

**CONSOLIDATED ANNUAL ACCOUNTS**  
**WITH AUDIT REPORT**  
**FOR THE YEAR 1983-84**



OFFICE OF THE  
CENTRAL PROVIDENT FUND COMMISSIONER  
NEW DELHI

## CONTENTS

	<i>Page</i>
Employees Provident Fund Accounts ..	2
Employees Family Pension Fund Accounts ...	24
Employees Deposit Linked Insurance Fund Accounts ..	32
Audit Certificate ..	41
Audit Report ..	43

**CONSOLIDATED ACCOUNTS  
AND AUDIT REPORT  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
FOR THE YEAR 1983-84**

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**EMPLOYEES' PROVIDENT  
INCOME AND EXPENDITURE ACCOUNT  
(EMPLOYEES' PROVIDENT**

<i>Previous Year</i>	<i>S.No</i>	<i>EXPENDITURE</i>	<i>Amount</i>
(1)	(2)	(3) —	(4)
11,05,95,348.75	1.	Salaries of Officers & Staff	12,08,18,005.14
1,98,21,276.75	2.	Allowances & Honoraria	2,34,81,059.09
58,81,943.87	3.	T.A.& L.T.C	41,85,679.71
32,76,468.07	4.	Pension/Family Pension/Death-Cum-Retirement Gratuity.	1,04,02,606.83
42,985.47	5.	Staff Provident Fund (Board's-Share)	12,539.11
3,09,96,763.64	6.	Other Charges (Recurring/non-recurring).	3,34,68,943.26
2,73,059.74	7.	Grants	2,95,367.82
	8.	Expenditure incurred on administration of :	
18,83,066.96	(a)	F.P.F. Scheme	2,37,93,005.55
—	(b)	E.D.L.I. Scheme	52,59,892.42
—	(c)	A.E.C.D. Scheme	8,24,900.60
26,60,000.00	9.	Transfer to other Accounts.	—
2,08,38,330.82	10.	Excess of income over expenditure	—
19,62,69,244.07		<b>TOTAL</b>	22,25,41,999.53

FUND ORGANISATION  
FOR THE YEAR 1983-84  
FUND SCHEME 1952)

<i>Previous Year</i>	<i>S.No.</i>	<i>INCOME</i>	<i>Schedule No.</i>	<i>Amount</i>
(5)	(6)	(7)	(8)	(9)
16,26,86,573.43	1.	Receipt by way of Administrative Charges, Inspection Charges and Penal Damages.	(I)	18,51,39,084.18
2,23,56,007.60	2.	Interest earned on Investment of surplus Administration Fund		91,79,532.85
81,00,000.00	3.	Receipt from Govt. and other accounts.	(II)	1,94,43,391.43
31,26,663.04	4.	Misc. receipts		44,40,249.81
	5.	Excess of Expenditure over Income		43,39,741.26
19,62,69,244.07	TOTAL			22,25,41,999.53

INCOME & EXPENDITURE

*Amount*

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1.	Excess of Expenditure over Income	43,39,741.26
2.	Provision for Building Construction Reserve Fund	1,00,00,000.00
3.	Provision for Maintenance (Repair, renewal & replacement) Reserve Fund.	12,87,932.93

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	TOTAL	1,56,27,674.19
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## APPROPRIATION ACCOUNT

	<i>Amount</i>
Balance c/d to	
Balance Sheet	1,56,27,674.19
<hr/>	
TOTAL	1,56,27,674.19

*Foot Note :*

- (i) The Accounts have been compiled on actual basis.
- (ii) Expenditure incurred for administration of FPF Scheme due from the Govt. 367.00 lacs
- (iii) Estimated amount in lacs of Rs due from the employers but not received :

PREVIOUS YEAR.

93.20	(a) Administrative Charges	125.71 lacs
16.80	(b) Inspection charges	21.53 lacs.

Sd/-

(Mrs. USHA SAHAJPAL)  
FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

**EMPLOYEES' PROVIDENT  
BALANCE SHEET AS AT  
(EMPLOYEES' PROVIDENT**

<i>Previous Year</i>	<i>Sl. No.</i>	<i>LIABILITIES</i>	<i>Schedule No.</i>	<i>Amount</i>
3082,97,96,225.15	1.	Employees' Provident Fund Account	III	3514,82,09,063.30
10,18,54,055.27	2.	Unclaimed Deposit Account	IV	12,79,54,914.65
38,05,28,502.55	3.	Forfeiture Account		46,13,63,845.57
1,10,00,000.00	4.	Special Reserve Fund Account		1,35,00,000.00
21,53,764.46	5.	Death Relief Fund Account		15,97,121.18
	6.	<i>Interest Suspense Account</i>	V	
519,74,29,743.93	(a)	Balance in the Account to be credited to members upto 31.3.1983		630,94,97,390.10
301,28,07,614.87	(b)	Amount received during the year and to be credited to members account next year		369,68,17,538.80
4,20,65,465.26	7.	(a) Staff Provident Fund Account	VI	4,37,65,421.47
6,66,273.67	(b)	Staff Provident Fund Interest Account	VII	26,83,414.06
5,77,18,290.70	8.	Pension-cum-Gratuity Account (Staff)	VIII	7,34,23,049.19
---	9.	Investment Fluctuation Account	IX	15,90,50,595.74
3,33,152.76	10.	Security Deposits.		3,63,309.36
---	11.	Building Construction Reserve Fund	X	16,93,82,845.66
---	12.	Maintenance (repair, renewal, & replacement) Reserve Fund	XI	12,87,932.93
39,29,39,046.94	13.	Revenue Surplus	XI-A	19,82,78,348.24
94,78,398.52	14.	Sundry Credits.	XII	14,29,22,137.66
4003,87,70,534.08		Total C/o		4655,00,96,927.91



FUND ORGANISATION  
31ST MARCH 1984  
FUND SCHEME 1952)

<i>Previous Year</i>	<i>Sl. No.</i>	<i>ASSETS</i>	<i>Schedule No.</i>	<i>Amount</i>
	1.	<del>Investment Account</del> -		
3962,21,27,938.12		(a) Employees' Provident Fund	XIII	4582,27.53,081.36
4,19,83,395.70		(b) Staff Provident Fund	XIV	4,92,91,609.69
5,98,62,228.41		(c) Pension-cum-Gratuity Fund	XV	7,01,42,633.21
24,44,93,638.66		(d) Administration Fund	XVI	25,10,82,638.66
---	2.	Investment Fluctuation Account	IX	15,90,50,595.74
9,33,82,845.66	3.	Land and Building		10,53,80,416.55
3,77,87,377.97	4.	Recoverable Advances		2,43,93,054.56
1,00,65,550.36	5.	Special Reserve Fund (Recoverable)		1,16,95,249.69
1,75,083.20	6.	Security Deposits.		1,93,203.20
---	7.	Remittance in transit	XVII	7,44,93,169.08
16,045.49	8.	Cash in hand		17,740.05
(-)-7,67,84,867.39	9.	Cash at Bank (Both SBI & RBI)	XVIII (-)	6,29,69,692.79
67,39,404.80	10.	Sundry Debits	XIX	4,60,46,976.54
4003,98,48,640.98		TOTAL C/o		4655,15,70,675.54

<i>Previous Year</i>	<i>Sl. No.</i>	<i>LIABILITIES</i>	<i>Schedule No.</i>	<i>Amount</i>
4003,87,70,534.08		TOTAL B/F		4655,00,96,927.91
10,78,106.90	15.	Group Insurance Scheme		14,73,747.63
4003,98,48,640.98		TOTAL		4655,15,70,675.54

<i>Previous Year</i>	<i>Sl. No.</i>	<i>ASSETS</i>	<i>Schedule No.</i>	<i>Amount</i>
4003,98,48,640.98		Total B/F		4655,15,70,675.54
4003,98,48,640.98		Total		4655,15,70,675.54

Foot Note :

- (i) The accounts have been compiled on actual basis.
- Previous Year (ii) Estimated amount in lakhs of Rs. due from the employers but not received;
- |          |   |                     |
|----------|---|---------------------|
| 4,283.02 | (a) Employees' Provident Fund Contribution.                   | Rs. 4,162.26 Lakhs. |
| 2,128.35 | (b) Penal Damages on Contributions and Administrative Charges | Rs. 2657.06 Lakhs.  |
- (iii) The Investment of Employees' Provident Fund, Staff Provident Fund and Pension Cum-Gratuity Fund are shown in the Balance Sheet at Purchase Price. The face value of the respective investments as on 31.3.1984 are as follows.
- |                               |                    |
|-------------------------------|--------------------|
| (a) Employees' Provident Fund | Rs. 4598.23 crores |
| (b) Staff Provident fund      | 4.87 crores        |
| (c) Pension-cum-Gratuity Fund | 7.02 crores        |
- (iv) Out of the Building Construction Reserve Fund of Rs. 16,93,82,845.66 the Cost of land & Building acquired as on 31.3.84 is 10,53,80,416.55 and the balance of Rs. 6,40,02,429.11 is invested alongwith Administration Fund.

Sd/-

(Mrs. USHA SAHAJPAL)

FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

**SCHEDULES ATTACHED TO EMPLOYEES' PROVIDENT FUND ACCOUNT**

**SCHEDULE NO. I**

<b>Details of Income</b>	<i>1982-83</i>	<i>1983-84</i>
(1) Adm. Charges	—	15,08,38,738.08
(2) Inspn. Charges	—	3,41,21,299.02
(3) Penal Damages	—	1,79,047.08
<b>Total</b>		<u>18,51,39,084.18</u>

**SCHEDULE NO. II**

<b>Receipt from Govt. and other Accounts</b>	<i>1982-83</i>	<i>1983-84</i>
(1) From Govt. for Admn. of :		
Family Pension Scheme	—	1,21,00,000.00
A.E. (C.D.) Scheme	—	19,51,949.64
(2) From other Accounts	—	53,91,441.79
		<u>1,94,43,391.43</u>

**DETAILS OF RECEIPT FROM OTHER ACCOUNTS APPEARING IN SCHEDULE No. II**

From administration A/c. of DLI Scheme	1,02,24,049.53	
From other Accounts	47,10,179.06	
<b>Total</b>	<u>1,49,34,228.59</u>	
<b>Less :</b>		
1. Amount transferred to other A/cs.	21,98,964.15	
2. Transfers from A/c. No. 2 to A/c. No. 4 and vice versa as per Regl. offices Accts and Central Office Accts.	58,60,670.80	
3. Amt. transferred to other A/cs. shown by Tamil Nadu on expenditure side exhibited in Con. A/cs. as less income.	14,83,151.85	
<b>Total</b>	<u>95,42,786.80</u>	
<b>Net Total</b>		53,91,441.79

SCHEDULE NO. III

Employees' Provident Fund Account

	<i>1982-83</i>	<i>1983-84</i>
Balance as per last Balance Sheet	26,83,49,78,500.83	30,82,97,96,225.15
<b>Add :</b>		
Contribution (including refund of withdrawal and transferred securities) received during the year.	4,69,05,25,508.06	5,45,72,45,937.84
Interest credited to members Account	1,48,05,80,477.58	1,88,26,06,868.87
Other Receipts	—	—
	<hr/> 33,00,60,84,486.47	<hr/> 38,16,96,49,031.86
<b>Less :</b>		
Payment made during the year to out going members on final settlement.	1,61,25,24,097.43	2,25,75,75,830.85
Premia paid during the year on members Life Insurance Policies.	79,51,087.54	76,58,788.99
Loan paid during the year to the members.	44,93,88,287.10	64,53,60,841.89
Employer's share forfeited during the year	5,55,51,974.68	8,34,44,772.80
Unclaimed Deposit Account	4,63,89,419.98	2,73,94,309.03
Miscellaneous Payment made during the year	44,83,394.59	5,425.00
	<hr/> 2,17,62,88,261.32	<hr/> 3,02,14,39,968.56
Balance as on 31.3.1984	30,82,97,96,225.15	35,14,82,09,063.30

SCHEDULE NO. IV

Unclaimed Deposit Account

	<i>1982-83</i>	<i>1983-84</i>
Balance as per last Balance Sheet	5,61,58,422.56	10,18,54,055.27
<b>Add :</b>		
Amount transferred during the year	4,63,89,419.98	2,73,94,309.03
Total	<hr/> 10,25,47,842.54	<hr/> 12,92,48,364.30
<b>Less :</b>		
Amount paid during the year	6,93,787.27	12,93,449.65
Balance as on 31.3.1984	<hr/> 10,18,54,055.27	<hr/> 12,79,54,914.65

SCHEDULE NO. V

Interest Suspense Account

	1982-83	1983-84
Balance as per last Balance Sheet	669,92,32,018.61	821,02,37,358.80
Less :		
(i) Interest credited to members account during the year	148,03,09,925.33	188,24,16,302.64
(ii) Interest paid on deposits refunded to exempted establishments	2,70,552.25	1,90,566.23
(iii) Loss on sale of securities	—	33,09,691.34
(iv) Interest paid to vendors	2,12,21,797.10	1,48,23,408.49
	<u>150,18,02,274.68</u>	<u>190,07,39,968.70</u>
Balance in the Accounts to be credited to the subscribers members account upto 31.3.1983	519,74,29,743.93	630,94,97,390.10
Add :		
(i) Interest realised on investment of securities	300,30 19,704.83	368,88,80,486.52
(ii) Interest realised on F.D.R	10,78,674.73	—
(iii) Interest on S.B. Accounts (Central)	2,01,405.25	1,80,299.37
(iv) Interest on S.B. A/c (Regions)	10,55,265.16	12,41,733.57
(v) Interest on securities received from the establishments	2,13,126.25	7,17,600.46
(vi) Interest realised from members on loans	2,65,769.81	1,92,695.93
(vii) Penal damages on belated contributions received during the year.	69,73,668.84	56,04,722.95
	<u>301,28,07,614.87</u>	<u>369,68,17,538.80</u>
Balance as on 31.3.1984	<u>821,02,37,358.80</u>	<u>1000,63,14,928.90</u>

SCHEDULE NO. VI

A. Staff Provident Fund Account	1982-83	1983-84
Balance as per last Balance Sheet	3,17,00,674.05	4,17,21,304.49
<b>Add :</b>		
Contribution (including refund of withdrawal) received during the year.	1,75,42,641.94	1,61,05,944.51
Interest credited to members Account during the year	26,94,073.86	17,72,589.10
Other receipts	9,01,652.51	2,67,062.47
	<hr/>	<hr/>
	5,28,39,042.36	5,98,66,900.57
<b>Less :</b>		
Payments made during the year to outgoing members on final settlement	15,92,790.78	19,49,822.16
Premia paid during the year on members Life Insurance Policies	81,647.23	1,41,378.04
Loan paid during the year to the members	90,55,145.90	1,41,03,730.50
Other payments	3,88,153.96	5,27,739.28
	<hr/>	<hr/>
	1,11,17,737.87	1,67,22,669.98
Balance as on 31.3.84	4,17,21,304.49	4,31,44,230.59
<b>B. S.P.F. A/c. transferred from other regions</b>		
Balance as on 1.4.1983	—	1,07,202.69
<b>Add :</b>		
Amount transferred out to the regions	3,61,763.11	9,23,095.88
<b>Less :</b>		
Amount received from other regions	2,54,560.42	4,09,107.69
Balance as on 31.3.1984	<hr/>	<hr/>
	1,07,202.69	6,21,190.88
<b>C. S.P.F. (HRA/CCA) Account</b>	2,36,958.08	—
	<hr/>	<hr/>
<b>Total (A+B+C)</b>	4,20,65,465.26	4,37,65,421.47

SCHEDULE NO. VII

Staff Provident Fund Interest Account.

	1982-83	1983-84
Balance as per last Balance Sheet.	4,57,413.20	6,66,273.67
<b>Add :</b>		
(i) Interest realised on Investment of securities.	29,29,130.04	37,95,508.90
(ii) Interest on S.B. Account.	—	1,414.86
	<u>33,86,543.24</u>	<u>44,63,197.43</u>
<b>Less :</b>		
(i) Interest credited to members account during the year.	26,94,073.86	17,79,044.10
(ii) Interest paid to vendors.	26,195.71	739.27
	<u>27,20,269.57</u>	<u>17,79,783.37</u>
Balance as on 31.3.1984	6,66,273.67	26,83,414.06



SCHEDULE NO. VIII

Pension-cum-Gratuity A/c.

	1982-83	1983-84
Balance as per last Balance Sheet.	2,09,75,225.49 ]	5,77,18,290.70
Add :	86,91,654.05 ]	
Amount of payment adjusted by the Regions.	—	18,28,833.55
Amount transferred during the year from :		
Account No. 4	2,55,47,900.00	91,00,000.00
Interest realised on S.B. Account and securities during the year.	30,11,164.82	48,12,210.71 ]
	—————	2,500.46 ]
	5,82,25,944.36	7,34,61,835.42
Less :		
Amount paid during the year.	4,87,820.56	—
Interest paid to vendors during the year.	19,833.10	38,786.23
	—————	—————
	5,07,653.66	38,786.23
Balance as on 31.3.1984.	5,77,18,290.70	7,34,23,049.19

SCHEDULE NO. IX

Investment Fluctuation Fund

	1982-83	1983-84
Employees Provident Fund	—	15,95,00,088.64
Pension-cum-Gratuity Fund	—	48,816.79
Staff Provident Fund	—	(—) 4,98,309.69
Total :		<u>15,90,50,595.74</u>

SCHEDULE NO. X

Building Construction Reserve Fund

	1982-83	1983-84
Amount transferred from Revenue Surplus	—	15,93,82,845.66
Provision made during the year.	—	<u>1,00,00,000.00</u>
Balance as on 31.3.84		16,93,82,845.66

**SCHEDULE NO. XI**

**Maintenance (Repair, renewal, replacement)  
Reserve Fund.**

	1982-83	1983-84
Amount provided during the year	—	25,00,000.00
Amount spent during the year as per Income & Expenditure Account	—	12,12,067.07
		<hr/>
Balance as on 31.3.1984.		12,87,932.93

**SCHEDULE NO. XI-A**

**Revenue Surplus**

	1983-84
Balance as per last Balance Sheet	39,29,39,046.94
Less :	
A. Amount transferred to Building Construction Reserve Fund as per C.B.T. Decision for creation of Fund Rs. 6.60 crores plus value of Land acquired up to 82-83	15,93,82,845.66
B. Amount adjusted by the Regional Office	1,96,50,178.85
C. Excess of Expenditure over Income during the year as transferred from Income & Expenditure Appropriation Account	1,56,27,674.19
	<hr/>
	19,46,60,698.70
	<hr/>
Balance as on 31.3.84	19,82,78,348.24

SCHEDULE NO. XII

SUNDRY CREDITS

	1982-83	1983-84
(A) Suspense Account (Unclassified)	82,95,198.40	65,12,872.21
—(B) Overdrawal from Bank	1,56,438.74	1,56,438.74
(C) Irregular Payments	7,89,280.84	7,91,628.99
(D) Over Payments	1,97,526.13	1,70,161.63
(E) Cash in Hand	1,278.69	2,084.45
(F) A.E. (C.D.) D.A. Account	38,675.72	40,650.72
(G) Amount repayable to EDLI A/c	—	2,09,96,166.78
(H) Erroneous credit to Account No. 5		
(a) Amount not accounted for by the Regions though received in Account No. 5 from A/c No. 1	—	79,03,960.40
(b) Extra credit given by bank to Account No. 3 without any corresponding debit to Account No. 5	—	83,00,000.00
(c) Amount credited to A/c No. 3 during 1983-84 but debited to Account No. 5 during 84-85	—	8,19,30,000.00
(d) Erroneous credit to A/c No. 5	—	1,56,86,167.21
(I) Erroneous Credit to A/C No. 8		
(a) Amount though credited to SPF Account not debited to Regional Adm. Cash Books	—	3,167.40
(b) Extra credit to Account No. 8 and amount credited to Account No 8 but not accounted for by Regions.	—	4,28,839.13
	94,78,398.52	14,29,22,137.66

SCHEDULE NO. XIII

	1982-83	1983-84
<b>Investment Account of Employees' Provident Fund</b>		
<b>(a) Securities Purchased Centrally</b>		
— Balance as per last Balance Sheet.	3340,74,79,300.78	3908,22,83,127.51
<b>Add :</b>		
Amount invested centrally during the year (Purchase Price)	805,23,16,101.28	898,36,47,220.59
	<u>4145,97,89,402.06</u>	<u>4806,59,30,348.10</u>
<b>Less :</b>		
Value of securities redeemed during the year.	237,75,06,274.55	281,60,89,920.00
	<u>3908,22,83,127.51</u>	<u>4524,98,40,428.10</u>
Balance (a) as on 31-3-84		
<b>(b) Securities transferred by regions</b>		
Balance as per last Balance Sheet. (Accepted value)	53,51,28,034.15	53,98,44,810.61
<b>Add :</b>		
Securities received during the year (Accepted value)	47,16,776.46	3,30,67,842.65
	<u>53,98,44,810.61</u>	<u>57,29,12,653.26</u>
<b>Less :</b>		
Securities returned back to Estts. (Accepted value)	<u>-----</u>	<u>-----</u>
	<u>53,98,44,810.61</u>	<u>57,29,12,653.26</u>
Balance (b) as on 31-3-1984		
<b>TOTAL (a) &amp; (b)</b>	<u>3962,21,27,938.12</u>	<u>4582,27,53,081.36</u>

SCHEDULE No. XIV

	1982-83	1983-84
<b>Investment Account of Staff Provident Fund</b>		
Balance as per last Balance Sheet	3,35,82,636.98	4,19,83,395.70
<b>Add :</b>		
Amount invested centrally during the year (Purchase Price)	1,04,06,458.72	89,52,963.99
	<hr/>	<hr/>
<b>Less :</b>	4,39,89,095.70	5,09,36,359.69
Value of securities redeemed during the year	20,05,700.00	16,44,750.00
	<hr/>	<hr/>
Balance as on 31-3-1984	<hr/> 4,19,83,395.70 <hr/>	<hr/> 4,92,91,609.69 <hr/>

SCHEDULE No. XV

	1982-83	1983-84
<b>Investment Account of Pension-cum-Gratuity Fund (Staff)</b>		
Balance as per last Balance Sheet	3,06,70,059.51	5,98,62,228.41
<b>Add :</b>		
Amount invested centrally during the year (Purchase Price)	2,99,74,868.90	1,27,18,054.80
	<hr/>	<hr/>
<b>Less :</b>	6,06,44,928.41	7,25,80,283.21
Value of securities redeemed during the year	7,82,700.00	24,37,650.00
	<hr/>	<hr/>
Balance as on 31.3.84	<hr/> 5,98,62,228.41 <hr/>	<hr/> 7,01,42,633.21 <hr/>

SCHEDULE No. XVI

Investment Account of Administration Fund.

	1982-83	1983-84
Balance as per last Balance sheet.	24,48,02,258.87	24,44,93,638.66
<b>Add :</b>		
Adjustment made during the year	39,18,553.79	-----
Amount invested in F.D.R.	5,28,73,326.00	2,20,92,000.00
	<u>30,15,94,138.66</u>	<u>26,65,85,638.66</u>
<b>Less :</b>		
Securities redeemed during the year	3,39,52,600.00	1,55,03,000.00
Amount transferred to A/c No. 9	2,31,47,900.00	-----
Balance as on 31.3.1984.	<u>24,44,93,638.66</u>	<u>25,10,82,638.66</u>

SCHEDULE No. XVII

Amount in Transit.

	1982-83	1983-84
(a) E.P.F. A/C No. 4	—	8,22,354.42
(b) E.P.F. A/C No. 5	—	6,90,68,741.14
(c) S.P.F. A/C No. 8	—	9,02,073.52
(d) Pension-cum-Gratuity A/c No. 9.	—	37,00,000.00
		<u>7,44,93,169.08</u>

SCHEDULE No. XVIII

Cash Balance as on 31st March

1982-83

1983-84

(A) State Bank of India

E.P.F. A/C No. 1	(—) 11,02,915.73	(—) 45,36,819.97
E.P.F. A/C No. 2	94,41,607.39	84,11,218.21
E.P.F. A/C No. 3	(—) 9,66,81,293.34	(—) 8,82,60,985.33
E.P.F. A/C No. 4	54,46,680.31	14,54,558.93
E.P.F. A/C No. 5	56,00,869.75	1,98,34,535.39
S.P.F. A/C No. 8	33,790.08	4,353.76
Pension-cum Gratuity A/c. No. 9.	(—) 995.53	4.93
Total	(—) 7,72,62,257.07	(—) 6,30,93,134.08

(B) Reserve Bank of India

E.P.F. Investment Account	156.39	132.68
S.P.F. Investment Account.	2,64,921.23	16,476.87
Pension-cum-Gratuity Investment Account.	2,12,312.06	1,06,831.74
Total	4,77,389.68	1,23,441.29
TOTAL (A) & (B)	(—) 7,67,84,867.39	(—) 6,29,69,692.79



SCHEDULE No. XIX

Sundry Debits	1982-83	1983-84
(A) Suspense Account (Unclassified)	57,50,026.32	8,12,869.13
(B) Irregular payments	7,89,280.84	7,91,628.99
(C) Over payments	1,97,526.13	1,70,161.63
(D) G.I.S. and Book Keeping Error	2,571.51	—
(E) Erroneous debit to A/c No. 5		
(a) Excess accounted for by Regional Office as transfer to A/c. No. 5 from A/c. No. 1.	—	72,78,216.29
(b) Transfer of funds to A/c No. 3	—	3,04,000.00
(c) Extra debit made to A/c No. 5 by Bank.	—	3,66,90,100.50
	67,39,404.80	4,60,46,976.54

EMPLOYEES' FAMILY PENSION  
RECEIPT AND PAYMENT ACCOUNT  
(Contribution)

<i>Sl. No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Opening Balance as on 1st April 1983	754,11,05,770.33
2.	i) Contribution of Employees and Contribution of Employers	113,73,69,891.91
	ii) Contribution of Govt.	28,75,00,000.00
3.	Interest on the balance in the Public Account.	60,95,00,000.00
4.	Other Receipts.	
	a) Regional Contribution Account No. 10	67,46,691.21
	b) Central Contribution Account No. 11	1,006.00
		----- 67,47,697.21
<b>TOTAL</b>		<b>9,58,22,23,359.45</b>

SCHEME 1971  
FOR THE YEAR 1983-84.  
Account)

<i>Sl. No.</i>	<i>PAYMENT</i>	<i>Amount</i>
1.	Amount paid to outgoing members/ beneficiaries.	
a)	Amount of Employees' share with interest	1,56,73,641.70
b)	Retirement benefit	22,69,099.97
c)	Withdrawal benefit	4,92,88,500.43
d)	Life Assurance Benefit	59,75,276.13
e)	Family Pension	1,44,04,884.99
		8,76,11,403.22
2.	Other Payments	
a)	Regional Contribution Account No. 10.	53,15,645.84
b)	Central Contribution Account No. 11.	33,59,645.38
		86,75,291.22
3.	Amounts in Adjustments	2,12,037.50
4.	Closing Balance	948,57,24,627.51
<b>TOTAL</b>		<b>958,22,23,359.45</b>

Sd/-  
(Mrs. USHA SAHAJPAL)  
Financial Adviser & Chief Accounts Officer

**EMPLOYEES' FAMILY PENSION  
RECEIPT AND PAYMENT ACCOUNT  
(Administration)**

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<i>Sl. No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Amount received from Govt. towards cost of Administration.	1,21,00,000.00
2.	Misc. Receipt.	33.90
3.	Amount received from EPF (Adm.) Account C/F	3,67,09,258.20
<hr/> <b>TOTAL</b>		<hr/> <b>4,88,09,292.10</b> <hr/>

SCHEME 1971  
FOR THE YEAR 1983-84.  
Account)

<i>Sl. No.</i>	<i>PAYMENT</i>	<i>Amount</i>
1.	Balance amount incurred from EPF Administration Account b/f as on 1.4.83.	2,50,16,286.55
2.	Payment on Administration :	
a)	Salaries	1,69,42,820.51
b)	Travelling Allowance	5,02,487.96
c)	Other Charges (recurring)	51,00,446.25
d)	Other Charges (non-recurring)	3,92,092.43
e)	Miscellaneous Payments	8,55,158.40
	Total	2,37,93,005.55
TOTAL		4,88,09,292.10

Sd/-  
(Mrs. USHA SAHAJPAL)  
Financial Adviser & Chief Accounts Officer

**EMPLOYEES' FAMILY PENSION  
BALANCE SHEET AS**

<i>Balance as at 31st March Previous Year</i>	<i>LIABILITIES</i>	<i>Schedule No.</i>	<i>Amount</i>
754,11,05,770.33	1. Employees Family Pension Fund Contribution Account.		948,57,24,627.51
2,50,16,286.55	2. Family Pension Fund Adm. Account.  Amount incurred from EPF Administration Account.		3,67,09,258.20
17,82,282.98	3. Sundry Credits	1	57,16,702.08
756,79,04,339.86	<b>TOTAL</b>		<b>952,81,50,587.79</b>

SCHEME 1971  
AT 31ST MARCH, 1984.

<i>Balance as at 31st March Previous Year</i>	<i>ASSETS</i>	<i>Schedule No.</i>	<i>Amount</i>
753,67,34,530.69	1. Family Pension Fund . Contribution Investments.		
	Amount kept in Deposit with Public Account.	II	945,71,51,017.75
	2. Family Pension Adminis- tration Account.		
2,50,16,286.55	Amount recoverable from Central Govt.		3,67,09-258.20
	3. Cash Balance.		
(-) 23,00,451.35	FPF Contribution A/c (Regional)		1,40,06,716.31
66,71,690.99	4. Remittance in transit		1,57,42,312.55
17,82,282.98	5. Sundry Debits.	III	45,41,282.98
756,79,04,339.86	TOTAL		952,81,50,587.79

Note :	i) Family Pension Contribution due from the employers but not received as on 31.3.1984.	3.24 crores
	ii) Family Pension Contribution due from Govt. as on 31.3.1984. (Claim for Rs. 69.13 crores upto 31.3.1983 had been preferred with Govt.).	97.25 crores
	iii) Family Pension Administration cost due from Govt. as on 31.3.1984. (Claim for Rs. 2.50 crores upto 31.3.83 had been preferred with Govt.).	3,67 crores

Sd/-  
(Mrs. USHA SAHAJPAL)  
Financial Adviser & Chief Accounts Officer

**SCHEDULES ATTACHED TO EMPLOYEE'S FAMILY PENSION FUND ACCOUNT**

		<i>1982-83</i>		<i>1983-84</i>	
<b>Schedule I</b>	<b>: Sundry Credits</b>	Rs.	P.	Rs.	P.
	Excess credits	—		39,35,419.10	
	Suspense A/c (Contra)	17,82,282.98		17,81,282.98	
		<u>17,82,282.98</u>		<u>57,16,702.08</u>	
<b>Schedule II</b>	<b>: Amount kept in Deposit At the Public A/c.</b>				
	Balance as per last Balance Sheet	589,51,44,863.82		753,67,34,530.69	
	<b>Add:</b>				
	i) Amount Deposited in Public Account during the year	88,02,89,666.87		102,34,16,487.06	
	ii) Govt. Share of Contribution.	28,00,00,000.00		28,75,00,000.00	
	iii) Interest	48,13,00,000.00		60,95,00,000.00	
		<u>753,67.34,530.69</u>		<u>945,71,51,017.75</u>	



Schedule III : Sundry Debits.

Excess debits	—	27,60,000.00
Suspense A/c (Contra)	17,82,282.98	17,81,282.98
	<u>17,82,282.98</u>	<u>45,41,282.98</u>

**EMPLOYEES' DEPOSIT LINKED  
RECEIPT AND PAYMENT ACCOUNT  
(Contributions)**

<i>Sl. No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Opening Balance as on 1st April, 1983	177,11,03,851.16
2.	i) Contribution of employers	23,87,00,920.62
	ii) Contribution of Government	10,00,00,000.00
3.	Interest on Investment	12,10,32,414.50
4.	Penal Damages	2,02,808.52
5.	Other receipts in :	
	Account No. 21	50,77,770.67
	Account No. 23	55,532.98
	Account No. 25	12,72,151.56
		64,05,455.21
	<b>TOTAL</b>	<b>223,74,45,450.01</b>

INSURANCE SCHEME 1976  
FOR THE YEAR--1983-84  
Account)

<i>Sl. No.</i>	<i>PAYMENT</i>	<i>Amount</i>
1.	Assurance Benefit	8,45,90,542.36
2.	Amount refunded to employers on grant of exemption.	
3.	Other Payment in :	
	Account No. 21.	17,37,663.83
	Account No. 23	1,05,327.28
	Account No. 25	109,53,867.42
4.	Closing Balance	214,00,58,049.12
<b>TOTAL</b>		<b>223,74,45,450.01</b>

Sd/-  
(Mrs. USHA SAHAJPAL)  
Financial Adviser & Chief Accounts Officer

**EMPLOYEES' DEPOSIT LINKED  
RECEIPT AND PAYMENT ACCOUNT  
(Administration)**

<i>S.No.</i>	<i>RECEIPT</i>	<i>Amount</i>
1.	Opening Balance as on 1st April, 1983	36,73,08,395.25
2.	Administrative Charges received from the employers during the year	5,42,89,642.37
3.	Inspection Charges received	26,73,715.91
4.	Penal Damages	1,63,903.55
5.	Amount received from Govt. towards cost of Administration of the fund	2,50,00,000.00
6.	(a) Interest received on Investment from Administration Account.	72,60,100.00
	(b) Interest on S.B. Account	2,10,725.57
		<hr style="width: 100%; border: 0.5px solid black;"/>
7.	Miscellaneous Receipt in :	
	Account No. 22	50,85,434.73
	Account No. 24	2,570.00
		<hr style="width: 100%; border: 0.5px solid black;"/>
	<b>TOTAL</b>	<b>46,19,94,487.38</b>

INSURANCE SCHEME 1976  
FOR THE YEAR 1983-84  
Account)

<i>S.No.</i>	<i>PAYMENT</i>	<i>Amount</i>
1.	Payment on Administration	
	(a) Salaries	41,89,807.58
	(b) Travelling Allowance	1,33,161.63
	(c) Other Charges (recurring)	17,02,926.18
	(d) Other Charges (Non-recurring)	1,40,190.89
	(e) Miscellaneous Payments	1,48,417.80
		<u>63,14,444.08</u>
2.	Amount transferred to other Accounts.	1,23,84,542.07
3.	Miscellaneous Payment	
	Account No. 22	36,07,840.51
	Account No. 24	58,01,722.74
		<u>94,09,563.25</u>
4.	Closing Balance	43,38,85,937.98
	<b>TOTAL</b>	<b>46,19,94,487.38</b>

Sd/-  
(Mrs. USHA SAHAJPAL)  
FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

**EMPLOYEES' DEPOSIT LINKED  
BALANCE SHEET AS**

<i>Balance as at 31st March Previous year</i>	<i>LIABILITIES</i>	<i>Schedule No.</i>	<i>Amount</i>
177,11,03,851.16	1. Employees' Deposit Linked Insurance Fund Account		214,00,58,049.12
36,73,08,395.25	2. Employees' Deposit Linked Insurance Fund Adm. A/c.		43,38,85,937.98
7,05,650.87	3. Sundry Credits	1	1,34,89,517.47
213,91,17,897.28	<b>TOTAL</b>		258,74,33,504.57

**Foot Note :**

- |   |                  |
|---|------------------|
| 1. E.D.L.I. Contribution due from employers as on 31.3.84   | Rs. 188.92 Lakhs |
| 2. E.D.L.I. Adm. Charges due from employers as on 31.3.84   | Rs. 47.66 Lakhs  |
| 3. E.D.L.I. Contn. (Govt. Share) due as on 31.3.84<br>(Claim for Rs. 7.21 crores as on 31.3.83 has been preferred with Govt.)       | Rs. 915.00 Lakhs |
| 4. E.D.L.I. Adm. Charges (Govt. Share) due as on 31.3.84<br>(Claim for Rs. 1.63 crores as on 31.3.83 has been preferred with Govt.) | Rs. 200.82 Lakhs |

Sd/-

(Mrs. USHA SAHAJPAL)

FINANCIAL ADVISER & CHIEF ACCOUNTS OFFICER

INSURANCE SCHEME 1976  
AT 31ST MARCH, 1984

<i>Balance as at 31st March Previous year</i>	<i>ASSETS</i>	<i>Schedule No.</i>	<i>Amount</i>
	1. Investment Account		
	(a) Employees' Deposit Linked Insurance Fund Account.		
133,09,33,315.83	i) Investments in Securities	II	78,63,84,515.83
43,66,52,875.42	ii) Deposits in Public A/c.	III	136,10,61,824.12
	(b) Employees' Deposit Linked Insurance Adm. fund Account.		
35,43,89,000.00	i) Amount invested in Term Deposits	IV	38,98,81,100.00
	ii) Amount due from E.P.F. Adm. Account.		2,09,96,166.78
87,81,589.01	2. Cash Balance	V	1,73,44,320.81
76,55,466.15	3. Remittance in Transit	VI	1,11,50,926.16
7,05,650.87	4. Sundry Debits	VII	6,14,650.87
213,91,17,897.28	TOTAL		258,74,33,504.57

Schedule—I	1982-83	1983-84
<b>Sundry Credits</b>		
(a) Excess Credits A/c No. 24.		23,01,235.00
Excess Credits A/c No. 25.		1,05,73,631.60
(b) Suspense A/c (Contra) —	7,05,650.87	6,14,650.87
	<u>7,05,650.87</u>	<u>6,14,650.87</u>
		1,34,89,517.47

Schedule—II		
<b>Investment in Securities</b>		
Balance as per last Balance Sheet	140,22,96,965.83	133,09,33,315.83
Less : Securities redeemed during the year	7,13,63,650.00	54,45,48,800.00
	<u>133,09,33,315.83</u>	<u>78,63,84,515.83</u>

Schedule—III		
<b>Amount Deposited in Public Account.</b>		
Balance as per last Balance Sheet	---	43,66,52,875.42
Add : Deposited during the year	43,66,52,875.42	92,44,08,948.70
	<u>43,66,52,875.42</u>	<u>1,36,10,61,824.12</u>



## AUDIT CERTIFICATE

I have examined the Accounts and the Balance Sheet of the Employee's Provident Fund Scheme 1952, Employee's Family Pension Scheme 1971 and Employees' Deposit Linked Insurance Scheme 1976 for the year ending 31st March 1984. I have obtained all the information and explanations that I have required, and subject to the observations in the appended Audit Report, I certify as a result of my audit, that in my opinion these Accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the state of affairs of these Schemes according to the best of my information and explanations given to me and as shown by the books of the Organisation.

Sd/-  
(O.P. Goel)  
Director of Audit  
Central Revenues.

New Delhi  
Dated 29th December 1984.