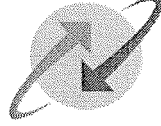


BSNLCO-CA/30/1/2022-CA-ERP-FICO-Part(1)

/552079/2023

CORPORATE ACCOUNTS SECTION,  
Bharat Sanchar Bhawan, 1<sup>st</sup> Floor  
Harish Chandra Mathur Lane, Janpath  
NEW DELHI – 110001.  
TEL: 23734106



भारत संचार निगम लिमिटेड  
(भारत सरकार का उपक्रम)  
BHARAT SANCHAR NIGAM LIMITED  
(A Govt. of India Enterprise)

File no: E.No. BSNLCO-CA/30/1/2022-CA-ERP-FICO-Part(1) dated 30.10.2023

To  
The CGMs/IFAs  
All Circles/Field units

**Sub: - 1.16% increased contribution from employer's share into the Pension Fund on salary exceeding Rs. 15,000/- - regarding.**

Please refer to GOI Gazette notification no, S.O. 2061(E) dated 3rd May 2023 (Copy enclosed as **Annexure A**) on the above cited subject. Accordingly, EPFO head office vide their letter No. Pension/SupremeCourt/judgement/HPM/2022/Pt dated 04.05.2023 (Copy enclosed as **Annexure B**) has required to follow the guidelines given therein.

In view of above, BSNL HCM core team has formulated the procedure in SAP as attached **Annexure C**.

The process manual has to be followed by all circles/field units for compliance of GOI notification and EPFO letter as enclosed)

Encl:As Above

(Rajeev Singh)

PGM CA & ERP-FICO)



सत्यमेव जयते

# भारत का राजपत्र

## The Gazette of India

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CG-DL-E-03052023-245643

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-section (ii)

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श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 3 मई, 2023

का.आ. 2061(अ).—माननीय उच्चतम न्यायालय ने कर्मचारी भविष्य निधि संगठन और अन्य बनाम सुनील कुमार बी. और अन्य के साथ टैग किए गए अन्य मामलों में वर्ष 2022 की सिविल अपील संख्या 8143-8144 [2019 की एसएलपी(सि) सं. 8658-8659] में तारीख 4 नवंबर, 2022 के अपने निर्णय में यह अभिनिर्धारित किया कि कर्मचारी पेंशन स्कीम, 1995 के पैरा 11 के उप पैरा 4 के उपबंधों के अधीन अतिरिक्त अभिदाय के रूप में सदस्यों की उनके वेतन के 1.16 प्रतिशत की दर से अभिदाय करने की अपेक्षा उस परिमाण तक, जहां ऐसा वेतन प्रतिमास पन्द्रह हजार रुपए से अधिक हो जाता है, कर्मचारी भविष्य-निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) के उपबंधों के अधिकारातीत है;

और माननीय उच्चतम न्यायालय ने उक्त निर्णय के पूर्वोक्त उल्लिखित भाग के प्रचालन को छह मास की अवधि के लिए निलंबित कर दिया है तथा प्राधिकारियों को उक्त स्कीम में समायोजन करने का निदेश दिया है;

और तदनुसार, माननीय उच्चतम न्यायालय के उक्त निदेशों का अनुपालन करने के लिए तथा चूंकि कर्मचारी भविष्य-निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) को सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) में सम्मिलित कर लिया गया है, केंद्रीय सरकार ने उक्त संहिता के सुसंगत उपबंधों को प्रवृत्त करने का विनिश्चय किया है;

अतः, अब, केंद्रीय सरकार, सामाजिक सुरक्षा संहिता, 2020 (2020 का 36) की धारा 16 की उपधारा (1) के खंड (ख) के उपखंड (i) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, निम्नलिखित को अधिसूचित करती है, अर्थात् :--

- (i) उन सदस्यों के संबंध में, जिन्होंने कर्मचारी पेंशन स्कीम, 1995 के पैरा 11 के उपबंधों के अधीन अभिदाय करने के संयुक्त विकल्प का प्रयोग किया है और जिन्हें पात्र पाया गया है, नियोक्ता का अभिदाय, प्रत्येक सदस्य की आधारभूत मजदूरी, महंगाई भत्ते और प्रतिधारण भत्ते का विद्यमान 8.33 प्रतिशत, 1.16 प्रतिशत से बढ़ाकर 9.49 प्रतिशत हो जाएगा ; और
- (ii) बढ़ा हुआ अभिदाय आधारभूत मजदूरी, महंगाई भत्ता तथा प्रतिधारण भत्ते को उस परिमाण तक, जिस तक आधारभूत मजदूरी, महंगाई भत्ता और प्रतिधारण भत्ता पन्द्रह हजार रुपए प्रतिमास से अधिक हो जाता है, के संबंध में लागू होगा ।

2. यह अधिसूचना 1 सितंबर, 2014 को प्रवृत्त हुई समझी जाएगी ।

[फा. सं. आर-15011/02/2023-एसएस -II]

विभा भल्ला, संयुक्त सचिव

**MINISTRY OF LABOUR AND EMPLOYMENT  
NOTIFICATION**

New Delhi, the 3rd May, 2023

**S.O. 2061(E).**—Whereas the Hon'ble Supreme Court had *vide* its Judgment, dated the 4<sup>th</sup> November, 2022, in Civil Appeal No. 8143-8144 of 2022 [SLP(C) Nos. 8658-8659 of 2019] in the matter of the Employees' Provident Fund Organisation and others *versus* Sunil Kumar B. and others, along with other tagged matters, held the requirement of the members to contribute at the rate of 1.16 per cent. of their salary to the extent such salary exceeds fifteen thousand rupees per month as an additional contribution under the provisions of sub-paragraph (4) of paragraph 11 of the Employees' Pension Scheme, 1995 to be *ultra vires* the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);

And whereas, the Hon'ble Supreme Court suspended the operation of the aforementioned part of the said Judgment for a period of six months and directed the authorities to make adjustments in the said Scheme;

And whereas, accordingly, to comply with the said directions of the Hon'ble Supreme Court and since the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) has been subsumed in the Code on Social Security, 2020 (36 of 2020), the Central Government has decided to bring into force the relevant provisions of the said Code;

Now, therefore, in exercise of the powers conferred by sub-clause (i) of clause (b) of sub-section (1) of section 16 of the Code on Social Security, 2020 (36 of 2020), the Central Government hereby notifies the following, namely:-

- (i) in respect of members who have exercised joint option for contributing under the provisions of paragraph 11 of the Employees' Pension Scheme, 1995 and who are found eligible, the employer's contribution shall be nine and forty-ninth per cent. (9.49%) of the basic wages, dearness allowance and retaining allowance of each member by increasing one and sixteenth per cent. (1.16%) from the extant eight and one-third per cent. (8.33%); and
- (ii) the increased contribution shall be applicable to basic wages, dearness allowance and retaining allowance to the extent such basic wages, dearness allowance and retaining allowance exceed fifteen thousand rupees per month.

2. This notification shall be deemed to have come into force on the 1<sup>st</sup> day of September, 2014.

[F. No. R-15011/02/2023-SS-II]

VIBHA BHALLA, Jt. Secy.



कर्मचारी भविष्य निधि संगठन  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 श्रम एवं रोजगार मंत्रालय, भारत सरकार  
 MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA  
 मुख्य कार्यालय/Head Office  
 भविष्य निधि भवन, 14, भिकाजी कामा प्लेस, नई दिल्ली-110066  
 Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi-110066  
 Website: www.epfindia.gov.in, www.epfindia.nic.in



No. Pension/SupremeCourt/judgement/HPM/2022/Pt

Date: 04.05.2023

To,

All Addl. CPFCs, Zonal Offices.  
 All RPFs / OICs, Regional Offices.

**Subject- 1.16% increased contribution from employer's share into the Pension Fund on salary exceeding Rs. 15,000/- Reg.**

Madam/ Sir,

Please refer to the G.O.I Gazette Notification No. S.O. 2061(E) dated 3<sup>rd</sup> May 2023 (copy attached).

2. Vide above Gazette Notification issued in exercise of the powers conferred by sub-clause (i) of clause (b) of sub-section (1) of section 16 of the Code on Social Security, 2020 (36 of 2020), following have been notified:

(i) In respect of members who have exercised joint option for contributing under the provisions of paragraph 11 of the Employees' Pension Scheme, 1995 and who are found eligible, the employer's contribution shall be nine and forty-ninth per cent. (9.49%) of the basic wages, dearness allowance and retaining allowance of each member by increasing one and sixteenth per cent. (1.16%) from the extant eight and one-third per cent. (8.33%); and

(ii) The increased contribution shall be applicable to basic wages, dearness allowance and retaining allowance to the extent such basic wages, dearness allowance and retaining allowance exceed fifteen thousand rupees per month

3. The above shall be deemed to have come into force on the 1st day of September, 2014.

**[This issues with the approval of ACC-HQ (Pension)]**

Yours faithfully,

**(Aprajita Jaggi)**  
**Regional P.F. Commissioner-I (Pension)**

CC:-

1. PS to CPFC.
2. FA & CAO, CVO, Director PDNASS, All ZTIs
3. ACC (HQ) (IS) for information & necessary action.
4. All ACC (HQ)s and ACCs at H.O.
5. Rajbhasha Section for providing Version in Hindi.

### Procedure to maintain IT587 for Higher Pension Cases

With reference to the letter no. Pension/SupremeCourtjudgement/PoHW/2022/812 Dated: 11.05.2023 of EPFO, now contribution of 1.16% towards EPS may be done by employer instead of employee. Necessary changes have been implemented in SAP w.e.f 01.10.2023.

The list of the employees (who have already opted for higher pension and are contributing towards EPS as per higher pension scheme) in respect of whom the Employer's contribution of pension is maintained in SAP on PF basis and the Govt share of 1.16 % is being borne by employee is attached herein. Kindly note that the list has been populated on the basis of data maintained in IT0587 for month September 2023.

Now to incorporate the changes vide Supreme Court judgment, changes have to be done in IT0587 in respect of all these employees w.e.f 01.10.2023 so as to revise the calculations.

**Please note that below changes are to be done w.e.f 01.10.2023 for only those employees in respect of whom the Employee's contribution of pension is already maintained on PF basis in September 2023 month.**

Step1: Split latest record of IT0001 w.e.f. 01.10.2023:

**Change Organizational Assignment**

Org Structure

Personnel No	303784	Name	MANISH KUMAR SHARMA
EE group	4 BSNL Recrutee	Pers.area	1100 Corporate Office
EE subgroup	02 Group B	Cost Center	1002201 CONSUMER FIXED ACCE
Start	01.10.2023	31.12.9999	Chng 17.10.2023 69150017

Enterprise structure

CoCode	1100	Bharat Sanchar Nigam Ltd	Leg.person	
Pers.area	1100	Corporate Office	Subarea	1101 CO,New Delhi
Cost Ctr	1002201	CONSUMER FIXED AC...	Bus. Area	1002 Receipts & Payment

Personnel structure

EE group	4 BSNL Recrutee	Payr.area	01 Corporate Office
EE subgroup	02 Group B	Stream	Telecom Service

Organizational plan

Percentage	100.00
Position	50000150 DM PHM
Job key	41000120 DM Phone Maintenanc...
Org. Unit	30000118 DM REGLN-1 BSNL CO
Org.key	DM PHM
	DM Phone Maintenanc...

Administrator

Group	1100
PersAdmin	HR5 SHEO SHANKAR PRASAD
Time	TX5 SHEO SHANKAR PRASAD
PayrAdmin	PY1 Rajneesh Narayan
Supervisor	

Step2: Copy the latest record of IT0587, enter start date as 01.10.2023, maintain Tick on Higher Pension Scheme Tab then press enter and save. This higher pension box is a new field added in IT0587 and it may be ticked only after the PF basis is selected in pension contribution tile.

**Copy Provident Fund Contribution**

Personnel No: 303784      Name: MANISH KUMAR SHARMA  
 EE group: 4 BSNL Recrutee      Pers.area: 1100 Corporate Office  
 EE subgroup: 02 Group B      Cost Center: 1002201 CONSUMER FIXED ACCES  
 From: 01.10.2023 to 31.12.9999

Find by: Person  
 • Collective search help  
 • Search Term  
 • Free search

**Employee's Details**  
 General Information  
 Provident Fund Trust ID: DLCP RPFC-DELHI(NORTH)  
 Pension Trust ID: DLCP RPFC-DELHI(NORTH)  
 Provident Fund Number: 160219109538  
 Pension Number: 160219109538

**Provident Fund**  
 VPF Percentage:      Women Contr End Dt:        
 Basis for contribution:   
 Eligible pay or PF Basis whichever is less  
 PF Basis  
 VPF Amount:      INR

**Employer's Details**  
 Provident Fund  
 Basis for contribution:   
 Govt. PF Contribution       PF Basis

**Pension**  
 Contributing to pension       International Worker       Paid By Govt.  
 Basis for contribution:   
 Eligible pay or PF Basis whichever is less  
 PF Basis  
 Higher Pension Scheme

**New Pension Scheme(NPS)**  
 Employee NPS      Employer NPS  
 Eligible for NPS       Eligible for NPS  
 NPS Amount:      NPS Amount:        
 NPS Percentage:      NPS Percentage:     

Maintain start date as 01.10.2023

Maintain Tick on Higher Pension Scheme

**Note:** In future, data may be maintained as per below snapshot for all those cases who opt for higher pension (It may be noted that EPS is not applicable w.e.f. 01.10.2014 and only those active employees who have applied for higher pension and whose application is accepted by EPFO will fall under this category). The IT0587 of these cases may be changed only w.e.f. the first date of the next month of last RT posted, i.e. if last RT posted up to December 2023 then in IT0587 changes may be done only w.e.f. 01.01.2024 and so on. That is to say that retrospective changes in IT0587 may not be done.

The changes in IT0587 may be done as follows:

**Copy Provident Fund Contribution**

Personnel No: 402571 Name: RAMESH DAWAR  
 EE group: 4 BSNL Recruittee Pers.area: 1100 Corporate Office  
 EE subgroup: 02 Group B Cost Center: 1002326 ERP IT PROJECT  
 From: 01.11.2023 to 31.12.9999

**Employee's Details**  
 General Information  
 Provident Fund Trust ID: DLCP RPFCD-DELHI(NORTH)  
 Pension Trust ID: DLCP RPFCD-DELHI(NORTH)  
 Provident Fund Number: DL/25366/210  
 Pension Number: DL/25366/210

**Provident Fund**  
 VPF Percentage: Women Contr End Dt:  
 Basis for contribution:  Eligible pay or PF Basis whichever is less  
 PF Basis  
 VPF Amount: 11,000.00 INR

**Employer's Details**  
 Provident Fund  
 Basis for contribution:  Eligible pay or PF Basis whichever is less  
 Govt. PF Contribution  PF Basis

**Pension**  
 Contributing to pension  International Worker  Paid By Govt.  
 Basis for contribution:  Eligible pay or PF Basis whichever is less  
 PF Basis  
 Higher Pension Scheme

**New Pension Scheme(NPS)**  
 Employee NPS  Eligible for NPS  
 NPS Amount: NPS Percentage:  
 Employer NPS  Eligible for NPS  
 NPS Amount: NPS Percentage:

**Maintain Start Date** (Callout pointing to the 'From' date field)

**Maintain Tick on Higher Pension Scheme** (Callout pointing to the 'Higher Pension Scheme' checkbox)

**Maintain Tick on PF Basis Tab** (Callout pointing to the 'PF Basis' radio button)