	—	3207
10.	Orissa	280	15	—	—	—	—	295
11.	Punjab	476	590	61	50	76	—	1253
12.	Rajasthan	200	158	73	19	—	33	483
13.	Tamil Nadu	2245	1681	391	147	127	14	4605
14.	Uttar Pradesh	271	1207	1105	257	350	112	3302
15.	West Bengal	543	73	83	8	—	—	707
Total		10,368	6716	2243	603	561	159	20650

Payment of non-refundable advances to members

10.1 One of the objectives of any Social Security Scheme is to guarantee protection to workers in situations when they are unable to work because of illness, accident, invalidity, old age or to provide funds to enable them to discharge their family responsibilities like marriage of sister/brother, daughter/son or higher education of children or construction of dwelling houses etc. The Organisation comes to the help of the members in the eventualities referred to above, by sanctioning non-refundable advances to them to meet their needs and obligations as per the procedures laid down in the Scheme. Number of advances sanctioned under the Scheme for various purposes is given in the table below.

TABLE XX

Sl.No.	Purpose of advance	No. of cases		Amount paid	
		1980-81	1981-82	1980-81	1981-82 (Rs in lakhs)
1.	Financing of Life Insurance Policies	42,131	38,031	81.93	74.63
2.	House Building etc.	20,990	18,423	710.61	779.11
3.	During temporary closure of establishments	11,937	34,849	75.98	324.53
4.	Illness of members/family members	6,740	9,928	76.98	140.79
5.	Members own marriage or for the marriage of his/her sister brother or daughter/son and post-matriculation education of children	59,629	72,084	1109.22	1497.23
6.	Damages to movable and immovable property of members due to calamity of exceptional nature	14,065	859	58.48	25.32
7.	Cut in supply of electricity to the factory/establishment	2,103	4,767	7.94	19.59
Total		1,57,595	1,78,941	2121.24	2861.20

10.2 Advances sanctioned and amount paid during the last six years are also given in the table below.

TABLE XXI

<i>Year</i>	<i>Advances sanctioned No. of cases (in lakhs)</i>	<i>Amount involved (Rs. in crores)</i>
1976-77	2.09	13.27
1977-78	2.23	16.16
1978-79	1.75	15.20
1979-80	1.73	17.08
1980-81	1.58	21.21
1981-82	1.79	28.61
Progressive total upto 31.3.1982	32.31	177.80

10.3 7,557 applications for grant of various types of advances were pending in the Regional Offices as on 31.3.1982. Regionwise break up of these pending applications is given in the table below :—

TABLE XXII

<i>Sl.No.</i>	<i>Region</i>	<i>For less than one month</i>	<i>Between one to three months</i>	<i>Between three to six months</i>	<i>Total</i>
1.	Andhra Pradesh	412	—	—	412
2.	N.E. Region	—	—	—	—
3.	Bihar	120	—	—	120
4.	Delhi	36	—	—	36
5.	Gujarat	473	6	—	479
6.	Karnataka	187	—	—	187
7.	Kerala	717	241	37	995
8.	Madhya Pradesh	302	—	—	302
9.	Maharashtra	265	113	5	383
10.	Orissa	47	14	—	61
11.	Punjab	269	37	—	306
12.	Rajasthan	31	—	—	31
13.	Tamil Nadu	2190	219	—	2409
14.	Uttar Pradesh	412	161	—	573
15.	West Bengal	1015	246	—	1263
	Total	6476	1039	42	7557

Issue of Annual Statements of Accounts :

11.1 The Scheme provides for the issue of Annual Statements of Accounts to the Employees' Provident Fund members at the end of every financial year, indicating the amount to their credit. The members may satisfy themselves about the correctness of the figures in the statements and bring to the notice of the Regional Commissioners any error therein within six months of their receipt. It is the duty of the Organisation to ensure that the members' accounts slips are issued by the Organisation within the specified time limit.

11.2 During the year under report 77.18 lakh Annual Statements of Accounts were issued. The regionwise details of the statements issued and the balance outstanding could be seen in the following tables.

TABLE XXIII

STATEMENT SHOWING THE REGIONWISE BREAK-UP OF ISSUE OF ANNUAL STATEMENTS OF ACCOUNTS

Region	Accounts issued during the year 1978-79			Accounts issued during the year 1979-80			Accounts issued during the year 1980-81			Accounts issued during the year 1981-82		
	Accounts issued upto 1976-77	Accounts issued for 1977-78	Total	Accounts issued upto 1977-78	Accounts issued for 1978-79	Total	Accounts issued upto 1978-79	Accounts issued for 1979-80	Total	Accounts issued upto 1979-80	Accounts issued for 1980-81	Total
A. Pradesh	—	505766	505766	9489	478094	487583	77862	477698	555560	11737	515630	527367
NE Region	—	9087	9087	25732	12030	37762	29739	10470	40209	41545	10524	52069
Bihar	47214	66770	113984	91105	100124	191229	65338	93452	158790	138865	31662	170527
Delhi	—	133761	133761	5448	145616	151064	16566	179187	195753	8917	218781	227698
Gujarat	26302	426213	452515	1540	439649	441189	1822	437179	439001	9559	486122	495681
Karnataka	20529	254445	274974	51565	332049	383614	87807	288316	376123	112965	361027	473992
Kerala	92142	283942	376084	92947	289079	382026	221695	399881	621576	105222	317957	423179
M. Pradesh	—	278000	278000	—	320129	320129	—	340374	340374	10306	361055	371361
Maharashtra	135798	732020	867818	515844	187806	703650	912326	65388	977714	1269303	149571	1418974
Orissa	14092	101095	115187	32998	87182	120180	76845	98972	175817	57091	102299	159390
Punjab	45434	203842	249276	34357	242587	276944	20955	179355	200310	107692	186547	294239
Haryana	21376	187351	208727	11371	200831	212202	9743	180830	190573	53246	195548	248794
H. Pradesh	1953	14882	16835	5385	16099	21484	3416	16788	20204	3268	6161	9429
Chandigarh	3351	15828	19179	8451	21738	30189	1265	20699	21964	18706	14777	33483
Rajasthan	—	133092	133092	14594	106748	121342	55399	120582	175981	56464	127228	183692
T. Nadu	59785	218643	278428	589818	675505	1265323	261216	597006	858222	435779	879263	1315042
U. Pradesh	527308	247930	775238	343216	383976	727192	661303	158519	819822	493256	167427	660683
W. Bengal	498586	39733	538319	507559	27140	534699	586093	11558	697661	642613	9432	652045
Total	1493870	3852400	5346270	2341419	4066382	6407801	3189390	3676264	8865854	3576534	4141111	7717645

TABLE XXIV

STATEMENT SHOWING THE DETAILS OF ANNUAL STATEMENTS OF ACCOUNTS PENDING FOR ISSUE ON 31.3.1982

Region	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	Total
A. Pradesh	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NE Region	—	—	—	—	—	—	—	—	16985	9956	11370	30702	55009 ✓	124022
Bihar	—	—	—	4220	4026	5889	6682	7178	24332	30683	45103	73853	170463 ✓	372429
Delhi	—	—	—	—	—	—	—	—	—	—	106	1543	3623 ✓	5272
Gujarat	—	—	—	—	—	—	—	—	—	—	—	—	1194 ✓	1194
Karnataka	—	—	—	—	—	—	—	—	216	324	2101	21749	64793 ✓	89183
Kerala	—	—	—	—	—	—	—	—	—	4101	10380	38826	224690 ✓	277997
M. Pradesh	—	—	—	—	—	—	—	—	—	—	—	—	5920 ✓	5920
Maharashtra	—	—	—	—	—	—	—	—	10420	42292	166642	775077	1636462 ✓	2630893
Orissa	—	—	—	—	—	—	—	—	—	1680	11685	52131	98437 ✓	163933
Punjab	—	—	—	—	—	—	—	—	—	238	12575	43713	153995 ✓	210521
Haryana	—	—	—	—	—	—	—	—	—	—	6315	1469	52662 ✓	60446
H. Pradesh	—	—	—	—	—	—	—	—	—	—	—	686	13684 ✓	14370 ✓
Chandigarh	—	—	—	—	—	—	—	—	—	—	25	—	27113 ✓	27138 ✓
Rajasthan	—	—	—	—	—	—	—	—	—	—	2872	30522	67018 ✓	100412
T. Nadu	—	—	—	—	—	—	—	—	—	—	44737	52209	160656 ✓	257602
U. Pradesh	189	336	1233	1375	1387	4137	4265	4533	4626	11838	12098	365791	605129 ✓	1016937
W Bengal	72	133	137	426	559	670	1434	1900	16304	236601	648876	1000530	1115862 ✓	3022504
Total	267	469	1370	6021	5972	10696	12381	13611	72883	336713	974885	2488801	4456710 ✓	8380773

11.3 The pendency in respect of West Bengal, Maharashtra and Uttar Pradesh being heavy steps were taken to review the same to identify the reasons for delay in issue of annual statements of accounts. The review indicated that in respect of West Bengal region, there were large number of establishments which remained closed or were under liquidation, where it was not possible to obtain the annual statements of contribution in shape of returns in Form, 3A/6A. In respect of such regions where issue of annual statements of accounts was delayed due to non-receipt of the annual returns in Forms, 3A/6A, special efforts were made to obtain the wanting returns through the area Provident Fund Inspectors by personally contacting the establishments.

The clearance of the back log of arrears in the issue of annual statements of accounts in general and in the above three regions in particular has been engaging constant attention. Some special efforts are being made to get them cleared by adoption of a suitable scheme. It is hoped that there would be substantial reduction in arrears by the adoption of the scheme which is under implementation on an experimental basis in the selected regions.

Forfeiture Account

12.1 Where the employer's contribution is not payable to the member in full in certain contingencies the unpaid portion together with interest thereon is credited to the Forfeiture Account of the Fund. A sum of Rs. 408.58 lakhs was forfeited during the year as against Rs. 398.94 lakhs forfeited during the year 1980-81. The total amount received in this account till the end of March 1982 was Rs. 3543.76 lakhs and the details of this account are as follows :—

TABLE XXV

(Rs. in lakhs)

i. Amount forfeited upto 31.3.1982		3543.76
ii. Amount utilised :		
(a) On account of money order commission and grant of financial assistance to outgoing members where inadequate deposits have been made by the employers prior to the Special Reserve Fund	12.04	
(b) On account of transfer to the Special Reserve Fund	110.00	
(c) On account of transfer to the Death Relief Fund	127.00	249.04
iii. Net amount available in the Reserve and Forfeiture Account as on 31.3.1982		3294.72

Special Reserve Fund

13.1 A Special Reserve Fund was created on the 15th September, 1960 for making payments to the outgoing members or their nominees/heirs in cases where the employers of unexempted establishments failed to remit to the Employees' Provident Fund the whole or part of the Provident Fund Contributions. Following a decision by Government in 1965, assistance from the Special Reserve

Fund is made available only to the extent of the employees' share of contributions, recovered from the wages by the employer, but not remitted to the Employees' Provident Fund, together with interest thereon. The employer's share of contribution not remitted by the employer is, however, not paid to the member till the amount is actually recovered from the employer.

13.2 As on 31.3.1982, Rs. 110 lakhs were transferred to the Special Reserve Fund from the Reserve and Forfeiture Account, as per requirement, to enable payment of employees' share of contributions in arrears. During the year, a sum of Rs. 3.61 lakhs was paid out of Special Reserve Fund, bringing the total amount paid since its inception, to Rs. 138.08 lakhs. The amount recovered from the employers against these payments was Rs. 40.55 lakhs as on 31.3.1982, of which an amount of Rs. 0.04 lakhs was recovered during the year 1981-82. At the end of the year under report, there was a balance of Rs. 12.47 lakhs in the Special Reserve Fund.

Death Relief Fund

14.1 The Death Relief Fund was set up in 1964 in order to afford financial assistance to the nominees/heirs of the deceased members of unexempted establishments, whose monthly pay did not exceed Rs. 500/- at the time of their death, so that a minimum lump sum of Rs. 500/- was assured to the nominees/heirs. This minimum assistance which was raised to Rs. 750/- w.e.f. 1st August, 1969, was subsequently raised to Rs. 1000/- with effect from 5th January, 1978. In its 87th meeting held on 13th/14th February, 1981, the Central Board of Trustees recommended that the wage limit for receipt of benefits from Death Relief Fund and the quantum of benefit itself may be enhanced from Rs. 500/- to Rs. 1000/- and from Rs. 1000/- to Rs. 1250/- respectively. The recommendation of the Board has been approved by the Central Government and has been given effect to from 19.8.1981.

14.2 Assistance from out of the Death Relief Fund would, however, not be available to the nominees/heirs of the deceased members, who after having once received full retirement benefits, secured re-employment in a covered establishment. The Death Relief Fund is fed by periodical transfer of amounts from the Reserve and Forfeiture Account. Out of a total sum of Rs. 127.00 lakhs transferred so far to the Death Relief Fund, as per requirement, a sum of Rs. 124.94 lakhs had been paid out of the Fund upto the end of March, 1982 leaving a balance of Rs. 2.06 lakhs. A sum of Rs. 7.79 lakhs was paid during this year in 1462 cases as against Rs. 7.42 lakhs paid in 1545 cases in 1980-81.

Amendments to the Employees' Provident Funds Scheme

15.1 A Special Committee was constituted by the Central Board of Trustees to consider and propose amendments to the Act and the Scheme. On the recommendations of the Special Committee the following amendments have been made to the Employees' Provident Funds Scheme, 1952 :-

- i. Para 68J has been amended, adding two more ailments viz. mental derangement and heart ailment to the list of ailments for the treatment of which advance can be drawn by the subscriber. The quantum of advance has also been enhanced from three months' basic wages to three months basic wages and dearness allowance.
- ii. A new para 68N has been added to the Scheme providing for grant of advance to physically handicapped members for purchasing equipment required to minimise the hardship on account of the handicap. The amount of advance shall not exceed the member's six months' basic wages and dearness allowance or his own share of contribution with interest thereon or the cost of the equipment whichever is the least.
- iii. The scope of Para 68K has been liberalised by removing condition of dependence of the brother/sister on the Employees' Provident Fund member for the purpose of entitlement to the advance for the marriage of brother/sister.

- iv. Para 68 BB has been inserted to allow a non-refundable advance to a subscriber for the purpose of repayment, wholly or partly of any outstanding principal and interest of loan obtained for the purchase or construction of a dwelling house/flat including acquisition of a site for the purpose, from a State Government, Co-operative Society, Housing Board, Municipal Corporation or a body similar to the Delhi Development Authority.
- v. Para 68. B has been amended permitting the subscriber to withdraw, apart from his own share of provident fund contribution, a certain portion of the employer's share of contribution depending upon the length of his membership of the Employees' Provident Fund for the purchase of a dwelling house/flat/site or for the construction of a dwelling house. Provision has also been made permitting drawal of advance for the purchase of a new and unlive dwelling house from private individuals also. The rule has further been liberalised for the construction of a dwelling house on a site owned by the member or the spouse of the member or jointly or for completing the construction of the dwelling house already commenced by the spouse/member.
- vi. An important amendment has been made to paras 69(1)(e) and 69(2)(b) reducing the waiting period of non-employment in any factory or other establishment to which the Act applies, from 6 months to 2 months for final settlement of claims.
- vii. Para 72 of the Scheme has been amended giving an option to the claimant to receive the payment through any of the following modes :
 - (a) by postal money order at the cost of the payee;
 - (b) by deposit in the payee's Bank account in any scheduled Bank or any post office; or
 - (c) through the employer.

Employees' Family Pension Scheme, 1971

16.1 The Scheme came into force with effect from 1st March, 1971 and provides for the following benefits:

(a) Family Pension

Family Pension at the prescribed rates is payable if the member dies while in reckonable service before attaining the age of 60 years and he/she has contributed to the Family Pension Fund for not less than 2 years. The period of 2 years has been reduced to one year with effect from 1.4.1982.

(b) Life Assurance

A lump sum amount subject to a maximum of Rs. 2000/- is payable as Life Assurance benefit in the event of death of a member while in reckonable service, if he/she contributed to the Family Pension Fund for not less than 2 years. By an amendment in April, 1982, the period of contribution towards Family Pension Fund has been reduced to one year.

(c) Retirement benefit

A lump sum amount subject to maximum of Rs. 4000/- is payable to the member of the Family Pension Fund as retirement benefit, on his/her attaining the age of 60 years, provided he/she had contributed to the Family Pension Fund for not less than two years. The period of two years contribution has been reduced to one year effective from 1st April, 1982.

(d) **Withdrawal benefit**

A lump sum amount is payable as withdrawal benefit, when the member leaves service for reasons other than death, before attaining the age of 60 years, provided he/she had contributed to the Family Pension Fund for not less than 2 years. In case a member leaves service before completing 2 years of contribution to the Family Pension Fund his/her own share of Family Pension Contribution with interest at the rate of 7½% per annum is payable to him/her. By an amendment effective from 1.4.1982 the condition of 2 years period of contribution has been reduced to one year.

16.2 The Scheme is financed by diverting out of contributions to the Provident Fund, the employees' share of contribution at the rate of 1½% of their wages with an equal amount of employer's share. The Central Government also contributes at the rate of 1½% of the wages of the employees to the Family Pension Fund. The contributions are being kept in the Public Account and interest at the rate of 7½% per annum is allowed thereon with effect from 1.4.1981. Prior to this, the rate of interest was 5½% per annum. There were 68.49 lakh members of the Family Pension Fund as on 31.3.1982. Since inception of the Scheme, the following amount has been received in the accounts of the Family Pension Fund :

TABLE XXVI
Family Pension Fund Contributions Received

(Rupees in crores)			
<i>Year</i>	<i>Employees' & Employers' Contribution</i>	<i>Government's Contribution</i>	<i>Total</i>
1971-72	1.64	2.30	3.94
1972-73	6.40	3.00	9.40
1973-74	10.29	4.60	14.89
1974-75	16.54	5.01	21.55
1975-76	24.14	9.34	33.48
1976-77	28.85	12.37	41.22
1977-78	35.51	10.80	46.31
1978-79	43.04	12.80	55.84
1979-80	52.33	20.10	72.43
1980-81	66.14	24.00	90.14
1981-82	80.30	28.00	108.30
Total	365.18	132.32	497.50

Note : (1) Figures upto 1980-81 are as per audited accounts.

(2) Figures for 1981-82 are provisional subject to audit.

16.3 A sum of Rs. 261.45 lakhs was in arrears towards Family Pension contribution to be recovered from the defaulting employers as on 31.3.1982. For the recovery of the arrear dues, 3453 prosecution cases under Section 14 and 2924 revenue recovery certificates under Section 8 of the Act involving Rs. 82.72 lakhs were filed during the year under report. 1696 prosecution cases were decided during the year leaving 8,834 cases pending as on 31.3.1982. A sum of Rs. 17.89 lakhs in respect of 1098 revenue recovery certificates was recovered during the year. As on 31.3.1982, 9707 revenue recovery certificates for Rs. 246.07 lakhs were pending execution.

16.4 During the year under report, 2,12,675 Family Pension claims were settled, involving an amount of Rs. 391.13 lakhs against 1,74,046 claims involving a sum of Rs. 301.18 lakhs in the preceding year. The following table shows the number of claims settled and the amount authorised for payment since inception of the Scheme.

TABLE XXVII

<i>Year</i>	<i>No. of claims settled</i>	<i>Amount authorised for payment (Rs. in lakhs)</i>
1970-71 .	—	—
1971-72	112	0.01
1972-73	2,494	0.51
1973-74	10,669	2.14
1974-75	13,488	7.08
1975-76	15,382	20.29
1976-77	60,603	77.10
1977-78	91,810	127.19
1978-79	1,13,164	167.79
1979-80	1,36,614	209.84
1980-81	1,74,046	301.18
1981-82	2,12,675	391.13
Total	8,31,057	1,304.26

16.5 The category-wise particulars of the Family Pension Claims settled in 1981-82 are given in the following table.

TABLE XXVIII

<i>Sl. No.</i>	<i>Category</i>	<i>No. of claims settled</i>	<i>Amount authorised for payment (Rs. in lakhs)</i>
1.	Family Pension benefit	3,855	7.03
2.	Life Assurance benefit	2,973	19.43
3.	Retirement benefit	2,514	11.85
4.	Withdrawal	1,19,673	293.20
5.	Refunds	83,660	59.62
	Total	2,12,675	391.13

16.6	<i>Range of Family Pension benefits (Progressive)</i>	<i>No. of cases</i>
	a) upto Rs. 60/- per month	6,959
	b) Rs. 61/- to Rs. 96/- per month	1,386
	c) Rs. 97/- and above per month	569
		8,914

16.7 Regionwise analysis of the Family Pension Claims which were outstanding as on 31.3.1982 is given in the table below.

Regionwise analysis of the outstanding Family Pension claims as at the end of 31.3.1982

TABLE XXIX

<i>Region</i>	<i>For less than one month</i>	<i>Between 1-3 months</i>	<i>Between 3-6 months</i>	<i>Between 6-9 months</i>	<i>Between 9-12 months</i>	<i>Over one year</i>	<i>Total</i>
Andhra Pradesh	758	734	95	—	—	—	1587
N.E. Region	273	37	—	—	—	—	310
Bihar	254	93	33	8	—	—	388
Delhi	471	162	73	40	—	—	746
Gujarat	2,367	181	—	1	—	—	2,549
Karnataka	1,534	639	275	—	—	—	2,448
Kerala	894	2,452	1,111	86	5	—	4,548
Madhya Pradesh	433	804	—	—	—	—	1,237
Maharashtra	4,493	2,025	321	144	77	145	7,205
Orissa	116	57	—	—	—	—	173
Punjab	2,399	4,554	44	—	—	—	6,997
Rajasthan	303	101	2	16	—	—	422
Tamil Nadu	4,501	1,734	80	2	—	—	6,317
Uttar Pradesh	1,025	761	601	454	200	67	3,108
West Bengal	—	907	284	—	—	—	1,191
Total	19,821	15,241	2,919	751	282	212	39,226

Employees' Deposit Linked Insurance Scheme, 1976

✓ 17.1 The Employees' Deposit Linked Insurance Scheme, 1976 framed under the Act, is applicable to all employees who are members of the Provident Fund, both in exempted and unexempted establishments. The Scheme came into force with effect from 1.8.1976.

17.2 On the death, while in service, of an employee who was a member of the Employees' Provident Fund or of any exempted Provident Fund, the person (s) entitled to receive the Provident Fund accumulations of the deceased will be paid an additional amount equal to the average balance in the Provident Fund account of the deceased during the preceding three years or during the period of his membership of the Fund, whichever is less, if such average balance was not below Rs. 1,000/- at any time during the said period. The maximum amount of benefit payable under this Scheme is, however, Rs. 10,000/-.

17.3 While the employees are not required to contribute to the Insurance Fund, the employers are required to pay contributions to the Insurance Fund @ 0.5% of the pay of the employees who are Provident Fund subscribers. The Central Government also contributes to the Insurance Fund an amount representing one-half of the amount of employer's contribution.

17.4 The employers are required to pay administrative charges to the Insurance Fund @ 0.1% of pay drawn by the employees, who are Provident Fund subscribers, for meeting the administrative expenses. The Central Government also meets partly the expenses in connection with the administration of the Insurance Scheme by paying into the Insurance Fund an amount representing one-half of the amount of employer's share of administrative expenses.

17.5 Factories/establishments, which have an Insurance Scheme conferring more benefits than those provided under the statutory Scheme, may be granted exemption subject to certain conditions if a majority of the employees are in favour of such exemption. Individual employees or class of employees may also be granted exemption subject to certain conditions. The employers of such exempted establishments pay inspection charges @0.02% of the pay of the employees.

17.6 The details of contribution and administrative charges received under this Scheme since its inception are given in the table below :

TABLE XXX

(Rupees in crores)

Year	Contributions received			Administrative Charges received		
	Employers' share	Govt's share	Total	Employers' share	Govt's share	Total
1976-77	7.22	4.75	11.97	1.48	0.95	2.43
1977-78	15.69	6.96	22.65	3.40	1.50	4.90
1978-79	17.66	7.31	24.97	3.45	1.55	5.00
1979-80	16.20	7.50	23.70	3.77	1.55	5.32
1980-81	18.53	8.00	26.53	4.26	1.95	6.21
1981-82	19.80	8.00	27.80	4.75	1.95	6.70
Total	95.10	42.52	137.62	21.11	9.45	30.56

Note : (1) Figures upto 1980-81 are as per audited accounts.

(2) Figures for 1981-82 are provisional subject to audit.

17.7 The Insurance Fund contributions received by the Provident Fund Organisation are to be invested, after making payment due on account of benefits payable under the Employees' Deposit Linked Insurance Scheme, according to the pattern laid down by the Government of India. The pattern of investment prescribed by the Government of India for the year 1981-82 was as follows :

- i. Government Securities as defined in clause (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the Central Government Not less than 25%

ii. Government Securities as defined in Clause (2) of Section 2 of the Public Debt Act, 1944 (18 of 1944) created and issued by the State Government	}	Not less than 25%
iii. Any other negotiable securities or bonds, the principal whereof and interest whereon is fully and unconditionally guaranteed by the Central Government or any State Government		
iv. 7 Year National Savings Certificates (Second issue and Third issue) or Post Office Time Deposits		Not exceeding 30%
v. 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 30.6.1975		Not exceeding 20%

All re-investments of the Insurance Fund accumulations were made according to the above pattern.

17.8 However, on the recommendation by the Central Board of Trustees, the Government has since made an amendment to Para 15 of the Employees' Deposit Linked Insurance Scheme, 1976, as per which all moneys belonging to or standing to the credit of the Insurance Fund shall be kept in deposit with the Central Government in the Public Account. The Central Government shall allow interest at a rate not less than $7\frac{1}{2}\%$ per annum. This amendment was notified on 3.10.1981.

17.9 The total investment of Employees' Deposit Linked Insurance contributions as on 31st March, 1982 was Rs. 140.83 crores. The investment made in the year 1981-82 was Rs. 46.57 crores (Rs. 39.06 crores + Rs. 7.51 crores redeemed and reinvested) as against Rs. 29.28 crores made during the year 1980-81. An analysis of the investment made during the year is given below :

	(Rs. in crores)
(a) Central Government Securities	6.79
(b) State Government and State or Central Government guaranteed securities	6.38
(c) Post Office Time Deposits and Small Savings	18.95
(d) Special Deposits	14.45
	<hr/> 46.57
Less redemption proceeds	(-) 7.51
	<hr/> 39.06

18.1 Return on Investment

During the year, interest was earned to the extent of Rs. 9.43 crores from the Investments.

18.2 Settlement of Employees' Deposit Linked Insurance Claims

During the year 1981-82 a sum of Rs. 639.02 lakhs in respect of 11,178 claims was authorised for payment as against Rs. 551.45 lakhs authorised for payment in respect of 9,366 claims in 1980-81. The average amount authorised for payment per claim settled during the year amounted to Rs. 5,716. The regionwise position of the claims settled and amount authorised for payment during the year 1981-82 with the corresponding figures for the year 1980-81 is given in the table below.

TABLE XXXI

(Rupees in lakhs)

S.No	Region	No. of claims settled		Amount authorised for payment	
		During 1980-81	During 1981-82	During 1980-81	During 1981-82
1.	Andhra Pradesh	495	836	26.52	30.33
2.	N.E. Region	22	38	1.44	2.27
3.	Bihar	30	70	2.27	4.50
4.	Delhi	532	339	32.95	24.00
5.	Gujarat	1,136	1,188	70.60	72.58
6.	Karnataka	566	574	32.70	33.30
7.	Kerala	481	400	23.10	16.05
8.	Madhya Pradesh	340	338	23.50	21.53
9.	Maharashtra	2,294	2,691	168.30	179.35
10.	Orissa	65	145	2.35	7.32
11.	Punjab	94	219	5.96	23.71
12.	Rajasthan	121	175	3.95	8.45
13.	Tamil Nadu	1,946	1,965	67.02	75.01
14.	Uttar Pradesh	314	594	20.99	36.48
15.	West Bengal	930	1,606	69.80	104.14
Total		9,366	11,178	551.45	639.02

18.3 Regionwise analysis of the Employees' Deposit Linked Insurance Claims which were outstanding as on 31.3.1982 is given in the table below.

TABLE XXXII

S.No.	Region	For less than one month						Total
		For less than one month	Between 1-3 months	Between 3-6 months	Between 6-9 months	Between 9-12 months	Over One Year	
1.	Andhra Pradesh	82	85	4	—	—	—	171
2.	N.E. Region	30	13	—	—	—	—	43
3.	Bihar	11	16	—	—	—	—	27
4.	Delhi	30	14	5	8	—	—	57
5.	Gujarat	214	132	4	—	—	—	350
6.	Karnataka	72	59	9	—	—	—	140
7.	Kerala	135	265	42	3	—	2	447
8.	Madhya Pradesh	12	15	—	—	—	—	27
9.	Maharashtra	170	415	312	65	28	24	1014
10.	Orissa	40	25	—	—	—	—	65
11.	Punjab	65	109	86	—	—	—	260
12.	Rajasthan	24	37	12	—	—	—	73
13.	Tamil Nadu	380	305	—	—	—	—	685
14.	Uttar Pradesh	—	319	88	—	—	—	407
15.	West Bengal	679	172	—	—	—	—	851
Total		1944	1981	562	76	28	26	4617

Details of Employees' Deposit Linked Insurance beneficiaries (Progressive)

	<i>Number</i>
i. Above Rs. 1,000/- but less than Rs. 5,000/-	12,483
ii. Above Rs. 5,000/- but less than Rs. 10,000/-	10,535
iii. Rs. 10,000/-	8,408

18.4 Employees' Deposit Linked Insurance Fund arrears

A sum of Rs. 116.11 lakhs was in arrears towards Employees' Deposit Linked Insurance contributions to be recovered from the defaulting employers as on 31.3.1982. For the recovery of the arrear dues, 2709 prosecution cases under Section 14 of the Act and 2,823 Revenue Recovery Certificates were filed during the year under report. The amount involved in the Revenue Recovery Certificates filed during the year was Rs. 41.04 lakhs. 576 prosecution cases were decided during the year. A sum of Rs. 13.39 lakhs in respect of 1388 Revenue Recovery Certificates was recovered during the year.

18.5 Exemptions—Employees' Deposit Linked Insurance

Section 17 (2A) of the Act provides for grant of exemption to an establishment from the operation of all or any of the provisions of the Insurance Scheme on fulfilment of certain terms and conditions. These are :

- i. the employees of the establishment, without making any contribution or payment of premium, are in enjoyment of benefits in the nature of life insurance; and
- ii. the benefits are more favourable to such employees than the benefits admissible under the Statutory Scheme.

The Central Government is the appropriate Government for grant of exemption.

18.6 The Central Government has notified exemption to 65 establishments from the operation of the Employees' Deposit Linked Insurance Scheme, 1976, during 1981-82. The number of establishments which have so far been granted exemption from the operation of the Employees' Deposit Linked Insurance Scheme as on 31.3.1982 stood at 150, as the benefits available to the employees of these establishments under Insurance Scheme of establishments were found to be more favourable to them. The exemption cases of certain other establishments which have applied for grant of exemption are under consideration of the Government. However, the Government has barred the grant of relaxation under the Scheme to the establishments since August, 1981.

18.7 Liberalisation of the Employees' Deposit Linked Insurance Scheme

The following recommendations for liberalisation of the Scheme are under consideration of the Government in consultation with the Controller of Insurance.

- i. The condition of minimum average balance of Rs. 1,000/- for entitlement to the assurance benefit be dispensed with;
- ii. When the condition is dispensed with or relaxed the minimum amount of Rs. 1,000/- be granted as assurance benefit;
- iii. The maximum amount of assurance benefit be enhanced from the present limit of Rs. 10,000/- to Rs. 15,000/-;
- iv. The question of assurance benefit be related to the last 10 months' average balance in the Provident Fund instead of 36 months' average balance; and
- v. The condition of death while in service should be dispensed with and the benefit should be allowed in cases of death during membership.

Additional Emoluments (Compulsory Deposit) Act, 1974

19.1 The Employees' Provident Fund Organisation is entrusted with the administration of the Additional Emoluments (Compulsory Deposit) Scheme, 1974 for employees other than the employees of Government and Local Authorities. The number of specified Authority-wise (i.e. employees) Accounts maintained by the Regional Provident Fund Offices of the Organisation is as under :

Additional Wages	17,865
Additional DA(Old) Accounts	63,601
Additional DA (New) Accounts	66,570

19.2 Deposits received upto the 31st March, 1982 on account of Additional Wages and Additional Dearness Allowance (Old) and (New) Accounts are as under :

(Rupees in Crores)	
Additional Wages	52.58
Additional DA (Old) Accounts	502.23
Additional DA (New) Accounts	220.52
Total	775.33

19.3 Compulsory Deposit amounts in the three Deposit Accounts are repayable in five annual instalments in cash in respect of Additional Wages and Additional DA (Old) and by crediting to the Provident Fund accounts of the employees in respect of Additional DA (New) account. Premature repayment of Compulsory Deposit Accounts is also admissible to the employees on grounds of extreme hardship caused by natural calamities and illness. The Government of India delegated powers to the Central Provident Fund Commissioner to sanction premature repayment. A sum of Rs. 164.59 crores upto 31st March, 1982 has been paid prematurely to 24.91 lakh employees on grounds of extreme hardship caused by floods/cyclones or serious illness.

19.4 Details of deposits due for repayment in instalments and the amount repaid towards these instalments upto 31.3.1982 is given below :

TABLE XXXIII

(Rupees in Crores)

Accounts	Due for repayment	Amount repaid
<i>Additional wages</i>		
1st instalment	9.19	9.08
2nd instalment	9.67	9.57
3rd instalment	9.32	9.21
4th instalment	8.86	8.51
5th instalment	6.65	6.20
Total	43.69	42.57
<i>Additional DA (Old)</i>		
1st instalment	96.23	96.07
2nd instalment	93.44	93.15
3rd instalment	84.22	83.54
4th instalment	53.80	52.45
5th instalment	53.56	50.60
Total	381.25	375.81

Additional DA (New)

1st instalment	30.24	26.04
2nd instalment	26.30	20.07
3rd instalment	26.21	17.32
4th instalment	26.85	13.86
Total	109.60	77.29

19.5 A total number of 73 Specified Authorities were in default of compulsory deposits to the tune of Rs. 134.46 lakhs at the beginning of the year. As a result of concerted efforts made by the Organisation an amount of Rs. 11.06 lakhs was recovered during the year 1981-82, leaving a balance of Rs. 123.40 lakhs from 59 Specified Authorities. Legal action by way of prosecution under Section 14 and 15 of the Additional Emoluments (Compulsory Deposit) Act, 1974 against 46 Specified Authorities involving an amount of Rs. 123.32 lakhs and Revenue Recovery proceedings under Section 23 of the Act against 47 Specified Authorities involving an amount of Rs. 118.89 lakhs has been taken. Apart from the above, complaints under Section 406/409 Indian Penal Code were also filed against 16 Specified Authorities.

19.6 A sum of Rs. 171.03 lakhs has been recovered as penal interest on belated remittances by the Specified Authorities. A further amount of Rs. 244.25 lakhs has been levied as penal interest in 8,598 cases and is pending for recovery as on 31.3.1982 (Instructions have been issued to the Regional Provident Fund Commissioners to review all the cases for levy of penal interest and to initiate prosecution/revenue recovery proceedings to recover the amount of penal interest in remaining cases).

19.7 Compulsory Deposit amount is accounted for in Cash Book and separate deposit account-wise ledgers in Form. 1. These accounts are reconciled with the monthly accounts received from the deposit offices. In some regions, the reconciliation work is in arrears due to non-receipt of credit-debit scrolls and monthly statements of accounts from deposit offices. Instructions have been issued to the Regional Provident Fund Commissioners to take up the matter with the local heads of the Banks concerned and bring the reconciliation work up to date.

19.8 The last of the instalments of the Deposits will fall due on 6th July, 1982. The bulk of the amounts of instalments which fell due upto July, 1981 have been repaid. Despite persistent efforts made by the Regional Provident Fund Commissioners, by personal contacts with the Specified Authorities and publicity through newspapers, some of the establishments, generally smaller establishments have not submitted claims for the overdue amounts. As a result the repayment on account of the previous instalments could not be fully completed. Nevertheless the Regional Provident Fund Commissioners are endeavouring their best to repay the dues to the employees as quickly as possible.

Administrative Accounts

20.1 The Administrative and allied expenditure of the Employees' Provident Fund Organisation is met from the Administrative and Inspection charges collected from the employers of unexempted and exempted establishments respectively and from the amount paid by the Central Government towards the expenses in connection with the administration of the Employees' Family Pension Scheme, 1971 and the Employees' Deposit-Linked Insurance Scheme, 1976.

20.2 The year witnessed an increase of Rs. 328.28 lakhs in receipts and a sum of Rs. 268.40 lakhs in the payments over the previous year in respect of Employees' Provident Funds Scheme and Employees' Family Pension Scheme. The increase in receipts and in payments over the preceding year in respect of Employees' Deposit Linked Insurance Scheme was Rs. 31.10 lakhs and Rs. 8.31 lakhs respectively.

20.3 The increase in receipts was mainly due to coverage of additional establishments and increase in the membership of the covered establishments. The increase in payments was mainly due to the employment of additional staff.

20.4 The actuals of Receipts and payments in Administration Account are given below :

TABLE XXXIV

	(Rupees in Lakhs)			
	Under EPF & FFP Schemes		Under EDLI Schemes	
	1980-81	1981-82	1980-82	1981-82
I. Receipts				
(a) Administrative & Inspection charges	1256.63	1538.52	439.88	474.97
(b) Interest on Investment	25.03	68.42	25.20	25.31
(c) Damages	2.92	1.82	4.42	0.32
(d) Reimbursement of administrative expenses by the Government for Employees' Family Pension & Employees' Deposit Linked Insurance Schemes	76.90	81.00	195.00	195.00
Total	1361.48	1689.76	664.50	695.60
II. Payments				
(a) Revenue	1070.51	1352.00	38.71	43.22
(b) Advances repayable	53.35	51.92	2.84	6.27
(c) Capital, Land and Buildings	42.11	30.45	0.07	0.44
Total	1165.97	1434.37	41.62	49.93
III. Excess of Receipts over payments	195.51	255.39	622.88	645.67

Meetings of the Board

21.1 During the year under report 3 meetings of the Board were held on the 30th June, 1981 and 1st July, 1981 (89th meeting), 14th October, 1981 (90th meeting) and 7th January, 1982 (91st meeting).

Regional Committees

22.1 The Employees' Provident Funds Scheme provides for the setting up of a Regional Committee for each State to function under the control of the Central Board of Trustees. A Regional Committee shall advise the Central Board—

- i. On such matters as the Central Board may refer to it from time to time; and
- 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.

22.2 During the year under report, the Regional Committees of the respective regions met and details of the meetings held are given below :

<i>Sl.No.</i>	<i>Region</i>	<i>No. of the meeting</i>	<i>Date of the meeting</i>
1.	Andhra Pradesh	21st meeting	27.5.1981
		22nd meeting	27.3.1982
2.	N.E. Region	16th meeting	20.7.1981
		17th meeting	15.12.81
3.	Bihar	38th meeting	10.6.1981
		39th meeting	8.12.1981
4.	Delhi	21st meeting	25.5.1981
		22nd meeting	28.7.1981
		23rd meeting	27.3.1982
5.	Gujarat	31st meeting	2.5.1981
		(Next meeting could not be held due to frequent changes in the incumbency of Chairman, Regional Committee, Gujarat).	
6.	Karnataka	23rd meeting	28.1.1982
		24th meeting	27.3.1982
7.	Kerala	31st meeting	16.7.1981
		32nd meeting	24.3.1982
8.	Madhya Pradesh	35th meeting	21.5.1981
		36th meeting	15.7.1981
9.	Maharashtra	47th meeting	28.4.1981
		48th meeting	9.7.1981
10.	Orissa	20th meeting	23.6.1981
		21st meeting	25.1.1982
11.	Punjab	27th meeting	21.8.1981
		28th meeting	19.2.1982
12.	Haryana	27th meeting	12.8.1981
		28th meeting	20.1.1982
13.	Himachal Pradesh	8th meeting	29.8.1981
		9th meeting	23.2.1982
14.	Rajasthan	26th meeting	7.7.1981
		27th meeting	22.3.1982
15.	Tamil Nadu	57th meeting	4.5.1981
		58th meeting	15.6.1981
		59th meeting	19th and 24th October, 1981
16.	Uttar Pradesh	44th meeting	29.8.1981
		45th meeting	15.3.1982
17.	West Bengal	48th meeting	18.11.81
		49th meeting	26.2.1982

22.3 A list containing the names and addresses of the Chairmen of the various Regional Committees is at Appendix B.

Conference of the Regional Provident Fund Commissioners

23.1 The 12th Conference of the Regional Provident Fund Commissioners was held for two days on 29th and 30th September, 1981 at New Delhi. The Conference was inaugurated by Shri Narayan Datt Tiwari, the then Union Labour Minister and was presided over by Shri P. Venkata Reddy, Deputy Labour Minister and Chairman, Central Board of Trustees.

23.2 In his inaugural address, the Hon'ble Labour Minister laid stress on the need for rendering prompt service to the subscribers, closer liaison with the concerned authorities in the States, timely completion of statutory proceedings, accuracy in statistical details and affording necessary guidance to the employers and employees about their duties. He, however, was not sure whether the steady expansion of the Organisation is accompanied by matching improvement in the quality of service to the working class, but expressed satisfaction over the attempted updating of certain outdated manuals.

23.3 The Chairman observed that such Conferences provided useful opportunity to the Regional Commissioners to exchange views on important matters, evolve and develop uniform official procedures and compare the relative performance of their Regional Offices with the object of bringing about improvement in the quality of work. The Conference took a number of important decisions, including the bringing out of an updated Manual of Accounting Procedure.

Sub-Committee of the Board—Indexation of Provident Fund Deposits

24.1 Shri Parduman Singh and Shri Diwakar, members of the Board came up with the proposal for indexation of provident fund deposits to protect the intrinsic value of provident fund monies from erosion due to inflationary pressures.

24.2 The matter was considered by the Board in their 89th meeting held in July, 1981. It was felt that there would be practical difficulties in proceeding further with the proposed indexation and that an alternative to indexation should be considered. For this purpose the Board decided to constitute a Sub-Committee consisting of two representatives each of the Government, Employers and Employees, with a Chairman, to recommend suitable measures to the Government as an alternative to the proposal for indexation. The Chairman accordingly constituted a Committee consisting of 7 members under the Chairmanship of Shri R.K.A. Subrahmanya, Additional Secretary, Ministry of Labour. The Sub-Committee is regularly meeting to evolve a viable alternative.

Committee on structure of Employees' Provident Fund Organisation and conditions of service of its employees

25.1 The Committee on structure of the Employees' Provident Fund Organisation and conditions of service of its employees, set up by the Board at its 78th meeting held on 5.2.1979, submitted its final report on the 1st April, 1980. The report was adopted by the Board with certain modifications at its 85th meeting held on the 15th July, 1980.

25.2 Recommendations of the Committee which were under the jurisdiction of the Board were implemented in the year 1980-81 itself. Govt.'s decision has also been received on most of the recommendations. Many of the recommendations have been accepted and some have been rejected. The important recommendations which have been accepted and also implemented are as under :

- (i) Encashment of earned leave.
- (ii) Washing allowance at an enhanced rate.

- (iii) House Rent Allowance @25% to employees of the Employees' Provident Fund Organisation residing in Hyderabad city.
- (iv) Grant of special pay of Rs. 35/- per month to 10 per cent of the Upper Division Clerks in the Regional Offices.
- (v) Upgradation of posts of Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer.

25.3 The following recommendations have also since been accepted by the Government :-

- (i) Creation of a new cadre of Assistant Accounts Officer in the scale of Rs. 550-900.
- (ii) Merger of the posts of Provident Fund Inspector (Gr. I) and (Gr. II) into a common cadre of Enforcement officer in the scale of pay of Rs. 550-900.
- (iii) Upward revision of the scale of pay of post of Supdt. (Hqrs. Office) from Rs. 550-750 to Rs. 550-900.

25.4 The introduction of a Productivity-Linked Bonus Scheme to the employees was accepted in principle and the National Productivity Council which was entrusted with the formulation of a suitable scheme has since submitted its report and a Productivity-Linked Bonus of 21 days for 1981-82 and 18 days for 1980-81 subject to adjustment of ad-hoc bonus of 10 days already paid for 1980-81, has been sanctioned to the employees in October, 1982.

25.5 The important recommendations which are not accepted are as follows :

- (i) Enhancement of pay of all the employees at rates ranging from 6 per cent to 10 per cent.
- (ii) Payment of medical allowance to all the staff.
- (iii) Payment of conveyance allowance to all the staff.

25.6 The remaining recommendations with financial implications are under consideration of Government.

Committees of the Board

26.1 The Board at its 86th meeting held on the 13th and 14th October, 1980 decided to set up the following three Committees of the Board with a strength of six members each, the employees, the employers and the Government, being represented in equal numbers on these Committees, and authorised the Chairman of the Board to finalise the composition of these Committees. These Committees were accordingly constituted by the Chairman in November, 1980.

1. General Purpose Committee

The Committee has been set up to consider :

- (i) all matters relating to administration of the Employees' Provident Funds and Miscellaneous Provisions Act and the Schemes, Organisation, Buildings and administration of Central, Regional and Sub-Regional Offices ;
- ii. budget proposals, audit reports of the Comptroller and Auditor General, before these are placed before the Board; and
- iii. such other matters as may be referred to it by the Central Board of Trustees from time to time (except those items to be dealt with by the other two Committees).

2. Investment Committee

The Committee has been set up :-

- i. to oversee the investment done by the Reserve Bank of India ;

- ii. to watch timely investment of trust money with a view to realising the optimum return thereon;
- iii. to give such directions as may be necessary to the Reserve Bank of India in regard to investment/reinvestment of redemption proceeds, interest etc. within the broad investment pattern approved by the Central Government from time to time; and
- iv. to consider fixation of rate of interest for the members of the Fund.

3. Committee on Exempted Establishments

The Committee has been set up to oversee the working of the exempted establishments in all respects and to make to the Board from time to time, suggestions/proposals for streamlining the system of control over the exempted establishments, grant of exemption, etc. having regard to the primary interest of subscribers.

26.2 Mention has already been made about the meetings etc. of the Committee on Exempted Establishments in paragraphs 6.5 and 6.6 of the Report.

26.3 During the year under report, the General Purpose Committee of the Central Board of Trustees, Employees' Provident Fund, held seven meetings under the Chairmanship of the Chairman of the Board. In these meetings, the Committee examined a number of proposals and gave their recommendations which were placed before the Central Board of Trustees. The Committee also reviewed the Performance Reports of Andhra Pradesh, Delhi, Maharashtra, Punjab and Tamil Nadu regions.

26.4 The Investment Committee held three meetings during the year under report. One meeting was held under the Chairmanship of Shri N.K. Panda, Financial Adviser, Ministry of Labour and the other two under the Chairmanship of Smt. Girija Eswaran Joint Secretary and Internal Financial Adviser in the Ministry of Labour and member of the Central Board of Trustees. In order to avoid delay in transfer of collections from link branches to base branch and finally to Reserve Bank of India and to ensure prompt investment to get better yield of interest, the Committee recommended that the balances in the Employees' Provident Fund accounts should be transferred from various link branches of the State Bank of India to respective investment accounts, on daily basis, instead of twice a week, as hitherto followed. Similarly, the base branches were also advised to transfer the amount on daily basis. The revised procedure is likely to result in higher yield of interest.

Sub-regional Offices :

27.1 As a measure of decentralisation and with a view to rendering prompt and efficient service to the members of the Fund, the process of opening of Sub-Regional Offices commenced in the year 1975. Sub-Regional Offices at Baroda, Cochin, Ludhiana, Muzaffarpur and Haldwani were opened during the year under report taking the total number of Sub-Regional Offices to 23. Details of the Sub-Regional Offices opened so far with their jurisdiction are given in Appendix C.

27.2 Further, the Central Board of Trustees in its 90th meeting held on 14th and 15th October, 1981 approved the opening of Sub-Regional Offices at Hubli, Kolhapur, Aurangabad, Agra, Trichy, Kota, Simla and Goa. Sub-Regional Office at Goa has been opened with effect from 16.6.1982. The sanction of the Government for opening of the remaining Sub-Regional Offices with the exception of Simla has been received.

Inspectorate Offices and Inspections

28.1 A Provident Fund Inspector is an important link between the Employees' Provident Fund Organisation and the employers of the covered establishments. During his inspection he has to—

- (a) ensure that all coverable establishments/factories are covered under the Act from the due date;

- (b) secure upto date compliance from the covered establishments as to rate of contribution, payment of provident fund dues in time, submission of prescribed returns;
- (c) ensure that all eligible employees are enrolled as members of the Fund from the due date;
- (d) detect and report violation of any provisions of any of the Schemes to the Regional Provident Fund Commissioner;
- (e) assist the Regional Provident Fund Commissioner in the assessment of dues payable by the defaulting employers under Section 7A of the Act;
- (f) recommend and file prosecutions in the courts against defaulting employers and to pursue the cases of prosecution till their final disposal;
- (g) help the employer in filling the various prescribed returns correctly wherever needed;
- (h) educate the employers in the matter of proper implementation of the statutory provisions of the Act; and
- (i) conduct survey of factories/establishments for the purpose of extension of the Act to new industries/classes of establishments.

28.2 As on 31.3.1982, there were 127 Provident Fund Inspectorates functioning outside the headquarters of the Regional Offices/Sub-Regional Offices all over the country.

28.3 A list of these Inspectorates which were mainly located in the industrial centres is given in Appendix D.

28.4 During the year under report, 2,18,381 inspections were conducted by the Provident Fund Inspectors. The average number of inspections conducted by them was 39 inspections per month per Inspector as against the quota of 45 per month. Various factors contribute to fall in the number of inspections. The main factors are (a) hilly or mountainous or desert areas of Madhya Pradesh, Rajasthan, North Eastern Region where mobility is adversely affected and much time is taken in covering establishments scattered over larger areas and often inaccessible; (b) heavy preoccupation with Court work which leaves less time for inspections; (c) engagement in multifarious other functions, mostly administrative in nature which hamper inspections.

Buildings and Staff Quarters

29.1 The Organisation has till now constructed its own office buildings for the Regional Offices in Andhra Pradesh, Kerala, Karnataka, Maharashtra, Orissa, Punjab, Tamil Nadu and Uttar Pradesh at the following places :

1. Hyderabad	(six storeyed)
2. Trivandrum	(two storeyed)
3. Bangalore	(six storeyed)
4. Bombay	(five storeyed)
5. Bhubaneswar	(two storeyed)
6. Chandigarh	(four storeyed)
7. Madras	(three storeyed)
8. Kanpur	(four storeyed)

29.2 The estimated expenditure for the construction of these office buildings was Rs. 357 lakhs.

29.3 Further upto now the staff quarters have been constructed at the following places for the staff of the Organisation.

1. Hyderabad	—	84 Nos.
2. Delhi	—	172 Nos.
3. Trivandrum	—	167 Nos.
4. Bombay	—	127 Nos.
5. Bhubaneshwar	—	27 Nos.
6. Chandigarh	—	91 Nos.
7. Madras	—	93 Nos.
8. Kanpur	—	85 Nos.

29.4 The estimated expenditure for the construction of above staff quarters was Rs. 355 lakhs.

29.5 During the year under report, the Organisation has secured land at Coimbatore for construction of office building and at Kota for construction of office building and staff quarters. The physical possession of the land at Kota for which money has been partly deposited, is yet to be taken.

29.6 Progress of construction activities during the year is indicated below :

i. Office Buildings

- (a) Construction of four storeyed office building at the estimated cost of Rs. 29.98 lakhs is almost complete and partly occupied at Jaipur.
- (b) The foundation stone for construction of office building at Madurai Sub-Regional Office was laid by Hon'ble the then Labour Minister Shri N.D. Tiwari, in July, 1981 under the Chairmanship of Shri M.G. Ramachandran, Chief Minister of Tamil Nadu. Construction of six storeyed building at the estimated cost of Rs. 70.54 lakhs has commenced.
- (c) Estimate for construction of six storeyed office building at Ahmedabad at an estimated cost of Rs. 70.54 lakhs has been approved by the Board and the work is likely to commence.
- (d) Estimate for construction of two storeyed office building for Sub-Regional Office at Amritsar has been approved by the Board at the estimated cost of Rs. 26 lakhs and the work is likely to start soon.
- (e) Estimate for construction of six storeyed office building at Coimbatore at the estimated cost of Rs. 80.25 lakhs has been received and awaiting Board's approval.
- (f) Requisition has been placed with the Central Public Works Department for taking up construction of office buildings at Patna, Cuddapah, and Nagpur. Drawings and estimates are awaited from the Central Public Works Department.

ii. Staff Quarters

- (a) 36 Nos. Staff Quarters (2nd phase) at an estimated cost of Rs. 14.15 lakhs have been completed at Chandigarh and allotments made by the Regional Provident Fund Commissioner.
- (b) The work of construction of 85 Nos. Staff Quarters at Jaipur at an estimated cost of Rs. 62.56 lakhs has started and the work is in progress.
- (c) Estimate for construction of 56 Nos. Staff Quarters at Bhubaneshwar (2nd phase) at an estimated cost of Rs. 39.85 lakhs has been approved by the Board and the work is likely to commence.
- (d) Estimate for construction of 60 Nos. Staff Quarters for the staff of Sub-Regional Office at Madurai at an estimated cost of Rs. 60.46 lakhs has been approved by the Board and the work is likely to commence.
- (e) Estimate for construction of 96 Nos. Staff Quarters at Calcutta at an estimated cost of Rs. 104 lakhs has been received and awaiting Board's approval.
- (f) Estimate for construction of boundary wall around the plot of land for staff quarters at Faridabad for the staff of Sub-Regional Office has been approved by the Board and the work is likely to start. Central public Works Department has also been requested to furnish us an estimate for construction of Staff Quarters.

29.7 The overall plan expenditure for purchase of land and construction of office buildings and staff quarters at various places is approximately of the order of Rs. 30 crores.

Administrative Inspections

30.1 With the joining of the Regional Provident Fund Commissioner (Inspection), an Inspection Wing has been set up in the Central Office with a view to conduct administrative inspections of the Regional Offices and the Sub-Regional Offices.

During the year, the Central Commissioner conducted inspections of the Regional Offices, Bihar, Rajasthan, Gujarat and the Sub-Regional Office, Baroda. As a measure of follow up action the Regional Commissioner (Inspection) inspected the Regional Offices, Ahmedabad, Patna, Kanpur and Delhi. During the course of their inspections, certain deficiencies in maintaining the necessary records were noticed. Copies of the Inspection Reports/Notes were sent to the Regional Commissioners to ensure that the deficiencies are removed and reports thereof sent to the Central Office. The Inspection Wing is being geared up and more inspections are expected to be carried out during the next year.

Review of the Working of the Regional/Sub-Regional Offices

31.1 The working of the Regional Offices including Sub-Regional Offices continued to be reviewed on the basis of the monthly D.O. narratives and the returns of pendencies in different spheres, received from the Regional Provident Fund Commissioners. The D.O. narratives and the returns received from the Regional Provident Fund Commissioners were thoroughly examined and instructions as necessary were issued to them by the Central Provident Fund Commissioner for improvement in different specified areas. The system of reviewing the working of the regions through D.O. Narratives and the returns of pendencies in different spheres has yielded good results particularly

in regard to the discovery of establishments coverable under the Act, recovery of arrears, settlement of claims, sanction of advances, transfer of accounts, issue of annual statement of accounts and redressal of grievances of the subscribers.

31.2 The performance reports of the Regional Offices are also being reviewed in rotation by the General Purpose Committee of the Board in its meetings. During the year under report, the General Purpose Committee reviewed the performance reports of Andhra Pradesh, Delhi, Maharashtra, Punjab and Tamil Nadu Regions.

Important decisions of the High Courts regarding Employees' Provident Funds & Miscellaneous Provisions Act, 1952

32.1 The Hon'ble High Court of Judicature of Rajasthan at Jodhpur while dismissing the Writ Petition filed by Messrs. Usha Prestressed and Allied Industries, Chittorgarh observed that :—

"If the petitioner was not willing to take part in the enquiry made by the Commissioner under Section 7A of the Act and if he did not produce the relevant record even after information about the successive dates of hearing was conveyed to him, it does not lie with the petitioner now to say that the Commissioner made an ex-parte order of assessment of his liability".

32.2 The Hon'ble High Court of Punjab and Haryana dismissed the Writ Petition filed by Messrs. Kiran Cinema, Chandigarh on the ground that it is the statutory obligation of the Cinema management to provide for a cycle/scooter stand and a Canteen and hence the employees working therein shall be part of the staff of the cinema for the computation of the employment strength.

Public Relations and Redressal of grievances of Subscribers — working of Grievances Machinery

33.1 Among the duties, the Organisation has to fulfil and perform are :

- i. making the benefits of the three Schemes available to all the eligible employees in all the covered establishments in the proper manner and at the proper time;
- ii. to grant advances to the subscribers from their credit in the Employees' Provident Fund for certain purposes specified in the Employees' Provident Fund Scheme;
- iii. to issue to each subscriber every year an annual statement of account indicating the amount at his credit in the Provident Fund; and
- iv. to settle the accounts of the members promptly on cessation of membership or in the event of death.

33.2 The success of administration of the Fund and image of the Organisation depend to a large extent on the fact whether the above mentioned responsibilities are discharged promptly and in time by the Organisation, especially when the coverage of the Organisation has been consistently on the increase. With a view to eliminating delays in matters such as grant of advances to the members of the Fund, settlement of claims of members, issue of annual statements of accounts to the subscribers etc., a system of hearing the grievances of the subscribers was introduced in the year 1979. Instructions were issued to all the Regional Provident Fund Commissioners for fixing one day in a week, as may be convenient to them, to attend to the grievances of the members of the Fund. Similar arrangement was also introduced in the Central Office of the Organisation where the Central Provident Fund Commissioner and in his absence, a senior Officer in the Central Office hears the public grievances every Friday. Care has been taken to see that the Grievances Machinery set up in the

Regional/Sub-Regional Offices functions smoothly and efficiently. Adequate publicity was given in the Newspapers to create awareness about the existence of such a Machinery in the Offices of the Employees' Provident Fund Organisation.

33.3 In addition to hearing grievances one day in a week, instructions were also issued to all Regional Provident Fund Commissioners and Officers-in-Charge of sub-Regional Offices to spare one hour every day for hearing of grievances so that the subscribers/members who come for the redressal of their grievances have not to go back without hearing being given. It has been the endeavour of the Organisation that the public grievances are attended to quickly and are redressed.

33.4 In the Central Office, the Central Provident Fund Commissioner hears the grievances and in his absence the grievances are heard by a senior Officer of the Central Office. The Officers from the Regional Office, Delhi and the nearby Sub-Regional Offices at Faridabad and Meerut are also called in the Central Office on each hearing day with a view to ensuring redressal of the grievances by the concerned offices expeditiously.

33.5 A register showing the names of the members, nature of grievance, disposal etc. is required to be maintained in each Regional/Sub-Regional Office and every month a report on redressal of grievances is required to be furnished by each Regional/Sub-Regional Office to the Central Office. Wherever heavy pendency is observed, the matter is taken up by the Central Commissioner with the Regional Provident Fund Commissioner/Officer-in-Charge of Sub-Regional Office concerned for immediate disposal of the grievances. During the year under report, 91,298 grievances were heard in the Central Office/Regional/Sub-Regional Offices of the Organisation, out of which 71,301 were redressed. The remaining grievances were receiving attention.

Vigilance Set up

34.1 In the course of implementation of the provisions of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder a bulk of the employees of the Organisation come in contact with the Public. Among the matters handled are coverage of establishments, settlement of claims, and grant of advances to the members of the Fund. The Vigilance Wing of the Organisation is intended to ensure that the employees of the Organisation perform their official duties honestly and diligently and members of the Fund and employers of the establishments covered under the Act are served efficiently. Bulk of vigilance in the Organisation is being manned centrally under the direct supervision of the Central Provident Fund Commissioner who has been designated as the Chief Vigilance Officer. With a view to strengthening the Vigilance set up, the Central Board of Trustees in their 68th meeting held at Madras on 31st January, 1976 had approved the creation of one post of Director of Vigilance in the scale of pay of Rs. 1300-50-1700 and three posts of Deputy Directors of Vigilance in the scale of Rs. 1100-50-1600. In pursuance of the Board's recommendations, the Central Government sanctioned the creation of one post of Director of Vigilance and three posts of Deputy Directors of Vigilance. Two posts of Deputy Directors of Vigilance were filled up by Officers on deputation from Central Bureau of Investigation. Against the third post of Deputy Director of Vigilance, a departmental officer was appointed. One of the Officers on deputation from the Central Bureau of Investigation has, however, been repatriated to his parent department. Pending filling up of the post of Director of Vigilance, the Vigilance work in the Headquarters Office of the Organisation is being looked after by the Director (Personnel & Training) at the Headquarters Office of the Organisation, in addition to his other duties.

34.2 With a view to further strengthening the vigilance set up a perspective plan for vigilance and anti-corruption work was drawn up and the same was vetted by the C.B.I. and the Central Vigilance

Commission. In pursuance of the plan, seven posts of Vigilance Officers and seven posts of Vigilance Assistants have been sanctioned by the Government.

Departmental Examinations

35.1 Departmental Examinations to fill up the vacancies falling under the merit quota in the cadre of Lower Division Clerk and Upper Division Clerk were held in the month of March, 1981 and November, 1981 respectively.

35.2 331 candidates (37 in LDCs Examination and 294 in UDCs Examination) were declared successful at these examinations. The result of the Lower Division Clerk Examination held at Patna (Bihar) Centre was cancelled due to malpractices.

35.3 The 10th Provident Fund Accounts Service Examination Part I and II, were held in the month of June, 1981. Twentyfive candidates passed the Part I examination and five candidates passed the Part II examination. Employees' Provident Fund Accounts Service Examination scheme and Staff Service Regulations provide for appointment of departmental candidates to the posts of Accounts Officers on their passing both Part I and Part II examinations. In order to build our own cadre of Accounts Officers, one extra Part II examination was conducted in the month of November, 1981 in which eight candidates were declared successful.

35.4 In the Departmental U.D.Cs examination held in November, 1981, candidates were allowed to write Paper III in Hindi/Regional languages also.

Use of Hindi

36.1 The progressive use of Hindi in the Central, Regional and Sub-Regional Offices of the Organisation continued to receive serious attention. To watch and encourage the progressive use of Hindi, Official Language Implementation Committees had already been set up in almost all Regional and Sub-Regional Offices, besides the Central Office.

36.2 During the year under report, 41 meetings of the Official Language Implementation Committees were held in various Regional and Sub-Regional Offices. Besides, 11 meetings of the Official Language Implementation Committee have so far been held in the Central Office. The minutes received from Regional and Sub-Regional Offices were reviewed in the Central Office and efforts were made to ensure that the decisions taken in the meetings are complied with.

36.3 During the year under report, 91 progress reports (quarterly) were received from the Regional and Sub-Regional Offices and were reviewed by the Central Office. The deficiencies found in the reports were brought to the notice of the Regional Provident Fund Commissioners/Officers-in-Charge of the concerned Offices with the request to remove them.

36.4 The following competitions were held in certain Offices of the Organisation.

- i. Hindi Essay Competition
- ii. Debate in Hindi
- iii. Poem writing/recitation competition

Cash awards of Rs. 50/-, 30/- and 20/- respectively were awarded to the competitors securing I, II and III position.

36.5 During the year, the Hindi Officer inspected Regional Office, Madhya Pradesh. Besides follow up action was also taken on reports of other Regional and Sub-Regional Offices inspected by the Officers of the Central Office in previous years.

36.6 Arrangements were made to impart training under the Hindi Teaching Scheme to 482 officers and staff members not having working knowledge of Hindi. Besides, 26 L.D.Cs were sponsored for training in Hindi Typing in different Regional and Sub-Regional Offices. So far 71 L.D.Cs and 1 Stenographer have already received training in Hindi typing and stenography respectively.

36.7 There is already a provision for use of Hindi/Regional Languages in the 2nd paper of the Departmental Promotion Examination as well as Direct Recruitment Examination for the post of L.D.C. in the Organisation. During the year under report, it was decided that the 3rd paper of the Departmental Examination for the post of U.D.C. be set up in Hindi as well as English and use of Hindi/Regional Languages was also permitted for writing answer of the said paper. Regarding other examinations, the matter regarding permitting use of Hindi/Regional Languages is under active consideration.

36.8 The Agenda and minutes of the meetings of the Central Board of Trustees are being issued in Hindi and English simultaneously.

36.9 Regional Offices situated in Hindi speaking areas have been advised to conduct the proceedings of the Regional Committees in Hindi and English and issue Agenda and minutes of the meetings in Hindi and English.

Internal Work Study Unit

37.1 The Internal Work Study Unit continued to conduct various studies and evolved methods for bringing operational efficiency in the working of the Organisation. In order that the matters relating to Personnel of the Organisation receive utmost attention, the set up in the Central Office was re-organised suitably which has greatly helped in the expeditious disposal of the issues. A number of scheme forms were revised/simplified to expedite settlement of claims and grant of advances to the subscribers. As against the existing 9 different forms for various types of advances, a common format has been devised and introduced which has resulted in saving of valuable stationery. A bound volume of ledger cards for the maintenance of accounts of subscribers was introduced so as to improve the system of maintenance of accounts. A guide to Employers with regard to the duties and responsibilities to be discharged by them was prepared for the benefit of the employers. Another Guide to Subscribers in English and various regional languages was prepared for the benefit of the subscribers to facilitate smooth functioning of the three Schemes.

Training Programme

38.1 The Trainig Scheme introduced in 1980 for imparting training to the newly recruited Lower Division Clerks and such of the Upper Division Clerks who require it made much headway during the year. As many as 13 training courses were organised during the year under report in the Eastern and Southern Zones comprising of Bihar, Orissa, North-Eastern Region, West Bengal, Andhra Pradesh, Karnataka, Kerala and Tamil Nadu Regions and over 350 candidates were imparted training and made useful instrument of the Organisation. However, due to continued paucity of Officers the Training Scheme in the Northern and Western Zone could not be started during this year also. Efforts are, however, being made to implement the Scheme in these two Zones also. Besides the aforesaid training programmes conducted by the Organisation, staff and Officers at junior and senior level have received training in administrative and various other studies in the Institute of Secretariat Training and Management, Indian Institute of Public Administration, New Delhi and other Training Institutes for achieving better functional efficiency in the working of the Organisation. A proposal is also under active consideration to avail the Training facilities available in other institutions like State Bank of India, Administrative Staff College, Hyderabad etc. to impart training to Officers and Staff of the Organisation on various subjects as a regular measure.

Updating of Manual

39.1 The Manual of Accounting Procedure prepared in 1968-69 dealt with the procedure with regard to the Employees' Provident Funds Scheme 1952 only. With the introduction of the Family Pension Scheme, 1971, and Employees' Deposit Linked Insurance Scheme, 1976, the need for updating the Manual was keenly felt. The said Manual has, therefore, been updated incorporating therein the accounting procedures relating to all the three Schemes viz. Employees' Provident Fund, Employees' Family Pension Fund and Employees' Deposit Linked Insurance Schemes. The updated Manual was finalised and circulated to all the Regional and Sub-Regional Offices. The Manual is expected to prove very useful in improving the functional efficiency of the Organisation and rendering prompt service to the subscribers. Printing of the Manual is on hand and it is proposed to supply one copy each of the manual to all the staff members of the Organisation.

Machine Processing of Accounts

40.1 With a view to achieve optimum output, a study in depth was conducted by Shri A.K. Rastogi, IAS, who is also an Electronic Engineer, on the working of I.B.M. Machines installed in Regional Office, Bombay. Based on the recommendations made by Shri Rastogi which were approved by the Board, one set of punching and verifier machines were purchased and installed in place of old machines. Machine Section is also being airconditioned for improving the efficiency and longevity of the machines.

40.2 A close liaison with the maintenance Engineer is being kept with a view to reduce loss of time due to break down of machines. A system of daily reporting on the output of machine section has been introduced. Idle time is saved by arranging continuous feeding of machines by Accounts Groups. As a result of these measures, the output of the machine section has improved over that of the last year.

Staff Position

41.1 During the year under report a total number of 957 posts (947 posts for Regional/Sub-Regional Offices and 10 for Central Office) were sanctioned as per the approved yardstick fixed by the Central Board of Trustees for Employees' Provident Fund and norms prescribed by the Ministry of Finance for Family Pension Fund and Deposit-Linked Insurance Schemes. There was, however, reduction in the sanctioned strength for Compulsory Deposit Scheme work. The sanctioned strength of the Officers and Staff of the Organisation as on 31.3.1982 was 12,112 (Group A-113, Group B-360, Group C-10280 and Group D-1359). As against the sanctioned strength of 12,112, the number of Officers and Staff in position was 11,030.

41.2 The position indicating the sanctioned and effective strength of officers and staff during the last three years is given in the table below :

TABLE XXXV

<i>Position as on</i>	<i>Sanctioned strength of Officers and Staff</i>	<i>Officers and Staff in position</i>
31.3.1980	10,030	9,863
31.3.1981	11,290	10,100
31.3.1982	12,112	11,030

Welfare Measures for the Staff

42.1 The Employees' Provident Fund Organisation is a service Organisation engaged in rendering service to millions of subscribers all over the country with the object of providing various benefits to the working class as laid down in the Employees' Provident Fund, Employees' Family Pension and Employees' Deposit-Linked Insurance Schemes. The Organisation has employed over 11,000 persons in various cadres in the Accounts, Enforcement, Administration and other wings in its Central, Regional and Sub-Regional Offices which constitute the instrument of service to the subscribers. Apart from providing necessary amenities to the staff of the Organisation to enable them to discharge their duties efficiently, the welfare of the members of the staff was also taken care of within the framework of rules and instructions. The following expenditure by way of subsidy to canteens, grant to recreation clubs and grant to benevolent fund, in various offices of the Organisation was incurred, during the year under report.

i) Subsidy to Canteens	Rs. 1,49,900/-
ii) Grant to Recreation Clubs	Rs. 39,400/-
iii) Grant to Benevolent Fund	Rs. 7,900/-

42.2 Under the Silver Jubilee scholarship scheme of the Organisation approved by the Govt., six scholarships (3 for Medical and 3 for Engineering Education) have been awarded to the wards of the employees of the organisation, and 23 scholarships (9 for Medical and 14 for Engineering Education) have been awarded to the wards of the members of the Fund during the year on the basis of merit. The amount of scholarship is Rs. 100/- for day scholars and Rs. 125 for resident scholars.

42.3 With a view to providing residential accommodation to as many staff members as possible the Organisation has been endeavouring to provide staff quarters to its employees at various places where its offices are situated. The Organisation had already constructed staff quarters at Hyderabad, New Delhi, Trivandrum, Bombay, Bhubaneswar, Chandigarh, Madras and Kanpur. During the year under report, the Organisation has secured land at Kota for construction of staff quarters. The work of construction of Staff Quarters at Jaipur is in progress.

PREPARATION OF CONSOLIDATED INCOME & EXPENDITURE ACCOUNTS AND BALANCE SHEET

Employees' Provident Fund

43.1 The Accounts for the year 1980-81 in respect of Employees' Provident Funds Scheme, 1952 were audited and certified by the Director of Audit, Central Revenues and were forwarded to the Government. The accounts have since been laid on the Table of the Parliament. The accounts are prepared on the actual cost basis, i.e. based on the transactions which actually have appeared in the Books of the Fund during the year. In the consolidated accounts the investment of moneys belonging to the Fund as also the interest received on investments are accounted for by the Central Office. A copy each of the Income and Expenditure Accounts and Balance Sheet for the year 1980-81 and 1981-82 are appended to the report as Appendix-I & J. While the Income & Expenditure Accounts are inclusive of the 3 Schemes viz. Employees' Provident Funds Scheme, 1952, Employees' Family Pension Scheme, 1971 and Employees' Deposit Linked Insurance Scheme, 1976, the Balance Sheet relates to Employees' Provident Fund side only.

Employees' Family Pension Scheme

43.2 The accounts in respect of the Employees' Family Pension Scheme, 1971 were in arrears from its inception. Concerted efforts to clear the arrears in compiling the yearwise accounts from 1971-72 to 1980-81 were made and the accounts were brought upto date. These accounts were also audited and certified by the D.A.C.R. and were forwarded to the Government. The accounts have been laid on the Table of Parliament. A copy of the Receipt and Payment Accounts of Employees' Family Pension Fund contributions and administration accounts along with the Balance Sheet for the years 1980-81 and 1981-82 are appended to the report as Appendix-K & L.

Employees' Deposit-Linked Insurance Scheme

43.3 Like the Employees' Family Pension Scheme, 1971, the accounts in respect of Employees' Deposit-Linked Insurance Scheme, 1976 were also in arrears from its inception. Concerted efforts were also made to bring this account upto date. Accordingly the Receipt and Payment Accounts of Employees' Deposit-Linked Insurance contribution account and administration accounts along with the Balance Sheet were compiled and audited. The certified accounts were forwarded to the Government. The Accounts have since been laid on the Table of Parliament. A copy of the final accounts stated above for the years 1980-81 and 1981-82 are appended to the Report as Appendix M & N.

Audit Report on the Accounts for the Year 1980-81

44.1 The Accounts for the year 1980-81 (Employees' Provident Fund) have been audited by the Comptroller and Auditor General of India and Audit Report submitted to the Government.

44.2 The Accounts of the Family Pension Fund which were in arrears since 1971-72 have been completed. The Accounts have been audited by the Comptroller and Auditor General of India upto the year 1980-81 and the report submitted to the Government. Similarly the accounts in respect of Employees' Deposit Linked Insurance Scheme for the year 1976-77 to 1980-81 have been completed and got audited and report submitted to the Government.

Posting and Reconciliation of Cash Books

45.1 The Organisation is administering three Schemes viz. Employees' Provident Funds Scheme, 1952, Employees' Family Pension Scheme, 1971 and the Employees' Deposit Linked Insurance Scheme, 1976. Contributions and administration charges are being received under various accounts relating to the said three Schemes. For proper and accurate accounting of moneys, a number of cash books are being maintained in the various Regional and Sub-Regional Offices, located all over the country. The State Bank of India are the bankers for the Organisation in respect of all the three Schemes.

45.2 Consequent on the introduction of the latter two Schemes, certain problems have to be faced in the maintenance of Cash Books in that the supporting documents like Bank Statements, Daily Scrolls etc. were not forthcoming in time from the Bank resulting in arrears of maintenance of Cash Books which affected the timely reconciliation of accounts with the books of the Bank.

45.3 With a view to overcoming this contingency, a centralised control system was evolved in the Headquarters Office under which the performance of the Regional and Sub-Regional Offices relating to the maintenance and timely reconciliation was kept under close watch and the Banks advised for timely rendition of scrolls/challans etc. Persistent efforts made under the said control system proved successful and remarkable progress could be achieved in the maintenance and closing of Cash Books.

45.4 At times it so happens that though the employers remit the statutory dues through the State Bank of India in various accounts, the link branches fail to furnish the credit particulars to the Regional Provident Fund Commissioners in the form of challans and Bank statements. This had resulted in accumulation of unclassified suspense accounts. To be precise, the money paid by the employers, although received in the bank, could not be credited to the respective accounts in the books of the Organisation.

45.5 In order to ensure timely reconciliation and wiping out of the unclassified suspense, concerted efforts were made to obtain the wanting details from the various branches of the State Bank of India, by personal contacts and it has paid good dividends in respect of certain regions.

AUDIT

Statutory Audit

46.1 The statutory audit of accounts of all the Regional Offices including Sub-Regional Offices under their administrative control and the Central Office was carried out by the respective Accountants General of the States and the Director of Audit, Central Revenues, New Delhi. The audit observations and various suggestions pointed out by them were complied with for keeping an effective system of accounts. Much progress has been achieved in the matter of clearance of outstanding paras as a result of concerted efforts made. As on 1.4.1981, 762 paras were outstanding. During the year 1981-82, another 454 paras were added as per audit Inspection Reports received in respect of Regional Offices, Sub-Regional Offices and Central Office raising the number of paras to 1216. Out of these, 455 paras could be got settled during the year 1981-82 leaving 761 paras outstanding as on 31.3.1982. All out efforts are being made to obtain the replies and to get them settled expeditiously.

Internal Audit Work

47.1 The Internal Audit machinery set up in August, 1966 for conducting Internal Audit of Regional Offices and the Central Office, continued to function. The Internal Audit is carried out by three parties, viz. Internal Audit Party, North Zone, Internal Audit Party, South Zone and Internal Audit Party, East Zone. The regionwise distribution among the three Audit Parties was as follows :-

North Zone : Headquarters at New Delhi

Regional Offices : Delhi, Gujarat, Madhya Pradesh, Punjab, Rajasthan and Central Office and Sub-Regional Offices coming under these Regional Offices.

South Zone : Headquarters at Madras

Regional Offices : Andhra Pradesh, Karnataka, Kerala, Maharashtra, Tamil Nadu and Sub-Regional Offices coming under these Regional Offices.

East Zone : Headquarters at Calcutta

Regional Offices : North Eastern Region, Bihar, Orissa, Uttar Pradesh and West Bengal and the Sub-Regional Offices coming under these Regional Offices.

Internal Audit

47.2 As on 1.4.1981, there were 1,656 outstanding paras relating to Internal Audit Parties (North, East and South Zone). During the year 1981-82, another 698 paras were added in respect of

the Internal Audit Reports issued in respect of Regional Offices including Sub-Regional Offices and the Central Office. Out of the total number of 2,354 paras 581 paras were settled during the year 1981-82 leaving 1,773 paras outstanding as on 31.3.1982. The matter is being pursued with the concerned Regional Provident Fund Commissioners for expeditious settlement of objections by submitting the final parawise replies.

Sixth meeting of the International Social Security Association Committee on Provident Funds hosted by the Employees' Provident Fund Organisation

48.1 The Sixth Meeting of the I.S.S.A. Committee on Provident Funds was held from 8th to 10th February, 1982 at New Delhi. The Employees' Provident Fund Organisation had played the host as approved by the Central Board of Trustees in their 90th Meeting held at New Delhi on 14th and 15th October, 1981.

48.2 The provident fund institutions of 13 countries viz. Fiji, India (Employees' Provident Fund Organisation and Assam Tea Plantations Provident Fund), Indonesia, Kenya, Malaysia, Nepal, Nigeria, Solomon Islands, Swaziland, Tanzania, Uganda, Western Samoa and Zambia had sent their delegations to the meeting. Besides, four observers, one each from the Coal Mines Provident Fund Organisation in India, the Social Security and Housing Corporation of Gambia, the National Provident Fund of Papua New Guinea and the Central Provident Fund Board of Singapore, also participated. The International Labour Organisation was represented by Mr. W.R. McGillivray and Mr. Akinovi Kuwabara and the I.S.S.A. General Secretariat was represented by Mr. Kenneth Thompson, Official in charge of the Regional Activities in Asia and Oceania and Mr. S.K. Wadhawan, Director of I.S.S.A. Regional Office in India. The Employees' Provident Fund delegation included (1) Miss E.D' Souza (substitute for Shri V.R. Hoshing, Member, Central Board of Trustees), (2) Shri B.M. Sethi, Member, Central Board of Trustees, (3) Shri Hans Raj Chhabra, Central Provident Fund Commissioner and (4) Shri P. Sinha, Deputy Secretary, Ministry of Labour.

48.3 The meeting was inaugurated by Shri Bhagwat Jha Azad, Hon'ble Minister for Labour, Government of India under the Presidentship of Shri Dharma Vir, Deputy Minister for Labour, Government of India. While inaugurating the meeting the Hon'ble Labour Minister extended a warm welcome to the delegates/observers and expressed his appreciation to the I.S.S.A. for holding the meeting in India.

48.4 In the technical sessions held on the 8th, 9th and 10 February, 1982, the following topics were discussed :

- i. Extension of coverage with a view to the protection of the selfemployed, employees in small enterprises and rural workers.
- ii. Recent organisation and operational improvements in Provident Funds
- iii. Conversion of Provident Funds into more comprehensive Social Security Schemes.

48.5 The meeting concluded with a valedictory address delivered by Shri R.K.A. Subrahmanya, Additional Secretary, Ministry of Labour, Government of India and a member of I.S.S.A. Bureau. He expressed his happiness at the successful conclusion of the meeting and the opportunity it provided to the delegates representing the Provident Fund Institutions of various Countries for exchange of views and experiences.

Conclusion

49.1 The Organisation, since its inception 29 years ago, has been steadily growing extending the benefits of Social Security to more and more workers in each successive year. As a result of efforts made, the year under report witnessed sizeable increase in the number of establishments covered as well as in the number of employees enrolled as members of the Fund.

49.2 Several provisions relating to grant of advances to the members of the Fund such as advance for the purchase/construction/completion of a dwelling house/flat, ailments for the treatment of which advances can be sanctioned, were liberalised. A new para has been inserted in the Employees' Provident Funds Scheme providing for grant of advance to physically handicapped members for purchase of equipment required to minimise the hardship on account of the physical handicap.

49.3 Efforts continued to be made to speed up the recovery of arrears of the Fund. Considerable attention was paid to redress the grievances of the members of the Fund in the matter of settlement of claims and grant of advances. Efforts were made to accelerate the pace of issue of annual statements of accounts to the members of the Fund. With a view to carry the services to the doorsteps of the subscribers, five more Sub-Regional Offices were opened raising the number of Sub-Regional Offices to 23 by the end of March, 1982. Opening of more Sub-Regional Offices is being planned.

49.4 We are, however, aware that while much has been done, a lot more still needs to be done to improve the quality and speed of service to the members of the Fund. This would require a greater amount of dedication on the part of the Organisation to serve the subscribers.

49.5 In discharging the various statutory and administrative responsibilities, the Organisation received whole hearted co-operation from the Central and the State Governments, the Employers' and Employees' Organisations and the Staff and Officers of the Organisation itself. The Board places on record its appreciation of the functioning of the Organisation.



(A.H. JUNG)

CENTRAL PROVIDENT FUND COMMISSIONER

**LIST OF MEMBERS OF THE CENTRAL BOARD OF TRUSTEES, EMPLOYEES' PROVIDENT
FUND AS ON 31.3.1982.**

Chairman

1. Shri Dharma Vir,
Deputy Minister of Labour,
Ministry of Labour,
Government of India,
New Delhi-110001.

Members

2. Shri R.K.A. Subrahmanya,
Additional Secretary to
the Govt. of India,
Ministry of labour,
New Delhi-110001.
3. Shri S.M. Patankar,
Adviser (Finance),
Government of India,
Bureau of Public
Enterprises,
New Delhi-110001.
4. Shri R.N. Soni,
Director,
Department of Industrial
Development,
Government of India,
Udyog Bhawan,
New Delhi-110001,
5. Shri M.D. Pal,
Director,
Ministry of Finance,
(Department of Economic
Affairs),
New Delhi-110001.
6. Smt. Girija Eswaran,
Joint Secretary,
Integrated Financial
Adviser to the Govt.
of India,
Ministry of Labour,
New Delhi-110001.
7. Shri V.R.S. Cowlagi,
Secretary to the Govt.
of Gujarat, Education
& Labour Department,
Sachivalaya, Gandhi
Nagar, Ahmedabad.
8. Shri V. Krishnamurthy,
Special Secretary to the
Government of Kerala,
Labour & Housing
Department,
Trivendrum.
9. Shri Narendra Pal Singh,
Secretary to the Govt.
of Bihar, Department of
Labour & Employment,
Patna.
10. Shri V. Sundaram,
Secretary to the Govt.
of Maharashtra,
Industries, Labour &
Energy Department,
Bombay-400032.
11. Shri P.D. Shenoy,
Secretary to the Govt.
of Karnataka, Social
Welfare & Labour
Department,
III Stage,
Dr. Ambedkar Veethi,
Bangalore.
12. Shri S. Gangadhar Jas,
Secretary to the Govt.
of Tamil Nadu,
Labour and Employment
Department,
Madras.
13. Shri S.K. Tripathi,
Labour Commissioner &
Secretary to the Govt.
of Uttar Pradesh,
Labour Department,
Council House,
Lucknow.
14. Shri N. Krishnamurthy,
Secretary to the Govt.
of West Bengal,
Labour Department,
Writers Building,
Calcutta.
15. Shri Faqir Chand,
Secretary to the Govt.
of Madhya Pradesh,
Labour Department,
Bhopal.
16. Shri Ajit Singh,
Secretary to the
Govt. of Andhra Pradesh,
Labour, Employment,
Nutrition & Technical
Education Department,
Hyderabad.

17. Shri B.N. Dhondiyal,
Commissioner &
Secretary
Labour, Govt. of
Rajasthan, Jaipur.
18. Shri Hardayal Singh,
Secretary to the Govt.
of Punjab,
Labour & Employment
Department,
Chandigarh.
19. Shri H.L. Gugnani,
Commissioner &
Secretary to the Govt.
of Haryana,
Labour & Employment
Department,
Chandigarh.
20. Shri K.B. Shukla,
Secretary, Industries &
Labour,
Govt. of Goa, Daman & Diu,
Panaji.
21. Shri C.R. Samadder,
Secretary,
Labour Department
Govt. of Assam,
Dispur. (Gauhati)
22. Shri B.M. Sethi,
Secretary,
All India Organisation
of Employers,
Federation House,
Tansen Marg,
New Delhi-110001.
23. Shri Atma Prakash Gupta,
Nirmal Kunj,
15/260-A, Civil Lines,
Kanpur.
24. Shri K.V. Srinivasan,
Hydraulics (Pvt.) Ltd.
118 (old No. 29), Mount
Road, Madras-600002.
25. Shri I.P. Poddar,
The Calcutta Silk
Manufacturing Co. Ltd.,
Commercial House,
135-A, Biplobi Rashbehari
Basu Road, Calcutta-700001.
26. Shri Pratap Bhogilal,
C/o Batliboi & Co. (P) Ltd.
Apeejay House,
V.B. Gandhi Marg,
Bombay-400023.
27. Shri M. Ghose,
Secretary, Bengal Chamber
of Commerce & Industry,
Royal Exchange, 6, Netaji
Subhas Road, Calcutta-1.
28. Shri Praduman Singh,
Ekta Bhawan, Putlighar,
Amritsar.
29. Shri Diwakar, President,
Madhya Pradesh Trade
Union Congress,
29-B, Rajindra Nagar,
Indore (M.P.)
30. Shri Vimal Mehrotra,
Vice-President, Hind
Mazdoor Sabha, 25-B,
Sarvodaya Nagar,
Kanpur (Uttar Pradesh)
31. Shri Samar Chakraborty,
Secretary, Indian
National Trade Union
Congress, West Bengal Branch,
177/B, Acharya Jagdish
Bose Road, Calcutta- 700014.
32. Shri V.R. Hoshing,
General Secretary,
Rashtriya Mill Mazdoor
Singh, Mazdoor Manzil,
G.D. Ambekar Marg, Parel,
Bombay-400012.
33. Shri G. Sanjeeva Reddy,
President,
Indian National Trade
Union Congress,
Andhra Pradesh,
6/B, LIGH, Barkatpura,
Hyderabad-27.

**List of the Chairmen of the various Regional Committees, Employees'
Provident Fund as on 31.3.1982**

<i>S. No.</i>	<i>Region</i>	<i>Name of the Chairman</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Andhra Pradesh	Shri Ajit Singh, Secretary to the Govt. of Andhra Pradesh, Labour, Employment, Nutrition & Technical & Education, Govt. of Andhra Pradesh, Hyderabad.
2.	North Eastern Region	Shri C.R. Samadder, Secretary, Labour Department, Govt. of Assam, Dispur, (Gauhati).
3.	Bihar	Shri Narendra Pal Singh, Commissioner-cum-Secretary to the Govt. of Bihar, Department of Labour & Employment, New Secretariat, Patna-1.
4.	Delhi	Shri R.N. Puri, Labour Secretary, Delhi Administration, 15 Rajpura Road, Delhi.
5.	Gujarat	Shri V.R.S. Cowlagi, Secretary to the Govt. of Gujarat, Labour & Employment Deptt. Sachivalaya, Gandhingar.
6.	Karnataka	Shri P.D. Shenoy, Secretary to the Govt. of Karnataka, Social Welfare & Labour Deptt., Vidhan Veethi, Bangalore-560001.
7.	Kerala	Shri V. Krishnamurthy, Secretary to the Govt. of Kerala, Labour & Housing Deptt., Trivandrum.
8.	Madhya Pradesh	Shri Faqir Chand, Secretary to the Govt. of Madhya Pradesh, Labour Department, Bhopal.
9.	Maharashtra	Shri V. Sundaram, Secretary to the Govt. of Maharashtra, Industries, Labour & Energy Deptt. Bombay-400032.

(1)	(2)	(3)
10.	Orissa	Shri Bhagey Gobardhan, Secretary to the Govt. of Orissa, Labour & Employment Deptt., Bhubaneswar.
11.	Punjab	Shri Darshan Kumar, Secretary to the Govt. of Punjab, Labour & Employment Deptt., Chandigarh.
12.	Haryana	Shri H.L. Gugnani, Commissioner & Secretary to the Govt. of Haryana, Labour & Employment, Chandigarh.
13.	Himachal Pradesh	Shri R.K. Anand, Secretary to the Govt. of Himachal Pradesh, Labour & Employment Deptt., Simla.
14.	Rajasthan	Shri B.N. Doundiyal, Commissioner & Secretary Labour, Govt. of Rajasthan, Jaipur.
15.	Tamil Nadu	Shri Gangadhar Jas, Secretary to the Govt. of Tamilnadu, Labour & Employment Deptt., Madras.
16.	Uttar Pradesh	Shri S.K. Tripathi, Labour Commissioner & Secretary to the Govt. of Uttar Pradesh, Labour & Transport Department, Lucknow (U.P.)
17.	West Bengal	Shri N. Krishnamurthy, Secretary to the Govt. of West Bengal, Labour Department, Writers Building, Calcutta.

APPENDIX—C

Statement showing the sub-Regional Offices, Districts covered and Date of opening, upto 31st March, 1982.

<i>S. No.</i>	<i>Region</i>	<i>Sub-Regional Office and Districts covered</i>	<i>Date of opening</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1.	Andhra Pradesh	1) Guntur Guntur Krishna Nellore Prakasam Chittoor	1-6-1978
		2) Cuddapah Kurnool Anantapur Cuddapah Chittoor	7-9-1978
		3) Vishakapatnam Vishakapatnam Srikakulam East Godavari West Godavari	1-6-1979
2.	North Eastern Region	1) Shillong Tripura Meghalaya Nagaland Manipur Arunachal Pradesh Mizoram	10-7-1978
Note:—The Sub-Regional Office at Agartala started functioning from 24-5-82.			
3.	Bihar	1) Ranchi Ranchi Singhbhum Dhanbad Hazaribagh Palamau Giridih	1-9-1978
		2) Muzaffarpur Saran Samastipur Beghusarai Madhubani East & West Champaran Muzaffarpur Sitamarhi Purnea Saharsa Katihar Vaishali Gopalganj Siwan Dharbhanga	1-3-1982

(1)	(2)	(3)	(4)
4.	Gujarat	1) Surat Surat Broach Valsad Dang	1-4-1976
		2) Rajkot Rajkot Jamnagar Junagadh Amreli Bhavnagar Surendranagar Kutch-Bhuj	12-5-1980
		3) Baroda Vadodara Panchamahar	15-6-1981
5.	Karnataka	1) Mangalore Coorg South Kanara Hassan	31-3-1979
6.	Kerala	1) Kozhikode Cannanore Palghat Mallapuram Kozhikode	20-12-1977
		2) Cochin (Ernakulam) Trichur Ernakulam Allepey) Documents are Kottayam) yet to be Idduki) transferred	15-7-1981
7.	Maharashtra	1) Nagpur Nagpur Buldana Akola Amaravati Yeotmal Wardha Bhandara Chandrapur	19-10-1975
		2) Pune Poona Ahmednagar Sholapur Aurangabad Parbani Nasik Osmanabad Kolhapur Satara Sangali Ratnagiri Nanded	14-3-1977

Note:—The Sub-Regional Office at Goa has started functioning from 16-6-1982.

(1)	(2)	(3)	(4)
8.	Punjab, Haryana Himachal Pradesh and Union Territory of Chandigarh	1) Faridabad Gurgaon Mohindergarh Bhiwani Rohtak Faridabad 2) Amritsar Amritsar Kapoorthala Gurdaspur Firozpur Jullunder Kangra Chamba 3) Ludhiana Ludhiana Faridkot	17-1-1977 16-10-1978 14-8-1981
9.	Tamil Nadu	1) Coimbatore Coimbatore Salem Dharmapuri Nilgiris 2) Madurai Madurai Ramnad Tirunelveli Kanya Kumari	15-11-1978 1-4-1980
10.	Uttar Pradesh	1) Meerut Meerut Bulandshahr Aligarh Mathura Muzaffar Nagar Dehradun Uttarkashi Saharanpur Moradabad Bareilly Bijnore Rampur 2) Varanasi Faizabad Varanasi Gazipur Jaunpur Azamgarh Mirzapur Allahabad Pratapgarh Sultanpur 3) Haldwani Almora Nainital Pithoragarh	8-3-1977 12-3-1980 21-12-1981

(1)	(2)	(3)	(4)
11.	West Bengal	1) Siliguri Darjeeling Jalpaiguri** West Dinajpur Cooch-Bihar <i>Malda</i>	4-2-1977

**The accounts of this District are yet to be transferred.

APPENDIX—D

Statement showing the names of the Provident Fund inspectorates outside the Headquarters of the Regional Offices on 31st March, 1982.

<i>S. No.</i>	<i>Region</i>	<i>No. of P.F. Inspectorates</i>	<i>Name of the cities where P.F. Inspectorates have been opened</i>
(1)	(2)	(3)	(4)
1.	Andhra Pradesh	16	(i) Vijaywada ii) Nellore iii) Eluru iv) Tirupathi v) Kakinada vi) Warangal vii) Kurnool viii) Ananthapur ix) Nizamabad x) Karim Nagar xi) Rajahmundry xii) Srikakulam xiii) Ongole xiv) Guntur xv) Cuddappah xvi) Vishakhapatnam 16
2.	N.E. Region	2	i) Tinsukia ii) Agartala 2
3.	Bihar	9	i) Deoghar ii) Dhanbad iii) Muzaffarpur iv) Kodarma (Hazaribagh) v) Katihar vi) Jamshedpur vii) Gaya viii) Giridih ix) Bhagalpur 9
4.	Gujarat	4	i) Baroda ii) Bhavnagar iii) Rajkot iv) Surat 4
5.	Karnataka	11	i) Dharwar ii) Mercara iii) Shimoga iv) Belgaum v) Raichur vi) Hassan vii) Chickmagalur

(1)	(2)	(3)	(4)
			viii) Mysore ix) Gulbarga x) Bellary xi) Mangalore
			11
6.	Kerala	7	i) Quilon ii) Kottayam iii) Trichur iv) Ernakulam v) Cannanore vi) Kozhikode vii) Calicut
			7
7.	Madhya Pradesh	9	i) Raipur ii) Jabalpur iii) Gwalior iv) Bhopal v) Ratlam vi) Khandwa vii) Satna viii) Sagar ix) Bilaspur
			9
8.	Maharashtra	12	i) Akola ii) Amraoti iii) Aurangabad iv) Goa v) Jalgaon vi) Kolhapur vii) Nasik viii) Sholapur ix) Thane x) Bombay ix) Nagpur xii) Pune
			12
9.	Orissa	4	i) Sambalpur ii) Berhampur iii) Barbil iv) Rourkela
			4
10.	Punjab	12	i) Jullundur ii) Batala iii) Patiala iv) Yamunanagar v) Panipat vi) Ambala vii) Simla viii) Ludhiana ix) Mandi Gobindgarh x) Amritsar

(1)	(2)	(3)	(4)
			xi) Faridabad xii) Chandigarh
			12
11.	Rajasthan	5	i) Kota ii) Jodhpur iii) Ajmer iv) Udaipur v) Bikaner
			5
12.	Tamil Nadu	18	i) Veilore ii) Pondicherry iii) Kumbakonam iv) Trichy v) Sivakasi vi) Tirunelveli vii) Nagarcoil viii) Coonoor ix) Ooty x) Tiruppur ix) Salem xii) Pollachi xiii) Chengalpattu xiv) Erode xv) Ramnad xvi) Coimbatore xvii) Madurai xviii) Tanjore (Khambakonam)
			18
13.	Uttar Pradesh	8	i) Lucknow ii) Bareilly iii) Agra iv) Allahabad v) Dehradun vi) Gorakhpur vii) Varanasi viii) Meerut
			8
14.	West Bengal	10	i) Darjeeling ii) Jalpaiguri iii) Mal iv) Alipurduar v) Midnapur vi) Serampore vii) Burdwan viii) Birbhum ix) Howrah x) Siliguri
			10

APPENDIX 'E'

Industries/Classes of Establishments to which the Employees' Provident Funds
and Miscellaneous Provisions Act, 1952 applied on 31st March 1982

(Both exempted and unexempted establishments)

<i>Date of Extension</i>	<i>Industry/Class of establishments</i>	<i>No. of Establish- ments</i>	<i>No. of subscribers</i>
(1)	(2)	(3)	(4)
1st Nov., 1952 (1 to 6A)	1. Cement	135	99,469
	2. Cigarettes	28	23,476
	3. Electrical, Mechanical or General Engineering products	22,205	21,05,328
	4. Iron and Steel	891	3,81,966
	5. Paper	577	1,17,384
	6. Textiles (made wholly or in part of cotton or wool or jute or silk whether natural or artificial)	8,031	16,80,815
31st July, 1956 (7 to 19)	6-A. Jute	89	2,94,331
	7. Edible oils and fats	2,037	89,966
	8. Sugar	1,887	3,39,378
	9. Rubber and rubber products	1,013	1,17,035
	10. Electricity including generation, transmission and distribution thereof	1,456	5,33,340
	11. Tea (except in the State of Assam where the Govt. of Assam have instituted a separate Provident Fund Scheme for the industry including plantations)	575	3,15,402
	12. Printing (other than printing industry relating to newspaper establishments as defined in the Working Journalists (Conditions of Service and Misc. Provisions Act, 1955) including the pro- cess of composing types of prin- ting, printing by letter press, lithography, photogravure or similar process or book binding)	2,400	1,32,112
	13. Stone-ware pipes	67	4,985
	14. Sanitary wares	50	9,946
	15. Electrical porcelain insulators of high and low tension	78	1,41,528
	16. Refractories	246	49,838
	17. Tiles	878	44,305
	18. Matches	581	45,881

(1)	(2)	(3)	(4)
	19. Glass Note : Till the 31st March, 1962 the Scheme was not applicable to the following:— (i) Match factories having annual production of five lakh gross boxes of matches or less. (ii) Such glass factories other than sheet glass shell facto- ries as have an installed capacity of 600 tonnes per month or less.	497	60,822
30th Sept., 1956 (20 to 23)	20. Heavy and fine chemicals including:— (i) Fertilizers (ii) Turpentine (iii) Rosin (iv) Medical and pharmaceutical preparations, (v) Toilet preparations, (vi) Soaps, (vii) Inks, (viii) Intermediates, dyes, colour lacs and toners, (ix) Fatty acids; and oxygen, acetylene and carbondioxide gases :— (That Act was actually en- forced in this industry with effect from the 31st July, 1957)	3,503	4,00,110
	21. Indigo	6	388
	22. Lac including shellac	34	807
	23. Non-edible vegetable and animal oils and fats	130	5,096
31st Dec., 1956	24. Newspaper establishments	316	49,450
31st Jan., 1957	25. Mineral oil	23	12,693
30th April, 1957 (26 to 30A)	26. Tea plantations (other than the tea plantations in the State of Assam).	564	1,63,300
	27. Coffee plantations	2,256	56,705
	28. Rubber plantations	389	34,728
	29. Cardamom plantations	269	5,847
	30. Pepper Plantations	11	454
	30-A. Mixed Plantations	94	12,121
30th Nov., 1957 (31 to 37)	31. Iron Ore Mines	284	18,444
	32. Manganese Mines	297	57,886
	33. Limestone Mines	253	73,857

(1)	(2)	(3)	(4)
	34. Gold Mines	2	17,164
	35. Industrial and Power Alcohol	42	12,550
	36. Asbestos Cement Sheets	26	9,822
	37. Coffee curing establishments	29	7,184
30th April, 1958	38. Biscuit making industry (including composite units making biscuits, such as bread confectionery and milk and milk powder	265	20,217
30th April, 1959	39. Road Motor Transport establishments	2,981	4,85,859
31st May, 1960	40. Mica industry	175	11,478
(40 to 41)	41. Mica Mines	393	23,401
30th June., 1960	42. Plywood	167	26,366
(42 to 43)	43. Automobile repairing and servicing	1,056	1,36,531
31st Dec., 1960	44. Rice Milling	3,092	59,896
(44 to 46)	45. Dal Milling	416	13,491
	46. Flour Milling	239	12,949
31st May, 1961	47. Starch	73	5,243
30th June, 1961	48. Hotels	3,389	1,14,226
(48 to 52)	49. Restaurants	982	29,978
	50. Establishments engaged in the storage or transport or distribution of petroleum or natural gas or products of either petroleum or natural gas	198	25,833
	51. Petroleum or natural gas exploration, prospecting, drilling or production	14	7,778
	52. Petroleum or natural gas refining	22	32,907
31st July, 1961	53. Cinemas (including preview theatres	2,050	55,426
(53 to 57)	54. Film production	35	962
	55. Film studios	122	5,094
	56. Distribution concerns dealing with exposed films.	107	5,749
	57. Film processing Laboratories	23	1,080
31st Aug., 1961	58. Leather and leather products	989	74,527
30th Nov., 1961	59. Stone ware jars	13	598
(59 to 60)	60. Crockery	155	9,080
31st Dec., 1961	61. 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	19	2,343
30th April, 1962	62. Every trading and commercial establishment engaged in the purchase, sale or storage of any goods including establishment of exporter, importer, advertiser, commission agents and brokers	13,761	8,27,769

(1)	(2)	(3)	(4)
	and commodity and stock but not including <u>exchanges</u> Banks or warehouses established under any Central or State Act.		
30th June, 1962	63. Fruit and vegetable preservation	159	11,084
30st Sept., 1962	64. Cashewnuts	585	2,46,558
31st Oct., 1962 (65 to 69)	65. Establishments engaged in the processing or treatment of wood including manufacture of hard- board or chipboard, jute or textile wooden accessories, cork pro- ducts, wooden furniture, wooden sports goods, cane or bamboo products, wooden battery separators	174	6,699
	66. Saw Mills	834	19,800
	67. Wood seasoning kilns	21	892
	68. Wood preservation plants	18	728
31st Dec., 1962	69. Wood Workshops	626	24,514
31st March, 1963 (71 to 76)	70. Bauxite Mines	29	4,524
	71. Confectionery	133	6,167
	72. Laundry and laundry services	223	8,051
	73. Buttons	27	1,089
	74. Brushes	23	875
	75. Plastic and plastic products	1,234	60,257
	76. Stationery products	160	7,373
31st May, 1963 (77 to 79)	77. Theatre where dramatic perform- ance or other forms of entertain- ments are held and where pay- ment is required to be made for admission as audience or spectators	30	713
	78. 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 guest on payments.	327	19,039
	79. Companies, societies, associations, clubs, or troupes which give any exhibition or 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.	42	1,605
31st Aug., 1963 (80 to 81)	80. Canteens.	503	16,728
	81. Aerated water, soft drinks or carbonated water.	124	8,172

(1)	(2)	(3)	(4)
31st Oct., 1963	82. Distilling and rectifying of spirits (not falling under industrial and power alcohol) and blending of spirits.	44	2,576
31st Jan., 1964 (83 to 84)	83. Paint and Varnish	130	15,106
30th June, 1964 (85 to 86)	84. Bone crushing	76	4,108
31st Oct., 1964 (87 to 92)	85. Pickers	21	706
	86. China Clay Mines	66	4,343
	87. Attorneys as defined in the Advocates Act, 1961 (25 of 1961)	53	1,894
	88. Chartered or registered Accountants as defined in the Chartered Accountants Act 1949 (38 of 1949)	87	3,068
	89. Cost and Works Accountants within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959).	—	—
	90. Engineers and Engineering Contractors not being exclusively engaged in building and construction industry	455	25,004
	91. Architects	69	1,861
	92. Medical Practitioners and Medical Specialists.	236	7,003
31st Dec., 1964	93. Milk and milk products.	380	60,006
31st Jan., 1965 (94 to 96)	94. Travel agencies engaged in :	140	5,693
	(i) booking of international air and sea passages and other travel arrangements, and		
	(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		
	95. Forwarding agencies engaged in the collecting, packing, forwarding or delivery of any goods including carloading, break-bulk service and foreign freight service	190	6,536
	96. Non-ferrous metals and alloys in the form of ingots	55	4,931
31st March, 1965	97. Bread	116	5,700
30th June, 1965	98. Stemming, redrying, handling, sorting, grading or packing of tobacco leaf.	525	66,574
31st July, 1965	99. Agarbattee (including dhoop and dhoopbattee)	177	4,906
31st Aug., 1965	100. Magnesite Mines	4	1,017

(1)	(2)	(3)	(4)
30th Sept., 1965	101. Coir (excluding the spinning sector)	92	3,538
31st Dec., 1965	102. Stone quarries producing roof and floor slabs, dimension stones, monumental stones and mosaic chips.	450	9,047
31st Jan., 1966	103. Bank doing business in one State or Union Territory and having no departments or branches outside that State or Union Territory.	793	1,39,629
30th June, 1966	104. Tobacco Industry that is to say any industry engaged in the manufacture of Cigars, Zarda, Snuff, Quivam and Guraku from Tobacco.	611	20,664
31st July, 1966	105. Paper products	368	20,654
30th Sept., 1966	106. Licenced salt	263	11,652
30th April, 1967	107. Linoleum	2	1,538
(107 to 108)	108. Indoleum	—	—
31st July, 1967	109. Explosives	23	4,275
31st Aug., 1967	110. Jute baling or pressing	33	8,174
31st Oct., 1967	111. Fireworks and percussion capworks	93	3,223
30th Nov., 1967	112. Tent making	17	217
31st Aug., 1968	113. Barytes Mines	22	1,067
(113 to 119)	114. Dolomite Mines	26	1,961
	115. Fireclay Mines	29	1,761
	116. Gypsum Mines	8	255
	117. Kyanite Mines	4	734
	118. Siliminite Mines	—	—
	119. Steatite Mines	46	1,755
31st Dec., 1968	120. Cinchona Plantations	14	4,798
30th April, 1969	121. Ferro Manganese	9	2,160
30th June, 1969	122. Ice or Ice-Cream	114	3,051
(122 to 123)	123. Diamond Mines	1	792
31st Jan., 1970	124. General Insurance business	100	36,774
31st May, 1971	125. Establishments rendering expert service such as supplying of personnel, advice on domestic or departmental enquiries, special service in rectifying pilferage, thefts and pay roll irregularities to factories and establishments on certain terms and conditions as may be agreed upon between the establishments and establishments rendering expert services.	343	19,959
30th Nov., 1971	126. Factories engaged in winding of thread and yarn reeling.	43	4,351

(1)	(2)	(3)	(4)
31st March, 1972	127. Railway Booking Agencies run by contractors or other private establishments on commission basis.	91	14,385
30th Sept., 1972	128. Cotton ginning, baling and pressing	1,863	48,548
31st March, 1973	129. Every mess, not being a military mess.	182	6,301
31st May, 1973	130. Katha making	14	4,062
31st August., 1973	131. Establishments known as hospitals run by any individual association or institution.	881	51,210
30th April, 1974	132. Beer manufacturing	29	2,595
30th Sept., 1974	133. Sorting, cleaning & teasing of cotton waste.	26	1,380
30th Nov., 1974 (134 to 135)	134. Societies, clubs and associations which render service to their members, without charging any fees over and above the subscription fee or membership fee.	172	6,680
	135. Garments making factories.	486	29,010
31st Dec., 1974	136. Agricultural farms, fruitorchards, botanical garden and zoological gardens.	774	35,825
30th June, 1975	137. Soap-stone mines and establishments engaged in the grinding of soap-stone.	13	1,549
31st July, 1976 (138 to 150)	138. Apatite Mines	—	—
	139. Asbestos Mines	4	107
	140. Calcite Mines	—	—
	141. Ball-clay Mines	39	476
	142. Corundum Mines	—	—
	143. Emerald Mines	—	—
	144. Feldspar Mines	—	—
	145. Silica (sand) Mines	20	160
	146. Quartz Mines	18	589
	147. Ochre Mines	11	140
	148. Chromite Mines	33	1,312
	149. Graphite Mines	11	20
	150. Fluorite Mines	—	—
28th Feb., 1977 (151 to 153)	151. Establishments which are factories engaged in the manufacture of glue and gelatine.	11	665
	152. Stone quarries producing stone chips, stone sets, stone boulders and ballasts	192	1,639
	153. Establishments engaged in fish processing and non-vegetable food preservation industry including bacon factories and pork processing plants.	37	1,345

(1)	(2)	(3)	(4)
31st May, 1977	154. Establishments engaged in manufacture of beedi.	1,061	5,00,491
31st Dec., 1978	155. Financing establishments (other than Banks) engaged in the activities of borrowing, lending, advancing of Monetary Transactions with a view to earn interest.	90	5,535
31st Jan., 1979	156. Lignite Mines	1	4,651
31st July, 1979	157. Ferro Chrome	—	—
31st May, 1980	158. Diamond cutting	184	705
(158 to 160)	159. Quartsite Mines	—	—
	160. Inland water transport establishments	12	1,749
31st Oct., 1980	161. Building and construction	769	42,465
(161 to 162)	162. Manufacture of Myrobalan, Extract Powder, Myrobalan extract solid and vegetable tannig blended extract.	1	12
30th Nov., 1980	163. Brick	3,337	14,598
23rd Nov., 1981	164. Establishments engaged in stevedoring loading and unloading of ships.	1	1,000
7th Dec., 1981	165. Establishments engaged in poultry farming.	—	—
(165 to 166)	166. Establishments engaged in cattle feed industry.	2	59
6th March, 1982	167. Any University	656	34,047
(167 to 172)	168. Any College, whether or not affiliated to a University		
	169. Any school, whether or not recognised or aided by the Central or a State Govt.		
	170. Any scientific institution		
	171. Any Institution in which research in respect of any matter is carried on		
	172. Any other Institution in which the activity of imparting knowledge or training is systematically carried on.		
	On voluntary basis	5,695	2,66,499
	Total :	1,11,301	1,15,63,932

List of industries/classes of establishments in respect of which the statutory rate has been enhanced to 8% of pay.

Note :—This enhanced rate is applicable to factories/establishments employing 50 or more persons.

1st January, 1963 :
(1 to 4)

1st April, 1963 :
1st Nov., 1963 :
(6 to 23)

- (1) Cigarettes
- (2) Electrical, Mechanical or general engineering products;
- (3) Iron and Steel;
- (4) Paper other than handmade paper;
- (5) Cement;
- (6) Textiles (made wholly or in part of artificial silk and wool);
- (7) Matches;
- (8) Edible oils and fats, other than Vanaspati;
- (9) Rubber and rubber products;
- (10) Electricity including the generation, transmission and distribution thereof;
- (11) Tea;
- (12) Printing [(other than Printing Industry relating to newspaper establishments as defined in the Working Journalists (Conditions of Service) and Miscellaneous Provisions Act, 1955)] including the process of composing types for printing by letter-press, Lithography, Photogravure or other similar process or book-binding.
- (13) Glass;
- (14) Stone-Ware pipes;
- (15) Sanitary Wares;
- (16) Electrical Porcelain insulators of high and low tension;
- (17) Refractories;
- (18) Tiles;
- (19) Heavy and fine chemicals excluding fertilizers but including the following:
 - (a) Turpentine;
 - (b) Rosin;
 - (c) Medical and pharmaceutical preparations;
 - (d) Toilet preparations;
 - (e) Soaps;
 - (f) Inks;
 - (g) Intermediates; dyes, colour lacs and toners;
 - (h) Fatty acids and
 - (i) Oxygen, Acetylene and carbondioxide gases industry;
- (20) Indigo;
- (21) Non-edible vegetable and animal oils and fats;
- (22) Mineral oils refining industry;
- (23) Newspaper establishments;
- * (24) Textiles (made wholly or in part of cotton);
- (25) Tea plantations (other than the tea plantations in the State of Assam);
- (26) Rubber Plantations;
- (27) Cardamom Plantations;
- (28) Pepper Plantations;
- (29) Limestone mines;
- (30) Industrial and power alcohol;
- (31) Asbestos cement sheets;
- (32) Coffee plantations;
- (33) Coffee curing establishments;
- * (34) Textiles made wholly or in part of natural silk;

1st Dec., 1963 :
1st Feb., 1965 :
(25 to 31)

1st June, 1965 :
1st Sep., 1965 :
1st April, 1966 :

1st June, 1966 :
(35 to 41)

1st August, 1966:
1st Jan. 1967 :
(43 to 56)

1st July, 1967 :
(57 to 73)

- (35) Biscuit making industry, including composite units making biscuits and products such as bread, confectionery and milk and milk powder;
- (36) Plywood;
- (37) Automobile repairing and servicing;
- (38) Rice milling;
- (39) Dal milling;
- (40) Flour milling;
- (41) Road motor transport establishments;
- (42) Sugar;
- (43) Hotels;
- (44) Restaurants;
- (45) Establishments engaged in the storage or transport; or distribution of petroleum or natural gas or products or either petroleum or natural gas;
- (46) Cinemas including preview theatres;
- (47) Film studios;
- (48) Film production concerns;
- (49) Distribution concerns dealing with exposed films;
- (50) Film processing laboratories;
- (51) 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;
- (52) Starch;
- (53) Petroleum or natural gas exploration, prospecting, drilling or production;
- (54) Leather and leather products;
- (55) Stoneware jars;
- (56) Crockery;
- (57) 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 ware-houses established under any Central or State Act;
- (58) 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;
- (59) Saw mills;
- (60) Wood seasoning kilns;
- (61) Wood preservations plants;
- (62) Wood workshops;
- (63) Bauxite mines;
- (64) Laundry and laundry services;
- (65) 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;
- (66) Societies, clubs or associations which provide boarding or lodging or both or facility for amusement or any other service to any of members or to any of their guests on payment;
- (67) Companies, societies, associations, clubs or troupes which give any exhibition of acrobatic or other performance or both, in any arena circular or other-wise 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;
- (68) 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;—

1st Jan. 1969
(74 to 83)

1st Feb. 1970.
84 to 85)
1st March, 1970
1st May 1970
(87 to 92)

28th Feb., 1973
7th Aug., 1981

- (i) Canned and bottled fruit juices and pulps;
- (ii) Canned and bottled vegetables;
- (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 crystalised fruits and peals;
- (viii) Chutneys,
- (ix) Any other unspecified item relating to the preservation or canning of fruits and vegetables;
- (69) Confectionery;
- (70) Buttons;
- (71) Brushes;
- (72) Plastic and plastic products;
- (73) Stationery products;
- (74) Attorney as defined in the Advocates Act, 1961 (25 of 1961);
- (75) Chartered or registered Accountants as defined in Chartered Accountants Act, 1949 (38 of 1949);
- (76) Cost and Works Accountants within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959);
- (77) Engineers and engineering contractors not being exclusively engaged in building and construction industry;
- (78) Architects;
- (79) Aerated Water, Soft drinks or Carbonated Water;
- (80) Distilling and rectifying of spirits (not falling under industrial and power alcohol) and blending of spirits;
- (81) Paint and varnish;
- (82) Pickers;
- (83) Milk and milk products;
- @(84) Paper (handmade paper);
- £(85) Edible oils and fats (vanaspati);
- *(86) Textile made wholly or in part of jute.
- (87) 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;
- (88) Forwarding agencies engaged in the collection, packing, forwarding or delivery of any goods including Car-loading break-bulk service and foreign freight service;
- (89) Magnesite mine;
- (90) Stone quarries producing roof and Floor slabs, dimension stones, monumental stones and mosaic Chips;
- (91) Non-ferrous metals and alloys in the form of ingots;
- (92) Agarbattee (including dhoop and dhoopbatti);
- (93) Mica factories and mica mines;
- (94) Stemming, redrying, handling, sorting, grading or packing of tobacco leaf.

Note : *These are parts of the industry mentioned at the item (6)

@This is part of the industry mentioned at item (4)

£This is part of the industry mentioned at item (8)

Accordingly the enhanced rate has been applied to 90 industries/classes of establishments covered under the Act.

APPENDIX 'G'

Statement showing the details of unexempted establishments which were in default of provident fund dues of Rupees one lakh and above (including arrears of provident fund contributions, administrative charges, penal damages etc.) as on 31.3. 1982.

S. No.	Name of the Establishment	P.F. in arrears (Rs. in lakhs)
ANDHRA PRADESH		
1.	Tirupathi Cotton Mills, Renigunta	4.44
2.	Sri Venkatachalapathi Mills Tirupathi	3.99
3.	Andhra Cotton Mills products Cuddapah Dist.	9.54
4.	Krishi Engines, Sanathnagar, Hyderabad	1.14
5.	Shalimar Biscuits Co., Uppal, Hyderabad.	1.13
6.	Andhra Scientific Co. Ltd. Machilipatnam, Krishna Dist.	4.52
7.	Azamzahi Mills, Warangal.	17.48
8.	Appolo Chain Zips (P) Ltd., Moula Ali, Hyderabad	1.30
		43.54
BIHAR		
9.	National Jute Manufacturers Corporation Ltd. Unit R.B.H.M. Katihar	61.01
10.	Katihar Jute Mills Ltd., Katihar	59.85
11.	M/s. Domchanch Main Mica Factory of C.M.I.	09.58
12.	M/s. Eastern Manganese & Minerals Ltd. (Sister concern of C.M.I.)	03.02
13.	M/s. Tisri Mica Factory, Giridih	02.90
14.	M/s. Bihar Sugar Works, Pachrukhi	11.40
15.	M/s. Bihar State Sugar Corporation Ltd., Unit Goraul (Vaishali)	05.51
16.	M/s. Reliance Fire Bricks & Pottery Co. Ltd., Dhanbad.	18.89
17.	M/s. Gaya Textiles (P) Ltd., Gaya	03.12
18.	M/s. Khandelwal Glass Works, Dhanbad	01.36
19.	M/s. Tata Nagar Foundry Co. Ltd., Jamshedpur.	01.97
20.	M/s. Katras Ceramics & Refractories (P) Ltd., Dhanbad.	05.11
21.	M/s. Arthur Butler, Muzaffarpur	01.17
22.	M/s. Pradip Lamp Works, Patna	06.34
23.	M/s. Jayshree Udyog, Patna	02.31
24.	M/s. Chhabirani Agro Industrial Enterprises Ltd., Rohtas	01.85
25.	M/s. Kumardhubi Engg. Works Ltd., Dhanbad	03.88
26.	M/s. Dhanbad Central Cooperative Bank	01.92
27.	M/s. Bihar Barh & Fatwah Central Cooperative Bank, Beharsharif.	02.28
28.	Magadh Central Cooperative Bank, Gaya	01.68
29.	Muzaffarpur Hajipur Central Cooperative Bank Ltd.	01.77
30.	Gopalganj Central Cooperative Bank, Gopalganj.	01.11
		208.03

DELHI

31.	M/s. Bharat Overseas (P) Ltd., New Delhi.	1.41
32.	M/s. Ashoka Auto & General Industry (P) Ltd., New Delhi.	1.44
33.	M/s. Samachar Bharti, New Delhi	4.23
34.	M/s. National Chemical Industries Ltd., New Delhi.	1.93
35.	M/s. National Herald, New Delhi	2.24
36.	M/s. Hindustan Samachar Co-operative Society Ltd.. New Delhi	3.23
		<hr/> 14.48

GUJARAT

37.	M/s. The Keshav Mills Co. Ltd. (Now as Petlad Textile Mills a unit of NTC (Guj.) Ltd., Petlad	3.55
38.	M/s. The Maneckchowk Ahmedabad Mfg. Co. Ltd., (Now in liquidation) Ahmedabad	18.68
39.	M/s. Shri Keshariya Investment Ltd., (Priyalaxmi Mills) Barodo (now run by NTC (Guj.) Ltd., as an authorised controller. Baroda.	22.07
40.	M/s. Ahmedabad New Laxmi Cotton Mills Co. Ltd., Ahmedabad.	4.41
41.	M/s. Rajnagar Spinning Weaving and Manufacturing Co. Ltd. (Now as Rajnagar Textile Mills Unit NTC (Guj.) Ltd., Ahmedabad	2.40
42.	M/s. The Rajnagar Spinning Weaving and Manufacturing Co. Ltd. (Now as Rajnagar Textile Mills, a unit of NTC (Guj.) Ltd., Ahmedabad	2.50
43.	M/s. Jahangir Vakil Mills, Bhavnagar	5.41
44.	M/s. Ahmedabad Eagle Engg. (P) Ltd., Ahmedabad.	1.22
45.	The General Mechanical Workshop, Karamsad.	1.43
46.	The Central Pulp Mills, Sonagadh	13.56
47.	M/s. Digvijay Mills Potteries Ltd., Vagadia	1.22
		<hr/> 76.45

KARNATAKA

48.	M/s. Metro Malleable Manufacturers, Bangalore	4.31
49.	M/s. Mysore Machinery, Bangalore.	3.08
50.	M/s. Nippon Electronics, Bangalore	1.13
51.	M/s. Mysore Tools, Bangalore	2.77
52.	M/s. Mysore Structuals, Bangalore	4.30
53.	M/s. Shankar Textile Mills, Davanagere	3.94
54.	M/s. Ganeshwar Textiles Mills, Davanagere	1.03
55.	M/s. Mahadeva Textile Mills, Hubli	7.01
56.	M/s. Bellary Spinning & Weaving Mills, Bellary	6.32
57.	M/s. Anjaneya Cotton Mills, Davanagere	3.65
58.	M/s. Kanara Tile Works, Mangalore	1.28
59.	M/s. Bangalore Dress Mfg. Co. Bangalore	1.63
60.	M/s. Ellen Thoburn Coven Memorial Hospital, Kolar.	2.07
61.	M/s. Durbar Beedi Works, Mangalore	2.52
		<hr/> 45.04

KERALA

62.	Mlmalai Tea Estate	1.35
63.	M/s. Elstone Estate & Industries Ltd., Kalpetta	2.58
64.	Ranimudi Tea Estate, Div. IV, Peermade	3.19
65.	M/s. Ponmudi Tea Factory and Estate.	4.41
66.	M/s. Bonaccord Estate	1.02
67.	Arthala Tea Estate, Kalikara	3.45
68.	Cannanore Spinning & Weaving Mills, Cannanore.	1.89
69.	M/s. Alagappa Textile, Alagappanagar	9.17
70.	M/s. Malabar Textile Spinning & Weaving Mills, Calicut.	3.77
71.	Cannanore Spinning & Weaving Mills, Mahe	2.80
72.	M/s. Parvathy Mills, Quilon.	1.48
73.	M/s. Royal Beedi Depot, Calicut.	2.41
74.	M/s. A.S. Muhammed Kutty Co. Apple Photo Beedi, Palghat.	5.54
75.	M/s. M.S.M. Saliheen Sahib & Sons, Chedi Mark Beedi Co., Palghat.	3.42
76.	Kerala Ceramics & Tiles, Feroke, Calicut	3.08
77.	Kerala Ceramics, Feroke, Calicut.	7.31
78.	M/s. Encos Housing Unit	1.71
79.	M/s Cochin Malleables (P) Ltd., Trichur.	2.41
80.	Bruntan & Engineers Ltd., Cochin	2.59
81.	Malabar Motor Transport Cooperative Society for Ex-servicemen. Cochin-1.	6.80
82.	Modern Wood Crafts, Tellicherry	2.85
83.	M/s. S.R.V. Press & Publication, Quilon	2.02
		<hr/>
		75.25

MADHYA PRADESH

84.	Indore Malwa United Mills, Indore	99.17
85.	Kalyanmal Mills, Indore	33.80
86.	Swadeshi Cotton & Flour Mills, Indore	47.53
87.	Hira Mills, Ujjain	32.59
88.	Begnal Nagpur Cotton Mills, Rajnandgaon	16.92
89.	New Bhopal Textile Mills, Bhopal	23.64
90.	Indore Textiles Ltd., Ujjain	9.71
91.	Hope Textiles Ltd., Indore	41.59
92.	Binod Mills Co. Ltd., Ujjain	215.18
93.	Bimal Mills, Ltd., Ujjain	40.57
94.	M/s. Bilaspur Spinning Mills & Industries Ltd., Bilaspur.	6.23
95.	J.B. Mangharam & Co. Pvt. Ltd., Gwalior	11.79
96.	Saund Zweired Union (I) Pvt. Ltd., Gwalior	5.92
97.	Bhandari Iron & Steel Co. Ltd., Indore	1.52
98.	M/s. Jaora Sugar Mills, Jaora	5.22
99.	The Hitwad Bhopal, Bhopal	2.27
100.	E. & M. Works Reclamation Sub-Division, Satna.	2.41
		<hr/>
		596.06

MAHARASHTRA

101.	M/s. Shamsher Sterling Cable Ltd. Kirol, Ghatkopar, Bombay-86.	2.86
102.	M/s. Malik Electrical Pvt. Ltd., Bombay	1.64
103.	M/s. G.K. Auto Industries Pvt. Ltd., Bombay.	1.01
104.	M/s. R.H. Sanderson, Nagpur	1.59
105.	M/s. Mandovi Shipyard Pvt. Ltd., Margao, Goa.	1.87
106.	M/s. Ogale Glass Works Ltd., Ogalewadi, Dist. Satara	29.38
107.	M/s. Hindustan Wire Netting Co., Agra Road, Thane.	9.25
108.	M/s. Desmet (India) P. Ltd., Thane	1.82
109.	M/s. Structural Engg. Works No. 2, Mulund, Bombay-80.	5.20

110.	Can Manufacturing Co. Ltd., Bombay	1.17
111.	M/s. Salvi Super Structure, Bombay	1.17
112.	M/s. Universal Mechanical Works Pvt. Ltd. Bomby.	6.57
113.	M/s. Hind Cycle Ltd., Bombay	124.81
114.	M/s. Globe Auto Elec. Ltd., Bombay	7.67
115.	M/s. Kulkarni Foundaries Industrial Estate, Poona.	1.18
116.	M/s. Pittie Tractors Pvt. Ltd., Pune.	2.96
117.	M/s. Agarwal Fabrications, Poona-14.	1.19
118.	M/s. Anikhila Industries, Poona-18.	1.07
119.	M/s. M. Jaifabs Textile Mills P. Ltd., Bombay	4.78
120.	M/s. Woollen Textiles Mills, Bombay	2.75
121.	M/s. Easkay Dye & Ptg. Works, Thane.	2.76
122.	M/s. Krishan Wvg. Mills Bhandup, Bombay	1.05
123.	M/s. Dhulia Textiles Mills, Dhulai	7.80
124.	M/s. Nanded Textile Mills, Station Nanded	6.81
125.	M/s. Jalgaon Cotton Growers Co-operative Spinning Mills, Nagardoola, Tal. Bluegaon	4.02
126.	M/s. Vidarbha Mills Berar Ltd. Achalpur	2.57
127.	M/s. Yeswant Textile Pvt. Ltd., Nagpur	2.67
128.	M/s. Savatram Ramprasad Spg. & Wvg. Mills Ltd., Akola	3.44
129.	M/s. R.B. Bansilal Abirchand Spg. & Wvg. Mills Ltd., Nagpur	3.12
130.	M/s. The Digvijay Textile Mills, Lalbaug, Bombay	13.55
131.	M/s. India United Group of Mills, N.T.C.	221.22
132.	M/s. National Cotton Products, Bombay	1.34
133.	M/s. Shree Sitaram Mills Ltd., Bombay	47.51
134.	M/s. Shree Shakti Mills Ltd., Bombay	5.79
135.	M/s. Sayaji Mills Ltd., Bombay	1.90
136.	M/s. Bharat Textile Mills (H.S.) Unit, Bombay.	14.94
137.	M/s. Phoenix Mills, Bombay	91.44
138.	M/s. New India Rayon Mills Co. Pvt. Ltd., Bombay.	26.76
139.	M/s. Shree Krishna Woollen Mills Ltd., Bombay.	8.32
140.	M/s. Bradbury Mills Ltd., Bombay	203.19
141.	M/s. Sakseria Cotton Mills, Senapati Bapat Marg, Bombay.	18.12
142.	M/s. Ahmed Woollen Mills, Thane	1.33
143.	M/s. Shiv Silk Mills, Thane	1.29
144.	M/s. Ellora Silk Mills (P) Ltd., Thane	3.58
145.	M/s. Dhanraj Mills Pvt. Ltd., Bombay	1.08
146.	M/s. New Kaiser-i-Hind Spg. Mills, Bombay	20.69
147.	M/s. Armilan Dying Pvt. Ltd., Thane	2.24
148.	M/s. Shree Shankar Dying Mills, Thane	1.52
149.	M/s. Techno-prints (I) Pvt. Ltd., Distt. Thane.	1.33
150.	M/s. Easkay Dyeing & Printing Works Unit No. II, Bombay.	1.22
151.	M/s. Narsingh Girji Mills, Solapur.	3.80
152.	M/s. Solapur Spinning & Weaving Mills, Solapur.	30.83
153.	M/s. Pioneer Rubber Mills Pvt. Ltd., Bombay.	1.54
154.	M/s. Shree Products Ltd., Bombay, Poona-18.	2.16
155.	M/s. Shakti Offset Works, Nagpur	10.23
156.	M/s. Shivraj Fine Art Mills Works, Nagpur	11.24
157.	M/s. Bombay Potteries & Tiles Ltd. Bombay	2.30
158.	Shree Ambica Glass Works P. Ltd., Thane	2.82
159.	M/s. Pure Drinks Pvt. Ltd., Worli, Bombay	1.22
160.	M/s. Gaurav Chemical Pvt. Ltd., Thane	1.24
161.	M/s. Beccan Pharmaceuticals, Bombay-69.	1.22
162.	M/s. Timblo (P) Ltd., Margao	2.63
163.	M/s. Timblo Pvt. Ltd., Margao, Goa.	4.24
164.	M/s. Eastern Machinery & Trading Co., Bombay	1.02
165.	M/s. Timblo Pvt. Ltd., Margao, Goa	2.19
166.	M/s. Gosalia Shipping, Goa	1.46
167.	M/s. Capco Pvt. Ltd., Bombay	2.74
168.	M/s. Lalwani Brothers, Bombay	1.49
169.	M/s. B. Chawdhary & Co. Pvt. Ltd., Bombay	1.16

170.	M/s. Shyam International, Bombay-63.	13.55
171.	M/s. Sable & Waghire & Co., Solapur	11.44
172.	M/s. Abdulsatar Rahmanbhai, Sangali.	4.09
173.	M/s. Garment Cleaning Works, Worli, Bombay	2.54

1049.69

ORISSA

174.	M/s. Kodar Mull & Sons, Rourkela	1.73
175.	M/s. Kalinga Industry, Cuttack (Closed)	1.47
176.	M/s. B. Pattnaik Mines Ltd, (under liquidation)	2.11
177.	M/s. Shree Durga Glass Works (P) Ltd., Barang.	2.07
178.	M/s. Hindustan Aeronautics Ltd. (Voluntary Coverage)	1.21
179.	M/s. Orissa Textile Mills Ltd.	41.07
180.	M/s. Orissa Industries Ltd.	1.75
181.	M/s. Orissa Fertilizer and Chemicals Ltd.	2.60
182.	M/s. Orissa Fisheries Development Corpn. Ltd.	1.14
183.	M/s. Electrical Stores Division, Cuttack	1.06
184.	M/s. Orissa Industries	4.37
185.	M/s. Orissa Road Transport Corpn. Ltd. Berhampur.	7.80
186.	M/s. Sundergarh Mining Labour contract Co. op Society Ltd.	1.14
187.	M/s. BSL Co. Ltd. Limestone Biramitrapur	21.74
188.	M/s. Pressels (P) Ltd.	1.69
189.	Rourkela Construction	1.14
190.	M/s. O.F.C. Saw Mills, Nuapada, Cuttack	1.04
191.	M/s. Hirakud Industrial Works Ltd.	1.05

96.18

PUNJAB

192.	M/s. Globe Steels, Ballabgarh	2.52
193.	M/s. Pearl Cycle (P) Ltd., Ballabgarh	2.04
194.	M/s. Bee Gee Corp. (P) Ltd., Patiala	1.72
195.	M/s. Punjstar Standard Electronics Ltd. Mohali	1.20
196.	M/s. Prestolite of India Ltd., Faridabad	5.18
197.	M/s. Ameteeep Machine Tools Pvt. Ltd., Faridabad.	1.68
198.	M/s. Ego Metal Works (P) Ltd. Gurgaon	1.52
199.	M/s. Daulat Indl. Corpn (P) Ltd., Ludhiana	2.03
200.	M/s. Northern Railway Locomotive Workshop Amritsar.	1.37
201.	M/s. Northern Railway Bridge Workshop Jullunder Cantt.	1.07
202.	M/s. Lakshmi Rattan Engg Ltd., Faridabad.	1.26
203.	M/s. Kharar Textile Mills, Kharar (Ropar)	2.14
204.	M/s. Panipat Woollen Mills, Kharar (Ropar)	2.02
205.	M/s. Himachal Shoddy Mills Paonta Sahib	1.29
206.	M/s. Anand Synthetics Ltd., Faridabad	2.93
207.	M/s. S.J. Knitting & Finishing Mills Faridabad.	2.57
208.	M/s. Bengal National Textile, Faridabad	2.69
209.	M/s. Bharat Carpets Ltd., Faridabad	3.01
210.	M/s. Haryana Tourism Corpn., Chandigarh	3.31
211.	M/s. Project Officer Haryana Tourism Corpn. Ltd., Badkhal Lake, Faridabad.	2.54
212.	M/s. Land Development & Seeds Corpn., Hissar,	2.08
213.	M/s. Municipal Committee water works, Patiala	1.04
214.	M/s. Ambala Bus Syndicate (P) Ltd., Ropar.	4.38
215.	M/s. Post-Graduate Institute of Medical Education & Research, Chandigarh.	204.15
216.	M/s. Shoe Production Centre, Karnal	2.00
217.	M/s. Organo Chemical Industries, Sonapat	1.23
218.	M/s. Military Farm, Jullunder Cantt.	2.40

261.37

RAJASTHAN

219.	Dholpur Glass works Ltd., Dholpur	1.49
220.	M/s. Kamala Asbestos Cement Articles Industries, Beawar.	1.08
221.	M/s. Lal Chand Agrawal Stone Quarries Contractor, Kota.	2.91
222.	M/s. Jaipur Spinning & Weaving mills Ltd. Jaipur.	13.66
223.	M/s. Mewar Textiles Mills Ltd., Bhilwara	1.49

20.63

TAMILNADU

224.	The Bharathy Mills Ltd., Mudaliarpet Pondicherry.	24.63
225.	Kaleeswarar Mills Ltd., Coimbatore	13.30
226.	Somasundaram Mills (P) Ltd., Somasundaram Mill Road, Coimbatore.	26.60
227.	The Coimbatore Spinning & Weaving Mills Ltd., Coimbatore.	8.94
228.	Coimbatore Murugan Mills Ltd., Coimbatore	2.01
229.	Pankaja Mills Ltd., Coimbatore	7.51
230.	Sarada Mills Ltd., Coimbatore	3.55
231.	Kaleeswarar Mills 'B' Unit, Kalayarkoil, Ramnad.	2.27
232.	Binny Ltd., Madras	1.04
233.	Thirumagal Textiles Ltd., Gudiatnam North Arcot Dt.	1.49
234.	Ramalinga Choodambikai Mills Ltd. Tiruppur-1.	6.80
235.	Gnanambikai Mills Ltd., Coimbatore	19.61
236.	Sri Mahalakshmi Textile Mills, Madurai.	19.61
237.	Angappa Spinning and Weaving Mills Madurai (Formerly known as Raja Mills, Madurai).	1.20
238.	Karur Mills Ltd., Karur Trichy	1.72
239.	J. Marimuthu Handloom weaving Factory Kanyakumari Dist.	1.68
240.	Thangam Textiles, Madurai	1.02
241.	South Arcot Dt., Co-operative Spinning Mills Ltd., South Arcot Dt.	1.72
242.	Southern Textiles Konnampalayam, Coimbatore.	4.08
243.	The Alagappa Cotton Mills, Ramnad.	2.57
244.	Sri Ramalinga Choodambikai Mills (P) Ltd., Tiruppur	4.42
245.	Sri Hari Mills (P) Ltd., Ondipudur.	1.70
246.	Jothi Mills, Perianaickenpalayam, Coimbatore-17.	4.23
247.	Kandaswamy Spinning Mills, Erode.	2.39
248.	Swadeshi Cotton Mills, Pondicherry.	3.42
249.	Anglo French Textiles, Pondicherry	4.43
250.	Pilot Pen Co. (India) P. Ltd., Madras	11.26
251.	Micro Tools Ltd., Changalpattu	2.41
252.	Precision Engineering Industries, Madras-41.	1.35
253.	Textool and Co., Coimbatore	13.23
254.	Annamalai University Engineering Department Workshop. South Arcot District.	4.97
255.	Madras Type Foundry, Madras	1.68
256.	Madras Machine Tools Limited, Coimbatore.	9.22
257.	Guindy Machine Tools (P) Ltd., Guindy, Madras-32-	1.63
258.	Excel Industries, Coimbatore.	1.02
259.	Coromandel Steels, Madras-58.	1.05
260.	R.M.T. Drills (P) Ltd., Madras.	1.46
261.	Chemach Engineers (P) Ltd., Madras	3.75
262.	Essor Engineering Works, Madras-3.	1.22
263.	Enfield India Limited, Madras-19.	4.27
264.	Iris Engineering Industries (P) Ltd., Coimbatore.	2.66
265.	Measurall Engineering Co., Coimbatore.	2.89
266.	The Standard Machine Tools (P) Ltd., Madras-32.	1.27
267.	Eastern Ore Corporation, Madras-3.	1.11
268.	Veenus Moulders, Virugambakkam, Madras-87.	1.20
269.	Chitram and Co., Madras-13.	5.63
270.	Arul and Co., Madras-15.	1.23

271.	F.D. Stewart and Co., Madras	1.29
272.	Swamy Motor Transports (P) Ltd., Thanjavur.	1.52
273.	The Assistant Executive Engineer (Q & P) Pallavaram, Quarry Works Department, Madras-93.	1.84
274.	M.L.J. Press, Madras-4.	1.93
275.	Thompson & Co., Madras.	1.35
276.	Ganges Printing Ink Factory, Madras-20.	1.93
277.	The Indian Express (Madurai) Pvt., Ltd., Madras.	4.22
278.	Navasakthi Press, Madras	1.30
279.	Tamilnadu Magnesite Ltd., Salem.	17.39
280.	Tamilnadu Magnesite Products Ltd., Salem-7.	2.40
281.	Tamilnadu State Farm Corporation, Madras-4.	2.35
282.	E.P. Kumaravel Beedi Factory, Mukkudal, Tirunelveli.	1.12
283.	Garuda Chits & Trading Co., Madras-86.	2.49
284.	Krishna Mines, Tirunelveli District.	1.70
285.	United Bleachers Ltd., Coimbatore District.	3.37
286.	Rajaratna Mills Ltd., Madurai	1.65
287.	Narasimha Mills Ltd., Coimbatore	2.68
288.	Chennimalai Weavers Co-operative Production and Sail Society., Ltd Tiruppur.	1.61
289.	Prakash Mills (P) Ltd., Coimbatore	1.28
290.	Krishnamenon Textiles, Madurai	1.78
291.	Velusamy Textiles, Madurai	4.88
292.	M. Picharaman Textiles, Madurai	1.14
293.	Mani Textiles, Madurai	1.16
294.	Palamalai Ranganathar Mills Ltd., Coimbatore	1.83
295.	Jayalakshmi Mills Co. Ltd., Coimbatore	6.69
296.	Kasthuri Mills Ltd., Coimbatore	8.47
297.	Vijayalakshmi Mills Ltd., Coimbatore	2.26
298.	Janardhana Mills Ltd., Coimbatore	12.98
299.	Kadri Mills (Coimbatore) Ltd., Coimbatore	8.90
300.	Bhavani Mills Ltd., Coimbatore.	2.74
301.	Sri Ramlok and Co., Madras-17.	1.49
302.	Somasundaram Super Spinning Mills Ltd., Ramnad District.	3.13
303.	Bhagavathy Vilas Cigar Factory	2.53
304.	Tamilnadu Housing Board Wood Working Unit, Madras-35.	2.04
305.	Kodanad Tea Estates, Nilgiris	2.18

347.01

NORTH EASTERN REGION

306.	Assam Siliminite Ltd., Gauhati.	}	3.04
307.	Assam Siliminite Ltd., Sonapahar.		
308.	P.W.D. Mechanical Workshop, Gauhati		7.04
309.	P.W.D. Mechanical Workshop, Jorhat.		2.86
310.	Assam Hard Board Ltd., Kamarup, Gauhati		7.29

14.13

UTTAR PRADESH

311.	M/s. Electricity Transmission, U.P.S.E.B, Mirzapur.	1.20
312.	M/s. Metal Goods (Mfg.) Varanasi.	2.11
313.	M/s. Allahabad Glass Works Ltd., Naini, Allahabad.	2.20
314.	M/s. Saksaria Sugar Mills, Gonda.	17.17
315.	M/s. Laxmi Devi Sugar Mills, Deoria.	18.24
316.	M/s. U.P. State Sugar Corporation Ltd., Barabanki.	5.19
317.	M/s. Mahabir Sugar Mills, Gorakhpur.	16.95
318.	M/s. U.P. State Sugar Corporation, Bahraich.	19.98
319.	M/s. U.P. State Sugar Corporation, Burhwal, Barabanki.	10.87
320.	M/s. R.K. Mills, Mirzapur.	1.23
321.	M/s. Naini Glass Works, Allahabad.	1.29

322.	M/s. Bijli Cotton Mills, Hathras, Aligarh.	15.99
323.	M/s. Indian Trading Corporation, Aligarh.	1.41
324.	M/s. H.R. Sugar Factory, Bareilly.	17.49
325.	M/s. Ajudhia Sugar Mills, Moradabad.	10.53
326.	M/s. Postal Seal Coop. Society, Aligarh.	4.13
327.	M/s. R.R. Steel & Alloys Ltd., Bareilly.	1.12
328.	M/s. Tiger Locks Ltd., Aligarh.	3.70
329.	M/s. Tiger Products Pvt. Ltd., Aligarh.	5.74
330.	M/s. Tiger Hardware & Tools Ltd., Aligarh.	6.72
331.	M/s. Moradabad Spinning and Weaving Mills, Moradabad.	6.49
332.	M/s. Meerut Straw Board Mills, Meerut	4.96
333.	M/s. L.K. Textiles, Saharanpur.	5.89
334.	M/s. U.P. State Sugar Corporation, Mohiuddinpur, Meerut.	1.54
335.	M/s. Jaswant Sugar Mills, Meerut.	22.11
336.	M/s. Pannji Sugar & General Mills, Muzaffarnagar	15.61
337.	M/s. U.P. Steels Ltd., Muzaffarnagar.	2.33
338.	M/s. Durga Enterprises, Ghaziabad.	1.62
339.	M/s. Rainbow Steels, Muzaffarnagar.	1.87
340.	M/s. Electricity Distribution Division, Pauri Garhwal.	22.80
341.	M/s. Hind Cycles Ltd, Ghaziabad (owned by M/s. National Bicycle Corporation)	1.06
342.	M/s. Muir Mills Co., Ltd., Kanpur.	2.19
343.	M/s. Victoria Mills Ltd., Kanpur.	45.65
344.	M/s. Swadeshi Cotton Mills Ltd., Kanpur.	21.11
345.	M/s. Laxmi Rattan Cotton Mills, Kanpur	31.43
346.	M/s. Atherton Waste & Co., Kanpur.	43.51
347.	M/s. L.R. Engg. Works, Kanpur	3.54
348.	M/s. Ruby Industries, Kanpur.	2.07
349.	M/s. Gopi Nath Chhanga Mal, Kanpur.	1.44
350.	M/s. Associated Journals Ltd., Lucknow.	8.45
		<hr/> 408.93 <hr/>

WEST BENGAL

351.	Associated Assby Industry, Calcutta-50.	4.79
352.	Agrind Fabrication, Calcutta.	3.15
353.	Bengal Mills Agency, Calcutta	1.47
354.	Bertrams Scott., Titagarh, 24-Parganas	18.77
355.	B.S. Engineering Corporation	3.63
356.	Britannia Buildings & Iron Company, Calcutta.	1.78
357.	Bird & Co., Calcutta-48	22.69
358.	Bright Wires (P) Ltd., 24-Parganas.	2.73
359.	Calcutta Electric Lamp Works, Calcutta.	1.80
360.	Corporated Engineers (I) Ltd., Calcutta.	1.05
361.	Canton Carpentry Works, Calcutta.	13.81
362.	Coal Field Engineering Durgapur, Burdwan.	1.13
363.	Cicco (I) Ltd., Calcutta-50.	4.29
364.	Chains India (P) Ltd., Calcutta-16.	2.84
365.	Carter Pooler & Co., Calcutta-36.	21.42
366.	Durgapur Foundry & Engineering (Sanjib Engg. Cooperative Society Ltd.) Durgapur, Burdwan.	1.55
367.	Eastern Type Foundry, Calcutta-5.	1.78
368.	Electrical Industries Corporation, Calcutta.	5.54
369.	East India Industries, 24 Parganas.	4.71
370.	Howrah Engineering Concern, Howrah.	1.31
371.	Howrah Iron & Steel Works (P) Ltd., Howrah.	5.41
372.	Indian Malleable Castings, Calcutta-56.	4.98
373.	India Cycle Manufacturing Co. Ltd., Calcutta.	3.38
374.	Industrial Equipment (P) Ltd., Calcutta-33	2.24
375.	Indian Mechanisation & Allied Products, Calcutta.	2.32
376.	India Eyelet Industry, Calcutta.	2.92

377.	India Capacitors, Calcutta.	6.22
378.	Kalpna Engineering (P) Ltd., Calcutta.	2.78
379.	Keymer Bagohowe Manufacturing Co. (P) Ltd. Calcutta.	6.28
380.	Marshall & Sons, Calcutta.	4.90
381.	National Screw & Wire Products, Calcutta-1.	2.12
382.	Peoples Engineering & Motor Works, Howrah.	2.32
383.	Peoples Engineering & Motor Works, (Fy. No. II), Howrah.	3.50
384.	Poddar Sanitary Works, Calcutta.	4.70
385.	Paharimata Iron Works, (P) Ltd., Howrah.	3.09
386.	Port Engineering Works, Howrah.	13.63
387.	Precision Industries (P) Ltd., Calcutta.	5.31
388.	Raymon Engineering Works, Howrah.	3.75
389.	Shalimar Works, Howrah.	11.61
390.	Surendra Engineering Works, 24, Parganas.	1.50
391.	Sur & Co., Calcutta.	5.11
392.	Shaw & Co., Howrah.	1.60
393.	Sree Laxmi Iron & Steel Works, Lilluah.	2.25
394.	Spring Sales, 24 Parganas.	3.80
395.	Sankar Industries, Salkia, Howrah.	1.16
396.	Thakurdas Sureka Iron Foundry, Howrah.	4.48
397.	Thakurdas Sureka Iron Foundry, (Fy. No. 2), Howrah.	1.29
398.	Taps & Dies Ltd., Calcutta-1.	3.62
399.	Universal Lamp Works, Calcutta.	2.27
400.	Union Engineering Works, Howrah.	1.67
401.	Wire Machinery Mfg. Co. Ltd., 24 Parganas.	5.40
402.	Cheback Boat Co., Calcutta.	1.63
403.	Arati Cotton Mills, Howrah.	3.05
404.	Bangeswari Cotton Mills, Calcutta.	9.32
405.	Bengal Fine Spinning & Weaving Mills, Dist. Hooghly.	7.60
406.	Bengal Textile Mills, Murshidabad.	2.72
407.	Bengal Laxmi Cotton Mills, Hooghly.	33.64
408.	Bangasree Cotton Mills, 24 Parganas.	1.87
409.	Bangadaya Cotton Mills, 24, Parganas.	9.20
410.	Bengal Belting Works, Ltd., Hooghly.	2.05
411.	Dhakeswari Cotton Mills, Burdwan.	8.98
412.	Jyoti Weaving Fy.	3.42
413.	Kanoria Industries	1.24
414.	Laxmi Narayan Cotton Mills, Hooghly.	33.21
415.	Mahindra Mills Ltd.	3.27
416.	Rampooria Cotton Mills, Calcutta.	79.14
417.	Sodepore Cotton Mills, 24 Parganas.	2.95
418.	Sree Mahalaxmi Cotton Mills, Calcutta	15.91
419.	Shalimar Rope Works, Howrah.	6.67
420.	Texwell (P) Ltd. Calcutta.	1.83
421.	Central Cotton Mills, Howrah	7.41
422.	Ambari Tea Estate, Jalpaiguri	5.18
423.	Beech Tea Estate, Jalpaiguri	4.43
424.	Bhatpara Tea Estate, Jalpaiguri	5.60
425.	Chandmani Tea Estate, Siliguri, Darjeeling	1.69
426.	Ceders Tea Estate, Darjeeling	3.76
427.	Dem Dima Tea Estate, Jalpaiguri	6.61
428.	Gayaganga Tea Estate, Darjeeling	2.76
429.	Hilla Tea Estate, Jalpaiguri	6.45
430.	Gayabari Tea Estate, Darjeeling	3.83
431.	Kumar Tea Estate, Jalpaiguri	2.45
432.	Karala Valley Tea Estate, Jalpaiguri	4.46
433.	Looksan Tea Estate, Jalpaiguri	7.44
434.	Majherdebari Tea Estate, Jalpaiguri	15.86
435.	Meechpara Tea Estate, Jalpaiguri	3.81
436.	Mondakotee Tea Estate, Darjeeling.	4.42
437.	Nurbong Tea Estate, Darjeeling.	1.71

438.	Okaity Tea Estate, Darjeeling	2.33
439.	Pashok Tea Estate, Darjeeling	8.18
440.	Pandam Tea Estate, Darjeeling	2.63
441.	Potong Tea Estate, Darjeeling	5.25
442.	Poobong Tea Estate, Darjeeling	1.50
443.	Ramshai Tea Estate, Jalpaiguri	2.40
444.	Rajabhat Tea Estate,	2.43
445.	Rungmook Tea Estate	4.04
446.	Red Bank Tea Estate, Jalpaiguri	2.29
447.	Satali Tea Estate, Jalpaiguri	2.20
448.	Singall Tea Estate, Darjeeling.	3.63
449.	Sarugaon Tea Estate, Jalpaiguri.	10.50
450.	Sonali Tea Estate, Jalpaiguri	2.12
451.	Vah-Tukvor Tea Estate, Darjeeling	2.12
452.	Dominion Rubber Works, Howrah.	3.48
453.	International Rubber, Calcutta.	4.21
454.	India Rubber Goods Manufacturing, Howrah.	3.89
455.	India Rubber Manufacturing Ltd., Howrah.	4.95
456.	Kedar Rubber, Ltd., Calcutta.	2.36
457.	R.B.S. Rubber, Howrah.	1.24
458.	Tropical Rubber, Calcutta.	1.31
459.	National Iron & Steel Co. Ltd., Howrah.	18.27
460.	Bharat Jute, Mills, Howrah.	18.69
461.	Priti Paper & Board Mills, Hooghly.	1.26
462.	Swastik Board & Paper Mills Howrah.	1.42
463.	Janbani Printing & Publishers (P) Ltd. Calcutta.	1.01
464.	Sodepur Pottery, 24, Parganas.	4.37
465.	Belur Glass Works Bally, Howrah.	2.66
466.	Calcutta Glass & Silicate, Calcutta-37.	3.45
467.	Krishna Silicate & Glass Works, Calcutta.	2.72
468.	Metro Glass Works, Calcutta-28.	2.05
469.	New India Glass Works, Calcutta-28.	1.80
470.	Allied Resin & Chemicals, Calcutta-27.	2.26
471.	Brahmachari Research Institute (P) Ltd., Calcutta.	3.60
472.	Bharati Chemicals (K.N. Chemicals), Calcutta-1.	2.48
473.	Dr. Paul Lohman (I) Ltd., Calcutta-1.	1.26
474.	Ganges Printing Ink Factory Ltd.	2.57
475.	Oriental Research & Chemical, Howrah.	2.35
476.	Sulekha Works (P) Ltd., Calcutta-32.	2.91
477.	Kolay Biscuit Co., Calcutta.	4.04
478.	Lily Biscuit Co., Calcutta.	4.81
479.	P. Sett & Co., Calcutta-4.	1.67
480.	Carew & Co., Asansol, Burdwan	2.37
481.	Basumati Corporation, Calcutta-12.	1.25
482.	Satyajug Publications (P) Ltd., Calcutta.	1.92
483.	Bharat Oversease (P) Ltd., Calcutta.	7.40
484.	Laxmi Narayan Cotton Mills., (H.O.) Calcutta.	1.21
485.	Madhoprosad Mahabirprosad Suppliers (P) Ltd., Calcutta.	2.19
486.	United Provinces Commercial Corporation, Calcutta.	1.98
487.	Spencer Aerated Water, Calcutta-14.	2.72
		<hr/>
		741.67

APPENDIX—H

Statement showing the details of the exempted establishments which were in default of Rs. one lakh or more as on 31st March, 1982 in transferring the P.F. contributions to their respective Board of Trustees.

S. No. Name of the Establishment

Amount not transferred
(Rs. in lakhs)

ANDHRA PRADESH 'NIL' NORTH EASTERN REGION

1. M/s. Assam Tribune, Gauhati	1.22
	<u>1.22</u>

BIHAR

2. M/s. Bihar State Sugar Corporation Ltd.	1.69
3. M/s. Motipur Sugar Factory & Cane Farm, Muzzafarpur	17.12
4. M/s. Bihar Fire-bricks & Potteries Ltd. Dhanbad.	6.88
5. Newspaper & Publication (P) Ltd.	7.43
	<u>33.12</u>

DELHI 'NIL' GUJARAT

6. M/s. Shri Sublaxmi Mills Ltd., Cambay	2.94
	<u>2.94</u>

KARNATAKA 'NIL' KERALA

7. M/s. Travancore Rayons Ltd.	18.26
8. M/s. The Aluminium Industries Mannar	2.12
9. M/s. Kerala State Road Transport Corporation	92.83
	<u>113.21</u>

MADHYA PRADESH

10. M/s. Burhanpur Tapti Mills, Burhanpur	5.19
11. M/s. Shree Sajjan Mills, Ratlam	2.12
12. M/s. Bharat Aluminium Co. Ltd.	1.81
	<u>9.12</u>

MAHARASHTRA

13. Western India Spinning & Manufacturing Co. Ltd., Bombay	20.73
14. M/s. Alcock Ashdown & Co. Ltd., Bombay	4.37
15. M/s. Model Mills Ltd., Nagpur	10.88
16. M/s. Kamani Tubes Ltd., Bombay	11.00
17. M/s. Saswad Mali Sakhar Karkhana Ltd., Sholapur.	5.18
18. M/s. Finlay Mills Ltd., Bombay	5.27
19. M/s. Gold Mohur Mills Ltd., Bombay	2.62
20. M/s. Estrela Batteries Ltd., Bombay	5.13
	<hr/> 65.18 <hr/>

ORISSA

'NIL'

PUNJAB

'NIL'

RAJASTHAN

21. M/s. Hindustan Machine Tools Ltd., Ajmer	2.34
	<hr/> 2.34 <hr/>

TAMIL NADU

'NIL'

UTTAR PRADESH

22. M/s. Laxmiji Sugar Mills, Hardoi.	19.65
23. M/s. Indian Telephone Industries, Raibareilly	3.12
	<hr/> 22.77 <hr/>

WEST BENGAL

24. M/s. Alexandra Jute Mills Co. Ltd.	37.34
25. M/s. Kalvin Jute Co. Ltd.	147.11
26. M/s. Kinnison Jute Co. Ltd.	82.16
27. M/s. Khardah Co. Ltd.	27.70
28. M/s. Megan Mills Ltd.	95.78
29. M/s. Shri Ambica Jute Co. Ltd.	78.28
30. M/s. Union Jute Co. Ltd.	6.69
31. M/s. Dalhousie Jute Co. Ltd.	18.33
32. M/s. Eastern Mfg. Co. Ltd.	77.88
33. M/s. North Brook Jute Mills Ltd.	125.52
34. M/s. Empire Jute Co. Ltd.	106.88
35. M/s. Naskarpara Jute Co. Ltd.	32.60
36. M/s. Shree Gouri Shanker Jute Mills Ltd.	74.23
37. M/s. Bird Jute & Export Ltd.	3.59
38. M/s. East Bengal Engg. Co. Ltd.	5.69
39. M/s. Weeting House Saxby Farmer Ltd.	13.41
40. M/s. India Hard Metals Ltd.	9.10
41. M/s. Burn & Co. Ltd.	50.69
42. M/s. Indian Standard Wagon Pvt. Ltd.	15.60

43.	M/s. National Rubber Ltd.	6.83
44.	M/s. Bengal Potteries Ltd.	52.71
45.	M/s. Oriental Metal Industries Ltd.	7.23
46.	M/s. Shree Durga Cotton Spg. Wvg. Ltd.	1.02
47.	M/s. Mohini Mills Ltd.	61.96
48.	M/s. Indian Paper Pulp Co. Ltd.	51.79
49.	M/s. Heilgers Ltd.	1.70
50.	M/s. Amrita Bazar Patrika Ltd.	3.88
51.	M/s. Jugantar Pvt. Ltd.	2.25
52.	M/s. Robert Hardson India Ltd.	1.76
53.	M/s. Indian Health Institute Laboratories Ltd.	3.00
54.	M/s. Steel & Allied (P) Ltd.	2.25
55.	M/s. Beni Ltd.	19.14
56.	M/s. Bird & Co.	11.11
57.	M/s. Hooghly Docking Engg. Co. Ltd.	28.14
58.	M/s. W.S. Cresswell	6.96
59.	M/s. Ramnagar Cane & Sugar Co. Ltd.	2.40
60.	M/s. Aluminium Mfg. Co. Ltd.	10.47
61.	M/s. B.B.J. Construction Co. Ltd.	11.97
62.	M/s. Gouripore Co.	65.86
63.	M/s. Budgo Budge Jute Co. Ltd.	35.41
64.	M/s. Barangore Jute Mills Ltd.	42.94
65.	M/s. Naffar Chandra Jute Mills Ltd.	1.53
66.	M/s. Howrah Mills Ltd.	20.10
67.	M/s. Kalyani Spinning Mills Ltd.	5.15
68.	M/s. Kantinarrah Co. Ltd.	40.28
69.	M/s. Naihati Jute Co. Ltd.	14.85
70.	M/s. Delta Jute Co. Ltd.	11.10
		<hr/>
		1532.37

Grand Total = 1782.27 lakhs

Income and Expenditure Account of the Employees'

<i>S.No.</i>	<i>Income</i>	<i>1980-81</i>	<i>1981-82</i>
1.	Receipt by way of Administrative Charges, Inspection Charges and Penal Damages	13,59,71,244.67	16,92,35,242.57
2.	Misc. Receipts	59,35,369.22	46,70,720.41
3.	Interest earned on Investment of surplus amount in Administration Fund	40,75,636.07	68,32,800.90
4.	Receipt on account of Administration of :		
	(a) Family Pension Scheme	76,90,000.00	1,21,00,000.00
	(b) Additional Emoluments Compulsory Deposit Scheme	2,70,500.00	1,85,000.00
	(c) Employees' Deposit-linked Insurance Scheme	—	—
	(d) Group Insurance Scheme	—	—
	Total :	<u>15,39,42,749.96</u>	<u>19,30,23,763.88</u>

Note : Figures for the year 1981-82 are unaudited.

APPENDIX-I

Provident Fund Organisation

S.No.	Expenditure	1980-81	1981-82
1.	Expenditure on Administration.		
(a)	Pay and allowance of officers and staff	8,37,13,098.87	9,63,05,595.45
(b)	Travelling Allowance.	21,61,940.35	30,11,294.20
(c)	Grant to staff Recreation Club, Benevolent Fund, Co-op Canteen.	1,58,478.45	46,824.90
(d)	Group Insurance Scheme.		5,000.00
(e)	Other charges recurring/nonrecurring.	2,51,68,920.20	3,66,09,957.48
2.	Excess of Income over Expenditure	4,27,40,312.09	5,70,45,091.85
Total :		<u>15,39,42,749.96</u>	<u>19,30,23,763.88</u>

Balance Sheet of the Employees' Provident Fund Organisation in

<i>S. No.</i>	<i>Liabilities</i>	<i>Balance as on 31.3.81</i>	<i>Balance as on 31.3.82</i>
1.	(a) Employees' Provident Fund	2332,02,27,604.90	2693,50,62,936.02
	(b) Staff Provident Fund	2,78,95,117.39	3,17,00,614.05
2.	Forfeiture Account	28,78,99,567.81	32,76,76,529.31
3.	Special Reserve Fund	1,10,00,000.00	1,10,00,000.00
4.	Unclaimed Deposit A/c.	6,05,07,290.99	5,61,58,422.56
5.	Security Deposits	3,23,300.84	3,32,417.10
6.	Suspense Account		
	(a) Interest Suspense Account, Employees' Provident Fund	541,03,82,648.75	660,66,47,583.42
	(b) Interest Suspense Account, Pension- cum-Gratuity A/c.	67,21,779.54	86,91,654.05
	(c) Interest Suspense Account Staff Provident Fund	5,69,022.78	4,57,413.20
7.	Suspense Account Unclassified	99,21,876.95	70,16,076.97
8.	Death Relief Fund	(—) 2,05,200.08	54,563.24
9.	Administration Account, Revenue Surplus	34,09,51,430.87	39,80,28,653.92
10.	(a) Unclassified receipts in Administration Account	1,02,898.52	66,012.74
	(b) Unclassified receipts in Employees' Provident Fund Account	10,80,213.55	5,14,130.62
11.	Pension-cum-Gratuity Account	161,29,124.74	2,09,75,228.49
12.	Irregular payment	6,89,308.15	7,09,150.09
13.	Over payment	1,03,833.65	1,31,904.27
14.	Group Insurance Scheme	5,07,751.44	7,82,837.66
15.	Overdrawal from Bank	—	2,03,416.80
16.	A.E. (CD) DA Account	—	32,747.14
	Total	2949,48,07,650.79	3440,62,42,288.65

Note : Balances as on 31.3.82 are unaudited

Respect of Employees' Provident Fund Scheme, 1952

S.No.	Assets	Balance as on 31.3.81	Balance as on 31.3.82
1.	Investment Account		
(a)	E.P.F.		
i	Securities purchased centrally	2853,68,04,868.47	3340,74,79,300.78
ii	Securities transferred by regions	53,20,96,900.18	53,51,28,034.15
(b)	Staff Provident Fund		
	Securities centrally purchased	2,92,71,683.82	3,35,82,636.98
(c)	Pension cum Gratuity		
	Securities centrally purchased	2,23,56,940.28	3,06,70,059.51
	Administration Fund		
	Securities purchased centrally	22,29,73,958.87	24,48,02,258.87
2.	Special Reserve Fund recoverable	93,41,133.74	96,51,669.49
3.	Land and Building	7,23,79,993.79	7,97,95,554.52
4.	Cash Balance (SBI)		
(a)	E.P.F.A/c. No. 1	2,56,48,164.08	1,75,28,388.46
(b)	E.P.F.A/c. No. 2	88,35,052.03	2,82,52,500.97
(c)	E.P.F.A/c. No. 3	(—) 6,64,95,337.34	(—) 8,02,01,561.24
(d)	E.P.F.A/c. No. 4	19,85,696.25	18,47,660.37
(e)	E.P.F.A/c. No. 5	5,44,07,956.60	3,17,94,223.32
(f)	E.P.F.A/c. No. 8	3,55,348.92	3,68,191.45
(g)	E.P.F.A/c. No. 9	10,30,638.22	(—) 1,024.53
(h)	Permanent Advances	6,670.00	13,130.85
(i)	Cash Balance (RBI)		
(i)	E.P. Fund	1,19,34,059.38	1,82,77,050.01
(ii)	Staff Provident Fund	59,273.24	88,345.62
(iii)	Pension-cum-Gratuity	22,395.21	11,849.24
(j)	Security Deposits	20,420.00	3,29,746.40
(k)	Excess investment to EPF instead of EDLI	(—) 38,29,100.00	—
5.	Recoverable Advances :		
(a)	Conveyance Advance	18,41,191.94	21,77,946.24
(b)	Festival Advance	7,89,992.20	8,69,321.40
(c)	Fan Advance	4,353.15	4,532.06
(d)	Irregular payment	6,89,308.15	7,09,150.09
(e)	Advance of Pay/TA/DA	2,24,062.10	3,30,904.85
(f)	Food Grain advance	94,396.39	12,196.39
(g)	Warm clothing Advance	1,693.25	1,340.25
(h)	Natural calamity advance	12,23,842.75	5,41,385.75
(i)	House Building advance	1,86,36,213.71	1,89,54,823.61
(j)	Miscellaneous Payment	55,12,884.30	83,90,080.12
(k)	Over payment	1,03,833.65	1,31,904.27
(l)	Advance to Coop. Store/Canteen	—	5,000.00
(m)	Employees Group Insurance	—	6,533.35
6.	(a) Suspense Account	64,79,113.46	56,89,341.19
	(b) Unclassified transfer	—	90,26,763.92
	Total	2949,48,07,650.79	3440,62,42,288.65

**Employees' Family Pension
Receipt and Payment Account**

<i>S. No.</i>	<i>Receipt</i>	<i>Amount 1980-81</i>	<i>Amount 1981-82</i>
1.	Opening balance as on 1.4.1980/1.4.81	341,10,51,429.12	448,99,27,238.16
2.	(i) Contribution of Employees & Employers	66,14,28,907.40	80,29,76,687.22
	(ii) Contribution of Government.	24,00,00,000.00	28,00,00,000.00
3.	Interest on the balance in the Public Account.	20,96,55,000.00	36,00,00,000.00
4.	Other receipts in		
	(a) Regional Contrn. A/c	24,88,065.69	27,62,086.36
	(b) Central " "	6,47,393.45	
5.	Unclassified Bank credit in Central Contribution Account.	—	41,49,234.61
6.	Adjustment of erroneous exhibition in the accounts for the year 1977-78 and 1978-79 under the head "Amount remitted to P&T Department towards reimbursement of F.P made by P.Os.	4,31,207.20	—
		<u>452,57,02,002.86</u>	<u>593,98,15,246.35</u>

APPENDIX 'K'

Scheme, 1971

for the year 1980-81 & 1981-82

S.No.	Payment	Amount 1980-81	Amount 1981-82
1.	Amount of Employees' share with interest.	102,07,879.17	175,10,504.07
2.	Retirement Benefit	6,84,904.85	8,14,282.40
3.	Withdrawal Benefit	191,22,614.65	215,64,922.45
4.	Life Assurance Benefit	3,72,918.20	32,66,559.05
5.	Family Pension	15,83,489.10	22,10,347.70
6.	Other Payments from		
	(a) Regional Contrn. Account	21,83,894.96	12,37,423.32
	(b) Central " "	4,84,793.45	3,96,570.00
	(c) Unclassified suspense	11,419.60	
7.	Amount in transit to Central Contrn. Account	11,22,850.72	
8.	Closing Balance	448,99,27,238.16	589,28,14,637.36
		<u>452,57,02,002.86</u>	<u>593,98,15,246.35</u>

Note : Figures for the year 1981-82 are unaudited.

Employees' Family Pension

Receipt and Payment Account for the year 1980-81

<i>S.No.</i>	<i>Receipts</i>	<i>Amount 1980-81</i>	<i>Amount 1981-82</i>
1.	Opening Balance as on 1.4.1980 and 1981	(—)61,47,763.54	(—)73,81,170.79
2.	Amount received from Govt. towards cost of Administration	76,90,000.00	81,00,000.00
3.	Miscellaneous receipts		30.50
		<hr/>	<hr/>
		15,42,236.46	7,18,859.71

Note : Figures for the year 1981-82 are unaudited.

Scheme, 1971

and 1981-82 (Administration Account)

S.No.	Payments	Amount 1980-81	Amount 1981-82
1.	Payments on Administration		
	(a) Salaries	69,49,312.58	95,49,543.81
	(b) Travelling allowance	1,13,620.91	1,61,933.61
	(c) Other charges (recurring)	16,98,690.55	26,25,732.30
	(d) Other charges (non-recurring)	1,22,060.38	3,71,863.32
	(e) Miscellaneous payments	39,722.83	2,27,080.97
		<hr/> 89,23,407.25	<hr/> 129,36,154.01
2.	Amount transferred to other accounts.		
3.	Closing balance	(—)73,81,170.79	(—)122,17,294.30
		<hr/> 15,42,236.46	<hr/> 7,18,859.71

Employees Family Pension

Balance Sheet as at 31st March, 1981

S. No.	Liabilities	Balance as at 31.3.1981	Balance as at 31.3.1982
1.	Employees' Family Pension Fund Contribution Account.	448,99,27,238.16	589,28,14,637.36
2.	Family Pension Fund Administration Account.	(—) 73,81,170.79	(—) 1,22,17,294.30
3.	Suspense (Un-classified)	—	
		<u>448,25,46,067.37</u>	<u>588,05,97,343.06</u>

Note : Figures for the year 1981-82 are unaudited.

Scheme, 1971

and 31st March, 1982

S. No.	Assets	Balance as at 31.3.1981	Balance as at 31.3.1982	
1.	Balance as per last Balance Sheet.	340,14,35,099.65	447,87,70,314.27	
	Add : Amount kept in			
	(i) deposit with	62,72,49,007.42	77,63,74,549.55	
	Public A/c during	24,00,00,000.00	28,00,00,000.00	G.S
	the year.	20,96,55,000.00	36,00,00,000.00	Int
		<u>447,83,39,107.07</u>	<u>589,51,44,863.82</u>	
	(ii) Adjustments of erroneous exhibition in the A/cs for the year 1977-78 and 1978-79	4,31,207.20	—	
	Balance	<u>447,87,70,314.27</u>	<u>589,51,44,863.82</u>	
2.	Cash Balance			
	(i) Family Pension Fund Contribution Account.			
	(a) Regional	(—) 24,92,858.02	(—) 33,28,439.61	
	(b) Central	136,49,781.91	9,98,213.15	
	(ii) FPF Administration Account.	—	—	
	Suspense (Un-classified)	(—) 73,81,170.79	(—) 1,22,17,294.30	
		<u>448,25,46,067.37</u>	<u>588,05,97,343.06</u>	

Employees' Deposit Linked
Receipt & Payment Account for the year 1980-81

<i>S. No.</i>	<i>Receipts</i>	<i>Amount 1980-81</i>	<i>Amount 1981-82</i>
1.	Opening balance as on 1st April 80/81	79,45,94,671.34	101,63,84,136.34
2.	(i) Contribution of Employers	18,52,61,412.52	19,71,09,051.65
	(ii) Contribution of Government	8,00,00,000.00	8,00,00,000.00
3.	Interest on Investment	6,65,38,308.00	9,28,63,445.89
4.	Penal damages	77,991.26	81,926.47
5.	Other receipts in Account No. 21	3,54,189.70	10,46,637.68
	Account No. 23	63,16,117.30	57,98,863.27
	Account No. 25	21,20,823.55	42,85,068.60
6.	Unclassified bank credit in Account No. 23	30,97,500.00	18,85,000.00
	Account No. 25	—	8,94,26,062.36
Grand Total :		<u>113,83,60,813.67</u>	<u>148,88,80,192.26</u>

Note : Figures for the year 1981-82 are unaudited.

Insurance Scheme, 1978

and 1981-82 Insurance Fund Account.

S. No.	Payments	Amount 1980-81	Amount 1981-82
1.	Assurance benefit	5,54,51,715.70	6,15,41,689.28
2.	Amount refunded to employers on grant of exemption.	—	—
3.	Other Payments in Account No. 21	2,96,937.20	3,28,793.48
	Account No. 23	75,83,327.75	78,28,709.10
	Account No. 25	1,73,46,511.21	1,13,50,789.40
4.	Amount in transit from Account No 21 to A/c No. 25.	3,67,04,085.47	—
5.	(a) Extra credit to A/c No. 23 & adjustment thereof.	7,65,000.00	—
	(b) Amt. invested erroneously in EPF Account	38,29,100.00	—
6.	Closing Balance	101,63,84,136.34	140,78,30,211.00
		<u>113,83,60,813.67</u>	<u>148,88,80,192.26</u>

Employees' Deposit Linked Insurance
Receipt and Payment Account for the year

<i>S.No.</i>	<i>Receipt</i>	<i>Amount 80-81</i>	<i>81-82</i>
1.	Opening balance as on 1st April, 1980/81	1,72,32,824.10	52,26,516.22
2.	Administrative charges received from the employers during the year.	4,09,92,453.46	4,59,60,074.48
3.	Inspection charges received.	15,86,740.41	15,37,262.21
4.	Penal Damages.	48,953.05	32,313.00
5.	Amount received from Govt. towards cost of administration A/c of the fund.	1,95,00,000.00	1,95,00,000.00
6.	Interest received on investment from Admn. A/c.	25,33,980.09	25,19,999.64
7.	Miscellaneous Receipts Account No. 22 Account No. 24	15,18,304.07 —	35,31,493.13 8,50,33,991.09
8.	Unclassified Bank credit in Account No. 24	28,24,793.18	—
9.	Amount incurred from EPF Admn. A/c.	24,35,126.94	34,91,310.18
	Grand Total	<u>8,86,73,175.30</u>	<u>16,68,32,959.95</u>

Note : Figures for the year 1981-82 are unaudited.

APPENDIX 'M' (Contd.)

Scheme, 1976

1980-81 and 1981-82 (Administration Account)

S.No.	Payment	Amount 1980-81	Amount 1981-82
(1)	Payment on Admn. Salaries.	22,57,346.08	29,68,089.34
	Travelling Allowance.	55,486.92	70,011.66
	Other charges (recurring)	6,75,520.85	11,07,279.88
	Other charges (non-recurring)	73,940.75	1,76,499.01
	Misc. Payments	640.87	43,606.67
	*Total Expenditure on Admn.	30,62,935.47	43,65,486.56
(2)	Amount Invested	6,89,00,000.00	6,04,00,000.00
(3)	Amount transferred to other A/c-Central Office	29,84,720.00	8,26,00,021.00
	Regional Offices	84,99,003.61	77,82,547.77
(4)	Misc. Payment A/c No. 22	—	13,33,072.25
(5)	Amount in transit (22 to 24)	—	8,60,082.98
(6)	Closing balance	52,26,516.22	94,91,749.39
		<u>8,86,73,175.30</u>	<u>16,68,32,959.95</u>
		1980-81	1981-82
*(1)	Payment from EDLI Admn. A/C.	6,27,808.53	8,74,176.38
(2)	Amount apportioned and spent from EPF Admn. A/C.	24,35,126.94	34,91,310.18
	Total	<u>30,62,935.47</u>	<u>43,65,486.56</u>

Employees' Deposit Linked Insurance Scheme, 1976

<i>S. No.</i>	<i>Liabilities</i>	<i>Amount 1980-81</i>	<i>Amount 1981-82</i>
1.	Employees' Deposit.	101,63,84,136.34	140,78,30,211.00
2.	Suspense (Unclassified)	—	—
3.	Employees' Deposit Insurance Fund Admn. Account.	22,89,00,000.00	28,93,00,000.00
		52,26,516.22	94,91,749.39
Grand Total		<u>125,05,10,652.56</u>	<u>170,66,21,960.39</u>

Note : Figures for the year 1981-82 are unaudited.

APPENDIX 'N'

Balance Sheet as on 31st March, 1981 and 31st March, 82

S. No.	Assets	Amount 1980-81	Amount 1981-82
1.	Investment Account		
a)	EDLI Fund balance as per last B.S.	79,55,00,141.25	101,33,66,969.82
i)	Central/State Govt.	11,00,08,228.57	12,99,82,796.01
ii)	Guaranteed securities		
	POTD/Small savings	10,54,14,600.00	18,95,45,350.00
iii)	Special Deposits	7,62,16,100.00	14,44,72,400.00
		108,71,39,069.82	147,73,67,515.83
	Less: Amount redeemed during the year balance as on 31.3.81	7,37,72,100.00	7,50,70,550.00
		101,33,66,969.82	140,22,96,965.83
b)	Admn. Account		
	Balance as per last B.S.	16,00,00,000.00	22,89,00,000.00
	Amount invested in Term Deposit during the year.	6,89,00,000.00	6,04,00,000.00
	Balance	22,89,00,000.00	28,93,00,000.00
2.	Cash Balance :		
i)	Account No. 21	(—) 12,18,805.55	(—) 7,85,331.68
ii)	Account No. 23	22,93,057.34	11,36,522.23
iii)	Account No. 25	11,91,144.63	6,50,634.64
iv)	Account No. 22	46,79,365.12	75,20,669.71
v)	Account No. 24	5,47,151.10	19,71,079.68
vi)	Un-invested amt. with RBI	7,51,770.10	45,31,419.98
3.	Suspense (Unclassified)	—	—
	Grand Total :	<u>125,05,10,652.56</u>	<u>170,66,21,960.39</u>